

City of Lawrence

2015 Year-End and 2016 Revised Budget Overview



City of Lawrence

2015 Operations and Fund Balance Highlights

- Property Tax
 - General Fund = 27% of Revenue
 - Library = 99.9% of Revenue
 - Debt Service = 76% of Revenue

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

2015 Operations and Fund Balance Highlights

- Retail Sales Tax for Operations
 - General Fund = 35% of Revenue
 - Transit Fund = 93.5% of Revenue
 - Recreation = 45% of Revenue

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



City of Lawrence

2015 Operations and Fund Balance Highlights

- Franchise Fees
 - General Fund = 11% of Revenue

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



2015 Operations and Fund Balance Highlights

- Remaining General Fund Revenue
 - General Fund = 27% of Revenue

Utility Type	2015 Budget	Year-to- date December 2015 Collected 25% of Year	% Collected
Intergovernmental	\$ 749,061	\$ 883,855	118%
Licenses & Permits	1,294,819	1,525,191	118%
Fines	2,986,807	2,895,570	97%
Service Charges	502,732	522,938	104%
Misc.	4,939,951	4,981,093	101%
Interest	99,646	60,389	61%
Transfers In	3,656,194	3,656,194	100%
Total	\$14,229,210	\$14,525,230	102%



City of Lawrence

2015 Operations and Fund Balance Highlights

Budgeted Fund	2015 Budget	2015 Revised Budget	Year-to-date December 2015 Revenue 100% of Year	% Received
General	\$74,958,251	\$76,774,863	76,191,840	99%
Guest Tax	975,000	1,212,940	1,610,547	133%
Library	3,511,009	3,576,547	3,586,735	100%
Transit	3,963,970	3,728,236	3,952,328	106%
Recreation	5,112,457	5,112,457	4,981,608	97%
Special Alcohol	689,864	696,763	720,475	103%
Special Gas	2,519,620	2,556,030	2,669,621	104%
Special Recreation	689,864	696,763	720,625	103%
Debt Service	10,292,001	10,340,032	10,959,206	106%
Water and Wastewater	36,145,100	36,145,100	36,252,550	100%
Solid Waste	12,151,499	12,151,499	12,991,750	107%
Public Parking	1,212,000	1,252,291	1,340,979	107%
Stormwater	2,978,000	3,039,686	3,063,552	101%
Golf Course	858,000	778,383	734,013	94%
Total Budgeted Funds	\$156,056,635	\$158,061,590	\$ 159,775,829	101%

2015 Operations and Fund Balance Highlights

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



City of Lawrence

2016 Operations and Fund Balance Highlights

- Budget and Presentation Changes in 2016
 - All Governmental and Enterprise Funds will be presented as part of the Operating Budget
 - Special Revenue Funds for each TDD, TIF, and NRA has been established and reported individually.
 - Sales Taxes Recorded Directly into Fund that will make final budgeted expenditure
 - Debt Funded Activity will be reported.



City of Lawrence

All Governmental and Enterprise Funds will be presented as part of the Operating Budget

General Fund 001 - Expenditures by Department

Special Revenue Funds

Airport Improvement Fund 201
Capital Improvement Reserve Fund 202
Equipment Reserve Fund 205
Guest Tax Fund 206
Library Fund 209
Transit Fund 210
Recreation Fund 211
Sales Tax Reserve Fund 212
Special Alcohol Fund 213
Special Gas Tax Fund 214
Special Recreation Fund 216

City Parks Memorial Fund 601
Farmland Remediation Fund 604
Cemetery Perpetual Care Fund 605
Cemetery Mausoleum Fund 606
Housing Trust Fund 607
Outside Agency Grants Fund 611
Wee Folks Scholarship Fund 612
Fair Housing Grant Fund 621
Community Development Fund 631
Home Program Fund 633
Transportation Planning Fund 641
Law Enforcement Trust Fund 652

Special Revenue Funds for each TDD, TIF, and NRA are established and reported individually.

Free State TDD Fund 231
Oread TDD-TIF Fund 232
9th & New Hampshire South TDD-TIF Fund 233
9th & New Hampshire North TDD-TIF Fund 234
901 New Hampshire Fund 235
720 LLC NRA Fund 251
1040 Vermont LLC NRA Fund 252
810-812 Pennsylvania NRA Fund 253

