



Mayor Steve Collier  
City Controller Jason C. Fenwick



**DECEMBER 2018**

# **CIVIL CITY**

**B U D G E T   R E P O R T**



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# SUMMARY

# City of Lawrence

## Budget vs. Expense Comparison As of December 31, 2018

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>101 - General Fund</b>						
0 Non-Departmental	\$ 75,772	n/a	\$ 75,772	n/a	\$ -	\$ (75,772)
1 Mayor's Office	21,621	5.0%	327,462	75.7%	432,568	105,106
2 Department of Public Works	42,734	5.4%	555,643	70.3%	790,053	234,410
3 Corporation Counsel	-	n/a	-	n/a	-	-
4 Controller's Office	-	0.0%	90,867	45.4%	200,000	109,133
5 City Council	20,283	7.4%	235,259	85.7%	274,505	39,246
6 Police Department	464,002	6.5%	6,653,740	93.3%	7,131,808	478,068
7 Fire Department	527,495	6.1%	8,459,838	98.0%	8,636,691	176,853
8 Parks Department	81,609	5.7%	1,110,145	77.6%	1,429,769	319,624
9 Street Department	-	n/a	-	n/a	-	-
10 Solid Waste Removal	-	0.0%	1,608,845	87.2%	1,844,146	235,301
12 Information Services	-	n/a	(237)	n/a	-	237
15 Redevelopment	489	0.5%	16,413	16.5%	99,494	83,081
16 City Clerk	8,578	7.5%	102,497	90.0%	113,828	11,331
17 Communications	71,013	7.0%	978,057	96.5%	1,013,041	34,984
<b>Total General Fund</b>	<b>\$ 1,313,597</b>	<b>6.0%</b>	<b>\$ 20,214,301</b>	<b>92.0%</b>	<b>\$ 21,965,903</b>	<b>\$ 1,751,602</b>
<b>Other Operating Funds</b>						
201 MVH	\$ 204,319	5.1%	\$ 2,948,032	73.5%	\$ 4,008,543	\$ 1,060,511
202 Local Road and Street	340,450	38.4%	808,279	91.2%	886,150	77,871
211 Park NR	(29,815)	-7.8%	269,819	70.5%	382,824	113,005
233 Law Enforcement Cont. Ed.	4,572	6.0%	68,336	89.1%	76,720	8,384
424 Cumulative Cap Development	32,653	6.5%	217,040	42.9%	506,236	289,196
625 EMS Fund	239,122	6.0%	2,686,651	67.0%	4,009,468	1,322,817
802 Police Pension Fund	33,395	7.2%	419,017	89.7%	467,000	47,983
<b>Total Other Operating Funds</b>	<b>\$ 824,697</b>	<b>8.0%</b>	<b>\$ 7,417,173</b>	<b>71.8%</b>	<b>\$ 10,336,941</b>	<b>\$ 2,919,768</b>
<b>224 - Public Safety Tax</b>						
6 Police	\$ 202,978	11.0%	\$ 1,608,264	86.9%	\$ 1,850,402	\$ 242,138
7 Fire	259,954	17.6%	1,358,242	92.0%	1,476,356	118,114
17 Communications	-	n/a	-	n/a	-	-
<b>Total PS Tax</b>	<b>\$ 462,932</b>	<b>13.9%</b>	<b>\$ 2,966,506</b>	<b>89.2%</b>	<b>\$ 3,326,758</b>	<b>\$ 360,252</b>
<b>Internal Services Funds</b>						
701 Administrative Services	\$ 72,434	5.3%	\$ 1,197,194	87.3%	\$ 1,370,694	\$ 173,501
702 Technology Services	56,565	4.9%	965,930	84.2%	1,146,705	180,775
<b>Total Internal Services Funds</b>	<b>\$ 128,998</b>	<b>5.1%</b>	<b>\$ 2,163,123</b>	<b>85.9%</b>	<b>\$ 2,517,399</b>	<b>\$ 354,276</b>
<b>Debt Service Funds</b>						
306 Bond #2 (Park Facility Improv.)	\$ 7,000	9.1%	\$ 77,000	100.0%	\$ 77,000	\$ -
314 Park Bond (2012 Refunding)	-	0.0%	257,486	100.0%	257,486	-
326 Fire Debt (Fire Bldg, 2012)	184,500	49.3%	374,000	100.0%	374,000	-
327 Bond #3 (Municipal Bldg Corp)	-	0.0%	693,509	100.0%	693,509	0
<b>Total Debt Service</b>	<b>\$ 191,500</b>	<b>13.7%</b>	<b>\$ 1,401,995</b>	<b>100.0%</b>	<b>\$ 1,401,995</b>	<b>\$ 0</b>

