

Memorandum

City of Lawrence

Finance Department

TO: Diane Stoddard, Interim City Manager

FROM: Bryan Kidney, Finance Director

Date: December 15, 2015

RE: November 2015 Monthly Financial Report

The Finance Department has completed our review of the November 2015 balances and results of operations. The City uses 39 individual funds to account for its operations. A financial summary for all funds are attached. They are grouped by different types of funds

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

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

KEY REVENUE INDICATORS

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

Property Tax

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

Fund	2015 Budget year Levied	2015 Budget year Revised	Year-to- date November 2015 Collected 92% of Year	% Collected
General	\$16,774,881	\$16,649,000	\$15,180,528	91%
Library	3,243,949	3,269,235	2,947,722	90%
Debt Service	7,342,122	7,363,210	6,678,054	91%
Total	\$27,360,952	\$27,281,445	\$24,806,304	90%

Staff expects that the December distribution will bring the total property tax collected for 2015 to the budgeted level.

Sales Tax

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

Source	Tax Rate	2015 Budget	2015 Revised Budget	Year-to- date November 2015 Collected 92% of Year	% Collected
General	1.00%	\$15,891,468	\$16,688,357	15,157,095	91%
Infrastructure	0.30%	4,767,440	5,006,507	4,547,128	91%
Transit Operation	0.20%	3,178,294	3,337,671	3,031,419	91%
Transit Expansion	0.05%	794,573	834,418	757,854	91%
Total City Sales Tax	1.55%	\$24,631,775	\$25,846,953	\$23,493,496	91%
City Share of County Sales Tax		\$9,988,784	\$10,663,650	\$9,595,821	90%

Sales taxes collected through November are trending higher than the original 2015 budget. Staff increased the revised budget estimate to be a five (5%) increases over 2014 actuals. Additional information on the sales tax collections can be found on the monthly sales tax report presented in the City Manager's report and can be found here:

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

Franchise Fees

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

Utility Type	2015 Budget	2015 Revised Budget	Year-to- date November 2015 Collected 92% of Year	% Collected
Electric	\$5,212,021	\$5,457,000	\$4,756,888	87%
Gas	788,846	971,000	785,125	81%
Telephone	507,117	372,486	446,300	120%
Cable	817,016	1,000,000	818,657	82%
Total	\$7,325,000	7,800,486	\$6,806,970	87%

Electric, gas and cable are slightly below revised budgets but above the original budget. The telephone franchise fees are above the revised budget but on track based on original budget.

Water and Wastewater Fees

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

	2015 Budget	2015 Revised Budget	Year-to- date November 2015 Collected 92% of Year	% Collected
Water and Wastewater charges	\$34,945,100	\$34,945,100	\$30,952,967	89%

Water and wastewater fees are based largely on water consumption. The fees billed and collected through November are slightly higher than the period 2014. This is despite having a much wetter year this year compared to 2014 and is due to the rate increase that took effect at the beginning of the year. The actual billed gallons are 4% less than the same period last year.

BUDGETED FUND EXPENDITURES

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

Budgeted Fund	2015 Budget	2015 Revised Budget	Year-to- date November 2015 Expenditures 92% of Year	% Expended
General	\$81,680,914	\$75,771,218	67,578,772	89%
Guest Tax	997,980	997,980	961,109	96%
Library	3,550,000	3,550,000	3,200,000	90%
Transit	5,206,009	3,606,509	3,342,514	93%
Recreation	5,465,861	5,180,861	4,494,545	87%
Special Alcohol	831,052	667,963	683,511	102%*
Special Gas	3,198,465	2,543,465	2,156,800	85%
Special Recreation	764,715	604,715	637,716	105%**
Debt Service	15,612,543	10,865,034	10,865,034	100%
Water and Wastewater	33,761,472	35,693,311	33,181,251	93%
Solid Waste	13,051,101	12,141,101	10,248,329	84%
Public Parking	1,381,080	1,361,080	1,131,342	83%
Stormwater	4,127,625	2,847,695	2,538,244	89%
Golf Course	1,175,000	768,346	716,680	93%
Total Budgeted Funds	\$170,803,817	\$156,598,778	\$141,735,847	91%

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

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

General Fund Department Expenditures:

Budgeted Department	2015 Budget	2015 Revised Budget	Year-to- date November 2015 Expenditures 92% of Year	% Expended
City Commission	\$ 70,460	\$ 70,460	\$ 63,223	90%
City Auditor	62,080	62,080	52,828	85%
City Manager's Office	2,242,576	2,242,576	2,057,730	92%
Planning & Dev Services	2,564,820	2,564,820	2,038,277	79%
Finance	311,661	311,661	267,502	86%
Overhead	4,354,168	4,354,168	3,846,554	88%
Transfers	18,903,735	18,903,735	17,701,628	94%
Information Technology	865,740	865,740	831,861	96%
City Attorney's Office	2,059,473	2,059,473	1,679,635	82%
Police	17,523,064	17,523,064	15,734,363	90%
Fire	15,292,434	15,292,434	13,314,225	87%
Public Works	8,068,388	8,068,388	7,040,094	87%
Parks & Recreation	3,452,619	3,452,619	2,950,852	85%
Budget Reserve	5,909,696	-	-	n/a
Total General Fund	\$81,680,914	75,771,218	\$67,578,772	89%

Budgeted Category	2015 Budget	2015 Revised Budget	Year-to- date November 2015 Expenditures 92% of Year	% Expended
Personal Services	\$44,710,765	\$44,710,765	\$39,198,151	88%
Contractual Services	11,595,130	11,595,130	10,436,514	90%
Commodities	4,455,613	4,455,613	3,923,934	88%
Capital Outlay	831,800	831,800	673,468	81%
Transfers	14,152,910	14,152,910	13,346,705	94%
Budget Reserve	5,934,696	25,000	-	
Total General Fund	\$81,680,914	\$75,771,218	\$67,578,772	89%

TABLE OF CONTENTS

FUND SUMMARY

Budgeted Funds

General Fund 001 Summary	1
General Fund 001 - Expenditures by Department	2
Guest Tax Fund 206	3
Library Fund 209	4
Transit Fund 210	5
Recreation Fund 211	6
Special Alcohol Fund 213	7
Special Gas Tax Fund 214	8
Special Recreation Fund 216	9
Debt Service Fund 301	10
Water and Wastewater Fund 501	11
Solid Waste Fund 502	12
Public Parking System Fund 503	13
Storm Water Fund 505	14
Golf Course Fund 506	15

Reserve Funds

Capital Improvement Reserve Fund 202 Summary	16
Equipment Reserve Fund 205	17
Guest Tax Reserve Fund 207	18
Liability Reserve Fund 208	19
Sales Tax Reserve Fund 212	20
Workers' Comp Reserve Fund 219	21

Unbudgeted Funds

Airport Improvement Fund 201	22
Capital Improvement Fund 400	23
Central Maintenance Fund 504	24
Stores Fund 521	25
Health Insurance Fund 522	26
City Parks Memorial Fund 601	27
Farmland Remediation Fund 604	28
Cemetery Perpetual Care Fund 605	29
Cemetery Mausoleum Fund 606	30
Housing Trust Fund 607	31
Outside Agency Grants Fund 611	32
Wee Folks Scholarship Fund 612	33
Fair Housing Grant Fund 621	34
CDBG - Recovery Fund 630	35
Community Development Fund 631	36
Rehabilitation Escrow Fund 632	37
Home Program Fund 633	38
Transportation Planning Fund 641	39
Law Enforcement Trust Fund 652	40