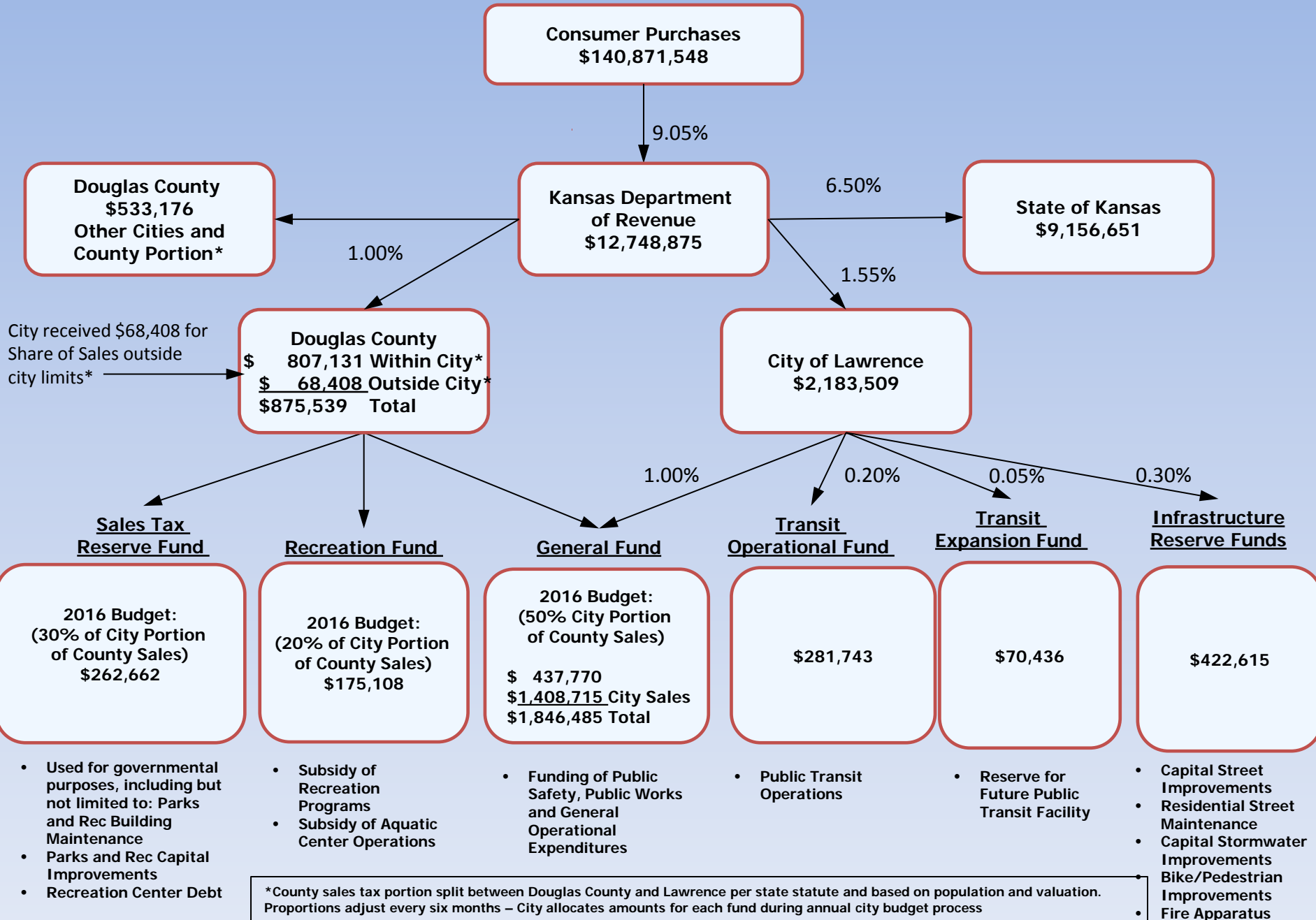
Debt Service Fund 301

Enterprise Funds

Water and Wastewater Fund 501
Water and Wastewater Bonded Construction Fund 551
Water and Wastewater NonBonded Construction Fund 552
Solid Waste Fund 502
Solid Waste NonBonded Construction Fund 562
Public Parking System Fund 503
Storm Water Fund 505
Golf Course Fund 506

Sales Taxes Recorded Directly into
Fund that will make final budgeted
expenditure

