Memorandum City of Lawrence Finance Department

TO: Thomas M. Markus, City Manager

FROM: Bryan Kidney, Finance Director

Date: May 16, 2016

RE: April 2016 Monthly Financial Report

The Finance Department has completed our review of the April 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 April 2016 Collected 33% of Year	% Collected
General	\$17,329,460	\$17,329,000	\$8,146,112	47%
Library	3,317,186	3,317,000	1,591,902	48%
Debt Service	7,507,460	7,531,000	3,663,389	49%
Total	\$28,154,106	\$28,177,000	\$13,401,403	48%

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 April 2016 Collected 33% of Year	% Collected
General	1.00%	\$17,189,008	\$17,070,000	\$5,758,046	34%
Infrastructure	0.30%	5,156,702	5,156,702	1,735,338	34%
Transit Operation	0.20%	3,387,802	3,388,000	1,156,892	34%
Transit	0.05%	859,450	859,450	289,223	34%
Expansion					
Total City Sales					
Tax	1.55%	\$26,592,962	\$26,474,152	8,939,499	34%
City Share of					
County Sales Tax		\$10,983,559	10,984,000	\$3,598,926	33 %

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 April 2016 Collected 33% of Year	% Collected
Electric	\$5,566,140	\$5,566,000	\$1,252,761	23%
Gas	990,420	990,000	368,971	37%
Telephone	379,936	110,000	118,331	108%
Cable	1,020,000	1,300,000	194,421	15%
Total	\$7,956,496	\$7,966,000	\$1,934,484	24%

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 April 2016 Collected 33% of Year	% Collected
Water and Wastewater				
charges	\$36,924,000	\$36,924,000	\$10,445,169	28%

Water and wastewater fees are based largely on water consumption. The fees billed and collected through April are slightly less than the period 2015. Although there was an average 5.7% rate increase that went into effect January 1, the amount of billed gallons for the four months decreased from last year by 3%.

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 April 2016 Expenditures 33% of Year	% Expended
General	\$87,100,049	\$70,247,000	\$21,948,886	31%
Guest Tax	2,557,614	1,727,000	554.914	32%
Library	3,750,000	3,820,000	1.625.000	43%
Transit	7,832,773	3,999,000	3.314.864	83%
Recreation	5,886,846	5,400,000	1,512,163	28%
Special Alcohol	777,702	751,100	130,881	17%
Special Gas	3,274,430	2,683,000	1,090,233	41%
Special Recreation	920,515	790,500	216,253	27%
Debt Service	14,739,035	10,959,000	1,124,225	10%
Water and				
Wastewater	58,888,244	39,884,000	13,698,591	34%
Solid Waste	14,480,622	12,505,000	4,135,889	33%
Public Parking	1,275,115	1,251,000	408,734	33%
Stormwater	4,065,294	2,861,000	876,734	31%
Golf Course	1,121,780	783,000	318,859	41%
Total Budgeted Funds	\$206,670,019	\$157,661,200	\$50,956,477	32%

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	April 2016 Expenditures 33% of Year	% Expended
City Commission	\$ 71,590	\$ 72,000	\$ 19,176	27%
City Auditor	60,850	61,000	16,243	27%
City Manager's Office	2,380,851	2,380,000	600,640	25%
Planning &Dev Services	2,623,830	2,624,000	752,725	29%
Finance	315,331	315,000	76,623	24%
Overhead	5,686,498	5,686,000	1,217,499	21%
Transfers*	19,736,053	10,331,000	3,492,671	34%
Information Technology	936,840	937,000	325,875	35%
City Attorney's Office	2,070,573	2,071,000	731,533	35%
Police	18,310,697	18,311,000	5,747,393	31%
Fire	15,716,678	15,717,000	4,767,120	30%
Public Works	8,253,997	8,254,000	3,113,219	38%
Parks & Recreation	3,582,765	3,583,000	1,088,169	30%
Budget Reserve	7,353,496	-	-	n/a
Total General Fund	\$87,100,049	\$70,342,000	\$15,891,893	31%

Budgeted Category	2016 Budget	2016 Revised Budget	Year-to- date April 2016 Expenditures 33% of Year	% Expended
Personal Services	\$47,290,348	\$47,290,348	\$9,891,753	21%
Contractual Services	12,180,219	12,180,219	3,697,482	30%
Commodities	4,633,423	4,633,423	630,397	14%
Capital Outlay	791,800	791,800	295,559	37%
Transfers*	14,805,763	5,351,809	1,376,702	26%
Budget Reserve	7,398,496	45,000	-	n/a
Total General Fund	\$87,100,049	\$70,292,599	\$15,891,893	23%

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

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

P	Actual	33.3% YTD-Apr	% of	Unaudited	Budget	33.3% YTD-Apr	% of	Projected
Revenues	2014	2015	Actual	2015	2016	2016	Projected	2016
Property Taxes	\$ 15,624,970	\$ 7,836,078	46.3%		\$ 17,329,460	\$ 8,146,112	47.0%	
Motor Vehicles Taxes Franchise Fees	1,455,295	526,785	34.3%	1,537,057	1,519,636	493,857	32.5%	1,519,636
Electric	E 240 900	1,613,098	31.8%	E 079 276	E EGG 140	1 607 222	29.2%	E ECC 140
Gas	5,349,899 951,931	603,074	78.4%	5,078,376 769,289	5,566,140 990,420	1,627,322 469,074	29.2% 47.4%	5,566,140 990,420
		125,048	127.3%	98,265	,		14.3%	
Telephone Cable Wireless	301,430	,	17.0%		379,936	54,393	45.9%	379,936
	1,042,660	200,734		1,181,816	1,020,000	468,096	-	1,020,000
Franchise Fees	7,645,920	2,541,954	35.7%	7,127,746	7,956,496	2,618,885	32.9%	7,956,496
Sales / Use Taxes	45.000.074	5 400 000	00.00/	40.400.040	47 400 000	5 750 040	00 50/	47 400 000
1% City	15,893,674	5,498,302	33.3%	16,492,642	17,189,008	5,758,046	33.5%	17,189,008
0.3% Infrastructure	4,768,102	1,649,490	33.3%	4,947,792	5,156,702	-		-
0.2% transit	3,178,735	1,099,661	33.3%	3,298,529	3,437,802	-		-
0.05% transit expanded	794,684	274,916	33.3%	824,632	859,450	-	00.00/	-
1% County wide	10,155,857	3,467,217	33.0%	10,510,321	10,983,559	3,598,926	32.8%	10,983,559
Sales / Use Taxes	34,791,051	11,989,586	33.2%	36,073,916	37,626,521	9,356,972	33.2%	28,172,567
Intergovernmental Revenue	818,646	270,426	30.6%	883,855	749,061	289,051	38.6%	749,061
Licenses & permits	974,690	473,884	31.1%	1,525,191	1,294,819	682,768	52.7%	1,294,819
Fines	3,177,454	825,453	28.5%	2,895,570	2,986,807	730,639	24.5%	2,986,807
Service Charges	4,970,040	1,417,007	26.9%	5,268,283	5,369,982	276,495	5.1%	5,369,982
Interest	98,659	27,308	58.7%	46,544	100,642	21,495	24.3%	88,485
Miscellaneous Revenue	439,668	106,918	50.0%	214,014	262,000	36,920	14.1%	262,000
Transfers In	3,656,141	1,258,075	34.4%	3,656,194	3,656,751	1,258,074	34.4%	3,656,751
Total Revenue	73,652,535	27,273,474	35.8%	76,156,261	78,852,175	23,911,268	34.5%	69,386,064
Expenditures								
Personal Services	43,192,838	9,566,809	21.3%	44,851,101	47,290,348	13,562,314	28.7%	47,290,348
Contractual Services	11,336,936	2,827,655	23.5%	12,053,316	12,180,219	4,176,091	34.3%	12,180,219
Commodities	3,864,372	896,097	20.6%	4,359,295	4,633,423	1,930,342	41.7%	4,633,423
Capital Outlay	696,857	483,139	91.2%	529,515	791,800	456,203	57.6%	791,800
Transfers	14,408,031	3,732,353	25.6%	14,583,242	22,159,259	1,823,936	34.1%	5,351,809
Contingency					45,000		0.0%	45,000
Total Expenditures	73,499,034	17,506,053	22.9%	76,376,469	87,100,049	21,948,886	31.2%	70,292,599
Revenue over Expenditures	153,501	9,767,421		(220,208)	(8,247,874)	1,962,382	·-	(906,535)
Beginning Balance	12,987,179	12,938,546		12,938,546	12,327,713	12,718,338	-	12,718,338
Prior Year Adjustment	(202,134.00)							
Fund Balance (Budget Basis)	\$ 12,938,546	\$ 22,705,967		\$ 12,718,338	\$ 4,079,839	\$ 14,680,720	<u> </u>	11,811,803
End of Year Encumbrances	481,743							
End Balance (GAAP Basis)	\$ 13,420,290							
Fund Balance as % of Expend	17.6%							16.8%

NOTES:

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

YTD expenditures include encumbrances

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

^{.55%} City Taxes originally budgeted as revenue in the General Fund and then transferred to appropriate fund. After the budget was adopted, but before 2016, the decision was made to record the revenue in the appropriate fund rather than the General Fund.

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

Revenues	Actual	33.3% YTD-Apr	% of	Unaudited		dget		33.3% YTD-Apr	% of		Projected
Revenues	2014 © 15 634 070	2015 \$ 7,836,078	Actual 46.3%	2015 \$ 16,927,891	\$ 17,3	329,460	\$	2016	Projected 47.0%	¢	2016
Property Taxes Motor Vehicles Taxes	\$ 15,624,970 1,455,295	\$ 7,836,078 526,785	34.3%	\$ 16,927,891 1,537,057		519,636	ф	8,146,112 493,857	32.5%	Ф	17,329,460 1,519,636
Franchise Fees	1,400,200	020,700	04.070	1,007,007	.,,	010,000		400,007	02.070		1,010,000
Electric	5,349,899	1,613,098	31.8%	5,078,376	5,	566,140		1,627,322	29.2%		5,566,140
Gas	951,931	603,074	78.4%	769,289		990,420		469,074	47.4%		990,420
Telephone	301,430	125,048	127.3%	98,265		379,936		54,393	14.3%		379,936
Cable Wireless	1,042,660	200,734	17.0%	1,181,816		020,000	_	468,096	45.9%	_	1,020,000
Franchise Fees	7,645,920	2,541,954	35.7%	7,127,746	7,9	956,496		2,618,885	32.9%		7,956,496
Sales / Use Taxes	45 000 074	F 400 202	22 20/	40,400,040	47	400 000		F 750 040	22 50/		47 400 000
1% City 0.3% Infrastructure	15,893,674 4,768,102	5,498,302 1,649,490	33.3% 33.3%	16,492,642 4,947,792		189,008 156,702		5,758,046	33.5%		17,189,008
0.2% transit	3,178,735	1,049,490	33.3%	3,298,529		437,802					
0.05% transit expanded	794,684	274,916	33.3%	824,632		859,450		_			_
1% County wide	10,155,857	3,467,217	33.0%	10,510,321		983,559		3,598,926	32.8%		10,983,559
Sales / Use Taxes	34,791,051	11,989,586	33.2%	36,073,916		626,521		9,356,972	33.2%		28,172,567
Intergovernmental Revenue	818,646	270,426	30.6%	883,855		749,061		289,051	38.6%		749,061
Licenses & permits	974,690	473,884	31.1%	1,525,191	1,3	294,819		682,768	52.7%		1,294,819
Fines	3,177,454	825,453	28.5%	2,895,570	2,	986,807		730,639	24.5%		2,986,807
Service Charges	4,970,040	1,417,007	26.9%	5,268,283	5,3	369,982		276,495	5.1%		5,369,982
Interest	98,659	27,308	58.7%	46,544		100,642		21,495	24.3%		88,485
Miscellaneous Revenue	439,668	106,918	50.0%	214,014	:	262,000		36,920	14.1%		262,000
Transfers In	3,656,141	1,258,075	34.4%	3,656,194		656,751	_	1,258,074	34.4%	_	3,656,751
Total Revenue	73,652,535	27,273,474	35.8%	76,156,261	78,	852,175		23,911,268	34.5%		69,386,064
Expenditures											
City Commission	70,122	11,969	16.6%	72,161		71,590		19,176	26.8%		71,590
City Auditor	55,751	12,142	20.4%	59,579		60,850		16,243	26.7%		60,850
City Manager's Office	627,123	132,790	19.8%	669,526		718,184		162,308	22.6%		718,184
Public Information	197,169	47,369	18.0%	262,503		216,340		71,824	33.2%		216,340
Planning	1,011,643	242,264	22.3%	1,088,426		188,540		341,564	28.7%		1,188,540
	1,197,423		22.2%						28.6%		
Code Enf. / Building Safety		282,709		1,273,773		435,290		411,161			1,435,290
City Clerk	223,526	54,425	21.9%	248,221		273,002		54,465	20.0%		273,002
Human Resources	476,913	125,612	25.0%	503,339		512,495		182,579	35.6%		512,495
Risk Management	431,996	108,347	18.5%	586,814	(660,830		129,464	19.6%		660,830
Finance	300,491	65,832	20.8%	317,027	;	315,331		76,623	24.3%		315,331
Overhead	3,883,373	559,512	11.9%	4,717,800	5,0	686,498		1,217,499	21.4%		5,686,498
Transfers		3,732,353						1,823,936			
To health insurance fund	4,573,788	1,187,706	25.0%	4,750,825	4,9	930,290		1,668,735	33.8%		4,930,290
to rec fund	2,230,157		0.0%	2,230,157		319,363		773,121	33.3%		2,319,363
0.3% infrastructure sales tax	4,768,102		0.0%	4,974,894		156,702					_,,
0.2% transit sales tax	3,177,484		0.0%	3,316,596		387,802		_			_
			0.0%					_			_
0.05% transit expanded sales tax	794,684			829,149		859,450		4 050 045	0.4.70/		
to reserve funds	3,087,604		0.0%	3,232,446		082,446		1,050,815	34.7%		3,032,446
Future projects	-	-		-		353,496		-			-
Information Technology	937,372	230,259	24.7%	932,511		936,840		325,875	34.8%		936,840
City Attorney's Office	750,708	153,491	18.9%	811,462		883,016		252,844	28.6%		883,016
Human Relations	5,884	3,813	43.5%	8,767		9,730		1,543	15.9%		9,730
Court	1,426,770	279,371	20.5%	1,360,366	1,	177,827		477,146	40.5%		1,177,827
Police	17,429,957	4,367,625	24.8%	17,634,955	18,	310,697		5,747,393	31.4%		18,310,697
Fire	14,830,465	3,583,649	23.2%	15,441,449		716,678		4,767,120	30.3%		15,716,678
Streets	2,841,663	384,297	13.0%	2,962,995		243,522		1,598,262	49.3%		3,243,522
Engineering	999,068	216,321	21.8%	993,407		025,775		277,946	27.1%		1,025,775
											765.988
Traffic	732,039	146,807	18.9%	775,365		765,988		219,651	28.7%		,
Airport	194,405	32,010	23.6%	135,620		147,404		37,839	25.7%		147,404
Building	888,990	222,116	25.3%	878,467		943,930		273,264	28.9%		943,930
Street Lights	870,073	129,130	16.6%	777,731		885,460		208,958	23.6%		885,460
Levee	195,012	86,724	47.3%	183,526		198,240		38,122	19.2%		198,240
Parks & Recreation	3,282,465	647,428	19.3%	3,348,305		582,765		1,088,169	30.4%		3,582,765
Health Dept./ Comm. Health Bldg.	1,006,814	459,982	46.1%	998,307		043,678	_	459,177	44.0%	_	1,043,678
Total Expenditures	73,499,034	17,506,053	22.9%	76,376,469		100,049		21,948,886	31.2%		70,292,599
Revenue over Expenditures	153,501	9,767,421		(220,208)	(8,	247,874)	_	1,962,382		_	(906,535)
Beginning Balance	12,987,179	12,938,546		12,938,546	12,	327,713	_	12,718,338			12,718,338
Prior Year Adjustment	(202,134)										
Fund Balance (Budget Basis)	\$12,938,546	\$22,705,967		\$ 12,718,338	\$ 4,0	079,839	\$	14,680,720		\$	11,811,803
End of Year Encumbrances	481,743			483,882							
End Balance (GAAP Basis)	\$13,420,290			\$ 13,202,220							
Fund Balance as % of Expend	17.6%			16.7%							16.8%
NOTES:											