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

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues									
Property Taxes	\$ 13,941,399	89%	\$ 15,624,970	\$ 16,774,881	\$ 15,180,528	91%	\$ 16,649,000	\$ 17,329,460	\$ 17,331,000
Motor Vehicles Taxes	1,401,264	96%	1,455,295	1,370,083	1,533,548	98%	1,565,006	1,519,636	1,520,000
Franchise Fees									
Electric	4,898,277	92%	5,349,899	5,212,021	4,756,888	87%	5,457,000	5,566,140	5,566,000
Gas	902,771	95%	951,931	788,846	785,125	81%	971,000	990,420	990,000
Telephone	217,185	72%	301,430	507,117	446,300	120%	372,486	379,936	380,000
Cable Wireless	894,315	86%	1,042,660	817,016	818,657	82%	1,000,000	1,020,000	1,020,000
Franchise Fees	6,912,547	90%	7,645,920	7,325,000	6,806,971	87%	7,800,486	7,956,496	7,956,000
Sales / Use Taxes									
1% City	14,583,550	92%	15,893,674	15,891,468	15,157,095	91%	16,688,357	17,189,008	17,189,000
0.3% Infrastructure	4,375,065	92%	4,768,102	4,767,440	4,547,128	91%	5,006,507	5,156,702	5,157,000
0.2% transit	2,916,710	92%	3,178,735	3,178,294	3,031,419	91%	3,337,671	3,437,802	3,438,000
0.05% transit expanded	729,177	92%	794,684	794,573	757,854	91%	834,418	859,450	859,000
1% County wide	9,302,387	92%	10,155,857	9,988,784	9,595,821	90%	10,663,650	10,983,559	10,984,000
Sales / Use Taxes	31,906,889	92%	34,791,051	34,620,559	33,089,319	91%	36,530,604	37,626,521	37,627,000
Intergovernmental Revenue	668,098	82%	818,646	828,000	721,497	96%	749,061	749,061	749,000
Licenses & permits	854,948	88%	974,690	1,506,500	1,391,976	108%	1,294,819	1,294,819	1,295,000
Fines	2,873,463	90%	3,177,454	3,170,000	2,069,213	69%	2,986,807	2,986,807	2,987,000
Service Charges	431,245	94%	461,222	691,526	528,020	105%	502,732	502,732	503,000
Interest	63,032	64%	98,659	75,000	40,768	41%	99,646	100,642	101,000
Miscellaneous Revenue	4,128,058	83%	4,948,486	4,939,951	3,749,829	76%	4,939,951	5,129,250	5,129,000
Transfers In	3,354,612	92%	3,656,141	3,656,751	3,356,383	92%	3,656,751	3,656,751	3,657,000
Total Revenue	66,535,556	90%	73,652,535	74,958,251	68,468,051	89%	76,774,863	78,852,175	78,855,000
Expenditures									
Personal Services	37,736,195	87%	43,192,838	44,710,765	39,198,151	88%	44,710,765	47,290,348	47,290,000
Contractual Services	9,615,153	85%	11,336,936	11,595,130	10,436,514	90%	11,595,130	12,180,219	12,180,000
Commodities	3,688,877	95%	3,864,372	4,455,613	3,923,934	88%	4,455,613	4,633,423	4,633,000
Capital Outlay	965,046	138%	696,857	831,800	673,468	81%	831,800	791,800	792,000
Transfers	15,194,020	105%	14,408,031	20,062,606	13,346,705	94%	14,152,910	22,159,259	14,806,000
Contingency	-		-	25,000	-	0%	25,000	45,000	45,000
Total Expenditures	67,199,291	91%	73,499,034	81,680,914	67,578,772	89%	75,771,218	87,100,049	79,746,000
Revenue over Expenditures	<u>(663,735)</u>		<u>153,501</u>	<u>(6,722,663)</u>	<u>889,279</u>		<u>1,003,645</u>	<u>(8,247,874)</u>	<u>(891,000)</u>
Beginning Balance	<u>12,987,179</u>		<u>12,987,179</u>	<u>10,822,663</u>	<u>13,140,680</u>		<u>13,140,680</u>	<u>14,144,325</u>	<u>14,144,325</u>
Fund Balance (Budget Basis)	<u>\$ 12,323,445</u>		<u>\$ 13,140,680</u>	<u>\$ 4,100,000</u>	<u>\$ 14,029,959</u>		<u>\$ 14,144,325</u>	<u>\$ 5,896,451</u>	<u>\$ 13,253,325</u>
End of Year Encumbrances			481,743						
End Balance (GAAP Basis)			<u>\$ 13,622,424</u>						
Fund Balance as % of Expend			17.9%				18.7%		16.6%

NOTES:

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

YTD expenditures include encumbrances

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

Estimated 2015: Estimates established during the 2016 budget process

2014 YTD Capital Outlay has expenditures reclassified to other funding at the end of the year

2014 YTD Transfers includes adjustments at year end

YTD 2015 - Miscellaneous Revenue: Missing 2015 2nd & 3rd Qtr EMS payments (total of \$934,000)

 plus Oct montly payment (\$227,933.75)

YTD 2015 - Fines: Revenue low due to 18% decrease in Municipal Court citations

YTD 2015 - Personal Services includes a part time position not budgeted

YTD 2015 - Contractual Services includes \$30K of expenditures not budgeted

YTD 2015 - Transfers: Expenditures over due to additional sales tax revenue received and transferred to appropriate fund

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

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues									
Property Taxes	\$ 13,941,399	89%	\$15,624,970	\$16,774,881	\$ 15,180,528	91%	\$ 16,649,000	\$ 17,329,460	\$ 17,331,000
Motor Vehicles Taxes	1,401,264	96%	1,455,295	1,370,083	1,533,548	98%	1,565,006	1,519,636	1,520,000
Franchise Fees									
Electric	4,898,277	92%	5,349,899	5,212,021	4,756,888	87%	5,457,000	5,566,140	5,566,000
Gas	902,771	95%	951,931	788,846	785,125	81%	971,000	990,420	990,000
Telephone	217,185	72%	301,430	507,117	446,300	120%	372,486	379,936	380,000
Cable Wireless	894,315	86%	1,042,660	817,016	818,657	82%	1,000,000	1,020,000	1,020,000
Franchise Fees	6,912,547	90%	7,645,920	7,325,000	6,806,971	87%	7,800,486	7,956,496	7,956,000
Sales / Use Taxes									
1% City	14,583,550	92%	15,893,674	15,891,468	15,157,095	91%	16,688,357	17,189,008	17,189,000
0.3% Infrastructure	4,375,065	92%	4,768,102	4,767,440	4,547,128	91%	5,006,507	5,156,702	5,157,000
0.2% transit	2,916,710	92%	3,178,735	3,178,294	3,031,419	91%	3,337,671	3,437,802	3,438,000
0.05% transit expanded	729,177	92%	794,684	794,573	757,854	91%	834,418	859,450	859,000
1% County wide	9,302,387	92%	10,155,857	9,988,784	9,595,821	90%	10,663,650	10,983,559	10,984,000
Sales / Use Taxes	31,906,889	92%	34,791,051	34,620,559	33,089,319	91%	36,530,604	37,626,521	37,627,000
Intergovernmental Revenue	668,098	82%	818,646	828,000	721,497	96%	749,061	749,061	749,000
Licenses & permits	854,948	88%	974,690	1,506,500	1,391,976	108%	1,294,819	1,294,819	1,295,000
Fines	2,873,463	90%	3,177,454	3,170,000	2,069,213	69%	2,986,807	2,986,807	2,987,000
Service Charges	431,245	94%	461,222	691,526	528,020	105%	502,732	502,732	503,000
Interest	63,032	64%	98,659	75,000	40,768	41%	99,646	100,642	101,000
Miscellaneous Revenue	4,128,058	83%	4,948,486	4,939,951	3,749,829	76%	4,939,951	5,129,250	5,129,000
Transfers In	3,354,612	92%	3,656,141	3,656,751	3,356,383	92%	3,656,751	3,656,751	3,657,000
Total Revenue	66,535,556	90%	73,652,535	74,958,251	68,468,051	89%	76,774,863	78,852,175	78,855,000
Expenditures									
City Commission	56,458	81%	70,122	70,460	63,223	90%	70,460	71,590	72,000
City Auditor	48,411	87%	55,751	62,080	52,828	85%	62,080	60,850	61,000
City Manager's Office	570,699	91%	627,123	713,444	584,800	82%	713,444	718,184	718,000
Public Information	171,711	87%	197,169	191,040	227,516	119%	191,040	216,340	216,000
Planning	866,533	86%	1,011,643	1,131,000	933,564	83%	1,131,000	1,188,540	1,189,000
Code Enf. / Building Safety	1,038,223	87%	1,197,423	1,433,820	1,104,713	77%	1,433,820	1,435,290	1,435,000
City Clerk	188,905	85%	223,526	279,092	220,534	79%	279,092	273,002	273,000
Human Resources	427,811	90%	476,913	497,510	456,979	92%	497,510	512,495	512,000
Risk Management	524,520	121%	431,996	561,490	567,901	101%	561,490	660,830	661,000
Finance	269,388	90%	300,491	311,661	267,502	86%	311,661	315,331	315,000
Overhead	3,092,486	80%	3,883,373	4,354,168	3,846,554	88%	4,354,168	5,686,498	5,686,000
Transfers	14,844,020	106%	14,058,031	14,152,910	13,346,705	94%	14,152,910	14,805,763	14,805,000
To health insurance fund	4,192,639	92%	4,573,788	4,750,825	4,354,923	92%	4,750,825	4,930,290	4,930,000
Future projects	-	-	-	5,909,696	-	-	-	7,353,496	-
Information Technology	822,543	88%	937,372	865,740	831,861	96%	865,740	936,840	937,000
City Attorney's Office	655,093	87%	750,708	874,756	693,720	79%	874,756	883,016	883,000
Human Relations	2,575	44%	5,884	9,730	8,696	89%	9,730	9,730	10,000
Court	995,454	70%	1,426,770	1,174,987	977,219	83%	1,174,987	1,177,827	1,178,000
Police	15,420,095	88%	17,429,957	17,523,064	15,734,363	90%	17,523,064	18,310,697	18,311,000
Fire	12,748,263	86%	14,830,465	15,292,434	13,314,225	87%	15,292,434	15,716,678	15,717,000
Streets	3,027,608	107%	2,841,663	3,122,556	2,880,948	92%	3,122,556	3,243,522	3,244,000
Engineering	886,745	89%	999,068	1,002,273	860,461	86%	1,002,273	1,025,775	1,026,000
Traffic	638,688	87%	732,039	768,348	655,712	85%	768,348	765,988	766,000
Airport	171,439	88%	194,405	186,794	118,428	63%	186,794	147,404	147,000
Building	721,381	81%	888,990	938,748	759,139	81%	938,748	943,930	944,000
Street Lights	738,684	85%	870,073	814,000	629,208	77%	814,000	885,460	885,000
Levee	175,329	90%	195,012	197,690	166,685	84%	197,690	198,240	198,000
Parks & Recreation	2,936,784	89%	3,282,465	3,452,619	2,950,852	85%	3,452,619	3,582,765	3,583,000
Health Dept./ Comm. Health Bldg.	966,805	96%	1,006,814	1,037,979	969,513	93%	1,037,979	1,043,678	1,044,000
Total Expenditures	67,199,291	91%	73,499,034	81,680,914	67,578,772	89%	75,771,218	87,100,049	79,746,000
Revenue over Expenditures	<u>(663,735)</u>		<u>153,501</u>	<u>(6,722,663)</u>	<u>889,279</u>		<u>1,003,645</u>	<u>(8,247,874)</u>	<u>(891,000)</u>
Beginning Balance	<u>12,987,179</u>		<u>12,987,179</u>	<u>10,822,663</u>	<u>13,140,680</u>		<u>13,140,680</u>	<u>14,144,325</u>	<u>14,144,325</u>
Fund Balance (Budget Basis)	<u>\$ 12,323,445</u>		<u>\$13,140,680</u>	<u>\$ 4,100,000</u>	<u>\$ 14,029,960</u>		<u>\$ 14,144,325</u>	<u>\$ 5,896,451</u>	<u>\$ 13,253,325</u>
End of Year Encumbrances			481,743						
End Balance (GAAP Basis)			<u>\$13,622,424</u>						
Fund Balance as % of Expend			17.9%				18.7%		16.6%