March 2016 Sales and Use Tax



Debt Funded Activity will be reported

		25.0%		
Revenues	Project Number	YTD-Mar 2016	% of Projected	Projected 2016
Revenue Bond Proceeds		\$ -	0.0%	\$ 42,000,000
Total Revenue		-		42,000,000
Expenses				
2015 Sewer Rehabilitation	UT0701	40,175	26.8%	150,000
Kaw WTP Raw Water Intake	UT1102K/	1,192	100.0%	1,192
SLT Utility Relocates	UT1205	-		320,000
2016-2017 Watermain Relocation/Rehab Program	UT1209	48,245	0.9%	5,190,000
23rd St. WL Replacement (Ousdahl-Alabama)	UT1304	6,296,578	23.3%	27,000,000
Booster Pumping Improvements	UT1305	268,451	14.6%	1,840,000
Clinton WTP Raw Water Pump Station Improvements	UT1307	41,384	2.5%	1,660,000
El Dorado Drive Waterline Replacement	UT1310	27,052	2.8%	955,000
Flow Monitoring Program 2014-2016	UT1402	20,910	48.4%	43,245
Harper Street WL Replacement (15th-Glenn)	UT1413	10,311	29.0%	35,506
Kaw/Clinton Roof Replacements	UT1416	119,919	100.0%	119,919
Harvard Rd WL Replacement (Wellington-Crestline)	UT1417	289,653	17.0%	1,700,000
Homestead (Lawrence Ave(N)- Lawrence Ave.(S))	UT1418	268,157	53.6%	500,000
In-house water main replacement	UT1425	2,584	165.7%	1,559
In-House Watermain Replacement	UT1427	210,904	17.3%	1,220,000
Iowa Waterline Replacement (25th-27th)	UT1501	95,987	83.5%	115,000
Sunnyside Dr Waterline Improvements	UT1502	9,957	1.7%	600,000
Kaw Structural Maintenance Analysis	UT1503	88,538	8.4%	1,048,510
Kaw WTP MCC Replacement	UT1504	145	100.0%	145
Kaw WTP Transmission Main	UT1508	6,164	0.4%	1,460,000
Michigan St. Waterline Replacement	UT1511	20,680	3.8%	550,000
Sewer Main Replacement	UT1513	-		400,000
Oread Tank Replacement	UT1514	7,310	1.4%	513,000
Rapid Inflow/Infiltration Reduction	UT1515	8,978	2.0%	460,000
Wakarusa Wastewater Treatment Plant	UT1517	6,238	0.7%	835,000
19th Street Water/Sewer Relocations	UT1518	24,783	1.9%	1,300,000
Water Process Enhancements	UT1601	78,604	11.2%	700,000
Coating Projects	UT1602	-		150,000
PS5 Electrical/Mechanical Improvements	UT1603	-		550,000
Clinton Sludge Building	UT1604	-		550,000
Kaw Lime Slakers		-		1,700,000
VFD - WWTP		-		220,000
Total Expenses		7,992,899		51,888,076
Revenue over Expenditures		<u>(7,992,899)</u>		<u>(9,888,076)</u>
Beginning Balance		<u>37,152,080</u>		<u>37,152,080</u>
End Balance (Budget Basis)		<u>\$ 29,159,181</u>		<u>\$ 27,264,004</u>

2016 Operations and Fund Balance Highlights

- Property Tax
 - General Fund = 27% of Revenue
 - Library = 99.9% of Revenue
 - Debt Service = 76% of Revenue

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



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2016 Operations and Fund Balance Highlights

- Retail Sales Tax for Operations
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 - Transit Fund = 93.5% of Revenue
 - Recreation = 45% of Revenue

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



City of Lawrence

2016 Operations and Fund Balance Highlights

- Franchise Fees
 - General Fund = 11% of Revenue

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



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2016 Operations and Fund Balance Highlights

- Remaining General Fund Revenue
 - General Fund = 27% of Revenue

Utility Type	2016 Budget	Year-to-date March 2016 Collected 25% of Year	% Collected
Intergovernmental	\$ 749,610	\$ 231,860	31%
Licenses & Permits	1,294,819	478,424	37%
Fines	2,986,807	555,595	19%
Service Charges	502,732	197,484	39%
Interest	100,642	21,300	24%
Miscellaneous	4,981,093	90,966	2%
Transfers In	3,656,751	958,317	26%
Total	\$14,272,454	2,533,946	18%



City of Lawrence

2016 Operations and Fund Balance Highlights

Budgeted Fund	2016 Budget	2016 Revised Budget	Year-to- date March 2016 Receipts 25% of Year	% received
General	\$78,852,175	\$69,386,065	20,273,213	29%
Guest Tax	2,349,375	1,800,662	644,356	36%
Library	3,614,057	3,614,057	1,688,777	47%
Transit	4,292,091	3,805,747	991,665	26%
Recreation	5,356,208	5,358,721	1,404,809	26%
Special Alcohol	707,809	708,229	186,218	26%
Special Gas	2,540,000	2,543,099	670,913	26%
Special Recreation	707,809	708,412	191,405	27%
Debt Service	10,095,693	10,097,010	5,159,216	51%
Water and Wastewater	38,682,352	38,682,352	8,465,966	22%
Solid Waste	12,032,425	12,038,985	3,226,205	27%
Public Parking	1,289,279	1,289,535	375,338	29%
Stormwater	3,039,686	3,039,686	490,298	16%
Golf Course	867,700	686,373	96,147	11%
Total Budgeted Funds	\$156,056,635	\$158,061,590	\$ 159,775,829	101%



City of Lawrence

2016 Operations and Fund Balance Highlights

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



City of Lawrence