



# **Monthly Finance Report**

**December 2016**

**Mayor Steve Collier  
City Controller Jason C. Fenwick**

# TABLE OF CONTENTS

## **SUMMARY**

BUDGET V. EXPENSE FOR ALL FUNDS	1
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## **GENERAL FUND**

STATEMENT OF REVENUE AND EXPENSE	1
BY DEPARTMENT	2
STATEMENT OF PERSONNEL EXPENSE	3

## **OTHER OPERATING FUNDS**

MOTOR VEHICLE HIGHWAY FUND (MVH)	1
LOCAL ROAD AND STREET FUND	2
PARK NON-REVERTING FUND	3
LAW ENFORCEMENT CONTINUING EDUCATION FUND	4
CUMULATIVE CAPITAL IMPROVEMENT FUND	5
EMS FUND	6
POLICE PENSION FUND	7

## **PUBLIC SAFETY TAX**

STATEMENT OF REVENUE AND EXPENSE	1
BY DEPARTMENT	2

## **DEBT SERVICES FUNDS**

BOND #2 - PARK FACILITY IMPROVEMENTS	1
PARK BOND - 2012 REFUNDING	2
FIRE DEBT - FIRE BUILDING 2012	3
BOND #3 - MUNICIPAL BUILDING CORP	4



# Monthly Finance Report

**December 2016**

**Summary**



**City of Lawrence**  
**Budget vs. Expense Comparison**  
**2016 Year-to-Date**

**All Funds**

**As of December 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>101 - General Fund</b>						
1 Mayor's Office	\$ 10,195	3.1%	\$ 291,478	87.9%	\$ 331,454	\$ 39,976
2 Department of Public Works	39,572	5.8%	545,950	80.2%	680,883	134,933
3 Corporation Counsel	42,683	9.3%	382,072	83.5%	457,493	75,421
4 Controller's Office	146,547	15.8%	828,503	89.2%	929,020	100,518
5 City Council	42,898	16.7%	242,076	94.2%	256,859	14,783
6 Police Department	373,686	6.1%	6,015,498	97.5%	6,169,180	153,682
7 Fire Department	392,024	5.3%	7,400,407	99.4%	7,441,917	41,510
8 Parks Department	69,316	7.0%	920,903	93.6%	983,368	62,465
9 Street Department	-	n/a	-	n/a	-	-
10 Solid Waste Removal	281,576	14.8%	1,824,647	95.6%	1,908,304	83,657
12 Information Services	1,754	1.5%	68,456	57.2%	119,734	51,278
15 Redevelopment	17,313	18.4%	88,437	93.9%	94,134	5,697
16 City Clerk	7,599	7.6%	93,096	92.9%	100,227	7,131
17 Communications	62,765	7.7%	812,167	99.0%	820,204	8,037
<b>Total General Fund</b>	<b>\$ 1,487,928</b>	<b>7.3%</b>	<b>\$ 19,513,690</b>	<b>96.2%</b>	<b>\$ 20,292,777</b>	<b>\$ 779,087</b>
<b>Other Operating Funds</b>						
201 MVH	\$ 497,247	20.1%	\$ 2,118,913	85.8%	\$ 2,469,686	\$ 350,773
202 Local Road and Street	345,427	63.9%	478,498	88.5%	540,491	61,993
211 Park NR	14,627	7.7%	168,390	88.4%	190,452	22,062
233 Law Enforcement Cont. Ed.	300	1.2%	20,481	81.9%	25,000	4,519
424 Cumulative Cap Development	45,966	6.8%	519,456	76.7%	677,106	157,650
625 EMS Fund	106,818	5.2%	2,006,738	97.4%	2,060,635	53,897
802 Police Pension Fund	(23,590)	-5.7%	393,949	95.6%	411,917	17,968
<b>Total Other Operating</b>	<b>\$ 986,795</b>		<b>\$ 5,706,426</b>		<b>\$ 6,375,287</b>	<b>\$ 668,861</b>
<b>224 - Public Safety Tax</b>						
6 Police	\$ 195,586	13.7%	\$ 1,217,815	85.1%	\$ 1,430,236	\$ 212,421
7 Fire	302,436	17.5%	1,514,913	87.4%	1,732,797	217,884
17 Communications	-	0.0%	-	0.0%	500	500
<b>Total PS Tax</b>	<b>\$ 498,022</b>	<b>15.7%</b>	<b>\$ 2,732,728</b>	<b>86.4%</b>	<b>\$ 3,163,533</b>	<b>\$ 430,805</b>
<b>Debt Service Funds</b>						
306 Bond #2 (Park Facility Improv.)	\$ 4,538	6.1%	\$ 74,538	100.0%	\$ 74,538	\$ -
314 Park Bond (2012 Refunding)	4,943	1.9%	254,246	99.7%	254,919	673
326 Fire Debt (Fire Bldg, 2012)	188,000	50.0%	376,000	100.0%	376,000	-
327 Bond #3 (Municipal Bldg Corp)	-	0.0%	698,509	99.9%	699,152	643
<b>Total Debt Service</b>	<b>\$ 197,481</b>		<b>\$ 1,403,292</b>		<b>\$ 1,404,609</b>	<b>\$ 1,317</b>