**Notes:**

(1) Revised budget = 2018 Council approved budget plus 2017 encumbrances

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

(3) Remaining Budget = 2018 Revised Budget less YTD





# GENERAL FUND

# City of Lawrence

## 101 - General Fund

### Statement of Revenue and Expense

As of December 31, 2018

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ 2,926,490	32.8%	\$ 9,022,797	101.2%	\$ 8,918,974	\$ (103,823)
Payment from Utilities	253,526	8.4%	2,947,516	97.8%	3,015,000	67,484
Trash Collection Fees	186,470	8.1%	2,257,737	98.4%	2,295,065	37,328
LOIT	84,286	8.1%	1,012,543	96.9%	1,045,445	32,902
COIT	203,546	8.5%	2,439,463	102.1%	2,390,373	(49,090)
COIT Special Distribution	-	n/a	-	n/a	-	-
Auto Excise	585,317	65.6%	1,091,310	122.3%	892,382	(198,928)
Cable Franchise Fees	-	0.0%	503,858	84.0%	600,000	96,142
Other State Taxes	58,130	11.6%	504,144	100.2%	503,241	(903)
FHRA	-	0.0%	824,971	97.1%	850,000	25,029
Licenses/Permits	20,916	5.4%	391,732	101.1%	387,550	(4,182)
911 Fees	193,950	107.8%	641,680	356.5%	180,000	(461,680)
Ordinance Violations	6,150	4.0%	112,611	73.6%	153,089	40,478
Misc.	29,543	5.8%	775,524	153.0%	506,882	(268,642)
<b>Total Revenue</b>	<b>\$ 4,548,325</b>	<b>20.9%</b>	<b>\$ 22,525,886</b>	<b>103.6%</b>	<b>\$ 21,738,001</b>	<b>\$ (787,885)</b>
<b>Expense:</b>						
Personal Services	\$ 1,052,248	6.3%	\$ 15,997,954	96.0%	\$ 16,656,896	\$ 658,942
Supplies	20,416	4.2%	312,703	64.1%	488,026	175,323
Other Services and Charges	239,984	5.2%	3,859,614	83.9%	4,599,073	739,459
Debt Service	814	0.9%	17,412	18.3%	95,108	77,696
Capital	135	0.1%	26,619	21.0%	126,800	100,181
<b>Total Expense</b>	<b>\$ 1,313,597</b>	<b>6.0%</b>	<b>\$ 20,214,301</b>	<b>92.0%</b>	<b>\$ 21,965,903</b>	<b>\$ 1,751,602</b>
<b>Revenue less Expense:</b>	<b>\$ 3,234,728</b>		<b>\$ 2,311,585</b>		<b>\$ (227,902)</b>	
Tax Anticipation Warrant						
<u>Outstanding:</u>	<u>-</u>		<u>-</u>		<u>-</u>	
<b>Net Revenue/(Expense)</b>	<b>\$ 3,234,728</b>		<b>\$ 2,311,585</b>		<b>\$ (227,902)</b>	