NOTES:

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

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

^{.55%} City Taxes originally budgeted as revenue in the General Fund and then transferred to appropriate fund. After the budget was adopted, but before 2016, the decision was made to record the revenue in the appropriate fund rather than the General Fund.

City of Lawrence Airport Improvement Fund 201 Actual 2014 - YTD 2016 April 2016

_	Actual	33.3% YTD-Apr	% of	Unaudited	33.3% YTD-Apr
Revenues	2014	2015	Actual	2015	2016
Service Charges	\$ 1,038	\$ 473	85.7%	\$ 552	\$ 255
Interest	-	-		155	68
Reimb	-	-		-	10,500
Building/Field Rental	9,580	2,766	20.2%	13,700	6,164
Total Revenue	10,618	3,239	22.5%	14,407	16,987
Expenditures					
Total Expenditures			0.0%	138,633	
Revenue over Expenditures	10,618	3,239		(124,226)	16,987
Beginning Balance	197,753	208,371		208,371	84,145
End Balance	\$208,371	\$ 211,610		<u>\$ 84,145</u>	<u>\$101,132</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 April 2016

Infrastructure Sales Tax*	Actual 2014	Unaudited 2015	33.3% YTD-Apr 2016	Projected 2016	
Revenue3% sales tax tsf from general Expenditures	\$4,516,128 3,655,528	\$ 4,074,894 7,355,367	\$1,735,338 2,775,317	\$ 5,156,702 6,485,551	•
Revenue over Expenditures	860,600	(3,280,473)	(1,039,979)	(1,328,849)	
Beginning Balance	6,673,463	7,534,062	4,253,589	4,253,589	
Ending Balance	7,534,062	4,253,589	3,213,610	2,924,740	Detail on Infrastructure Sales Tax on page 4
Transit Sales Tay					
<u>Transit Sales Tax</u> Revenue05% sales tax tsf from general Expenditures	794,372 -	829,149	289,223	859,450 -	
Revenue over Expenditures	794,372	829,149	289,223	859,450	
Beginning Balance	753,144	1,547,516	2,376,665	2,376,665	
Ending Balance	1,547,516	2,376,665	2,665,888	3,236,115	Detail on Transit Sales Tax on page 4b
Grants					
Revenue - Reimb from federal/state gov't Expenditures	284,772 67,158	76,298 274,061	208,036	208,036	
Revenue over Expenditures	217,614	(197,763)	208,036	208,036	
Beginning Balance	(196,519)	21,095	(176,668)	(176,668)	
Ending Balance	21,095	(176,668)	31,368	31,368	Detail on Grants on page 4c
Department Funded					
Revenue - Transfer from Department	-	-	-	-	
Expenditures Revenue over Expenditures	1,086,990 (1,086,990)	67,621 (67,621)	53,978 (53,978)	405,147 (405,147)	
Beginning Balance	2,023,468	936,478	868,857	518,857	
Ending Balance	936,478	868,857	814,879		Detail on Department Funded on page 4c
Uncommitted					
Revenue Transfers	580,119	200,000	66,667	200,000	
Interest	14,225	10,228	4,921	27,620	
Miscellaneous	1,000,000	1,505,588	566,205	566,205	
Total Revenue	1,594,344	1,715,816	637,793	793,825	
Expenditures	4 040 070	4.050.000	54.040	54.040	
Public Works Projects Police Department Projects	1,813,270 72,723	1,653,982 75	51,842	51,842	
Library Projects	171,222	-	_	_	
NIC Vehicle Replacement			170,615	501,000	
Total Expenditures	2,057,215	1,654,057	222,457	552,842	
Revenue over Expenditures	(462,872)	61,759	415,336	240,983	
Beginning Balance	958,011	495,140	556,899	556,899	
Ending Balance	495,140	556,899	972,235	797,882	Detail on Uncommitted on page 4e
F - I Tarri					
Fund Total Total Fund Revenue	7,189,616	6,696,157	2,870,390	7,018,013	
Total Fund Expenditures	6,866,892	9,351,105	3,051,752	7,016,013	
Total Revenue over Expenditures	322,724	(2,654,948)	(181,362)	(425,527)	
Total Fund Beginning Balance	10,211,567	10,534,291	7,879,342	9,486,040	
Total Fund Ending Balance	10,534,291	7,879,342	7,697,980	9,060,513	
Retainage/Other Payable	153,456	1,258,562			

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 Infrastructure Sales Tax Capital Improvement Reserve Fund 202 Actual 2014 - Projected 2016

April 2016

Revenues	Project #	Project To Date Jan 2016	Actual 2014	2015 Budget	Unaudited 2015	33.3% YTD-Apr 2016	Projected 2016
Infrastructure Sales Tax .3% Sales Tax			\$4,516,128	\$3,917,440	\$4,074,894	\$ 1,735,338	\$ 5,156,702
Total Revenue			4,516,128	3,917,440	4,074,894	1,735,338	5,156,702
Expenditures							
Residential Street Maintenance	Various	1,919,341		980,161	1,919,341	500	1,000,000
Pavement Marking Paint	PW1216	18,045	-	-	-	-	-
Burroughs Creek Trail	PW0829	266,633	-	-	-	-	-
Kasold - 23rd to 31st	TX0902/PV	3,976,892	-	300,000	267,757	-	-
5th & Maple Pump Station	PW1016/P\	2,477,807	278,439	4,451,425	1,929,232	2,537,265	2,835,551
Iowa & 23rd St Intersection Improvements	PW1208	1,704,276	678,436	1,020,000	1,025,840	-	-
Wakarusa through Inverness/Legends	PW1301/P\	2,134,673	1,838,208	267,164	296,466	-	-
6th & Iowa Intersection Improvements		-	-	50,000	-	-	-
Haskell Rail Trail Improvements	PW1342	39,900	-	44,000	39,900	-	-
31st St., East of Ousdahl	PW1436	261,769	-	128,000	261,769	-	-
George Williams Way & Bob Billings Improvements	PW1316	524,434	-	500,000	524,434	-	-
Bob Billings Pkwy - Wakarusa to Foxfire	PW1345	962,073	-	1,200,000	962,073	-	-
East Ninth Project		-	-	-	-	-	250,000
Bob Billings Pkwy - Kasold to Wakarusa		-	-	-	-	56,102	1,400,000
Kasold - Bob Billings Pkwy to 6th	PW1505	127,055	-	442,000	127,055	-	350,000
Wakarusa - Inverness/Legends to 6th		-	-	-	-	-	-
City share of 11th & Mississippi repair	PW1417	1,500	-	-	1,500	2,500	150,000
Bicycle Pedestrian Improvements		-					200,000
Total Expenditures			3,655,528	9,382,750	7,355,367	2,775,317	6,485,551
Revenue over Expenditures			860,600	(5,465,310)	(3,280,473)	(1,039,979)	(1,328,849)
Beginning Balance			6,673,463		7,534,062	4,253,589	4,253,589
End Balance			\$7,534,062		\$4,253,589	\$ 3,213,610	\$ 2,924,740

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

2015-2019 Projected Infrastructure Sales Tax revenue and expenditures based Infrastructure sales tax plan (see page 17e)

5/12/2016 4a

City of Lawrence Transit Sales Tax Capital Improvement Reserve Fund 202 Actual 2014 - Projected 2016 April 2016

				33.3%	
	Actual	2015	Unaudited	YTD-Apr	Projected
Revenues	2014	Budget	2015	2016	2016
Transit Sales Tax .05%	\$ 794,372	\$ 794,573	\$ 829,149	\$ 289,223	\$ 859,450
Total Revenue	794,372	794,573	829,149	289,223	859,450
Expenditures					
Transit Expenditures					
Total Expenditures	-	-	-	-	-
Revenue over Expenditures	794,372	794,573	829,149	289,223	859,450
Beginning Balance	753,144	1,547,516	1,547,516	2,376,665	2,376,665
End Balance	\$1,547,516	\$2,342,089	\$ 2,376,665	\$ 2,665,888	\$3,236,115

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 Additional .05% transit sales tax (\$2,509,872) in Equipment Reserve Fund 205 (see page 17b)

5/12/2016 4b

City of Lawrence Grant Funded Capital Improvement Reserve Fund 202 Actual 2014 - Projected 2016 April 2016

					33.3%	
	-	To Date	Actual	Unaudited	YTD-Apr	Projected
Revenues	Dec	2015	2014	2015	2016	2016
Airport Pavement Maintenance & Repair Grant (PW1304)	\$	247,280	\$245,722	\$ 1,558	\$ -	\$ -
Lawrence Municipal Airport Grant (PW1407)		114,737	66,547	48,190	-	-
Airport REIL's (PW1413)		26,550	-	26,550	208,036	208,036
Reclass of grant revenues		(27,497)	(27,497)			
Total Revenue			284,772	76,298	208,036	208,036
Expenditures						
Airport Pavement Maintenance (PW1304)		224,364	-	-		-
Lawrence Municipal Airport Grant (PW1407)		85,451	40,608	44,843		-
Airport REIL's (PW1413)		255,768	26,550	229,218		
Total Expenditures			67,158	274,061	-	-
Revenue over Expenditures			217,614	(197,763)	208,036	208,036
Beginning Balance			(196,519)	21,095	(176,668)	(176,668)
End Balance			\$ 21,095	\$ (176,668)	\$ 31,368	\$ 31,368

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

5/12/2016 4c

City of Lawrence Department Funded

Capital Improvement Reserve Fund 202 Actual 2014 - Projected 2016 April 2016

							33.3%		
Revenues	Pro	Dec 2015	Actual 2014	U	naudited 2015	Υ	TD-Apr 2016	Р	rojected 2016
Storm Water	\$	350,000	\$ -	\$	-	\$	-	\$	-
Parking	Ψ	273,468	-	•	-	*	-	Ψ	-
Solid Waste		1,400,000					-		-
Total Revenue			-		-		-		-
Expenditures									
Solid Waste - Kresge Property (PW1406)		1,154,611	1,086,990		67,621		-		245,389
Public Works - Depot		-	-		-		-		59,758
Parking Garage Sweeper		-			-	-	53,978		100,000
Total Expenditures			1,086,990		67,621		53,978		405,147
Revenue over Expenditures			(1,086,990)		(67,621)		(53,978)		(405,147)
Beginning Balance			2,023,468	_	936,478		868,857		868,857
End Balance			\$ 936,478	<u>\$</u>	868,857	<u>\$</u>	814,879	<u>\$</u>	463,710

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 Remaining balance is for parking

