

Memorandum

City of Lawrence

Finance Department

TO: Thomas M. Markus, City Manager

FROM: Bryan Kidney, Finance Director

Date: April 27, 2016

RE: March 2016 Monthly Financial Report

The Finance Department has completed our review of the March 2016 balances and results of operations. The City uses 49 individual funds to account for its operations. A financial summary for all funds are attached. They are grouped by different types of funds

- Governmental Funds - Pages 1 through 35
- Enterprise Funds – Pages 36 through 43
- Internal Service Funds – Pages 44 through 48

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

KEY REVENUE INDICATORS

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.

	2016 Budget year Levied	Year-to- date March 2016 Collected 25% of Year	% Collected
General	\$17,329,460	\$8,146,112	48%
Library	3,317,186	1,591,902	48%
Debt Service	7,507,460	3,604,549	48%
Total	\$28,154,106	\$13,342,563	48%

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	2016 Budget	Year-to- date March 2016 Collected	
			25% of Year	% Collected
General	1.00%	\$17,189,008	\$4,409,972	26%
Infrastructure	0.30%	5,156,702	1,328,552	26%
Transit Operation	0.20%	3,387,802	885,701	26%
Transit Expansion	0.05%	859,450	221,426	26%
Total City Sales Tax	1.55%	\$26,592,962	6,845,651	26%
City Share of County Sales Tax		\$10,983,559	\$2,754,843	25 %

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	2016 Budget	Year-to- date March 2016 Collected	
		25% of Year	% Collected
Electric	\$5,566,140	\$1,252,761	23%
Gas	990,420	368,971	37%
Telephone	379,936	118,331	31%
Cable	1,020,000	194,421	19%
Total	\$7,956,496	1,934,484	24%

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.

	2016 Budget	Year-to- date February 2016 Collected 16.7% of Year	% Collected
Water and Wastewater charges	\$36,924,000	\$7,992,840	24%

Water and wastewater fees are based largely on water consumption. The fees billed and collected through March are slightly more than the period 2015. This is due to the average 5.7% rate increase that went into effect January 1. However, the increase was slightly less than expected due to billed gallons for the first quarter decreased over last year by 2%.

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	2016 Budget	2016 Revised Budget	Year-to- date March 2016 Expenditures 25% of Year	% Expended
General	\$87,100,049	\$70,292,599	\$10,313,250	15%
Guest Tax	2,557,614	1,727,114	313,384	18%
Library	3,750,000	3,750,000	1,625,000	43%
Transit	7,832,773	4,498,273	3,306,391	74%
Recreation	5,886,846	5,399,146	1,137,964	21%
Special Alcohol	777,702	750,617	78,671	10%
Special Gas	3,274,430	2,682,430	741,388	28%
Special Recreation	920,515	790,015	136,744	17%
Debt Service	14,739,035	10,959,248	1,124,225	10%
Water and Wastewater	58,888,244	39,882,875	9,288,151	23%
Solid Waste	14,480,622	12,505,622	3,578,790	29%
Public Parking	1,275,115	1,249,915	299,790	24%
Stormwater	4,065,294	2,860,491	733,138	26%
Golf Course	1,121,780	877,980	266,509	30%
Total Budgeted Funds	\$206,670,019	\$158,226,325	\$32,942,962	21%

In addition to budgeted fund reserves, the general fund revised budget does not include the 0.55% sales tax transfers*.

General Fund Department Expenditures:

Year-to- date

Budgeted Department	2016 Budget	2016 Revised Budget	March 2016 Expenditures 25% of Year	% Expended
City Commission	\$ 71,590	\$71,590	\$ 14,873	21%
City Auditor	60,850	60,850	11,663	19%
City Manager's Office	2,380,851	2,380,851	471,943	20%
Planning & Dev Services	2,623,830	2,623,830	560,837	21%
Finance	315,331	315,331	58,494	19%
Overhead	5,686,498	5,686,498	973,783	17%
Transfers*	19,736,053	10,282,099	2,634,580	26%
Information Technology	936,840	936,840	244,062	26%
City Attorney's Office	2,070,573	2,070,573	617,679	30%
Police	18,310,697	18,310,697	4,307,025	24%
Fire	15,716,678	15,716,678	3,562,746	23%
Public Works	8,253,997	8,253,997	1,575,934	19%
Parks & Recreation	3,582,765	3,582,765	858,274	24%
Budget Reserve	7,353,496	-	-	n/a
Total General Fund	\$87,100,049	\$70,292,599	\$15,891,893	23%

Budgeted Category	2016 Budget	2016 Revised Budget	Year-to-date March 2016 Expenditures 25% of Year	% Expended
Personal Services	\$47,290,348	\$47,290,348	\$9,891,753	21%
Contractual Services	12,180,219	12,180,219	3,697,482	30%
Commodities	4,633,423	4,633,423	630,397	14%
Capital Outlay	791,800	791,800	295,559	37%
Transfers*	14,805,763	5,351,809	1,376,702	26%
Budget Reserve	7,398,496	45,000	-	n/a
Total General Fund	\$87,100,049	\$70,292,599	\$15,891,893	23%

*The original general fund budget reported the 0.55% sales tax (0.3% Infrastructure, 0.2% Transit & 0.05% Transit Expanded) as revenue with a subsequent 0.55% sales tax transfer to the appropriate reserve funds as expenditures. The revised budget instead, reports the 0.55% sales tax as revenue in the appropriate reserve fund (bypassing the general fund).

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City of Lawrence
General Fund Summary
Actual 2014 - Projected 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Property Taxes	\$ 15,624,970	\$ 7,836,078	46.3%	\$ 16,927,891	\$ 17,329,460	\$ 8,146,112	47.0%	\$ 17,329,460
Motor Vehicles Taxes	1,455,295	526,785	34.3%	1,537,057	1,519,636	493,856	32.5%	1,519,636
Franchise Fees								
Electric	5,349,899	1,230,707	24.2%	5,078,376	5,566,140	1,252,761	22.5%	5,566,140
Gas	951,931	441,875	57.4%	769,289	990,420	368,971	37.3%	990,420
Telephone	301,430	111,219	113.2%	98,265	379,936	118,331	31.1%	379,936
Cable Wireless	<u>1,042,660</u>	<u>200,734</u>	17.0%	<u>1,181,816</u>	<u>1,020,000</u>	<u>194,421</u>	19.1%	<u>1,020,000</u>
Franchise Fees	7,645,920	1,984,535	27.8%	7,127,746	7,956,496	1,934,484	24.3%	7,956,496
Sales / Use Taxes								
1% City	15,893,674	4,255,370	25.8%	16,492,642	17,189,008	4,409,972	25.7%	17,189,008
0.3% Infrastructure	4,768,102	1,276,611	25.8%	4,947,792	5,156,702	-	-	-
0.2% transit	3,178,735	851,073	25.8%	3,298,529	3,437,802	-	-	-
0.05% transit expanded	794,684	212,767	25.8%	824,632	859,450	-	-	-
1% County wide	<u>10,155,857</u>	<u>2,689,418</u>	25.6%	<u>10,510,321</u>	<u>10,983,559</u>	<u>2,754,843</u>	25.1%	<u>10,983,559</u>
Sales / Use Taxes	34,791,051	9,285,239	25.7%	36,073,916	37,626,521	7,164,815	25.4%	28,172,567
Intergovernmental Revenue	818,646	231,475	26.2%	883,855	749,061	231,860	31.0%	749,061
Licenses & permits	974,690	363,908	23.9%	1,525,191	1,294,819	478,424	36.9%	1,294,819
Fines	3,177,454	613,952	21.2%	2,895,570	2,986,807	555,595	18.6%	2,986,807
Service Charges	461,222	199,918	38.2%	522,938	502,732	197,484	39.3%	502,732
Interest	98,659	13,755	22.8%	60,389	100,642	21,300	24.1%	88,486
Miscellaneous Revenue	4,948,486	1,001,411	20.1%	4,981,093	5,129,250	90,966	1.8%	5,129,250
Transfers In	<u>3,656,141</u>	<u>958,317</u>	26.2%	<u>3,656,194</u>	<u>3,656,751</u>	<u>958,317</u>	26.2%	<u>3,656,751</u>
Total Revenue	73,652,535	23,015,373	30.2%	76,191,840	78,852,175	20,273,213	29.2%	69,386,065
Expenditures								
Personal Services	43,192,838	9,566,809	21.3%	44,851,103	47,290,348	9,891,753	20.9%	47,290,348
Contractual Services	11,336,936	2,827,655	23.4%	12,088,139	12,180,219	3,697,482	30.4%	12,180,219
Commodities	3,864,372	896,097	21.6%	4,142,960	4,633,423	630,397	13.6%	4,633,423
Capital Outlay	696,857	483,139	64.8%	745,841	791,800	295,559	37.3%	791,800
Transfers	14,408,031	3,732,353	25.6%	14,583,242	22,159,259	1,376,702	25.7%	5,351,809
Contingency	-	-	-	-	45,000	-	0.0%	45,000
Total Expenditures	73,499,034	17,506,053	22.9%	76,411,285	87,100,049	15,891,893	22.6%	70,292,599
Revenue over Expenditures	<u>153,501</u>	<u>5,509,320</u>		<u>(219,445)</u>	<u>(8,247,874)</u>	<u>4,381,320</u>		<u>(906,534)</u>
Beginning Balance	<u>12,987,179</u>	<u>12,938,546</u>		<u>12,938,546</u>	<u>12,327,713</u>	<u>12,719,101</u>		<u>12,719,101</u>
Prior Year Adjustment	(202,134.00)							
Fund Balance (Budget Basis)	<u>\$ 12,938,546</u>	<u>\$ 18,447,866</u>		<u>\$ 12,719,101</u>	<u>\$ 4,079,839</u>	<u>\$ 17,100,421</u>		<u>\$ 11,812,567</u>
End of Year Encumbrances	481,743							
End Balance (GAAP Basis)	<u>\$ 13,420,290</u>							
Fund Balance as % of Expend		17.6%						16.8%