**Notes:**

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

(3) Remaining Budget = 2018 Revised Budget less YTD

## City of Lawrence

### 101 - General Fund

#### Statement of Personnel Expense As of December 31, 2018

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Personnel Expense:</b>						
411.001 - Regular	\$ 693,814	6.5%	\$ 10,358,763	96.7%	\$ 10,716,116	\$ 357,353
411.003 - Longevity	(855)	n/a	(1,752)	n/a	35,280	37,032
411.004 - Technical Pay	92	n/a	16,700	n/a	18,700	2,000
411.005 - Other	-	n/a	-	n/a	24,000	24,000
412.001 - Overtime	23,150	6.1%	513,041	134.1%	382,500	(130,541)
413.001 - Employer's Share of SS	9,646	7.7%	120,598	96.3%	125,190	4,592
413.002 - Employer's Share of Medicare	10,685	6.6%	152,626	94.6%	161,401	8,775
413.003 - Employer's Share of PERF	126,943	6.6%	1,885,791	98.4%	1,916,489	30,698
413.004 - Unemployment Compensation	-	n/a	-	n/a	-	-
413.005 - Employer's Share - Health Ins	198,565	8.0%	2,478,291	99.5%	2,490,269	11,978
413.006 - Employer's Share - Life Ins	-	n/a	-	n/a	-	-
413.007 - Clothing Allowance	32,185	28.8%	79,897	71.5%	111,680	31,783
413.011 - Other Employee Benefits	(41,976)	-6.2%	394,000	58.3%	675,271	281,271
<b>Total General Fund</b>	<b>\$ 1,052,248</b>	<b>6.3%</b>	<b>\$ 15,997,954</b>	<b>96.0%</b>	<b>\$ 16,656,896</b>	<b>\$ 658,942</b>

**Notes:**

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# OTHER OPERATING FUNDS



**City of Lawrence**  
**201 - Motor Vehicle Highway Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Gasoline Tax - MVH	\$ 167,963	8.4%	\$ 2,146,276	106.9%	\$ 2,007,944	\$ (138,332)
Wheel Tax	394,354	54.4%	798,488	110.1%	725,000	(73,488)
Street Cut Permits	10,375	17.3%	79,421	132.4%	60,000	(19,421)
Misc.	350	17.5%	19,929	996.5%	2,000	(17,929)
<b>Total Revenue</b>	<b>\$ 573,042</b>	<b>20.5%</b>	<b>\$ 3,044,114</b>	<b>108.9%</b>	<b>\$ 2,794,944</b>	<b>\$ (249,170)</b>
<b>Expense:</b>						
Personal Services	\$ 55,644	5.2%	\$ 886,135	83.1%	\$ 1,066,434	\$ 180,299
Supplies	72,644	8.8%	458,582	55.6%	824,823	366,241
Other Services and Charges	48,188	3.0%	1,265,953	78.3%	1,616,835	350,882
Debt Service	26,840	18.6%	90,918	62.9%	144,451	53,533
Capital	1,004	0.3%	246,443	69.2%	356,000	109,557
<b>Total Expense</b>	<b>\$ 204,319</b>	<b>5.1%</b>	<b>\$ 2,948,032</b>	<b>73.5%</b>	<b>\$ 4,008,543</b>	<b>\$ 1,060,511</b>
<b>Revenue less Expense:</b>	<b>\$ 368,723</b>		<b>\$ 96,082</b>		<b>\$ (1,213,599)</b>	

**Notes:**

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**City of Lawrence**  
**202 - Local Road and Street Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
LRS Distribution	\$ 81,693	10.3%	\$ 972,074	122.2%	\$ 795,547	\$ (176,527)
Misc.	.	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 81,693</b>	<b>10.3%</b>	<b>\$ 972,074</b>	<b>122.2%</b>	<b>\$ 795,547</b>	<b>\$ (176,527)</b>
<b>Expense:</b>						
Debt Service	\$ 338,565	92.2%	\$ 366,130	99.7%	\$ 367,130	\$ 1,000
Streets	-	0.0%	392,000	100.0%	392,000	-
Other Services and Charges	1,885	1.5%	50,149	39.5%	127,020	76,871
<b>Total Expense</b>	<b>\$ 340,450</b>	<b>38.4%</b>	<b>\$ 808,279</b>	<b>91.2%</b>	<b>\$ 886,150</b>	<b>\$ 77,871</b>
<b>Revenue less Expense:</b>	<b>\$ (258,757)</b>		<b>\$ 163,795</b>		<b>\$ (90,603)</b>	