**Notes:**

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(3) Remaining Budget = 2016 Revised Budget less YTD



# Monthly Finance Report

**December 2016**

**General Fund**



**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0101 General Fund**

**As of December 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ 2,431,130	29.4%	\$ 8,146,573	98.6%	\$ 8,261,461	\$ 114,888
Payment from Utilities	252,772	7.9%	3,033,265	94.4%	3,211,851	178,586
Trash Collection Fees	175,828	7.5%	2,287,445	97.7%	2,341,961	54,516
LOIT	76,743	8.5%	920,606	102.3%	900,000	(20,606)
COIT	171,482	8.1%	2,123,338	99.7%	2,129,298	5,960
COIT Special Distribution	-	n/a	220,288	n/a	-	(220,288)
Auto Excise	469,871	50.3%	919,276	98.3%	935,000	15,724
Cable Franchise Fees	-	0.0%	595,187	103.5%	575,000	(20,187)
Other State Taxes	62,742	12.9%	515,529	106.1%	485,700	(29,829)
FHRA	-	0.0%	475,000	111.8%	425,000	(50,000)
Licenses/Permits	22,229	9.0%	353,001	143.5%	246,000	(107,001)
911 Fees	187,715	134.1%	187,715	134.1%	140,000	(47,715)
Ordinance Violations	16,843	67.4%	178,535	714.1%	25,000	(153,535)
Misc.	48,048	9.0%	297,626	56.0%	531,500	233,874
<b>Total Revenue</b>	<b>\$ 3,915,403</b>	<b>19.4%</b>	<b>\$ 20,253,384</b>	<b>100.2%</b>	<b>\$ 20,207,771</b>	<b>\$ (45,612)</b>
<b>Expense:</b>						
Personal Services	\$ 946,114	6.0%	\$ 15,581,258	98.7%	\$ 15,780,493	\$ 199,235
Supplies	20,128	4.7%	306,082	71.0%	430,908	124,826
Other Services and Charges	494,930	12.6%	3,494,415	88.8%	3,933,085	438,670
Debt Service	26,708	34.0%	80,303	102.2%	78,597	(1,706)
Capital	48	0.1%	51,632	74.1%	69,694	18,062
<b>Total Expenses</b>	<b>\$ 1,487,928</b>	<b>7.3%</b>	<b>\$ 19,513,690</b>	<b>96.2%</b>	<b>\$ 20,292,777</b>	<b>\$ 779,087</b>
<b>Revenue less Expense:</b>	<b>\$ 2,427,475</b>		<b>\$ 739,694</b>		<b>\$ (85,006)</b>	
Tax Anticipation Warrant						
<u>Outstanding:</u>	<u>-</u>		<u>2,380,410</u>			
<b>Net</b>	<b>\$ 2,427,475</b>		<b>\$ 3,120,104</b>			

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**City of Lawrence**  
**Statement of Expense by Department**  
**2016 Year-to-Date**

