

Memorandum

City of Lawrence

Finance Department

TO: Thomas M. Markus, City Manager

FROM: Nate Blum, Senior Accountant/Fiscal Analyst

Date: October 17, 2016

RE: September 2016 Monthly Financial Report

The Finance Department has completed our review of the September 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 September 2016 Collected 75% of Year	% Collected
General	\$17,329,460	\$17,329,000	\$15,505,286	90%
Library	3,317,186	3,271,525	2,982,844	91%
Debt Service	7,507,460	7,531,000	6,961,420	92%
Total	\$28,154,106	\$28,131,525	\$25,449,550	90%

Sales Tax

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

Source	Tax Rate	2016 Budget	2016 Projected	Year-to- date September 2016 Collected 75% of Year	% Collected
General	1.00%	\$17,189,008	\$17,152,348	\$13,001,415	76%
Infrastructure	0.30%	5,156,702	5,156,702	3,921,806	76%
Transit Operation	0.20%	3,387,802	3,449,260	2,614,537	76%
Transit Expansion	0.05%	859,450	862,315	653,634	76%
Total City Sales Tax	1.55%	\$26,592,962	\$26,620,625	\$20,191,392	76%
City Share of County Sales Tax		\$10,983,559	\$10,930,734	\$8,107,703	74%

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://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 September 2016 Collected 75% of Year	% Collected
Electric	\$5,566,140	\$5,566,000	\$4,105,652	74%
Gas	990,420	990,000	653,865	66%
Telephone	379,936	110,000	116,799	106%
Cable	1,020,000	1,300,000	797,237	61%
Total	\$7,956,496	\$7,966,000	\$5,673,553	71%

Water and Wastewater Fees

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

	2016 Budget	2016 Revised	Year-to- date September 2016 Collected 75% of Year	% Collected
Water and Wastewater charges	\$36,924,000	\$36,924,000	\$28,163,713	76%

Water and wastewater fees are based largely on water consumption. The fees billed and collected in September are 17% percent lower than the same period in 2015. The average rate increase that went into effect January 1 was 5.7% and the amount of billed gallons for the nine months increased over last year by 6%.

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 September 2016 Expenditures 75% of Year	% Expended
General	\$87,100,049	\$69,075,078	\$50,474,565	73%
Guest Tax	2,557,614	1,832,114	1,582,685	86%
Library	3,750,000	3,750,000	3,250,000	87%
Transit	7,832,773	3,999,000	3,602,825	90%
Recreation	5,886,846	5,420,055	3,917,144	72%
Special Alcohol	827,702	751,100	788,397	105%
Special Gas	3,274,430	2,682,430	1,979,490	74%
Special Recreation	920,515	730,500	551,553	76%
Debt Service	14,739,035	10,959,248	10,963,849	100%
Water and Wastewater	58,888,244	39,884,000	22,845,216	57%
Solid Waste	14,480,622	12,755,963	9,223,771	72%
Public Parking	1,275,115	1,249,915	863,098	69%
Stormwater	4,065,294	2,860,491	2,353,877	82%
Golf Course	1,121,780	799,979	636,321	80%
Total Budgeted Funds	\$206,720,019	\$156,749,873	\$113,032,791	72%

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

General Fund Department Expenditures:

Budgeted Department	2016 Budget	2016 Revised Budget	Year-to- date September 2016 Expenditures 75% of Year	% Expended
City Commission	\$ 71,590	\$ 72,000	\$ 45,766	64%
City Auditor	60,850	61,000	39,991	66%
City Manager's Office	2,380,851	2,380,000	1,753,957	74%
Planning & Dev Services	2,623,830	2,624,000	1,805,359	69%
Finance	315,331	315,000	185,679	59%
Overhead	5,686,498	4,320,498	3,091,405	72%
Transfers*	19,736,053	10,431,000	7,783,129	75%
Information Technology	936,840	936,840	735,432	79%
City Attorney's Office	2,070,573	2,070,573	1,435,426	69%
Police	18,310,697	18,310,697	13,600,811	74%
Fire	15,716,678	15,716,678	11,268,777	72%
Public Works	8,253,997	8,254,027	6,122,277	74%
Parks & Recreation	3,582,765	3,582,765	2,606,556	73%
Budget Reserve	7,353,496	-	-	n/a
Total General Fund	\$87,100,049	\$69,075,078	\$50,474,565	73%

Budgeted Category	2016 Budget	2016 Revised Budget	Year-to- date September 2016 Expenditures 75% of Year	% Expended
Personal Services	\$47,290,348	\$45,965,129	\$33,415,213	73%
Contractual Services	12,180,219	12,173,972	9,030,980	74%
Commodities	4,633,423	4,629,905	3,200,415	69%
Capital Outlay	791,800	805,072	767,851	95%
Transfers*	14,805,763	5,501,000	4,060,106	74%
Budget Reserve	7,398,496	-	-	n/a
Total General Fund	\$87,100,049	\$69,075,078	\$50,474,565	73%

*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).

**FUND SUMMARY
TABLE OF CONTENTS**

Governmental Funds

General Fund 001 Summary	1
General Fund 001 - Expenditures by Department	2
Special Revenue Funds	
Airport Improvement Fund 201	3
Capital Improvement Reserve Fund 202	4
Equipment Reserve Fund 205	5
Guest Tax Fund 206	6
Library Fund 209	7
Transit Fund 210	8
Recreation Fund 211	9
Sales Tax Reserve Fund 212	10
Special Alcohol Fund 213	11
Special Gas Tax Fund 214	12
Special Recreation Fund 216	13
Economic Development Funds Summary	14
Free State TDD Fund 231	15
Oread TDD-TIF Fund 232	16
9th & New Hampshire South TDD-TIF Fund 233	17
9th & New Hampshire North TDD-TIF Fund 234	18
901 New Hampshire Fund 235	19
720 LLC NRA Fund 251	20
1040 Vermont LLC NRA Fund 252	21
810-812 Pennsylvania NRA Fund 253	22
1106 Rhode Island (Here) NRA Fund 254	23
City Parks Memorial Fund 601	24
Farmland Remediation Fund 604	25
Cemetery Perpetual Care Fund 605	26
Cemetery Mausoleum Fund 606	27
Housing Trust Fund 607	28
Outside Agency Grants Fund 611	29
Wee Folks Scholarship Fund 612	30
Fair Housing Grant Fund 621	31
Community Development Fund 631	32
Home Program Fund 633	33
Transportation Planning Fund 641	34
Law Enforcement Trust Fund 652	35
Debt Service Fund 301	36
Capital Improvement Fund 400	37

Enterprise Funds

Water and Wastewater Fund 501	38
Water and Wastewater Bonded Construction Fund 551	39
Water and Wastewater NonBonded Construction Fund 552	40
Solid Waste Fund 502	41
Solid Waste NonBonded Construction Fund 562	42
Public Parking System Fund 503	43
Storm Water Fund 505	44
Golf Course Fund 506	45

Internal Service Funds

Liability Reserve Fund 208	46
Workers' Comp Reserve Fund 219	47
Central Maintenance Fund 504	48
Stores Fund 521	49
Health Insurance Fund 522	50

**City of Lawrence
General Fund Summary
Actual 2014 - Projected 2016
September 2016**

	75.0%			75.0%				
	Actual 2014	YTD-September 2015	% of Actual	Audited 2015	Budget 2016	YTD-September 2016	% of Projected	Projected 2016
Revenues								
Property Taxes	\$ 15,624,970	\$ 15,148,036	89.5%	\$ 16,927,891	\$ 17,329,460	\$ 15,505,286	89.5%	\$ 17,329,000
Motor Vehicles Taxes	1,455,295	1,387,571	90.3%	1,537,057	1,519,636	1,513,793	99.6%	1,520,000
Franchise Fees								
Electric	5,349,899	3,853,425	75.9%	5,078,376	5,566,140	4,105,652	73.8%	5,566,000
Gas	951,931	747,251	97.1%	769,289	990,420	653,865	66.0%	990,000
Telephone	301,430	344,858	350.9%	98,265	379,936	116,799	106.2%	110,000
Cable Wireless	1,042,660	622,661	52.7%	1,181,816	1,020,000	797,237	61.3%	1,300,000
Franchise Fees	7,645,920	5,568,195	78.1%	7,127,746	7,956,496	5,673,553	71.2%	7,966,000
Sales / Use Taxes								
1% City	15,893,674	12,283,639	74.5%	16,492,642	17,189,008	13,001,415	75.8%	17,152,348
0.3% Infrastructure	4,768,102	3,685,092	74.5%	4,947,792	5,156,702	-	-	-
0.2% transit	3,178,735	2,456,728	74.5%	3,298,529	3,437,802	-	-	-
0.05% transit expanded	794,684	614,182	74.5%	824,632	859,450	-	-	-
1% County wide	10,155,857	7,779,742	74.0%	10,510,321	10,983,559	8,107,703	74.2%	10,930,734
Sales / Use Taxes	34,791,051	26,819,383	74.3%	36,073,916	37,626,521	21,109,118	75.2%	28,083,082
Intergovernmental Revenue	818,646	681,680	77.1%	883,855	749,061	721,417	79.4%	909,000
Licenses & permits	974,690	1,147,148	75.2%	1,525,191	1,294,819	1,460,079	121.7%	1,200,000
Fines	3,177,454	1,710,913	59.1%	2,895,570	2,986,807	1,554,966	52.7%	2,950,000
Service Charges	4,970,040	2,189,031	41.6%	5,268,283	5,369,982	4,275,556	79.6%	5,370,000
Interest	98,659	37,382	80.3%	46,544	100,642	57,995	65.9%	88,000
Miscellaneous Revenue	439,668	198,165	92.6%	214,014	262,000	127,729	48.8%	262,000
Transfers In	3,656,141	2,756,866	75.4%	3,656,194	3,656,751	2,756,866	75.4%	3,657,000
Total Revenue	73,652,535	57,644,370	75.7%	76,156,261	78,852,175	54,756,358	79.0%	69,334,082
Expenditures								
Personal Services	43,192,838	32,364,872	72.2%	44,851,101	47,290,348	33,415,213	72.7%	45,965,129
Contractual Services	11,336,936	9,139,673	75.8%	12,053,316	12,180,219	9,030,980	74.2%	12,173,972
Commodities	3,864,372	3,881,282	89.0%	4,359,295	4,633,423	3,200,415	69.1%	4,629,905
Capital Outlay	696,857	657,826	124.2%	529,515	791,800	767,851	95.4%	805,072
Transfers	14,408,031	10,861,704	74.5%	14,583,242	22,159,259	4,060,106	73.8%	5,501,000
Contingency	-	-	-	-	45,000	-	-	-
Total Expenditures	73,499,034	56,905,357	74.5%	76,376,469	87,100,049	50,474,565	73.1%	69,075,078
Revenue over Expenditures	153,501	739,013		(220,208)	(8,247,874)	4,281,793		259,004
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)						Add STR	2,705,775
Fund Balance (Budget Basis)	\$ 12,938,546	\$ 13,677,559		\$ 12,718,338	\$ 4,079,839	\$ 17,000,131		\$ 15,683,117
End of Year Encumbrances	481,743							
End Balance (GAAP Basis)	\$ 13,420,290							20%
Fund Balance as % of Expend	17.6%							22.7%

NOTES:

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

YTD expenditures include encumbrances

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

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Property Taxes	\$ 15,624,970	\$ 15,148,036	89.5%	\$ 16,927,891	\$ 17,329,460	\$ 15,505,286	89.5%	\$ 17,329,000
Motor Vehicles Taxes	1,455,295	1,387,571	90.3%	1,537,057	1,519,636	1,513,793	99.6%	1,520,000
Franchise Fees								
Electric	5,349,899	3,853,425	75.9%	5,078,376	5,566,140	4,105,652	73.8%	5,566,000
Gas	951,931	747,251	97.1%	769,289	990,420	653,865	66.0%	990,000
Telephone	301,430	344,858	350.9%	98,265	379,936	116,799	106.2%	110,000
Cable Wireless	1,042,660	622,661	52.7%	1,181,816	1,020,000	797,237	61.3%	1,300,000
Franchise Fees	7,645,920	5,568,195	78.1%	7,127,746	7,956,496	5,673,553	71.2%	7,966,000
Sales / Use Taxes								
1% City	15,893,674	12,283,639	74.5%	16,492,642	17,189,008	13,001,415	75.8%	17,152,348
0.3% Infrastructure	4,768,102	3,685,092	74.5%	4,947,792	5,156,702	-	-	-
0.2% transit	3,178,735	2,456,728	74.5%	3,298,529	3,437,802	-	-	-
0.05% transit expanded	794,684	614,182	74.5%	824,632	859,450	-	-	-
1% County wide	10,155,857	7,779,742	74.0%	10,510,321	10,983,559	8,107,703	74.2%	10,930,734
Sales / Use Taxes	34,791,051	26,819,383	74.3%	36,073,916	37,626,521	21,109,118	75.2%	28,083,082
Intergovernmental Revenue	818,646	681,680	77.1%	883,855	749,061	721,417	79.4%	909,000
Licenses & permits	974,690	1,147,148	75.2%	1,525,191	1,294,819	1,460,079	121.7%	1,200,000
Fines	3,177,454	1,710,913	59.1%	2,895,570	2,986,807	1,554,966	52.7%	2,950,000
Service Charges	4,970,040	2,189,031	41.6%	5,268,283	5,369,982	4,275,556	79.6%	5,370,000
Interest	98,659	37,382	80.3%	46,544	100,642	57,995	65.9%	88,000
Miscellaneous Revenue	439,668	198,165	92.6%	214,014	262,000	127,729	48.8%	262,000
Transfers In	3,656,141	2,756,866	75.4%	3,656,194	3,656,751	2,756,866	75.4%	3,657,000
Total Revenue	73,652,535	57,644,370	75.7%	76,156,261	78,852,175	54,756,358	79.0%	69,334,082
Expenditures								
City Commission	70,122	53,872	74.7%	72,161	71,590	45,766	63.6%	72,000
City Auditor	55,751	44,474	74.6%	59,579	60,850	39,991	65.6%	61,000
City Manager's Office	627,123	506,601	75.7%	669,526	718,184	481,156	67.0%	718,000
Public Information	197,169	185,985	70.9%	262,503	216,340	160,378	74.2%	216,000
Planning	1,011,643	771,118	70.8%	1,088,426	1,188,540	853,378	71.8%	1,189,000
Code Enf. / Building Safety	1,197,423	914,272	71.8%	1,273,773	1,435,290	951,981	66.3%	1,435,000
City Clerk	223,526	190,000	76.5%	248,221	273,002	163,060	59.7%	273,000
Human Resources	476,913	365,266	72.6%	503,339	512,495	386,232	75.4%	512,000
Risk Management	431,996	543,309	92.6%	586,814	660,830	563,131	85.2%	661,000
Finance	300,491	221,618	69.9%	317,027	315,331	185,679	58.9%	315,000
Overhead	3,883,373	3,391,048	71.9%	4,717,800	5,686,498	3,091,405	71.6%	4,320,498
Transfers		10,861,704				4,060,106		
To health insurance fund	4,573,788	3,563,119	75.0%	4,750,825	4,930,290	3,723,023	75.5%	4,930,000
to rec fund	2,230,157	-	0.0%	2,230,157	2,319,363	1,739,522	75.0%	2,319,000
0.3% infrastructure sales tax	4,768,102	-	0.0%	4,974,894	5,156,702	-	-	-
0.2% transit sales tax	3,177,484	-	0.0%	3,316,596	3,387,802	-	-	-
0.05% transit expanded sales tax	794,684	-	0.0%	829,149	859,450	-	-	-
to reserve funds	3,087,604	-	0.0%	3,232,446	3,082,446	2,320,584	72.9%	3,182,000
Future projects	-	-	-	-	7,353,496	-	-	-
Information Technology	937,372	703,741	75.5%	932,511	936,840	735,432	78.5%	936,840
City Attorney's Office	750,708	571,399	70.4%	811,462	883,016	592,390	67.1%	883,016
Human Relations	5,884	8,081	92.2%	8,767	9,730	3,730	38.3%	9,730
Court	1,426,770	929,881	68.4%	1,360,366	1,177,827	839,306	71.3%	1,177,827
Police	17,429,957	13,033,770	73.9%	17,634,955	18,310,697	13,600,811	74.3%	18,310,697
Fire	14,830,465	11,043,534	71.5%	15,441,449	15,716,678	11,268,777	71.7%	15,716,678
Streets	2,841,663	2,971,439	100.3%	2,962,995	3,243,522	2,567,849	79.2%	3,243,522
Engineering	999,068	709,725	71.4%	993,407	1,025,775	710,964	69.3%	1,025,775
Traffic	732,039	540,538	69.7%	775,365	765,988	559,146	73.0%	765,988
Fiber	-	-	-	-	-	-	-	-
Airport	194,405	98,271	72.5%	135,620	147,404	101,943	69.2%	147,404
Building	888,990	659,740	75.1%	878,467	943,930	557,383	59.0%	943,930
Street Lights	870,073	503,246	64.7%	777,731	885,460	553,433	62.5%	885,460
Levee	195,012	150,993	82.3%	183,526	198,240	134,978	68.1%	198,240
Parks & Recreation	3,282,465	2,443,656	73.0%	3,348,305	3,582,765	2,606,556	72.8%	3,582,765
Park CIP	-	-	-	-	-	-	-	-
Park Maintenance	-	-	-	-	-	-	-	-
Health Dept./ Comm. Health Bldg.	1,006,814	924,957	92.7%	998,307	1,043,678	936,581	89.7%	1,043,678
Total Expenditures	73,499,034	56,905,357	74.5%	76,376,469	87,100,049	50,474,565	73.1%	69,075,078
Revenue over Expenditures	153,501	739,013		(220,208)	(8,247,874)	4,281,793		259,004
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)						Add STR	2,945,775
Fund Balance (Budget Basis)	\$ 12,938,546	\$ 13,677,559		\$ 12,718,338	\$ 4,079,839	\$ 17,000,131		\$ 15,923,117
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%				23.1%

NOTES:

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

YTD expenditures include encumbrances

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Service Charges	\$ 1,038	\$ 519	94.0%	\$ 552	\$ 330		\$ -
Interest	-	-		155	276	92.0%	300
Reimb	-	-		-	10,500	100.0%	10,500
Building/Field Rental	9,580	5,677	41.4%	13,700	15,237	61.8%	24,672
Total Revenue	<u>10,618</u>	<u>6,196</u>	<u>43.0%</u>	<u>14,407</u>	<u>26,343</u>	<u>74.3%</u>	<u>35,472</u>
Expenditures							
Total Expenditures	-	38,587	27.8%	138,633	-	0.0%	24,000
Revenue over Expenditures	<u>10,618</u>	<u>(32,391)</u>		<u>(124,226)</u>	<u>26,343</u>		<u>11,472</u>
Beginning Balance	<u>197,753</u>	<u>208,371</u>		<u>208,371</u>	<u>84,145</u>		<u>84,145</u>
End Balance	<u>\$ 208,371</u>	<u>\$ 175,980</u>		<u>\$ 84,145</u>	<u>\$ 110,488</u>		<u>\$ 95,617</u>

NOTES

Fund is used to account for grant proceeds received from the Federal Aviation and Administration and the operations of the airport. Revenues are generated from the fixed based operator and farming income (K.S.A. 79-2925)

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

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

	Actual 2014	Audited 2015	75.0% YTD-September 2016	Projected 2016	
Infrastructure Sales Tax*					
Revenue - .3% sales tax tsf from general	\$ 4,516,128	\$ 4,074,894	\$ 3,921,806	\$ 5,156,702	
Expenditures	<u>3,655,528</u>	<u>7,355,367</u>	<u>4,295,199</u>	<u>6,585,551</u>	
Revenue over Expenditures	860,600	(3,280,473)	(373,393)	(1,428,849)	
Beginning Balance	<u>6,673,463</u>	<u>7,534,062</u>	<u>4,253,589</u>	<u>4,253,589</u>	
Ending Balance	<u>7,534,062</u>	<u>4,253,589</u>	<u>3,880,197</u>	<u>2,824,740</u>	Detail on Infrastructure Sales Tax on page 4
Transit Sales Tax					
Revenue - .05% sales tax tsf from general	794,372	829,149	653,634	862,315	
Expenditures	-	-	-	<u>3,236,115</u>	
Revenue over Expenditures	794,372	829,149	653,634	(2,373,800)	
Beginning Balance	<u>753,144</u>	<u>1,547,516</u>	<u>2,376,665</u>	<u>2,376,665</u>	
Ending Balance	<u>1,547,516</u>	<u>2,376,665</u>	<u>3,030,299</u>	<u>2,865</u>	Detail on Transit Sales Tax on page 4b
Grants					
Revenue - Reimb from federal/state gov't	284,772	76,298	208,036	208,036	
Expenditures	<u>67,158</u>	<u>274,061</u>	-	-	
Revenue over Expenditures	217,614	(197,763)	208,036	208,036	
Beginning Balance	<u>(196,519)</u>	<u>21,095</u>	<u>(176,668)</u>	<u>(176,668)</u>	
Ending Balance	<u>21,095</u>	<u>(176,668)</u>	<u>31,368</u>	<u>31,368</u>	Detail on Grants on page 4c
Department Funded					
Revenue - Transfer from Department	-	-	-	-	
Expenditures	<u>1,086,990</u>	<u>67,621</u>	<u>53,978</u>	<u>695,389</u>	
Revenue over Expenditures	(1,086,990)	(67,621)	(53,978)	(695,389)	
Beginning Balance	<u>2,023,468</u>	<u>936,478</u>	<u>868,857</u>	<u>868,857</u>	
Ending Balance	<u>936,478</u>	<u>868,857</u>	<u>814,879</u>	<u>173,468</u>	Detail on Department Funded on page 4d
Uncommitted					
Revenue					
Transfers	580,119	200,000	150,000	200,000	
Interest	14,225	10,228	19,602	27,620	
Miscellaneous	<u>1,000,000</u>	<u>1,505,588</u>	<u>2,263,667</u>	<u>2,263,667</u>	
Total Revenue	1,594,344	1,715,816	2,433,269	2,491,287	
Expenditures					
Public Works Projects	1,813,270	1,653,982	2,327,973	2,892,124	
Police Department Projects	72,723	75	-	-	
Library Projects	171,222	-	-	-	
NIC Vehicle Replacement	-	-	<u>488,874</u>	<u>501,000</u>	
Total Expenditures	<u>2,057,215</u>	<u>1,654,057</u>	<u>2,816,847</u>	<u>3,393,124</u>	
Revenue over Expenditures	<u>(462,872)</u>	<u>61,759</u>	<u>(383,578)</u>	<u>(901,837)</u>	
Beginning Balance	<u>958,011</u>	<u>495,140</u>	<u>556,899</u>	<u>556,899</u>	
Ending Balance	<u>495,140</u>	<u>556,899</u>	<u>173,321</u>	<u>(344,938)</u>	Detail on Uncommitted on page 4e
Fund Total					
Total Fund Revenue	7,189,616	6,696,157	7,216,745	8,718,340	
Total Fund Expenditures	<u>6,866,892</u>	<u>9,351,105</u>	<u>7,166,024</u>	<u>13,910,179</u>	
Total Revenue over Expenditures	322,724	(2,654,948)	50,721	(5,191,839)	
Total Fund Beginning Balance	<u>10,211,567</u>	<u>10,534,291</u>	<u>7,879,342</u>	<u>7,879,342</u>	
Total Fund Ending Balance	<u>10,534,291</u>	<u>7,879,342</u>	<u>7,930,063</u>	<u>2,687,503</u>	
Retainage/Other Payable	153,456	1,258,562			
End Balance (GAAP Basis)	<u>10,380,835</u>	<u>6,620,780</u>			

NOTES:

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

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

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

*Infrastructure Sales Tax projected revenue and expenditures based on Infrastructure Sales Tax Plan

City of Lawrence
Infrastructure Sales Tax
Capital Improvement Reserve Fund 202
Actual 2014 - Projected 2016
September 2016

	Actual 2014	Audited 2015	75.0% YTD-September 2016	Projected 2016
Revenues				
Infrastructure Sales Tax .3% Sales Tax	\$ 4,516,128	\$ 4,074,894	\$ 3,921,806	\$ 5,156,702
Total Revenue	4,516,128	4,074,894	3,921,806	5,156,702
Expenditures				
Residential Street Maintenance		1,919,341	516,088	1,000,000
Pavement Marking Paint	-	-	-	-
Burroughs Creek Trail	-	-	-	-
Kasold - 23rd to 31st	-	267,757	-	-
5th & Maple Pump Station	278,439	1,929,232	3,134,509	2,835,551
Iowa & 23rd St Intersection Improvements	678,436	1,025,840	-	-
Wakarusa through Inverness/Legends	1,838,208	296,466	-	-
Haskell Rail Trail Improvements	-	39,900	-	-
31st St., East of Ousdahl	-	261,769	-	-
George Williams Way & Bob Billings Improvements	-	524,434	-	-
Bob Billings Pkwy - Wakarusa to Foxfire	-	962,073	-	-
East Ninth Project	-	-	-	250,000
Bob Billings Pkwy - Kasold to Wakarusa	-	-	174,843	1,400,000
Kasold - Bob Billings Pkwy to 6th	-	127,055	319	350,000
Wakarusa - Inverness/Legends to 6th	-	-	-	-
19th - Iowa to Naismith	-	-	219,440	300,000
City share of 11th & Mississippi repair	-	1,500	150,000	150,000
City share of 11th & Mississippi repair	-	-	-	200,000
Quint Purchase	-	-	100,000	100,000
Total Expenditures	3,655,528	7,355,367	4,295,199	6,585,551
Revenue over Expenditures	<u>860,600</u>	<u>(3,280,473)</u>	<u>(373,393)</u>	<u>(1,428,849)</u>
Beginning Balance	<u>6,673,463</u>	<u>7,534,062</u>	<u>4,253,589</u>	<u>4,253,589</u>
End Balance	<u>\$ 7,534,062</u>	<u>\$ 4,253,589</u>	<u>\$ 3,880,197</u>	<u>\$ 2,824,740</u>

NOTES:

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

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

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

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

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

	Actual 2014	Audited 2015	75.0% YTD-September 2016	Projected 2016
Revenues				
Transit Sales Tax .05%	\$ 794,372	\$ 829,149	\$ 653,634	\$ 862,315
Total Revenue	794,372	829,149	653,634	862,315
Expenditures				
Transit Expenditures	-	-	-	3,236,115
Total Expenditures	-	-	-	3,236,115
Revenue over Expenditures	<u>794,372</u>	<u>829,149</u>	<u>653,634</u>	<u>(2,373,800)</u>
Beginning Balance	<u>753,144</u>	<u>1,547,516</u>	<u>2,376,665</u>	<u>2,376,665</u>
End Balance	<u>\$ 1,547,516</u>	<u>\$ 2,376,665</u>	<u>\$ 3,030,299</u>	<u>\$ 2,865</u>

NOTES:

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

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

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

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

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

	Actual 2014	Audited 2015	75.0% YTD-Septemb 2016	Projected 2016
Revenues				
Airport Pavement Maintenance & Repair Grant (PW1304)	\$ 245,722	\$ 1,558	\$ -	\$ -
Lawrence Municipal Airport Grant (PW1407)	66,547	48,190	-	-
Airport REIL's (PW1413)	-	26,550	208,036	208,036
Reclass of grant revenues	<u>(27,497)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	284,772	76,298	208,036	208,036
Expenditures				
Airport Pavement Maintenance (PW1304)	-	-	-	-
Lawrence Municipal Airport Grant (PW1407)	40,608	44,843	-	-
Airport REIL's (PW1413)	<u>26,550</u>	<u>229,218</u>	<u>-</u>	<u>-</u>
Total Expenditures	67,158	274,061	-	-
Revenue over Expenditures	<u>217,614</u>	<u>(197,763)</u>	<u>208,036</u>	<u>208,036</u>
Beginning Balance	<u>(196,519)</u>	<u>21,095</u>	<u>(176,668)</u>	<u>(176,668)</u>
End Balance	<u>\$ 21,095</u>	<u>\$ (176,668)</u>	<u>\$ 31,368</u>	<u>\$ 31,368</u>

