

# Memorandum

## City of Lawrence

### Finance Department

**TO: Thomas M. Markus, City Manager**

**FROM: Bryan Kidney, Finance Director**

**Date: August 15, 2016**

**RE: July 2016 Monthly Financial Report**

The Finance Department has completed our review of the July 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	2016 Budget Year Projected	Year-to- date July 2016 Collected 58% of Year	% Collected
<b>General</b>	\$17,329,460	\$17,329,000	\$15,136,788	87%
<b>Library</b>	3,317,186	3,271,525	2,938,124	90%
<b>Debt Service</b>	7,507,460	7,531,000	6,797,964	90%
<b>Total</b>	\$28,154,106	\$28,131,525	\$24,872,876	88%

## 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	2016 Projected	Year-to- date	
				July 2016 Collected	% Collected
General	1.00%	\$17,189,008	\$17,152,348	\$10,092,241	59%
Infrastructure	0.30%	5,156,702	5,156,702	3,043,890	59%
Transit Operation	0.20%	3,387,802	3,449,260	2,029,260	59%
Transit Expansion	0.05%	859,450	862,315	507,315	59%
<b>Total City Sales Tax</b>	<b>1.55%</b>	<b>\$26,592,962</b>	<b>\$26,620,625</b>	<b>\$15,672,706</b>	<b>59%</b>
<b>City Share of County Sales Tax</b>		<b>\$10,983,559</b>	<b>\$10,930,734</b>	<b>\$6,299,176</b>	<b>58%</b>

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	2016 Projected	Year-to- date	
			July 2016 Collected	% Collected
Electric	\$5,566,140	\$5,566,000	\$2,911,583	52%
Gas	990,420	990,000	591,988	60%
Telephone	379,936	110,000	93,326	85%
Cable	1,020,000	1,300,000	797,237	61%
<b>Total</b>	<b>\$7,956,496</b>	<b>\$7,966,000</b>	<b>\$4,394,134</b>	<b>55%</b>

### 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	2016 Revised	Year-to- date July 2016 Collected 58% of Year	% Collected
<b>Water and Wastewater charges</b>	\$36,924,000	\$36,924,000	\$19,779,061	54%

Water and wastewater fees are based largely on water consumption. The fees billed and collected through July are 7% percent higher than the same period in 2015. The average rate increase that went into effect January 1 was 5.7% and the amount of billed gallons for the six months increased over last year by 9%.

### 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 July 2016 Expenditures 58% of Year	% Expended
General	\$87,100,049	\$69,075,078	\$41,094,082	59%
Guest Tax	2,557,614	1,832,114	1,543,951	84%
Library	3,750,000	3,750,000	3,250,000	87%
Transit	7,832,773	3,999,000	3,588,789	90%
Recreation	5,886,846	5,420,055	3,051,086	56%
Special Alcohol	827,702	751,100	788,397	105%
Special Gas	3,274,430	2,682,430	1,666,073	62%
Special Recreation	920,515	730,500	456,989	63%
Debt Service	14,739,035	10,959,000	1,124,225	10%
Water and Wastewater	58,888,244	39,884,000	20,369,381	51%
Solid Waste	14,480,622	12,755,963	6,975,104	55%
Public Parking	1,275,115	1,249,915	697,239	56%
Stormwater	4,065,294	2,860,491	1,388,389	49%
Golf Course	1,121,780	799,979	531,254	66%
<b>Total Budgeted Funds</b>	<b>\$206,720,019</b>	<b>\$156,749,625</b>	<b>\$86,524,959</b>	<b>55%</b>

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

General Fund Department Expenditures:

Budgeted Department	2016 Budget	2016 Revised Budget	Year-to- date July 2016 Expenditures 58% of Year	% Expended
City Commission	\$ 71,590	\$ 72,000	\$ 37,614	52%
City Auditor	60,850	61,000	31,731	52%
City Manager's Office	2,380,851	2,380,000	1,401,812	59%
Planning & Dev Services	2,623,830	2,624,000	1,406,149	54%
Finance	315,331	315,000	141,340	45%
Overhead	5,686,498	4,320,498	2,877,735	67%
Transfers*	19,736,053	10,431,000	6,066,947	58%
Information Technology	936,840	936,840	581,749	62%
City Attorney's Office	2,070,573	2,070,573	1,222,709	59%
Police	18,310,697	18,310,697	10,834,880	59%
Fire	15,716,678	15,716,678	8,942,043	57%
Public Works	8,253,997	8,254,027	5,516,953	67%
Parks & Recreation	3,582,765	3,582,765	2,032,420	57%
Budget Reserve	7,353,496	-	-	n/a
<b>Total General Fund</b>	<b>\$87,100,049</b>	<b>\$69,075,078</b>	<b>\$41,094,082</b>	<b>59%</b>

Budgeted Category	2016 Budget	2016 Revised Budget	Year-to- date July 2016 Expenditures 58% of Year	% Expended
Personal Services	\$47,290,348	\$45,965,129	\$26,215,598	57%
Contractual Services	12,180,219	12,173,972	7,954,874	65%
Commodities	4,633,423	4,629,905	3,061,468	66%
Capital Outlay	791,800	805,072	696,503	87%
Transfers*	14,805,763	5,501,000	3,165,639	57%
Budget Reserve	7,398,496	-	-	n/a
<b>Total General Fund</b>	<b>\$87,100,049</b>	<b>\$69,075,078</b>	<b>\$41,094,082</b>	<b>59%</b>

\*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  
July 2016**

	Actual 2014	58.3% YTD-July 2015	% of Actual	Audited 2015	Budget 2016	58.3% YTD-July 2016	% of Projected	Projected 2016
<b>Revenues</b>								
Property Taxes	\$ 15,624,970	\$ 14,635,726	86.5%	\$ 16,927,891	\$ 17,329,460	\$ 15,136,788	87.3%	\$ 17,329,000
Motor Vehicles Taxes	1,455,295	826,764	53.8%	1,537,057	1,519,636	883,795	58.1%	1,520,000
<b>Franchise Fees</b>								
Electric	5,349,899	2,772,498	54.6%	5,078,376	5,566,140	2,911,583	52.3%	5,566,000
Gas	951,931	711,799	92.5%	769,289	990,420	591,988	59.8%	990,000
Telephone	301,430	237,695	241.9%	98,265	379,936	93,326	84.8%	110,000
Cable Wireless	1,042,660	416,977	35.3%	1,181,816	1,020,000	797,237	61.3%	1,300,000
Franchise Fees	7,645,920	4,138,969	58.1%	7,127,746	7,956,496	4,394,134	55.2%	7,966,000
<b>Sales / Use Taxes</b>								
1% City	15,893,674	9,527,389	57.8%	16,492,642	17,189,008	10,092,241	58.8%	17,152,348
0.3% Infrastructure	4,768,102	2,858,217	57.8%	4,947,792	5,156,702	-	-	-
0.2% transit	3,178,735	1,905,478	57.8%	3,298,529	3,437,802	-	-	-
0.05% transit expanded	794,684	476,369	57.8%	824,632	859,450	-	-	-
1% County wide	10,155,857	6,026,825	57.3%	10,510,321	10,983,559	6,299,176	57.6%	10,930,734
Sales / Use Taxes	34,791,051	20,794,278	57.6%	36,073,916	37,626,521	16,391,417	58.4%	28,083,082
Intergovernmental Revenue	818,646	483,401	54.7%	883,855	749,061	522,514	57.5%	909,000
Licenses & permits	974,690	924,141	60.6%	1,525,191	1,294,819	1,049,850	87.5%	1,200,000
Fines	3,177,454	1,385,210	47.8%	2,895,570	2,986,807	1,213,510	41.1%	2,950,000
Service Charges	4,970,040	1,996,054	37.9%	5,268,283	5,369,982	3,174,755	59.1%	5,370,000
Interest	98,659	33,803	72.6%	46,544	100,642	26,078	29.6%	88,000
Miscellaneous Revenue	439,668	123,950	57.9%	214,014	262,000	103,657	39.6%	262,000
Transfers In	3,656,141	2,157,349	59.0%	3,656,194	3,656,751	2,157,349	59.0%	3,657,000
Total Revenue	73,652,535	47,499,645	62.4%	76,156,261	78,852,175	45,053,847	65.0%	69,334,082
<b>Expenditures</b>								
Personal Services	43,192,838	25,515,247	56.9%	44,851,101	47,290,348	26,215,598	57.0%	45,965,129
Contractual Services	11,336,936	6,982,842	57.9%	12,053,316	12,180,219	7,954,874	65.3%	12,173,972
Commodities	3,864,372	3,520,179	80.8%	4,359,295	4,633,423	3,061,468	66.1%	4,629,905
Capital Outlay	696,857	586,370	110.7%	529,515	791,800	696,503	86.5%	805,072
Transfers	14,408,031	8,441,166	57.9%	14,583,242	22,159,259	3,165,639	57.5%	5,501,000
Contingency	-	-	-	-	45,000	-	-	-
Total Expenditures	73,499,034	45,045,804	59.0%	76,376,469	87,100,049	41,094,082	59.5%	69,075,078
<b>Revenue over Expenditures</b>	<u>153,501</u>	<u>2,453,841</u>		<u>(220,208)</u>	<u>(8,247,874)</u>	<u>3,959,765</u>		<u>259,004</u>
<b>Beginning Balance</b>	<u>12,987,179</u>	<u>12,938,546</u>		<u>12,938,546</u>	<u>12,327,713</u>	<u>12,718,338</u>		<u>12,718,338</u>
<b>Prior Year Adjustment</b>	(202,134.00)						Add STR	<u>2,705,775</u>
<b>Fund Balance (Budget Basis)</b>	<u>\$ 12,938,546</u>	<u>\$ 15,392,387</u>		<u>\$ 12,718,338</u>	<u>\$ 4,079,839</u>	<u>\$ 16,678,103</u>		<u>\$ 15,683,117</u>
End of Year Encumbrances	481,743							
<b>End Balance (GAAP Basis)</b>	<u>\$ 13,420,290</u>							20%
<b>Fund Balance as % of Expend</b>	17.6%							22.7%