5/12/2016 4d

City of Lawrence Uncommitted

Capital Improvement Reserve Fund 202 Actual 2014 - Projected 2016 April 2016

		Project To Date	Actual	Unaudited	Projected	33.3% YTD-Apr	Projected
Revenues	Project #	Jan 2016	2014	2015	2015	2016	2016
Transfer - General Fund			\$ 449,998	\$ 200,000	\$ 200,000	\$ 66,667	\$ 200,000
Transfer - Utilities			130,121	-	-	-	
Transfer - Capital Improvement			-	-	-	-	-
Interest			14,225	10,228	10,228	4,921	27,620
Miscellaneous			1,000,000	1,505,588	1,505,588	566,205	566,205
Total Revenue			1,594,344	1,715,816	1,715,816	637,793	793,825
Expenditures by Department							
Public Works							
Cider CID, Underground Utilities Relocation	PW1332	144,601	21,485	(3,011)	(3,011)	-	-
6th & Iowa Intersection, Geometric/Westbound	PW1135	2,122,283	1,619,239	503,044	503,044	-	-
23rd Street (K10 Hwy) & Iowa	PW1208	1,213	1,213	· -	-	-	-
2014 Overlay, Patch & Microsurfacing Program	PW1402	30,000	30,000	-	-	-	-
Emergency street repair 12th Louisiana to Ohio	PW-1424	96,964	96,964	-	-	-	-
23rd St. Lighting Project, Iowa St to Naismith Dr	PW1428	8,250	3,750	4,500	4,500	-	-
Lawrence Ave & Steven Dr Emergency Pavement Repair	PW1431	33,157	33,157	-	-	-	-
Rock Chalk Park Addition No. 1, Street, Storm, Wat	PW1315	1,000,000	-	1,000,000	1,000,000	-	-
NH St Parking Garage Security Cameras	PW1414	36,569	-	36,569	36,569	71	71
Vermont St. Parking Garage, Security Cameras Instar	PW1440	10,688	-	10,688	10,688	-	-
Vermont St. Parking Garage, Security Cameras Insta	PW1439	14,299	-	14,299	14,299	2,545	2,545
Raised Crosswalk & HAWK Signal Improve on 27th St	PW1524	44,001	-	44,001	44,001	49,226	49,226
Lawrence Municipal Airport Grant (10% city portion)	1407	20,644	4,512	16,132	16,132	-	-
Airport REIL's (10% city portion)	PW1413	28,419	2,950	25,469	25,469	-	-
BM-RIVERFRONT PARKING GARAGE	RFPG15	1,519	-	1,519	1,519	-	-
2014 CDBG Sidewalk Gap Program	PW1412	150		150	150	-	-
Add'l expenditures				622	622		
Total Public Works			1,813,270	1,653,982	1,653,982	51,842	51,842
Police Department							
Public Safety facility land acquisition & design	PD1401		72,723	75	75		
Total Police Department			72,723	75	75	-	-
Library							
Library Expansion (LI1002), (LI1101)	LI1101		171,222				
Total Library			171,222	-	-	-	-
Future Commitments							
Vehicle Replacement - NIC vehicles			-	_	-	170,615	501,000
Total			-			170,615	501,000
Total Evpanditures			2.057.245	1 654 057	1 654 057	222 457	EE0 040
Total Expenditures			2,057,215	1,654,057	1,654,057	222,457	552,842
Revenue over Expenditures			(462,872)	61,759	61,759	415,336	240,983
Beginning Balance			958,011	495,140	495,140	556,899	556,899
End Balance			\$ 495,140	\$ 556,899	\$ 556,899	\$ 972,235	\$ 797,882

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

5/12/2016 4e

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

Revenue over Expenditures	Expenditures Revenue over Expenditures (2 Beginning Balance Ending Balance Transit Sales Tax Revenue05% sales tax tsf from general Expenditures	00,000 50,000) 50,000 - - - - -	565,997 334,003	141,179 (141,179) 334,003	141,179 (141,179) 334,003	
Revenue over Expenditures 250,000 334,003 (141,179) (141,179)	Revenue over Expenditures (2 Beginning Balance 2 Ending Balance Transit Sales Tax Revenue05% sales tax tsf from general Expenditures	50,000) 50,000 	334,003	(141,179)	(141,179)	
Beginning Balance	Ending Balance Ending Balance Transit Sales Tax Revenue05% sales tax tsf from general Expenditures	- - - - -	<u>-</u>	334,003	334,003	
Transit Sales Tax Revenue	Ending Balance Transit Sales Tax Revenue05% sales tax tsf from general Expenditures	- - - -				Detail on Infrastructure Sales Tax on page 17a
Transit Sales Tax Revenue05% sales tax tsf from general	Transit Sales Tax Revenue05% sales tax tsf from general Expenditures	<u>:</u>	334,003	192,824	192,824	Detail on Infrastructure Sales Tax on page 17a
Revenue	Revenue05% sales tax tsf from general Expenditures		<u>:</u>			
Page	Revenue over Expenditures	- 09,872	-			
Department Funded Revenue		09,872		-	-	
Department Funded Revenue - Transfer from Department Expenditures	Beginning Balance 2,5		2,509,872	2,509,872	2,509,872	
Revenue - Transfer from Department	Ending Balance 2,5	09,872	2,509,872	2,509,872	2,509,872	Detail on Transit Sales Tax on page 17b
Expenditures - - - -	Department Funded					
Revenue over Expenditures	•	-	-	-		
Beginning Balance				<u> </u>		
Leading Balance 1,689,111 1,689,111 1,689,111 538,936 Detail on Department Funded on page 17c	Revenue over Expenditures	-	-	-	(1,150,175)	
Uncommitted Revenue Transfers - General 100,000 100,000 33,333 100,000 Interest 7,651 6,096 3,763 16,151 Municipal Court Fines 99,648 91,980 21,008 91,980 Miscellaneous/Reimbursements 201,950 6,000 Total Revenue 409,249 204,076 58,104 208,131 Expenditures 187,009 176,589 7,727 250,000 Public Works - 102,222 15,475 120,000 Fire Medical 5,367 310,000 Parks & Recreation 133,218 - - Total Fund Ending Balance 981,031 281,929 26,320 753,118 3,118 3,118 Total Expenditures 333,514 281,929 26,320 753,118 Revenue over Expenditures 981,031 1,056,766 978,913 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Expenditures 833,514 847,926 167,499 2,044,472 Total Expenditures 174,265 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558	Beginning Balance 1,6	89,111	1,689,111	1,689,111	1,689,111	
Revenue Transfers - General 100,000 100,000 33,333 100,000 Interest 7,651 6,096 3,763 16,151 Interest 7,651 6,000 Total Revenue 409,249 204,076 58,104 208,131 Interest 201,950 6,000 Total Revenue 409,249 204,076 58,104 208,131 Interest 201,000 Intere	Ending Balance 1,6	89,111	1,689,111	1,689,111	538,936	Detail on Department Funded on page 17c
Revenue Transfers - General 100,000 100,000 33,333 100,000 Interest 7,651 6,096 3,763 16,151 Interest 7,651 6,000 Total Revenue 409,249 204,076 58,104 208,131 Interest 201,950 6,000 Total Revenue 409,249 204,076 58,104 208,131 Interest 201,000 Intere	Uncommitted					
Interest						
Municipal Court Fines 99,648 91,980 21,008 91,980 Miscellaneous/Reimbursements 201,950 6,000 - - Total Revenue 409,249 204,076 58,104 208,131 Expenditures General Government 187,009 176,589 7,727 250,000 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 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Fund Total 1704 Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures					,	
Miscellaneous/Reimbursements 201,950 6,000 - - -						
Expenditures General Government 187,009 176,589 7,727 250,000 Public Works - 102,222 15,475 120,000 Fire Medical 5,367 - - 310,000 Parks & Recreation 133,218 - - 70,000 Municipal Court 7,920 3,118 3,118 3,118 Total Expenditures 333,514 281,929 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Fund Total Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 659,249 1,104,076 58,104 208,131 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 5,511,898 Total Fund Endin	•					
General Government 187,009 176,589 7,727 250,000 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 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total 1 56,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Fund Beginning Balance 5,430,013 5,255,748 </td <td>Total Revenue 4</td> <td>09,249</td> <td>204,076</td> <td>58,104</td> <td>208,131</td> <td></td>	Total Revenue 4	09,249	204,076	58,104	208,131	
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 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503	Expenditures					
Fire Medical 5,367 310,000 Parks & Recreation 133,218 70,000 Information Technology 7,920 3,118 3,118 3,118 Total Expenditures 333,514 281,929 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,402,503 3,675,558						
Parks & Recreation Information Technology 133,218 - - 70,000 Municipal Court 7,920 3,118 3,118 3,118 Total Expenditures 333,514 281,929 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558						
Municipal Court 7,920 3,118 3,118 3,118 Total Expenditures 333,514 281,929 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Total Fund Revenue 10tal Fund Expenditures 659,249 1,104,076 58,104 208,131 10tal Fund Expenditures 833,514 847,926 167,499 2,044,472 10tal Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558			-		-	
Total Expenditures 333,514 281,929 26,320 753,118 Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Total Fund Revenue 659,249 1,104,076 58,104 208,131 70tal Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558			-	- 2 110	,	
Revenue over Expenditures 75,735 (77,853) 31,784 (544,987) Beginning Balance 981,031 1,056,766 978,913 978,913 Ending Balance 1,056,766 978,913 1,010,697 433,926 Detail on Uncommitted on page 17d Fund Total Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558	· · · · · · · · · · · · · · · · · · ·					
Fund Total 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,402,503 3,675,558	rotal Experiatures 3	33,314	201,929	20,320	753,116	
Fund Total 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558	Revenue over Expenditures	75,735	(77,853)	31,784	(544,987)	
Fund Total Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558	Beginning Balance 9	81,031	1,056,766	978,913	978,913	
Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558	Ending Balance 1,0	56,766	978,913	1,010,697	433,926	Detail on Uncommitted on page 17d
Total Fund Revenue 659,249 1,104,076 58,104 208,131 Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558						
Total Fund Expenditures 833,514 847,926 167,499 2,044,472 Total Revenue over Expenditures (174,265) 256,150 (109,395) (1,836,341) Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558		59.249	1.104.076	58 104	208 131	
Total Fund Beginning Balance 5,430,013 5,255,748 5,511,898 5,511,898 Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558						
Total Fund Ending Balance 5,255,748 5,511,898 5,402,503 3,675,558	Total Revenue over Expenditures (1	74,265)	256,150	(109,395)	(1,836,341)	
	Total Fund Beginning Balance 5,4	30,013	5,255,748	5,511,898	5,511,898	
	Total Fund Ending Balance 5,2	55,748	5,511,898	5,402,503	3,675,558	
Retainage/Other Payable	Retainage/Other Payable		141,179			
End Balance (GAAP Basis) <u>5,255,748</u> <u>5,370,719</u>	End Balance (GAAP Basis) 5,2	55,748	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 Infrastructure Sales Tax Equipment Reserve Fund 205 Actual 2014 - Projected 2016 April 2016

				33.3%	
_	Actual	2015	Unaudited	YTD-Apr	Projected
Revenues	2014	Budget	2015	2016	2016
Infrastructure Sales Tax .3% Sales Tax	250,000	\$ 850,000	\$ 900,000	\$ -	\$ -
Total Revenue	250,000	850,000	900,000	-	-
Expenditures					
Unit 614 - Quint	500,000	-	-	=	-
SCBA/PASS		750,000	565,997	141,179	141,179
Total Expenditures	500,000	750,000	565,997	141,179	141,179
Revenue over Expenditures	(250,000)	100,000	334,003	(141,179)	(141,179)
Beginning Balance	250,000			334,003	334,003
End Balance			\$ 334,003	\$ 192,824	\$ 192,824

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

2015-2019 Infrastructure Sales Tax projected revenue and expenditures from Infrastructure sales tax plan (see page 17e)

5/12/2016 5a

City of Lawrence Transit Sales Tax Equipment Reserve Fund 205 Actual 2014 - Projected 2016 April 2016

Revenues	Actual 2014	Unaudited 2015	33.3% YTD-Apr 2016	Projected 2016		
Transit Sales Tax .05%	-	\$ -	\$ -	\$ -		
Total Revenue	-	-	-	-		
Expenditures						
Transit Expenditures						
Total Expenditures	-	-	-	-		
Revenue over Expenditures	-					
Beginning Balance	2,509,872	2,509,872	2,509,872	2,509,872		
End Balance	2,509,872	\$ 2,509,872	\$ 2,509,872	\$ 2,509,872		

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
Beginning in 2013 Transit Sales Tax .05% deposited into Capital Improvement Reserve Fund 202 (see page 4b)

5/12/2016 5b

City of Lawrence Department Funded Equipment Reserve Fund 205 Actual 2014 - Projected 2016 April 2016

						33.	.3%		
Revenues	Pr	oject To Date Jan 2016	Actual 2014	-	udited)15	YTD-Apr 2016		Projected 2016	
Transfers - Solid Waste	\$	2,005,000	\$ -	\$	-	\$	-	\$	-
Transfers - Transit		568,000							-
Total Revenue			-		-		-		-
Expenditures									
Solid Waste - Roll-out Residential Cart		854,825	-		-		-		-
Solid Waste - Kresge Property		-							50,175
Total Expenditures			-		-		-	1,1	50,175
Revenue over Expenditures					-			(1,1	50,175)
Beginning Balance			1,689,111	1,6	89,111	1,6	89,111	1,6	89,111
End Balance			\$ 1,689,111	\$ 1,6	89,111	\$ 1,68	39,111	\$ 5	38,936

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 Remaining Balance for Transit - 2003 Tsf'd in 400K, 2005 tsf'd in \$400K, 2007 Tsf'd back to fund 210 \$232K)

5/12/2016 5c

City of Lawrence Uncommitted Equipment Reserve Fund 205 Actual 2014 - Projected 2016 April 2016