**Notes:**

(1) Revised budget = 2018 Council approved budget plus 2017 encumbrances

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

(3) Remaining Budget = 2018 Revised Budget less YTD



**City of Lawrence**  
**211 - Park Non-Reverting Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Recreation Programs	\$ 895	1.4%	\$ 56,755	87.3%	\$ 65,000	\$ 8,246
Park Rentals	(29,840)	-24.9%	88,935	74.1%	120,000	31,065
From Park Rentals	401	n/a	5,377	n/a	-	(5,377)
Misc.	-	0.0%	77,139	102.9%	75,000	(2,139)
<b>Total Revenue</b>	<b>\$ (28,545)</b>	<b>-11.0%</b>	<b>\$ 228,205</b>	<b>87.8%</b>	<b>\$ 260,000</b>	<b>\$ 31,795</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	-	0.0%	57,586	52.8%	109,020	51,434
Other Services and Charges	(29,815)	-11.0%	210,734	77.5%	271,804	61,070
Debt Service	-	n/a	-	n/a	-	-
Capital	-	0.0%	1,500	75.0%	2,000	500
<b>Total Expense</b>	<b>\$ (29,815)</b>	<b>-7.8%</b>	<b>\$ 269,819</b>	<b>70.5%</b>	<b>\$ 382,824</b>	<b>\$ 113,005</b>
<b>Revenue less Expense:</b>	<b>\$ 1,270</b>		<b>\$ (41,615)</b>		<b>\$ (122,824)</b>	

**Notes:**

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

(3) Remaining Budget = 2018 Revised Budget less YTD

**City of Lawrence**  
**233 - Local Law Enforcement Continuing Education Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Local Law Enforcement Fees	\$ 184	1.8%	\$ 1,184	11.8%	\$ 10,000	\$ 8,816
Accident Reports	1,072	8.6%	18,570	148.6%	12,500	\$ (6,070)
Gun Permit Applications	1,340	4.5%	19,140	63.8%	30,000	10,860
Vehicle Inspections	115	4.6%	2,395	95.8%	2,500	105
Misc.	-	n/a	-	n/a	-	n/a
<b>Total Revenue</b>	<b>\$ 2,711</b>	<b>4.9%</b>	<b>\$ 41,289</b>	<b>75.1%</b>	<b>\$ 55,000</b>	<b>\$ 13,711</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	4,272	16.1%	26,331	99.4%	26,500	169
Other Services and Charges	300	0.6%	42,005	83.6%	50,220	8,215
Capital	-	n/a	-	n/a	-	-
<b>Total Expense</b>	<b>\$ 4,572</b>	<b>6.0%</b>	<b>\$ 68,336</b>	<b>89.1%</b>	<b>\$ 76,720</b>	<b>\$ 8,384</b>
<b>Revenue less Expense:</b>	<b>\$ (1,861)</b>		<b>\$ (27,047)</b>		<b>\$ (21,720)</b>	

**Notes:**

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- (2) MTD = Month-to-date; YTD = Year-to-date
- (3) Remaining Budget = 2018 Revised Budget less YTD



**City of Lawrence**  
**424 - Cumulative Capital Improvement Fund**

*Statement of Revenue and Expense*  
*As of December 31, 2018*

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ 159,041	49.8%	\$ 338,373	105.9%	\$ 319,666	\$ (18,707)
FIT	873	44.9%	1,686	86.8%	1,944	258
Auto Excise	19,946	69.2%	37,188	129.0%	28,825	(8,363)
CVET	585	48.5%	1,166	96.7%	1,206	40
Misc.	43	n/a	43	n/a	-	(43)
<b>Total Revenue</b>	<b>\$ 180,488</b>	<b>51.3%</b>	<b>\$ 378,457</b>	<b>107.6%</b>	<b>\$ 351,641</b>	<b>\$ (26,816)</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	-	n/a	-	n/a	-	-
Other Services and Charges	-	0.0%	110,165	70.6%	156,000	45,836
Debt Service	32,653	14.2%	67,985	29.6%	230,000	162,015
Capital	-	0.0%	38,890	32.3%	120,236	81,346
<b>Total Expense</b>	<b>\$ 32,653</b>	<b>6.5%</b>	<b>\$ 217,040</b>	<b>42.9%</b>	<b>\$ 506,236</b>	<b>\$ 289,196</b>
<b>Revenue less Expense:</b>	<b>\$ 147,835</b>		<b>\$ 161,418</b>		<b>\$ (154,595)</b>	