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

Estimated 2015: Estimates established during the 2016 budget process

2014 YTD Expenditures includes expenditures reclassified to other funding at the end of the year

2015 YTD - Miscellaneous Revenue: Missing 2015 2nd & 3rd Qtr EMS payments (total of \$934,000)

plus Oct montly payment (\$227,933.75)

YTD 2015 - Fines: Revenue low due to 18% decrease in Municipal Court citations

YTD 2015 - Public Information: Expenditures over due to part time position not budgeted

YTD 2015 - Risk Management: Expenditures include additional \$30K not budgeted

YTD 2015 - Transfers: Expenditures over due to additional sales tax revenue received and transferred to appropriate fund

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

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budgeted 2016	Projected 2016
Revenues									
Guest Tax	\$ 1,123,093	100%	\$ 1,123,093	\$ 975,000	\$ 1,609,899	133%	\$ 1,212,940	\$ 1,649,260	\$ 1,649,000
Transfer from Guest Tax Reserve	-		-	-	-		-	700,115	247,000
Total Revenue	1,123,093	100%	1,123,093	975,000	1,609,899	133%	1,212,940	2,349,375	1,896,000
Expenditures									
Special Event Expenses	-		-	-	16,000		-	108,000	108,000
eXplore Lawrence and DMI	820,000	100%	820,000	860,000	860,000	100%	860,000	970,000	970,000
Special Events Grant	-		-	-	-		-	150,000	150,000
Sister Cities	-	0%	7,500	7,500	3,750	50%	7,500	8,000	8,000
Other (exhibits, etc.)	78,100	83%	93,749	130,480	81,359	62%	130,480	106,500	107,000
Downtown Beautification	-		-	-	-		-	234,614	235,000
Debt Service for SPL	-		-	-	-		-	150,000	150,000
Future Projects	-		-	-	-		-	830,500	-
Total Expenditures	898,100	97%	921,249	997,980	961,109	96%	997,980	2,557,614	1,728,000
Revenue over Expenditures	<u>224,993</u>		<u>201,844</u>	<u>(22,980)</u>	<u>648,789</u>		<u>214,960</u>	<u>(208,239)</u>	<u>168,000</u>
Beginning Balance	<u>157,333</u>		<u>157,333</u>	<u>69,833</u>	<u>359,177</u>		<u>359,177</u>	<u>336,197</u>	<u>574,137</u>
End Balance (Budget Basis)	<u>\$ 382,326</u>		<u>\$ 359,177</u>	<u>\$ 46,853</u>	<u>\$ 1,007,966</u>		<u>\$ 574,137</u>	<u>\$ 127,958</u>	<u>\$ 742,137</u>
End of Year Encumbrances			11,400						
End Balance (GAAP Basis)			<u>\$ 370,577</u>						

Notes:

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

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

YTD 2015 - Special Event Expenses are reclassified to other funding in December 2015

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

Reserve guest tax fund located on page 20 will be closed into this fund 1/1/2016.

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

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	% of	Estimated	Budget	Projected
Revenues	2014	Actual	2014	2015	2015	Estimated	2015	2016	2016
Property Taxes	\$ 2,699,546	89%	\$ 3,028,482	\$ 3,243,949	\$ 2,947,722	90%	\$ 3,269,235	\$ 3,317,186	\$ 3,317,000
Motor Vehicle	279,561	97%	287,011	267,060	299,688	98%	307,308	296,871	297,000
Total Revenues	2,979,108	90%	3,315,493	3,511,009	3,247,410	91%	3,576,543	3,614,057	3,614,000
Expenditures									
Contractual Services - Library	3,000,000	89%	3,383,260	3,550,000	3,200,000	90%	3,550,000	3,750,000	3,750,000
Revenue over Expenditures	<u>(20,892)</u>		<u>(67,767)</u>	<u>(38,991)</u>	<u>47,410</u>		<u>26,543</u>	<u>(135,943)</u>	<u>(136,000)</u>
Beginning Balance	<u>236,624</u>		<u>236,624</u>	<u>73,991</u>	<u>168,857</u>		<u>168,857</u>	<u>216,237</u>	<u>195,400</u>
End Balance (Budget Basis)	<u>\$ 215,732</u>		<u>\$ 168,857</u>	<u>\$ 35,000</u>	<u>\$ 216,267</u>		<u>\$ 195,400</u>	<u>\$ 80,294</u>	<u>\$ 59,400</u>
End of Year Encumbrances			-						
End Balance (GAAP Basis)			<u>\$ 168,857</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

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

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	2015 Budget	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues									
Sales Tax (.2%)	\$ 2,916,710	92%	\$ 3,177,484	\$ 3,128,294	\$ 3,031,419	91%	\$ 3,337,671	\$ 3,387,802	\$ 3,388,000
Sales Tax (.05%)	-		-	500,000	-		-	500,000	500,000
Reimbursements/Misc	1,949	100%	1,949	-	8,740		-	-	-
Interest	-		-	-	888		-		
Service Charges	349,095	89%	390,565	335,676	354,601	91%	390,565	404,289	404,000
Total Revenue	3,267,754	92%	3,569,998	3,963,970	3,395,648	91%	3,728,236	4,292,091	4,292,000
Expenditures									
Personal Services	76,420	92%	82,676	93,184	72,647	78%	93,184	104,537	105,000
Contractual Services	2,012,788	141%	1,431,380	2,515,732	2,417,086	96%	2,515,732	2,784,015	2,784,000
Commodities	727,335	111%	657,847	997,093	852,281	85%	997,093	1,109,721	1,110,000
Capital Outlay	220,172	102%	216,750	-	500		-	-	-
Future Projects	-		-	600,000	-		-	3,334,500	-
0.05% sales tax projects	-		-	500,000	-		-	-	-
Transfers	-		-	500,000	-		-	-	-
Total Expenditures	3,036,715		2,388,653	5,206,009	3,342,514	93%	3,606,009	7,332,773	3,999,000
Revenue over Expenditures	231,039		1,181,345	(1,242,039)	53,134		122,227	(3,040,682)	293,000
Beginning Balance	2,892,971		2,892,971	1,574,303	4,074,316		4,074,316	3,932,276	4,196,544
End Balance (Budget Basis)	<u>\$ 3,124,009</u>		<u>\$ 4,074,316</u>	<u>\$ 332,264</u>	<u>\$ 4,127,450</u>		<u>\$ 4,196,544</u>	<u>\$ 891,594</u>	<u>\$ 4,489,544</u>
End of Year Encumbrances			418,192						
End Balance (GAAP Basis)			<u>\$ 4,492,508</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

2014 YTD Contractual Services, Commodities & Capital Outlay have expenditures reclassified to other funding at the end of the year

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

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues									
Service Charges	\$ 2,035,368	88%	\$ 2,304,486	\$ 2,882,300	\$ 2,463,312	85%	\$ 2,882,300	\$ 3,033,445	\$ 3,033,000
Property Taxes	539	100%	539	-	205		-	-	-
Miscellaneous	5,000		5,000	-	24,141		-	3,400	
Transfer (County sales tax)	<u>2,044,311</u>	92%	<u>2,230,157</u>	<u>2,230,157</u>	<u>2,044,311</u>	92%	<u>2,230,157</u>	<u>2,319,363</u>	<u>2,319,000</u>
Total Revenue	4,085,217	90%	4,540,182	5,112,457	4,531,968	89%	5,112,457	5,356,208	5,352,000
Expenditures									
Personal	3,086,549	87%	3,529,426	3,928,316	3,506,676	89%	3,928,316	4,201,601	4,202,000
Contractual Services	434,913	86%	506,377	821,006	634,836	77%	821,006	777,006	777,000
Commodities	240,814	43%	564,938	371,539	333,311	90%	371,539	370,539	371,000
Capital Outlay	242,936	3726%	6,520	60,000	19,722	33%	60,000	50,000	50,000
Future Projects	<u>-</u>		<u>-</u>	<u>285,000</u>	<u>-</u>		<u>-</u>	<u>487,700</u>	<u>-</u>
Total Expenditures	4,005,212		4,607,262	5,465,861	4,494,545	87%	5,180,861	5,886,846	5,400,000
Revenue over Expenditures	<u>80,005</u>		<u>(67,080)</u>	<u>(353,404)</u>	<u>37,423</u>		<u>(68,404)</u>	<u>(530,638)</u>	<u>(48,000)</u>
Beginning Balance	<u>960,663</u>		<u>960,663</u>	<u>622,114</u>	<u>893,583</u>		<u>893,583</u>	<u>825,181</u>	<u>825,179</u>
End Balance (Budget Basis)	<u>\$ 1,040,668</u>		<u>\$ 893,583</u>	<u>\$ 268,710</u>	<u>\$ 931,005</u>		<u>\$ 825,179</u>	<u>\$ 294,543</u>	<u>\$ 777,179</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

Estimated 2015: Estimates established during the 2016 budget process

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

2014 YTD capital outlay has expenditures reclassified to other funding at the end of the year

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

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	% of	Estimated	Budget	Projected
Revenues	2014	Actual	2014	2015	2015	Estimated	2015	2016	2016
Liquor Tax	\$ 537,308	78%	\$ 687,781	\$ 689,864	\$ 558,029	80%	\$ 696,763	\$ 707,809	\$ 708,000
Total Revenue	537,308	78%	687,781	689,864	558,029	80%	696,763	707,809	708,000
Expenditures									
Personal	292,501	95%	307,559	295,435	267,128	90%	295,435	-	-
Contractual Services	327,994	100%	327,994	370,617	414,472	112%	370,617	750,617	751,000
Commodities	2,777	100%	2,777	-	1,911		1,911	-	-
Future Projects	-		-	165,000	-		-	77,085	-
Total	623,272	98%	638,330	831,052	683,511	102%	667,963	827,702	751,000
Revenue over Expenditures	<u>(85,963)</u>		<u>49,451</u>	<u>(141,188)</u>	<u>(125,483)</u>		<u>28,799</u>	<u>(119,893)</u>	<u>(43,000)</u>
Beginning Balance	<u>85,469</u>		<u>85,469</u>	<u>134,920</u>	<u>134,920</u>		<u>134,920</u>	<u>158,732</u>	<u>163,719</u>
End Balance (Budget Basis)	<u>\$ (495)</u>		<u>\$ 134,920</u>	<u>\$ (6,268)</u>	<u>\$ 9,437</u>		<u>\$ 163,719</u>	<u>\$ 38,839</u>	<u>\$ 120,719</u>
End of Year Encumbrances			-						
End Balance (GAAP Basis)			<u><u>\$ 134,920</u></u>						

NOTES:

By state statute, liquor tax received from the State of Kansas is distributed in thirds to each of the following funds: special alcohol fund, special recreation fund (pg 9) and the general fund (pg 1 & 2).