**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.

\*\*Need to include \$100K transfer in 2016 to Affordable Housing Trust Fund

**City of Lawrence**  
**General Fund - Expenditures by Dept**  
**Actual 2014 - Projected 2016**  
**July 2016**

	Actual 2014	58.3% YTD-July 2015	% of Actual	Audited 2015	Budget 2016	58.3% YTD-July 2016	% of Projected	Projected 2016
<b>Revenues</b>								
Property Taxes	\$ 15,624,970	\$ 14,635,726	86.5%	\$ 16,927,891	\$ 17,329,460	\$ 15,136,788	87.3%	\$ 17,329,000
Motor Vehicles Taxes	1,455,295	826,764	53.8%	1,537,057	1,519,636	883,795	58.1%	1,520,000
Franchise Fees								
Electric	5,349,899	2,772,498	54.6%	5,078,376	5,566,140	2,911,583	52.3%	5,566,000
Gas	951,931	711,799	92.5%	769,289	990,420	591,988	59.8%	990,000
Telephone	301,430	237,695	241.9%	98,265	379,936	93,326	84.8%	110,000
Cable Wireless	1,042,660	416,977	35.3%	1,181,816	1,020,000	797,237	61.3%	1,300,000
Franchise Fees	7,645,920	4,138,969	58.1%	7,127,746	7,956,496	4,394,134	55.2%	7,966,000
Sales / Use Taxes								
1% City	15,893,674	9,527,389	57.8%	16,492,642	17,189,008	10,092,241	58.8%	17,152,348
0.3% Infrastructure	4,768,102	2,858,217	57.8%	4,947,792	5,156,702	-	-	-
0.2% transit	3,178,735	1,905,478	57.8%	3,298,529	3,437,802	-	-	-
0.05% transit expanded	794,684	476,369	57.8%	824,632	859,450	-	-	-
1% County wide	10,155,857	6,026,825	57.3%	10,510,321	10,983,559	6,299,176	57.6%	10,930,734
Sales / Use Taxes	34,791,051	20,794,278	57.8%	36,073,916	37,626,521	16,391,417	58.4%	28,083,082
Intergovernmental Revenue	818,646	483,401	54.7%	883,855	749,061	522,514	57.5%	909,000
Licenses & permits	974,690	924,141	60.6%	1,525,191	1,294,819	1,049,850	87.5%	1,200,000
Fines	3,177,454	1,385,210	47.8%	2,895,570	2,986,807	1,213,510	41.1%	2,950,000
Service Charges	4,970,040	1,996,054	37.9%	5,268,283	5,369,982	3,174,755	59.1%	5,370,000
Interest	98,659	33,803	72.6%	46,544	100,642	26,078	29.6%	88,000
Miscellaneous Revenue	439,668	123,950	57.9%	214,014	262,000	103,657	39.6%	262,000
Transfers In	3,656,141	2,157,349	59.0%	3,656,194	3,656,751	2,157,349	59.0%	3,657,000
<b>Total Revenue</b>	<b>73,652,535</b>	<b>47,499,645</b>	<b>62.4%</b>	<b>76,156,261</b>	<b>78,852,175</b>	<b>45,053,847</b>	<b>65.0%</b>	<b>69,334,082</b>
<b>Expenditures</b>								
City Commission	70,122	40,612	56.3%	72,161	71,590	37,614	52.2%	72,000
City Auditor	55,751	36,118	60.6%	59,579	60,850	31,731	52.0%	61,000
City Manager's Office	627,123	433,742	64.8%	669,526	718,184	364,660	50.8%	718,000
Public Information	197,169	144,352	55.0%	262,503	216,340	131,515	60.9%	216,000
Planning	1,011,643	610,450	56.1%	1,088,426	1,188,540	644,776	54.2%	1,189,000
Code Enf. / Building Safety	1,197,423	721,417	56.6%	1,273,773	1,435,290	761,373	53.1%	1,435,000
City Clerk	223,526	160,843	64.8%	248,221	273,002	119,416	43.7%	273,000
Human Resources	476,913	296,268	58.9%	503,339	512,495	308,932	60.3%	512,000
Risk Management	431,996	554,634	94.5%	586,814	660,830	477,289	72.2%	661,000
Finance	300,491	174,506	55.0%	317,027	315,331	141,340	44.9%	315,000
Overhead	3,883,373	2,545,965	54.0%	4,717,800	5,686,498	2,877,735	66.6%	4,320,498
Transfers		8,441,166				3,165,639		
To health insurance fund	4,573,788	2,771,315	58.3%	4,750,825	4,930,290	2,901,308	58.9%	4,930,000
to rec fund	2,230,157	-	0.0%	2,230,157	2,319,363	1,352,962	58.3%	2,319,000
0.3% infrastructure sales tax	4,768,102	-	0.0%	4,974,894	5,156,702	-	-	-
0.2% transit sales tax	3,177,484	-	0.0%	3,316,596	3,387,802	-	-	-
0.05% transit expanded sales tax	794,684	-	0.0%	829,149	859,450	-	-	-
to reserve funds	3,087,604	-	0.0%	3,232,446	3,082,446	1,812,677	57.0%	3,182,000
Future projects	-	-	-	-	7,353,496	-	-	-
Information Technology	937,372	558,881	59.9%	932,511	936,840	581,749	62.1%	936,840
City Attorney's Office	750,708	403,536	49.7%	811,462	883,016	470,623	53.3%	883,016
Human Relations	5,884	6,937	79.1%	8,767	9,730	3,636	37.4%	9,730
Court	1,426,770	634,307	46.6%	1,360,366	1,177,827	748,450	63.5%	1,177,827
Police	17,429,957	10,314,307	58.5%	17,634,955	18,310,697	10,834,880	59.2%	18,310,697
Fire	14,830,465	8,824,349	57.1%	15,441,449	15,716,678	8,942,043	56.9%	15,716,678
Streets	2,841,663	2,834,011	95.6%	2,962,995	3,243,522	2,561,850	79.0%	3,243,552
Engineering	999,068	556,081	56.0%	993,407	1,025,775	554,118	54.0%	1,025,775
Traffic	732,039	424,577	54.8%	775,365	765,988	434,749	56.8%	765,988
Fiber	-	-	-	-	-	-	-	-
Airport	194,405	78,645	58.0%	135,620	147,404	84,463	57.3%	147,404
Building	888,990	526,183	59.9%	878,467	943,930	458,037	48.5%	943,930
Street Lights	870,073	380,174	48.9%	777,731	885,460	418,078	47.2%	885,460
Levee	195,012	131,455	71.6%	183,526	198,240	118,594	59.8%	198,240
Parks & Recreation	3,282,465	1,897,471	56.7%	3,348,305	3,582,765	2,032,420	56.7%	3,582,765
Park CIP	-	-	-	-	-	-	-	-
Park Maintenance	-	-	-	-	-	-	-	-
Health Dept./ Comm. Health Bldg.	1,006,814	543,502	54.4%	998,307	1,043,678	887,064	85.0%	1,043,678
<b>Total Expenditures</b>	<b>73,499,034</b>	<b>45,045,804</b>	<b>59.0%</b>	<b>76,376,469</b>	<b>87,100,049</b>	<b>41,094,082</b>	<b>59.5%</b>	<b>69,075,078</b>
<b>Revenue over Expenditures</b>	<b>153,501</b>	<b>2,453,841</b>		<b>(220,208)</b>	<b>(8,247,874)</b>	<b>3,959,765</b>		<b>259,004</b>
<b>Beginning Balance</b>	<b>12,987,179</b>	<b>12,938,546</b>		<b>12,938,546</b>	<b>12,327,713</b>	<b>12,718,338</b>		<b>12,718,338</b>
<b>Prior Year Adjustment</b>	<b>(202,134)</b>						<b>Add STR</b>	<b>2,705,775</b>
<b>Fund Balance (Budget Basis)</b>	<b>\$ 12,938,546</b>	<b>\$ 15,392,387</b>		<b>\$ 12,718,338</b>	<b>\$ 4,079,839</b>	<b>\$ 16,678,103</b>		<b>\$ 15,683,117</b>
End of Year Encumbrances	481,743			483,882				
<b>End Balance (GAAP Basis)</b>	<b>\$ 13,420,290</b>			<b>\$ 13,202,220</b>				
<b>Fund Balance as % of Expend</b>	<b>17.6%</b>			<b>16.7%</b>				<b>22.7%</b>

**NOTES:**  
Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund  
YTD expenditures include encumbrances  
Property Tax revenue includes "Payment in Lieu of Taxes" revenue  
.55% City Taxes originally budgeted as revenue in the General Fund and then transferred to appropriate fund. After the budget was adopted, but before 2016, the decision was made to record the revenue in the appropriate fund rather than the General Fund.

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

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>Projected 2016</b>
<b>Revenues</b>						
Service Charges	\$ 1,038	\$ 493	89.3%	\$ 552	\$ 293	\$ -
Interest	-	-		155	95	300
Reimb	-	-		-	10,500	10,500
Building/Field Rental	9,580	4,793	35.0%	13,700	11,881	24,672
Total Revenue	<u>10,618</u>	<u>5,286</u>	36.7%	<u>14,407</u>	<u>22,769</u>	<u>35,472</u>
<b>Expenditures</b>						
Total Expenditures	<u>-</u>	<u>-</u>	0.0%	<u>138,633</u>	<u>-</u>	<u>24,000</u>
<b>Revenue over Expenditures</b>	<u>10,618</u>	<u>5,286</u>		<u>(124,226)</u>	<u>22,769</u>	<u>11,472</u>
<b>Beginning Balance</b>	<u>197,753</u>	<u>208,371</u>		<u>208,371</u>	<u>84,145</u>	<u>84,145</u>
<b>End Balance</b>	<u>\$ 208,371</u>	<u>\$ 213,657</u>		<u>\$ 84,145</u>	<u>\$ 106,914</u>	<u>\$ 95,617</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**  
**July 2016**

	Actual 2014	Audited 2015	58.3% YTD-July 2016	Projected 2016	
<b>Infrastructure Sales Tax*</b>					
Revenue - .3% sales tax tsf from general	\$ 4,516,128	\$ 4,074,894	\$ 3,043,890	\$ 5,156,702	
Expenditures	<u>3,655,528</u>	<u>7,355,367</u>	<u>3,449,545</u>	<u>6,485,551</u>	
Revenue over Expenditures	860,600	(3,280,473)	(405,655)	(1,328,849)	
<b>Beginning Balance</b>	<u>6,673,463</u>	<u>7,534,062</u>	<u>4,253,589</u>	<u>4,253,589</u>	
<b>Ending Balance</b>	<u>7,534,062</u>	<u>4,253,589</u>	<u>3,847,934</u>	<u>2,924,740</u>	Detail on Infrastructure Sales Tax on page 4
<b>Transit Sales Tax</b>					
Revenue - .05% sales tax tsf from general	794,372	829,149	507,315	862,315	
Expenditures	-	-	-	<u>3,236,115</u>	
Revenue over Expenditures	794,372	829,149	507,315	(2,373,800)	
<b>Beginning Balance</b>	<u>753,144</u>	<u>1,547,516</u>	<u>2,376,665</u>	<u>2,376,665</u>	
<b>Ending Balance</b>	<u>1,547,516</u>	<u>2,376,665</u>	<u>2,883,980</u>	<u>2,865</u>	Detail on Transit Sales Tax on page 4b
<b>Grants</b>					
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	
<b>Beginning Balance</b>	<u>(196,519)</u>	<u>21,095</u>	<u>(176,668)</u>	<u>(176,668)</u>	
<b>Ending Balance</b>	<u>21,095</u>	<u>(176,668)</u>	<u>31,368</u>	<u>31,368</u>	Detail on Grants on page 4c
<b>Department Funded</b>					
Revenue - Transfer from Department	-	-	-	-	
Expenditures	<u>1,086,990</u>	<u>67,621</u>	<u>53,978</u>	<u>695,389</u>	
Revenue over Expenditures	(1,086,990)	(67,621)	(53,978)	(695,389)	
<b>Beginning Balance</b>	<u>2,023,468</u>	<u>936,478</u>	<u>868,857</u>	<u>868,857</u>	
<b>Ending Balance</b>	<u>936,478</u>	<u>868,857</u>	<u>814,879</u>	<u>173,468</u>	Detail on Department Funded on page 4d
<b>Uncommitted</b>					
<b>Revenue</b>					
Transfers	580,119	200,000	116,667	200,000	
Interest	14,225	10,228	6,816	27,620	
Miscellaneous	<u>1,000,000</u>	<u>1,505,588</u>	<u>231,228</u>	<u>231,228</u>	
Total Revenue	1,594,344	1,715,816	354,711	458,848	
<b>Expenditures</b>					
Public Works Projects	1,813,270	1,653,982	659,976	1,755,225	
Police Department Projects	72,723	75	-	-	
Library Projects	171,222	-	-	-	
NIC Vehicle Replacement	-	-	<u>488,874</u>	<u>501,000</u>	
Total Expenditures	2,057,215	1,654,057	1,148,850	2,256,225	
Revenue over Expenditures	<u>(462,872)</u>	<u>61,759</u>	<u>(794,139)</u>	<u>(1,797,377)</u>	
<b>Beginning Balance</b>	<u>958,011</u>	<u>495,140</u>	<u>556,899</u>	<u>556,899</u>	
<b>Ending Balance</b>	<u>495,140</u>	<u>556,899</u>	<u>(237,240)</u>	<u>(1,240,478)</u>	Detail on Uncommitted on page 4e
<b>Fund Total</b>					
Total Fund Revenue	7,189,616	6,696,157	4,113,952	6,685,901	
Total Fund Expenditures	<u>6,866,892</u>	<u>9,351,105</u>	<u>4,652,373</u>	<u>12,673,280</u>	
Total Revenue over Expenditures	322,724	(2,654,948)	(538,421)	(5,987,379)	
<b>Total Fund Beginning Balance</b>	<u>10,211,567</u>	<u>10,534,291</u>	<u>7,879,342</u>	<u>7,879,342</u>	
<b>Total Fund Ending Balance</b>	<u>10,534,291</u>	<u>7,879,342</u>	<u>7,340,921</u>	<u>1,891,964</u>	
Retainage/Other Payable	153,456	1,258,562			
<b>End Balance (GAAP Basis)</b>	<u>10,380,835</u>	<u>6,620,780</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  
July 2016**