**Notes:**

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

(3) Remaining Budget = 2018 Revised Budget less YTD

**City of Lawrence**  
**625 - Emergency Medical Services Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
EMS Runs	\$ 173,191	9.6%	\$ 1,828,455	101.6%	\$ 1,800,000	\$ (28,455)
Medicaid Reimbursement	-	n/a	638,940	n/a	1,375,000	-
Misc.	-	n/a	18,272	n/a	5,000	(13,272)
<b>Total Revenue</b>	<b>\$ 173,191</b>	<b>5.4%</b>	<b>\$ 2,485,668</b>	<b>78.2%</b>	<b>\$ 3,180,000</b>	<b>\$ (41,728)</b>
<b>Expense:</b>						
Personal Services	\$ 109,166	7.3%	\$ 1,300,032	87.4%	\$ 1,487,465	\$ 187,433
Supplies	8,778	4.9%	110,731	61.3%	180,560	69,829
Other Services and Charges	57,800	4.2%	772,067	55.7%	1,385,222	613,155
Debt Service	63,377	11.5%	432,681	78.4%	552,028	119,347
Capital	-	0.0%	71,140	17.6%	404,193	333,053
<b>Total Expense</b>	<b>\$ 239,122</b>	<b>6.0%</b>	<b>\$ 2,686,651</b>	<b>67.0%</b>	<b>\$ 4,009,468</b>	<b>\$ 1,322,817</b>
<b>Revenue less Expense:</b>	<b>\$ (65,931)</b>		<b>\$ (200,983)</b>		<b>\$ (829,468)</b>	

**Notes:**

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- (2) MTD = Month-to-date; YTD = Year-to-date
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**City of Lawrence**  
**802 - Police Pension Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
State Pension Relief	\$ -	0.0%	\$ 370,944	100.5%	\$ 369,000	\$ (1,944)
Misc.	-	n/a	100,000	n/a	100,000	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 470,944</b>	<b>100.4%</b>	<b>\$ 469,000</b>	<b>\$ (1,944)</b>
<b>Expense:</b>						
Pension Payments	\$ 29,854	8.0%	\$ 362,534	96.7%	\$ 375,000	\$ 12,466
Health Insurance	3,541	4.4%	44,483	55.6%	80,000	35,517
Misc.	-	n/a	12,000	n/a	12,000	-
<b>Total Expense</b>	<b>\$ 33,395</b>	<b>7.2%</b>	<b>\$ 419,017</b>	<b>89.7%</b>	<b>\$ 467,000</b>	<b>\$ 47,983</b>
<b>Revenue less Expense:</b>	<b>\$ (33,395)</b>		<b>\$ 51,928</b>		<b>\$ 2,000</b>	

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# PUBLIC SAFETY TAX



**City of Lawrence**  
**224 - Public Safety Tax Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Public Safety Tax	\$ 242,583	9.1%	\$ 2,922,397	109.4%	\$ 2,670,528	\$ (251,869)
Misc.	2,858	n/a	3,562	n/a	-	(3,562)
<b>Total Revenue</b>	<b>\$ 245,441</b>	<b>9.2%</b>	<b>\$ 2,925,959</b>	<b>109.6%</b>	<b>\$ 2,670,528</b>	<b>\$ (255,431)</b>
<b>Expense:</b>						
Personal Services	\$ 409,238	25.7%	\$ 1,592,466	100.0%	\$ 1,592,466	\$ -
Supplies	38,259	7.6%	387,421	76.9%	503,928	116,507
Other Services and Charges	15,436	2.1%	651,876	89.3%	730,066	78,190
Debt Service	-	0.0%	267,395	67.7%	395,000	127,605
Capital	-	0.0%	67,349	64.0%	105,298	37,949
<b>Total Expense</b>	<b>\$ 462,932</b>	<b>13.9%</b>	<b>\$ 2,966,506</b>	<b>89.2%</b>	<b>\$ 3,326,758</b>	<b>\$ 360,252</b>
<b>Revenue less Expense:</b>	<b>\$ (217,492)</b>		<b>\$ (40,547)</b>		<b>\$ (656,230)</b>	

**Notes:**

- (1) Revised budget = 2018 Council approved budget plus 2017 encumbrances
- (2) MTD = Month-to-date; YTD = Year-to-date
- (3) Remaining Budget = 2018 Revised Budget less YTD