NOTES:

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

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

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

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

	Actual 2014	Audited 2015	75.0% TD-Septemb 2016	Projected 2016
Revenues				
Storm Water	\$ -	\$ -	\$ -	\$ -
Parking	-	-	-	-
Solid Waste	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Solid Waste - Kresge Property (PW1406)	1,086,990	67,621	-	245,389
Public Works - Depot	-	-	-	350,000
Parking Garage Sweeper	-	-	53,978	100,000
Total Expenditures	<u>1,086,990</u>	<u>67,621</u>	<u>53,978</u>	<u>695,389</u>
Revenue over Expenditures	<u>(1,086,990)</u>	<u>(67,621)</u>	<u>(53,978)</u>	<u>(695,389)</u>
Beginning Balance	<u>2,023,468</u>	<u>936,478</u>	<u>868,857</u>	<u>868,857</u>
End Balance	<u>\$ 936,478</u>	<u>\$ 868,857</u>	<u>\$ 814,879</u>	<u>\$ 173,468</u>

NOTES:

Fund is used to account for major capital improvements which are not funded by long-term Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,1

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

Remaining balance is for parking

**City of Lawrence
Uncommitted
Capital Improvement Reserve Fund 202
Actual 2014 - Projected 2016
September 2016**

Revenues	Project #	Project To Date Jan 2016	Actual 2014	Audited 2015	75.0%	Projected 2016
					YTD-September 2016	
Transfer - General Fund			\$ 449,998	\$ 200,000	\$ 150,000	\$ 200,000
Transfer - Utilities			130,121	-	-	-
Transfer - Capital Improvement			-	-	-	-
Interest			14,225	10,228	19,602	27,620
HERE reimbursement	PW1417				1,262,351	1,262,351
Federal Funds Exchange					846,463	846,463
Miscellaneous			<u>1,000,000</u>	<u>1,505,588</u>	<u>154,853</u>	<u>154,853</u>
Total Revenue			1,594,344	1,715,816	2,433,269	2,491,287
Expenditures by Department						
Public Works						
Cider CID, Underground Utilities Relocation	PW1332	144,601	21,485	(3,011)	-	-
6th & Iowa Intersection, Geometric/Westbound	PW1135	2,122,283	1,619,239	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	-	-
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	-	-
NH St Parking Garage Security Cameras	PW1414	36,569	-	36,569	71	71
Vermont St. Parking Garage, Security Cameras Instar	PW1440	10,688	-	10,688	-	-
Vermont St. Parking Garage, Security Cameras Insta	PW1439	14,299	-	14,299	2,545	2,545
Riverfront Parking Garage, Security Cameras Insta	PW1439	-	-	-	4,000	4,000
6TH & Champion Lane (KDOT to reimburse)	PW1507	-	-	-	250,036	250,000
Raised Crosswalk & HAWK Signal Improve on 27th St	PW1524	44,001	-	44,001	49,226	49,226
Lawrence Municipal Airport Grant (10% city portion)	1407	20,644	4,512	16,132	-	-
Airport REIL's (10% city portion)	PW1413	28,419	2,950	25,469	-	-
BM-RIVERFRONT PARKING GARAGE	RFPG15	1,519	-	1,519	-	-
2014 CDBG Sidewalk Gap Program	PW1412	150	-	150	-	-
Douglas County Fiber Project	PW1539	-	-	-	50,752	50,752
2015 LMH Fiber Project	PW1540	-	-	-	140,280	140,280
HERE Project at 11th & Indiana, Public Improvement	PW1417	-	-	-	989,210	1,262,351
Iowa St, N of 31st (KLINK)	PW1601	-	-	-	300,037	300,037
19th and Ousdahl Intersection	PW1611	-	-	-	508,954	800,000
23rd St Access Management_2246 Ohio St Driveway	PW1621	-	-	-	7,550	7,550
Capital Lease payment					25,312	25,312
Add'l expenditures				622	-	-
Total Public Works			<u>1,813,270</u>	<u>1,653,982</u>	<u>2,327,973</u>	<u>2,892,124</u>
Police Department						
Public Safety facility land acquisition & design	PD1401		<u>72,723</u>	<u>75</u>	-	-
Total Police Department			<u>72,723</u>	<u>75</u>	-	-
Library						
Library Expansion (LI1002), (LI1101)	LI1101		<u>171,222</u>	-	-	-
Total Library			<u>171,222</u>	-	-	-
Future Commitments						
Vehicle Replacement - NIC vehicles			-	-	488,874	501,000
Total			-	-	488,874	501,000
Total Expenditures			2,057,215	1,654,057	2,816,847	3,393,124
Revenue over Expenditures			<u>(462,872)</u>	<u>61,759</u>	<u>(383,578)</u>	<u>(901,837)</u>
Beginning Balance			<u>958,011</u>	<u>495,140</u>	<u>556,899</u>	<u>556,899</u>
End Balance			<u>\$ 495,140</u>	<u>\$ 556,899</u>	<u>\$ 173,321</u>	<u>\$ (344,938)</u>

NOTES:

Fund is used to account for major capital improvements which are not funded by long-term debt. Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,118). Non-budgeted fund - Actual Year & YTD expenditures do not include encumbrances

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

	Actual 2014	Audited 2015	75.0% YTD-September 2016	Projected 2016	
Infrastructure Sales Tax*					
Revenue - .3% sales tax tsf from general	\$ 250,000	\$ 900,000	\$ -	\$ -	
Expenditures	500,000	565,997	141,179	141,179	
Revenue over Expenditures	(250,000)	334,003	(141,179)	(141,179)	
Beginning Balance	250,000	-	334,003	334,003	
Ending Balance	-	334,003	192,824	192,824	Detail on Infrastructure Sales Tax on page 5a
Transit Sales Tax					
Revenue - .05% sales tax tsf from general	-	-	-	-	
Expenditures	-	-	-	2,509,872	
Revenue over Expenditures	-	-	-	(2,509,872)	
Beginning Balance	2,509,872	2,509,872	2,509,872	2,509,872	
Ending Balance	2,509,872	2,509,872	2,509,872	(0)	Detail on Transit Sales Tax on page 5b
Department Funded					
Revenue - Transfer from Department	-	-	-	-	
Expenditures	-	-	-	1,689,111	
Revenue over Expenditures	-	-	-	(1,689,111)	
Beginning Balance	1,689,111	1,689,111	1,689,111	1,689,111	
Ending Balance	1,689,111	1,689,111	1,689,111	0	Detail on Department Funded on page 5c
Uncommitted					
Revenue					
Transfers - General	100,000	100,000	75,000	100,000	
Interest	7,651	6,096	13,511	16,151	
Municipal Court Fines	99,648	91,980	47,340	91,980	
Miscellaneous/Reimbursements	201,950	6,000	75	-	
Total Revenue	409,249	204,076	135,926	208,131	
Expenditures					
General Government	187,009	176,589	78,655	257,727	
Public Works	-	102,222	43,090	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	124,863	760,845	
Revenue over Expenditures	75,735	(77,853)	11,063	(552,714)	
Beginning Balance	981,031	1,056,766	978,913	978,913	
Ending Balance	1,056,766	978,913	989,976	426,199	Detail on Uncommitted on page 5d
Fund Total					
Total Fund Revenue	659,249	1,104,076	135,926	208,131	
Total Fund Expenditures	833,514	847,926	266,042	5,101,007	
Total Revenue over Expenditures	(174,265)	256,150	(130,116)	(4,892,876)	
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	5,381,782	619,023	
Retainage/Other Payable	-	141,179			
End Balance (GAAP Basis)	5,255,748	5,370,719			

NOTES:

Fund is used to account for major equipment purchases which are not budgeted in the operating funds of the Governmental Fund Types or financed with general obligation bonds. Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,117).

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

*Infrastructure Sales Tax projected revenue and expenditures based on Infrastructure Sales Tax Plan

**City of Lawrence
 Infrastructure Sales Tax
 Equipment Reserve Fund 205
 Actual 2014 - Projected 2016
 September 2016**

	Actual 2014	Audited 2015	75.0% YTD-September 2016	Projected 2016
Revenues				
Infrastructure Sales Tax .3% Sales Tax	250,000	\$ 900,000	\$ -	\$ -
Total Revenue	250,000	900,000	-	-
Expenditures				
Unit 630 - Ladder	-	-	-	-
Unit 629 - Engine	-	-	-	-
Unit 615 - Quint - Replaced w/ Engine PUC	-	-	-	-
Unit 612 - Quint*	-	-	-	-
Unit 614 - Quint	500,000	-	-	-
SCBA/PASS	-	565,997	141,179	141,179
Unit 626 - Tender	-	-	-	-
Radio Replacement (encumbered 2011, spent 2012)	-	-	-	-
Street Paint Machine	-	-	-	-
Total Expenditures	500,000	565,997	141,179	141,179
Revenue over Expenditures	<u>(250,000)</u>	<u>334,003</u>	<u>(141,179)</u>	<u>(141,179)</u>
Beginning Balance	<u>250,000</u>	<u>-</u>	<u>334,003</u>	<u>334,003</u>
End Balance	<u><u>-</u></u>	<u><u>\$ 334,003</u></u>	<u><u>\$ 192,824</u></u>	<u><u>\$ 192,824</u></u>

NOTES:

Fund is used to account for major equipment purchases which are not budgeted in the operating funds of the Governmental Fund Types or financed with general obligation bonds. Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,117).

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

2015-2019 Infrastructure Sales Tax projected revenue and expenditures from Infrastructure sales tax plan (see page 5a)

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

	Actual 2014	Audited 2015	75.0% YTD-September 2016	Projected 2016
Revenues				
Transit Sales Tax .05%	-	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-
Expenditures				
Transit Expenditures	-	-	-	2,509,872
Total Expenditures	-	-	-	2,509,872
Revenue over Expenditures	-	-	-	(2,509,872)
Beginning Balance	<u>2,509,872</u>	<u>2,509,872</u>	<u>2,509,872</u>	<u>2,509,872</u>
End Balance	<u>2,509,872</u>	<u>\$ 2,509,872</u>	<u>\$ 2,509,872</u>	<u>\$ (0)</u>

NOTES:

Fund is used to account for major equipment purchases which are not budgeted in the operating funds of the Governmental Fund Types or financed with general obligation bonds. Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,117).

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

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

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

	Actual 2014	Audited 2015	75.0% TD-September 2016	Projected 2016
Revenues				
Transfers - Solid Waste	\$ -	\$ -	\$ -	\$ -
Transfers - Transit	-	-	-	-
Total Revenue	-	-	-	-
Expenditures				
Solid Waste - Roll-out Residential Cart	-	-	-	-
Solid Waste - Kresge Property	-	-	-	1,150,175
	-	-	-	-
Transit - Buses	-	-	-	538,936
Total Expenditures	-	-	-	1,689,111
Revenue over Expenditures	-	-	-	(1,689,111)
Beginning Balance	<u>1,689,111</u>	<u>1,689,111</u>	<u>1,689,111</u>	<u>1,689,111</u>
End Balance	<u>\$ 1,689,111</u>	<u>\$ 1,689,111</u>	<u>\$ 1,689,111</u>	<u>\$ 0</u>

NOTES:

Fund is used to account for major equipment purchases which are not budgeted in the operating funds of the Governmental Fund Types or financed with general obligation bonds. Transfers from the General Fund provide the resources for these expenditures (K.S.A. 12-1,117).

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

Remaining Balance for Transit - 2003 Tsf'd in 400K, 2005 tsf'd in \$400K, 2007 Tsf'd back to fund 205

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

	Actual 2014	Audited 2015	75.0% YTD-September 2016	Projected 2016
Revenues				
Transfer - General Fund	\$ 100,000	\$ 100,000	\$ 75,000	\$ 100,000
Interest	7,651	6,096	13,511	16,151
Municipal Court Fines	99,648	91,980	47,340	91,980
Miscellaneous/Reimbursements	201,950	6,000	75	-
Total Revenue	409,249	204,076	135,926	208,131
Expenditures by Department				
General Government				
Energy Efficiency Software	7,284	7,502	7,727	7,727
City Commission Room Equipment	1,594	511	-	-
VOIP Project Equipment	57,373	30,782	-	-
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	-	-	70,928	250,000
Miscellaneous Equipment	1,203	17,341	-	-
Aerial Lift truck	-	37,032	-	-
School Beacon Communication System	-	65,190	-	-
Salt Dome Roof*	-	-	27,615	100,000
Airport batwing replacement*	-	-	15,475	20,000
Computers (7) - Primary service apparatus*	-	-	-	150,000
Thermal Image Cameras*	-	-	-	113,600
Facility Security*	-	-	-	46,400
Compressor	-	-	-	-
Server Replacement*	-	-	-	70,000
Computer Equipment	-	3,118	3,118	3,118
Total Expenditures	333,514	281,929	124,863	760,845
Revenue over Expenditures	75,735	(77,853)	11,063	(552,714)
Beginning Balance	981,031	1,056,766	978,913	978,913
End Balance	\$ 1,056,766	\$ 978,913	\$ 989,976	\$ 426,199