**Fund: 0101 General Fund by Department**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Expense:</b>						
Mayor's Office	\$ 10,195	3.1%	\$ 291,478	87.9%	\$ 331,454	\$ 39,976
Department of Public Works	39,572	5.8%	545,950	80.2%	680,883	134,933
Corporation Counsel	42,683	9.3%	382,072	83.5%	457,493	75,421
Controller's Office	146,547	15.8%	828,503	89.2%	929,020	100,518
City Council	42,898	16.7%	242,076	94.2%	256,859	14,783
Police Department	373,686	6.1%	6,015,498	97.5%	6,169,180	153,682
Fire Department	392,024	5.3%	7,400,407	99.4%	7,441,917	41,510
Parks Department	69,316	7.0%	920,903	93.6%	983,368	62,465
Street Department	-	n/a	-	n/a	-	-
Solid Waste Removal	281,576	14.8%	1,824,647	95.6%	1,908,304	83,657
Information Services	1,754	1.5%	68,456	57.2%	119,734	51,278
Redevelopment	17,313	18.4%	88,437	93.9%	94,134	5,697
City Clerk	7,599	7.6%	93,096	92.9%	100,227	7,131
Communications	62,765	7.7%	812,167	99.0%	820,204	8,037
<b>Total Expenses</b>	<b>\$ 1,487,928</b>	<b>7.3%</b>	<b>\$ 19,513,690</b>	<b>96.2%</b>	<b>\$ 20,292,777</b>	<b>\$ 779,087</b>

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**City of Lawrence**  
**Statement of Personnel Expense**  
**2016 Year-to-Date**

**Fund: 0101 General Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Personnel Expense:</b>						
411.001 - Regular	\$ 519,595	4.9%	\$ 9,535,183	90.1%	\$ 10,588,268	\$ 1,053,085
411.003 - Longevity	1,575	n/a	18,909	n/a	-	(18,909)
411.004 - Technical Pay	1,667	n/a	18,902	n/a	-	(18,902)
411.005 - Other	(11,199)	n/a	371,716	n/a	13,654	(358,062)
412.001 - Overtime	32,430	7.9%	475,839	115.7%	411,347	(64,492)
413.001 - Employer's Share of SS	11,122	8.0%	203,853	145.7%	139,874	(63,979)
413.002 - Employer's Share of Medicare	8,261	5.1%	141,885	87.0%	163,033	21,148
413.003 - Employer's Share of PERF	100,244	4.7%	1,897,554	89.9%	2,110,997	213,443
413.004 - Unemployment Compensation	-	0.0%	20,118	223.5%	9,000	(11,118)
413.005 - Employer's Share - Health Ins	218,917	10.2%	2,560,446	119.5%	2,142,115	(418,331)
413.006 - Employer's Share - Life Ins	-	0.0%	-	0.0%	30,108	30,108
413.007 - Clothing Allowance	54,500	56.9%	105,900	110.7%	95,700	(10,200)
413.011 - Other Employee Benefits	9,004	11.8%	230,953	302.3%	76,397	(154,556)
<b>Total General Fund</b>	<b>\$ 946,114</b>	<b>6.0%</b>	<b>\$ 15,581,258</b>	<b>98.7%</b>	<b>\$ 15,780,493</b>	<b>\$ 199,235</b>

**Notes:**

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# **Monthly Finance Report**