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

.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
General Fund - Expenditures by Dept
Actual 2014 - Projected 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Property Taxes	\$ 15,624,970	\$ 7,836,078	46.3%	\$ 16,927,891	\$ 17,329,460	\$ 8,146,112	47.0%	\$ 17,329,460
Motor Vehicles Taxes	1,455,295	526,785	34.3%	1,537,057	1,519,636	493,856	32.5%	1,519,636
Franchise Fees								
Electric	5,349,899	1,230,707	24.2%	5,078,376	5,566,140	1,252,761	22.5%	5,566,140
Gas	951,931	441,875	57.4%	769,289	990,420	368,971	37.3%	990,420
Telephone	301,430	111,219	113.2%	98,265	379,936	118,331	31.1%	379,936
Cable Wireless	1,042,660	200,734	17.0%	1,181,816	1,020,000	194,421	19.1%	1,020,000
Franchise Fees	7,645,920	1,984,535	27.8%	7,127,746	7,956,496	1,934,484	24.3%	7,956,496
Sales / Use Taxes								
1% City	15,893,674	4,255,370	25.8%	16,492,642	17,189,008	4,409,972	25.7%	17,189,008
0.3% Infrastructure	4,768,102	1,276,611	25.8%	4,947,792	5,156,702	-	-	-
0.2% transit	3,178,735	851,073	25.8%	3,298,529	3,437,802	-	-	-
0.05% transit expanded	794,684	212,767	25.8%	824,632	859,450	-	-	-
1% County wide	10,155,857	2,689,418	25.6%	10,510,321	10,983,559	2,754,843	25.1%	10,983,559
Sales / Use Taxes	34,791,051	9,285,239	25.7%	36,073,916	37,626,521	7,164,815	25.4%	28,172,567
Intergovernmental Revenue	818,646	231,475	26.2%	883,855	749,061	231,860	31.0%	749,061
Licenses & permits	974,690	363,908	23.9%	1,525,191	1,294,819	478,424	36.9%	1,294,819
Fines	3,177,454	613,952	21.2%	2,895,570	2,986,807	555,595	18.6%	2,986,807
Service Charges	461,222	199,918	38.2%	522,938	502,732	197,484	39.3%	502,732
Interest	98,659	13,755	22.8%	60,389	100,642	21,300	24.1%	88,486
Miscellaneous Revenue	4,948,486	1,001,411	20.1%	4,981,093	5,129,250	90,966	1.8%	5,129,250
Transfers In	3,656,141	958,317	26.2%	3,656,194	3,656,751	958,317	26.2%	3,656,751
Total Revenue	73,652,535	23,015,373	30.2%	76,191,840	78,852,175	20,273,213	29.2%	69,386,065
Expenditures								
City Commission	70,122	11,969	16.6%	72,160	71,590	14,873	20.8%	71,590
City Auditor	55,751	12,142	20.4%	59,581	60,850	11,663	19.2%	60,850
City Manager's Office	627,123	132,790	19.8%	669,529	718,184	115,785	16.1%	718,184
Public Information	197,169	47,369	18.0%	262,505	216,340	54,913	25.4%	216,340
Planning	1,011,643	242,264	22.3%	1,088,424	1,188,540	255,185	21.5%	1,188,540
Code Enf. / Building Safety	1,197,423	282,709	22.2%	1,273,771	1,435,290	305,652	21.3%	1,435,290
City Clerk	223,526	54,425	21.9%	248,220	273,002	40,987	15.0%	273,002
Human Resources	476,913	125,612	25.0%	503,338	512,495	143,453	28.0%	512,495
Risk Management	431,996	108,347	18.5%	586,814	660,830	116,805	17.7%	660,830
Finance	300,491	65,832	20.8%	317,027	315,331	58,494	18.6%	315,331
Overhead	3,883,373	559,512	11.9%	4,717,800	5,686,498	973,783	17.1%	5,686,498
Transfers		3,732,353				1,376,702		
To health insurance fund	4,573,788	1,187,706	25.0%	4,750,825	4,930,290	1,257,878	25.5%	4,930,290
to rec fund	2,230,157	-	0.0%	2,230,157	2,319,363	579,841	25.0%	2,319,363
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	796,861	26.3%	3,032,446
Future projects	-	-	-	-	7,353,496	-	-	-
Information Technology	937,372	230,259	24.7%	932,511	936,840	244,062	26.1%	936,840
City Attorney's Office	750,708	153,491	18.9%	811,460	883,016	185,811	21.0%	883,016
Human Relations	5,884	3,813	43.5%	8,766	9,730	1,156	11.9%	9,730
Court	1,426,770	279,371	20.5%	1,360,364	1,177,827	430,712	36.6%	1,177,827
Police	17,429,957	4,367,625	24.7%	17,669,758	18,310,697	4,307,025	23.5%	18,310,697
Fire	14,830,465	3,583,649	23.2%	15,441,446	15,716,678	3,562,746	22.7%	15,716,678
Streets	2,841,663	384,297	13.0%	2,962,993	3,243,522	347,918	10.7%	3,243,522
Engineering	999,068	216,321	21.8%	993,410	1,025,775	206,231	20.1%	1,025,775
Traffic	732,039	146,807	18.9%	775,363	765,988	151,667	19.8%	765,988
Airport	194,405	32,010	23.6%	135,620	147,404	28,758	19.5%	147,404
Building	888,990	222,116	25.3%	878,467	943,930	230,607	24.4%	943,930
Street Lights	870,073	129,130	16.6%	777,731	885,460	140,468	15.9%	885,460
Levee	195,012	86,724	47.3%	183,524	198,240	29,718	15.0%	198,240
Parks & Recreation	3,282,465	647,428	19.3%	3,348,301	3,582,765	858,274	24.0%	3,582,765
Health Dept./ Comm. Health Bldg.	1,006,814	459,982	46.1%	998,335	1,043,678	440,567	42.2%	1,043,678
Total Expenditures	73,499,034	17,506,053	22.9%	76,411,285	87,100,049	15,891,893	22.6%	70,292,599
Revenue over Expenditures	153,501	5,509,320		(219,445)	(8,247,874)	4,381,320		(906,534)
Beginning Balance	12,987,179	12,938,546		12,938,546	12,327,713	12,719,101		12,719,101
Prior Year Adjustment	(202,134)							
Fund Balance (Budget Basis)	\$ 12,938,546	\$ 18,447,866		\$ 12,719,101	\$ 4,079,839	\$ 17,100,421		\$ 11,812,568
End of Year Encumbrances	481,743							
End Balance (GAAP Basis)	\$ 13,420,290							
Fund Balance as % of Expend	17.6%			16.6%				16.8%

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
.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 - YTD 2016
 March 2016**

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Service Charges	\$ 1,038	\$ 460	83.3%	\$ 552	\$ 32
Interest	-	-		155	67
Reimb	-	-		-	10,500
Building/Field Rental	<u>9,580</u>	<u>2,326</u>	17.0%	<u>13,700</u>	<u>4,653</u>
Total Revenue	10,618	2,786	19.3%	14,407	15,252
Expenditures					
Total Expenditures	-	-	0.0%	138,633	-
Revenue over Expenditures	<u>10,618</u>	<u>2,786</u>		<u>(124,226)</u>	<u>15,252</u>
Beginning Balance	<u>197,753</u>	<u>208,371</u>		<u>208,371</u>	<u>84,145</u>
End Balance	<u>\$ 208,371</u>	<u>\$ 211,157</u>		<u>\$ 84,145</u>	<u>\$ 99,397</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
Capital Improvement Reserve Fund 202
Actual 2014 - Projected 2016
March 2016

	Actual 2014	Unaudited 2015	25.0% YTD-Mar 2016	Projected 2016	
Infrastructure Sales Tax*					
Revenue - .3% sales tax tsf from general	\$ 4,516,128	\$ 4,074,894	\$ 1,328,552	\$ 5,156,702	
Expenditures	<u>3,655,528</u>	<u>7,589,566</u>	<u>2,184,295</u>	<u>6,485,551</u>	
Revenue over Expenditures	860,600	(3,514,672)	(855,743)	(1,328,849)	
Beginning Balance	<u>6,673,463</u>	<u>7,534,062</u>	<u>4,019,390</u>	<u>4,019,390</u>	
Ending Balance	<u>7,534,062</u>	<u>4,019,390</u>	<u>3,163,647</u>	<u>2,690,541</u>	Detail on Infrastructure Sales Tax on page 16a
Transit Sales Tax					
Revenue - .05% sales tax tsf from general	794,372	829,149	221,426	859,450	
Expenditures	-	-	-	-	
Revenue over Expenditures	794,372	829,149	221,426	859,450	
Beginning Balance	<u>753,144</u>	<u>1,547,516</u>	<u>2,376,665</u>	<u>2,376,665</u>	
Ending Balance	<u>1,547,516</u>	<u>2,376,665</u>	<u>2,598,091</u>	<u>3,236,115</u>	Detail on Transit Sales Tax on page 16b
Grants					
Revenue - Reimb from federal/state gov't	284,772	76,298	208,036	208,036	
Expenditures	<u>67,158</u>	<u>274,061</u>	-	-	
Revenue over Expenditures	217,614	(197,763)	208,036	208,036	
Beginning Balance	<u>(196,519)</u>	<u>21,095</u>	<u>(176,668)</u>	<u>(176,668)</u>	
Ending Balance	<u>21,095</u>	<u>(176,668)</u>	<u>31,368</u>	<u>31,368</u>	Detail on Grants on page 16c
Department Funded					
Revenue - Transfer from Department	-	-	-	-	
Expenditures	<u>1,086,990</u>	<u>67,621</u>	-	<u>405,147</u>	
Revenue over Expenditures	(1,086,990)	(67,621)	-	(405,147)	
Beginning Balance	<u>2,023,468</u>	<u>936,478</u>	<u>868,857</u>	<u>518,857</u>	
Ending Balance	<u>936,478</u>	<u>868,857</u>	<u>868,857</u>	<u>113,710</u>	Detail on Department Funded on page 16c
Uncommitted					
Revenue					
Transfers	580,119	200,000	50,000	200,000	
Interest	14,225	18,345	4,843	27,281	
Miscellaneous	<u>1,000,000</u>	<u>1,505,588</u>	<u>566,205</u>	<u>566,205</u>	
Total Revenue	1,594,344	1,723,933	621,048	793,486	
Expenditures					
Public Works Projects	1,813,270	1,653,982	49,297	49,297	
Police Department Projects	72,723	75	-	-	
Library Projects	171,222	-	-	-	
NIC Vehicle Replacement	-	-	224,593	501,000	
Total Expenditures	2,057,215	1,654,057	273,890	550,297	
Revenue over Expenditures	<u>(462,872)</u>	<u>69,876</u>	<u>347,158</u>	<u>243,189</u>	
Beginning Balance	<u>958,011</u>	<u>495,140</u>	<u>565,016</u>	<u>565,016</u>	
Ending Balance	<u>495,140</u>	<u>565,016</u>	<u>912,174</u>	<u>808,205</u>	Detail on Uncommitted on page 16e
Fund Total					
Total Fund Revenue	7,189,616	6,704,274	2,379,062	7,017,674	
Total Fund Expenditures	<u>6,866,892</u>	<u>9,585,304</u>	<u>2,458,185</u>	<u>7,440,995</u>	
Total Revenue over Expenditures	322,724	(2,881,030)	(79,123)	(423,321)	
Total Fund Beginning Balance	<u>10,211,567</u>	<u>10,534,291</u>	<u>7,653,260</u>	<u>9,494,157</u>	
Total Fund Ending Balance	<u>10,534,291</u>	<u>7,653,260</u>	<u>7,574,137</u>	<u>9,070,836</u>	
Retainage/Other Payable	153,456	1,258,562			
End Balance (GAAP Basis)	<u>10,380,835</u>	<u>6,394,698</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
March 2016**