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

**Infrastructure Sales Tax Plan
Actual 2014 - Budgeted 2019
September 2016**

RESOURCES		Actual 2014	Audited 2015	Budget 2016	TD-September 2016	Projected 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL	
Capital Improvement Reserve Fund											
Infrastructure Sales Tax		\$4,516,128	\$4,074,894	\$5,156,702	\$1,735,338	\$5,173,890	\$5,277,368	\$5,382,915	\$2,287,739	\$43,221,358	
SALES TAX EXPENSES (total proj. cost)											
Capital Improvement Reserve Fund	Project #	Actual 2014	Audited 2015	Budget 2016*	TD-September 2016	Projected 2016	Budget 2017*	Budget 2018*	Budget 2019*	Budget TOTAL	Needed From other sources**
Residential Street Maintenance	multiple	\$796,249	\$1,919,341	\$1,000,000	\$516,088	\$800,000	\$800,000	\$800,000	\$800,000	\$10,410,193	
Pavement Marking Paint (PW1216)	PW1216									\$18,045	
Burroughs Creek Trail	PW0829									\$266,633	
Kasold - 23rd to 31st - (\$4,878,411)											
Engineering	TX0902										
R/W	PW0903		\$267,757							\$3,976,892	\$1,000,000 STP in 2011 CIP
Construction											
5th and Maple Pump Station - (\$7,000,000)											
Engineering (includes 23rd and Ousdahl)	PW1016	\$278,439									
R/W	PW1133		\$1,929,232	\$2,835,551	\$3,134,509	2,835,551				\$5,313,358	\$1,686,642 \$2,000,000 GO Debt
Construction											
BBP - Iowa to Kasold - (\$1,800,000)											
Engineering											
R/W											
Construction	PW1225									\$1,265,653	\$534,347 400000 Utilities
Wakarusa -Research to Oread West(\$1,100,000)											
Engineering											
R/W											
Construction	PW1202									\$92,143	\$1,007,857 1,000,000 GO bond 2012 (Oread to Research) Utilities
Iowa and 23rd St. Intersection Improvements (\$4,056,000)											
Engineering											
R/W											
Construction	PW1208	\$678,436	\$1,025,840							\$1,704,276	\$2,351,724 1,750,000 KDOT 500,000(GO Bonds in 14) 325,000 depot money
Wakarusa through Inverness/Legends (\$2,200,000)											
Engineering											
R/W	PW1301	\$48,193									
Construction	PW1341	\$1,790,015	\$296,466							\$2,134,673	\$234,199 0 Utilities; in 2014 CIP
6th and Iowa Intersection Improvements (\$50,000)										\$0	\$50,000 in 2013 CIP
19th and Ousdahl Intersection	PW1611					800,000					\$0 reimbursement expected from KU \$150,000 & KDOT \$650,000
Haskell Rail Trail Improvements (\$220,000)	PW1342		\$39,900							\$39,900	\$180,100 \$175,000 State TE Grant; in 2014 CIP
31st Street, East of Ousdahl (\$280,000)	PW1436		\$261,769							\$261,769	\$18,231 general fund in 2014
GWW & Bob Billings Prkwy. Improvements (\$770,000)	PW1316		\$524,434							\$524,434	\$245,566 in 2014 CIP, G.O. debt note issued in 2014
BBP-Wakarusa to Foxfire Rebuild (\$1,200,000)	PW1345										
Foxfire to GWW significant rehab											
Engineering											
R/W											
Construction			\$962,073							\$962,073	\$237,927 0 Utilities
East Ninth Project (\$3,500,000)				\$250,000		250,000				\$250,000	\$3,250,000 \$3,500,000 GO Debt
BBP - Kasold to Wakarusa (\$2,750,000)	PW1503										
Engineering											
R/W											
Construction				\$1,400,000	\$174,843	1,400,000				\$1,400,000	\$1,350,000 1,350,000 GO Debt
Kasold - BBP to 6th (\$5,477,000)	PW1505		\$127,055	\$350,000	\$319			\$4,500,000		\$4,977,055	\$500,000 \$750,000 Utilities; \$400,000 KDOT/GO Debt
Wakarusa -Inverness/Legends to 6th (\$3,996,010)											
Engineering											
R/W											
Construction								\$2,500,000	\$0	\$2,500,000	\$1,496,010 \$750,000 Utilities
Wakarusa - Research Parkway to 18th (\$2,601,000)											
Engineering											
R/W											
Construction									\$2,601,000	\$2,601,000	\$0
19th - Iowa to Naismith (\$2,700,000)	PW1535			\$300,000	\$219,440	200,000					
Engineering											
R/W											
Construction											
City share of 11th and Mississippi St. repair	PW1417/PW1534		\$1,500	\$150,000	\$150,000	150,000				\$151,500	-\$1,000
Bicycle Pedestrian improvements				\$200,000		200,000	\$200,000	\$208,080	\$212,242	\$820,322	\$4,000
Subtotal Capital Improvement Reserve Fund		\$3,591,332	\$7,355,367	\$6,485,551	\$4,195,199	\$6,635,551	\$8,000,000	\$3,008,080	\$3,613,242	\$41,969,918	\$14,444,122

Revenue over Expenditures	\$924,796	-\$3,280,473	-\$1,328,849	-\$2,459,861	-\$1,461,661	-\$2,722,632	\$2,374,835	-\$1,325,503	\$1,251,440
Beginning Balance	\$6,609,266	\$7,534,062	\$4,253,590	\$4,253,590	\$4,253,590	\$2,924,741	\$202,108	\$2,576,943	\$1,251,440
Unencumbered Ending Balance Dec 31	\$7,534,062	\$4,253,590	\$2,924,741	\$1,793,729	\$2,791,929	\$202,108	\$2,576,943	\$1,251,440	\$2,502,880

RESOURCES		Actual 2014	Audited 2015	Budget 2016	TD-September 2016	Projected 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL	
Equipment Reserve Fund											
Infrastructure Sales Tax		\$250,000	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,205,000	
SALES TAX EXPENSES (total proj. cost)											
Equipment Reserve Fund											
Fire Apparatus											
Unit 630 - Ladder - (\$1,205,591)										\$500,000	\$705,591
Unit 629 - Engine - (\$651,065)										\$500,000	\$151,065
Unit 615 - Quint - Replaced w/ Engine PUC - (\$847,967)										\$500,000	\$347,967
Radio Replacement (\$1,000,000) encumbered 2011, spent in 2012										\$1,000,000	\$0
Street Paint Machine (\$55,000)										\$55,000	\$0
Unit 612 - Quint - (\$1,023,000)										\$250,000	\$773,000
Unit 636 - Hazmat - eliminated & replaced with Engine PUC										\$0	\$0
Fire Apparatus										\$0	\$0
Unit 614 - Quint - (\$1,116,000)		\$500,000								\$500,000	\$616,000
SCBA/PASS			\$565,997	\$141,179	\$141,179	\$141,179				\$707,176	\$0
Unit 626 - Tender - (\$675,000)				\$100,000	\$100,000	\$100,000				\$0	\$675,000
Unit 641 - Quint - (\$1,302,000)										\$0	\$1,302,000
Subtotal Equipment Reserve Fund		\$500,000	\$565,997	\$141,179	\$241,179	\$241,179	\$0	\$0	\$0	\$4,012,176	\$4,570,623
Equipment Reserve Revenue over Expenses		-\$250,000	\$334,003	-\$141,179	-\$241,179	-\$241,179	\$0	\$0	\$0	\$192,824	
Beginning Balance		\$250,000	\$0	\$100,000	\$334,003	\$334,003	\$92,824	\$92,824	\$92,824	\$192,824	
Unencumbered Ending Balance Dec 31		\$0	\$334,003	-\$41,179	\$92,824	\$92,824	\$92,824	\$92,824	\$92,824	\$192,824	

TOTALS		Actual 2014	Audited 2015	Budget 2016	TD-September 2016	Projected 2016	Budget 2017	Budget 2018	Budget 2019	Budget TOTAL	Needed From other sources**
All Funds											
Total Revenue		\$4,766,128	\$4,974,894	\$5,156,702	\$1,735,338	\$5,173,890	\$5,277,368	\$5,382,915	\$2,287,739	\$47,426,358	
Total Expenses - All Funds		\$4,091,332	\$7,921,364	\$6,626,730	\$4,436,378	\$6,876,730	\$8,000,000	\$3,008,080	\$3,613,242	\$45,982,094	\$19,014,745
Total Revenues over Expenses - All Funds		\$674,796	-\$2,946,470	-\$1,470,028	-\$2,701,040	-\$1,702,840	-\$2,722,632	\$2,374,835	-\$1,325,503	\$1,444,264	
Unencumbered Fund Balance Forward Jan 1 - All Funds		\$6,859,266	\$7,534,062	\$4,587,593	\$4,587,593	\$4,587,593	\$3,117,565	\$394,932	\$2,769,767		
Unencumbered Ending Balance Dec 31 - All Funds:		\$7,534,062	\$4,587,593	\$3,117,565	\$1,886,553	\$2,884,753	\$394,932	\$2,769,767	\$1,444,264	\$1,444,264	

* expenses do not reflect total project cost. Instead, only the project expenses to be funded with proceeds from the Infrastructure Sales Tax are shown here.
 ** Other sources include state and/or federal aid, as well as cash from other funds or other reserve funds, debt financing, etc.
 ***2017-2019 estimated expenses include CPI

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

Revenues	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budgeted 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Guest Tax	\$ 1,123,093	\$ 1,126,623	70.0%	\$ 1,609,899	\$ 1,649,260	\$ 1,234,369	69.7%	\$ 1,771,000
Interest	-	-		648	-	3,263		2,100
Transfer from Guest Tax Reserve	-	-		-	700,115	149,334	100.2%	149,000
Total Revenue	1,123,093	1,126,623	1	1,610,547	2,349,375	1,386,966	2	1,922,100
Expenditures								
Parks and Rec (4070)								
Downtown beautification	-	-		-	234,614	206,094	87.8%	234,614
Tourism (Div 8100)								
Special Event Expenses	-	-		-	108,000	30,346	28.1%	108,000
Communications								
eXplore Lawrence	820,000	645,000	75.0%	860,000	880,000	880,000	100.0%	880,000
Free State Festival	-	-		-	30,000	30,000	100.0%	30,000
JO Funding						75,000	100.0%	75,000
DMI	-	-		-	60,000	90,000	100.0%	90,000
Special Events Grant	-	-		-	150,000	148,925	99.3%	150,000
Sister Cities	7,500	3,750	50.0%	7,500	8,000	8,000	100.0%	8,000
Other (exhibits, etc.)	93,749	111,100	136.1%	81,659	106,500	114,320	107.3%	106,500
Debt Service for SPL	-	-		-	150,000	-	0.0%	150,000
Carnegie Debt Service								
CIP	-	-		-	-	-		-
Future Projects	-	-		-	830,500	-		-
Total Expenditures	921,249	759,850	80.1%	949,159	2,557,614	1,582,685	86.4%	1,832,114
Revenue over Expenditures	201,844	366,773		661,388	(208,239)	(195,719)		89,986
Beginning Balance	157,333	359,177		359,177	336,197	1,020,564		1,020,564
End Balance (Budget Basis)	\$ 359,177	\$ 725,950		\$ 1,020,564	\$ 127,958	\$ 824,845		\$ 1,110,550
End of Year Encumbrances	11,400			-				61%
End Balance (GAAP Basis)	\$ 370,577			\$ 1,020,564		Amount over(under \$500,000 FB)		\$ 610,550

Notes:

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

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

YTD expenditures include encumbrances

Beginning in 2016 guest tax includes entire guest tax revenue (prior years 4th qtr deposited into guest tax reserve)

2016 Projected transfer less than budgeted due to additional expenditures paid from Guest Tax Reserve

Guest Tax Reserve fund was closed into this fund in 2016

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Property Taxes	\$ 2,988,573	\$ 2,907,428	89.6%	\$ 3,246,447	\$ 2,982,844	91.2%	\$ 3,271,525
Delinquent	39,909	33,919		\$ 40,149	\$ 27,295		30,661
Motor Vehicle	287,011	271,233	90.5%	299,627	291,955	98.3%	296,871
Interest	-	-		512	1,616		546
Total Revenues	<u>3,315,493</u>	<u>3,212,580</u>	89.6%	<u>3,586,735</u>	<u>3,303,710</u>	91.8%	<u>3,599,603</u>
Expenditures							
Contractual Services - Library	3,383,260	3,200,000	90.1%	3,550,000	3,250,000	86.7%	3,750,000
Revenue over Expenditures	<u>(67,767)</u>	<u>12,580</u>		<u>36,735</u>	<u>53,710</u>		<u>(150,397)</u>
Beginning Balance	<u>236,624</u>	<u>168,857</u>		<u>168,857</u>	<u>205,592</u>		<u>205,592</u>
End Balance (Budget Basis)	<u>\$ 168,857</u>	<u>\$ 181,437</u>		<u>\$ 205,592</u>	<u>\$ 259,302</u>		<u>\$ 55,195</u>
End of Year Encumbrances	-						
End Balance (GAAP Basis)	<u>\$ 168,857</u>						

NOTES:

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

YTD expenditures include encumbrances

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Sales Tax (.2%)	\$ 3,177,484	\$ 2,456,728	74.1%	\$ 3,316,596	\$ 3,387,802	\$ 2,614,537	75.8%	\$ 3,449,260
Sales Tax (.05%) (end of year trans)	-	-		-	500,000	-		5,745,987
Reimbursements/Misc	1,949	4,944	56.5%	8,749	-	399		538,936
Interest	-	888		4,492	-	14,538	121.2%	12,000
Prior Yr Encumbrance Cancellation	-	216,250		-	-	-		-
Service Charges	<u>390,565</u>	<u>288,598</u>	71.0%	<u>406,241</u>	<u>404,289</u>	<u>315,357</u>	76.9%	<u>410,000</u>
Total Revenue	3,569,998	2,967,408	79.4%	3,736,078	4,292,091	2,944,831	29.0%	10,156,183
Expenditures								
Personal Services	82,676	59,718	72.8%	82,024	104,537	61,999	59.0%	105,000
Contractual Services	1,431,380	2,419,902	116.8%	2,071,475	3,284,015	2,787,680	100.1%	2,784,000
Commodities	657,847	852,143	135.8%	627,472	1,109,721	753,146	67.9%	1,110,000
Capital Outlay	216,750	-		-	-	-		-
Future Projects	-	-		-	<u>3,334,500</u>	-		-
Total Expenditures	2,388,653	3,331,763	119.8%	2,780,971	7,832,773	3,602,825	90.1%	3,999,000
Revenue over Expenditures	<u>1,181,345</u>	<u>(364,355)</u>		<u>955,107</u>	<u>(3,540,682)</u>	<u>(657,994)</u>		<u>6,157,183</u>
Beginning Balance	<u>2,892,971</u>	<u>4,074,316</u>		<u>4,074,316</u>	<u>3,932,276</u>	<u>5,029,423</u>		<u>5,029,000</u>
End Balance (Budget Basis)	<u>\$ 4,074,316</u>	<u>\$ 3,709,961</u>		<u>\$ 5,029,423</u>	<u>\$ 391,594</u>	<u>\$ 4,371,429</u>		<u>\$ 11,186,183</u>
End of Year Encumbrances	418,192							
End Balance (GAAP Basis)	<u>\$ 4,492,508</u>							