**December 2016**

**Other Operating Funds**



## City of Lawrence Statement of Revenue and Expense 2016 Year-to-Date

**Fund: 0201 MVH**

**As of December 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Gasoline Tax - MVH	\$ 117,648	7.4%	\$ 1,669,870	104.4%	\$ 1,600,000	\$ (69,870)
Wheel Tax	366,182	53.5%	756,357	110.4%	685,000	(71,357)
Street Cut Permits	10,000	20.0%	91,825	183.7%	50,000	(41,825)
Misc.	25	n/a	5,445	n/a	-	(5,445)
<b>Total Revenue</b>	<b>\$ 493,855</b>	<b>21.2%</b>	<b>\$ 2,523,497</b>	<b>108.1%</b>	<b>\$ 2,335,000</b>	<b>\$ (188,497)</b>
<b>Expense:</b>						
Personal Services	\$ 75,757	7.5%	\$ 931,240	92.7%	\$ 1,004,344	\$ 73,104
Supplies	29,061	4.1%	284,678	40.6%	701,438	416,760
Other Services and Charges	392,429	58.0%	825,698	122.1%	676,414	(149,284)
Capital	-	0.0%	77,297	88.4%	87,490	10,193
<b>Total Expenses</b>	<b>\$ 497,247</b>	<b>20.1%</b>	<b>\$ 2,118,913</b>	<b>85.8%</b>	<b>\$ 2,469,686</b>	<b>\$ 350,773</b>
<b>Revenue less Expense:</b>	<b>\$ (3,393)</b>		<b>\$ 404,584</b>		<b>\$ (134,686)</b>	

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**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0202 Local Road and Street**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
LRS Distribution	\$ 48,297	8.9%	\$ 544,473	100.7%	\$ 540,550	\$ (3,923)
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 48,297</b>	<b>8.9%</b>	<b>\$ 544,473</b>	<b>100.7%</b>	<b>\$ 540,550</b>	<b>\$ (3,923)</b>
<b>Expense:</b>						
Debt Service	\$ 321,246	n/a	\$ 355,491	n/a	\$ 356,491	\$ 1,000
Streets	-	n/a	-	n/a	184,000	184,000
Other Services and Charges	24,181	n/a	123,007	n/a	-	(123,007)
<b>Total Expenses</b>	<b>\$ 345,427</b>	<b>63.9%</b>	<b>\$ 478,498</b>	<b>88.5%</b>	<b>\$ 540,491</b>	<b>\$ 61,993</b>
<b>Revenue less Expense:</b>	<b>\$ (297,130)</b>		<b>\$ 65,975</b>		<b>\$ 59</b>	

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## City of Lawrence Statement of Revenue and Expense 2016 Year-to-Date

**Fund: 0211 Park Non-Reverting Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Recreation Programs	\$ 3,942	6.6%	\$ 83,700	139.5%	\$ 60,000	\$ (23,700)
Park Rentals	7,587	5.8%	101,884	78.4%	130,000	28,116
From Park Rentals	306	n/a	4,852	n/a	-	(4,852)
Misc.	2	n/a	2	n/a	-	(2)
<b>Total Revenue</b>	<b>\$ 11,839</b>	<b>6.2%</b>	<b>\$ 190,439</b>	<b>100.2%</b>	<b>\$ 190,000</b>	<b>\$ (439)</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	4,021	10.9%	31,276	84.4%	37,057	5,781
Other Services and Charges	10,605	8.3%	136,048	106.4%	127,895	(8,153)
Debt Service	-	0.0%	595	2.4%	25,000	24,405
Capital	-	0.0%	472	94.4%	500	28
<b>Total Expenses</b>	<b>\$ 14,627</b>	<b>7.7%</b>	<b>\$ 168,390</b>	<b>88.4%</b>	<b>\$ 190,452</b>	<b>\$ 22,062</b>
<b>Revenue less Expense:</b>	<b>\$ (2,788)</b>		<b>\$ 22,049</b>		<b>\$ (452)</b>	

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**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0233 Law Enforcement Cont Ed Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Local Law Enforcement Fees	\$ 116	1.5%	\$ 11,452	152.7%	\$ 7,500	\$ (3,952)
Accident Reports	1,762	n/a	17,130	n/a	-	n/a
Gun Permit Applications	2,500	16.7%	31,990	213.3%	15,000	(16,990)
Vehicle Inspections	130	5.2%	2,610	104.4%	2,500	(110)
Misc.	-	n/a	-	n/a	-	n/a
<b>Total Revenue</b>	<b>\$ 4,508</b>	<b>18.0%</b>	<b>\$ 63,182</b>	<b>252.7%</b>	<b>\$ 25,000</b>	<b>\$ (21,052)</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	-	0.0%	13,666	85.4%	16,000	2,334
Other Services and Charges	300	4.0%	6,815	90.9%	7,500	685
Capital	-	0.0%	-	0.0%	1,500	1,500
<b>Total Expenses</b>	<b>\$ 300</b>	<b>1.2%</b>	<b>\$ 20,481</b>	<b>81.9%</b>	<b>\$ 25,000</b>	<b>\$ 4,519</b>
<b>Revenue less Expense:</b>	<b>\$ 4,208</b>		<b>\$ 42,701</b>		<b>\$ -</b>	