This fund is used to provide finance contractual programs for the prevention and treatment of drug and alcohol abuse.

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

YTD 2015 - Contractual services includes a \$50K emergency grant to the Community Shelter not originally 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
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues									
Fuel Tax	\$ 2,512,824	98%	\$ 2,573,695	\$ 2,519,620	\$ 2,653,941	104%	\$ 2,556,030	\$ 2,540,000	\$ 2,540,000
Other	2,216	100%	2,216	-	14,527		-	-	-
Total Revenue	2,515,040	98%	2,575,911	2,519,620	2,668,468	104%	2,556,030	2,540,000	2,540,000
Expenditures									
Personal services	1,622,280	87%	1,854,529	1,833,185	1,582,695	86%	1,833,185	1,907,150	1,907,000
Contractual Services	5,667	622%	911	15,500	1,179	8%	15,500	15,500	16,000
Commodities	280,191	54%	515,184	389,780	282,969	73%	389,780	389,780	390,000
Capital Outlay	312,233	109%	285,493	305,000	289,957	95%	305,000	370,000	370,000
Future Projects	-		-	655,000	-		-	592,000	-
Total	2,220,371	84%	2,656,117	3,198,465	2,156,800	85%	2,543,465	3,274,430	2,683,000
Revenue over Expenditures	294,669		(80,206)	(678,845)	511,668		12,565	(734,430)	(143,000)
Beginning Balance	1,002,314		1,002,314	838,425	922,108		922,108	898,263	934,673
End Balance (Budget Basis)	<u>\$ 1,296,983</u>		<u>\$ 922,108</u>	<u>\$ 159,580</u>	<u>\$ 1,433,776</u>		<u>\$ 934,673</u>	<u>\$ 163,833</u>	<u>\$ 791,673</u>
End of Year Encumbrances			128,060						
End Balance (GAAP Basis)			<u>\$ 1,050,168</u>						

NOTES:

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

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

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

2014 YTD contractual services and capital outlay have expenditures reclassified to other funding at the end of the year

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

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	% of	Estimated	Budget	Projected
Revenues	2014	Actual	2014	2015	2015	Estimated	2015	2016	2016
Liquor Tax	\$ 537,308	78%	\$687,781	\$689,864	\$558,029	80%	\$ 696,763	\$707,809	\$708,000
Total Revenue	537,308		687,781	689,864	558,029	80%	696,763	707,809	708,000
Expenditures									
Recreation	676,277	89%	759,374	539,715	579,832	107%	539,715	654,515	655,000
Arts Center Scholarships	30,000	100%	30,000	30,000	30,000	100%	30,000	30,000	30,000
Cultural Arts Commission	21,847	98%	22,283	23,000	21,884	95%	23,000	41,500	42,000
Lawrence Children's Choir	6,000	50%	12,000	12,000	6,000	50%	12,000	-	-
Lawrence Alliance	-		-	-	-		-	4,000	4,000
Future Projects	-		-	-	-		-	130,500	-
Contingency	-		-	160,000	-		-	60,000	60,000
Total	734,124	89%	823,657	764,715	637,716	105%	604,715	920,515	791,000
Revenue over Expenditures	<u>(196,816)</u>		<u>(135,876)</u>	<u>(74,851)</u>	<u>(79,687)</u>		<u>92,048</u>	<u>(212,706)</u>	<u>(83,000)</u>
Beginning Balance	<u>309,446</u>		<u>309,446</u>	<u>108,823</u>	<u>173,570</u>		<u>173,570</u>	<u>258,719</u>	<u>265,618</u>
End Balance (Budget Basis)	<u>\$ 112,630</u>		<u>\$173,570</u>	<u>\$ 33,972</u>	<u>\$ 93,883</u>		<u>\$ 265,618</u>	<u>\$ 46,013</u>	<u>\$182,618</u>
End of Year Encumbrances			51,923						
End Balance (GAAP Basis)			<u>\$225,493</u>						

NOTES:

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

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

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

Recreation includes expenditures for equipment approved but not budgeted

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

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	% of	Estimated	Budget	Projected
Revenues	2014	Actual	2014	2015	2015	Estimated	2015	2016	2016
Property Taxes	\$ 6,542,602	90%	\$ 7,287,197	\$ 7,342,122	\$ 6,678,054	91%	\$ 7,363,210	\$ 7,507,460	\$ 7,531,000
Motor Vehicle Taxes	686,937	97%	704,748	647,379	727,893	103%	704,748	672,090	700,000
Special Assessments	2,697,464	99%	2,735,676	2,145,000	2,348,576	111%	2,114,574	1,749,884	1,750,000
Reimbursements	66,158	100%	66,158	-	121,040		-	-	-
Interest	9,150	23%	39,434	30,000	5,731	19%	30,000	31,259	31,000
Rents	102,251	92%	111,438	127,500	89,475	70%	127,500	135,000	135,000
Total Revenue	10,104,562	92%	10,944,651	10,292,001	9,970,769	96%	10,340,032	10,095,693	10,147,000
Expenditures									
Principal & Interest	9,929,140	100%	9,929,140	15,612,543	10,865,034	100%	10,865,034	10,959,248	10,959,000
Future Projects	-		-	-	-		-	3,779,787	-
Total Expenditures	9,929,140	100%	9,929,140	15,612,543	10,865,034	100%	10,865,034	14,739,035	10,959,000
Revenue over Expenditures	<u>175,422</u>		<u>1,015,511</u>	<u>(5,320,542)</u>	<u>(894,265)</u>		<u>(525,002)</u>	<u>(4,643,342)</u>	<u>(812,000)</u>
Beginning Balance	<u>9,659,398</u>		<u>9,659,398</u>	<u>6,070,042</u>	<u>10,674,909</u>		<u>10,674,909</u>	<u>5,354,367</u>	<u>10,149,907</u>
End Balance	<u>\$ 9,834,820</u>		<u>\$10,674,909</u>	<u>\$ 749,500</u>	<u>\$ 9,780,644</u>		<u>\$10,149,907</u>	<u>\$ 711,025</u>	<u>\$ 9,337,907</u>

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

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

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	% of	Estimated	Budget	Projected
Revenues	2014	Budget	2014	2015	2015	Estimated	2015	2016	2016
Customer charges	\$30,798,295	92%	\$ 33,490,805	\$34,945,100	\$30,952,967	89%	\$34,945,100	\$ 36,924,000	\$ 36,924,000
Interest	19,737	195%	10,117	50,000	11,365	23%	50,000	216,200	216,000
Development charges	545,210	85%	640,170	850,000	1,250,810	147%	850,000	1,021,252	1,021,000
Other	202,364	90%	225,955	300,000	390,544	130%	300,000	520,900	521,000
Total Revenue	<u>31,565,606</u>	<u>92%</u>	<u>34,367,047</u>	<u>36,145,100</u>	<u>32,605,686</u>	<u>90%</u>	<u>36,145,100</u>	<u>38,682,352</u>	<u>38,682,000</u>
Expenses									
Utility Billing and Collection	1,817,940	89%	2,053,652	2,177,537	1,921,467	88%	2,177,537	2,274,707	2,275,000
Administration	4,497,348	91%	4,942,419	5,139,092	4,611,169	90%	5,139,092	5,394,237	5,394,000
Clinton Water Plant	2,741,378	99%	2,772,366	2,694,879	2,332,676	87%	2,694,879	2,858,412	2,858,000
Kaw Water Plant	2,639,289	99%	2,673,376	2,755,433	2,531,810	92%	2,755,433	2,964,758	2,965,000
Wastewater Treatment	3,254,418	94%	3,444,083	3,769,681	3,530,552	94%	3,769,681	4,238,718	4,239,000
Collection System	2,587,943	88%	2,956,772	2,898,414	2,875,728	99%	2,898,414	3,005,756	3,006,000
Water Quality	747,209	97%	766,928	789,857	719,967	91%	789,857	854,799	855,000
Distribution System	3,324,392	90%	3,708,172	3,734,188	3,025,886	81%	3,734,188	3,187,686	3,188,000
subtotal O&M	<u>21,609,918</u>	<u>93%</u>	<u>23,317,767</u>	<u>23,959,081</u>	<u>21,549,256</u>	<u>90%</u>	<u>23,959,081</u>	<u>24,779,073</u>	<u>24,780,000</u>
Non-bonded Construction Tsfr	1,250,000	91%	1,375,000	1,500,000	1,397,765	93%	1,500,000	1,500,000	1,500,000
Transfer For Fund Balance	-		-	17,197,609	-		-	19,005,369	-
Debt service	9,983,310	117%	8,517,613	8,302,391	10,234,230	100%	10,234,230	13,603,802	13,604,000
Total Expenses	<u>32,843,228</u>	<u>99%</u>	<u>33,210,380</u>	<u>50,959,081</u>	<u>33,181,251</u>	<u>93%</u>	<u>35,693,311</u>	<u>58,888,244</u>	<u>39,884,000</u>
Revenue over Expenditures	<u>(1,277,621)</u>		<u>1,156,667</u>	<u>(14,813,981)</u>	<u>(575,565)</u>		<u>451,789</u>	<u>(20,205,892)</u>	<u>(1,202,000)</u>
Beginning Balance	<u>19,611,794</u>		<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>21,220,249</u>
End Balance (Budget Basis)	<u>\$ 18,334,172</u>		<u>\$ 20,768,460</u>	<u>\$ 2,112,714</u>	<u>\$ 20,192,895</u>		<u>\$ 21,220,249</u>	<u>\$ 2,946,198</u>	<u>\$ 20,018,249</u>
<i>Invested in cap assets</i>									
			128,003,617						
<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>\$ 144,620,209</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