NOTES:

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

YTD expenditures include encumbrances

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Service Charges	\$ 2,304,486	\$ 2,134,125	78.3%	\$ 2,725,545	\$ 3,035,345	\$ 2,534,317	83.5%	\$ 3,035,945
Property Taxes	539	205	100.2%	205	-	-		-
Interest	-	-	0.0%	876	-	2,778	111.1%	2,500
Miscellaneous*	5,000	24,377	98.2%	24,825	1,500	34,608	108.2%	32,000
Transfer (County sales tax)	<u>2,230,157</u>	<u>1,672,618</u>	75.0%	<u>2,230,157</u>	<u>2,319,363</u>	<u>1,739,522</u>	75.0%	<u>2,319,000</u>
Total Revenue	4,540,182	3,831,325	76.9%	4,981,608	5,356,208	4,311,225	80.0%	5,389,445
Expenditures								
Personal	3,529,426	2,956,991	74.2%	3,986,360	4,201,601	3,032,161	72.2%	4,201,601
Contractual Services	506,377	491,168	68.0%	721,849	777,006	576,977	74.2%	777,673
Commodities	564,938	291,110	79.5%	366,041	370,539	299,618	76.7%	390,781
Capital Outlay	6,520	12,332	63.0%	19,577	50,000	8,388	16.8%	50,000
Contingency	-	-		-	487,700	-		-
Total Expenditures	<u>4,607,262</u>	<u>3,751,601</u>	73.6%	<u>5,093,827</u>	<u>5,886,846</u>	<u>3,917,144</u>	72.3%	<u>5,420,055</u>
Revenue over Expenditures	<u>(67,080)</u>	<u>79,724</u>		<u>(112,219)</u>	<u>(530,638)</u>	<u>394,081</u>		<u>(30,610)</u>
Beginning Balance	<u>960,663</u>	<u>893,583</u>		<u>893,583</u>	<u>825,181</u>	<u>781,363</u>		<u>781,363</u>
End Balance (Budget Basis)	<u>\$ 893,583</u>	<u>\$ 973,307</u>		<u>\$ 781,363</u>	<u>\$ 294,543</u>	<u>\$ 1,175,444</u>		<u>\$ 750,753</u>
End of Year Encumbrances	32,769							
End Balance (GAAP Basis)	<u>\$ 926,352</u>							

NOTES:

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

YTD expenditures include encumbrances

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

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

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

Revenues	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Transfers (County-wide sales tax)	\$ 2,954,892	\$ 2,173,084	75.0%	\$ 2,897,446	\$ 2,060,584	75.0%	\$ 2,747,000
Transfers - Other	-	-		-	-		73,000
Intergovernmental	43,661	49,113	100.0%	49,113	304,435	105.1%	289,775
Interest	5,253	4,944	107.9%	4,582	9,989	83.2%	12,000
Total Revenue	3,003,806	2,227,141	75.5%	2,951,141	2,375,008	76.1%	3,121,775
Expenditures							
Parks & Rec	1,097,409	471,700	52.6%	896,485	1,067,006	78.2%	1,364,000
Public Works	22,500	-		-	-		-
Debt Service	1,252,688	2,749,817	100.0%	2,749,817	2,740,065	105.8%	2,590,000
Total Expenses	2,372,597	3,221,517	88.4%	3,646,302	3,807,071	96.3%	3,954,000
Revenue over Expenditures	631,209	(994,376)		(695,161)	(1,432,063)		(832,225)
Beginning Balance	3,842,250	4,473,459		4,473,459	3,778,298		3,778,000
End Balance	\$ 4,473,459	\$ 3,479,083		\$ 3,778,298	\$ 2,346,235		\$ 2,945,775

NOTES:

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

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Liquor Tax	\$ 687,781	\$ 558,029	77.5%	\$ 720,387	\$ 707,809	\$ 583,983	78.7%	\$ 742,000
Interest	-	-		88	-	568	142.0%	400
Total Revenue	687,781	558,029	77.5%	720,475	707,809	584,551	78.7%	742,400
Expenditures								
Personal	307,559	224,402	76.3%	294,212	-	-		-
Contractual Services	327,994	364,472	87.9%	414,472	800,617	788,372	105.0%	751,000
Commodities	2,777	1,412	72.8%	1,939	-	25	25.0%	100
Future Projects	-	-		-	27,085	-		-
Total	638,330	590,286	83.1%	710,623	827,702	788,397	105.0%	751,100
Revenue over Expenditures	<u>49,451</u>	<u>(32,257)</u>		<u>9,852</u>	<u>(119,893)</u>	<u>(203,846)</u>		<u>(8,700)</u>
Beginning Balance	<u>85,469</u>	<u>134,920</u>		<u>134,920</u>	<u>158,732</u>	<u>144,772</u>		<u>144,772</u>
End Balance (Budget Basis)	<u>\$ 134,920</u>	<u>\$ 102,663</u>		<u>\$ 144,772</u>	<u>\$ 38,839</u>	<u>\$ (59,074)</u>		<u>\$ 136,072</u>
End of Year Encumbrances	-			-				
End Balance (GAAP Basis)	<u>\$ 134,920</u>			<u>\$ 144,772</u>				

NOTES:

By state statute, liquor tax received from the State of Kansas is distributed in thirds to each of the following funds: special alcohol fund, special recreation fund (pg 13) and the general fund (pg 1 & 2). This Fund is used to provide finance contractual programs for the prevention and treatment of drug and alcohol abuse.

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

YTD expenditures include encumbrances

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

Prior to 2016 personal includes school resource officers

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Fuel Tax	\$ 2,573,695	\$ 1,945,554	73.3%	\$ 2,653,941	\$ 2,540,000	\$ 1,978,117	72.7%	\$ 2,720,000
Interest	-	-		1,153	-	3,894	129.8%	3,000
Other	2,216	13,484	92.8%	14,528	-	1,841	184.1%	1,000
Total Revenue	2,575,911	1,959,038	73.4%	2,669,622	2,540,000	1,983,852	72.8%	2,724,000
Expenditures								
Personal services	1,854,529	1,305,806	71.5%	1,827,422	1,907,150	1,310,989	68.7%	1,907,150
Contractual Services	911	(4,233)	-353.9%	1,196	15,500	6,313	40.7%	15,500
Commodities	515,184	236,226	72.0%	328,061	389,780	328,699	84.3%	389,780
Capital Outlay	285,493	289,603	99.5%	291,069	370,000	333,489	90.1%	370,000
Contingency	-	-		-	592,000	-		-
Total	2,656,117	1,827,402	74.7%	2,447,748	3,274,430	1,979,490	73.8%	2,682,430
Revenue over Expenditures	(80,206)	131,636		221,874	(734,430)	4,362		41,570
Beginning Balance	1,002,314	922,108		922,108	898,263	1,143,982		1,144,000
End Balance (Budget Basis)	<u>\$ 922,108</u>	<u>\$ 1,053,744</u>		<u>\$ 1,143,982</u>	<u>\$ 163,833</u>	<u>\$ 1,148,344</u>		<u>\$ 1,185,570</u>
End of Year Encumbrances	128,060			56,236				
End Balance (GAAP Basis)	<u>\$ 1,050,168</u>			<u>\$ 1,200,218</u>				

NOTES:

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

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

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

YTD expenditures include encumbrances

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Liquor Tax	\$ 687,781	\$ 558,029	77.5%	\$ 720,387	\$ 707,809	\$ 583,983	78.7%	\$ 742,000
Interest	-	-		238	-	888		600
Total Revenue	687,781	558,029	77.4%	720,625	707,809	584,871	78.8%	742,600
Expenditures								
Recreation	759,374	559,256	92.9%	601,714	654,515	490,991	75.0%	655,000
Arts Center Scholarships	30,000	15,000	50.0%	30,000	30,000	15,000	50.0%	30,000
Cultural Arts Commission	22,283	19,693	88.5%	22,259	41,500	41,562	100.1%	41,500
Lawrence Children's Choir	12,000	6,000	50.0%	12,000	-	-	0.0%	-
Lawrence Alliance	-	-		-	4,000	4,000	100.0%	4,000
Future Projects	-	-		-	130,500	-	0.0%	-
Contingency	-	-		-	60,000	-	0.0%	-
Total	823,657	599,949	90.1%	665,973	920,515	551,553	75.5%	730,500
Revenue over Expenditures	<u>(135,876)</u>	<u>(41,920)</u>		<u>54,652</u>	<u>(212,706)</u>	<u>33,318</u>		<u>12,100</u>
Beginning Balance	<u>309,446</u>	<u>173,570</u>		<u>173,570</u>	<u>258,719</u>	<u>228,222</u>		<u>228,000</u>
End Balance (Budget Basis)	<u>\$ 173,570</u>	<u>\$ 131,650</u>		<u>\$ 228,222</u>	<u>\$ 46,013</u>	<u>\$ 261,540</u>		<u>\$ 240,100</u>
End of Year Encumbrances	51,923			<u>74,902</u>				<u>33%</u>
End Balance (GAAP Basis)	<u>\$ 225,493</u>			<u>\$ 303,124</u>				

NOTES:

By state statute, liquor tax received from the State of Kansas is distributed in thirds to each of the following funds: special recreation fund, special alcohol fund (pg 11) and the general fund (pg 1 & 2). This fund is used to provide additional resources for recreational activities and historic tours.

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

YTD expenditures include encumbrances

City of Lawrence
Economic Development Funds Summary
Actual 2015 - Projected 2016
September 2016

Revenues	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
TIF Property Tax	\$ 322,454	\$ 813,405	\$ 632,534	78%	\$ 814,395
NRA Property Tax	65,090	66,058	68,955	103%	66,675
TIF Sales Tax	223,587	309,811	100,662	32%	310,933
TDD Sales Tax	260,518	294,999	239,506	77%	309,497
Other	-	-	492,915	100%	492,915
Total Revenue	<u>871,649</u>	<u>1,484,273</u>	<u>1,534,572</u>	77%	<u>1,994,415</u>
 Expenditures					
Economic Development					
Free State	145,337	151,150	154,221	98%	157,196
Oread	386,157	546,000	-	0%	1,196,479
9 NH South	80,166	512,980	391,342	73%	532,794
9 NH North	-	180,000	-	0%	180,000
901 NH	28,085	28,085	28,085	100%	28,085
720 LLC NRA	12,282	13,000	13,617	100%	13,617
1040 Vermont NRA	27,438	27,438	29,718	108%	27,438
810-812 Penn NRA	25,370	25,620	25,620	100%	25,620
HERE NRA	-	-	-		-
Total Expenditures	<u>704,835</u>	<u>1,484,273</u>	<u>642,603</u>	30%	<u>2,161,229</u>
 Revenue over Expenditures	 166,814	 -	 891,969		 (166,814)
 Beginning Balance	 <u>-</u>	 <u>166,814</u>	 <u>166,814</u>		 <u>166,814</u>
 End Balance	 <u>\$ 166,814</u>	 <u>\$ 166,814</u>	 <u>\$ 1,058,783</u>		 <u>\$ -</u>

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

	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues					
TDD Sales Tax	\$ 145,337	\$ 151,150	\$ 188,211	120%	\$ 157,196
Total Revenue	145,337	151,150	188,211		157,196
Expenditures					
Economic Development	145,337	151,150	154,221	98%	157,196
Total Expenditures	145,337	151,150	154,221		157,196
Revenue over Expenditures	-	-	33,990		-
Beginning Balance	-	-	-		-
End Balance	\$ -	\$ -	\$ 33,990		\$ -

NOTES

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

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

	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues					
Incremental Sales Tax	\$ 170,128	\$ 176,000	\$ 23,551	13%	\$ 176,933
Incremental Property Tax	270,490	280,000	283,002	101%	281,310
TDD Sales Tax	93,559	90,000	14,972	15%	97,301
Reimbursement from Developer	-	-	492,915	100%	492,915
Total Revenue	<u>534,177</u>	<u>546,000</u>	<u>814,440</u>	<u>78%</u>	<u>1,048,459</u>
Expenditures					
Economic Development	386,157	546,000	-	0%	1,196,479
Total Expenditures	<u>386,157</u>	<u>546,000</u>	<u>-</u>		<u>1,196,479</u>
Revenue over Expenditures	<u>148,020</u>	<u>-</u>	<u>814,440</u>		<u>(148,020)</u>
Beginning Balance	<u>-</u>	<u>-</u>	<u>165,534</u>		<u>148,020</u>
End Balance	<u>\$ 148,020</u>	<u>\$ -</u>	<u>\$ 979,974</u>		<u>\$ -</u>

NOTES

Fund accounts for proceeds from the Oread Tax Development District paid to developers to reimburse them for public improvements.
Reimbursement from Developer in General Fund in 2015.