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**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0424 Cumulative Capital Improvement Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Property Taxes	\$ 155,938	47.6%	\$ 323,676	98.8%	\$ 327,515	\$ 3,840
FIT	1,000	45.9%	2,048	94.0%	2,178	130
Auto Excise	16,818	67.2%	32,904	131.5%	25,022	(7,882)
CVET	640	42.8%	1,281	85.7%	1,495	214
Misc.	1,428	n/a	1,428	n/a	-	(1,428)
<b>Total Revenue</b>	<b>\$ 175,825</b>	<b>49.4%</b>	<b>\$ 361,335</b>	<b>101.4%</b>	<b>\$ 356,210</b>	<b>\$ (5,125)</b>
<b>Expense:</b>						
Personal Services	\$ -	0.0%	\$ 17,267	100.0%	\$ 17,269	\$ 2
Supplies	-	0.0%	17,811	100.0%	17,811	-
Other Services and Charges	33,016	n/a	325,751	n/a	350,131	24,380
Debt Service	-	0.0%	45,736	39.3%	116,284	70,548
Capital	12,950	7.4%	112,891	64.3%	175,611	62,720
<b>Total Expenses</b>	<b>\$ 45,966</b>	<b>6.8%</b>	<b>\$ 519,456</b>	<b>76.7%</b>	<b>\$ 677,106</b>	<b>\$ 157,650</b>
<b>Revenue less Expense:</b>	<b>\$ 129,858</b>		<b>\$ (158,121)</b>		<b>\$ (320,896)</b>	

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**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0625 EMS Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
EMS Runs	\$ 129,373	9.1%	\$ 1,739,519	122.1%	\$ 1,425,000	\$ (314,519)
Medicaid Reimbursement	-	n/a	2,424,586	n/a	-	-
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 129,373</b>	<b>9.1%</b>	<b>\$ 4,164,105</b>	<b>292.2%</b>	<b>\$ 1,425,000</b>	<b>\$ (314,519)</b>
<b>Expense:</b>						
Personal Services	\$ 90,729	8.1%	\$ 1,115,297	99.6%	\$ 1,120,109	\$ 4,812
Supplies	14,036	10.2%	119,442	86.8%	137,551	18,109
Other Services and Charges	2,053	0.4%	478,143	94.3%	506,979	28,836
Debt Service	-	0.0%	269,973	100.0%	269,996	23
Capital	-	0.0%	23,883	91.9%	26,000	2,117
<b>Total Expenses</b>	<b>\$ 106,818</b>	<b>5.2%</b>	<b>\$ 2,006,738</b>	<b>97.4%</b>	<b>\$ 2,060,635</b>	<b>\$ 53,897</b>
<b>Revenue less Expense:</b>	<b>\$ 22,556</b>		<b>\$ 2,157,367</b>		<b>\$ (635,635)</b>	

**Notes:**

- (1) Revised budget = 2016 Council approved budget; encumbrances from 2015; and any additional appropriations
- (2) MTD = Month-to-date; YTD = Year-to-date
- (3) Remaining Budget = 2016 Revised Budget less YTD



**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0802 Police Pension Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
State Pension Relief	\$ -	0.0%	\$ 377,466	89.3%	\$ 422,891	\$ 45,424
Misc.	-	n/a	137,695	n/a	-	(137,695)
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 515,161</b>	<b>121.8%</b>	<b>\$ 422,891</b>	<b>\$ (92,270)</b>
<b>Expense:</b>						
Pension Payments	\$ 30,813	8.1%	\$ 386,791	101.1%	\$ 382,645	\$ (4,146)
Health Insurance	(54,404)	n/a	7,158	n/a	29,272	22,114
Misc.	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ (23,590)</b>	<b>-5.7%</b>	<b>\$ 393,949</b>	<b>95.6%</b>	<b>\$ 411,917</b>	<b>\$ 17,968</b>
<b>Revenue less Expense:</b>	<b>\$ 23,590</b>		<b>\$ 121,212</b>		<b>\$ 10,974</b>	