	Actual 2014	Unaudited 2015	25.0% YTD-Mar 2016	Projected 2016	
Infrastructure Sales Tax*					
Revenue - .3% sales tax tsf from general	\$ 250,000	\$ 900,000	\$ -	\$ -	
Expenditures	500,000	566,992	141,179	141,179	
Revenue over Expenditures	(250,000)	333,008	(141,179)	(141,179)	
Beginning Balance	<u>250,000</u>	<u>-</u>	<u>333,008</u>	<u>333,008</u>	
Ending Balance	<u>-</u>	<u>333,008</u>	<u>191,829</u>	<u>191,829</u>	Detail on Infrastructure Sales Tax on page 17a
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>	Detail on Transit Sales Tax on page 17b
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>	<u>1,689,111</u>	
Ending Balance	<u>1,689,111</u>	<u>1,689,111</u>	<u>1,689,111</u>	<u>538,936</u>	Detail on Department Funded on page 17c
Uncommitted					
Revenue					
Transfers - General	100,000	100,000	25,000	100,000	
Interest	7,651	9,891	3,707	16,185	
Municipal Court Fines	99,648	91,980	15,531	91,980	
Miscellaneous/Reimbursements	201,950	6,000	-	-	
Total Revenue	409,249	207,871	44,238	208,165	
Expenditures					
General Government	187,009	160,173	7,727	250,000	
Public Works	-	102,222	-	120,000	
Fire Medical	5,367	-	-	310,000	
Parks & Recreation	133,218	-	-	-	
Information Technology	-	-	-	70,000	
Municipal Court	7,920	-	3,118	3,118	
Total Expenditures	333,514	262,395	10,845	753,118	
Revenue over Expenditures	75,735	(54,524)	33,393	(544,953)	
Beginning Balance	<u>981,031</u>	<u>1,056,766</u>	<u>1,002,242</u>	<u>1,002,242</u>	
Ending Balance	<u>1,056,766</u>	<u>1,002,242</u>	<u>1,035,635</u>	<u>457,289</u>	Detail on Uncommitted on page 17d
Fund Total					
Total Fund Revenue	659,249	1,107,871	44,238	208,165	
Total Fund Expenditures	833,514	829,387	152,024	2,044,472	
Total Revenue over Expenditures	(174,265)	278,484	(107,786)	(1,836,307)	
Total Fund Beginning Balance	<u>5,430,013</u>	<u>5,255,748</u>	<u>5,534,232</u>	<u>5,534,232</u>	
Total Fund Ending Balance	<u>5,255,748</u>	<u>5,534,232</u>	<u>5,426,446</u>	<u>3,697,925</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 Fund 206
Actual 2014 - Projected 2016
March 2016

Revenues	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budgeted 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Guest Tax	\$ 1,123,093	\$ 446,381	27.7%	\$ 1,609,899	\$ 1,649,260	\$ 494,197	30.0%	\$ 1,649,260
Interest	-	-		648	-	826		2,070
Transfer from Guest Tax Reserve	-	-		-	700,115	149,333	100.0%	149,333
Total Revenue	<u>1,123,093</u>	<u>446,381</u>	0	<u>1,610,547</u>	<u>2,349,375</u>	<u>644,356</u>	1	<u>1,800,662</u>
Expenditures								
Special Event Expenses	-	-			108,000	10,507	9.7%	108,000
eXplore Lawrence and DMI	820,000	215,000	25.0%	860,000	970,000	220,000	22.7%	970,000
Special Events Grant	-	-		-	150,000	-	0.0%	150,000
Sister Cities	7,500	3,750	50.0%	7,500	8,000	-	0.0%	8,000
Other (exhibits, etc.)	93,749	49,684	60.8%	81,659	106,500	20,000	18.8%	106,500
Downtown Beautification	-	-		-	234,614	62,877	26.8%	234,614
Debt Service for SPL	-	-		-	150,000	-	0.0%	150,000
Future Projects	-	-		-	830,500	-		-
Total Expenditures	<u>921,249</u>	<u>268,434</u>	28.3%	<u>949,159</u>	<u>2,557,614</u>	<u>313,384</u>	18.1%	<u>1,727,114</u>
Revenue over Expenditures	<u>201,844</u>	<u>177,947</u>		<u>661,388</u>	<u>(208,239)</u>	<u>330,972</u>		<u>73,548</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>1,020,564</u>
End Balance (Budget Basis)	<u>\$ 359,177</u>	<u>\$ 537,124</u>		<u>\$ 1,020,564</u>	<u>\$ 127,958</u>	<u>\$ 1,351,536</u>		<u>\$ 1,094,113</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

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 in 2016

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

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Property Taxes	\$ 3,028,482	\$ 1,531,403	46.6%	\$ 3,286,596	\$ 3,317,186	\$ 1,591,902	48.0%	\$ 3,317,186
Motor Vehicle	287,011	91,854	30.7%	299,627	296,871	96,334	32.4%	296,871
Interest	-	-		512	-	541		562
Total Revenues	<u>3,315,493</u>	<u>1,623,257</u>	45.3%	<u>3,586,735</u>	<u>3,614,057</u>	<u>1,688,777</u>	46.7%	<u>3,614,619</u>
Expenditures								
Contractual Services - Library	3,383,260	1,550,000	43.7%	3,550,000	3,750,000	1,625,000	43.3%	3,750,000
Revenue over Expenditures	<u>(67,767)</u>	<u>73,257</u>		<u>36,735</u>	<u>(135,943)</u>	<u>63,777</u>		<u>(135,381)</u>
Beginning Balance	<u>236,624</u>	<u>168,857</u>		<u>168,857</u>	<u>216,237</u>	<u>205,592</u>		<u>205,592</u>
End Balance (Budget Basis)	<u>\$ 168,857</u>	<u>\$ 242,114</u>		<u>\$ 205,592</u>	<u>\$ 80,294</u>	<u>\$ 269,369</u>		<u>\$ 70,211</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

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

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Sales Tax (.2%)	\$ 3,177,484	\$ 851,074	25.7%	\$ 3,316,596	\$ 3,387,802	\$ 885,701	26.1%	\$ 3,387,802
Sales Tax (.05%)	-	-		-	500,000	-		-
Reimbursements/Misc	1,949	29	0.3%	8,749	-	12		-
Interest	-	-		4,492	-	3,809		13,656
Prior Yr Encumbrance Cancellation	-	-		216,250	-	-		-
Service Charges	390,565	94,349	23.2%	406,241	404,289	102,143	25.3%	404,289
Total Revenue	3,569,998	945,452	23.9%	3,952,328	4,292,091	991,665	26.1%	3,805,747
Expenditures								
Personal Services	82,676	18,938	23.1%	82,024	104,537	19,527	18.7%	104,537
Contractual Services	1,431,380	2,292,439	110.7%	2,070,975	3,284,015	2,535,533	77.2%	3,284,015
Commodities	657,847	850,336	100.7%	844,223	1,109,721	751,331	67.7%	1,109,721
Capital Outlay	216,750	-		-	-	-		-
Future Projects	-	-		-	3,334,500	-		-
Total Expenditures	2,388,653	3,161,713	105.5%	2,997,222	7,832,773	3,306,391	73.5%	4,498,273
Revenue over Expenditures	1,181,345	(2,216,261)		955,106	(3,540,682)	(2,314,726)		(692,526)
Beginning Balance	2,892,971	4,074,316		4,074,316	3,932,276	5,029,422		5,029,422
End Balance (Budget Basis)	\$ 4,074,316	\$ 1,858,055		\$ 5,029,422	\$ 391,594	\$ 2,714,696		\$ 4,336,896
End of Year Encumbrances	418,192							
End Balance (GAAP Basis)	\$ 4,492,508							