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

	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues					
Incremental Sales Tax	\$ 53,459	\$ 133,811	\$ 77,111	58%	\$ 134,000
Incremental Property Tax	23,879	325,320	321,447	99%	325,000
TDD Sales Tax	21,622	53,849	36,323	66%	55,000
Douglas County TIF	-	-	12,829		-
Total Revenue	<u>98,960</u>	<u>512,980</u>	<u>447,710</u>	87%	<u>514,000</u>
Expenditures					
Economic Development	80,166	512,980	391,342	73%	532,794
Total Expenditures	<u>80,166</u>	<u>512,980</u>	<u>391,342</u>		<u>532,794</u>
Revenue over Expenditures	<u>18,794</u>	<u>-</u>	<u>56,368</u>		<u>(18,794)</u>
Beginning Balance	<u>-</u>	<u>-</u>	<u>41,582</u>		<u>18,794</u>
End Balance	<u>\$ 18,794</u>	<u>\$ -</u>	<u>\$ 97,950</u>		<u>\$ -</u>

NOTES

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

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

Revenues	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Incremental Sales Tax	\$ -	\$ -	\$ -		
Incremental Property Tax	-	180,000	-	0%	180,000
TDD Sales Tax	-	-	-		-
Total Revenue	<u>-</u>	<u>180,000</u>	<u>-</u>		<u>180,000</u>
Expenditures					
Economic Development	-	180,000	-		180,000
Total Expenditures	<u>-</u>	<u>180,000</u>	<u>-</u>		<u>180,000</u>
Revenue over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Beginning Balance	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
End Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

NOTES

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

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

Revenues	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Incremental Property Tax	\$ 28,085	\$ 28,085	\$ 28,085	100%	\$ 28,085
Total Revenue	28,085	28,085	28,085		28,085
Expenditures					
Economic Development	28,085	28,085	28,085	100%	28,085
Total Expenditures	28,085	28,085	28,085		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 - Projected 2016
September 2016

	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues					
Neighborhood Revitalization Property Tax	\$ 12,282	\$ 13,000	\$ 13,617	100%	\$ 13,617
Total Revenue	12,282	13,000	13,617		13,617
Expenditures					
Economic Development	12,282	13,000	13,617	100%	13,617
Total Expenditures	12,282	13,000	13,617		13,617
Revenue over Expenditures	-	-	-		-
Beginning Balance	-	-	-		-
End Balance	\$ -	\$ -	\$ -		\$ -

NOTES

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

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

	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues					
Neighborhood Revitalization Property Tax	\$ 27,438	\$ 27,438	\$ 29,718	108%	\$ 27,438
Total Revenue	27,438	27,438	29,718		27,438
Expenditures					
Economic Development	27,438	27,438	29,718	108%	27,438
Total Expenditures	27,438	27,438	29,718		27,438
Revenue over Expenditures	-	-	-		-
Beginning Balance	-	-	-		-
End Balance	\$ -	\$ -	\$ -		\$ -

NOTES

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

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

Revenues	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Neighborhood Revitalization Property Tax	\$ 25,370	\$ 25,620	\$ 25,620	100%	\$ 25,620
Total Revenue	<u>25,370</u>	<u>25,620</u>	<u>25,620</u>		<u>25,620</u>
Expenditures					
Economic Development	<u>25,370</u>	<u>25,620</u>	<u>25,620</u>	100%	<u>25,620</u>
Total Expenditures	<u>25,370</u>	<u>25,620</u>	<u>25,620</u>		<u>25,620</u>
Revenue over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Beginning Balance	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
End Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

NOTES

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

Revenues	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Neighborhood Revitalization Property Tax	\$ -	\$ -		\$ -
Total Revenue	-	-		-
Expenditures				
Economic Development	-	-		-
Total Expenditures	-	-		-
Revenue over Expenditures	-	-		-
Beginning Balance	-	-		-
End Balance	\$ -	\$ -		\$ -

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Donations	\$46,585	\$ 13,094	52.5%	\$ 24,962	\$ 5,216	158%	\$ 3,300
Grant	-	-		-	-	-	24,000
Interest	-	-		71	218	273%	80
Total Revenue	<u>46,585</u>	<u>13,094</u>	52.3%	<u>25,033</u>	<u>5,434</u>	20%	<u>27,380</u>
Expenditures							
Total Expenditures	<u>52,571</u>	<u>8,019</u>	100.0%	<u>8,019</u>	<u>4,375</u>	4%	<u>99,000</u>
Revenue over Expenditures	<u>(5,986)</u>	<u>5,075</u>		<u>17,014</u>	<u>1,059</u>		<u>(71,620)</u>
Beginning Balance	<u>81,014</u>	<u>75,028</u>		<u>75,028</u>	<u>92,042</u>		<u>92,042</u>
End Balance	<u>\$ 75,028</u>	<u>\$ 80,103</u>		<u>\$ 92,042</u>	<u>\$ 93,101</u>		<u>\$ 20,422</u>

NOTES:

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

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

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

Revenues	Actual 2014	75.0% YTD-September 2015	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Interest	\$ 43,366	\$ -	\$ 4,749	\$ 8	0%	\$ 18,707
Other	-	-	-	13,562	97%	14,000
Total Revenue	<u>43,366</u>	<u>-</u>	<u>4,749</u>	<u>13,570</u>	41%	<u>32,707</u>
Expenditures						
Total Expenditures	<u>404,673</u>	<u>1,219,152</u>	<u>1,341,423</u>	<u>767,508</u>	103%	748,308
Revenue over Expenditures	<u>(361,307)</u>	<u>(1,219,152)</u>	<u>(1,336,674)</u>	<u>(753,938)</u>		<u>(715,601)</u>
Beginning Balance	<u>7,265,355</u>	<u>6,904,048</u>	<u>6,904,048</u>	<u>5,567,374</u>		<u>5,567,374</u>
End Balance	<u>\$ 6,904,048</u>	<u>\$ 5,684,896</u>	<u>\$ 5,567,374</u>	<u>\$ 4,813,436</u>		<u>\$ 4,851,773</u>

NOTES:

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

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

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

	Actual 2014	75.0% TD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Interest	\$ -	\$ -		\$ 57	\$ 149	56%	\$ 268
Total Revenue	-	-		57	149		268
Expenditures							
Total Expenditures	5,400	3,250		3,254	65,527	94%	70,000
Revenue over Expenditures	(5,400)	(3,250)		(3,197)	(65,378)		(69,732)
Beginning Balance	96,181	90,781		90,781	87,584		87,584
End Balance	<u>\$ 90,781</u>	<u>\$ 87,531</u>		<u>\$ 87,584</u>	<u>\$ 22,206</u>		<u>\$ 17,852</u>

NOTES:

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

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

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

	Actual 2014	75.0% YTD-September 2015	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues						
Interest	\$ -	\$ -	\$ 4	\$ 22	173%	\$ 13
Total Revenue	-	-	4	22		13
Expenditures						
Total Expenditures	-	-	-	-		-
Revenue over Expenditures	-	-	4	22		13
Beginning Balance	<u>4,230</u>	<u>4,230</u>	<u>4,230</u>	<u>4,234</u>		<u>4,234</u>
End Balance	<u>\$ 4,230</u>	<u>\$ 4,230</u>	<u>\$ 4,234</u>	<u>\$ 4,256</u>		<u>\$ 4,247</u>

NOTES:

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

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

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

	Actual 2014	75.0% YTD-September 2015	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues						
Transfer	\$ -	\$ -	\$ -	\$ -	0%	\$ 100,000
Debt Proceeds	-	-	-	-		-
Interest	-	-	89	384	125%	308
Donations	-	-	-	77,389	101%	77,000
Total Revenue	-	-	89	77,773	44%	177,308
Expenditures						
Total Expenditures	-	-	-	-	0%	280,069
Revenue over Expenditures	-	-	89	77,773		(102,761)
Beginning Balance	102,672	102,672	102,672	102,761		102,761
End Balance	<u>\$ 102,672</u>	<u>\$ 102,672</u>	<u>\$ 102,761</u>	<u>\$ 180,534</u>		<u>\$ (0)</u>

NOTES:

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

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

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

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

2016 Projected Expenditure - Demonstration Project

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Intergovernmental	\$ 3,773,063	\$ 3,217,136	76.5%	\$ 4,203,339	\$ 2,422,464	68%	\$ 3,578,394
Total Revenue	3,773,063	3,217,136		4,203,339	2,422,464		3,578,394
Expenditures							
Total Expenditures	3,801,348	3,328,660	78.4%	4,245,816	2,329,050	65%	3,578,394
Revenue over Expenditures	(28,285)	(111,524)		(42,477)	93,414		-
Beginning Balance	74,685	46,400		46,400	3,923		3,923
End Balance	\$ 46,400	\$ (65,124)		\$ 3,923	\$ 97,337		\$ 3,923

NOTES:

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Donations	\$ 11,766	\$ 33,042	99.3%	\$ 33,265	\$ 31,388	105%	\$ 30,000
Interest	-	-		153	436	92%	476
Total Revenue	11,766	33,042		33,418	31,824	104%	30,476
Expenditures							
Culture and Recreation	32,670	4,606	15.6%	29,531	6,310	21%	30,000
Revenue over Expenditures	(20,904)	28,436		3,887	25,514		476
Beginning Balance	177,589	156,685		156,685	160,572		160,572
End Balance	<u>\$ 156,685</u>	<u>\$ 185,121</u>		<u>\$ 160,572</u>	<u>\$ 186,086</u>		<u>\$ 161,048</u>

NOTES:

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

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

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

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

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

	Actual 2014	75.0% YTD-September 2015	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues						
Intergovernmental	\$ 43,396	\$ -	\$ -	\$ 41,000	100%	\$ 41,000
Miscellaneous	-	-	-	150		150
Interest	-	-	156	428	100%	428
Total Revenue	<u>43,396</u>	<u>-</u>	<u>156</u>	<u>41,578</u>	<u>100%</u>	<u>41,578</u>
Expenditures						
Social Services	<u>16,207</u>	<u>19,264</u>	<u>24,493</u>	<u>17,379</u>	152%	<u>11,408</u>
Revenue over Expenditures	27,189	(19,264)	(24,337)	24,199		30,170
Beginning Balance	<u>166,686</u>	<u>193,875</u>	<u>193,875</u>	<u>169,538</u>		<u>169,538</u>
End Balance	<u>\$ 193,875</u>	<u>\$ 174,611</u>	<u>\$ 169,538</u>	<u>\$ 193,737</u>		<u>\$ 199,708</u>

NOTES:

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Intergovernmental	\$ 381,295	\$ 359,172	68.3%	\$ 526,115	\$ 551,279	110%	\$ 500,000
Loan Repayments	160,286	142,096	79.4%	178,954	121,886	72%	170,000
Total Revenue	541,581	501,268	71.1%	705,069	673,165	100%	670,000
Expenditures							
Social Services	409,507	528,357	63.9%	826,688	540,516	68%	800,000
Revenue over Expenditures	132,074	(27,089)		(121,619)	132,649		(130,000)
Beginning Balance	343,043	475,117		475,117	353,498		353,498
End Balance	\$ 475,117	\$ 448,028		\$ 353,498	\$ 486,147		\$ 223,498

NOTES:

Fund is used to account for federal block grants received and related program income. These funds are used to provide assistance to low and moderate income individuals and areas in the city (K.S.A. 12-1663).
 Non-budgeted fund - Actual Year & YTD exp's do not include encumbrances

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Intergovernmental	\$ 249,471	\$ 274,478	72.3%	\$ 379,387	\$ 333,733	83%	\$ 400,000
Loan Repayments	-	-	0.0%	-	42,156	132%	32,000
Total Revenue	<u>249,471</u>	<u>274,478</u>		<u>379,387</u>	<u>375,889</u>	<u>87%</u>	<u>432,000</u>
Expenditures							
Social Services	<u>255,582</u>	<u>228,165</u>	59.2%	<u>385,148</u>	<u>266,234</u>	89%	<u>300,000</u>
Revenue over Expenditures	(6,111)	46,313		(5,761)	109,655		132,000
Beginning Balance	<u>62,923</u>	<u>56,812</u>		<u>56,812</u>	<u>51,051</u>		<u>51,051</u>
End Balance	<u>\$ 56,812</u>	<u>\$ 103,125</u>		<u>\$ 51,051</u>	<u>\$ 160,706</u>		<u>\$ 183,051</u>

NOTES:

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Intergovernmental	\$ 300,042	\$ 204,480	117.6%	\$ 173,841	\$ 225,258	129%	\$ 175,000
Total Revenue	300,042	204,480		173,841	225,258		175,000
Expenditures							
Total Expenditures	231,574	175,586	83.9%	209,259	255,993	173%	148,385
Revenue over Expenditures	68,468	28,894		(35,418)	(30,735)		26,615
Beginning Balance	(40,646)	27,822		27,822	(7,596)		(7,596)
End Balance	\$ 27,822	\$ 56,716		\$ (7,596)	\$ (38,331)		\$ 19,019

NOTES:

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Misc	\$ 75,529	\$ 3,650	8.6%	\$ 42,542	\$ 71,478	110%	\$ 65,000
Interest	105	39	63.9%	61	210	362%	58
Total Revenue	<u>75,634</u>	<u>3,689</u>	8.7%	<u>42,603</u>	<u>71,688</u>	110%	<u>65,058</u>
Expenditures							
Contractual Services	45,928	27,903	41.1%	67,852	61,195	122%	50,000
Commodities	7,392	37,765	96.9%	38,961	7,910	20%	40,000
Total Expenditures	<u>53,320</u>	<u>65,668</u>	61.5%	<u>106,813</u>	<u>69,105</u>	77%	<u>90,000</u>
Revenue over Expenditures	22,314	(61,979)		(64,210)	2,583		(24,942)
Beginning Balance	<u>130,823</u>	<u>153,137</u>		<u>153,137</u>	<u>88,927</u>		<u>88,927</u>
End Balance	<u>\$ 153,137</u>	<u>\$ 91,158</u>		<u>\$ 88,927</u>	<u>\$ 91,510</u>		<u>\$ 63,985</u>

NOTES:

Fund is used to account for proceeds from the sale of assets forfeited in a legal proceeding. Receipts in the fund are used to defray the cost of complex investigations, purchase technical equipment or provide matching funds for federal grants (K.S.A. 60-4117).