**Notes:**

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- (2) MTD = Month-to-date; YTD = Year-to-date
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# Monthly Finance Report

December 2016

**Public Safety Tax**



**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0224 Public Safety Tax Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Public Safety Tax	\$ 225,734	8.6%	\$ 2,673,718	102.2%	\$ 2,616,000	\$ (57,718)
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 225,734</b>	<b>8.6%</b>	<b>\$ 2,673,718</b>	<b>102.2%</b>	<b>\$ 2,616,000</b>	<b>\$ (57,718)</b>
<b>Expense:</b>						
Personal Services	\$ 466,912	29.0%	\$ 1,610,197	100.0%	\$ 1,610,197	\$ -
Supplies	23,861	4.2%	350,487	61.9%	566,093	215,606
Other Services and Charges	4,797	1.0%	444,856	92.4%	481,577	36,721
Debt Service	-	0.0%	216,306	85.7%	252,252	35,946
Capital	2,452	1.0%	110,882	43.8%	253,414	142,532
<b>Total Expenses</b>	<b>\$ 498,022</b>	<b>15.7%</b>	<b>\$ 2,732,728</b>	<b>86.4%</b>	<b>\$ 3,163,533</b>	<b>\$ 430,805</b>
<b>Revenue less Expense:</b>	<b>\$ (272,288)</b>		<b>\$ (59,010)</b>		<b>\$ (547,533)</b>	

**Notes:**

- (1) Revised budget = 2016 Council approved budget; encumbrances from 2015; and any additional appropriations
- (2) MTD = Month-to-date; YTD = Year-to-date
- (3) Remaining Budget = 2016 Revised Budget less YTD



**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0224 Public Safety Tax Fund**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Public Safety Tax	\$ 225,734	8.6%	\$ 2,673,718	102.2%	\$ 2,616,000	\$ (57,718)
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 225,734</b>	<b>8.6%</b>	<b>\$ 2,673,718</b>	<b>102.2%</b>	<b>\$ 2,616,000</b>	<b>\$ (57,718)</b>
<b>Expense:</b>						
Police	\$ 195,586	13.7%	\$ 1,217,815	85.1%	\$ 1,430,236	\$ 212,421
Fire	302,436	17.5%	1,514,913	87.4%	1,732,797	217,884
Communications	-	0.0%	-	0.0%	500	500
<b>Total Expenses</b>	<b>\$ 498,022</b>	<b>15.7%</b>	<b>\$ 2,732,728</b>	<b>86.4%</b>	<b>\$ 3,163,533</b>	<b>\$ 430,805</b>
<b>Revenue less Expense:</b>	<b>\$ (272,288)</b>		<b>\$ (59,010)</b>		<b>\$ (547,533)</b>	

**Notes:**

- (1) Revised budget = 2016 Council approved budget; encumbrances from 2015; and any additional appropriations
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- (3) Remaining Budget = 2016 Revised Budget less YTD



# Monthly Finance Report

**December 2016**

**Debt Service Funds**



**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0306 Bond #2 (Park Facility Improvements)**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Payment from Utilities	\$ (91,000)	-94.8%	\$ 151,000	157.3%	\$ 96,000	\$ (55,000)
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ (91,000)</b>	<b>-94.8%</b>	<b>\$ 151,000</b>	<b>157.3%</b>	<b>\$ 96,000</b>	<b>\$ (55,000)</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 69,000	100.0%	\$ 69,000	\$ -
Interest	4,538	81.9%	5,538	100.0%	5,538	-
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ 4,538</b>	<b>6.1%</b>	<b>\$ 74,538</b>	<b>100.0%</b>	<b>\$ 74,538</b>	<b>\$ -</b>
<b>Revenue less Expense:</b>	<b>\$ (95,538)</b>		<b>\$ 76,462</b>		<b>\$ 21,462</b>	

**Notes:**

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- (3) Remaining Budget = 2016 Revised Budget less YTD