Summary above does not include bonded and nonbonded construction

2014 YTD Interest has revenue reclassified to other funding at the end of the year

2014 YTD Debt Service has expenditures reclassified to other funding at the end of the year

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

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	% of	Estimated	Budget	Projected
	2014	Actual	2014	2015	2015	Estimated	2015	2016	2016
Revenues									
Sanitation Service Charge	\$8,397,031	90%	\$9,338,460	\$9,908,239	\$9,284,542	94%	\$ 9,908,239	\$10,008,239	\$10,008,000
Roll Off	1,705,791	93%	1,825,561	1,625,000	1,971,192	121%	1,625,000	1,720,000	1,720,000
Extra Pickups, Miscellaneous	511,721	92%	553,693	610,760	455,551	75%	610,760	300,686	301,000
Interest on Investments	2,060	60%	3,425	7,500	3,265	44%	7,500	3,500	4,000
Total Revenue	<u>10,616,603</u>	91%	<u>11,721,139</u>	<u>12,151,499</u>	<u>11,714,551</u>	96%	<u>12,151,499</u>	<u>12,032,425</u>	<u>12,033,000</u>
Expenditures									
Personal services	4,447,620	86%	5,144,708	5,545,565	4,651,457	84%	5,545,565	5,709,148	5,709,000
Contractual Services	2,488,838	90%	2,763,270	3,238,093	2,973,260	92%	3,238,093	3,333,293	3,333,000
Commodities	637,779	83%	766,059	932,960	535,789	57%	932,960	939,460	939,000
Capital Outlay	506,084	98%	515,367	584,000	562,001	96%	584,000	653,000	653,000
Debt Service	-		-	340,000	348,307	102%	340,000	335,400	335,000
Transfers	373,687	92%	407,659	407,659	373,687	92%	407,659	407,659	408,000
Future Projects	-		-	260,000	-		-	265,000	-
Waste Operations	<u>8,454,008</u>	88%	<u>9,597,063</u>	<u>11,308,277</u>	<u>9,444,502</u>	85%	<u>11,048,277</u>	<u>11,642,960</u>	<u>11,377,000</u>
Personal services	549,521	87%	630,807	731,033	534,639	73%	731,033	757,491	757,000
Contractual Services	249,310	89%	281,427	265,525	213,537	80%	265,525	272,025	272,000
Commodities	268,446	86%	312,645	92,900	52,286	56%	92,900	94,780	95,000
Debt Service	-	0%	31,889	-	-		-	-	-
Transfers	3,366	0%	853,366	3,366	3,366	100%	3,366	3,366	3,000
Future Projects	-		-	650,000	-		-	1,710,000	-
Waste Reduction	<u>1,070,644</u>	51%	<u>2,110,134</u>	<u>1,742,824</u>	<u>803,828</u>	74%	<u>1,092,824</u>	<u>2,837,662</u>	<u>1,127,000</u>
Total Expenditures	<u>9,524,652</u>	81%	<u>11,707,197</u>	<u>13,051,101</u>	<u>10,248,329</u>	84%	<u>12,141,101</u>	<u>14,480,622</u>	<u>12,504,000</u>
Revenue over Expenditures	<u>1,091,951</u>		<u>13,941</u>	<u>(899,602)</u>	<u>1,466,221</u>		<u>10,398</u>	<u>(2,448,197)</u>	<u>(471,000)</u>
Beginning Balance	<u>3,147,236</u>		<u>3,147,236</u>	<u>1,400,089</u>	<u>3,161,178</u>		<u>3,161,178</u>	<u>3,171,576</u>	<u>3,171,576</u>
End Balance (Budget Basis)	<u>\$ 4,239,187</u>		<u>\$3,161,178</u>	<u>\$ 500,487</u>	<u>\$4,627,399</u>		<u>\$ 3,171,576</u>	<u>\$ 723,379</u>	<u>\$ 2,700,576</u>
<i>Invested in cap assets</i>			1,170,610						
<i>End of Year Encumbrances</i>			1,178,977						
<i>Accrued adj & OPEB</i>			(1,270,564)						
End Balance (GAAP Basis)			<u>\$4,240,201</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

Summary above does not include bonded and nonbonded construction

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

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues									
Meter	\$ 549,019	90%	\$ 610,048	\$ 600,000	\$ 565,204	93%	\$ 610,048	\$ 610,048	\$ 610,000
Overtime Parking	447,724	90%	497,275	475,000	516,406	104%	497,275	499,110	499,000
Riverfront Garage	39,641	88%	44,990	62,500	33,846	54%	62,500	62,500	63,000
Parking Permits	64,430	55%	116,498	62,500	56,702	91%	62,500	97,153	97,000
9th & New Hampshire Garage	9,386	82%	11,468	11,500	9,956	87%	11,468	11,468	11,000
Vermont Street Garage	5,100	73%	7,025	-	11,188	140%	8,000	8,500	9,000
Interest on Investments	-		-	500	-	0%	500	500	1,000
Miscellaneous	172,640		-	-	221		-	-	-
Total Revenue	1,287,940	100%	1,287,304	1,212,000	1,193,523	95%	1,252,291	1,289,279	1,290,000
Expenditures									
Municipal Court	144,963	87%	167,292	165,045	142,573	86%	165,045	209,736	210,000
Police	609,210	85%	715,900	738,436	608,070	82%	738,436	825,424	825,000
Public Works	218,038	87%	249,640	252,870	181,838	78%	232,870	214,755	215,000
Parks and Rec	185,607	88%	210,844	224,729	198,860	88%	224,729	-	-
Future Projects	-		-	-	-		-	25,200	-
Total Expenditures	1,157,818	86%	1,343,676	1,381,080	1,131,342	83%	1,361,080	1,275,115	1,250,000
Revenue over Expenditures	130,123		(56,372)	(169,080)	62,181		(108,789)	14,164	40,000
Beginning Balance	275,012		275,012	235,899	218,640		218,640	49,559	109,851
End Balance (Budget Basis)	<u>\$ 405,135</u>		<u>\$ 218,640</u>	<u>\$ 66,819</u>	<u>\$ 280,821</u>		<u>\$ 109,851</u>	<u>\$ 63,723</u>	<u>\$ 149,851</u>
<i>Invested in cap assets</i>			1,232,696						
<i>End of Year Encumbrances</i>			1,204						
<i>Accrued adj & OPEB</i>			(216,949)						
End Balance (GAAP Basis)			<u>\$ 1,235,591</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

Overtime parking includes credit card fees

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

YTD 2015 - Riverfront Garage: less revenue due to vacancy in Riverfront Plaza

City of Lawrence
Storm Water Fund 505
Actual 2014 - Projected 2016
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	% of Estimated	Estimated 2015	Budget 2016	Projected 2016
Revenues									
Storm Water Utility Charges	\$ 2,778,705	91%	\$ 3,036,886	\$ 2,975,000	\$ 2,758,139	91%	\$ 3,036,686	\$ 3,036,686	\$ 3,037,000
Interest on Investments	-	0%	2,408	3,000	888	30%	3,000	3,000	3,000
Miscellaneous	-		-	-	14,824		-	-	-
Total Revenue	2,778,705	91%	3,039,294	2,978,000	2,773,851	91%	3,039,686	3,039,686	3,040,000
Expenditures									
Personal services	634,182	89%	715,163	746,454	613,503	82%	746,454	758,022	758,000
Contractual Services	157,772	172%	91,944	184,650	138,464	75%	184,650	184,650	185,000
Commodities	378,552	103%	367,692	323,348	294,911	91%	323,348	323,348	323,000
Capital Outlay	318,344	101%	314,503	420,000	355,623	85%	420,000	420,000	420,000
Transfers	504,167	92%	550,000	450,000	412,500	92%	450,000	450,000	450,000
Debt Service	722,678	100%	722,679	723,243	723,244	100%	723,243	724,471	724,000
Future Projects	-		-	1,279,930	-		-	1,204,803	-
Total Expenditures	2,715,695	98%	2,761,981	4,127,625	2,538,244	89%	2,847,695	4,065,294	2,860,000
Revenue over Expenditures	63,010		277,313	(1,149,625)	235,607		191,991	(1,025,608)	180,000
Beginning Balance	2,101,339		2,101,339	1,326,572	2,378,653		2,378,653	1,229,028	2,570,644
End Balance (Budget Basis)	<u>\$ 2,164,349</u>		<u>\$ 2,378,653</u>	<u>\$ 176,947</u>	<u>\$ 2,614,259</u>		<u>\$ 2,570,644</u>	<u>\$ 203,420</u>	<u>\$ 2,750,644</u>
<i>Invested in cap assets</i>			10,906,465						
<i>End of Year Encumbrances</i>			21,462						
<i>Accrued adj & OPEB</i>			(157,824)						
End Balance (GAAP Basis)			<u>\$ 13,148,756</u>						