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

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

		75.0%				75.0%		
	Actual 2014	YTD-September 2015	% of Actual	Audited 2015	Budget 2016	YTD-September 2016	% of Projected	Projected 2016
Revenues								
Property Taxes	\$ 7,287,197	\$ 6,663,316	87.8%	\$ 7,588,869	\$ 7,507,460	\$ 6,961,420	92.4%	\$ 7,531,000
Motor Vehicle Taxes	704,748	658,919	90.8%	725,850	672,090	671,672	93.2%	721,000
Special Assessments	2,735,676	2,334,110	96.8%	2,411,557	1,749,884	2,002,465	107.6%	1,861,000
Reimbursements	66,158	121,040	100.0%	121,040	-	173,627	173.6%	100,000
Interest	39,434	5,731	56.8%	10,095	31,259	37,730	114.3%	33,000
Rents	111,438	72,870	74.6%	97,730	135,000	63,195	46.8%	135,000
Total Revenue	<u>10,944,651</u>	<u>9,855,986</u>	90.0%	<u>10,955,141</u>	<u>10,095,693</u>	<u>9,910,109</u>	95.5%	<u>10,381,000</u>
Expenditures								
Principal & Interest	9,929,140	10,865,034	100.0%	10,865,034	10,959,248	10,963,849	100.0%	10,959,248
Projected Debt		-		-				
Future Projects	-	-		-	3,779,787	-		-
Total Expenditures	<u>9,929,140</u>	<u>10,865,034</u>	100.0%	<u>10,865,034</u>	<u>14,739,035</u>	<u>10,963,849</u>	100.0%	<u>10,959,248</u>
Revenue over Expenditures	<u>1,015,511</u>	<u>(1,009,048)</u>		<u>90,107</u>	<u>(4,643,342)</u>	<u>(1,053,740)</u>		<u>(578,248)</u>
Beginning Balance	<u>9,659,398</u>	<u>10,811,515</u>		<u>10,811,515</u>	<u>5,354,367</u>	<u>10,901,622</u>		<u>10,901,622</u>
Prior Year Adjustment	136,606							
End Balance	<u>\$ 10,811,515</u>	<u>\$ 9,802,467</u>		<u>\$ 10,901,622</u>	<u>\$ 711,025</u>	<u>\$ 9,847,882</u>		<u>\$ 10,323,374</u>

NOTES:

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

YTD expenditures include encumbrances

City of Lawrence
Capital Improvement Fund 400
Actual 2014 - YTD 2016
September 2016

	Actual	75.0%		Audited	75.0%
Revenues	2014	YTD-September	% of	2015	YTD-September
		2015	Actual		2016
Interest	\$ 14,285	\$ 10,500	262.7%	\$ 3,997	\$ 6,762
Reimbursements	656,224	-	0.0%	50,000	539,625
Intergovernmental	53,963	-		-	35,074
Temp Note Proceeds	19,030,000	10,795,000	100.0%	10,795,000	-
Premium - GO Bonds	3,136,301	-		426,956	-
GO Bond Proceeds	<u>41,455,000</u>	<u>9,450,000</u>	100.0%	<u>9,450,000</u>	<u>-</u>
Total Revenue	64,345,773	20,255,500	97.7%	20,725,953	581,461
Expenditures					
Public Works - Street Maintenance	30,104,802	3,420,185	61.3%	5,575,234	1,703,290
Debt Service Int & Issuance Costs	345,277	549,026	174.7%	314,215	135,687
Debt Service Temp Note Principal	55,475,000	19,030,000	100.0%	19,030,000	-
Parks & Rec	184,080	-	0.0%	79,880	-
Fire/Medical Vehicle	620,559	-		-	641,594
Bonded Water Projects	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Total Expenditures	86,729,718	22,999,211	92.0%	24,999,329	2,480,571
Revenue over Expenditures	<u>(22,383,945)</u>	<u>(2,743,711)</u>		<u>(4,273,376)</u>	<u>(1,899,110)</u>
Beginning Balance	<u>28,922,092</u>	<u>6,538,147</u>		<u>6,538,147</u>	<u>2,264,771</u>
End Balance	<u>\$ 6,538,147</u>	<u>\$ 3,794,436</u>		<u>\$ 2,264,771</u>	<u>\$ 365,661</u>
<i>Retainage Payable</i>	(1,465,982)			-	
<i>Temp Note Payable</i>	<u>(19,030,000)</u>			<u>(10,795,000)</u>	
End Balance (GAAP Basis)	<u>(13,957,835)</u>			<u>(8,530,229)</u>	

NOTES:

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

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

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

	Actual 2014	Budget 2015	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues									
Customer charges	\$ 33,490,805	\$ 34,945,100	\$ 24,872,142	73.2%	\$ 33,976,561	\$ 36,924,000	\$ 28,163,713	76.3%	\$ 36,924,000
Interest	10,117	50,000	11,364	5.2%	219,238	216,200	70,105	32.5%	216,000
Development charges	640,170	850,000	943,920	63.1%	1,495,900	1,021,252	1,388,940	92.6%	1,500,000
Other	225,955	300,000	509,032	92.0%	553,263	520,900	369,490	70.9%	521,000
Total Revenue	<u>34,367,047</u>	<u>36,145,100</u>	<u>26,336,458</u>	<u>72.7%</u>	<u>36,244,962</u>	<u>38,682,352</u>	<u>29,992,248</u>	<u>76.6%</u>	<u>39,161,000</u>
Expenses									
Utility Billing and Collection	2,053,652	2,177,537	1,578,917	72.3%	2,185,339	2,274,707	1,499,200	65.9%	2,275,000
Administration/Engineering	4,942,419	5,139,092	3,857,442	75.6%	5,102,774	5,394,237	3,844,369	71.3%	5,394,000
Clinton Water Plant	2,772,366	2,694,879	1,565,439	66.6%	2,350,453	2,858,412	1,731,226	60.6%	2,858,000
Kaw Water Plant	2,673,376	2,755,433	2,261,919	84.3%	2,681,680	2,964,758	2,235,347	75.4%	2,965,000
Wastewater Treatment	3,444,083	3,769,681	3,032,428	82.4%	3,681,324	4,238,718	3,481,007	82.1%	4,239,000
Collection System	2,956,772	2,898,414	2,195,886	76.8%	2,857,679	3,005,756	2,552,440	84.9%	3,006,000
Water Quality	766,928	789,857	620,370	81.1%	764,990	854,799	673,933	78.8%	855,000
Distribution System	3,708,172	3,734,188	2,506,010	75.6%	3,315,194	3,187,686	2,537,296	79.6%	3,188,000
subtotal O&M	<u>23,317,767</u>	<u>23,959,081</u>	<u>17,618,411</u>	<u>76.8%</u>	<u>22,939,433</u>	<u>24,779,073</u>	<u>18,554,818</u>	<u>74.9%</u>	<u>24,780,000</u>
Non-bonded Construction Tsf	1,375,000	1,500,000	1,147,765	75.4%	1,522,765	1,500,000	1,125,000	75.0%	1,500,000
Transfer For Fund Balance	-	17,197,609	-	-	-	19,005,369	-	-	-
Debt service	8,517,613	8,302,391	4,172,217	40.8%	10,234,230	13,603,802	3,165,398	23.3%	13,604,000
Total Expenses	<u>33,210,380</u>	<u>50,959,081</u>	<u>22,938,393</u>	<u>66.1%</u>	<u>34,696,428</u>	<u>58,888,244</u>	<u>22,845,216</u>	<u>57.3%</u>	<u>39,884,000</u>
Revenue over Expenditures	<u>1,156,667</u>	<u>(14,813,981)</u>	<u>3,398,065</u>		<u>1,548,533</u>	<u>(20,205,892)</u>	<u>7,147,032</u>		<u>(723,000)</u>
Beginning Balance	<u>19,611,794</u>	<u>16,926,695</u>	<u>20,768,460</u>		<u>20,768,460</u>	<u>23,152,090</u>	<u>22,316,994</u>		<u>22,317,000</u>
End Balance (Budget Basis)	<u>\$ 20,768,460</u>	<u>\$ 2,112,714</u>	<u>\$ 24,166,525</u>		<u>\$ 22,316,994</u>	<u>\$ 2,946,198</u>	<u>\$ 29,464,026</u>		<u>\$ 21,594,000</u>

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

	Project Number	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues				
Revenue Bond Proceeds		\$ 42,897,480	102.1%	\$ 42,000,000
Total Revenue		42,897,480		42,000,000
Expenses				
Kaw WTP Transmission Main	UT0701	74,508	49.7%	150,000
Kaw WTP Raw Water Intake	UT1102KA	1,192	100.0%	1,192
SLT Utility Relocates	UT1205	270,464		320,000
Clinton WTP Process Improvements	UT1209	1,634,787	31.5%	5,190,000
Wakarusa River WWTP	UT1304	16,504,710	61.1%	27,000,000
Rapid I&I	UT1305	805,660	43.8%	1,840,000
Oread Tanks and Booster Pump Stn	UT1307	233,954	14.1%	1,660,000
19th & Kasold Booster Pump Stn	UT1310	69,115	7.2%	955,000
Flow Monitoring Program 2014-2016	UT1402	35,450	82.0%	43,245
Homestead Waterline Replacement	UT1413	10,311	29.0%	35,506
Kaw/Clinton Roof Replacements	UT1416	119,919	100.0%	119,919
Clinton RWPS Improvements	UT1417	1,517,949	89.3%	1,700,000
Kaw WTP MCC Replacement	UT1418	381,212	76.2%	500,000
2016-2017 Watermain Rehab Program	UT1425	2,584	165.8%	1,559
Michigan Arkansas Watermain Replacement	UT1427	829,335	68.0%	1,220,000
2015 In-house Watermain Replacement	UT1501	95,321	82.9%	115,000
Sunnyside Dr Waterline Improvements	UT1502	212,429	35.4%	600,000
23rd St Ousdahl to AL Watermain	UT1503	88,538	8.4%	1,048,510
Kaw WTP MCC Replacement	UT1504	145	100.0%	145
Coating Project PS5, WWTP Primary Sludge Bldg	UT1508	374,176	25.6%	1,460,000
Iowa St 25 - 27th Watermain Replacement	UT1511	534,577	97.2%	550,000
Sewer Main Replacement	UT1513	-		400,000
Harper St Watermain Replacement	UT1514	45,408	8.9%	513,000
Harvard Rd Watermain Replacement	UT1515	303,480	66.0%	460,000
Harvard Rd Watermain Replacement	UT1516	34,210	68.4%	50,000
Eldorado Watermain Replacement	UT1517	27,010	3.2%	835,000
19th Street Water/Sewer Relocations	UT1518	54,494	4.2%	1,300,000
2016 In-house Watermain Replacement	UT1601	262,349	37.5%	700,000
Coating Projects	UT1602	-		150,000
PS5 Electrical/Mechanical Improvements	UT1603	152,242		550,000
Clinton Sludge Building	UT1604	-		550,000
Kaw Lime Slakers		-		1,700,000
VFD - WWTP		-		220,000
Issuance costs		398,756		398,756
Total Expenses		25,074,285		52,336,832
Revenue over Expenditures		17,823,195		(10,336,832)
Beginning Balance		37,152,080		37,152,080
End Balance (Budget Basis)		\$ 54,975,275		\$ 26,815,248

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
September 2016**

Revenues	Project Number	75.0% YTD-September 2016	% of Projected	Projected 2016
Transfer from Operations		\$ 1,125,000	75.0%	\$ 1,500,000
Total Revenue		1,125,000		1,500,000
Expenses				
Unidentified				524,816
New Hampshire Waterline Improvement	14W007	1,841	100.0%	1,841
Airport Sanitary Sewer Improvements	UT0922	-		-
Rapid Inflow/Infiltration Reduction	UT1305	374,617	100.0%	374,617
PS-5 & WW Primary Sludge Coatings	UT1506	64,206	100.0%	64,206
AMI Assessment	UT1507	84,040	100.0%	84,040
VFD Replacement	UT1512	109,020	100.0%	109,020
Naismith & Crescent Sanitary Sewer	UT1513	20,514	100.0%	20,514
WWTP Influent & Biosolids Bldgs Coatings	UT1602	37	0.0%	140,000
Clinton Zebra Mussel Mitigation	UT1606	31,940	63.9%	50,000
TOC Analyzer Replacement	UT1607	30,946	100.0%	30,946
Lower Naismith Valley Interceptor	UT1608	614	0.6%	100,000
Total Expenses		717,776	47.9%	1,500,000
Revenue over Expenditures		407,224		-
Beginning Balance		4,192,579		4,192,579
End Balance (Budget Basis)		\$ 4,599,803		\$ 4,192,579

NOTES:

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

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Sanitation Service Charge	\$ 9,338,460	\$ 7,760,815	75.0%	\$ 10,341,544	\$ 10,008,239	\$ 7,754,101	74.2%	\$ 10,445,000
Roll Off	1,825,561	1,598,679	74.7%	2,140,267	1,720,000	1,853,806	107.8%	1,720,000
Extra Pickups, Miscellaneous	553,693	388,906	94.1%	413,082	300,686	281,881	56.4%	500,000
Interest on Investments	3,425	3,265	47.1%	6,934	3,500	12,530	125.3%	10,000
Total Revenue	<u>11,721,139</u>	<u>9,751,665</u>	75.6%	<u>12,901,827</u>	<u>12,032,425</u>	<u>9,902,318</u>	78.1%	<u>12,675,000</u>
Expenditures								
Combined Operations								
Personal services	5,144,708	3,839,211	71.2%	5,389,222	5,709,148	4,143,826	72.6%	5,709,148
Contractual Services	2,763,270	2,769,850	94.6%	2,929,032	3,333,293	3,259,010	97.8%	3,333,293
Commodities	766,059	424,900	76.0%	559,364	939,460	392,894	41.8%	939,460
Capital Outlay	515,367	550,001	98.3%	559,758	653,000	560,334	85.8%	653,000
Debt Service	-	348,307	100.0%	348,307	335,400	335,400	100.0%	335,400
Transfers	407,659	305,744	16.0%	1,907,659	407,659	305,744	46.5%	658,000
Future Projects	-	-	-	-	265,000	-	-	-
Total Waste Operations	<u>9,597,063</u>	<u>8,238,013</u>	70.5%	<u>11,693,342</u>	<u>11,642,960</u>	<u>8,997,208</u>	77.4%	<u>11,628,301</u>
Waste Reduction (combined in 2017)								
Personal services	630,807	441,832	69.7%	633,976	757,491	152,896	20.2%	757,491
Contractual Services	281,427	191,647	96.1%	199,427	272,025	56,578	20.8%	272,025
Commodities	312,645	45,575	58.8%	77,528	94,780	13,723	14.5%	94,780
Debt Service	31,889	-	-	-	-	-	-	-
Transfers*	853,366	3,366	100.0%	3,366	3,366	3,366	100.0%	3,366
Future Projects	-	-	-	-	1,710,000	-	-	-
Total Waste Reduction	<u>2,110,134</u>	<u>682,420</u>	74.6%	<u>914,297</u>	<u>2,837,662</u>	<u>226,563</u>	20.1%	<u>1,127,662</u>
Total Expenditures	<u>11,707,197</u>	<u>8,920,433</u>	70.8%	<u>12,607,639</u>	<u>14,480,622</u>	<u>9,223,771</u>	72.3%	<u>12,755,963</u>
Revenue over Expenditures	13,941	831,232		294,188	(2,448,197)	678,547		(80,963)
Beginning Balance	<u>3,147,236</u>	<u>3,161,178</u>		<u>3,161,178</u>	<u>3,171,575</u>	<u>3,455,366</u>		<u>3,455,366</u>
End Balance (Budget Basis)	<u>\$ 3,161,178</u>	<u>\$ 3,992,410</u>		<u>\$ 3,455,366</u>	<u>\$ 723,378</u>	<u>\$ 4,133,913</u>		<u>\$ 3,374,403</u>
<i>Invested in cap assets</i>	1,170,610							26%
<i>End of Year Encumbrances</i>	1,178,977							
<i>Accrued adj & OPEB</i>	<u>(1,270,564)</u>							
End Balance (GAAP Basis)	<u>\$ 4,240,201</u>							