	Actual 2014	Audited 2015	58.3% YTD-July 2016	Projected 2016	
<b>Infrastructure Sales Tax*</b>					
Revenue - .3% sales tax tsf from general	\$ 250,000	\$ 900,000	\$ -	\$ -	
Expenditures	500,000	565,997	141,179	141,179	
Revenue over Expenditures	(250,000)	334,003	(141,179)	(141,179)	
<b>Beginning Balance</b>	250,000	-	334,003	334,003	
<b>Ending Balance</b>	-	334,003	192,824	192,824	Detail on Infrastructure Sales Tax on page 5a
<b>Transit Sales Tax</b>					
Revenue - .05% sales tax tsf from general	-	-	-	-	
Expenditures	-	-	-	2,509,872	
Revenue over Expenditures	-	-	-	(2,509,872)	
<b>Beginning Balance</b>	2,509,872	2,509,872	2,509,872	2,509,872	
<b>Ending Balance</b>	2,509,872	2,509,872	2,509,872	(0)	Detail on Transit Sales Tax on page 5b
<b>Department Funded</b>					
Revenue - Transfer from Department	-	-	-	-	
Expenditures	-	-	-	1,689,111	
Revenue over Expenditures	-	-	-	(1,689,111)	
<b>Beginning Balance</b>	1,689,111	1,689,111	1,689,111	1,689,111	
<b>Ending Balance</b>	1,689,111	1,689,111	1,689,111	0	Detail on Department Funded on page 5c
<b>Uncommitted</b>					
<b>Revenue</b>					
Transfers - General	100,000	100,000	58,333	100,000	
Interest	7,651	6,096	5,017	16,151	
Municipal Court Fines	99,648	91,980	36,179	91,980	
Miscellaneous/Reimbursements	201,950	6,000	-	-	
Total Revenue	409,249	204,076	99,529	208,131	
<b>Expenditures</b>					
General Government	187,009	176,589	70,416	257,727	
Public Works	-	102,222	15,475	120,000	
Fire Medical	5,367	-	-	310,000	
Parks & Recreation	133,218	-	-	-	
Information Technology	-	-	-	70,000	
Municipal Court	7,920	3,118	3,118	3,118	
Total Expenditures	333,514	281,929	89,009	760,845	
Revenue over Expenditures	75,735	(77,853)	10,520	(552,714)	
<b>Beginning Balance</b>	981,031	1,056,766	978,913	978,913	
<b>Ending Balance</b>	1,056,766	978,913	989,433	426,199	Detail on Uncommitted on page 5d
<b>Fund Total</b>					
Total Fund Revenue	659,249	1,104,076	99,529	208,131	
Total Fund Expenditures	833,514	847,926	230,188	5,101,007	
Total Revenue over Expenditures	(174,265)	256,150	(130,659)	(4,892,876)	
<b>Total Fund Beginning Balance</b>	5,430,013	5,255,748	5,511,898	5,511,898	
<b>Total Fund Ending Balance</b>	5,255,748	5,511,898	5,381,239	619,023	
Retainage/Other Payable	-	141,179			
<b>End Balance (GAAP Basis)</b>	5,255,748	5,370,719			

**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**  
**July 2016**

	Actual 2014	58.3% YTD-July 2015	% of Actual	Audited 2015	Budgeted 2016	58.3% YTD-July 2016	% of Projected	Projected 2016
<b>Revenues</b>								
Guest Tax	\$ 1,123,093	\$ 1,126,623	70.0%	\$ 1,609,899	\$ 1,649,260	\$ 1,234,369	69.7%	\$ 1,771,000
Interest	-	-		648	-	1,149		2,100
Transfer from Guest Tax Reserve	-	-		-	700,115	149,334	100.2%	149,000
<b>Total Revenue</b>	<u>1,123,093</u>	<u>1,126,623</u>	1	<u>1,610,547</u>	<u>2,349,375</u>	<u>1,384,852</u>	2	<u>1,922,100</u>
<b>Expenditures</b>								
<b>Parks and Rec (4070)</b>								
Downtown beautification	-	-		-	234,614	174,984	74.6%	234,614
<b>Tourism (Div 8100)</b>								
Special Event Expenses	-	-		-	108,000	26,983	25.0%	108,000
Communications								
eXplore Lawrence	820,000	645,000	75.0%	860,000	880,000	880,000	100.0%	880,000
Free State Festival	-	-		-	30,000	30,000	100.0%	30,000
JO Funding						75,000	100.0%	75,000
DMI	-	-		-	60,000	90,000	100.0%	90,000
Special Events Grant	-	-		-	150,000	148,925	99.3%	150,000
Sister Cities	7,500	3,750	50.0%	7,500	8,000	8,000	100.0%	8,000
Other (exhibits, etc.)	93,749	103,100	126.3%	81,659	106,500	110,059	103.3%	106,500
Debt Service for SPL	-	-		-	150,000	-	0.0%	150,000
Carnegie Debt Service								
CIP	-	-		-	-	-		-
Future Projects	-	-		-	830,500	-		-
<b>Total Expenditures</b>	<u>921,249</u>	<u>751,850</u>	79.2%	<u>949,159</u>	<u>2,557,614</u>	<u>1,543,951</u>	84.3%	<u>1,832,114</u>
<b>Revenue over Expenditures</b>	<u>201,844</u>	<u>374,773</u>		<u>661,388</u>	<u>(208,239)</u>	<u>(159,099)</u>		<u>89,986</u>
<b>Beginning Balance</b>	<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>
<b>End Balance (Budget Basis)</b>	<u>\$ 359,177</u>	<u>\$ 733,950</u>		<u>\$ 1,020,564</u>	<u>\$ 127,958</u>	<u>\$ 861,465</u>		<u>\$ 1,110,550</u>
End of Year Encumbrances	11,400			-				61%
<b>End Balance (GAAP Basis)</b>	<u>\$ 370,577</u>			<u>\$ 1,020,564</u>		Amount over(under \$500,000 FB)		\$ 610,550

**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 was closed into this fund in 2016

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

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Property Taxes	\$ 3,028,482	\$ 2,841,208	86.4%	\$ 3,286,596	\$ 2,938,124	89.8%	\$ 3,271,525
Delinquent	-						30,661
Motor Vehicle	287,011	161,911	54.0%	299,627	172,519	58.1%	296,871
Interest	-	-		512	695		546
<b>Total Revenues</b>	<u>3,315,493</u>	<u>3,003,119</u>	83.7%	<u>3,586,735</u>	<u>3,111,338</u>	86.4%	<u>3,599,603</u>
<b>Expenditures</b>							
Contractual Services - Library	3,383,260	3,200,000	90.1%	3,550,000	3,250,000	86.7%	3,750,000
<b>Revenue over Expenditures</b>	<u>(67,767)</u>	<u>(196,881)</u>		<u>36,735</u>	<u>(138,662)</u>		<u>(150,397)</u>
<b>Beginning Balance</b>	<u>236,624</u>	<u>168,857</u>		<u>168,857</u>	<u>205,592</u>		<u>205,592</u>
<b>End Balance (Budget Basis)</b>	<u>\$ 168,857</u>	<u>\$ (28,024)</u>		<u>\$ 205,592</u>	<u>\$ 66,930</u>		<u>\$ 55,195</u>
End of Year Encumbrances	-						
<b>End Balance (GAAP Basis)</b>	<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  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Sales Tax (.2%)	\$ 3,177,484	\$ 1,905,478	57.5%	\$ 3,316,596	\$ 3,387,802	\$ 2,029,260	58.8%	\$ 3,449,260
Sales Tax (.05%) (end of year trans)	-	-		-	500,000	-		5,745,987
Reimbursements/Misc	1,949	389	4.4%	8,749	-	372		538,936
Interest	-	-		4,492	-	5,242	43.7%	12,000
Prior Yr Encumbrance Cancellation	-	216,250		-	-	-		-
Service Charges	390,565	223,360	55.0%	406,241	404,289	232,575	56.7%	410,000
<b>Total Revenue</b>	<b>3,569,998</b>	<b>2,345,477</b>	<b>62.8%</b>	<b>3,736,078</b>	<b>4,292,091</b>	<b>2,267,449</b>	<b>22.3%</b>	<b>10,156,183</b>
<b>Expenditures</b>								
Personal Services	82,676	46,773	57.0%	82,024	104,537	48,556	46.2%	105,000
Contractual Services	1,431,380	2,416,589	116.7%	2,071,475	3,284,015	2,787,315	100.1%	2,784,000
Commodities	657,847	851,921	135.8%	627,472	1,109,721	752,918	67.8%	1,110,000
Capital Outlay	216,750	-		-	-	-		-
Future Projects	-	-		-	3,334,500	-		-
<b>Total Expenditures</b>	<b>2,388,653</b>	<b>3,315,283</b>	<b>119.2%</b>	<b>2,780,971</b>	<b>7,832,773</b>	<b>3,588,789</b>	<b>89.7%</b>	<b>3,999,000</b>
<b>Revenue over Expenditures</b>	<b>1,181,345</b>	<b>(969,806)</b>		<b>955,107</b>	<b>(3,540,682)</b>	<b>(1,321,340)</b>		<b>6,157,183</b>
<b>Beginning Balance</b>	<b>2,892,971</b>	<b>4,074,316</b>		<b>4,074,316</b>	<b>3,932,276</b>	<b>5,029,423</b>		<b>5,029,000</b>
<b>End Balance (Budget Basis)</b>	<b>\$ 4,074,316</b>	<b>\$ 3,104,510</b>		<b>\$ 5,029,423</b>	<b>\$ 391,594</b>	<b>\$ 3,708,083</b>		<b>\$ 11,186,183</b>
End of Year Encumbrances	418,192				25,219	1,204,805		1,230,024
<b>End Balance (GAAP Basis)</b>	<b>\$ 4,492,508</b>							

**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  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Service Charges	\$ 2,304,486	\$ 1,712,681	62.8%	\$ 2,725,545	\$ 3,035,345	\$ 2,048,423	67.5%	\$ 3,035,945
Property Taxes	539	205	100.2%	205	-	-		-
Interest	-	-	0.0%	876	-	926	37.0%	2,500
Miscellaneous*	5,000	(706)	-2.8%	24,825	1,500	34,794	108.7%	32,000
Transfer (County sales tax)	<u>2,230,157</u>	<u>1,300,925</u>	58.3%	<u>2,230,157</u>	<u>2,319,363</u>	<u>1,352,962</u>	58.3%	<u>2,319,000</u>
Total Revenue	4,540,182	3,013,105	60.5%	4,981,608	5,356,208	3,437,105	63.8%	5,389,445
<b>Expenditures</b>								
Personal	3,529,426	2,366,982	59.4%	3,986,360	4,201,601	2,379,199	56.6%	4,201,601
Contractual Services	506,377	348,769	48.3%	721,849	777,006	427,048	54.9%	777,673
Commodities	564,938	232,132	63.4%	366,041	370,539	236,451	60.5%	390,781
Capital Outlay	6,520	12,332	63.0%	19,577	50,000	8,388	16.8%	50,000
Contingency	-	-		-	487,700	-		-
Total Expenditures	<u>4,607,262</u>	<u>2,960,215</u>	58.1%	<u>5,093,827</u>	<u>5,886,846</u>	<u>3,051,086</u>	56.3%	<u>5,420,055</u>
<b>Revenue over Expenditures</b>	<u>(67,080)</u>	<u>52,890</u>		<u>(112,219)</u>	<u>(530,638)</u>	<u>386,019</u>		<u>(30,610)</u>
<b>Beginning Balance</b>	<u>960,663</u>	<u>893,583</u>		<u>893,583</u>	<u>825,181</u>	<u>781,363</u>		<u>781,363</u>
<b>End Balance (Budget Basis)</b>	<u>\$ 893,583</u>	<u>\$ 946,473</u>		<u>\$ 781,363</u>	<u>\$ 294,543</u>	<u>\$ 1,167,382</u>		<u>\$ 750,753</u>
End of Year Encumbrances	32,769							
<b>End Balance (GAAP Basis)</b>	<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

\*Miscellaneous Revenue: 2015 - Donations/Sponsorships, 2016 - Sale of Assets & Donations/Sponsorships