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 2016
March 2016**

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Service Charges	\$ 2,304,486	\$ 564,648	20.7%	\$ 2,725,545	\$ 3,035,345	\$ 793,201	26.1%	\$ 3,035,345
Property Taxes	539	157	76.7%	205	-	-		-
Interest	-	-	0.0%	876	-	639		2,512
Miscellaneous*	5,000	483	1.9%	24,825	1,500	31,128		1,500
Transfer (County sales tax)	<u>2,230,157</u>	<u>557,539</u>	25.0%	<u>2,230,157</u>	<u>2,319,363</u>	<u>579,841</u>	25.0%	<u>2,319,363</u>
Total Revenue	4,540,182	1,122,827	22.5%	4,981,608	5,356,208	1,404,809	26.2%	5,358,721
Expenditures								
Personal	3,529,426	906,199	22.7%	3,986,360	4,201,601	851,741	20.3%	4,201,601
Contractual Services	506,377	136,276	18.9%	721,849	777,006	180,040	23.2%	777,006
Commodities	564,938	60,665	16.6%	366,041	370,539	106,183	28.7%	370,539
Capital Outlay	6,520	12,332	63.0%	19,577	50,000	-	0.0%	50,000
Future Projects	-	-		-	487,700	-		-
Total Expenditures	<u>4,607,262</u>	<u>1,115,472</u>	21.9%	<u>5,093,827</u>	<u>5,886,846</u>	<u>1,137,964</u>	21.1%	<u>5,399,146</u>
Revenue over Expenditures	<u>(67,080)</u>	<u>7,355</u>		<u>(112,219)</u>	<u>(530,638)</u>	<u>266,845</u>		<u>(40,425)</u>
Beginning Balance	<u>960,663</u>	<u>893,583</u>		<u>893,583</u>	<u>825,181</u>	<u>781,363</u>		<u>781,363</u>
End Balance (Budget Basis)	<u>\$ 893,583</u>	<u>\$ 900,938</u>		<u>\$ 781,363</u>	<u>\$ 294,543</u>	<u>\$ 1,048,209</u>		<u>\$ 740,938</u>
End of Year Encumbrances	32,769							
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 2016
March 2016

Revenues	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Transfers (County-wide sales tax)	\$ 2,954,892	\$ 724,362	25.0%	\$ 2,897,446	\$ 686,862	25.0%	\$ 2,747,446
Transfers - Other	-	-		-	-		73,117
Intergovernmental	43,661	46,113	93.9%	49,113	49,775		-
Interest	5,253	2,505	30.1%	8,321	2,628	21.2%	12,383
Total Revenue	3,003,806	772,980	26.2%	2,954,880	739,265	26.1%	2,832,946
Expenditures							
Parks & Rec	1,097,409	200,828	22.4%	896,485	178,131	13.1%	1,363,864
Public Works	22,500	-		-	-		-
Debt Service	1,252,688	384,832	14.0%	2,749,817	385,130	14.9%	2,590,065
Total Expenses	2,372,597	585,660	16.1%	3,646,302	563,261	14.2%	3,953,929
Revenue over Expenditures	631,209	187,320		(691,422)	176,004		(1,120,983)
Beginning Balance	3,842,250	4,473,459		4,473,459	3,782,037		3,782,037
End Balance	\$ 4,473,459	\$ 4,660,779		\$ 3,782,037	\$ 3,958,041		\$ 2,661,054

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
Countywide Sales Tax Plan
Actual 2014 - Projected 2024

	Actual 2014	Budget 2015	Unaudited 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Countywide sales tax (assumes 3% grow annually)	\$ 10,155,857	\$ 9,988,784	\$ 10,510,321	\$ 10,825,631	\$ 11,042,143	\$ 11,262,986	\$ 11,488,246	\$ 11,718,011	\$ 11,952,371	\$ 12,191,418	\$ 12,435,247	\$ 12,683,952
Breakdown of Countywide Sales Tax												
5 mills property tax (assumes 3% decline in 13, 2% growth in AV annually)	4,281,535	4,368,418	4,368,418	4,474,724	4,564,218	4,655,502	4,748,612	4,843,585	4,940,456	5,039,265	5,140,051	5,242,852
AV* (assumes 3% reduction in '13, 2% growth annually after)	856,306,908	873,683,647	873,683,647	894,944,702	912,843,596	931,100,468	949,722,477	968,716,927	988,091,265	1,007,853,091	1,028,010,153	1,048,570,356
Tsf to rec fund for operations** (assumes 4% growth annually)	2,230,157	2,230,157	2,230,157	2,319,363	2,412,138	2,508,623	2,608,968	2,713,327	2,821,860	2,934,734	3,052,124	3,174,209
50% city share health bldg. maint.costs (assumes 2% growth annually)	168,091	185,938	185,938	186,138	189,861	193,658	197,531	201,482	205,511	209,622	213,814	218,090
est. revenue loss from motor vehicles tax (1% growth annually)	354,682	385,608	361,880	399,942	403,941	407,981	412,061	416,181	420,343	424,546	428,792	433,080
Guest tax funding for RCP dept - starting in 2016	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Affordable Housing Trust funding - 2016	-	-	-	100,000	-	-	-	-	-	-	-	-
Tsf to sales tax reserve***	2,954,892	2,897,446	2,897,446	2,747,446	3,321,985	3,347,222	3,371,073	3,393,436	3,414,200	3,433,250	3,450,466	3,465,721
Total countywide sales tax expenditures in general fund	9,989,357	10,067,567	10,043,839	10,377,613	11,042,143	11,262,986	11,488,246	11,718,011	11,952,371	12,191,418	12,435,247	12,683,952
Sales Tax Reserve Fund Revenue												
Transfer to Sales Tax Reserve Fund	2,954,892	2,897,446	2,897,446	2,747,446	3,321,985	3,347,222	3,371,073	3,393,436	3,414,200	3,433,250	3,450,466	3,465,721
Add'l revenue (misc & interest)	48,914	-	57,434	85,500	9,665	8,889	10,668	12,382	14,019	15,661	17,303	18,837
Total Sales Tax Res Fund Revenue	3,003,806	2,897,446	2,954,880	2,832,946	3,331,650	3,356,110	3,381,742	3,405,818	3,428,219	3,448,911	3,467,769	3,484,558
Sales Tax Reserve Fund Expenditures												
parks and rec bldg maintenance (assumes 4% growth annually)	520,000	540,800	540,800	562,432	584,929	608,326	632,660	657,966	684,285	711,656	740,122	769,727
CPSports contract for quality control management	53,230	-	-	-	-	-	-	-	-	-	-	-
sports pavilion major maintenance	-	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Emerald Ash Bore Program	-	-	-	239,000	-	-	-	-	-	-	-	-
Parks and Recreation CIP	524,179	540,800	355,685	562,432	584,929	608,326	632,660	657,966	684,285	711,656	740,122	769,727
street maintenance	22,500	-	-	-	-	-	-	-	-	-	-	-
community health facility (debt payment)	904,550	906,475	906,475	898,275	-	-	-	-	-	-	-	-
Eagle bend Golf Course (debt payment)	287,600	287,500	287,500	287,450	-	-	-	-	-	-	-	-
Clinton Park / DeVictor Park/ Burroughs Creek / Skate Park (debt payment)	60,538	60,538	60,538	60,538	60,538	60,538	60,538	60,538	-	-	-	-
Rec Center Pymt (debt pymts for 20 years) Net \$150K from Guest Tax Fund	-	1,495,304	1,495,304	1,343,802	1,347,718	1,345,173	1,346,367	1,347,312	1,346,420	1,344,072	1,345,814	1,346,417
Future Facility Payment (partially funded debt payments)	-	-	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Res Fund Expenditures	2,372,597	3,831,417	3,646,302	3,953,929	2,728,115	2,772,364	2,822,224	2,873,782	2,864,989	2,917,384	2,976,058	3,035,871
Reserve Fund Revenues over Reserve Fund Expenditures	631,209	(933,971)	(691,422)	(1,120,983)	603,535	583,746	559,517	532,036	563,230	531,527	491,711	448,687
Beginning Undesignated Fund Balance in Sales Tax Reserve Fund	3,842,250	4,473,459	4,473,459	3,782,038	2,661,055	3,264,590	3,848,336	4,407,853	4,939,890	5,503,120	6,034,647	6,526,358
Ending Undesignated Fund Balance in Sales Tax Reserve Fund	\$ 4,473,459	\$ 3,539,489	\$ 3,782,038	\$ 2,661,055	\$ 3,264,590	\$ 3,848,336	\$ 4,407,853	\$ 4,939,890	\$ 5,503,120	\$ 6,034,647	\$ 6,526,358	\$ 6,975,045

Assumptions	
assessed valuation growth	1.02
sales tax growth (Beg in 2017)	1.02
rec fund operations	1.04
health bld maint cost growth	1.02
motor vehicle growth	1.01
rec maintenance growth	1.04

NOTES:

- *Using AV used to produce the budget
- **Flat for 13, addtl \$350K for new center in 14
- ***Flat through 16, then assumes balance of revenue transferred to reserve

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

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Liquor Tax	\$ 687,781	\$ 191,193	26.5%	\$ 720,387	\$ 707,809	\$ 186,158	26.3%	\$ 707,809
Interest	-	116		88	-	60		420
Total Revenue	687,781	191,309	26.6%	720,475	707,809	186,218	26.3%	708,229
Expenditures								
Personal	307,559	85,828	29.2%	294,212	-	-		-
Contractual Services	327,994	145,559	35.1%	414,472	750,617	78,646	10.5%	750,617
Commodities	2,777	512	26.4%	1,939	-	25		25
Future Projects	-	-		-	27,085	-		-
Total	638,330	231,899	32.6%	710,623	777,702	78,671	10.5%	750,642
Revenue over Expenditures	<u>49,451</u>	<u>(40,590)</u>		<u>9,852</u>	<u>(69,893)</u>	<u>107,547</u>		<u>(42,413)</u>
Beginning Balance	<u>85,469</u>	<u>134,920</u>		<u>134,920</u>	<u>108,732</u>	<u>144,772</u>		<u>144,772</u>
End Balance (Budget Basis)	<u>\$ 134,920</u>	<u>\$ 94,330</u>		<u>\$ 144,772</u>	<u>\$ 38,839</u>	<u>\$ 252,319</u>		<u>\$ 102,359</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