NOTES:

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

YTD expenditures include encumbrances

Summary above does not include bonded and nonbonded construction

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

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

Revenues	Project	75.0%	% of	Projected
	Number	YTD-September	Projected	2016
		2016		2016
Transfer from Capital Project Fund				245,389
Transfer from Operations		\$ -		\$ 250,000
Total Revenue		-		495,389
Expenditures				
Solid Waste Kresge Property	PW1406	149,639	81.8%	182,890
Total Expenditures		149,639		182,890
Revenue over Expenditures		(149,639)		312,499
Beginning Balance		2,350,000		2,350,000
End Balance (Budget Basis)		\$ 2,200,361		\$ 2,662,499
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
September 2016

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Meter	\$ 610,048	\$ 460,365	74.5%	\$ 617,730	\$ 610,048	\$ 490,020	79.0%	\$ 620,000
Overtime Parking	497,275	440,774	75.7%	582,057	499,110	436,164	73.9%	590,000
Riverfront Garage	44,990	29,252	78.3%	37,357	62,500	24,647	82.2%	30,000
Parking Permits	116,498	38,665	48.3%	79,995	97,153	62,733	54.1%	116,000
9th & New Hampshire Garage	11,468	8,492	77.1%	11,009	11,468	9,805	81.7%	12,000
Vermont Street Garage	7,025	6,743	54.5%	12,380	8,500	10,306	103.1%	10,000
Interest on Investments	-	-		230	500	889	88.9%	1,000
Miscellaneous	-	-	0.0%	221	-	-		-
Total Revenue	1,287,304	984,291	73.4%	1,340,979	1,289,279	1,034,564	75.0%	1,379,000
Expenditures								
Meter Collection								
Municipal Court - Operational	167,292	123,660	76.4%	161,903	209,736	147,351	70.3%	209,736
Police - Operational	398,918	300,865	78.8%	381,582	456,732	315,006	69.0%	456,732
Capital Outlay	-	-		-	64,000	29,890	46.7%	64,000
Total	566,210	424,525	78.1%	543,485	730,468	492,247	67.4%	730,468
Police Patrol & Garage/Downtown Maintenance								
Police	316,982	205,695	69.7%	294,927	304,692	215,520	70.7%	304,692
Public Works	226,270	157,581	74.2%	212,451	199,755	155,331	77.8%	199,755
Parks and Rec	210,844	167,757	75.1%	223,264	-	-		-
Capital Outlay	23,370	-		-	15,000	-	0.0%	15,000
cip								-
parking debt								-
Future Projects	-	-		-	25,200	-		-
Total	777,466	531,033	72.7%	730,642	544,647	370,851	71.4%	519,447
Total Expenditures	1,343,675	955,558	75.0%	1,274,127	1,275,115	863,098	69.1%	1,249,915
Revenue over Expenditures	(56,372)	28,733		66,852	14,164	171,466	132.8%	129,085
Beginning Balance	275,012	218,640		218,640	49,560	285,493		285,000
End Balance (Budget Basis)	\$ 218,640	\$ 247,373		\$ 285,493	\$ 63,724	\$ 456,959		\$ 414,085
<i>Invested in cap assets</i>	1,232,696							
<i>End of Year Encumbrances</i>	1,204							
<i>Accrued adj & OPEB</i>	(216,949)							
End Balance (GAAP Basis)	\$ 1,235,591							

NOTES:

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

YTD expenditures include encumbrances

Overtime parking includes credit card fees

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

Riverfront Garage: less revenue due to vacancy in Riverfront Plaza

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Storm Water Utility Charges	\$ 3,036,886	\$ 2,308,264	76.6%	\$ 3,014,086	\$ 3,036,686	\$ 2,222,214	73.2%	\$ 3,037,000
Interest on Investments	2,408	888	36.3%	2,443	3,000	6,903	230.1%	3,000
Miscellaneous	-	14,818	99.3%	14,918	-	438		1,000
Total Revenue	3,039,294	2,323,970	76.7%	3,031,447	3,039,686	2,229,555	73.3%	3,041,000
Expenditures								
Personal services	715,163	503,696	70.9%	710,412	758,022	491,930	64.9%	758,022
Contractual Services	91,944	87,897	58.5%	150,375	184,650	116,745	63.2%	184,650
Commodities	367,692	276,409	97.1%	284,559	323,348	299,743	92.7%	323,348
Capital Outlay	314,503	362,848	97.8%	370,957	420,000	383,488	91.3%	420,000
cip	-	-		-	-	-		-
Transfers	550,000	337,500	75.0%	450,000	450,000	337,500	75.0%	450,000
Debt Service	722,679	723,244	100.0%	723,244	724,471	724,471	100.0%	724,471
Future Projects	-	-		-	1,204,803	-		-
Total Expenditures	2,761,981	2,291,594	85.2%	2,689,547	4,065,294	2,353,877	82.3%	2,860,491
Revenue over Expenditures	277,313	32,376		341,900	(1,025,608)	(124,322)		180,509
Beginning Balance	2,101,339	2,378,652		2,378,652	1,229,028	2,720,553		2,721,000
End Balance (Budget Basis)	\$ 2,378,652	\$ 2,411,028		\$ 2,720,553	\$ 203,420	\$ 2,596,231		\$ 2,901,509
<i>Invested in cap assets</i>	10,906,465							
<i>End of Year Encumbrances</i>	21,462							
<i>Accrued adj & OPEB</i>	(157,824)							
End Balance (GAAP Basis)	\$ 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
September 2016**

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Budget 2016	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues								
Golf Course Fees	\$715,041	\$607,891	88.3%	688,601	\$799,700	\$610,811	83.8%	\$729,000
Retail Sales	57,802	39,042	86.4%	45,197	57,000	36,601	64.2%	57,000
Increase due to new clubhouse	-	-		-	-	-		-
Interest on Investments	-	-		208	-	372	53.1%	700
Miscellaneous	5,832	20	250.0%	8	11,000	-		-
Total Revenue	778,675	646,953	88.1%	734,014	867,700	647,784	82.3%	786,700
Expenditures								
Personal services	445,367	352,907	76.8%	459,400	545,633	358,014	73.3%	488,632
Contractual Services	141,847	111,337	88.7%	125,519	145,550	125,311	84.0%	149,198
Commodities	184,142	152,869	94.4%	161,973	156,797	152,996	94.4%	162,149
Capital Outlay	27,334	19,296	100.0%	19,296	30,000	-		-
Debt Service	-	-		-	-	-		-
Future Projects	-	-		-	243,800	-		-
Expenditures	798,690	636,409	83.1%	766,188	1,121,780	636,321	79.5%	799,979
Revenue over Expenditures	(20,015)	10,544		(32,174)	(254,080)	11,463		(13,279)
Beginning Balance	260,531	240,516		240,516	310,171	208,342		208,000
End Balance (Budget Basis)	\$ 240,516	\$ 251,060		\$ 208,342	\$ 56,091	\$ 219,805		\$ 194,721
<i>Invested in cap assets</i>	816,242							
<i>End of Year Encumbrances</i>	8,414							
<i>Accrued adj & OPEB</i>	(57,626)							
End Balance (GAAP Basis)	\$ 1,007,546							

NOTES:

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

YTD expenditures include encumbrances

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Transfers	\$ 60,000	\$ 47,500	79.2%	\$ 60,000	\$ 47,500	79.2%	\$ 60,000
Interest	167	857	124.2%	690	-		-
Total Revenue	60,167	48,357	79.7%	60,690	47,500	79.2%	60,000
Expenditures							
Auto Liability Claims	78,714	21,329	31.3%	68,251	41,077	48.5%	84,705
General Liability Claims	24,758	11,626	25.3%	45,969	23,119		36,671
Total Expenditures	103,472	32,955	28.9%	114,220	64,196	52.9%	121,376
Revenue over Expenditures	(43,305)	15,402		(53,530)	(16,696)		(61,376)
Beginning Balance	1,354,666	1,311,361		1,311,361	1,257,831		1,257,831
End Balance	<u>\$ 1,311,361</u>	<u>\$ 1,326,763</u>		<u>\$ 1,257,831</u>	<u>\$ 1,241,135</u>		<u>\$ 1,196,455</u>

Notes:

Fund accounts for payments for auto and general liability claims.

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

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

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016	% of Projected	Projected 2016
Revenues							
Transfers	\$ 621,780	\$ 472,585	76.0%	\$ 621,780	\$ 472,585	76.0%	\$ 621,780
Interest	1,810	2,439	387.8%	629	-		-
Total Revenue	<u>623,590</u>	<u>475,024</u>	76.3%	622,409	472,585	76.0%	621,780
Expenditures							
Contractual Services	12,023	15,025	74.0%	20,292	14,657	59.9%	24,454
Workers Comp Medical Exp	354,665	217,771	47.8%	455,947	281,232	55.9%	503,116
Workers Comp Compensation	94,668	74,249	88.3%	84,048	131,726	179.4%	73,428
Total Expenditures	<u>461,356</u>	<u>307,045</u>	54.8%	560,287	427,615	71.2%	600,998
Revenue over Expenditures	<u>162,234</u>	<u>167,979</u>		<u>62,122</u>	<u>44,970</u>		<u>20,782</u>
Beginning Balance	<u>1,179,105</u>	<u>1,341,339</u>		<u>1,341,339</u>	<u>1,403,461</u>		<u>1,403,461</u>
End Balance	<u>\$ 1,341,339</u>	<u>\$ 1,509,318</u>		<u>\$ 1,403,461</u>	<u>\$ 1,448,431</u>		<u>\$ 1,424,243</u>

NOTES:

Fund accounts for payments for workers' compensation claims.

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

City of Lawrence
Central Maintenance Fund 504
Actual 2014 - YTD 2016
September 2016

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016
Revenues					
Charges for service	\$ 3,765,774	\$ 2,674,736	86.1%	\$ 3,105,880	\$ 2,365,390
Interest	-	-		-	316
Misc	4,154	1,852	100.0%	1,851	2,094
Total Revenue	<u>3,769,928</u>	<u>2,676,588</u>	86.1%	3,107,731	2,367,800
Expenditures					
Operations	3,997,186	2,600,632	79.0%	3,292,747	2,391,799
Transfers Out	7,000	7,000	100.0%	7,000	7,000
Total Expenditures	<u>4,004,186</u>	<u>2,607,632</u>	79.0%	3,299,747	2,398,799
Revenue over Expenditures	<u>(234,258)</u>	<u>68,956</u>		<u>(192,016)</u>	<u>(30,999)</u>
Beginning Balance	<u>488,514</u>	<u>254,256</u>		<u>254,256</u>	<u>62,241</u>
End Balance (Budget Basis)	<u>\$ 254,256</u>	<u>\$ 323,212</u>		<u>\$ 62,241</u>	<u>\$ 31,242</u>
<i>Invested in cap assets</i>	400,977				
<i>Encumbrances at year end</i>	66,194				
<i>Accrued adj & OPEB</i>	(153,076)				
End Balance (GAAP Basis)	<u>\$ 568,351</u>				

NOTES

Fund accounts for the repairs and maintenance expenses of the City's fleet of vehicles and equipment.

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

**City of Lawrence
Stores Fund 521
Actual 2014 - YTD 2016
September 2016**

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	Projected 2015	75.0% YTD-September 2016
Revenues						
Charges for service	\$ 1,200	\$ 200	30.9%	\$ 648	\$ 648	\$ 80
Total Revenue	1,200	200	30.9%	648	648	80
Expenditures						
Operations	3,103	632		-	-	11,789
Total Expenditures	3,103	632		-	-	11,789
Revenue over Expenditures	(1,903)	(432)		648	648	(11,709)
Beginning Balance	30,998	29,095		29,095	29,095	29,743
End Balance	\$ 29,095	\$ 28,663		\$ 29,743	\$ 29,743	\$ 18,034

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
September 2016**

	Actual 2014	75.0% YTD-September 2015	% of Actual	Audited 2015	75.0% YTD-September 2016
Revenues					
Premiums	\$ 9,456,795	\$ 7,429,921	75.8%	\$ 9,796,023	\$ 7,626,380
Interest	978	7,539	96.1%	7,843	18,604
Reimbursements	595,215	161,837	39.1%	414,196	473,078
Total Revenue	10,052,988	7,599,297	74.4%	10,218,062	8,118,062
General Administration	1,395,819	1,436,740	78.2%	1,836,779	1,357,554
Health Insurance/Claims	9,043,593	6,572,543	70.7%	9,291,662	7,227,932
Total Expenditures	10,439,412	8,009,283	72.0%	11,128,441	8,585,486
Revenue over Expenditures	<u>(386,424)</u>	<u>(409,986)</u>		<u>(910,379)</u>	<u>(467,424)</u>
Beginning Balance	<u>9,007,500</u>	<u>8,621,076</u>		<u>8,621,076</u>	<u>7,710,697</u>
End Balance	<u>\$ 8,621,076</u>	<u>\$ 8,211,090</u>		<u>\$ 7,710,697</u>	<u>\$ 7,243,273</u>

NOTES:

Fund accounts for the payment of health insurance claims.

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