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

<b>Revenues</b>	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Transfers (County-wide sales tax)	\$ 2,954,892	\$ 1,690,177	58.3%	\$ 2,897,446	\$ 1,602,677	58.3%	\$ 2,747,000
Transfers - Other	-	-		-	-		73,000
Intergovernmental	43,661	49,113	100.0%	49,113	94,775	190.4%	49,775
Interest	5,253	4,944	107.9%	4,582	3,613	30.1%	12,000
<b>Total Revenue</b>	<b>3,003,806</b>	<b>1,744,234</b>	<b>59.1%</b>	<b>2,951,141</b>	<b>1,701,065</b>	<b>59.0%</b>	<b>2,881,775</b>
<b>Expenditures</b>							
Parks & Rec	1,097,409	363,212	40.5%	896,485	442,114	32.4%	1,364,000
Public Works	22,500	-		-	-		-
Debt Service	1,252,688	384,832	14.0%	2,749,817	385,130	14.9%	2,590,000
<b>Total Expenses</b>	<b>2,372,597</b>	<b>748,044</b>	<b>20.5%</b>	<b>3,646,302</b>	<b>827,244</b>	<b>20.9%</b>	<b>3,954,000</b>
<b>Revenue over Expenditures</b>	<b>631,209</b>	<b>996,190</b>		<b>(695,161)</b>	<b>873,821</b>		<b>(1,072,225)</b>
<b>Beginning Balance</b>	<b>3,842,250</b>	<b>4,473,459</b>		<b>4,473,459</b>	<b>3,778,298</b>		<b>3,778,000</b>
<b>End Balance</b>	<b>\$ 4,473,459</b>	<b>\$ 5,469,649</b>		<b>\$ 3,778,298</b>	<b>\$ 4,652,119</b>		<b>\$ 2,705,775</b>

**NOTES:**

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

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

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

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

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Liquor Tax	\$ 687,781	\$ 359,750	49.9%	\$ 720,387	\$ 707,809	\$ 385,380	51.9%	\$ 742,000
Interest	-	-		88	-	178	44.5%	400
Total Revenue	687,781	359,750	49.9%	720,475	707,809	385,558	51.9%	742,400
<b>Expenditures</b>								
Personal	307,559	181,565	61.7%	294,212	-	-		-
Contractual Services	327,994	224,914	54.3%	414,472	800,617	788,372	105.0%	751,000
Commodities	2,777	1,412	72.8%	1,939	-	25	25.0%	100
Future Projects	-	-		-	27,085	-		-
Total	638,330	407,891	57.4%	710,623	827,702	788,397	105.0%	751,100
<b>Revenue over Expenditures</b>	<u>49,451</u>	<u>(48,141)</u>		<u>9,852</u>	<u>(119,893)</u>	<u>(402,839)</u>		<u>(8,700)</u>
<b>Beginning Balance</b>	<u>85,469</u>	<u>134,920</u>		<u>134,920</u>	<u>108,732</u>	<u>144,772</u>		<u>144,772</u>
<b>End Balance (Budget Basis)</b>	<u>\$ 134,920</u>	<u>\$ 86,779</u>		<u>\$ 144,772</u>	<u>\$ (11,161)</u>	<u>\$ (258,067)</u>		<u>\$ 136,072</u>
End of Year Encumbrances	-			-				
<b>End Balance (GAAP Basis)</b>	<u>\$ 134,920</u>			<u>\$ 144,772</u>				

**NOTES:**

**By state statute, liquor tax received from the State of Kansas is distributed in thirds to each of the following funds: special alcohol fund, special recreation fund (pg 13) 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**  
**July 2016**

	Actual 2014	58.3% YTD-July 2015	% of Actual	Audited 2015	Budget 2016	58.3% YTD-July 2016	% of Projected	Projected 2016
<b>Revenues</b>								
Fuel Tax	\$ 2,573,695	\$ 1,886,267	71.1%	\$ 2,653,941	\$ 2,540,000	\$ 1,929,056	70.9%	\$ 2,720,000
Interest	-	-		1,153	-	1,357	45.2%	3,000
Other	2,216	13,484	92.8%	14,528	-	1,708	170.8%	1,000
Total Revenue	2,575,911	1,899,751	71.2%	2,669,622	2,540,000	1,932,121	70.9%	2,724,000
<b>Expenditures</b>								
Personal services	1,854,529	1,036,832	56.7%	1,827,422	1,907,150	1,034,281	54.2%	1,907,150
Contractual Services	911	2,335	195.2%	1,196	15,500	6,137	39.6%	15,500
Commodities	515,184	168,886	51.5%	328,061	389,780	292,166	75.0%	389,780
Capital Outlay	285,493	276,249	94.9%	291,069	370,000	333,489	90.1%	370,000
Contingency	-	-		-	592,000	-		-
Total	2,656,117	1,484,302	60.6%	2,447,748	3,274,430	1,666,073	62.1%	2,682,430
<b>Revenue over Expenditures</b>	(80,206)	415,449		221,874	(734,430)	266,048		41,570
<b>Beginning Balance</b>	1,002,314	922,108		922,108	898,263	1,143,982		1,144,000
<b>End Balance (Budget Basis)</b>	<u>\$ 922,108</u>	<u>\$ 1,337,557</u>		<u>\$ 1,143,982</u>	<u>\$ 163,833</u>	<u>\$ 1,410,030</u>		<u>\$ 1,185,570</u>
End of Year Encumbrances	128,060			56,236				
<b>End Balance (GAAP Basis)</b>	<u>\$ 1,050,168</u>			<u>\$ 1,200,218</u>				

**NOTES:**

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

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

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

YTD expenditures include encumbrances

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

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Liquor Tax	\$ 687,781	\$ 359,750	49.9%	\$ 720,387	\$ 707,809	\$ 385,380	51.9%	\$ 742,000
Interest	-	-		238	-	303		600
Total Revenue	687,781	359,750	49.9%	720,625	707,809	385,683	51.9%	742,600
<b>Expenditures</b>								
Recreation	759,374	500,956	83.3%	601,714	654,515	400,427	61.1%	655,000
Arts Center Scholarships	30,000	15,000	50.0%	30,000	30,000	15,000	50.0%	30,000
Cultural Arts Commission	22,283	19,665	88.3%	22,259	41,500	41,562	100.1%	41,500
Lawrence Children's Choir	12,000	6,000	50.0%	12,000	-	-	0.0%	-
Lawrence Alliance	-	-		-	4,000	-	0.0%	4,000
Future Projects	-	-		-	130,500	-	0.0%	-
Contingency	-	-		-	60,000	-	0.0%	-
Total	823,657	541,621	81.3%	665,973	920,515	456,989	62.6%	730,500
<b>Revenue over Expenditures</b>	<u>(135,876)</u>	<u>(181,871)</u>		<u>54,652</u>	<u>(212,706)</u>	<u>(71,306)</u>		<u>12,100</u>
<b>Beginning Balance</b>	<u>309,446</u>	<u>173,570</u>		<u>173,570</u>	<u>258,719</u>	<u>228,222</u>		<u>228,000</u>
<b>End Balance (Budget Basis)</b>	<u>\$ 173,570</u>	<u>\$ (8,301)</u>		<u>\$ 228,222</u>	<u>\$ 46,013</u>	<u>\$ 156,916</u>		<u>\$ 240,100</u>
End of Year Encumbrances	51,923			<u>74,902</u>				<u>33%</u>
<b>End Balance (GAAP Basis)</b>	<u>\$ 225,493</u>			<u>\$ 303,124</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 11) 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**  
**Economic Development Funds Summary**  
**Actual 2015 - Projected 2016**  
**July 2016**

<b>Revenues</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
TIF Property Tax	\$ 322,454	\$ 813,405	\$ 632,534	78%	\$ 814,395
NRA Property Tax	65,090	66,058	43,335	65%	66,675
TIF Sales Tax	223,587	309,811	77,086	25%	310,933
TDD Sales Tax	260,518	294,999	194,410	63%	309,497
Other	-	-	492,915	100%	492,915
<b>Total Revenue</b>	<b>871,649</b>	<b>1,484,273</b>	<b>1,440,280</b>	<b>72%</b>	<b>1,994,415</b>
<b>Expenditures</b>					
Economic Development					
Free State	145,337	151,150	137,759	88%	157,196
Oread	386,157	546,000	-	0%	1,196,479
9 NH South	80,166	512,980	362,540	68%	532,794
9 NH North	-	180,000	-	0%	180,000
901 NH	28,085	28,085	28,085	100%	28,085
720 LLC NRA	12,282	13,000	13,617	100%	13,617
1040 Vermont NRA	27,438	27,438	-	0%	27,438
810-812 Penn NRA	25,370	25,620	-	0%	25,620
HERE NRA	-	-	-		-
<b>Total Expenditures</b>	<b>704,835</b>	<b>1,484,273</b>	<b>542,001</b>	<b>25%</b>	<b>2,161,229</b>
<b>Revenue over Expenditures</b>	<b>166,814</b>	<b>-</b>	<b>898,279</b>		<b>(166,814)</b>
<b>Beginning Balance</b>	<b>-</b>	<b>166,814</b>	<b>166,814</b>		<b>166,814</b>
<b>End Balance</b>	<b>\$ 166,814</b>	<b>\$ 166,814</b>	<b>\$ 1,065,093</b>		<b>\$ -</b>

**City of Lawrence**  
**Free State TDD Fund 231**  
**Actual 2015 - Projected 2016**  
**July 2016**

	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>					
TDD Sales Tax	\$ 145,337	\$ 151,150	\$ 154,221	98%	\$ 157,196
Total Revenue	145,337	151,150	154,221		157,196
<b>Expenditures</b>					
Economic Development	145,337	151,150	137,759	88%	157,196
Total Expenditures	145,337	151,150	137,759		157,196
<b>Revenue over Expenditures</b>	-	-	16,462		-
<b>Beginning Balance</b>	-	-	-		-
<b>End Balance</b>	\$ -	\$ -	\$ 16,462		\$ -

**NOTES**

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

**City of Lawrence**  
**Oread TDD/TIF Fund 232**  
**Actual 2015 - Projected 2016**  
**July 2016**

	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>					
Incremental Sales Tax	\$ 170,128	\$ 176,000	\$ 23,551	13%	\$ 176,933
Incremental Property Tax	270,490	280,000	283,002	101%	281,310
TDD Sales Tax	93,559	90,000	14,972	15%	97,301
Reimbursement from Developer	-	-	492,915	100%	492,915
<b>Total Revenue</b>	<u>534,177</u>	<u>546,000</u>	<u>814,440</u>	<u>78%</u>	<u>1,048,459</u>
<b>Expenditures</b>					
Economic Development	386,157	546,000	-	0%	1,196,479
<b>Total Expenditures</b>	<u>386,157</u>	<u>546,000</u>	<u>-</u>		<u>1,196,479</u>
<b>Revenue over Expenditures</b>	<u>148,020</u>	<u>-</u>	<u>814,440</u>		<u>(148,020)</u>
<b>Close Out Agency Fund</b>	<u>-</u>	<u>-</u>	<u>165,534</u>		<u>148,020</u>
<b>End Balance</b>	<u>\$ 148,020</u>	<u>\$ -</u>	<u>\$ 979,974</u>		<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.