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
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Fuel Tax	\$ 2,573,695	\$ 589,790	22.2%	\$ 2,653,941	\$ 2,540,000	\$ 669,630	26.4%	\$ 2,540,000
Interest	-	-		1,153	-	964		3,099
Other	2,216	10,174	70.0%	14,527	-	319		-
Total Revenue	2,575,911	599,964	22.5%	2,669,621	2,540,000	670,913	26.4%	2,543,099
Expenditures								
Personal services	1,854,529	431,004	23.6%	1,827,422	1,907,150	416,291	21.8%	1,907,150
Contractual Services	911	157	13.1%	1,196	15,500	-	0.0%	15,500
Commodities	515,184	14,700	4.7%	313,007	389,780	6,803	1.7%	389,780
Capital Outlay	285,493	80,229	26.2%	306,123	370,000	318,294	86.0%	370,000
Future Projects	-	-		-	592,000	-		-
Total	2,656,117	526,090	21.5%	2,447,748	3,274,430	741,388	27.6%	2,682,430
Revenue over Expenditures	<u>(80,206)</u>	<u>73,874</u>		<u>221,873</u>	<u>(734,430)</u>	<u>(70,475)</u>		<u>(139,331)</u>
Beginning Balance	<u>1,002,314</u>	<u>922,108</u>		<u>922,108</u>	<u>898,263</u>	<u>1,143,980</u>		<u>1,143,980</u>
End Balance (Budget Basis)	<u>\$ 922,108</u>	<u>\$ 995,982</u>		<u>\$ 1,143,980</u>	<u>\$ 163,833</u>	<u>\$ 1,073,505</u>		<u>\$ 1,004,649</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

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

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Liquor Tax	\$ 687,781	\$ 186,158	25.8%	\$ 720,387	\$ 707,809	\$ 191,193	27.0%	\$ 707,809
Interest	-	-		238	-	212		603
Total Revenue	687,781	186,158	25.8%	720,625	707,809	191,405	27.0%	708,412
Expenditures								
Recreation	759,374	222,041	36.9%	601,714	654,515	136,701	20.9%	654,515
Arts Center Scholarships	30,000	15,000	50.0%	30,000	30,000	-	0.0%	30,000
Cultural Arts Commission	22,283	29	0.1%	22,259	41,500	43	0.1%	41,500
Lawrence Children's Choir	12,000	-	0.0%	12,000	-	-		-
Lawrence Alliance	-	-		-	4,000	-	0.0%	4,000
Future Projects	-	-		-	130,500	-		-
Contingency	-	-		-	60,000	-	0.0%	60,000
Total	823,657	237,070	35.6%	665,973	920,515	136,744	17.3%	790,015
Revenue over Expenditures	<u>(135,876)</u>	<u>(50,912)</u>		<u>54,652</u>	<u>(212,706)</u>	<u>54,661</u>		<u>(81,603)</u>
Beginning Balance	<u>309,446</u>	<u>173,570</u>		<u>173,570</u>	<u>258,719</u>	<u>228,222</u>		<u>228,222</u>
End Balance (Budget Basis)	<u>\$ 173,570</u>	<u>\$ 122,658</u>		<u>\$ 228,222</u>	<u>\$ 46,013</u>	<u>\$ 282,883</u>		<u>\$ 146,619</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

City of Lawrence
Free State TDD Fund 231
Actual 2015 - YTD 2016
March 2016

	25.0%
	YTD-Mar
	2016
Revenues	
TDD Sales Tax	<u>\$ 48,386</u>
Total Revenue	48,386
 Expenditures	
Economic Development	<u>-</u>
Total Expenditures	-
 Revenue over Expenditures	<u>48,386</u>
 Beginning Balance	<u>-</u>
 End Balance	<u>\$ 48,386</u>

NOTES

Fund accounts for proceeds from the Free State Tax Development District paid to developers to reimburse them for public improvements.

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

City of Lawrence
Oread TDD/TIF Fund 232
Actual 2015 - YTD 2016
March 2016

	25.0% YTD-Mar 2016
Revenues	
Incremental Sales Tax	\$ -
Incremental Property Tax	158,245
TDD Sales Tax	-
Reimbursement from Developer	<u>492,915</u>
Total Revenue	651,160
 Expenditures	
Economic Development	<u>-</u>
Total Expenditures	-
 Revenue over Expenditures	<u>651,160</u>
 Close Out Agency Fund	<u>148,021</u>
 End Balance	<u><u>\$ 799,181</u></u>

NOTES

Fund accounts for proceeds from the Oread Tax Development District paid to developers to reimburse them for public improvements.

Reimbursement from Developer in General Fund in 2015.

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

City of Lawrence
9 New Hampshire South TDD/TIF Fund 233
Actual 2015 - YTD 2016
March 2016

	25.0%
	YTD-Mar
	2016
Revenues	
Incremental Sales Tax	\$ 25,387
Incremental Property Tax	169,353
TDD Sales Tax	11,958
Douglas County TIF	<u>2,238</u>
Total Revenue	208,936
 Expenditures	
Economic Development	<u>185,359</u>
Total Expenditures	185,359
 Revenue over Expenditures	<u>23,577</u>
 Close Out Agency Fund	<u>39,904</u>
 End Balance	<u>\$ 63,481</u>

NOTES

Fund accounts for proceeds from the 9th & New Hampshire South Tax Development District paid to developers to reimburse them for public improvements.

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

City of Lawrence
9 New Hampshire North TDD/TIF Fund 234
Actual 2015 - YTD 2016
March 2016

		25.0%
		YTD-Mar
		2016
Revenues		
Incremental Sales Tax	\$	-
Incremental Property Tax		-
TDD Sales Tax		-
Total Revenue		-
Expenditures		
Economic Development		-
Total Expenditures		-
Revenue over Expenditures		-
Beginning Balance		-
End Balance	\$	-

NOTES

Fund accounts for proceeds from the 9th & New Hampshire North Tax Development District paid to developers to reimburse them for public improvements.

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

City of Lawrence
901 New Hampshire Fund 235
Actual 2015 - YTD 2016
March 2016

	25.0% YTD-Mar 2016
Revenues	
Incremental Property Tax	\$ 86,925
Total Revenue	86,925
 Expenditures	
Economic Development	28,085
Total Expenditures	28,085
 Revenue over Expenditures	58,840
 Beginning Balance	-
 End Balance	\$ 58,840

NOTES

Fund accounts for proceeds from the 9th & New Hampshire Tax Development District paid to developers to reimburse them for public improvements.

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

City of Lawrence
720 LLC NRA Fund 251
Actual 2015 - YTD 2016
March 2016

	25.0%
	YTD-Mar
	2016
Revenues	
Neighborhood Revitalization Property Tax	\$ 13,617
Total Revenue	13,617
 Expenditures	
Economic Development	13,617
Total Expenditures	13,617
 Revenue over Expenditures	 -
 Beginning Balance	 -
 End Balance	 \$ -

NOTES

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

City of Lawrence
1040 Vermont LLC NRA Fund 252
Actual 2015 - YTD 2016
March 2016

	25.0%
	YTD-Mar
	2016
Revenues	
Neighborhood Revitalization Property Tax	\$ -
Total Revenue	-
 Expenditures	
Economic Development	-
Total Expenditures	-
 Revenue over Expenditures	-
 Beginning Balance	-
 End Balance	\$ -

NOTES

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

City of Lawrence
810/812 Pennsylvania NRA Fund 201
Actual 2015 - YTD 2016
March 2016

	25.0%
	YTD-Mar
	2016
Revenues	
Neighborhood Revitalization Property Tax	\$ -
Total Revenue	-
Expenditures	
Economic Development	-
Total Expenditures	-
Revenue over Expenditures	-
Beginning Balance	-
End Balance	\$ -

NOTES

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

City of Lawrence
City Parks Memorial Fund 601
Actual 2014 - YTD 2016
March 2016

	Actual	25.0%		Unaudited	25.0%
Revenues	2014	YTD-Mar	% of	2015	YTD-Mar
		2015	Actual		2016
Donations	\$46,585	\$ 2,825	11.3%	\$ 24,962	\$ 1,948
Interest	-	-		71	53
Total Revenue	<u>46,585</u>	<u>2,825</u>	<u>11.3%</u>	<u>25,033</u>	<u>2,001</u>
Expenditures					
Total Expenditures	52,571	-	0.0%	8,019	4,000
Revenue over Expenditures	<u>(5,986)</u>	<u>2,825</u>		<u>17,014</u>	<u>(1,999)</u>
Beginning Balance	<u>81,014</u>	<u>75,028</u>		<u>75,028</u>	<u>92,043</u>
End Balance	<u>\$75,028</u>	<u>\$77,853</u>		<u>\$ 92,043</u>	<u>\$90,044</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 - YTD 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Interest	\$ 43,366	\$ -		\$ -	\$ 13,569
Total Revenue	43,366	-		-	13,569
Expenditures					
Total Expenditures	404,673	1,036,635		1,341,422	141,713
Revenue over Expenditures	<u>(361,307)</u>	<u>(1,036,635)</u>		<u>(1,341,422)</u>	<u>(128,144)</u>
Beginning Balance	<u>7,265,355</u>	<u>6,904,048</u>		<u>6,904,048</u>	<u>5,562,626</u>
End Balance	<u>\$ 6,904,048</u>	<u>\$ 5,867,413</u>		<u>\$ 5,562,626</u>	<u>\$ 5,434,482</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 - YTD 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Interest	\$ -	\$ -		\$ 57	\$ 38
Total Revenue	-	-		57	38
Expenditures					
Total Expenditures	5,400	3,250		3,254	-
Revenue over Expenditures	<u>(5,400)</u>	<u>(3,250)</u>		<u>(3,197)</u>	<u>38</u>
Beginning Balance	<u>96,181</u>	<u>90,781</u>		<u>90,781</u>	<u>87,584</u>
End Balance	<u>\$90,781</u>	<u>\$87,531</u>		<u>\$ 87,584</u>	<u>\$87,622</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 encumbrances
 \$22K in the fund is restricted and not spendable.