**City of Lawrence**  
**224 - Public Safety Tax Fund**

**Statement of Revenue and Expense by Department**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Public Safety Tax	\$ 242,583	9.1%	\$ 2,922,397	109.4%	\$ 2,670,528	\$ (251,869)
Misc.	2,858	n/a	3,562	n/a	-	(3,562)
<b>Total Revenue</b>	<b>\$ 245,441</b>	<b>9.2%</b>	<b>\$ 2,925,959</b>	<b>109.6%</b>	<b>\$ 2,670,528</b>	<b>\$ (255,431)</b>
<b>Expense:</b>						
Police	\$ 202,978	11.0%	\$ 1,608,264	86.9%	\$ 1,850,402	\$ 242,138
Fire	259,954	17.6%	1,358,242	92.0%	1,476,356	118,114
Communications	-	n/a	-	n/a	-	-
<b>Total Expense</b>	<b>\$ 462,932</b>	<b>13.9%</b>	<b>\$ 2,966,506</b>	<b>89.2%</b>	<b>\$ 3,326,758</b>	<b>\$ 360,252</b>
<b>Revenue less Expense:</b>	<b>\$ (217,492)</b>		<b>\$ (40,547)</b>		<b>\$ (656,230)</b>	

**Notes:**

(1) Revised budget = 2018 Council approved budget plus 2017 encumbrances

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

(3) Remaining Budget = 2018 Revised Budget less YTD



**City of Lawrence**  
**701 - Administrative Services Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Charges for Service	\$ 87,594	6.6%	\$ 1,205,619	90.2%	\$ 1,336,570	\$ 130,951
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 87,594</b>	<b>6.6%</b>	<b>\$ 1,205,619</b>	<b>90.2%</b>	<b>\$ 1,336,570</b>	<b>\$ 130,951</b>
<b>Expense:</b>						
Personal Services	\$ 59,346	6.5%	\$ 800,727	87.5%	\$ 915,470	\$ 114,743
Supplies	780	7.2%	6,570	60.7%	10,817	4,247
Other Services and Charges	12,308	2.8%	388,246	89.0%	436,404	48,158
Debt Service	-	0.0%	1,200	40.0%	3,003	1,803
Capital	-	n/a	450	n/a	5,000	4,550
<b>Total Expense</b>	<b>\$ 72,434</b>	<b>5.3%</b>	<b>\$ 1,197,194</b>	<b>87.3%</b>	<b>\$ 1,370,694</b>	<b>\$ 173,501</b>
<b>Revenue less Expense:</b>	<b>\$ 15,160</b>		<b>\$ 8,426</b>		<b>\$ (34,124)</b>	

**Notes:**

(1) Revised budget = 2018 Council approved budget plus 2017 encumbrances

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

(3) Remaining Budget = 2018 Revised Budget less YTD



**City of Lawrence**  
**702 - Technology Services Fund**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Charges for Service	\$ 141,057	12.9%	\$ 1,043,574	95.8%	\$ 1,089,307	\$ 45,733
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 141,057</b>	<b>12.9%</b>	<b>\$ 1,043,574</b>	<b>95.8%</b>	<b>\$ 1,089,307</b>	<b>\$ 45,733</b>
<b>Expense:</b>						
Personal Services	\$ -	0.0%	\$ 11,085	68.6%	\$ 16,148	\$ 5,063
Supplies	-	0.0%	6,564	29.6%	22,143	15,579
Other Services and Charges	56,565	5.9%	839,897	87.6%	958,414	118,517
Debt Service	-	n/a	-	n/a	-	-
Capital	-	0.0%	108,383	72.3%	150,000	41,617
<b>Total Expenses</b>	<b>\$ 56,565</b>	<b>4.9%</b>	<b>\$ 965,930</b>	<b>84.2%</b>	<b>\$ 1,146,705</b>	<b>\$ 180,775</b>
<b>Revenue less Expense:</b>	<b>\$ 84,492</b>		<b>\$ 77,644</b>		<b>\$ (57,398)</b>	

**Notes:**

- (1) Revised budget = 2018 Council approved budget plus 2017 encumbrances
- (2) MTD = Month-to-date; YTD = Year-to-date
- (3) Remaining Budget = 2018 Revised Budget less YTD