**City of Lawrence**  
**9 New Hampshire South TDD/TIF Fund 233**  
**Actual 2015 - Projected 2016**  
**July 2016**

	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>					
Incremental Sales Tax	\$ 53,459	\$ 133,811	\$ 53,535	40%	\$ 134,000
Incremental Property Tax	23,879	325,320	321,447	99%	325,000
TDD Sales Tax	21,622	53,849	25,217	46%	55,000
Douglas County TIF	-	-	8,100		-
<b>Total Revenue</b>	<u>98,960</u>	<u>512,980</u>	<u>408,299</u>	79%	<u>514,000</u>
<b>Expenditures</b>					
Economic Development	<u>80,166</u>	<u>512,980</u>	<u>362,540</u>	68%	<u>532,794</u>
<b>Total Expenditures</b>	<u>80,166</u>	<u>512,980</u>	<u>362,540</u>		<u>532,794</u>
<b>Revenue over Expenditures</b>	<u>18,794</u>	<u>-</u>	<u>45,759</u>		<u>(18,794)</u>
<b>Close Out Agency Fund</b>	<u>-</u>	<u>-</u>	<u>41,582</u>		<u>18,794</u>
<b>End Balance</b>	<u>\$ 18,794</u>	<u>\$ -</u>	<u>\$ 87,341</u>		<u>\$ -</u>

**NOTES**

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

**City of Lawrence**  
**9 New Hampshire North TDD/TIF Fund 234**  
**Actual 2015 - Projected 2016**  
**July 2016**

	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>					
Incremental Sales Tax	\$ -	\$ -	\$ -		
Incremental Property Tax	-	180,000	-	0%	180,000
TDD Sales Tax	-	-	-		-
Total Revenue	-	180,000	-		180,000
<b>Expenditures</b>					
Economic Development	-	180,000	-		180,000
Total Expenditures	-	180,000	-		180,000
<b>Revenue over Expenditures</b>	-	-	-		-
<b>Beginning Balance</b>	-	-	-		-
<b>End Balance</b>	\$ -	\$ -	\$ -		\$ -

**NOTES**

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

**City of Lawrence**  
**901 New Hampshire Fund 235**  
**Actual 2015 - Projected 2016**  
**July 2016**

<b>Revenues</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Incremental Property Tax	\$ 28,085	\$ 28,085	\$ 28,085	100%	\$ 28,085
Total Revenue	28,085	28,085	28,085		28,085
<b>Expenditures</b>					
Economic Development	28,085	28,085	28,085	100%	28,085
Total Expenditures	28,085	28,085	28,085		28,085
<b>Revenue over Expenditures</b>	-	-	-		-
<b>Beginning Balance</b>	-	-	-		-
<b>End Balance</b>	\$ -	\$ -	\$ -		\$ -

**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 - Projected 2016**  
**July 2016**

	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>					
Neighborhood Revitalization Property Tax	\$ 12,282	\$ 13,000	\$ 13,617	100%	\$ 13,617
Total Revenue	12,282	13,000	13,617		13,617
<b>Expenditures</b>					
Economic Development	12,282	13,000	13,617	100%	13,617
Total Expenditures	12,282	13,000	13,617		13,617
<b>Revenue over Expenditures</b>	-	-	-		-
<b>Beginning Balance</b>	-	-	-		-
<b>End Balance</b>	\$ -	\$ -	\$ -		\$ -

**NOTES**

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

**City of Lawrence**  
**1040 Vermont LLC NRA Fund 252**  
**Actual 2015 - Projected 2016**  
**July 2016**

	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>					
Neighborhood Revitalization Property Tax	\$ 27,438	\$ 27,438	\$ 29,718	108%	\$ 27,438
Total Revenue	27,438	27,438	29,718		27,438
<b>Expenditures</b>					
Economic Development	27,438	27,438	-	0%	27,438
Total Expenditures	27,438	27,438	-		27,438
<b>Revenue over Expenditures</b>	-	-	29,718		-
<b>Beginning Balance</b>	-	-	-		-
<b>End Balance</b>	\$ -	\$ -	\$ 29,718		\$ -

**NOTES**

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

**City of Lawrence**  
**810/812 Pennsylvania (Cider Gallery) NRA Fund 253**  
**Actual 2015 - Projected 2016**  
**July 2016**

<b>Revenues</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Neighborhood Revitalization Property Tax	\$ 25,370	\$ 25,620	\$ -	0%	\$ 25,620
Total Revenue	<u>25,370</u>	<u>25,620</u>	-		<u>25,620</u>
<b>Expenditures</b>					
Economic Development	<u>25,370</u>	<u>25,620</u>	-	0%	<u>25,620</u>
Total Expenditures	<u>25,370</u>	<u>25,620</u>	-		<u>25,620</u>
<b>Revenue over Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>Beginning Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>End Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

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**NOTES**

**City of Lawrence**  
**1106 Rhode Island NRA Fund 254**  
**Actual 2015 - Projected 2016**  
**July 2016**

<b>Revenues</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Neighborhood Revitalization Property Tax	\$ -	\$ -		\$ -
Total Revenue	-	-		-
<b>Expenditures</b>				
Economic Development	-	-		-
Total Expenditures	-	-		-
<b>Revenue over Expenditures</b>	-	-		-
<b>Beginning Balance</b>	-	-		-
<b>End Balance</b>	\$ -	\$ -		\$ -

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**City of Lawrence**  
**City Parks Memorial Fund 601**  
**Actual 2014 - Projected 2016**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Donations	\$ 46,585	\$ 10,594	42.4%	\$ 24,962	\$ 3,701	112%	\$ 3,300
Grant	-	-		-	-	-	24,000
Interest	-	-		71	75	94%	80
<b>Total Revenue</b>	<u>46,585</u>	<u>10,594</u>	42.3%	<u>25,033</u>	<u>3,776</u>	14%	<u>27,380</u>
<b>Expenditures</b>							
Total Expenditures	<u>52,571</u>	<u>7,199</u>	89.8%	<u>8,019</u>	<u>4,375</u>	4%	<u>99,000</u>
<b>Revenue over Expenditures</b>	<u>(5,986)</u>	<u>3,395</u>		<u>17,014</u>	<u>(599)</u>		<u>(71,620)</u>
<b>Beginning Balance</b>	<u>81,014</u>	<u>75,028</u>		<u>75,028</u>	<u>92,042</u>		<u>92,042</u>
<b>End Balance</b>	<u>\$ 75,028</u>	<u>\$ 78,423</u>		<u>\$ 92,042</u>	<u>\$ 91,443</u>		<u>\$ 20,422</u>

**NOTES:**

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

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

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

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>						
Interest	\$ 43,366	\$ -	\$ 4,749	\$ 8	0%	\$ 18,707
Other	-	-	-	13,562	97%	14,000
Total Revenue	43,366	-	4,749	13,570	41%	32,707
<b>Expenditures</b>						
Total Expenditures	404,673	1,175,527	1,341,423	738,459	137%	539,493
<b>Revenue over Expenditures</b>	<u>(361,307)</u>	<u>(1,175,527)</u>	<u>(1,336,674)</u>	<u>(724,889)</u>		<u>(506,786)</u>
<b>Beginning Balance</b>	<u>7,265,355</u>	<u>6,904,048</u>	<u>6,904,048</u>	<u>5,567,374</u>		<u>5,567,374</u>
<b>End Balance</b>	<u>\$ 6,904,048</u>	<u>\$ 5,728,521</u>	<u>\$ 5,567,374</u>	<u>\$ 4,842,485</u>		<u>\$ 5,060,588</u>

**NOTES:**

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

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

**City of Lawrence  
Cemetery Perpetual Care Fund 605  
Actual 2014 - Projected 2016  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>						
Interest	\$ -	\$ -	\$ 57	\$ 53	20%	\$ 268
Total Revenue	-	-	57	53		268
<b>Expenditures</b>						
Total Expenditures	5,400	3,250	3,254	65,527	94%	70,000
<b>Revenue over Expenditures</b>	(5,400)	(3,250)	(3,197)	(65,474)		(69,732)
<b>Beginning Balance</b>	96,181	90,781	90,781	87,584		87,584
<b>End Balance</b>	<u>\$ 90,781</u>	<u>\$ 87,531</u>	<u>\$ 87,584</u>	<u>\$ 22,110</u>		<u>\$ 17,852</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

**City of Lawrence  
Cemetery Mausoleum Fund 606  
Actual 2014 - Projected 2016  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>						
Interest	\$ -	\$ -	\$ 4	\$ 15	118%	\$ 13
Total Revenue	-	-	4	15		13
<b>Expenditures</b>						
Total Expenditures	-	-	-	-		-
<b>Revenue over Expenditures</b>	-	-	4	15		13
<b>Beginning Balance</b>	<u>4,230</u>	<u>4,230</u>	<u>4,230</u>	<u>4,234</u>		<u>4,234</u>
<b>End Balance</b>	<u>\$ 4,230</u>	<u>\$ 4,230</u>	<u>\$ 4,234</u>	<u>\$ 4,249</u>		<u>\$ 4,247</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



**City of Lawrence**  
**Affordable Housing Trust Fund 607**  
**Actual 2014 - Projected 2016**  
**July 2016**

	Actual 2014	58.3% YTD-July 2015	Audited 2015	58.3% YTD-July 2016	% of Projected	Projected 2016
<b>Revenues</b>						
Transfer	\$ -	\$ -	\$ -	\$ -	0%	\$ 100,000
Debt Proceeds	-	-	-	-		-
Interest	-	-	89	103	33%	308
Donations	-	-	-	77,024	100%	77,000
Total Revenue	-	-	89	77,127	43%	177,308
<b>Expenditures</b>						
Total Expenditures	-	-	-	-	0%	280,069
<b>Revenue over Expenditures</b>	-	-	89	77,127		(102,761)
<b>Beginning Balance</b>	<u>102,672</u>	<u>102,672</u>	<u>102,672</u>	<u>102,761</u>		<u>102,761</u>
<b>End Balance</b>	<u>\$ 102,672</u>	<u>\$ 102,672</u>	<u>\$ 102,761</u>	<u>\$ 179,888</u>		<u>\$ (0)</u>

**NOTES:**

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

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

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

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

2016 Projected Expenditure - Demonstration Project

**City of Lawrence  
Outside Agency Grants Fund 611  
Actual 2014 - Projected 2016  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Intergovernmental	\$ 3,773,063	\$ 2,682,338	63.8%	\$ 4,203,339	\$ 780,570	22%	\$ 3,578,394
Total Revenue	3,773,063	2,682,338		4,203,339	780,570		3,578,394
<b>Expenditures</b>							
Total Expenditures	3,801,348	2,900,428	68.3%	4,245,816	1,723,505	48%	3,578,394
<b>Revenue over Expenditures</b>	(28,285)	(218,090)		(42,477)	(942,935)		-
<b>Beginning Balance</b>	74,685	46,400		46,400	3,923		3,923
<b>End Balance</b>	\$ 46,400	\$ (171,690)		\$ 3,923	\$ (939,012)		\$ 3,923

**NOTES:**

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

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

**City of Lawrence**  
**Wee Folks Scholarship Fund 612**  
**Actual 2014 - Projected 2016**  
**July 2016**

<b>Revenues</b>	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Donations	\$ 11,766	\$ 32,933	99.0%	\$ 33,265	\$ 31,289	104%	\$ 30,000
Interest	-	-		153	152	32%	476
<b>Total Revenue</b>	<u>11,766</u>	<u>32,933</u>		<u>33,418</u>	<u>31,441</u>	<u>103%</u>	<u>30,476</u>
<b>Expenditures</b>							
Culture and Recreation	<u>32,670</u>	<u>4,606</u>	15.6%	<u>29,531</u>	<u>5,993</u>	20%	<u>30,000</u>
<b>Revenue over Expenditures</b>	(20,904)	28,327		3,887	25,448		476
<b>Beginning Balance</b>	<u>177,589</u>	<u>156,685</u>		<u>156,685</u>	<u>160,572</u>		<u>160,572</u>
<b>End Balance</b>	<u>\$ 156,685</u>	<u>\$ 185,012</u>		<u>\$ 160,572</u>	<u>\$ 186,020</u>		<u>\$ 161,048</u>

**NOTES:**

Fund was started with a \$12K donation from the St. Patrick's Day Parade organization. The city is to seek matching donations. The fund is to be used to provide scholarships for Lawrence youth for recreational activities.

Fund balance must remain at an established level per donor direction (K.S.A. 79-2925).