**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0314 Park Bond (2012 Refunding)**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Payment from Utilities	\$ 121,000	45.8%	\$ 209,000	79.2%	\$ 264,000	\$ 55,000
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 121,000</b>	<b>45.8%</b>	<b>\$ 209,000</b>	<b>79.2%</b>	<b>\$ 264,000</b>	<b>\$ 55,000</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 242,000	99.7%	\$ 242,673	\$ 673
Interest	4,943	40.4%	12,246	100.0%	12,246	0
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ 4,943</b>	<b>1.9%</b>	<b>\$ 254,246</b>	<b>99.7%</b>	<b>\$ 254,919</b>	<b>\$ 673</b>
<b>Revenue less Expense:</b>	<b>\$ 116,057</b>		<b>\$ (45,246)</b>		<b>\$ 9,081</b>	

**Notes:**

(1) Revised budget = 2016 Council approved budget; encumbrances from 2015; and any additional appropriations

(2) MTD = Month-to-date; YTD = Year-to-date

(3) Remaining Budget = 2016 Revised Budget less YTD



**City of Lawrence  
Statement of Revenue and Expense  
2016 Year-to-Date**

**Fund: 0326 Fire Debt (Fire Bldg 2012)**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Property Taxes	\$ 76,249	56.4%	\$ 158,268	117.0%	\$ 135,278	\$ (22,989)
FIT	413	10.6%	846	21.6%	3,914	3,068
Auto Excise	6,947	11.1%	13,591	21.8%	62,329	48,738
CVET	264	10.1%	529	20.2%	2,618	2,089
Misc.	698	n/a	698	n/a	-	(698)
<b>Total Revenue</b>	<b>\$ 84,572</b>	<b>41.4%</b>	<b>\$ 173,931</b>	<b>85.2%</b>	<b>\$ 204,139</b>	<b>\$ 30,208</b>
<b>Expense:</b>						
Principal	\$ 157,887	42.0%	\$ 312,887	83.2%	\$ 376,000	\$ 63,113
Interest	30,113	n/a	63,113	n/a	-	(63,113)
Misc.	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ 188,000</b>	<b>50.0%</b>	<b>\$ 376,000</b>	<b>100.0%</b>	<b>\$ 376,000</b>	<b>\$ -</b>
<b>Revenue less Expense:</b>	<b>\$ (103,428)</b>		<b>\$ (202,069)</b>		<b>\$ (171,861)</b>	

**Notes:**

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**City of Lawrence**  
**Statement of Revenue and Expense**  
**2016 Year-to-Date**

**Fund: 0327 Bond #3 (Municipal Bldg. Corp.)**

**As of December 31, 2016**

	<u>MTD</u>	<u>% of Budget</u>	<u>YTD</u>	<u>% of Budget</u>	<u>2016 Revised Budget<sup>1</sup></u>	<u>Remaining Budget</u>
<b>Revenue:</b>						
Property Taxes	\$ 356,020	48.0%	\$ 738,980	99.7%	\$ 741,308	\$ 2,328
FIT	1,925	45.9%	3,939	94.0%	4,191	252
Auto Excise	32,357	67.2%	63,304	131.5%	48,139	(15,165)
CVET	1,232	42.8%	2,464	85.6%	2,877	413
Misc.	3,260	n/a	3,260	n/a	-	(3,260)
<b>Total Revenue</b>	<b>\$ 394,793</b>	<b>49.6%</b>	<b>\$ 811,946</b>	<b>101.9%</b>	<b>\$ 796,515</b>	<b>\$ (15,431)</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 566,000	81.1%	\$ 698,152	\$ 132,152
Interest	-	n/a	131,509	n/a	-	(131,509)
Paying Agent Fees	-	n/a	1,000	n/a	1,000	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 698,509</b>	<b>99.9%</b>	<b>\$ 699,152</b>	<b>\$ 643</b>
<b>Revenue less Expense:</b>	<b>\$ 394,793</b>		<b>\$ 113,438</b>		<b>\$ 97,363</b>	

**Notes:**

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- (3) Remaining Budget = 2016 Revised Budget less YTD