# DEBT SERVICE FUNDS



**City of Lawrence**  
**306 - Bond #2 (Park Facility Improv.)**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Payment from Utilities	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 70,000	97.2%	\$ 72,000	\$ 2,000
Interest	7,000	140.0%	7,000	140.0%	5,000	(2,000)
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ 7,000</b>	<b>9.1%</b>	<b>\$ 77,000</b>	<b>100.0%</b>	<b>\$ 77,000</b>	<b>\$ -</b>
<b>Revenue less Expense:</b>	<b>\$ (7,000)</b>		<b>\$ (77,000)</b>		<b>\$ (77,000)</b>	

**Notes:**

(1) Revised budget = 2018 Council approved budget plus 2017 encumbrances

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

(3) Remaining Budget = 2018 Revised Budget less YTD

**City of Lawrence**  
**314 - Park Bond (2012 Refunding)**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Payment from Utilities	\$ -	0.0%	\$ 94,792	33.9%	\$ 280,000	\$ 185,208
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 94,792</b>	<b>33.9%</b>	<b>\$ 280,000</b>	<b>\$ 185,208</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 255,000	100.0%	\$ 255,000	\$ -
Interest	-	0.0%	2,486	100.0%	2,486	-
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 257,486</b>	<b>100.0%</b>	<b>\$ 257,486</b>	<b>\$ -</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ (162,694)</b>		<b>\$ 22,514</b>	

**Notes:**

(1) Revised budget = 2018 Council approved budget plus 2017 encumbrances

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

(3) Remaining Budget = 2018 Revised Budget less YTD



**City of Lawrence**  
**326 - Fire Debt (Fire Bldg, 2012)**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ 165,988	47.8%	\$ 353,232	101.7%	\$ 347,406	\$ (5,826)
FIT	772	51.7%	1,490	99.9%	1,492	2
Auto Excise	17,625	74.6%	32,861	139.0%	23,635	(9,226)
CVET	517	44.6%	1,031	89.0%	1,158	127
Misc.	38	n/a	38	n/a	-	(38)
<b>Total Revenue</b>	<b>\$ 184,939</b>	<b>49.5%</b>	<b>\$ 388,651</b>	<b>104.0%</b>	<b>\$ 373,691</b>	<b>\$ (14,960)</b>
<b>Expense:</b>						
Principal	\$ 160,000	49.2%	\$ 325,000	100.0%	\$ 325,000	\$ -
Interest	24,500	50.0%	49,000	100.0%	49,000	-
Misc.	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ 184,500</b>	<b>49.3%</b>	<b>\$ 374,000</b>	<b>100.0%</b>	<b>\$ 374,000</b>	<b>\$ -</b>
<b>Revenue less Expense:</b>	<b>\$ 439</b>		<b>\$ 14,651</b>		<b>\$ (309)</b>	

**Notes:**

- (1) Revised budget = 2018 Council approved budget plus 2017 encumbrances
- (2) MTD = Month-to-date; YTD = Year-to-date
- (3) Remaining Budget = 2018 Revised Budget less YTD

**City of Lawrence**  
**327 - Bond #3 (Municipal Bldg Corp)**

**Statement of Revenue and Expense**  
**As of December 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ 199,888	47.7%	\$ 425,371	101.5%	\$ 418,889	\$ (6,482)
FIT	930	51.7%	1,797	99.9%	1,799	2
Auto Excise	21,251	74.6%	39,623	139.0%	28,498	(11,125)
CVET	623	44.6%	1,243	89.0%	1,396	153
Misc.	46	n/a	46	n/a	-	(46)
<b>Total Revenue</b>	<b>\$ 222,738</b>	<b>49.4%</b>	<b>\$ 468,079</b>	<b>103.9%</b>	<b>\$ 450,582</b>	<b>\$ (17,497)</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 666,698	100.0%	\$ 666,640	\$ (58)
Interest	-	n/a	26,811	n/a	26,869	58
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expense</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 693,509</b>	<b>100.0%</b>	<b>\$ 693,509</b>	<b>\$ 0</b>
<b>Revenue less Expense:</b>	<b>\$ 222,738</b>		<b>\$ (225,430)</b>		<b>\$ (242,927)</b>	

**Notes:**

(1) Revised budget = 2018 Council approved budget plus 2017 encumbrances

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

(3) Remaining Budget = 2018 Revised Budget less YTD



# CIVIL CITY

## BUDGET REPORT

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