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

Adjustment of expenditures from Fund 211 to Fund 612 occurs at year end

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

<b>Revenues</b>	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Intergovernmental	\$ 43,396	\$ -	\$ -	\$ 41,000	158%	\$ 26,000
Miscellaneous	-	-	-	150		-
Interest	-	-	156	146	27%	545
<b>Total Revenue</b>	<u>43,396</u>	<u>-</u>	<u>156</u>	<u>41,296</u>	<u>156%</u>	<u>26,545</u>
<b>Expenditures</b>						
Social Services	<u>16,207</u>	<u>16,956</u>	<u>24,493</u>	<u>15,676</u>	137%	<u>11,408</u>
<b>Revenue over Expenditures</b>	27,189	(16,956)	(24,337)	25,620		15,137
<b>Beginning Balance</b>	<u>166,686</u>	<u>193,875</u>	<u>193,875</u>	<u>169,538</u>		<u>169,538</u>
<b>End Balance</b>	<u>\$ 193,875</u>	<u>\$ 176,919</u>	<u>\$ 169,538</u>	<u>\$ 195,158</u>		<u>\$ 184,675</u>

**NOTES:**

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

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

**City of Lawrence**  
**Community Development Fund 631**  
**Actual 2014 - Projected 2016**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Intergovernmental	\$ 381,295	\$ 286,710	54.5%	\$ 526,115	\$ 530,719	106%	\$ 500,000
Loan Repayments	<u>160,286</u>	<u>119,567</u>	66.8%	<u>178,954</u>	<u>87,358</u>	51%	<u>170,000</u>
Total Revenue	541,581	406,277	57.6%	705,069	618,077	92%	670,000
<b>Expenditures</b>							
Social Services	<u>409,507</u>	<u>378,273</u>	45.8%	<u>826,688</u>	<u>465,683</u>	58%	<u>800,000</u>
<b>Revenue over Expenditures</b>	132,074	28,004		(121,619)	152,394		(130,000)
<b>Beginning Balance</b>	<u>343,043</u>	<u>475,117</u>		<u>475,117</u>	<u>353,498</u>		<u>353,498</u>
<b>End Balance</b>	<u>\$ 475,117</u>	<u>\$ 503,121</u>		<u>\$ 353,498</u>	<u>\$ 505,892</u>		<u>\$ 223,498</u>

**NOTES:**

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

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

**City of Lawrence  
Home Program Fund 633  
Actual 2014 - Projected 2016  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Intergovernmental	\$ 249,471	\$ 114,714	30.2%	\$ 379,387	\$ 246,389	62%	\$ 400,000
Loan Repayments	-	-	0.0%	-	42,156	132%	32,000
<b>Total Revenue</b>	<u>249,471</u>	<u>114,714</u>		<u>379,387</u>	<u>288,545</u>	<u>67%</u>	<u>432,000</u>
<b>Expenditures</b>							
Social Services	<u>255,582</u>	<u>216,957</u>	56.3%	<u>385,148</u>	<u>255,191</u>	85%	<u>300,000</u>
<b>Revenue over Expenditures</b>	(6,111)	(102,243)		(5,761)	33,354		132,000
<b>Beginning Balance</b>	<u>62,923</u>	<u>56,812</u>		<u>56,812</u>	<u>51,051</u>		<u>51,051</u>
<b>End Balance</b>	<u>\$ 56,812</u>	<u>\$ (45,431)</u>		<u>\$ 51,051</u>	<u>\$ 84,405</u>		<u>\$ 183,051</u>

**NOTES:**

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

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

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

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Intergovernmental	\$ 300,042	\$ 204,480	117.6%	\$ 173,841	\$ 190,855	109%	\$ 175,000
Total Revenue	300,042	204,480		173,841	190,855		175,000
<b>Expenditures</b>							
Total Expenditures	231,574	160,753	76.8%	209,259	163,936	110%	148,385
<b>Revenue over Expenditures</b>	68,468	43,727		(35,418)	26,919		26,615
<b>Beginning Balance</b>	(40,646)	27,822		27,822	(7,596)		(7,596)
<b>End Balance</b>	\$ 27,822	\$ 71,549		\$ (7,596)	\$ 19,323		\$ 19,019

**NOTES:**

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

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

**City of Lawrence**  
**Law Enforcement Trust Fund 652**  
**Actual 2014 - Projected 2016**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Misc	\$ 75,529	\$ 3,650	8.6%	\$ 42,542	\$ 68,509	105%	\$ 65,000
Interest	<u>105</u>	<u>32</u>	52.5%	<u>61</u>	<u>77</u>	133%	<u>58</u>
Total Revenue	<u>75,634</u>	<u>3,682</u>	8.6%	<u>42,603</u>	<u>68,586</u>	105%	<u>65,058</u>
<b>Expenditures</b>							
Contractual Services	45,928	13,029	19.2%	67,852	58,845	118%	50,000
Commodities	<u>7,392</u>	<u>35,353</u>	90.7%	<u>38,961</u>	<u>6,684</u>	17%	<u>40,000</u>
Total Expenditures	<u>53,320</u>	<u>48,382</u>	45.3%	<u>106,813</u>	<u>65,529</u>	73%	<u>90,000</u>
<b>Revenue over Expenditures</b>	22,314	(44,700)		(64,210)	3,057		(24,942)
<b>Beginning Balance</b>	<u>130,823</u>	<u>153,137</u>		<u>153,137</u>	<u>88,927</u>		<u>88,927</u>
<b>End Balance</b>	<u>\$ 153,137</u>	<u>\$ 108,437</u>		<u>\$ 88,927</u>	<u>\$ 91,984</u>		<u>\$ 63,985</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**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Property Taxes	\$ 7,287,197	\$ 6,435,549	84.8%	\$ 7,588,869	\$ 7,507,460	\$ 6,797,964	90.3%	\$ 7,531,000
Motor Vehicle Taxes	704,748	394,254	54.3%	725,850	672,090	401,311	55.7%	721,000
Special Assessments	2,735,676	2,270,614	94.2%	2,411,557	1,749,884	1,971,131	105.9%	1,861,000
Reimbursements	66,158	75,270	62.2%	121,040	-	101,732	101.7%	100,000
Interest	39,434	5,731	56.8%	10,095	31,259	12,330	37.4%	33,000
Rents	111,438	56,712	58.0%	97,730	135,000	48,894	36.2%	135,000
<b>Total Revenue</b>	<u>10,944,651</u>	<u>9,238,130</u>	<u>84.3%</u>	<u>10,955,141</u>	<u>10,095,693</u>	<u>9,333,362</u>	<u>89.9%</u>	<u>10,381,000</u>
<b>Expenditures</b>								
Principal & Interest	9,929,140	1,094,909	10.1%	10,865,034	10,959,248	1,124,225	10.3%	10,959,248
Projected Debt	-	-		-	-	-		-
Future Projects	-	-		-	3,779,787	-		-
<b>Total Expenditures</b>	<u>9,929,140</u>	<u>1,094,909</u>	<u>10.1%</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>
<b>Revenue over Expenditures</b>	<u>1,015,511</u>	<u>8,143,221</u>		<u>90,107</u>	<u>(4,643,342)</u>	<u>8,209,137</u>		<u>(578,248)</u>
<b>Beginning Balance</b>	<u>9,659,398</u>	<u>10,811,515</u>		<u>10,811,515</u>	<u>5,354,367</u>	<u>10,901,622</u>		<u>10,901,622</u>
<b>Prior Year Adjustment</b>	136,606							
<b>End Balance</b>	<u>\$ 10,811,515</u>	<u>\$ 18,954,736</u>		<u>\$ 10,901,622</u>	<u>\$ 711,025</u>	<u>\$ 19,110,759</u>		<u>\$ 10,323,374</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**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>
<b>Revenues</b>					
Interest	\$ 14,285	\$ 10,500	262.7%	\$ 3,997	\$ 3,425
Reimbursements	656,224	-	0.0%	50,000	463,250
Intergovernmental	53,963	-		-	35,074
Temp Note Proceeds	19,030,000	-	0.0%	10,795,000	-
Premium - GO Bonds	3,136,301	-		426,956	-
GO Bond Proceeds	<u>41,455,000</u>	<u>-</u>	0.0%	<u>9,450,000</u>	<u>-</u>
Total Revenue	64,345,773	10,500	0.1%	20,725,953	501,749
<b>Expenditures</b>					
Public Works - Street Maintenance	30,104,802	3,211,682	57.6%	5,575,234	1,015,230
Debt Service Int & Issuance Costs	345,277	196,095	62.4%	314,215	68,218
Debt Service Temp Note Principal	55,475,000	-	0.0%	19,030,000	-
Parks & Rec	184,080	-	0.0%	79,880	-
Fire/Medical Vehicle	620,559	-		-	-
Bonded Water Projects	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Total Expenditures	86,729,718	3,407,777	13.6%	24,999,329	1,083,448
<b>Revenue over Expenditures</b>	<u>(22,383,945)</u>	<u>(3,397,277)</u>		<u>(4,273,376)</u>	<u>(581,699)</u>
<b>Beginning Balance</b>	<u>28,922,092</u>	<u>6,538,147</u>		<u>6,538,147</u>	<u>2,264,771</u>
<b>End Balance</b>	<u>\$ 6,538,147</u>	<u>\$ 3,140,870</u>		<u>\$ 2,264,771</u>	<u>\$ 1,683,072</u>
<i>Retainage Payable</i>	(1,465,982)			-	
<i>Temp Note Payable</i>	<u>(19,030,000)</u>			<u>(10,795,000)</u>	
<b>End Balance (GAAP Basis)</b>	<u>(13,957,835)</u>			<u>(8,530,229)</u>	

**NOTES:**

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

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

**City of Lawrence**  
**Water and Wastewater Fund 501**  
**Actual 2014 - Projected 2016**  
**July 2016**

	Actual 2014	Budget 2015	58.3% YTD-July 2015	% of Actual	Audited 2015	Budget 2016	58.3% YTD-July 2016	% of Projected	Projected 2016
<b>Revenues</b>									
Customer charges	\$ 33,490,805	\$ 34,945,100	\$ 18,400,115	54.2%	\$ 33,976,561	\$ 36,924,000	\$ 19,779,061	53.6%	\$ 36,924,000
Interest	10,117	50,000	11,364	5.2%	219,238	216,200	48,739	22.6%	216,000
Development charges	640,170	850,000	592,360	39.6%	1,495,900	1,021,252	1,128,940	75.3%	1,500,000
Other	225,955	300,000	404,918	73.2%	553,263	520,900	264,803	50.8%	521,000
<b>Total Revenue</b>	<u>34,367,047</u>	<u>36,145,100</u>	<u>19,408,757</u>	53.5%	<u>36,244,962</u>	<u>38,682,352</u>	<u>21,221,543</u>	54.2%	<u>39,161,000</u>
<b>Expenses</b>									
Utility Billing and Collection	2,053,652	2,177,537	1,215,928	55.6%	2,185,339	2,274,707	1,217,675	53.5%	2,275,000
Administration/Engineering	4,942,419	5,139,092	3,026,563	59.3%	5,102,774	5,394,237	3,063,013	56.8%	5,394,000
Clinton Water Plant	2,772,366	2,694,879	1,322,097	56.2%	2,350,453	2,858,412	1,446,365	50.6%	2,858,000
Kaw Water Plant	2,673,376	2,755,433	1,975,511	73.7%	2,681,680	2,964,758	1,922,363	64.8%	2,965,000
Wastewater Treatment	3,444,083	3,769,681	2,799,976	76.1%	3,681,324	4,238,718	3,034,258	71.6%	4,239,000
Collection System	2,956,772	2,898,414	1,956,104	68.5%	2,857,679	3,005,756	2,042,505	67.9%	3,006,000
Water Quality	766,928	789,857	537,477	70.3%	764,990	854,799	503,537	58.9%	855,000
Distribution System	3,708,172	3,734,188	2,059,803	62.1%	3,315,194	3,187,686	1,958,239	61.4%	3,188,000
subtotal O&M	<u>23,317,767</u>	<u>23,959,081</u>	<u>14,893,459</u>	64.9%	<u>22,939,433</u>	<u>24,779,073</u>	<u>15,187,955</u>	61.3%	<u>24,780,000</u>
Non-bonded Construction Tsf	1,375,000	1,500,000	897,765	59.0%	1,522,765	1,500,000	875,000	58.3%	1,500,000
Transfer For Fund Balance	-	17,197,609	-		-	19,005,369	-		-
Debt service	<u>8,517,613</u>	<u>8,302,391</u>	<u>4,557,993</u>	44.5%	<u>10,234,230</u>	<u>13,603,802</u>	<u>4,306,426</u>	31.7%	<u>13,604,000</u>
<b>Total Expenses</b>	<u>33,210,380</u>	<u>50,959,081</u>	<u>20,349,217</u>	58.6%	<u>34,696,428</u>	<u>58,888,244</u>	<u>20,369,381</u>	51.1%	<u>39,884,000</u>
<b>Revenue over Expenditures</b>	<u>1,156,667</u>	<u>(14,813,981)</u>	<u>(940,460)</u>		<u>1,548,533</u>	<u>(20,205,892)</u>	<u>852,162</u>		<u>(723,000)</u>
<b>Beginning Balance</b>	<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>22,316,994</u>		<u>22,317,000</u>
<b>End Balance (Budget Basis)</b>	<u>\$ 20,768,460</u>	<u>\$ 2,112,714</u>	<u>\$ 19,828,000</u>		<u>\$ 22,316,994</u>	<u>\$ 2,946,198</u>	<u>\$ 23,169,156</u>		<u>\$ 21,594,000</u>