Revenues	Actual 2014	Unaudited 2015	33.3% YTD-Apr 2016	Projected 2016
Transfer - General Fund	\$ 100,000	\$ 100,000	\$ 33,333	\$ 100,000
Interest	7,651	6,096	3,763	16,151
Municipal Court Fines	99,648	91,980	21,008	91,980
Miscellaneous/Reimbursements	201,950	6,000		
Total Revenue	409,249	204,076	58,104	208,131
Expenditures by Department				
General Government	7.004	7.500	7 707	
Energy Efficiency Software City Commission Room Equipment	7,284 1,594	7,502 511	7,727	-
VOIP Project Equipment	57,373	30,782		-
Meter Reading Equipment	18,082	30,702	_	-
Fiber Installation Equipment	101,473	_	_	-
Vehicles	-	26,702	-	-
Taser Equipment	-	63,167	-	-
Timeclock Equipment	-	3,531	-	-
Police Evidence Storage Equipment	-	24,218	-	-
Innoprise Software	-	2,835	-	-
City Hall elevator rehabilitation	4 000	17.011		250,000
Miscellaneous Equipment	1,203	17,341		
Total General Government	187,009	176,589	7,727	250,000
Public Works				
Aerial Lift truck	-	37,032	-	-
School Beacon Communication System	-	65,190	-	-
Salt Dome Roof*	-	-	-	100,000
Airport batwing replacement*			15,475	20,000
Total Public Works	-	102,222	15,475	120,000
Fire Medical				
Computers (7) - Primary service apparatus*	-	-	-	150,000
Thermal Image Cameras*	-	-	-	113,600
Facility Security*		-	-	46,400
Station Video Conferencing System	5,367			
Total Fire Medical	5,367	-	-	310,000
Parks & Recreation Vehicles	122 240			
	133,218			
Total Parks & Recreation	133,218	-	-	-
Information Technology Server Replacement*	-	_	_	70,000
Total Information Technology	-	-	-	70,000
Municipal Court				
Software	7,920	-	-	-
Computer Equipment	-	3,118	3,118	3,118
Total Municipal Court	7,920	3,118	3,118	3,118
Total Expenditures	333,514	281,929	26,320	753,118
Revenue over Expenditures	75,735	(77,853)	31,784	(544,987)
Beginning Balance	981,031	1,056,766	978,913	978,913
End Balance	\$ 1,056,766	\$ 978,913	\$ 1,010,697	\$ 433,926

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

*See 2016 Vehicle & Equipment Requests spreadsheet

5/12/2016 5d

City of Lawrence Infrastructure Sales Tax Plan Actual 2014 - Projected 2019 March 2016

Company Comp	RESOURCES Capital Improvement Reserve Fund		Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Unaudited 2015	Budget 2016	YTD-Apr 2016	Projected 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL		
Control Cont	Infrastructure Sales Tax											\$5,156,702						
Control Cont		Project#																
Part	Residential Street Maintenance	multiple				\$1,987,666										\$10,209,399	Other sources	
Part	Burroughs Creek Trail		\$188,751	\$77,882		\$18,045										\$18,045 \$266,633		
Marche M			\$250.740	\$201.310														
Part	R/W		4200,110	\$100,781					\$067.7E7							\$2.07E.902	8004 E40	
Column	5th and Maple Pump Station - (\$7,000,000)	FW0903		\$1,665,000	\$1,323,000				\$201,131							\$3,970,092	\$901,519	III 2011 CIP
Process				\$100,000			\$170,136	\$278,439										
Formering (1996) 1996 1996 1996 1996 1996 1996 1996		PW1133							\$1,929,232	\$2,835,551	\$2,537,265	2,835,551				\$5,313,358	\$1,686,642	\$2,000,000 GO Debt
Company Comp	Engineering																	
Company Comp		PW1225					\$1,265,653									\$1,265,653	\$534,347	400000 Utilities
## Company Com																		1,000,000 GO bond 2012
See Control Processed Proc	R/W						*** * ***											(Oread to Research)
Section 1975 1975 1975 1975 1975 1975 1975 1975	lowa and 23rd St. Intersection Improvements (\$4,056,000)	PW1202					\$92,143									\$92,143	\$1,007,857	
Companies Comp																		
Controlland	Construction	PW1208						\$678,436	\$1,025,840							\$1,704,276	\$2,351,724	325,000 depot money
Control Property	Engineering																	
Process Proc									\$296.466							\$2 134 673	\$234 199	0 Utilities: in 2014 CIP
State Stat								,.,. 50,010									\$50,000	in 2013 CIP
March Marc	Haskell Rail Trail Improvements (\$220,000)																	CIP
Control of the Cont	31st Street, East of Ousdahl (\$280,000)	PW1436							\$261,769							\$261,769	\$18,231	
Part of the Control									\$524,434							\$524,434	\$245,566	in 2014
March Marc	Foxfire to GWW significant rehab	PW1345																
Contraction																		
Post	Construction								\$962,073									
Month Mont	BBP - Kasold to Wakarusa (\$2,250,000)	PW1503								\$250,000		250,000				\$250,000	\$2,500,000	\$2,500,000 GO Debt
Control Cont	Engineering R/W										\$56,102							\$750,000 Utilities
Contention Con	Construction									\$1,400,000		1,400,000				\$1,400,000	\$850,000	
Communication Communicatio	Rasold - BBP to 6th (\$5,440,000) Engineering	PW1505							\$127,055	\$350,000								
Manual Research and (\$2,1000,100) Manual Research and (\$2,1000												350,000	\$4,500,000			\$4,977,055	\$462 945	\$750,000 Utilities; \$400,000 KDOT/GO Debt
RV Constitution Controlled Privately to 18th (\$2,001,100) 18th (\$2,011,100) 18th	Wakarusa -Inverness/Legends to 6th (\$3,996,010)											-	4 1,000,000			4 1,011 ,000	¥ 100,000	
Washington Professor Pro																		\$1,020,000 G.O. Debt
Part														\$2,576,010	\$0	\$2,576,010	\$1,420,000	\$750,000 Utilities
Part	Engineering																	
19th - Long Long Long Long Long Long Long Long															\$2,601,000	\$2,601,000	\$0	
## Part	19th - Iowa to Naismith -(\$2,500,000)	DW/4E2E								\$200,000	\$170.0E0	200,000						
Control Higher Measurement Control Higher	R/W	FW1535								\$300,000	\$176,950	300,000						
Segolar Deposition reprocuements Segolar Deposition (Segolar D		PW1417							\$1,500	\$150,000	\$2,500	150,000	\$2,400,000					\$500,000 Utilities
Revenue over Expenditures \$1.168.756 \$564.372 \$569.452 \$569.692 \$51.207.401 \$592.472 \$1.207.401 \$592.472 \$1.207.401 \$592.472 \$1.207.401 \$592.472 \$1.207.401 \$	Bicycle Pedestrian improvements		\$720.370	\$2 644 973	\$2.041.303	\$2 005 711	\$2 503 081	\$3 501 332	\$7 355 367		\$2 775 317	200,000 \$6.485.551		\$208,080 \$3,616,410			\$12 481 057	
Reginning Balanco S S 1168,774 S 2023,132 S 2703,586 S 441,865 S 609,266 S 2534,002 S 223,500 S 224,741 S 221,013,002 S 224,741 S 221,013,002 S 221,013,002 S 222,013,002						•	•	•				•	•		•	•	\$12,401,001	
Second Column Second Colum	Revenue over Expenditures		\$1,168,754	\$854,378	\$680,454	\$2,138,279	\$1,767,401	\$924,796	-\$3,280,473	-\$1,328,849	-\$1,039,979	-\$1,328,849	-\$2,660,164	\$1,748,623	-\$1,083,989	\$929,210		
Second S	Beginning Balance		\$0	\$1,168,754	\$2,023,132	\$2,703,586	\$4,841,865	\$6,609,266	\$7,534,062	\$4,253,590	\$4,253,590	\$4,253,590	\$2,924,741	\$264,577	\$2,013,200			
Section Reserve Fund Interstructures Section (1 Section Reserve Fund Interstructures Section Reserve Fund Interstructures Section Reserve Fund Interstructures Section (1 Section Reserve Fund Interstructures R	Unencumbered Ending Balance Dec 31		\$1,168,754	\$2,023,132	\$2,703,586	\$4,841,865	\$6,609,266	\$7,534,062	\$4,253,590	\$2,924,741	\$3,213,611	\$2,924,741	\$264,577	\$2,013,200	\$929,211	\$929,210		
Section Reserve Fund Interstructures Section (1 Section Reserve Fund Interstructures Section Reserve Fund Interstructures Section Reserve Fund Interstructures Section (1 Section Reserve Fund Interstructures R																		
Infrastructure Sales Tax \$500,000 \$500																		
Equipment Reserve Fund 2000 2010 2011 2012 2013 2014 2015 2016 2016 2016 2017 2018 2019 TOTAL Other sources'	Infrastructure Sales Tax												\$0	\$0	\$0			
Five Apparatus Unit 630 - Ladder - (\$1.205.591) Unit 629 - Ladder - (\$1.205.591) Unit 629 - Engine - (\$681.065) Unit 619 - Count - Replaced with Engine PUC - (\$847.967) \$500,000 \$500,	SALES TAX EXPENSES (total proj. cost)		Actual	Actual	Actual	Actual	Actual	Actual	Unaudited	Budget	YTD-Apr	Projected	Budget	Budget	Budget		Needed From	
Unit 630 - Lander - (\$1,205,591)	Equipment Reserve Fund		2009	2010	2011	2012	2013	2014	2015	2016*	2016	2016	2017*	2018*	2019*	TOTAL*	other sources**	
Unit 615 - Quint - Replaced wit Engine PUC - (\$847,967)	Unit 630 - Ladder - (\$1,205,591)																	
Radio Replacement (\$1,000,000) encumbered 2011, spent in 2012 Street Paint Machine (\$55,000) S				\$500,000	\$500,000													debt, reserve fund from sale of old equip
Unit 612 - Cuint - (\$1 C32,000) Unit 326 - Hazarra - eleminated & replaced with Engine PUC Fire Apparatus Unit 614 - Cuint - (\$1.116,001) SCBA/PASS Unit 614 - Cuint - (\$1.116,001) SCBA/PASS Unit 614 - Cuint - (\$1.116,001) SCBA/PASS Unit 626 - Tender - (\$875,000) Unit 636 - Hazarra - eleminated & replaced with Engine PUC Fire Apparatus Unit 626 - Tender - (\$875,000) Unit	Radio Replacement (\$1,000,000) encumbered 2011, spent in 2	2012				\$55,000												
Fire Apparatus Unit 614 - Quint (\$1,116,000) SCBAPASS Unit 646 - Cuint (\$1,116,000) SCBAPASS Unit 626 - Tender - (\$675,000) Unit 624 - Tender - (\$675,000) Unit 626 - Tender - (\$675,000) Unit 624 - Tender - (\$675,000)	Unit 612 - Quint - (\$1,023,000)															\$250,000		
Unit 64 - Quint - (\$1,114,000) SCBA/PASS Unit 626 - Tender - (\$875,000) Unit 64 - Quint - (\$1,114,000) SCBA/PASS Unit 626 - Tender - (\$875,000) Unit 64 - Quint - (\$1,114,000) SUbtotal Equipment Reserve Fund \$50,000 \$51,000,000 \$51,000,000 \$51,000,000 \$5	Unit 636 - Hazmat - eliminated & replaced with Engine PU Fire Apparatus	С															\$0	
Unit 64 - Cunit (-51.020.00) Subtotal Equipment Reserve Revenue over Expenses Sp0.000	Unit 614 - Quint - (\$1,116,000)							\$500,000	SEEE OUT	¢144 470	£144 470	\$4.44.470				\$500,000	\$616,000	
Unit 461 - Quint - (\$1,002,000)	Unit 626 - Tender - (\$675,000)								\$305,89 <i>f</i>	ş141,179	ş141,179	ş141,1/9	\$100,000			\$100,000	\$575,000	if revenues exceed projections, add'l
Equipment Reserve Revenue over Expenses \$\frac{500,000}{500,000}\$\$\frac{5500,000}{50}\$\$\frac{500}{50}\$\$\frac{500}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{5250,000}{50}\$\$\frac{5250,000}{50}\$\$\frac{5250,000}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}\$\$\frac{5250,000}{50}\$\$\frac{500}{50}\$\$\frac{5250,000}{50}	Unit 641 - Quint - (\$1,302,000) Subtotal Equipment Reserve Fund		\$0	\$1,000,000	\$1,500,000	\$305,000	\$0	\$500,000	\$565,997	\$141,179	\$141,179	\$141,179	\$100,000	\$0	\$0		\$1,302,000	infrastructure sales tax may be used for
Beginning Balance S0 S00,000 S0 S0 S0 S0 S0			\$500.000	•				•	•	\$144 170		\$141.170	•	80		•		•
TOTALS Actual Unaudited Budget YTD-Apr Projected Budget Budget Budget Budget Budget Dotal	Beginning Balance		\$0	\$500,000	\$0	\$0	\$0	\$250,000	\$0	\$100,000	\$334,003	\$334,003	\$192,824	\$92,824	\$92,824			
All Funds 2009 2010 2011 2012 2013 2014 2015 2016 2016 2016 2016 2017 2018 2017 2018 2018 2018 2018 2018 2018 2018 2018	Unencumbered Ending Balance Dec 31		\$500,000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$250,000	<u>\$0</u>	\$334,003	-\$41,179	\$192,824	\$192,824	\$92,824	\$92,824	\$92,824	\$92,824		
All Funds 2009 2010 2011 2012 2013 2014 2015 2016 2016 2016 2016 2017 2018 2017 2018 2018 2018 2018 2018 2018 2018 2018	TOTALS		Actual	Actual	Actual	Actual	Actual	Actual	Unaudited	Budget	YTD-Apr	Projected	Budget	Budget	Budget	Budget	Needed From	Ī
Total Expenses - All Funds \$72,0.379 \$3,644,973 \$3,541,303 \$2,310,711 \$2,503,981 \$4,091,322 \$7,921,364 \$6,626,730 \$2,916,496 \$6,626,730 \$8,020,000 \$3,616,410 \$3,384,128 \$48,361,310 \$1,695,680 Total Revenues over Expenses - All Funds \$1,668,754 \$3,478 \$680,454 \$2,138,279 \$2,017,401 \$674,796 \$2,946,470 \$1,470,028 \$1,11,158 \$1,740,028 \$2,760,164 \$1,746,623 \$1,083,999 \$1,022,034	All Funds		2009	2010	2011	2012	2013	2014	2015	2016*	2016	2016	2017*	2018*	2019*	TOTAL*		
Total Revenues over Expenses - All Funds \$1,668,754 \$354,378 \$680,454 \$2,138,279 \$2,017,401 \$674,796 \$2,946,470 \$1,470,028 \$1,470,028 \$2,760,164 \$1,746,623 \$1,683,989 \$1,022,034	Total Revenue Total Expenses - All Funds						\$4,521,382 \$2,503.981										\$16 951 690	
Unencumbered Fund Balance Forward Jan 1 - All Funds \$0 \$1,668,754 \$2,023,132 \$2,703,586 \$4,841,865 \$6,859,266 \$7,534,062 \$4,587,593 \$4,587,593 \$3,117,565 \$357,401 \$2,106,024	Total Revenues over Expenses - All Funds																. ,,,,,,,,,	
	Unencumbered Fund Balance Forward Jan 1 - All Funds		\$0	\$1,668,754	\$2,023,132	\$2,703,586	\$4,841,865	\$6,859,266	\$7,534,062	\$4,587,593	\$4,587,593	\$4,587,593	\$3,117,565	\$357,401	\$2,106,024			