**City of Lawrence
Cemetery Mausoleum Fund 606
Actual 2014 - YTD 2016
March 2016**

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Interest	\$ -	\$ -		\$ 4	\$ 14
Total Revenue	-	-		4	14
Expenditures					
Total Expenditures	-	-		-	-
Revenue over Expenditures	-	-		4	14
Beginning Balance	4,230	4,230		4,230	4,234
End Balance	<u>\$4,230</u>	<u>\$ 4,230</u>		<u>\$ 4,234</u>	<u>\$ 4,248</u>

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 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016	Projected 2016
Revenues						
Transfer	\$ -	\$ -		\$ -	\$ -	\$ 100,000
Interest	-	-		89	59	308
Donations	-	-		-	76,024	75,000
Total Revenue	-	-		89	76,083	175,308
Expenditures						
Total Expenditures	-	-		-	-	200,000
Revenue over Expenditures	-	-		89	76,083	(24,692)
Beginning Balance	<u>102,672</u>	<u>102,672</u>		<u>102,672</u>	<u>102,761</u>	<u>102,761</u>
End Balance	<u>\$ 102,672</u>	<u>\$ 102,672</u>		<u>\$ 102,761</u>	<u>\$ 178,844</u>	<u>\$ 78,069</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 - YTD 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Intergovernmental	\$ 3,773,063	\$ 726,200	17.3%	\$ 4,203,340	\$ 372,052
Total Revenue	3,773,063	726,200		4,203,340	372,052
Expenditures					
Total Expenditures	3,801,348	2,007,167	47.3%	4,245,816	671,273
Revenue over Expenditures	<u>(28,285)</u>	<u>(1,280,967)</u>		<u>(42,476)</u>	<u>(299,221)</u>
Beginning Balance	<u>74,685</u>	<u>46,400</u>		<u>46,400</u>	<u>3,924</u>
End Balance	<u>\$ 46,400</u>	<u>\$ (1,234,567)</u>		<u>\$ 3,924</u>	<u>\$ (295,297)</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 - YTD 2016
March 2016

Revenues	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Donations	\$ 11,766	\$ 386	1.2%	\$ 33,265	\$ 18,137
Interest	-	-		153	108
Total Revenue	<u>11,766</u>	<u>386</u>		<u>33,418</u>	<u>18,245</u>
Expenditures					
Culture and Recreation	32,670	-	0.0%	29,531	-
Revenue over Expenditures	<u>(20,904)</u>	<u>386</u>		<u>3,887</u>	<u>18,245</u>
Beginning Balance	<u>177,589</u>	<u>156,685</u>		<u>156,685</u>	<u>160,572</u>
End Balance	<u>\$ 156,685</u>	<u>\$ 157,071</u>		<u>\$ 160,572</u>	<u>\$ 178,817</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 (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 - YTD 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Intergovernmental	\$ 43,396	\$ -		\$ -	\$ -
Miscellaneous	-	-		-	150
Interest	-	-		156	103
Total Revenue	<u>43,396</u>	<u>-</u>		<u>156</u>	<u>103</u>
Expenditures					
Social Services	<u>16,207</u>	<u>7,508</u>		<u>24,493</u>	<u>5,664</u>
Revenue over Expenditures	<u>27,189</u>	<u>(7,508)</u>		<u>(24,337)</u>	<u>(5,561)</u>
Beginning Balance	<u>198,144</u>	<u>225,333</u>		<u>225,333</u>	<u>200,996</u>
End Balance	<u>\$ 225,333</u>	<u>\$ 217,825</u>		<u>\$ 200,996</u>	<u>\$ 195,435</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 - YTD 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Intergovernmental	\$ 381,295	\$ 164,761	31.3%	\$ 526,115	\$ 353,261
Loan Repayments	<u>160,286</u>	<u>32,654</u>	18.2%	<u>178,954</u>	<u>31,363</u>
Total Revenue	541,581	197,415	28.0%	705,069	384,624
Expenditures					
Social Services	409,507	180,502	25.7%	703,304	236,501
Revenue over Expenditures	<u>132,074</u>	<u>16,913</u>		<u>1,765</u>	<u>148,123</u>
Beginning Balance	<u>343,043</u>	<u>475,117</u>		<u>475,117</u>	<u>476,882</u>
End Balance	<u>\$ 475,117</u>	<u>\$ 492,030</u>		<u>\$ 476,882</u>	<u>\$ 625,005</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 - YTD 2016
March 2016**

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Intergovernmental	\$ 249,471	\$ 71,680	18.9%	\$ 379,387	\$ 145,485
Loan Repayments	-	-	0.0%	-	23,396
Total Revenue	<u>249,471</u>	<u>71,680</u>		<u>379,387</u>	<u>23,396</u>
Expenditures					
Social Services	255,582	66,795	17.3%	385,147	109,247
Revenue over Expenditures	<u>(6,111)</u>	<u>4,885</u>		<u>(5,760)</u>	<u>(85,851)</u>
Beginning Balance	<u>62,923</u>	<u>56,812</u>		<u>56,812</u>	<u>51,052</u>
End Balance	<u>\$ 56,812</u>	<u>\$ 61,697</u>		<u>\$ 51,052</u>	<u>\$ (34,799)</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 - YTD 2016
March 2016**

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Intergovernmental	\$ 300,042	\$ 82,476	47.4%	\$ 173,841	\$ 28,069
Total Revenue	300,042	82,476		173,841	28,069
Expenditures					
Total Expenditures	231,574	74,775	35.7%	209,259	46,992
Revenue over Expenditures	<u>68,468</u>	<u>7,701</u>		<u>(35,418)</u>	<u>(18,923)</u>
Beginning Balance	<u>(40,646)</u>	<u>27,822</u>		<u>27,822</u>	<u>(7,596)</u>
End Balance	<u>\$ 27,822</u>	<u>\$ 35,523</u>		<u>\$ (7,596)</u>	<u>\$ (26,519)</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 - YTD 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Misc	\$ 75,529	\$ 3,650	8.6%	\$ 42,542	\$ 42,946
Interest	<u>105</u>	<u>13</u>	21.3%	<u>61</u>	<u>57</u>
Total Revenue	75,634	3,663	8.6%	42,603	43,003
Expenditures					
Contractual Services	45,928	-	0.0%	67,852	46,637
Commodities	<u>7,392</u>	<u>25,034</u>	64.3%	<u>38,961</u>	<u>6,684</u>
Total Expenditures	53,320	25,034	23.4%	106,813	53,321
Revenue over Expenditures	<u>22,314</u>	<u>(21,371)</u>		<u>(64,210)</u>	<u>(10,318)</u>
Beginning Balance	<u>130,823</u>	<u>153,137</u>		<u>153,137</u>	<u>88,927</u>
End Balance	<u>\$ 153,137</u>	<u>\$ 131,766</u>		<u>\$ 88,927</u>	<u>\$ 78,609</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 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Property Taxes	\$ 7,287,197	\$ 3,470,081	45.7%	\$ 7,588,869	\$ 7,507,460	\$ 3,604,549	48.0%	\$ 7,507,460
Motor Vehicle Taxes	704,748	224,431	30.9%	725,850	672,090	228,831	34.0%	672,090
Special Assessments	2,735,676	1,316,160	54.6%	2,411,557	1,749,884	1,281,732	73.2%	1,749,884
Reimbursements	66,158	2,000	1.7%	121,040	-	14,500		-
Interest	39,434	2,393	16.9%	14,160	31,259	8,402	25.8%	32,576
Rents	111,438	23,991	24.5%	97,730	135,000	21,202	15.7%	135,000
Total Revenue	<u>10,944,651</u>	<u>5,039,056</u>	<u>46.0%</u>	<u>10,959,206</u>	<u>10,095,693</u>	<u>5,159,216</u>	<u>51.1%</u>	<u>10,097,010</u>
Expenditures								
Principal & Interest	9,929,140	1,084,475	10.0%	10,865,034	10,959,248	1,124,225	10.3%	10,959,248
Future Projects	-	-		-	3,779,787	-		-
Total Expenditures	<u>9,929,140</u>	<u>1,084,475</u>	<u>10.0%</u>	<u>10,865,034</u>	<u>14,739,035</u>	<u>1,124,225</u>	<u>10.3%</u>	<u>10,959,248</u>
Revenue over Expenditures	<u>1,015,511</u>	<u>3,954,581</u>		<u>94,172</u>	<u>(4,643,342)</u>	<u>4,034,991</u>		<u>(862,238)</u>
Beginning Balance	<u>9,659,398</u>	<u>10,811,515</u>		<u>10,811,515</u>	<u>5,354,367</u>	<u>10,905,687</u>		<u>10,905,687</u>
Prior Year Adjustment	136,606							
End Balance	<u>\$ 10,811,515</u>	<u>\$ 14,766,096</u>		<u>\$ 10,905,687</u>	<u>\$ 711,025</u>	<u>\$ 14,940,678</u>		<u>\$ 10,043,449</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
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Interest	\$ 14,285	\$ 5,622	45.8%	\$ 12,266	\$ 2,910
Reimbursements	656,224	-	0.0%	50,000	400,000
Intergovernmental	53,963	-		-	-
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	5,622	0.0%	20,734,222	402,910
Expenditures					
Public Works - Street Maintenance	30,104,802	2,627,292	61.1%	4,299,666	384,532
Debt Service Int & Issuance Costs	345,277	-	0.0%	610,930	-
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	2,627,292	10.9%	24,020,476	384,532
Revenue over Expenditures	<u>(22,383,945)</u>	<u>(2,621,670)</u>		<u>(3,286,254)</u>	<u>18,378</u>
Beginning Balance	<u>28,922,092</u>	<u>6,538,147</u>		<u>6,538,147</u>	<u>3,251,893</u>
End Balance	<u>\$ 6,538,147</u>	<u>\$ 3,916,477</u>		<u>\$ 3,251,893</u>	<u>\$ 3,270,271</u>
<i>Retainage Payable</i>	(1,465,982)				
<i>Temp Note Payable</i>	(19,030,000)				
End Balance (GAAP Basis)	<u>(13,957,835)</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 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Customer charges	\$ 33,490,805	\$ 7,717,222	22.7%	\$ 33,976,561	\$ 36,924,000	\$ 7,992,840	21.6%	\$ 36,924,000
Interest	10,117	3,267	1.4%	226,826	216,200	45,475	21.0%	216,200
Development charges	640,170	282,910	18.9%	1,495,900	1,021,252	354,930	34.8%	1,021,252
Other	225,955	40,000	7.2%	553,263	520,900	72,721	14.0%	520,900
Total Revenue	<u>34,367,047</u>	<u>8,043,399</u>	22.2%	36,252,550	38,682,352	8,465,966	21.9%	38,682,352
Expenses								
Utility Billing and Collection	2,053,652	512,476	23.5%	2,185,339	2,274,707	529,818	23.3%	2,274,707
Administration	4,942,419	1,168,793	22.9%	5,102,774	5,394,237	1,228,502	22.8%	5,394,237
Clinton Water Plant	2,772,366	855,070	36.4%	2,350,453	2,858,412	900,552	31.5%	2,858,412
Kaw Water Plant	2,673,376	1,225,558	45.7%	2,681,680	2,964,758	1,185,397	40.0%	2,964,758
Wastewater Treatment	3,444,083	1,430,513	38.9%	3,681,324	4,238,718	1,556,046	36.7%	4,238,718
Collection System	2,956,772	969,758	33.9%	2,857,679	3,005,756	888,477	29.6%	3,005,756
Water Quality	766,928	283,234	37.0%	764,990	854,799	240,338	28.1%	854,799
Distribution System	3,708,172	1,007,958	30.4%	3,315,194	3,187,686	836,586	26.2%	3,187,686
subtotal O&M	<u>23,317,767</u>	<u>7,453,360</u>	32.5%	22,939,433	24,779,073	7,365,716	29.7%	24,779,073
Non-bonded Construction Tsf	1,375,000	397,765	26.1%	1,522,765	1,500,000	375,000	25.0%	1,500,000
Transfer For Fund Balance	-	-		-	19,005,369	-		-
Debt service	8,517,613	1,554,388	15.2%	10,234,230	13,603,802	1,547,435	11.4%	13,603,802
Total Expenses	<u>33,210,380</u>	<u>9,405,513</u>	27.1%	34,696,428	58,888,244	9,288,151	23.3%	39,882,875
Revenue over Expenditures	<u>1,156,667</u>	<u>(1,362,114)</u>		<u>1,556,121</u>	<u>(20,205,892)</u>	<u>(822,185)</u>		<u>(1,200,523)</u>
Beginning Balance	<u>19,611,794</u>	<u>20,768,460</u>		<u>20,768,460</u>	<u>23,152,090</u>	<u>22,324,582</u>		<u>22,324,582</u>
End Balance (Budget Basis)	<u>\$ 20,768,460</u>	<u>\$ 19,406,346</u>		<u>\$ 22,324,582</u>	<u>\$ 2,946,198</u>	<u>\$ 21,502,397</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