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

<b>Revenues</b>	<b>Project Number</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Revenue Bond Proceeds		\$ 42,897,480	102.1%	\$ 42,000,000
<b>Total Revenue</b>		42,897,480		42,000,000
<b>Expenses</b>				
Kaw WTP Transmission Main	UT0701	74,508	49.7%	150,000
Kaw WTP Raw Water Intake	UT1102KA	1,192	100.0%	1,192
SLT Utility Relocates	UT1205	270,464		320,000
Clinton WTP Process Improvements	UT1209	895,395	17.3%	5,190,000
Wakarusa River WWTP	UT1304	12,770,797	47.3%	27,000,000
Rapid I&I	UT1305	509,367	27.7%	1,840,000
Oread Tanks and Booster Pump Stn	UT1307	183,097	11.0%	1,660,000
19th & Kasold Booster Pump Stn	UT1310	65,659	6.9%	955,000
Flow Monitoring Program 2014-2016	UT1402	35,450	82.0%	43,245
Homestead Waterline Replacement	UT1413	10,311	29.0%	35,506
Kaw/Clinton Roof Replacements	UT1416	119,919	100.0%	119,919
Clinton RWPS Improvements	UT1417	726,338	42.7%	1,700,000
Kaw WTP MCC Replacement	UT1418	374,854	75.0%	500,000
2016-2017 Watermain Rehab Program	UT1425	2,584	165.8%	1,559
Michigan Arkansas Watermain Replacment	UT1427	829,335	68.0%	1,220,000
2015 In-house Watermain Replacement	UT1501	95,321	82.9%	115,000
Sunnyside Dr Waterline Improvements	UT1502	22,381	3.7%	600,000
23rd St Ousdahl to AL Watermain	UT1503	88,538	8.4%	1,048,510
Kaw WTP MCC Replacement	UT1504	145	100.0%	145
Coating Project PS5, WWTP Primary Sludge Bldg	UT1508	120,788	8.3%	1,460,000
Iowa St 25 - 27th Watermain Replacement	UT1511	440,345	80.1%	550,000
Sewer Main Replacement	UT1513	-		400,000
Harper St Watermain Replacement	UT1514	25,251	4.9%	513,000
Harvard Rd Watermain Replacement	UT1515	303,480	66.0%	460,000
Harvard Rd Watermain Replacement	UT1516	19,206	38.4%	50,000
Eldorado Watermain Replacement	UT1517	21,029	2.5%	835,000
19th Street Water/Sewer Relocations	UT1518	40,946	3.1%	1,300,000
2016 In-house Watermain Replacement	UT1601	167,260	23.9%	700,000
Coating Projects	UT1602	-		150,000
PS5 Electrical/Mechanical Improvements	UT1603	-		550,000
Clinton Sludge Building	UT1604	-		550,000
Kaw Lime Slakers		-		1,700,000
VFD - WWTP		-		220,000
Issuance costs		<u>318,130</u>		<u>318,130</u>
<b>Total Expenses</b>		18,532,089		52,256,206
<b>Revenue over Expenditures</b>		<u>24,365,391</u>		<u>(10,256,206)</u>
<b>Beginning Balance</b>		<u>37,152,080</u>		<u>37,152,080</u>
<b>End Balance (Budget Basis)</b>		<u>\$ 61,517,471</u>		<u>\$ 26,895,874</u>

**NOTES:**

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

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

<b>Revenues</b>	<b>Project Number</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
Transfer from Operations		\$ 875,000	58.3%	\$ 1,500,000
<b>Total Revenue</b>		875,000		1,500,000
 <b>Expenses</b>				
<b>Unidentified</b>				822,058
New Hampshire Waterline Improvement	14W007	1,841	100.0%	1,841
Airport Sanitary Sewer Improvements	UT0922	-		-
Rapid Inflow/Infiltration Reduction	UT1305	377,312	100.0%	377,312
PS-5 & WW Primary Sludge Coatings	UT1506	64,206	100.0%	64,206
AMI Assessment	UT1507	74,208	100.0%	74,208
VFD Replacement	UT1512	109,020	100.0%	109,020
Naismith & Crescent Sanitary Sewer	UT1513	20,409	100.0%	20,409
TOC Analyzer Replacement	UT1607	30,946	100.0%	30,946
<b>Total Expenses</b>		677,942	45.2%	1,500,000
 <b>Revenue over Expenditures</b>		 197,058		 -
 <b>Beginning Balance</b>		 4,192,579		 4,192,579
 <b>End Balance (Budget Basis)</b>		 \$ 4,389,637		 \$ 4,192,579

**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**  
**July 2016**

	Actual 2014	58.3% YTD-July 2015	% of Actual	Audited 2015	Budget 2016	58.3% YTD-July 2016	% of Projected	Projected 2016
<b>Revenues</b>								
Sanitation Service Charge	\$ 9,338,460	\$ 6,034,785	58.4%	\$ 10,341,544	\$ 10,008,239	\$ 6,026,434	57.7%	\$ 10,445,000
Roll Off	1,825,561	1,159,795	54.2%	2,140,267	1,720,000	1,372,200	79.8%	1,720,000
Extra Pickups, Miscellaneous	553,693	246,771	59.7%	413,082	300,686	214,537	42.9%	500,000
Interest on Investments	3,425	3,265	47.1%	6,934	3,500	4,124	41.2%	10,000
<b>Total Revenue</b>	<u>11,721,139</u>	<u>7,444,616</u>	57.7%	<u>12,901,827</u>	<u>12,032,425</u>	<u>7,617,295</u>	60.1%	<u>12,675,000</u>
<b>Expenditures</b>								
Combined Operations								
Personal services	5,144,708	3,005,740	55.8%	5,389,222	5,709,148	3,208,192	56.2%	5,709,148
Contractual Services	2,763,270	2,003,213	68.4%	2,929,032	3,333,293	2,429,739	72.9%	3,333,293
Commodities	766,059	354,430	63.4%	559,364	939,460	269,514	28.7%	939,460
Capital Outlay	515,367	550,001	98.3%	559,758	653,000	560,334	85.8%	653,000
Debt Service	-	39,154	11.2%	348,307	335,400	44,500	13.3%	335,400
Transfers	407,659	237,801	12.5%	1,907,659	407,659	237,801	36.1%	658,000
Future Projects	-	-	-	-	265,000	-	-	-
Total Waste Operations	<u>9,597,063</u>	<u>6,190,339</u>	52.9%	<u>11,693,342</u>	<u>11,642,960</u>	<u>6,750,080</u>	58.0%	<u>11,628,301</u>
Waste Reduction (combined in 2017)								
Personal services	630,807	341,057	53.8%	633,976	757,491	152,896	20.2%	757,491
Contractual Services	281,427	164,408	82.4%	199,427	272,025	55,193	20.3%	272,025
Commodities	312,645	36,976	47.7%	77,528	94,780	13,569	14.3%	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	<u>2,110,134</u>	<u>545,807</u>	59.7%	<u>914,297</u>	<u>2,837,662</u>	<u>225,024</u>	20.0%	<u>1,127,662</u>
<b>Total Expenditures</b>	<u>11,707,197</u>	<u>6,736,146</u>	53.4%	<u>12,607,639</u>	<u>14,480,622</u>	<u>6,975,104</u>	54.7%	<u>12,755,963</u>
<b>Revenue over Expenditures</b>	13,941	708,470		294,188	(2,448,197)	642,191		(80,963)
<b>Beginning Balance</b>	<u>3,147,236</u>	<u>3,161,178</u>		<u>3,161,178</u>	<u>3,171,575</u>	<u>3,455,366</u>		<u>3,455,366</u>
<b>End Balance (Budget Basis)</b>	<u>\$ 3,161,178</u>	<u>\$ 3,869,648</u>		<u>\$ 3,455,366</u>	<u>\$ 723,378</u>	<u>\$ 4,097,557</u>		<u>\$ 3,374,403</u>
<i>Invested in cap assets</i>	1,170,610							26%
<i>End of Year Encumbrances</i>	1,178,977							
<i>Accrued adj &amp; OPEB</i>	<u>(1,270,564)</u>							
<b>End Balance (GAAP Basis)</b>	<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

Summary above does not include bonded and nonbonded construction

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

**City of Lawrence**  
**Non-Bonded Construction Fund 562**  
**Actual 2014 - Projected 2016**  
**July 2016**

<b>Revenues</b>	<b>Project</b>	<b>58.3%</b>	<b>% of</b>	<b>Projected</b>
	<b>Number</b>	<b>YTD-July</b>	<b>Projected</b>	<b>2016</b>
		<b>2016</b>		<b>2016</b>
Transfer from Capital Project Fund				245,389
Transfer from Operations		\$ -		\$ 250,000
<b>Total Revenue</b>		-		495,389
<b>Expenditures</b>				
Solid Waste Kresge Property	PW1406	141,250	100.0%	141,250
<b>Total Expenditures</b>		141,250		141,250
<b>Revenue over Expenditures</b>		(141,250)		354,139
<b>Beginning Balance</b>		2,350,000		2,350,000
<b>End Balance (Budget Basis)</b>		\$ 2,208,750		\$ 2,704,139

**End Balance (GAAP Basis)**

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**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**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Meter	\$ 610,048	\$ 349,155	56.5%	\$ 617,730	\$ 610,048	\$ 371,652	59.9%	\$ 620,000
Overtime Parking	497,275	377,014	64.8%	582,057	499,110	332,163	56.3%	590,000
Riverfront Garage	44,990	23,233	62.2%	37,357	62,500	18,822	62.7%	30,000
Parking Permits	116,498	36,861	46.1%	79,995	97,153	60,693	52.3%	116,000
9th & New Hampshire Garage	11,468	6,738	61.2%	11,009	11,468	7,683	64.0%	12,000
Vermont Street Garage	7,025	5,313	42.9%	12,380	8,500	8,347	83.5%	10,000
Interest on Investments	-	-		230	500	287	28.7%	1,000
Miscellaneous	-	-	0.0%	221	-	-		-
<b>Total Revenue</b>	<b>1,287,304</b>	<b>798,314</b>	<b>59.5%</b>	<b>1,340,979</b>	<b>1,289,279</b>	<b>799,647</b>	<b>58.0%</b>	<b>1,379,000</b>
<b>Expenditures</b>								
<b>Meter Collection</b>								
Municipal Court - Operational	167,292	107,144	66.2%	161,903	209,736	121,691	58.0%	209,736
Police - Operational	398,918	240,301	63.0%	381,582	456,732	255,307	55.9%	456,732
Capital Outlay	-	-		-	64,000	29,890	46.7%	64,000
<b>Total</b>	<b>566,210</b>	<b>347,445</b>	<b>63.9%</b>	<b>543,485</b>	<b>730,468</b>	<b>406,888</b>	<b>55.7%</b>	<b>730,468</b>
<b>Police Patrol &amp; Garage/Downtown Maintenance</b>								
Police	316,982	164,178	55.7%	294,927	304,692	165,128	54.2%	304,692
Public Works	226,270	131,144	61.7%	212,451	199,755	125,223	62.7%	199,755
Parks and Rec	210,844	128,169	57.4%	223,264	-	-		-
Capital Outlay	23,370	-		-	15,000	-	0.0%	15,000
cip								-
parking debt								-
Future Projects	-	-		-	25,200	-		-
<b>Total</b>	<b>777,466</b>	<b>423,491</b>	<b>58.0%</b>	<b>730,642</b>	<b>544,647</b>	<b>290,351</b>	<b>55.9%</b>	<b>519,447</b>
<b>Total Expenditures</b>	<b>1,343,675</b>	<b>770,936</b>	<b>60.5%</b>	<b>1,274,127</b>	<b>1,275,115</b>	<b>697,239</b>	<b>55.8%</b>	<b>1,249,915</b>
<b>Revenue over Expenditures</b>	<b>(56,372)</b>	<b>27,378</b>		<b>66,852</b>	<b>14,164</b>	<b>102,408</b>	<b>79.3%</b>	<b>129,085</b>
<b>Beginning Balance</b>	<b>275,012</b>	<b>218,640</b>		<b>218,640</b>	<b>49,560</b>	<b>285,493</b>		<b>285,000</b>
<b>End Balance (Budget Basis)</b>	<b>\$ 218,640</b>	<b>\$ 246,018</b>		<b>\$ 285,493</b>	<b>\$ 63,724</b>	<b>\$ 387,901</b>		<b>\$ 414,085</b>
<i>Invested in cap assets</i>	1,232,696							
<i>End of Year Encumbrances</i>	1,204							
<i>Accrued adj &amp; OPEB</i>	(216,949)							
<b>End Balance (GAAP Basis)</b>	<b>\$ 1,235,591</b>							