Notes:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

2014 YTD contractual services, commodities and capital outlay have expenditures reclassified to other funding at the end of the year

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

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	% of	Estimated	Budget	Projected
	2014	Actual	2014	2015	2015	Estimated	2015	2016	2016
Revenues									
Golf Course Fees	\$759,327	98%	\$772,843	\$856,700	\$726,918	94%	\$772,843	\$856,700	\$857,000
Interest on Investments	-		-	300	-	0%	300	-	-
Miscellaneous	4,238	73%	5,832	1,000	(1,192)	-23%	5,240	11,000	11,000
Total Revenue	763,565	98%	778,675	858,000	725,726	93%	778,383	867,700	868,000
Expenditures									
Personal services	400,931	90%	445,367	472,956	414,504	88%	472,956	545,633	546,000
Contractual Services	124,893	88%	141,847	127,310	121,245	95%	127,310	145,550	146,000
Commodities	167,693	91%	184,142	152,784	161,635	106%	152,784	156,797	157,000
Capital Outlay	39,803	146%	27,334	15,296	19,296	126%	15,296	30,000	30,000
Future Projects	-		-	406,654	-		-	243,800	-
Expenditures	733,321	92%	798,690	1,175,000	716,680	93%	768,346	1,121,780	879,000
Revenue over Expenditures	30,244		(20,015)	(317,000)	9,046		10,037	(254,080)	(11,000)
Beginning Balance	260,531		260,531	364,234	240,516		240,516	310,171	250,553
End Balance (Budget Basis)	\$ 290,775		\$ 240,516	\$ 47,234	\$ 249,562		\$ 250,553	\$ 56,091	\$ 239,553
<i>Invested in cap assets</i>			816,242						
<i>End of Year Encumbrances</i>			8,414						
<i>Accrued adj & OPEB</i>			(57,626)						
End Balance (GAAP Basis)			<u>\$ 1,007,546</u>						

NOTES:

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

YTD expenditures include encumbrances

Estimated 2015: Estimates established during the 2016 budget process

2014 YTD capital outlay has expenditures reclassified to other funding at the end of the year

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

	Actual 2014	Budget 2015	91.7% YTD-Nov 2015	Projected 2015	Projected 2016	
Infrastructure Sales Tax						
Revenue - .3% sales tax tsf from general	\$4,516,128	\$3,917,440	\$ 3,722,128	\$4,156,507	\$5,156,702	
Expenditures	<u>3,655,528</u>	<u>9,382,750</u>	<u>6,565,091</u>	<u>10,545,285</u>	<u>5,950,000</u>	
Revenue over Expenditures	860,600	(5,465,310)	(2,842,964)	(6,388,778)	(793,298)	
Beginning Balance	<u>6,673,463</u>	<u>7,534,062</u>	<u>7,534,062</u>	<u>7,534,062</u>	<u>1,145,284</u>	
Ending Balance	<u>7,534,062</u>	<u>2,068,752</u>	<u>4,691,099</u>	<u>1,145,284</u>	<u>351,986</u>	Detail on Infrastructure Sales Tax on page 17
Transit Sales Tax						
Revenue - .05% sales tax tsf from general	794,372	794,573	757,855	834,418	859,450	
Expenditures	-	-	-	-	-	
Revenue over Expenditures	794,372	794,573	757,855	834,418	859,450	
Beginning Balance	<u>753,144</u>	<u>1,547,516</u>	<u>1,547,516</u>	<u>1,547,516</u>	<u>2,381,934</u>	
Ending Balance	<u>1,547,516</u>	<u>2,342,089</u>	<u>2,305,371</u>	<u>2,381,934</u>	<u>3,241,384</u>	Detail on Transit Sales Tax on page 18
Grants						
Revenue - Reimb from federal/state gov't	284,772	-	94,655	274,671	-	
Expenditures	<u>67,158</u>	-	<u>274,061</u>	<u>274,061</u>	-	
Revenue over Expenditures	217,614	-	(179,406)	610	-	
Beginning Balance	<u>(196,519)</u>		<u>21,095</u>	<u>21,095</u>	<u>21,704</u>	
Ending Balance	<u>21,095</u>		<u>(158,311)</u>	<u>21,704</u>	<u>21,704</u>	Detail on Grants on page 19
Department Funded						
Revenue - Transfer from Department	-	-	-	-	-	
Expenditures	<u>1,086,990</u>	-	<u>67,621</u>	<u>417,621</u>	<u>345,389</u>	
Revenue over Expenditures	(1,086,990)	-	(67,621)	(417,621)	(345,389)	
Beginning Balance	<u>2,023,468</u>		<u>936,478</u>	<u>936,478</u>	<u>518,857</u>	
Ending Balance	<u>936,478</u>		<u>868,857</u>	<u>518,857</u>	<u>173,468</u>	Detail on Department Funded on page 20
Uncommitted						
Revenue						
Transfers	580,119	-	183,333	200,000	200,000	
Interest	14,225	-	13,395	14,224	14,224	
Miscellaneous	<u>1,000,000</u>	-	<u>1,505,588</u>	<u>1,505,588</u>	-	
Total Revenue	1,594,344	-	1,702,316	1,719,812	214,224	
Expenditures						
Public Works Projects	1,813,270	-	1,653,146	1,664,629	-	
Police Department Projects	72,723	-	75	22,575	-	
Library Projects	171,222	-	-	-	-	
NIC Vehicle Replacement	-	-	-	-	501,000	
Total Expenditures	2,057,215	-	1,653,221	1,687,204	501,000	
Revenue over Expenditures	<u>(462,872)</u>		<u>49,095</u>	<u>32,608</u>	<u>(286,776)</u>	
Beginning Balance	<u>958,011</u>		<u>495,140</u>	<u>495,140</u>	<u>527,748</u>	
Ending Balance	<u>495,140</u>		<u>544,235</u>	<u>527,748</u>	<u>240,972</u>	Detail on Uncommitted on page 21
Fund Total						
Total Fund Revenue	7,189,616	4,712,013	6,276,953	6,985,408	6,230,376	
Total Fund Expenditures	<u>6,866,892</u>	<u>9,382,750</u>	<u>8,559,994</u>	<u>12,924,171</u>	<u>6,796,389</u>	
Total Revenue over Expenditures	322,724	(4,670,737)	(2,283,040)	(5,938,764)	(566,013)	
Total Fund Beginning Balance	<u>10,211,567</u>	<u>10,534,291</u>	<u>10,534,291</u>	<u>10,534,291</u>	<u>4,595,527</u>	
Total Fund Ending Balance	<u>10,534,291</u>	<u>5,863,554</u>	<u>8,251,251</u>	<u>4,595,527</u>	<u>4,029,514</u>	
Retainage Payable	153,456					
End Balance (GAAP Basis)	<u>10,380,835</u>					

NOTES:

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

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

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

Projected 2015 Uncommitted does include encumbrances

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

	Actual 2014	91.7% YTD-Nov 2015	Projected 2015	Projected 2016
Revenues				
Misc	\$ 301,598	\$ 80,560	\$ 80,560	\$ -
Transfers	100,000	91,666	100,000	100,000
Infrastructure Sales Tax*	250,000	825,000	850,000	-
Interest	7,651	6,942	7,651	7,651
Total Revenue	659,249	1,004,168	1,038,210	107,651
Expenses				
General Government (dept 1000)	187,009	166,700	184,892	-
Municipal Court	7,920	-	-	-
Street Maintenance (dept 3000)	-	102,222	102,222	-
Sanitation	-	-	-	1,119,510
Parks & Rec	133,218	-	-	-
Fire & Medical	5,367	-	-	-
Infrastructure Sales Tax*	500,000	566,992	750,000	-
Transit (for buses)	-	-	-	568,000
Transit .05% Sales Tax	-	-	-	2,480,808
Equipment	-	-	-	500,000
Total Expenses	833,514	835,914	1,037,114	4,668,318
Revenue over Expenditures	<u>(174,265)</u>	<u>168,253</u>	<u>1,096</u>	<u>(4,668,318)</u>
Beginning Balance	<u>5,430,013</u>	<u>5,255,747</u>	<u>5,255,747</u>	<u>5,256,844</u>
End Balance	<u>\$ 5,255,747</u>	<u>\$ 5,424,001</u>	<u>5,256,844</u>	<u>588,526</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

Projected 2015 expenditures does include encumbrances

*2015-2018 Infrastructure Sales Tax revenue and expenditures from Infrastructure sales tax plan

2016 \$500K Equipment - see 2016 vehicle & equip requests spreadsheet

2016: \$1,119,510 on new sanitation facility equipment or add'l equip

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

	Actual 2014	91.7% YTD-Nov 2015	Projected 2015	Projected 2016
Revenues				
Intergovernmental	\$ 332,599	\$ -	\$ -	\$ -
Misc	16,000	-	-	-
Total Revenue	348,599	-	-	-
Expenditures				
Personal Services	38,000	-	-	-
Contractual Services	260,600	472,252	492,916	-
Commodities	55,258	15,405	15,405	-
Capital Outlay	40,748	-	-	-
Tsf to Guest Tax fund	-	-	-	246,557
Total Expenditures	394,606	487,657	508,321	246,557
Revenue over Expenditures	<u>(46,007)</u>	<u>(487,657)</u>	<u>(508,321)</u>	<u>(246,557)</u>
Beginning Balance	<u>800,885</u>	<u>754,878</u>	<u>754,878</u>	<u>246,557</u>
End Balance	<u>\$ 754,878</u>	<u>\$ 267,221</u>	<u>\$ 246,557</u>	<u>\$ -</u>

NOTES:

**This fund is used to account for tourism, visitation and related expenditures
(Charter Ordinance No. 30)**

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

Projected 2015 expenditures does include encumbrances

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

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

Guest tax fund located on page 3.