Summary above does not include bonded and nonbonded construction

**City of Lawrence
Water and Wastewater
Bonded Construction Fund 551
Actual 2014 - Projected 2016
March 2016**

Revenues	Project Number	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenue Bond Proceeds		\$ -	0.0%	\$ 42,000,000
Total Revenue		-		42,000,000
Expenses				
2015 Sewer Rehabilitation	UT0701	40,175	26.8%	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	48,245	0.9%	5,190,000
23rd St. WL Replacement (Ousdahl-Alabama)	UT1304	6,296,578	23.3%	27,000,000
Booster Pumping Improvements	UT1305	268,451	14.6%	1,840,000
Clinton WTP Raw Water Pump Station Improvements	UT1307	41,384	2.5%	1,660,000
El Dorado Drive Waterline Replacement	UT1310	27,052	2.8%	955,000
Flow Monitoring Program 2014-2016	UT1402	20,910	48.4%	43,245
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	289,653	17.0%	1,700,000
Homestead (Lawrence Ave(N)- Lawrence Ave.(S))	UT1418	268,157	53.6%	500,000
In-house water main replacement	UT1425	2,584	165.7%	1,559
In-House Watermain Replacement	UT1427	210,904	17.3%	1,220,000
Iowa Waterline Replacement (25th-27th)	UT1501	95,987	83.5%	115,000
Sunnyside Dr Waterline Improvements	UT1502	9,957	1.7%	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
Michigan St. Waterline Replacement	UT1511	20,680	3.8%	550,000
Sewer Main Replacement	UT1513	-		400,000
Oread Tank Replacement	UT1514	7,310	1.4%	513,000
Rapid Inflow/Infiltration Reduction	UT1515	8,978	2.0%	460,000
Wakarusa Wastewater Treatment Plant	UT1517	6,238	0.7%	835,000
19th Street Water/Sewer Relocations	UT1518	24,783	1.9%	1,300,000
Water Process Enhancements	UT1601	78,604	11.2%	700,000
Coating Projects	UT1602	-		150,000
PSS Electrical/Mechanical Improvements	UT1603	-		550,000
Clinton Sludge Building	UT1604	-		550,000
Kaw Lime Slakers		-		1,700,000
VFD - WWTP		-		220,000
Total Expenses		<u>7,992,899</u>		<u>51,888,076</u>
Revenue over Expenditures		<u>(7,992,899)</u>		<u>(9,888,076)</u>
Beginning Balance		<u>37,152,080</u>		<u>37,152,080</u>
End Balance (Budget Basis)		<u>\$ 29,159,181</u>		<u>\$ 27,264,004</u>

End Balance (GAAP Basis)

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 2016
March 2016**

Revenues	Project Number	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Transfer from Operations		\$ 375,000	25.0%	\$ 1,500,000
Total Revenue		375,000		1,500,000
Expenses				
New Hampshire Waterline Improvement	14W007	1,841	100.0%	1,841
Rapid Inflow/Infiltration Reduction	UT1305	211,671	100.0%	211,671
PS-5 & WW Primary Sludge Coatings	UT1506	64,206	100.0%	64,206
AMI Assessment	UT1507	15,036	100.0%	15,036
VFD Replacement	UT1512	109,020	100.0%	109,020
Naismith & Crescent Sanitary Sewer	UT1512	2,306	100.0%	2,306
Total Expenses		404,080	100.0%	404,080
Revenue over Expenditures		(29,080)		1,095,920
Beginning Balance		4,192,579		4,192,579
End Balance (Budget Basis)		\$ 4,163,499		\$ 5,288,499

End Balance (GAAP Basis)

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 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Sanitation Service Charge	\$ 9,338,460	\$ 2,600,136	25.1%	\$ 10,341,544	\$ 10,008,239	\$ 2,587,076	25.8%	\$ 10,008,239
Roll Off	1,825,561	453,535	21.2%	2,140,267	1,720,000	519,677	30.2%	1,720,000
Extra Pickups, Miscellaneous	553,693	95,915	19.1%	503,082	300,686	116,623	38.8%	300,686
Interest on Investments	3,425	-	0.0%	6,857	3,500	2,829	28.1%	10,060
Total Revenue	11,721,139	3,149,586	24.2%	12,991,750	12,032,425	3,226,205	26.8%	12,038,985
Expenditures								
Waste Operations								
Personal services	5,144,708	1,188,122	22.0%	5,389,222	5,709,148	1,205,435	21.1%	5,709,148
Contractual Services	2,763,270	1,251,674	42.7%	2,929,032	3,333,293	1,433,512	43.0%	3,333,293
Commodities	766,059	106,337	19.0%	559,364	939,460	94,242	10.0%	939,460
Capital Outlay	515,367	390,532	69.8%	559,758	653,000	511,177	78.3%	653,000
Debt Service	-	39,154	11.2%	348,307	335,400	44,500	13.3%	335,400
Transfers	407,659	101,915	5.3%	1,907,659	407,659	101,915	25.0%	407,659
Future Projects	-	-	-	-	265,000	-	-	-
Total Waste Operations	9,597,063	3,077,734	26.3%	11,693,342	11,642,960	3,390,781	29.8%	11,377,960
Waste Reduction								
Personal services	630,807	133,983	21.1%	633,976	757,491	126,472	16.7%	757,491
Contractual Services	281,427	99,801	50.0%	199,427	272,025	47,269	17.4%	272,025
Commodities	312,645	12,339	15.9%	77,528	94,780	10,902	11.5%	94,780
Debt Service	31,889	-	-	-	-	-	-	-
Transfers*	853,366	3,366	100.0%	3,366	3,366	3,366	100.0%	3,366
Future Projects	-	-	-	-	1,710,000	-	-	-
Total Waste Reduction	2,110,134	249,489	27.3%	914,297	2,837,662	188,009	16.7%	1,127,662
Total Expenditures	11,707,197	3,327,223	26.4%	12,607,639	14,480,622	3,578,790	28.6%	12,505,622
Revenue over Expenditures	13,941	(177,637)		384,111	(2,448,197)	(352,585)		(466,637)
Beginning Balance	3,147,236	3,161,178		3,161,178	3,171,575	3,545,289		3,545,289
End Balance (Budget Basis)	\$ 3,161,178	\$ 2,983,541		\$ 3,545,289	\$ 723,378	\$ 3,192,704		\$ 3,078,651
<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)	\$ 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 2016
March 2016**

Revenues	Project Number	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Transfer from Operations		\$ -		\$ -
Total Revenue		-		-
Expenditures				
Solid Waste Kresge Property	PW1406	138,090		138,090
Total Expenditures		138,090		138,090
Revenue over Expenditures		(138,090)		(138,090)
Beginning Balance		2,350,000		2,350,000
End Balance (Budget Basis)		\$ 2,211,910		\$ 2,211,910