**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 2014 - Projected 2016**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Storm Water Utility Charges	\$ 3,036,886	\$ 1,819,930	60.4%	\$ 3,014,086	\$ 3,036,686	\$ 1,718,002	56.6%	\$ 3,037,000
Interest on Investments	2,408	-	0.0%	2,443	3,000	2,263	75.4%	3,000
Miscellaneous	-	14,703	98.6%	14,918	-	396		1,000
<b>Total Revenue</b>	<b>3,039,294</b>	<b>1,834,633</b>	<b>60.5%</b>	<b>3,031,447</b>	<b>3,039,686</b>	<b>1,720,661</b>	<b>56.6%</b>	<b>3,041,000</b>
<b>Expenditures</b>								
Personal services	715,163	393,625	55.4%	710,412	758,022	387,318	51.1%	758,022
Contractual Services	91,944	78,275	52.1%	150,375	184,650	85,748	46.4%	184,650
Commodities	367,692	253,005	88.9%	284,559	323,348	268,665	83.1%	323,348
Capital Outlay	314,503	359,064	96.8%	370,957	420,000	361,513	86.1%	420,000
cip		-				-		
Transfers	550,000	262,500	58.3%	450,000	450,000	262,500	58.3%	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	-		-
<b>Total Expenditures</b>	<b>2,761,981</b>	<b>1,380,951</b>	<b>51.3%</b>	<b>2,689,547</b>	<b>4,065,294</b>	<b>1,388,389</b>	<b>48.5%</b>	<b>2,860,491</b>
<b>Revenue over Expenditures</b>	<b>277,313</b>	<b>453,682</b>		<b>341,900</b>	<b>(1,025,608)</b>	<b>332,272</b>		<b>180,509</b>
<b>Beginning Balance</b>	<b>2,101,339</b>	<b>2,378,652</b>		<b>2,378,652</b>	<b>1,229,028</b>	<b>2,720,553</b>		<b>2,721,000</b>
<b>End Balance (Budget Basis)</b>	<b>\$ 2,378,652</b>	<b>\$ 2,832,334</b>		<b>\$ 2,720,553</b>	<b>\$ 203,420</b>	<b>\$ 3,052,825</b>		<b>\$ 2,901,509</b>
<i>Invested in cap assets</i>	10,906,465							
<i>End of Year Encumbrances</i>	21,462							
<i>Accrued adj &amp; OPEB</i>	(157,824)							
<b>End Balance (GAAP Basis)</b>	<b>\$ 13,148,756</b>							

**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  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Budget 2016</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>								
Golf Course Fees	\$715,041	\$437,847	63.6%	688,601	\$799,700	\$437,094	60.0%	\$729,000
Retail Sales	57,802	26,542	58.7%	45,197	57,000	27,422	48.1%	57,000
Increase due to new clubhouse	-	-		-	-	-		-
Interest on Investments	-	-		208	-	140	20.0%	700
Miscellaneous	5,832	20	250.0%	8	11,000	-		-
<b>Total Revenue</b>	<b>778,675</b>	<b>464,409</b>	<b>63.3%</b>	<b>734,014</b>	<b>867,700</b>	<b>464,656</b>	<b>59.1%</b>	<b>786,700</b>
<b>Expenditures</b>								
Personal services	445,367	274,434	59.7%	459,400	545,633	289,334	59.2%	488,632
Contractual Services	141,847	99,240	79.1%	125,519	145,550	111,035	74.4%	149,198
Commodities	184,142	126,528	78.1%	161,973	156,797	130,885	80.7%	162,149
Capital Outlay	27,334	14,988	77.7%	19,296	30,000	-		-
Debt Service	-	-		-	-	-		-
Future Projects	-	-		-	243,800	-		-
<b>Expenditures</b>	<b>798,690</b>	<b>515,190</b>	<b>67.2%</b>	<b>766,188</b>	<b>1,121,780</b>	<b>531,254</b>	<b>66.4%</b>	<b>799,979</b>
<b>Revenue over Expenditures</b>	<b>(20,015)</b>	<b>(50,781)</b>		<b>(32,174)</b>	<b>(254,080)</b>	<b>(66,598)</b>		<b>(13,279)</b>
<b>Beginning Balance</b>	<b>260,531</b>	<b>240,516</b>		<b>240,516</b>	<b>310,171</b>	<b>208,342</b>		<b>208,000</b>
<b>End Balance (Budget Basis)</b>	<b>\$ 240,516</b>	<b>\$ 189,735</b>		<b>\$ 208,342</b>	<b>\$ 56,091</b>	<b>\$ 141,744</b>		<b>\$ 194,721</b>
<i>Invested in cap assets</i>	816,242							
<i>End of Year Encumbrances</i>	8,414							
<i>Accrued adj &amp; OPEB</i>	(57,626)							
<b>End Balance (GAAP Basis)</b>	<b>\$ 1,007,546</b>							

**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  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Transfers	\$ 60,000	\$ 39,167	65.3%	\$ 60,000	\$ 39,167	65.3%	\$ 60,000
Interest	167	413	59.9%	690	-		-
Total Revenue	60,167	39,580	65.2%	60,690	39,167	65.3%	60,000
<b>Expenditures</b>							
Auto Liability Claims	78,714	21,861	32.0%	68,251	23,149	27.3%	84,705
General Liability Claims	24,758	7,265	15.8%	45,969	16,369		36,671
Total Expenditures	103,472	29,126	25.5%	114,220	39,518	32.6%	121,376
<b>Revenue over Expenditures</b>	(43,305)	10,454		(53,530)	(351)		(61,376)
<b>Beginning Balance</b>	1,354,666	1,311,361		1,311,361	1,257,831		1,257,831
<b>End Balance</b>	<u>\$ 1,311,361</u>	<u>\$ 1,321,815</u>		<u>\$ 1,257,831</u>	<u>\$ 1,257,480</u>		<u>\$ 1,196,455</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**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>	<b>% of Projected</b>	<b>Projected 2016</b>
<b>Revenues</b>							
Transfers	\$ 621,780	\$ 373,122	60.0%	\$ 621,780	\$ 373,122	60.0%	\$ 621,780
Interest	1,810	2,439	387.8%	629	-		-
Total Revenue	623,590	375,561	60.3%	622,409	373,122	60.0%	621,780
<b>Expenditures</b>							
Contractual Services	12,023	11,686	57.6%	20,292	10,174	41.6%	24,454
Workers Comp Medical Exp	354,665	161,761	35.5%	455,947	202,453	40.2%	503,116
Workers Comp Compensation	94,668	68,249	81.2%	84,048	109,986	149.8%	73,428
Total Expenditures	461,356	241,696	43.1%	560,287	322,613	53.7%	600,998
<b>Revenue over Expenditures</b>	<u>162,234</u>	<u>133,865</u>		<u>62,122</u>	<u>50,509</u>		<u>20,782</u>
<b>Beginning Balance</b>	<u>1,179,105</u>	<u>1,341,339</u>		<u>1,341,339</u>	<u>1,403,461</u>		<u>1,403,461</u>
<b>End Balance</b>	<u>\$ 1,341,339</u>	<u>\$ 1,475,204</u>		<u>\$ 1,403,461</u>	<u>\$ 1,453,970</u>		<u>\$ 1,424,243</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**  
**July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>
<b>Revenues</b>					
Charges for service	\$ 3,765,774	\$ 2,155,572	69.4%	\$ 3,105,880	\$ 1,788,206
Interest	-			-	316
Misc	4,154	1,353	73.1%	1,851	1,721
Total Revenue	<u>3,769,928</u>	<u>2,156,925</u>	69.4%	3,107,731	1,790,243
<b>Expenditures</b>					
Operations	3,997,186	1,830,117	55.6%	3,292,747	1,710,341
Transfers Out	7,000	7,000	100.0%	7,000	7,000
Total Expenditures	<u>4,004,186</u>	<u>1,837,117</u>	55.7%	3,299,747	1,717,341
<b>Revenue over Expenditures</b>	<u>(234,258)</u>	<u>319,808</u>		<u>(192,016)</u>	<u>72,902</u>
<b>Beginning Balance</b>	<u>488,514</u>	<u>254,256</u>		<u>254,256</u>	<u>62,241</u>
<b>End Balance (Budget Basis)</b>	<u>\$ 254,256</u>	<u>\$ 574,064</u>		<u>\$ 62,241</u>	<u>\$ 135,143</u>
<i>Invested in cap assets</i>	400,977				
<i>Encumbrances at year end</i>	66,194				
<i>Accrued adj &amp; OPEB</i>	(153,076)				
<b>End Balance (GAAP Basis)</b>	<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  
July 2016**

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>Projected 2015</b>	<b>58.3% YTD-July 2016</b>
<b>Revenues</b>						
Charges for service	\$ 1,200	\$ 80	12.3%	\$ 648	\$ 648	\$ -
Total Revenue	1,200	80	12.3%	648	648	-
<b>Expenditures</b>						
Operations	3,103	632		-	-	11,789
Total Expenditures	3,103	632		-	-	11,789
<b>Revenue over Expenditures</b>	<u>(1,903)</u>	<u>(552)</u>		<u>648</u>	<u>648</u>	<u>(11,789)</u>
<b>Beginning Balance</b>	<u>30,998</u>	<u>29,095</u>		<u>29,095</u>	<u>29,095</u>	<u>29,743</u>
<b>End Balance</b>	<u>\$ 29,095</u>	<u>\$ 28,543</u>		<u>\$ 29,743</u>	<u>\$ 29,743</u>	<u>\$ 17,954</u>

**NOTES:**

**Fund accounts for the purchase of office supplies.**

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

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

	<b>Actual 2014</b>	<b>58.3% YTD-July 2015</b>	<b>% of Actual</b>	<b>Audited 2015</b>	<b>58.3% YTD-July 2016</b>
<b>Revenues</b>					
Premiums	\$ 9,456,795	\$ 5,843,927	59.7%	\$ 9,796,023	\$ 5,974,374
Interest	978	6,651	84.8%	7,843	6,373
Reimbursements	595,215	118,271	28.6%	414,196	451,460
Total Revenue	10,052,988	5,968,849	58.4%	10,218,062	6,432,207
General Administration	1,395,819	1,118,663	60.9%	1,836,779	1,094,535
Health Insurance/Claims	9,043,593	4,932,313	53.1%	9,291,662	5,526,511
Total Expenditures	10,439,412	6,050,976	54.4%	11,128,441	6,621,046
<b>Revenue over Expenditures</b>	<u>(386,424)</u>	<u>(82,127)</u>		<u>(910,379)</u>	<u>(188,839)</u>
<b>Beginning Balance</b>	<u>9,007,500</u>	<u>8,621,076</u>		<u>8,621,076</u>	<u>7,710,697</u>
<b>End Balance</b>	<u>\$ 8,621,076</u>	<u>\$ 8,538,949</u>		<u>\$ 7,710,697</u>	<u>\$ 7,521,858</u>

**NOTES:**

**Fund accounts for the payment of health insurance claims.**

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