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

	91.7%			91.7%	
	YTD-Nov	% of	Actual	YTD-Nov	Projected
Revenues	2014	Actual	2014	2015	2015
Transfers	\$ 55,833	93%	\$ 60,000	\$ 55,833	\$ 60,000
Interest	-	0%	167	857	857
Total Revenue	55,833		60,167	56,690	60,000
Expenditures					
Auto Liability Claims	58,775	75%	78,714	24,884	65,000
General Liability Claims	20,105	81%	24,758	40,296	45,000
Total Expenditures	78,881	76%	103,472	65,180	110,000
Revenue over Expenditures	<u>(23,047)</u>		<u>(43,305)</u>	<u>(8,490)</u>	<u>(50,000)</u>
Beginning Balance	<u>1,354,666</u>		<u>1,354,666</u>	<u>1,311,361</u>	<u>1,311,361</u>
End Balance	<u>\$ 1,331,619</u>		<u>\$ 1,311,361</u>	<u>\$ 1,302,871</u>	<u>\$ 1,261,361</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
Sales Tax Reserve Fund 212
Actual 2014 - Projected 2016
November 2015

	91.7%				91.7%				
	YTD-Nov	% of	Actual	Budget	YTD-Nov	Projected	Projected	Projected	Projected
Revenues	2014	Actual	2014	2015	2015	2015	2016	2017	2018
Transfers (County-wide sales tax)	\$ 2,708,651	92%	\$ 2,954,892	\$ 2,897,446	\$ 2,655,992	\$ 2,897,446	\$ 2,747,000	\$ 3,483,000	\$ 3,512,000
Misc	41,114	94%	43,661	-	49,113	49,113	-	-	-
Interst	5,101	97%	5,253	5,253	4,944	5,253	5,000	5,000	5,000
Total Revenue	2,754,866	92%	3,003,806	2,902,699	2,710,050	2,951,812	2,752,000	3,488,000	3,517,000
Expenditures									
Parks & Rec	901,039	82%	1,097,409	1,081,600	760,853	1,081,600	1,125,000	1,270,000	1,317,000
Public Works	22,500	100%	22,500	-	-	-	-	-	-
Debt Service	1,252,688	100%	1,252,688	2,749,817	2,749,817	2,749,817	2,590,000	1,408,000	1,406,000
Total Expenses	2,176,227	92%	2,372,597	3,831,417	3,510,670	3,831,417	3,715,000	2,678,000	2,723,000
Revenue over Expenditures	<u>578,639</u>		<u>631,209</u>	<u>(928,718)</u>	<u>(800,620)</u>	<u>(879,605)</u>	<u>(963,000)</u>	<u>810,000</u>	<u>794,000</u>
Beginning Balance	<u>3,842,250</u>		<u>3,842,250</u>	<u>1,574,303</u>	<u>4,473,460</u>	<u>4,473,460</u>	<u>3,593,855</u>	<u>2,630,855</u>	<u>3,440,855</u>
End Balance	<u>\$ 4,420,890</u>		<u>\$ 4,473,460</u>	<u>\$ 645,585</u>	<u>\$ 3,672,840</u>	<u>\$ 3,593,855</u>	<u>\$ 2,630,855</u>	<u>\$ 3,440,855</u>	<u>\$ 4,234,855</u>

NOTES:

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

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

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

	91.7%			91.7%	
	YTD-Nov	% of	Actual	YTD-Nov	Projected
Revenues	2014	Actual	2014	2015	2015
Transfers	\$ 572,048	92%	\$ 621,780	\$ 572,048	\$ 621,780
Interest	-	0%	1,810	2,439	2,439
Total Revenue	572,048	92%	623,590	574,488	624,219
Expenditures					
Contractual Services	8,624	72%	12,023	19,245	19,245
Workers Comp Medical Exp	316,520	89%	354,665	307,770	360,000
Workers Comp Compensation	81,596	86%	94,668	74,249	100,000
Total Expenditures	406,740	88%	461,356	401,264	479,245
Revenue over Expenditures	<u>165,309</u>		<u>162,234</u>	<u>173,224</u>	<u>144,974</u>
Beginning Balance	<u>1,179,105</u>		<u>1,179,105</u>	<u>1,341,338</u>	<u>1,341,338</u>
End Balance	<u>\$ 1,344,413</u>		<u>\$ 1,341,338</u>	<u>\$ 1,514,562</u>	<u>\$ 1,486,313</u>

NOTES:

Fund accounts for payments for workers' compensation claims.

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

**City of Lawrence
Airport Improvement Fund 201
Actual 2014 - YTD 2015
November 2015**

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Service Charges	\$ 1,036	100%	\$ 1,038	\$ 539
Misc	<u>12,849</u>	134%	<u>9,580</u>	<u>12,847</u>
Total Revenue	13,885	131%	10,618	13,386
Expenditures				
Total Expenditures	-		-	134,347
Revenue over Expenditures	<u>13,885</u>		<u>10,618</u>	<u>(120,961)</u>
Beginning Balance	<u>197,753</u>		<u>197,753</u>	<u>208,371</u>
End Balance	<u>\$ 211,638</u>		<u>\$ 208,371</u>	<u>\$ 87,410</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 expenditures do not include encumbrances

City of Lawrence
Capital Improvement Fund 400
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Interest	\$ 12,286	86%	\$ 14,285	\$ 10,500
Reimbursements	656,224	100%	656,224	50,000
Intergovernmental	53,963	100%	53,963	-
Temp Note Proceeds	19,030,000	100%	19,030,000	10,795,000
Premium - GO Bonds	-	0%	3,136,301	-
GO Bond Proceeds	<u>43,505,000</u>	105%	<u>41,455,000</u>	<u>9,450,000</u>
Total Revenue	63,257,473	98%	64,345,772	20,305,500
Expenditures				
Public Works - Street Maintenance	35,387,986	118%	30,104,802	4,067,138
Debt Service Int & Issuance Costs	1,066,656	309%	345,277	610,930
Debt Service Temp Note Principal	-		55,475,000	19,030,000
Parks & Rec	84,080	46%	184,080	-
Fire/Medical Vehicle	620,559	100%	620,559	-
Bonded Water Projects	<u>198,030</u>		<u>-</u>	<u>-</u>
Total Expenditures	37,357,312	43%	86,729,718	23,708,069
Revenue over Expenditures	<u>25,900,161</u>		<u>(22,383,945)</u>	<u>(3,402,568)</u>
Beginning Balance	<u>28,922,092</u>		<u>28,922,092</u>	<u>6,538,146</u>
End Balance	<u>\$ 54,822,253</u>		<u>\$ 6,538,146</u>	<u>\$ 3,135,578</u>
<i>Retainage Payable</i>			(1,465,982)	
<i>Temp Note Payable</i>			(19,030,000)	
End Balance (GAAP Basis)			<u>(13,957,836)</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

2014 YTD - Public Works and Debt Issuance Costs have expenditures reclassified at the end of the

City of Lawrence
Central Maintenance Fund 504
Actual 2014 - YTD 2015
November 2015

	91.7%		Actual	91.7%
	YTD-Nov	% of	2014	YTD-Nov
	2014	Actual		2015
Revenues				
Charges for service	\$ 3,122,306	83%	\$ 3,765,774	\$ 3,169,791
Misc	<u>3,853</u>	93%	<u>4,154</u>	<u>1,851</u>
Total Revenue	3,126,159	83%	3,769,928	3,171,642
Expenditures				
Operations	3,442,653	86%	3,997,186	2,907,353
Transfers Out	<u>7,000</u>	100%	<u>7,000</u>	<u>7,000</u>
Total Expenditures	3,449,653	86%	4,004,186	2,914,353
Revenue over Expenditures	<u>(323,494)</u>		<u>(234,258)</u>	<u>257,289</u>
Beginning Balance	<u>488,514</u>		<u>488,514</u>	<u>254,256</u>
End Balance (Budget Basis)	<u>\$ 165,020</u>		<u>\$ 254,256</u>	<u>\$ 511,545</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 expenditures do not include encumbrances

**City of Lawrence
Stores Fund 521
Actual 2014 - YTD 2015
November 2015**

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Charges for service	<u>\$ 1,200</u>	100%	<u>\$ 1,200</u>	<u>\$ 360</u>
Total Revenue	1,200	100%	1,200	360
Expenditures				
Operations	<u>2,048</u>	66%	<u>3,103</u>	<u>2,232</u>
Total Expenditures	2,048	66%	3,103	2,232
Revenue over Expenditures	<u>(848)</u>		<u>(1,903)</u>	<u>(1,872)</u>
Beginning Balance	<u>30,998</u>		<u>30,998</u>	<u>29,095</u>
End Balance	<u><u>\$ 30,150</u></u>		<u><u>\$ 29,095</u></u>	<u><u>\$ 27,223</u></u>

NOTES:

Fund accounts for the purchase of office supplies.

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances
This fund will be closed on 12/31/2015.

**City of Lawrence
Health Insurance Fund 522
Actual 2014 - YTD 2015
November 2015**

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Premiums	\$ 8,694,977	92%	\$9,456,795	\$ 9,005,804
Interest	5,808	594%	978	7,539
Misc	<u>488,650</u>	82%	<u>595,215</u>	<u>206,938</u>
Total Revenue	9,189,435	91%	10,052,988	9,220,281
 General Administration	960,967	69%	1,395,819	1,525,972
Health Insurance/Claims	<u>8,051,178</u>	89%	<u>9,043,593</u>	<u>8,283,470</u>
Total Expenditures	9,012,145	86%	10,439,412	9,809,443
 Revenue over Expenditures	<u>177,290</u>		<u>(386,424)</u>	<u>(589,162)</u>
 Beginning Balance	<u>9,007,500</u>		<u>9,007,500</u>	<u>8,621,076</u>
 End Balance	<u>\$ 9,184,790</u>		<u>\$8,621,076</u>	<u>\$ 8,031,914</u>

NOTES:

Fund accounts for the payment of health insurance claims.