Unencumbered Ending Balance Dec 31 - All Funds \$1.668,754 \$2.023,132 \$2.703,586 \$4,841,865 \$6,869,266 \$7,534,062 \$4,587,593 \$3,117,565 \$3,406,435 \$3,117,565 \$357,401 \$2,106,024 \$1,022,034

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

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budgeted 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Guest Tax	\$1,123,093	\$ 692,577	43.0%	\$1,609,899	\$1,649,260	\$ 800,083	48.5%	\$1,649,260
Interest Transfer from Guest Tax Reserve				648	- 700,115	840 149,334	100.0%	2,070 149,333
Total Revenue	1,123,093	692,577	0	1,610,547	2,349,375	950,257	1	1,800,662
Expenditures								
Special Event Expenses	-	-			108,000	10,507	9.7%	108,000
eXplore Lawrence and DMI Special Events Grant	820,000 -	430,000 -	50.0%	860,000 -	970,000 150,000	440,000 -	45.4% 0.0%	970,000 150,000
Sister Cities	7,500	3,750	50.0%	7,500	8,000	-	0.0%	8,000
Other (exhibits, etc.)	93,749	72,600	88.9%	81,659	106,500	20,500	19.2%	106,500
Downtown Beautification Debt Service for SPL	_	_		_	234,614 150,000	83,907	35.8% 0.0%	234,614 150,000
Future Projects	-	-		-	830,500	-	0.070	-
Total Expenditures	921,249	506,350	53.3%	949,159	2,557,614	554,914	32.1%	1,727,114
Revenue over Expenditures	201,844	186,227		661,388	(208,239)	395,343		73,548
Beginning Balance	157,333	359,177		359,177	336,197	1,020,564		1,020,564
End Balance (Budget Basis)	\$ 359,177	\$ 545,404		\$1,020,564	\$ 127,958	\$1,415,907		\$1,094,113
End of Year Encumbrances	11,400			-				
End Balance (GAAP Basis)	\$ 370,577			\$1,020,564				

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 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Property Taxes	\$3,028,482	\$1,531,403	46.6%	\$3,286,596	\$3,317,186	\$1,591,902	48.0%	\$ 3,317,186
Motor Vehicle	287,011	91,854	30.7%	299,627	296,871	96,334	32.4%	296,871
Interest				512		546		562
Total Revenues	3,315,493	1,623,257	45.3%	3,586,735	3,614,057	1,688,782	46.7%	3,614,619
Expenditures Contractual Services - Library	3,383,260	1,550,000	43.7%	3,550,000	3,750,000	1,625,000	43.3%	3,750,000
Revenue over Expenditures	(67,767)	73,257		36,735	(135,943)	63,782		(135,381)
Beginning Balance	236,624	168,857		168,857	216,237	205,592		205,592
End Balance (Budget Basis)	\$ 168,857	\$ 242,114		\$ 205,592	\$ 80,294	\$ 269,374		\$ 70,211
End of Year Encumbrances	-							
End Balance (GAAP Basis)	<u>\$ 168,857</u>							

NOTES:

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

YTD expenditures include encumbrances

City of Lawrence Transit Fund 210 Actual 2014 - Projected 2016 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Sales Tax (.2%)	\$3,177,484	\$1,099,660	33.2%	\$3,316,596	\$3,387,802	\$1,156,892	•	\$3,387,802
Sales Tax (.05%)	-	-		-	500,000	-		-
Reimbursements/Misc	1,949	29	0.3%	8,749	-	23		-
Interest	-	-		4,492	-	3,869		13,656
Prior Yr Encumbrance Cancellation	-	216,250		216,250	-	-		-
Service Charges	390,565	125,727	30.9%	406,241	404,289	136,555	33.8%	404,289
Total Revenue	3,569,998	1,441,666	36.5%	3,952,328	4,292,091	1,297,339	34.1%	3,805,747
Expenditures								
Personal Services	82,676	25,440	31.0%	82,024	104,537	26,257	25.1%	104,537
Contractual Services	1,431,380	2,292,114	110.7%	2,070,975	3,284,015	2,536,928	77.3%	3,284,015
Commodities	657,847	854,090	101.2%	844,223	1,109,721	751,679	67.7%	1,109,721
Capital Outlay	216,750	-		-	-	-		-
Future Projects	-	-		-	3,334,500	-		-
Total Expenditures	2,388,653	3,171,644	105.8%	2,997,222	7,832,773	3,314,864	73.7%	4,498,273
Revenue over Expenditures	1,181,345	(1,729,978)		955,106	(3,540,682)	(2,017,525)		(692,526)
Beginning Balance	2,892,971	4,074,316		4,074,316	3,932,276	5,029,422		5,029,422
End Balance (Budget Basis)	\$4,074,316	\$2,344,338		\$5,029,422	\$ 391,594	\$3,011,897		\$4,336,896
End of Year Encumbrances	418,192							
End Balance (GAAP Basis)	\$4,492,508							

NOTES:

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

YTD expenditures include encumbrances

City of Lawrence Recreation Fund 211 Actual 2014 - Projected 2016 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Service Charges	\$2,304,486	\$ 896,182	32.9%	\$2,725,545	\$3,035,345	\$1,078,874	35.5%	\$3,035,345
Property Taxes	539	157	76.7%	205	-	-		-
Interest	-	-	0.0%	876	-	650		2,512
Miscellaneous*	5,000	301	1.2%	24,825	1,500	31,322		1,500
Transfer (County sales tax)	2,230,157	743,386	33.3%	2,230,157	2,319,363	773,121	33.3%	2,319,363
Total Revenue	4,540,182	1,640,026	32.9%	4,981,608	5,356,208	1,883,967	35.2%	5,358,721
Expenditures								
Personal	3,529,426	1,181,848	29.6%	3,986,360	4,201,601	1,140,678	27.1%	4,201,601
Contractual Services	506,377	196,920	27.3%	721,849	777,006	238,387	30.7%	777,006
Commodities	564,938	101,504	27.7%	366,041	370,539	133,098	35.9%	370,539
Capital Outlay	6,520	12,188	62.3%	19,577	50,000	-	0.0%	50,000
Future Projects					487,700			
Total Expenditures	4,607,262	1,492,460	29.3%	5,093,827	5,886,846	1,512,163	28.0%	5,399,146
Revenue over Expenditures	(67,080)	147,566		(112,219)	(530,638)	371,804		(40,425)
Beginning Balance	960,663	893,583		893,583	825,181	781,363		781,363
End Balance (Budget Basis)	\$ 893,583	\$1,041,149		\$ 781,363	\$ 294,543	\$1,153,167		\$ 740,938
End of Year Encumbrances	32,769							
End Balance (GAAP Basis)	\$ 926,352							

NOTES:

Fund is used to account for user fees derived from recreational and cultural events and the expenditures necessary to carry out the recreation programs at the City's community recreation centers.

YTD expenditures include encumbrances

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

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

	33.3%				33.3%			
Revenues	Actual 2014	YTD-Apr 2015	% of Actual	Unaudited 2015	YTD-Apr 2016	% of Projected	Projected 2016	
Transfers (County-wide sales tax)	\$2,954,892	\$ 965,815	33.3%	\$2,897,446	\$ 915,815	33.3%		
Transfers - Other	-	-	00.070	-	-	00.070	73,117	
Intergovernmental	43,661	46,113	93.9%	49,113	49,775		-	
Interest	5,253	4,944	107.9%	4,582	2,669	21.6%	12,378	
Total Revenue	3,003,806	1,016,872	34.5%	2,951,141	968,259	34.2%	2,832,941	
Expenditures								
Parks & Rec	1,097,409	232,419	25.9%	896,485	232,565	17.1%	1,363,864	
Public Works	22,500	-		-	-		-	
Debt Service	1,252,688	384,832	14.0%	2,749,817	385,130	14.9%	2,590,065	
Total Expenses	2,372,597	617,251	16.9%	3,646,302	617,695	15.6%	3,953,929	
Revenue over Expenditures	631,209	399,621		(695,161)	350,564		(1,120,989)	
Beginning Balance	3,842,250	4,473,459		4,473,459	3,778,298		3,778,298	
End Balance	\$4,473,459	\$4,873,080		\$3,778,298	\$4,128,862		\$2,657,310	

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

	Actual 2014	Budget 2015	Unaudited 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Countywide sales tax (assumes 3% grow annually)	\$ 10,155,857	\$ 9,988,784	\$ 10,510,321	\$ 10,825,631	\$ 11,042,143	\$ 11,262,986	\$ 11,488,246	\$ 11,718,011	\$ 11,952,371	\$ 12,191,418	\$ 12,435,247	\$ 12,683,952
Breakdown of Countywide Sales Tax												
5 mills property tax (assumes 3% decline in 13, 2% growth in AV annually)	4,281,535	4,368,418	4,368,418	4,474,724	4,564,218	4,655,502	4,748,612	4,843,585	4,940,456	5,039,265	5,140,051	5,242,852
AV* (assumes 3% reduction in '13, 2% growth annually after)	856,306,908	873,683,647	873,683,647	894,944,702	912,843,596	931,100,468	949,722,477	968,716,927	988,091,265	1,007,853,091	1,028,010,153	1,048,570,356
Tsf to rec fund for operations** (assumes 4% growth annually)	2,230,157	2,230,157	2,230,157	2,319,363	2,412,138	2,508,623	2,608,968	2,713,327	2,821,860	2,934,734	3,052,124	3,174,209
50% city share health bldg. maint.costs (assumes 2% growth annually)	168,091	185,938	185,938	186,138	189,861	193,658	197,531	201,482	205,511	209,622	213,814	218,090
est. revenue loss from motor vehicles tax (1% growth annually)	354,682	385,608	361,880	399,942	403,941	407,981	412,061	416,181	420,343	424,546	428,792	433,080
Guest tax funding for RCP dept - starting in 2016	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Affordable Housing Trust funding - 2016	-	-	-	100,000					-		· -	-
Tsf to sales tax reserve***	2,954,892	2,897,446	2,897,446	2,747,446	3,321,985	3,347,222	3,371,073	3,393,436	3,414,200	3,433,250	3,450,466	3,465,721
Total countywide sales tax expenditures in general fund	9,989,357	10,067,567	10,043,839	10,377,613	11,042,143	11,262,986	11,488,246	11,718,011	11,952,371	12,191,418	12,435,247	12,683,952
Sales Tax Reserve Fund Revenue								•				
Transfer to Sales Tax Reserve Fund	2,954,892	2,897,446	2,897,446	2,747,446	3,321,985	3,347,222	3,371,073	3,393,436	3,414,200	3,433,250	3,450,466	3,465,721
Add'l revenue (misc & interest)	48,914	2,007,440	53,694	85,495	9,653	8,877	10,657	12,371	14,008	15,649	17,291	18,826
Total Sales Tax Res Fund Revenue	3,003,806	2,897,446	2,951,140	2,832,941	3,331,639	3,356,099	3,381,731	3,405,807	3,428,208	3,448,899	3,467,757	3,484,546
Sales Tax Reserve Fund Expenditures												
parks and rec bldg maintenance (assumes 4% growth annually)	520,000	540,800	540,800	562,432	584,929	608,326	632,660	657,966	684,285	711,656	740,122	769,727
CPSports contract for quality control management	53,230	-	-	-	-	-	-	-	-	-		-
sports pavilion major maintenance	-				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Emerald Ash Bore Program	_			239,000	-	-	-	-	-	-	-	-
Parks and Recreation CIP	524,179	540,800	355,685	562,432	584,929	608,326	632,660	657,966	684,285	711,656	740,122	769,727
street maintenance	22,500		· ·			· ·					· -	
community health facility (debt payment)	904,550	906,475	906,475	898,275	-	-	-	-	-	-	-	-
Eagle bend Golf Course (debt payment)	287,600	287,500	287,500	287,450	-	-	-	-	-	-	-	-
Clinton Park / DeVictor Park / Burroughs Creek / Skate Park (debt payment)	60,538	60,538	60,538	60,538	60,538	60,538	60,538	60,538	-		-	-
Rec Center Pymt (debt pymts for 20 years) Net \$150K from Guest Tax Fund Future Facility Payment (partially funded debt payments)		1,495,304	1,495,304	1,343,802	1,347,718	1,345,173	1,346,367	1,347,312	1,346,420	1,344,072	1,345,814	1,346,417
Total Sales Tax Res Fund Expenditures	2,372,597	3,831,417	3,646,302	3,953,929	2,728,115	2,772,364	2,822,224	2,873,782	2,864,989	2,917,384	2,976,058	3,035,871
Reserve Fund Revenues over Reserve Fund Expenditures	631,209	(933,971)	(695,162)	(1,120,989)	603,524	583,735	559,506	532,025	563,219	531,516	491,699	448,676
Beginning Undesignated Fund Balance in Sales Tax Reserve Fund	3,842,250	4,473,459	4,473,459	3,778,298	2,657,309	3,260,833	3,844,568	4,404,074	4,936,099	5,499,318	6,030,834	6,522,533
Ending Undesignated Fund Balance in Sales Tax Reserve Fund	<u>\$ 4,473,459</u>	\$ 3,539,489	\$ 3,778,298	\$ 2,657,309	\$ 3,260,833	\$ 3,844,568	<u>\$ 4,404,074</u>	\$ 4,936,099	\$ 5,499,318	\$ 6,030,834	\$ 6,522,533	\$ 6,971,209
				Assumptions		1.02						