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 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Meter	\$ 610,048	\$ 142,038	23.0%	\$ 617,730	\$ 610,048	\$ 156,440	25.6%	\$ 610,048
Overtime Parking	497,275	172,370	29.6%	582,057	499,110	149,376	29.9%	499,110
Riverfront Garage	44,990	10,751	28.8%	37,357	62,500	8,246	13.2%	62,500
Parking Permits	116,498	30,679	38.4%	79,995	97,153	55,247	56.9%	97,153
9th & New Hampshire Garage	11,468	2,811	25.5%	11,009	11,468	3,077	26.8%	11,468
Vermont Street Garage	7,025	1,872	15.1%	12,380	8,500	2,758	32.4%	8,500
Interest on Investments	-	-		230	500	194	25.7%	756
Miscellaneous	-	-	0.0%	221	-	-		-
Total Revenue	1,287,304	360,521	26.9%	1,340,979	1,289,279	375,338	29.1%	1,289,535
Expenditures								
Meter Collection								
Municipal Court - Operational	167,292	55,117	34.0%	161,903	209,736	62,609	29.9%	209,736
Police - Operational	398,918	106,410	27.9%	381,582	456,732	118,513	25.9%	456,732
Capital Outlay	-	-		-	64,000	-	0.0%	64,000
Total	566,210	161,527	29.7%	543,485	730,468	181,122	24.8%	730,468
Police Patrol & Garage/Downtown Maintenance								
Police	316,982	47,248	16.0%	294,927	304,692	64,753	21.3%	304,692
Public Works	226,270	50,695	23.9%	212,451	199,755	53,482	26.8%	199,755
Parks and Rec	210,844	62,782	28.1%	223,264	-	-		-
Capital Outlay	23,370	-		-	15,000	-	0.0%	15,000
Future Projects	-	-		-	25,200	-		-
Total	777,466	160,725	22.0%	730,642	544,647	118,235	22.8%	519,447
Total Expenditures	1,343,675	322,252	25.3%	1,274,127	1,275,115	299,357	24.0%	1,249,915
Revenue over Expenditures	(56,372)	38,269		66,852	14,164	75,981	191.8%	39,620
Beginning Balance	275,012	218,640		218,640	49,560	285,493		285,493
End Balance (Budget Basis)	\$ 218,640	\$ 256,909		\$ 285,493	\$ 63,724	\$ 361,474		\$ 325,113
<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 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Storm Water Utility Charges	\$ 3,036,886	\$ 732,177	24.0%	\$ 3,046,191	\$ 3,036,686	\$ 734,108	24.2%	\$ 3,036,686
Interest on Investments	2,408	-	0.0%	2,443	3,000	1,547	51.6%	3,000
Miscellaneous	-	13,840	92.8%	14,918	-	217		-
Total Revenue	3,039,294	746,017	24.4%	3,063,552	3,039,686	735,872	24.2%	3,039,686
Expenditures								
Personal services	715,163	158,008	22.2%	710,412	758,022	151,689	20.0%	758,022
Contractual Services	91,944	24,621	16.4%	150,375	184,650	37,571	20.3%	184,650
Commodities	367,692	42,622	15.0%	284,559	323,348	161,637	50.0%	323,348
Capital Outlay	314,503	324,806	87.6%	370,957	420,000	247,096	58.8%	420,000
Transfers	550,000	112,500	25.0%	450,000	450,000	112,500	25.0%	450,000
Debt Service	722,679	34,482	4.8%	723,244	724,471	22,645	3.1%	724,471
Future Projects	-	-		-	1,204,803	-		-
Total Expenditures	2,761,981	697,039	25.9%	2,689,547	4,065,294	733,138	25.6%	2,860,491
Revenue over Expenditures	<u>277,313</u>	<u>48,978</u>		<u>374,005</u>	<u>(1,025,608)</u>	<u>2,734</u>		<u>179,195</u>
Beginning Balance	<u>2,101,339</u>	<u>2,378,652</u>		<u>2,378,652</u>	<u>1,229,028</u>	<u>2,752,658</u>		<u>2,752,658</u>
End Balance (Budget Basis)	<u>\$ 2,378,652</u>	<u>\$ 2,427,630</u>		<u>\$ 2,752,658</u>	<u>\$ 203,420</u>	<u>\$ 2,755,392</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>	<u>(157,824)</u>							
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

**City of Lawrence
Golf Course Fund 506
Actual 2014 - Projected 2016
March 2016**

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Budget 2016	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues								
Golf Course Fees	\$715,041	\$98,466	14.3%	\$688,600	\$799,700	\$86,565	10.8%	\$799,700
Retail Sales	57,802	2,738	6.1%	45,197	57,000	3,391	5.9%	57,000
Interest on Investments	-	-		208	-	106		673
Miscellaneous	5,832	-	0.0%	8	11,000	6,085	55.3%	11,000
Total Revenue	778,675	101,204	13.8%	734,013	867,700	96,147	11.1%	868,373
Expenditures								
Personal services	445,367	97,011	21.1%	459,400	545,633	110,006	20.2%	545,633
Contractual Services	141,847	78,218	62.3%	125,633	145,550	79,879	54.9%	145,550
Commodities	184,142	72,631	44.8%	161,973	156,797	76,624	48.9%	156,797
Capital Outlay	27,334	14,988	77.7%	19,296	30,000	-	0.0%	30,000
Debt Service								
Future Projects	-	-		-	243,800	-		-
Expenditures	798,690	262,848	34.3%	766,302	1,121,780	266,509	30.4%	877,980
Revenue over Expenditures	(20,015)	(161,644)		(32,289)	(254,080)	(170,362)		(9,607)
Beginning Balance	260,531	240,516		240,516	310,171	208,227		208,227
End Balance (Budget Basis)	\$ 240,516	\$ 78,872		\$ 208,227	\$ 56,091	\$ 37,865		\$ 198,620
<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 2016
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues							
Transfers	\$ 60,000	\$ 22,500	37.5%	\$ 60,000	\$ 22,500	37.5%	\$ 60,000
Interest	167	-	0.0%	857	-		-
Total Revenue	60,167	22,500	37.0%	60,857	22,500	37.5%	60,000
Expenditures							
Auto Liability Claims	78,714	5,070	7.4%	68,251	21,578	25.5%	84,705
General Liability Claims	24,758	3,861	8.4%	45,969	12,338		36,671
Total Expenditures	103,472	8,931	7.8%	114,220	33,916	27.9%	121,376
Revenue over Expenditures	(43,305)	13,569		(53,363)	(11,416)		(61,376)
Beginning Balance	1,354,666	1,311,361		1,311,361	1,257,998		1,257,998
End Balance	<u>\$ 1,311,361</u>	<u>\$ 1,324,930</u>		<u>\$ 1,257,998</u>	<u>\$ 1,246,582</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 encumbrances

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

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016	% of Projected	Projected 2016
Revenues							
Transfers	\$ 621,780	\$ 174,195	28.0%	\$ 621,780	\$ 174,195	28.0%	\$ 621,780
Interest	1,810	-	0.0%	2,439	-		-
Total Revenue	<u>623,590</u>	<u>174,195</u>	27.9%	624,219	174,195	28.0%	621,780
Expenditures							
Contractual Services	12,023	635	3.1%	20,292	4,977	20.4%	24,454
Workers Comp Medical Exp	354,665	59,374	13.0%	455,947	63,504	12.6%	503,116
Workers Comp Compensation	94,668	21,491	25.6%	84,048	31,304	42.6%	73,428
Total Expenditures	<u>461,356</u>	<u>81,500</u>	14.5%	560,287	99,785	16.6%	600,998
Revenue over Expenditures	<u>162,234</u>	<u>92,695</u>		<u>63,932</u>	<u>74,410</u>		<u>20,782</u>
Beginning Balance	<u>1,179,105</u>	<u>1,341,339</u>		<u>1,341,339</u>	<u>1,405,271</u>		<u>1,405,271</u>
End Balance	<u>\$ 1,341,339</u>	<u>\$ 1,434,034</u>		<u>\$ 1,405,271</u>	<u>\$ 1,479,681</u>		<u>\$ 1,426,053</u>

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
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Charges for service	\$ 3,765,774	\$ 984,596	31.7%	\$ 3,105,880	\$ 733,848
Interest	-			-	316
Misc	4,154	840	45.4%	1,851	422
Total Revenue	<u>3,769,928</u>	<u>985,436</u>	31.7%	3,107,731	734,586
Expenditures					
Operations	3,997,186	714,873	21.7%	3,292,747	655,297
Transfers Out	7,000	7,000	100.0%	7,000	7,000
Total Expenditures	<u>4,004,186</u>	<u>721,873</u>	21.9%	3,299,747	662,297
Revenue over Expenditures	<u>(234,258)</u>	<u>263,563</u>		<u>(192,016)</u>	<u>72,289</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>\$ 517,819</u>		<u>\$ 62,241</u>	<u>\$ 134,530</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
March 2016**

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	Projected 2015	25.0% YTD-Mar 2016
Revenues						
Charges for service	\$ 1,200	\$ -	0.0%	\$ 440	\$ 440	\$ -
Total Revenue	1,200	-	0.0%	440	440	-
Expenditures						
Operations	3,103	632	28.3%	2,232	2,232	11,789
Total Expenditures	3,103	632	28.3%	2,232	2,232	2,232
Revenue over Expenditures	(1,903)	(632)		(1,792)	(1,792)	(2,232)
Beginning Balance	30,998	29,095		29,095	29,095	27,303
End Balance	\$ 29,095	\$ 28,463		\$ 27,303	\$ 27,303	\$ 25,072

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
March 2016

	Actual 2014	25.0% YTD-Mar 2015	% of Actual	Unaudited 2015	25.0% YTD-Mar 2016
Revenues					
Premiums	\$ 9,456,795	\$ 2,634,615	26.9%	\$ 9,796,023	\$ 2,610,569
Interest	978	6,238	48.2%	12,944	4,487
Reimbursements	595,215	90,139	30.1%	299,238	122,586
Total Revenue	10,052,988	2,730,992	27.0%	10,108,205	2,737,642
General Administration	1,395,819	557,273	32.8%	1,698,930	544,572
Health Insurance/Claims	9,043,593	1,997,777	21.3%	9,393,877	2,143,026
Total Expenditures	10,439,412	2,555,050	23.0%	11,092,807	2,687,598
Revenue over Expenditures	<u>(386,424)</u>	<u>175,942</u>		<u>(984,602)</u>	<u>50,044</u>
Beginning Balance	<u>9,007,500</u>	<u>8,621,076</u>		<u>8,621,076</u>	<u>7,636,474</u>
End Balance	<u>\$ 8,621,076</u>	<u>\$ 8,797,018</u>		<u>\$ 7,636,474</u>	<u>\$ 7,686,518</u>

NOTES:

Fund accounts for the payment of health insurance claims.

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