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

YTD 2014 - Interest has revenue reclassified at the end of the year

City of Lawrence
City Parks Memorial Fund 601
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov	% of	Actual	91.7% YTD-Nov
Revenues	2014	Actual	2014	2015
Misc	<u>\$ 43,326</u>	93%	<u>\$ 46,585</u>	<u>\$ 20,704</u>
Total Revenue	43,326	93%	46,585	20,704
Expenditures				
Total Expenditures	42,974	82%	52,571	8,019
Revenue over Expenditures	<u>352</u>		<u>(5,986)</u>	<u>12,685</u>
Beginning Balance	<u>81,014</u>		<u>81,014</u>	<u>75,028</u>
End Balance	<u>\$ 81,366</u>		<u>\$ 75,028</u>	<u>\$ 87,714</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 expenditures do not include encumbrances

City of Lawrence
Farmland Remediation Fund 604
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Interest	\$ -	0%	\$ 43,366	\$ -
Total Revenue	-	0%	43,366	-
Expenditures				
Total Expenditures	377,066	93%	404,673	1,275,458
Revenue over Expenditures	<u>(377,066)</u>		<u>(361,307)</u>	<u>(1,275,458)</u>
Beginning Balance	<u>7,265,355</u>		<u>7,265,355</u>	<u>6,904,048</u>
End Balance	<u>\$ 6,888,289</u>		<u>\$ 6,904,048</u>	<u>\$ 5,628,590</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 expenditures do not include encumbrances

City of Lawrence
Cemetery Perpetual Care Fund 605
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Interest	\$ -		\$ -	\$ -
Total Revenue	-		-	-
Expenditures				
Total Expenditures	5,400	100%	5,400	3,254
Revenue over Expenditures	<u>(5,400)</u>		<u>(5,400)</u>	<u>(3,254)</u>
Beginning Balance	<u>96,181</u>		<u>96,181</u>	<u>90,781</u>
End Balance	<u>\$ 90,781</u>		<u>\$ 90,781</u>	<u>\$ 87,527</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 expenditures do not include encumbrances
\$22K in the fund is restricted and not spendable.

City of Lawrence
Cemetery Mausoleum Fund 606
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Interest	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
Total Revenue	-		-	-
Expenditures				
Total Expenditures	-		-	-
Revenue over Expenditures	<u>-</u>		<u>-</u>	<u>-</u>
Beginning Balance	<u>4,230</u>		<u>4,230</u>	<u>4,230</u>
End Balance	<u>\$ 4,230</u>		<u>\$ 4,230</u>	<u>\$ 4,230</u>

NOTES:

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

Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances
\$1K in the fund is restricted and not spendable.

City of Lawrence
Affordable Housing Trust Fund 607
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Interest	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
Total Revenue	-		-	-
Expenditures				
Total Expenditures	-		-	-
Revenue over Expenditures	<u>-</u>		<u>-</u>	<u>-</u>
Beginning Balance	<u>102,672</u>		<u>102,672</u>	<u>102,672</u>
End Balance	<u>\$ 102,672</u>		<u>\$ 102,672</u>	<u>\$ 102,672</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 expenditures do not include encumbrances

City of Lawrence
Outside Agency Grants Fund 611
Actual 2014 - YTD 2015
November 2015

	91.7%			91.7%
	YTD-Nov	% of	Actual	YTD-Nov
Revenues	2014	Actual	2014	2015
Intergovernmental	\$ 2,882,605	76%	\$ 3,773,063	\$ 3,789,857
Total Revenue	2,882,605	76%	3,773,063	3,789,857
Expenditures				
Total Expenditures	3,374,047	89%	3,801,348	3,800,493
Revenue over Expenditures	<u>(491,442)</u>		<u>(28,285)</u>	<u>(10,637)</u>
Beginning Balance	<u>74,685</u>		<u>74,685</u>	<u>46,400</u>
End Balance	<u>\$ (416,758)</u>		<u>\$ 46,400</u>	<u>\$ 35,763</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 expenditures do not include encumbrances

City of Lawrence
Wee Folks Scholarship Fund 612
Actual 2014 - YTD 2015
November 2015

	91.7%			91.7%
	YTD-Nov	% of	Actual	YTD-Nov
Revenues	2014	Actual	2014	2015
Misc	<u>\$ 11,736</u>	99.7%	<u>\$ 11,766</u>	<u>\$ 33,107</u>
Total Revenue	11,736	99.7%	11,766	33,107
Expenditures				
Culture and Recreation	5,604	17.2%	32,670	4,606
Revenue over Expenditures	<u>6,132</u>		<u>(20,904)</u>	<u>28,501</u>
Beginning Balance	<u>177,589</u>		<u>177,589</u>	<u>156,685</u>
End Balance	<u>\$ 183,721</u>		<u>\$ 156,685</u>	<u>\$ 185,186</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 expenditures 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 2015
November 2015**

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Misc	<u>\$ 43,396</u>	100%	<u>\$ 43,396</u>	<u>\$ -</u>
Total Revenue	43,396	100%	43,396	-
Expenditures				
Social Services	14,931	92%	16,207	23,042
Revenue over Expenditures	<u>28,465</u>		<u>27,189</u>	<u>(23,042)</u>
Beginning Balance	<u>166,686</u>		<u>166,686</u>	<u>193,875</u>
End Balance	<u>\$ 195,152</u>		<u>\$ 193,875</u>	<u>\$ 170,834</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 expenditures do not include encumbrances
Monies in the fund are committed and not spendable.

City of Lawrence
CDBG - Recovery Fund 630
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Interest	\$ -		\$ -	\$ -
Total Revenue	-		-	-
Expenditures				
Total Expenditures	-		-	-
Revenue over Expenditures	-		-	-
Beginning Balance	52		52	52
End Balance	\$ 52		\$ 52	\$ 52

NOTES:

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

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

City of Lawrence
Community Development Fund 631
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Intergovernmental	\$ 352,553	92%	\$ 381,295	\$ 446,329
Misc	<u>128,913</u>	80%	<u>160,286</u>	<u>175,049</u>
Total Revenue	481,466	89%	541,581	621,378
Expenditures				
Social Services	497,595	122%	409,507	609,390
Revenue over Expenditures	<u>(16,129)</u>		<u>132,074</u>	<u>11,987</u>
Beginning Balance	<u>343,043</u>		<u>343,043</u>	<u>475,117</u>
End Balance	<u>\$ 326,915</u>		<u>\$ 475,117</u>	<u>\$ 487,105</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 expenditures do not include encumbrances

**City of Lawrence
Rehabilitation Escrow Fund 632
Actual 2014 - YTD 2015
November 2015**

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Misc	\$ -		\$ -	\$ -
Total Revenue	-		-	-
Expenditures				
Total Expenditures	-		-	-
Revenue over Expenditures	-		-	-
Beginning Balance	2		2	2
End Balance	<u>\$ 2</u>		<u>\$ 2</u>	<u>\$ 2</u>

NOTES:

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

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

Pass through fund - Activity occurs in revenue line

**City of Lawrence
Home Program Fund 633
Actual 2014 - YTD 2015
November 2015**

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Intergovernmental	<u>\$ 265,183</u>	106%	<u>\$ 249,471</u>	<u>\$ 320,258</u>
Total Revenue	265,183	106%	249,471	320,258
Expenditures				
Social Services	197,071	77%	255,582	376,472
Revenue over Expenditures	<u>68,112</u>		<u>(6,111)</u>	<u>(56,215)</u>
Beginning Balance	<u>62,923</u>		<u>62,923</u>	<u>56,812</u>
End Balance	<u>\$ 131,035</u>		<u>\$ 56,812</u>	<u>\$ 598</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 expenditures do not include encumbrances

**City of Lawrence
Transportation Planning Fund 641
Actual 2014 - YTD 2015
November 2015**

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Intergovernmental	<u>\$ 219,593</u>	73%	<u>\$ 300,042</u>	<u>\$ 228,248</u>
Total Revenue	219,593	73%	300,042	228,248
Expenditures				
General Government	199,070	86%	231,574	190,757
Revenue over Expenditures	<u>20,523</u>		<u>68,468</u>	<u>37,491</u>
Beginning Balance	<u>(40,646)</u>		<u>(40,646)</u>	<u>27,821</u>
End Balance	<u>\$ (20,123)</u>		<u>\$ 27,821</u>	<u>\$ 65,312</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 expenditures do not include encumbrances

City of Lawrence
Law Enforcement Trust Fund 652
Actual 2014 - YTD 2015
November 2015

	91.7% YTD-Nov 2014	% of Actual	Actual 2014	91.7% YTD-Nov 2015
Revenues				
Misc	\$ 75,529	100%	\$ 75,529	\$ 42,542
Interest	99	95%	105	46
Total Revenue	75,628	100%	75,634	42,588
Expenditures				
Contractual Services	35,290	77%	45,928	66,535
Commodities	7,392	100%	7,392	38,001
Total Expenditures	42,682	80%	53,320	104,535
Revenue over Expenditures	<u>32,946</u>		<u>22,314</u>	<u>(61,948)</u>
Beginning Balance	<u>130,823</u>		<u>130,823</u>	<u>153,137</u>
End Balance	<u>\$ 163,769</u>		<u>\$ 153,137</u>	<u>\$ 91,189</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 expenditures do not include encumbrances