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

*Using AV used to produce the budget

NOTES:

^{**}Flat for 13, addtl \$350K for new center in 14

^{***}Flat through 16, then assumes balance of revenue transferred to reserve

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

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Liquor Tax	\$ 687,781	\$ 186,158	25.8%	\$720,387	\$ 707,809	\$ 191,193	27.0%	\$ 707,809
Interest	-	116		88	-	119		420
Total Revenue	687,781	186,274	25.9%	720,475	707,809	191,312	27.0%	708,229
Expenditures								
Personal	307,559	107,506	36.5%	294,212	-	-		-
Contractual Services	327,994	165,559	39.9%	414,472	750,617	130,856	17.4%	750,617
Commodities	2,777	962	49.6%	1,939	-	25		25
Future Projects					27,085			
Total	638,330	274,027	38.6%	710,623	777,702	130,881	17.4%	750,642
Revenue over Expenditures	49,451	(87,753)		9,852	(69,893)	60,431		(42,413)
Beginning Balance	85,469	134,920		134,920	108,732	144,772		144,772
End Balance (Budget Basis)	\$134,920	\$ 47,167		\$144,772	\$ 38,839	\$ 205,203		\$ 102,359
End of Year Encumbrances	-			-				
End Balance (GAAP Basis)	\$134,920			\$ 144,772				

NOTES:

By state statute, liquor tax received from the State of Kansas is distributed in thirds to each of the following funds: special alcohol fund, special recreation fund (pg 9) and the general fund (pg 1 & 2). This Fund is used to provide finance contractual programs for the prevention and treatment of drug and alcohol abuse.

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

YTD expenditures include encumbrances

Unaudited 2015 contractual services includes a \$50K emergency grant to the Community Shelter not budgeted.

Prior to 2016 personal includes school resource officers

Beginning in 2016 contractual services includes \$350K for WRAP (Working to Recognize Alternative Possibilities) mental health program.

City of Lawrence Special Gas Tax Fund 214 Actual 2014 - Projected 2016 April 2016

_	Actual	33.3% YTD-Apr	% of	Unaudited	Budget	33.3% YTD-Apr	% of	Projected
Revenues	2014	2015	Actual	2015	2016	2016	Projected	2016
Fuel Tax	\$ 2,573,695	\$1,160,738	43.7%		\$2,540,000	\$1,253,459	49.3%	\$2,540,000
Interest	-	-		1,153	-	980		3,099
Other	2,216	13,121	90.3%	14,528		742		
Total Revenue	2,575,911	1,173,859	44.0%	2,669,622	2,540,000	1,255,181	49.4%	2,543,099
Expenditures								
Personal services	1,854,529	570,372	31.2%	1,827,422	1,907,150	557,597	29.2%	1,907,150
Contractual Services	911	157	13.1%	1,196	15,500	324	2.1%	15,500
Commodities	515,184	16,562	5.3%	313,007	389,780	214,018	54.9%	389,780
Capital Outlay	285,493	266,184	87.0%	306,123	370,000	318,294	86.0%	370,000
Future Projects					592,000			
Total	2,656,117	853,275	34.9%	2,447,748	3,274,430	1,090,233	40.6%	2,682,430
Revenue over Expenditures	(80,206)	320,584		221,874	(734,430)	164,948		(139,331)
Beginning Balance	1,002,314	922,108		922,108	898,263	1,143,982		1,143,982
End Balance (Budget Basis)	\$ 922,108	\$1,242,692		\$1,143,982	\$ 163,833	\$1,308,930		\$1,004,651
End of Year Encumbrances	128,060			56,236				
End Balance (GAAP Basis)	\$1,050,168			\$1,200,218				

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 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Liquor Tax	\$ 687,781	\$ 186,158	25.8%	\$720,387	\$707,809	\$191,193	27.0%	\$707,809
Interest				238		216		603
Total Revenue	687,781	186,158	25.8%	720,625	707,809	191,409	27.0%	708,412
Expenditures								
Recreation	759,374	316,909	52.7%	601,714	654,515	209,117	31.9%	654,515
Arts Center Scholarships	30,000	15,000	50.0%	30,000	30,000	-	0.0%	30,000
Cultural Arts Commission	22,283	1,829	8.2%	•	41,500	7,139	17.2%	41,500
Lawrence Children's Choir	12,000	-	0.0%	12,000	-	-		-
Lawrence Alliance	-	-		-	4,000	-	0.0%	4,000
Future Projects	-	-		-	130,500	-		-
Contingency					60,000		0.0%	60,000
Total	823,657	333,738	50.1%	665,973	920,515	216,256	27.4%	790,015
Revenue over Expenditures	(135,876)	(147,580)		54,652	(212,706)	(24,847)		(81,603)
Beginning Balance	309,446	173,570		173,570	258,719	228,222		228,222
End Balance (Budget Basis)	\$173,570	\$ 25,990		\$228,222	\$ 46,013	\$203,375		\$146,619
End of Year Encumbrances	51,923			74,902				
End Balance (GAAP Basis)	\$ 225,493			\$303,124				

NOTES:

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

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

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

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

Revenues	33.3% YTD-Apr 2016				
TDD Sales Tax	\$	63,197			
Total Revenue		63,197			
Expenditures					
Economic Development		-			
Total Expenditures		-			
Revenue over Expenditures		63,197			
Beginning Balance		-			
End Balance	\$	63,197			

NOTES

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

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

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

_	33.3% YTD-Apr				
Revenues	2016				
Incremental Sales Tax	\$ 8,470				
Incremental Property Tax	158,245				
TDD Sales Tax	5,385				
Reimbursement from Developer	492,915				
Total Revenue	665,015				
Expenditures					
Economic Development	-				
Total Expenditures	-				
Revenue over Expenditures	665,015				
Close Out Agency Fund	165,534				
End Balance	\$ 830,549				

NOTES

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

Reimbursement from Developer in General Fund in 2015.

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

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

Revenues	33.3% YTD-Apr 2016				
Incremental Sales Tax	\$ 28,802				
Incremental Property Tax	169,353				
TDD Sales Tax	13,567				
Douglas County TIF	3,708				
Total Revenue	215,430				
Expenditures Economic Development	193,155				
Economic Development					
Total Expenditures	193,155				
Revenue over Expenditures	22,275				
Close Out Agency Fund	41,582				
End Balance	\$ 63,857				

NOTES

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

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

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

Revenues	33.3% YTD-Apr 2016	
Incremental Sales Tax Incremental Property Tax	\$ -	
TDD Sales Tax		
Total Revenue	-	
Expenditures		
Economic Development		_
Total Expenditures	-	
Revenue over Expenditures		_
Beginning Balance		_
End Balance	\$ -	=

NOTES

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

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

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

Revenues	33.3% YTD-Apr 2016	
Incremental Property Tax	\$	28,085
Total Revenue		28,085
Expenditures		
Economic Development		28,085
Total Expenditures		28,085
Revenue over Expenditures		
Beginning Balance		
End Balance	\$	

NOTES

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

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

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

Revenues	33.3% YTD-Apr 2016	
Neighborhood Revitalization Property Tax	\$ 13,617	
Total Revenue	13,617	
Expenditures		
Economic Development	13,617	
Total Expenditures	13,617	
Revenue over Expenditures		
Beginning Balance		
End Balance	<u>\$</u>	

NOTES

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

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

Revenues	33.3% YTD-Apr 2016	
Neighborhood Revitalization Property Tax	\$ -	
Total Revenue	-	
Expenditures Economic Development		
Total Expenditures	-	
Revenue over Expenditures	<u> </u>	
Beginning Balance		
End Balance	\$ -	

NOTES

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

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

Revenues	33.3% YTD-Apr 2016
Neighborhood Revitalization Property Tax Total Revenue	<u>\$ - </u>
Expenditures Economic Development Total Expenditures	<u> </u>
Revenue over Expenditures	
Beginning Balance	<u>-</u>
End Balance	\$ -

NOTES

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

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

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	33.3% YTD-Apr 2016
Donations	\$46,585	\$ 9,088	36.4%		\$ 1,948
Interest	<u>-</u>	<u> </u>		71	54
Total Revenue	46,585	9,088	36.3%	25,033	2,002
Expenditures Total Expenditures	52,571	277	3.5%	8,019	4,000
Revenue over Expenditures	(5,986)	8,811		17,014	(1,998)
Beginning Balance	81,014	75,028		75,028	92,042
End Balance	\$75,028	\$83,839		\$ 92,042	\$90,044

NOTES:

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

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

City of Lawrence Farmland Remediation Fund 604 Actual 2014 - YTD 2016 April 2016

	Actual	33.3% YTD-Apr	% of	Unaudited	33.3% YTD-Apr
Revenues	2014	2015	Actual	2015	2016
Interest	\$ 43,366	\$ -		\$ 4,749	\$ 7
Other					13,562
Total Revenue	43,366	-		4,749	13,569
Expenditures	404.070	4 070 040		4 0 4 4 4 0 0	404.040
Total Expenditures	404,673	1,070,648		1,341,423	404,043
Revenue over Expenditures	(361,307)	(1,070,648)		(1,336,674)	(390,474)
Beginning Balance	7,265,355	6,904,048		6,904,048	5,567,374
End Balance	\$6,904,048	\$5,833,400		\$5,567,374	\$5,176,900

NOTES:

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

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

City of Lawrence Cemetery Perpetual Care Fund 605 Actual 2014 - YTD 2016 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	33.3% YTD-Apr 2016
Interest	\$ -	\$ -		\$ 57	\$ 38
Total Revenue	-	-		57	38
Expenditures					
Total Expenditures	5,400	3,250		3,254	
Revenue over Expenditures	(5,400)	(3,250)		(3,197)	38
Beginning Balance	96,181	90,781		90,781	87,584
End Balance	\$90,781	\$87,531		\$ 87,584	\$87,622

NOTES:

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

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances \$22K in the fund is restricted and not spendable.

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

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	33.3% YTD-Apr 2016
Interest	\$ -	\$ -		\$ 4	\$ 14
Total Revenue	-	-		4	14
Expenditures Total Expenditures					
Revenue over Expenditures				4	14
Beginning Balance	4,230	4,230		4,230	4,234
End Balance	\$4,230	\$ 4,230		\$ 4,234	\$ 4,248

NOTES:

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

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

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

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	33.3% YTD-Apr 2016	Projected 2016
Transfer	\$ -	\$ -		\$ -	\$ -	\$100,000
Interest	-	-		89	61	308
Donations					76,024	75,000
Total Revenue	-	-		89	76,085	175,308
Expenditures						
Total Expenditures	-	-		-	-	200,000
Revenue over Expenditures				89	76,085	(24,692)
Beginning Balance	102,672	102,672		102,672	102,761	102,761
End Balance	\$102,672	\$102,672		\$ 102,761	\$ 178,846	\$ 78,069

NOTES:

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

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

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

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

2016 Projected Expenditure - Demonstration Project

City of Lawrence Outside Agency Grants Fund 611 Actual 2014 - YTD 2016 April 2016

		33.3%			33.3%
	Actual	YTD-Apr	% of	Unaudited	YTD-Apr
Revenues	2014	2015	Actual	2015	2016
Intergovernmental	\$3,773,063	\$ 2,075,097	49.4%	\$4,203,339	\$ 592,940
Total Revenue	3,773,063	2,075,097		4,203,339	592,940
Expenditures					
Total Expenditures	3,801,348	2,219,229	52.3%	4,245,816	924,484
Revenue over Expenditures	(28,285)	(144,132)		(42,477)	(331,544)
Beginning Balance	74,685	46,400		46,400	3,923
End Balance	\$ 46,400	\$ (97,732)		\$ 3,923	\$ (327,621)

NOTES:

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

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

City of Lawrence Wee Folks Scholarship Fund 612 Actual 2014 - YTD 2016 April 2016

	Actual	33.3% YTD-Apr	% of	Unaudited	33.3% YTD-Apr
Revenues	2014	2015	Actual	2015	2016
Donations	\$ 11,766	\$ 18,414	55.4%	\$ 33,265	\$ 18,137
Interest				153	110
Total Revenue	11,766	18,414		33,418	18,247
Expenditures Culture and Recreation	32,670	-	0.0%	29,531	-
Revenue over Expenditures	(20,904)	18,414		3,887	18,247
Beginning Balance	177,589	156,685		156,685	160,572
End Balance	\$156,685	\$175,099		\$ 160,572	\$178,819

NOTES:

Fund was started with a \$12K donation from the St. Patrick's Day Parade organization. The city is to seek matching donations. The fund is to be used to provide scholarships for Lawrence youth for recreational activities (K.S.A. 79-2925).

Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances Adjustment of expenditures from Fund 211 to Fund 612 occurs at year end

City of Lawrence Fair Housing Grant Fund 621 Actual 2014 - YTD 2016 April 2016

		33.3%			33.3%
	Actual	YTD-Apr	% of	Unaudited	YTD-Apr
Revenues	2014	2015	Actual	2015	2016
Intergovernmental	\$ 43,396	\$ -		\$ -	\$ 26,000
Miscellaneous	-	-		-	150
Interest				156	104
Total Revenue	43,396	-		156	26,254
Expenditures					
Social Services	16,207	8,307		24,492	9,306
Revenue over Expenditures	27,189	(8,307)		(24,336)	16,948
Beginning Balance	166,686	193,875		193,875	169,539
End Balance	<u>\$193,875</u>	\$185,568		\$ 169,539	<u>\$186,487</u>

NOTES:

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

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

City of Lawrence Community Development Fund 631 Actual 2014 - YTD 2016 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	33.3% YTD-Apr 2016
Intergovernmental	\$381,295	\$210,576	40.0%	\$ 526,115	\$353,261
Loan Repayments	160,286	49,096	27.4%	178,954	35,905
Total Revenue	541,581	259,672	36.8%	705,069	389,166
Expenditures					
Social Services	409,507	238,138	28.8%	826,688	275,764
Revenue over Expenditures	132,074	21,534		(121,619)	113,402
Beginning Balance	343,043	475,117		475,117	353,498
End Balance	\$475,117	\$496,651		\$ 353,498	\$466,900

NOTES:

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

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

City of Lawrence Home Program Fund 633 Actual 2014 - YTD 2016 April 2016

	Actual	33.3% YTD-Apr	% of	Unaudited	33.3% YTD-Apr
Revenues	2014	2015	Actual	2015	2016
Intergovernmental	\$249,471	\$ 76,467	20.2%	\$ 379,387	\$208,582
Loan Repayments			0.0%		31,881
Total Revenue	249,471	76,467		379,387	240,463
Expenditures Social Services	255,582	105,042	27.3%	385,148	147,991
Revenue over Expenditures	(6,111)	(28,575)		(5,761)	92,472
Beginning Balance	62,923	56,812		56,812	51,051
End Balance	\$ 56,812	\$ 28,237		\$ 51,051	\$143,523

NOTES:

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

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

City of Lawrence Transportation Planning Fund 641 Actual 2014 - YTD 2016 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	33.3% YTD-Apr 2016
Intergovernmental	\$300,042	\$ 82,476	47.4%	\$ 173,841	\$ 28,069
Total Revenue	300,042	82,476		173,841	28,069
Expenditures Total Expenditures	231,574	101,823	48.7%	209,259	62,586
Revenue over Expenditures	68,468	(19,347)		(35,418)	(34,517)
Beginning Balance	(40,646)	27,822		27,822	(7,596)
End Balance	\$ 27,822	\$ 8,475		\$ (7,596)	\$ (42,113)

NOTES:

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

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

City of Lawrence Law Enforcement Trust Fund 652 Actual 2014 - YTD 2016 April 2016

	Actual	33.3% YTD-Apr	% of	Unaudited	33.3%
Revenues	2014	2015	Actual	2015	YTD-Apr 2016
Misc	\$ 75,529	\$ 3,650	8.6%	\$ 42,542	\$ 42,946
Interest	105	18	29.5%	61	58
Total Revenue	75,634	3,668	8.6%	42,603	43,004
Expenditures					
Contractual Services	45,928	1,728	2.5%	67,852	49,565
Commodities	7,392	31,184	80.0%	38,961	6,684
Total Expenditures	53,320	32,912	30.8%	106,813	56,249
Revenue over Expenditures	22,314	(29,244)		(64,210)	(13,245)
Beginning Balance	130,823	153,137		153,137	88,927
End Balance	\$153,137	\$123,893		\$ 88,927	\$ 75,682

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 April 2016

		33.3%						
	Actual	YTD-Apr	% of	Unaudited	Budget	YTD-Apr	% of	Projected
Revenues	2014	2015	Actual	2015	2016	2016	Projected	2016
Property Taxes	\$ 7,287,197	\$ 3,470,081	45.7%	\$ 7,588,869	\$ 7,507,460	\$ 3,663,389	48.8%	\$ 7,507,460
Motor Vehicle Taxes	704,748	224,431	30.9%	725,850	672,090	228,831	34.0%	672,090
Special Assessments	2,735,676	1,316,160	54.6%	2,411,557	1,749,884	1,285,633	73.5%	1,749,884
Reimbursements	66,158	14,500	12.0%	121,040	-	46,782		-
Interest	39,434	3,708	36.7%	10,095	31,259	8,564	26.3%	32,570
Rents	111,438	31,300	32.0%	97,730	135,000	28,387	21.0%	135,000
Total Revenue	10,944,651	5,060,180	46.2%	10,955,141	10,095,693	5,261,586	52.1%	10,097,004
Expenditures								
Principal & Interest	9,929,140	1,094,909	10.1%	10,865,034	10,959,248	1,124,225	10.3%	10,959,248
Future Projects					3,779,787			
Total Expenditures	9,929,140	1,094,909	10.1%	10,865,034	14,739,035	1,124,225	10.3%	10,959,248
Revenue over Expenditures	1,015,511	3,965,271		90,107	(4,643,342)	4,137,361		(862,244)
Beginning Balance	9,659,398	10,811,515		10,811,515	5,354,367	10,901,622		10,901,622
Prior Year Adjustment	136,606							
End Balance	\$10,811,515	\$14,776,786		\$10,901,622	\$ 711,025	\$15,038,983		\$10,039,378

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 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	33.3% YTD-Apr 2016
Interest	\$ 14,285	\$ 10,500	262.7%	\$ 3,997	\$ 2,935
Reimbursements	656,224	-	0.0%	50,000	400,000
Intergovernmental	53,963	-		-	34,074
Temp Note Proceeds	19,030,000	-	0.0%	10,795,000	-
Premium - GO Bonds	3,136,301	-		426,956	-
GO Bond Proceeds	41,455,000		0.0%	9,450,000	
Total Revenue	64,345,773	10,500	0.1%	20,725,953	437,009
Expenditures					
Public Works - Street Maintenance	30,104,802	2,837,148	50.9%	5,575,234	497,029
Debt Service Int & Issuance Costs	345,277	-	0.0%	314,215	-
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					
Total Expenditures	86,729,718	2,837,148	11.3%	24,999,329	497,029
Revenue over Expenditures	(22,383,945)	(2,826,648)		(4,273,376)	(60,020)
Beginning Balance	28,922,092	6,538,147		6,538,147	2,264,771
End Balance	\$ 6,538,147	\$ 3,711,499		\$ 2,264,771	\$ 2,204,751
Retainage Payable	(1,465,982)			-	
Temp Note Payable	(19,030,000)			(10,795,000)	
End Balance (GAAP Basis)	(13,957,835)			(8,530,229)	

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 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015		Budget 2016		33.3% YTD-Apr 2016	% of Projected	Projected 2016
Customer charges	\$ 33,490,805	\$10,133,774	29.8%	\$33,976,561	\$	36,924,000	\$	10,445,169	28.3%	\$ 36,924,000
Interest	10,117	8,145	3.7%	219,238		216,200		45,624	21.1%	216,200
Development charges	640,170	351,880	23.5%	1,495,900		1,021,252		777,290	76.1%	1,021,252
Other	225,955	325,697	58.9%	553,263	_	520,900		192,216	36.9%	520,900
Total Revenue	34,367,047	10,819,496	29.9%	36,244,962		38,682,352		11,460,299	29.6%	38,682,352
Expenses										
Utility Billing and Collection	2,053,652	50,497	2.3%	2,185,339		2,274,707		713,485	31.4%	2,274,707
Administration	4,942,419	1,567,708	30.7%	5,102,774		5,394,237		1,653,671	30.7%	5,394,237
Clinton Water Plant	2,772,366	901,817	38.4%	2,350,453		2,858,412		1,010,979	35.4%	2,858,412
Kaw Water Plant	2,673,376	1,402,143	52.3%	2,681,680		2,964,758		1,332,478	44.9%	2,964,758
Wastewater Treatment	3,444,083	1,857,862	50.5%	3,681,324		4,238,718		1,813,632	42.8%	4,238,718
Collection System	2,956,772	1,122,952	39.3%	2,857,679		3,005,756		1,139,838	37.9%	3,005,756
Water Quality	766,928	336,944	44.0%	764,990		854,799		280,631	32.8%	854,799
Distribution System	3,708,172	1,268,074	38.3%	3,315,194	_	3,187,686		1,115,051	35.0%	3,187,686
subtotal O&M	23,317,767	8,507,997	37.1%	22,939,433		24,779,073		9,059,765	36.6%	24,779,073
Non-bonded Construction Tsf	1,375,000	522,765	34.3%	1,522,765		1,500,000		500,000	33.3%	1,500,000
Transfer For Fund Balance	=	-		-		19,005,369		-		-
Debt service	8,517,613	4,366,727	42.7%	10,234,230	_	13,603,802		4,138,826	30.4%	13,603,802
Total Expenses	33,210,380	13,397,489	38.6%	34,696,428		58,888,244		13,698,591	34.3%	39,882,875
Revenue over Expenditures	1,156,667	(2,577,993)		1,548,533	_	(20,205,892)	_	(2,238,292)	-	(1,200,523)
Beginning Balance	19,611,794	20,768,460		20,768,460		23,152,090	_	22,316,994		22,316,994
End Balance (Budget Basis)	\$ 20,768,460	\$18,190,467		\$22,316,994	\$	2,946,198	\$	20,078,702		\$ 21,116,471
Invested in cap assets	128,319,268									
End of Year Encumbrances	987,224									
Accrued adj & OPEB	(2,921,056)									
Other Adi	(2,218,036)									
2 / taj	(2,210,000)									
End Balance (GAAP Basis)	\$ 144,935,860									

NOTES:

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

YTD expenditures include encumbrances

Summary above does not include bonded and nonbonded construction

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

		33.3%		
_	Project	YTD-Apr	% of	Projected
Revenues Revenue Bond Proceeds	Number	2016	Projected 0.0%	2016
Total Revenue		Φ -	0.0%	
Total Revenue		-		42,000,000
Expenses				
2015 Sewer Rehabilitation	UT0701	40,775	27.2%	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	331,030	6.4%	5,190,000
23rd St. WL Replacement (Ousdahl-Alabama)	UT1304	8,377,773	31.0%	27,000,000
Booster Pumping Improvements	UT1305	409,484	22.3%	1,840,000
Clinton WTP Raw Water Pump Station Improvements	UT1307	41,484	2.5%	1,660,000
El Dorado Drive Waterline Replacement	UT1310	27,052	2.8%	955,000
Flow Monitoring Program 2014-2016	UT1402	33,376	77.2%	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	362,762	21.3%	1,700,000
Homestead (Lawrence Ave(N)- Lawrence Ave.(S))	UT1418	290,554	58.1%	500,000
In-house water main replacement	UT1425	2,584	165.7%	1,559
In-House Watermain Replacement	UT1425	2,364	17.3%	1,220,000
·	UT1501	•	74.2%	
lowa Waterline Replacement (25th-27th)		85,362		115,000
Sunnyside Dr Waterline Improvements	UT1502	14,725	2.5%	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	114,514	20.8%	550,000
Sewer Main Replacement	UT1513	-		400,000
Oread Tank Replacement	UT1514	8,161	1.6%	513,000
Rapid Inflow/Infiltration Reduction	UT1515	15,786	3.4%	460,000
Wakarusa Wastewater Treatment Plant	UT1517	10,938	1.3%	835,000
19th Street Water/Sewer Relocations	UT1518	27,677	2.1%	1,300,000
Water Process Enhancements	UT1601	86,448	12.3%	700,000
Coating Projects	UT1602	-		150,000
PS5 Electrical/Mechanical Improvements	UT1603 UT1604	-		550,000
Clinton Sludge Building Kaw Lime Slakers	011604	-		550,000 1,700,000
VFD - WWTP		-		220,000
Total Expenses		10,717,658		51,888,076
Revenue over Expenditures		(10,717,658)		(9,888,076)
Beginning Balance		37,152,080		37,152,080
End Balance (Budget Basis)		\$ 26,434,422		\$ 27,264,004

End Balance (GAAP Basis)

NOTES:

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

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

Revenues	Project Number	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Transfer from Operations		\$ 500,000	33.3%	\$1,500,000
Total Revenue		500,000		1,500,000
Expenses				
New Hampshire Waterline Improvement	14W007	1,841	100.0%	1,841
Rapid Inflow/Infiltration Reduction	UT1305	269,337	100.0%	269,337
PS-5 & WW Primary Sludge Coatings	UT1506	64,206	100.0%	64,206
AMI Assessment	UT1507	37,794	100.0%	37,794
VFD Replacement	UT1512	109,020		109,020
Naismith & Crescent Sanitary Sewer	UT1513	14,977	100.0%	14,977
Total Expenses		497,175	100.0%	497,175
Revenue over Expenditures		2,825		1,002,825
Beginning Balance		4,192,579		4,192,579
End Balance (Budget Basis)		\$ 4,195,404		\$5,195,404
End Balance (GAAP Basis)				

NOTES:

Fund is used to account for the non-bonded (cash) construction projects of the City's water and sewer system.

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

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

	Actual	33.3% YTD-Apr	% of	Unaudited	Budget	33.3% YTD-Apr	% of	Projected
Revenues	2014	2015	Actual	2015	2016	2016	Projected	2016
Sanitation Service Charge	\$9,338,460	\$3,458,153	33.4%	\$10,341,544	\$10,008,239	\$3,445,197	34.4%	\$10,008,239
Roll Off	1,825,561	616,262	28.8%	2,140,267	1,720,000	719,468	41.8%	1,720,000
Extra Pickups, Miscellaneous	553,693	157,156	31.2%	503,082	300,686	143,510	47.7%	300,686
Interest on Investments	3,425	2,439	35.2%	6,934	3,500	2,883	28.7%	10,060
Total Revenue	11,721,139	4,234,010	32.6%	12,991,827	12,032,425	4,311,058	35.8%	12,038,985
Expenditures								
Waste Operations								
Personal services	5,144,708	1,591,584	29.5%	5,389,222	5,709,148	1,634,829	28.6%	5,709,148
Contractual Services	2,763,270	1,233,963	42.1%	2,929,032	3,333,293	1,428,824	42.9%	3,333,293
Commodities	766,059	140,682	25.2%	559,364	939,460	140,831	15.0%	939,460
Capital Outlay	515,367	499,245	89.2%	559,758	653,000	534,747	81.9%	653,000
Debt Service		39,154	11.2%	348,307	335,400	44,500	13.3%	335,400
Transfers Future Projects	407,659 -	135,886	7.1%	1,907,659 -	407,659 265,000	135,886 -	33.3%	407,659 -
Total Waste Operations	9,597,063	3,640,514	31.1%	11,693,342	11,642,960	3,919,617	34.4%	11,377,960
Waste Reduction								
Personal services	630,807	180,532	28.5%	633,976	757,491	149,250	19.7%	757,491
Contractual Services	281,427	115,402	57.9%	199,427	272,025	51,986	19.1%	272,025
Commodities	312,645	17,831	23.0%	77,528	94,780	11,670	12.3%	94,780
Debt Service	31,889	-		-	-	-		-
Transfers* Future Projects	853,366	3,366	100.0%	3,366	3,366 1,710,000	3,366	100.0%	3,366
•	0.440.404	247.424	24.70/	011 207		240.272	40.00/	4 407 000
Total Waste Reduction	2,110,134	317,131	34.7%	914,297	2,837,662	216,272	19.2%	1,127,662
Total Expenditures	11,707,197	3,957,645	31.4%	12,607,639	14,480,622	4,135,889	33.1%	12,505,622
Revenue over Expenditures	13,941	276,365		384,188	(2,448,197)	175,169		(466,637)
Beginning Balance	3,147,236	3,161,178		3,161,178	3,171,575	3,545,366		3,545,366
End Balance (Budget Basis)	\$3,161,178	\$3,437,543		\$ 3,545,366	\$ 723,378	\$3,720,535		\$ 3,078,728
Invested in cap assets	1,170,610							
End of Year Encumbrances	1,178,977							
Accrued adj & OPEB	(1,270,564)							
End Balance (GAAP Basis)	\$4,240,201							

NOTES:

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

YTD expenditures include encumbrances

Summary above does not include bonded and nonbonded construction

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

City of Lawrence Solid Waste

Non-Bonded Construction Fund 562 Actual 2014 - Projected 2016 April 2016

		33.3%		
Revenues	Project Number	YTD-Apr 2016	% of Projected	Projected 2016
Transfer from Operations	Number	\$ -	Trojecteu	\$ -
Total Revenue		-		-
Expenditures				
Solid Waste Kresge Property	PW1406	141,250		141,250
Total Expenditures		141,250		141,250
Revenue over Expenditures		(141,250)		(141,250)
Beginning Balance		2,350,000		2,350,000
End Balance (Budget Basis)		\$ 2,208,750		\$ 2,208,750
End Balance (GAAP Basis)				

NOTES:

Fund is used to account for the non-bonded (cash) construction projects of the City's solid waste system.

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

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

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Meter	\$ 610,048	\$ 190,080	30.8%	. ,	\$ 610,048	\$ 214,641	35.2%	
Overtime Parking	497,275	237,807	40.9%	582,057	499,110	194,938	39.1%	499,110
Riverfront Garage	44,990	13,645	36.5%	37,357	62,500	10,593	16.9%	62,500
Parking Permits	116,498	33,013	41.3%	79,995	97,153	57,194	58.9%	97,153
9th & New Hampshire Garage	11,468	3,939	35.8%	11,009	11,468	4,223	36.8%	11,468
Vermont Street Garage	7,025	2,464	19.9%	12,380	8,500	3,905	45.9%	8,500
Interest on Investments	-	-	0.00/	230	500	198	26.2%	756
Miscellaneous	-	-	0.0%	221			07.70/	
Total Revenue	1,287,304	480,948	35.9%	1,340,979	1,289,279	485,692	37.7%	1,289,535
Expenditures								
Meter Collection								
Municipal Court - Operational	167,292	65,806	40.6%	161,903	209,736	76,511	36.5%	209,736
Police - Operational	398,918	118,294	31.0%	381,582	456,732	148,657	32.5%	456,732
Capital Outlay					64,000	29,890	46.7%	64,000
Total	566,210	184,100	33.9%	543,485	730,468	255,058	34.9%	730,468
Police Patrol & Garage/Downtown	Maintenance							
Police	316,982	89,909	30.5%	294,927	304,692	86,301	28.3%	304,692
Public Works	226,270	64,605	30.4%	212,451	199,755	67,375	33.7%	199,755
Parks and Rec	210,844	75,661	33.9%	223,264	-	-		-
Capital Outlay	23,370	-		· -	15,000	-	0.0%	15,000
Future Projects	-	_		_	25,200	_		-
Total	777,466	230,175	31.5%	730,642	544,647	153,676	29.6%	519,447
Total Expenditures	1,343,675	414,275	32.5%	1,274,127	1,275,115	408,734	32.7%	1,249,915
Revenue over Expenditures	(56,372)	66,673		66,852	14,164	76,958	194.2%	39,620
Beginning Balance	275,012	218,640		218,640	49,560	285,493		285,493
End Balance (Budget Basis)	\$ 218,640	\$ 285,313		\$ 285,493	\$ 63,724	\$ 362,451		\$ 325,113
Invested in cap assets	1,232,696							
End of Year Encumbrances	1,204							
Accrued adj & OPEB	(216,949)							
	(210,040)							
End Balance (GAAP Basis)	\$1,235,591							

NOTES:

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

YTD expenditures include encumbrances

Overtime parking includes credit card fees

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

Riverfront Garage: less revenue due to vacancy in Riverfront Plaza

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

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Storm Water Utility Charges	\$ 3,036,886	\$ 975,978	32.4%	\$ 3,014,086	\$ 3,036,686	\$ 979,803	32.3%	\$ 3,036,686
Interest on Investments	2,408	-	0.0%	2,443	3,000	1,577	52.6%	3,000
Miscellaneous		14,124	94.7%	14,918		288		
Total Revenue	3,039,294	990,102	32.7%	3,031,447	3,039,686	981,668	32.3%	3,039,686
Expenditures								
Personal services	715,163	211,293	29.7%	710,412	758,022	204,693	27.0%	758,022
Contractual Services	91,944	43,209	28.7%	150,375	184,650	53,245	28.8%	184,650
Commodities	367,692	48,762	17.1%	284,559	323,348	184,419	57.0%	323,348
Capital Outlay	314,503	324,806	87.6%	370,957	420,000	261,983	62.4%	420,000
Transfers	550,000	150,000	33.3%	450,000	450,000	150,000	33.3%	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			
Total Expenditures	2,761,981	812,552	30.2%	2,689,547	4,065,294	876,985	30.7%	2,860,491
Revenue over Expenditures	277,313	177,550		341,900	(1,025,608)	104,683		179,195
Beginning Balance	2,101,339	2,378,652		2,378,652	1,229,028	2,720,553		2,720,553
End Balance (Budget Basis)	\$ 2,378,652	\$ 2,556,202		\$ 2,720,553	\$ 203,420	\$ 2,825,236		\$ 2,899,748
Invested in cap assets	10,906,465							
End of Year Encumbrances	21,462							
Accrued adj & OPEB	(157,824)							
End Balance (GAAP Basis)	\$ 13,148,756							

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 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Budget 2016	33.3% YTD-Apr 2016	% of Projected	Projected 2016
Golf Course Fees	\$715,041	\$175,992	25.6%	688,601	\$799,700	\$174,232	21.8%	\$799,700
Retail Sales	57,802	7,344	16.2%	45,197	57,000	8,407	14.7%	57,000
Interest on Investments	-	-		208	-	107		673
Miscellaneous	5,832		0.0%	8	11,000		0.0%	11,000
Total Revenue	778,675	183,336	25.0%	734,014	867,700	182,746	21.0%	868,373
Expenditures								
Personal services	445,367	46,794	10.2%	459,400	545,633	145,836	26.7%	545,633
Contractual Services	141,847	129,515	103.1%	125,633	145,550	88,037	60.5%	145,550
Commodities	184,142	84,010	51.9%	161,973	156,797	84,986	54.2%	156,797
Capital Outlay	27,334	74,303	385.1%	19,296	30,000	-	0.0%	30,000
Debt Service		14,988						
Future Projects					243,800			
Expenditures	798,690	349,610	45.6%	766,302	1,121,780	318,859	36.3%	877,980
Revenue over Expenditures	(20,015)	(166,274)		(32,288)	(254,080)	(136,113)		(9,607)
Beginning Balance	260,531	240,516		240,516	310,171	208,228		208,228
End Balance (Budget Basis)	\$ 240,516	\$ 74,242		\$ 208,228	\$ 56,091	\$ 72,115		\$ 198,621
Invested in cap assets	816,242							
End of Year Encumbrances	8,414							
Accrued adj & OPEB	(57,626)							
End Balance (GAAP Basis)	\$1,007,546							

NOTES:

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

YTD expenditures include encumbrances

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

Revenues		Actual 2014		33.3% TD-Apr 2015	% of Actual	ı	Unaudited 2015		33.3% YTD-Apr 2016	% of Projected		ojected 2016
Transfers	\$	60,000	\$	26,667	44.4%	\$	60,000	\$	26,667	44.4%	\$	60,000
Interest		167		-	0.0%	_	690	_				-
Total Revenue		60,167		26,667	43.9%		60,690		26,667	44.4%		60,000
Expenditures												
Auto Liability Claims		78,714		10,334	15.1%		68,251		21,578	25.5%		84,705
General Liability Claims		24,758		7,250	15.8%		45,969		12,338			36,671
Total Expenditures		103,472		17,584	15.4%		114,220		33,916	27.9%		121,376
Revenue over Expenditures		(43,305)		9,083			(53,530)	_	(7,249)			(61,376)
Beginning Balance	1	,354,666	_1	,311,361			1,311,361		1,257,831		1	,257,831
End Balance	<u>\$ 1</u>	<u>,311,361</u>	<u>\$ 1</u>	,320,444		<u>\$</u>	1,257,831	<u>\$</u>	1,250,582		<u>\$ 1</u>	<u>,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 April 2016

	33.3%			33.3%								
Revenues		Actual 2014)	/TD-Apr 2015	% of Actual	U	naudited 2015		YTD-Apr 2016	% of Projected	Р	rojected 2016
Transfers	\$	621,780	\$	223,927	36.0%	\$	621,780	\$	223,927	36.0%	\$	621,780
Interest		1,810		2,439	387.8%		629		-			-
Total Revenue		623,590		226,366	36.4%		622,409		223,927	36.0%		621,780
Expenditures												
Contractual Services		12,023		1,078	5.3%		20,292		5,244	21.4%		24,454
Workers Comp Medical Exp		354,665		78,002	17.1%		455,947		120,305	23.9%		503,116
Workers Comp Compensation		94,668		34,524	41.1%		84,048		31,304	42.6%		73,428
Total Expenditures		461,356		113,604	20.3%		560,287		156,853	26.1%		600,998
Revenue over Expenditures		162,234		112,762			62,122		67,074			20,782
Beginning Balance		1,179,105	_	1,341,339			1,341,339		1,403,461			1,403,461
End Balance	\$	1,341,339	\$ [^]	1,454,101		\$	1,403,461	\$	1,470,535		\$	1,424,243

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 April 2016

		33.3%			33.3%
Revenues	Actual 2014	YTD-Apr 2015	% of Actual	Unaudited 2015	YTD-Apr 2016
Charges for service	\$3,765,774	\$1,286,012	41.4%		\$ 958,196
Interest	-			-	316
Misc	4,154	840	45.4%	1,851	854
Total Revenue	3,769,928	1,286,852	41.4%	3,107,731	959,366
Expenditures					
Operations	3,997,186	904,182	27.5%	3,292,747	884,354
Transfers Out	7,000	7,000	100.0%	7,000	7,000
Total Expenditures	4,004,186	911,182	27.6%	3,299,747	891,354
Revenue over Expenditures	(234,258)	375,670		(192,016)	68,012
Beginning Balance	488,514	254,256		254,256	62,241
End Balance (Budget Basis)	\$ 254,256	\$ 629,926		\$ 62,241	\$ 130,253
Invested in cap assets	400,977				
Encumbrances at year end	66,194				
Accrued adj & OPEB	(153,076)				
End Balance (GAAP Basis)	\$ 568,351				

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 April 2016

Revenues	Actual 2014	33.3% YTD-Apr 2015	% of Actual	Unaudited 2015	Projected 2015	33.3% YTD-Apr 2016	
Charges for service	\$ 1,200	\$ 80	12.3%	\$ 648	\$ 648	\$ -	
Total Revenue	1,200	80	12.3%	648	648	-	
Expenditures Operations Total Expenditures	3,103 3,103	632 632			<u>-</u>	<u>11,789</u> 11,789	
Revenue over Expenditures	(1,903)	(552)		648	648	(11,789)	
Beginning Balance	30,998	29,095		29,095	29,095	29,743	
End Balance	\$29,095	\$28,543		\$ 29,743	\$ 29,743	\$17,954	

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 April 2016

		33.3%			
	Actual	YTD-Apr	% of	Unaudited	YTD-Apr
Revenues	2014	2015	Actual	2015	2016
Premiums	\$ 9,456,795	\$ 3,423,281	34.9%	\$ 9,796,023	\$ 3,435,268
Interest	978	6,238	79.5%	7,843	4,567
Reimbursements	595,215	90,139	21.8%	414,196	241,650
Total Revenue	10,052,988	3,519,658	34.4%	10,218,062	3,681,485
General Administration	1,395,819	692,736	37.7%	1,836,779	681,204
Health Insurance/Claims	9,043,593	2,681,229	28.9%	9,291,662	3,119,428
Total Expenditures	10,439,412	3,373,965	30.3%	11,128,441	3,800,632
Revenue over Expenditures	(386,424)	145,693		(910,379)	(119,147)
Beginning Balance	9,007,500	8,621,076		8,621,076	7,710,697
End Balance	\$8,621,076	\$8,766,769		\$7,710,697	\$ 7,591,550

NOTES:

Fund accounts for the payment of health insurance claims.

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