



Mayor Steve Collier  
City Controller Jason C. Fenwick



**MAY 2018**

# **CIVIL CITY**

**B U D G E T   R E P O R T**

# TABLE OF CONTENTS

## 01 SUMMARY

Budget v. Expense for All Funds 4

## 02 GENERAL FUND

Statement of Revenue and Expense 6  
Statement of Personnel Expense 7

## 03 OTHER OPERATING FUNDS

Motor Vehicle Highway Fund (MVH) 9  
Local Road and Street Fund 10  
Park Non-Reverting Fund 11  
Law Enforcement Continuing Education Fund 12  
Cumulative Capital Improvement Fund 13  
EMS Fund 14  
Police Pension Fund 15

## 04 PUBLIC SAFETY TAX

Statement of Revenue and Expense 17  
Statement of Revenue and Expense by Department 18

## 05 INTERNAL SERVICE FUNDS

Administrative Services 20  
Technology Services 21

## 06 DEBT SERVICE FUNDS

Bond #2 - Park Facility Improvements 23  
Park Bond - 2012 Refunding 24  
Fire Debt - Fire Building 2012 25  
Bond #3 - Municipal Building Corp 26





# SUMMARY

# City of Lawrence

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>101 - General Fund</b>						
1 Mayor's Office	\$ 26,908	6.2%	\$ 110,540	25.6%	\$ 432,570	\$ 322,030
2 Department of Public Works	39,132	4.9%	229,247	28.7%	799,394	570,147
3 Corporation Counsel	-	n/a	-	n/a	-	-
4 Controller's Office	-	0.0%	90,867	39.1%	232,231	141,364
5 City Council	19,787	7.2%	95,402	34.8%	274,531	179,129
6 Police Department	570,336	8.0%	2,756,157	38.7%	7,114,375	4,358,218
7 Fire Department	751,631	8.7%	3,717,553	43.0%	8,637,661	4,920,108
8 Parks Department	84,101	5.9%	450,953	31.5%	1,430,769	979,816
9 Street Department	-	n/a	-	n/a	-	-
10 Solid Waste Removal	146,514	7.9%	729,609	39.6%	1,844,146	1,114,537
12 Information Services	-	n/a	(237)	n/a	-	237
15 Redevelopment	1,115	1.1%	12,790	12.9%	99,494	86,704
16 City Clerk	8,278	7.3%	44,136	38.8%	113,828	69,692
17 Communications	120,402	12.6%	468,709	49.2%	953,041	484,332
<b>Total General Fund</b>	<b>\$ 1,768,204</b>	<b>8.1%</b>	<b>\$ 8,705,726</b>	<b>39.7%</b>	<b>\$ 21,932,040</b>	<b>\$ 13,226,314</b>
<b>Other Operating Funds</b>						
201 MVH	\$ 257,860	6.4%	\$ 1,060,938	26.4%	\$ 4,017,662	\$ 2,956,724
202 Local Road and Street	152,139	17.2%	156,194	17.6%	886,150	729,956
211 Park NR	10,496	3.4%	76,289	24.7%	309,421	233,132
233 Law Enforcement Cont. Ed.	2,695	3.5%	34,394	44.8%	76,720	42,326
424 Cumulative Cap Development	-	0.0%	79,853	15.8%	506,236	426,383
625 EMS Fund	159,525	4.0%	1,129,760	28.3%	3,997,848	2,868,088
802 Police Pension Fund	34,668	7.4%	173,342	37.1%	467,000	293,658
<b>Total Other Operating</b>	<b>\$ 617,384</b>	<b>6.0%</b>	<b>\$ 2,710,770</b>	<b>26.4%</b>	<b>\$ 10,261,037</b>	<b>\$ 7,550,267</b>
<b>224 - Public Safety Tax</b>						
6 Police	\$ 85,108	4.6%	\$ 609,000	32.8%	\$ 1,855,618	\$ 1,246,618
7 Fire	11,499	0.8%	418,716	28.1%	1,492,565	1,073,849
17 Communications	-	n/a	-	n/a	-	-
<b>Total PS Tax</b>	<b>\$ 96,608</b>	<b>2.9%</b>	<b>\$ 1,027,716</b>	<b>30.7%</b>	<b>\$ 3,348,183</b>	<b>\$ 2,320,467</b>
<b>Internal Services Funds</b>						
701 Administrative Services	\$ 88,284	6.4%	\$ 562,101	40.9%	\$ 1,372,718	\$ 810,617
702 Technology Services	10,863	0.9%	411,248	35.8%	1,150,023	738,775
<b>Total PS Tax</b>	<b>\$ 99,147</b>	<b>3.9%</b>	<b>\$ 973,349</b>	<b>38.6%</b>	<b>\$ 2,522,741</b>	<b>\$ 1,549,392</b>
<b>Debt Service Funds</b>						
306 Bond #2 (Park Facility Improv.)	\$ -	0.0%	\$ -	0.0%	\$ 77,000	\$ 77,000
314 Park Bond (2012 Refunding)	-	0.0%	-	0.0%	257,486	257,486
326 Fire Debt (Fire Bldg, 2012)	-	0.0%	-	0.0%	374,000	374,000
327 Bond #3 (Municipal Bldg Corp)	-	0.0%	344,390	49.7%	693,509	349,119
<b>Total Debt Service</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 344,390</b>	<b>24.6%</b>	<b>\$ 1,401,995</b>	<b>\$ 1,057,605</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 May 31, 2018

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ 1,200,000	13.5%	\$ 1,550,000	17.4%	\$ 8,918,974	\$ 7,368,974
Payment from Utilities	237,727	7.9%	1,188,635	39.4%	3,015,000	1,826,365
Trash Collection Fees	180,210	7.9%	947,186	41.3%	2,295,065	1,347,879
LOIT	84,387	8.1%	421,935	40.4%	1,045,445	623,510
COIT	203,546	8.5%	1,014,640	42.4%	2,390,373	1,375,733
COIT Special Distribution	-	n/a	-	n/a	-	-
Auto Excise	-	0.0%	-	0.0%	892,382	892,382
Cable Franchise Fees	86,936	14.5%	253,883	42.3%	600,000	346,117
Other State Taxes	-	0.0%	57,478	11.4%	503,241	445,763
FHRA	-	0.0%	412,486	48.5%	850,000	437,515
Licenses/Permits	38,741	10.0%	146,448	37.8%	387,550	241,102
911 Fees	-	0.0%	206,556	114.8%	180,000	(26,556)
Ordinance Violations	12,968	8.5%	43,349	28.3%	153,089	109,740
Misc.	31,223	5.8%	356,779	66.1%	539,980	183,201
<b>Total Revenue</b>	<b>\$ 2,075,737</b>	<b>9.5%</b>	<b>\$ 6,599,376</b>	<b>30.3%</b>	<b>\$ 21,771,099</b>	<b>\$ 15,171,723</b>
<b>Expense:</b>						
Personal Services	\$ 1,480,225	8.9%	\$ 6,910,166	41.6%	\$ 16,596,896	\$ 9,686,730
Supplies	20,075	4.1%	134,152	27.1%	495,427	361,275
Other Services and Charges	265,443	5.8%	1,647,541	36.1%	4,566,717	2,919,176
Debt Service	-	0.0%	8,674	9.0%	96,500	87,826
Capital	2,461	1.4%	5,193	2.9%	176,500	171,307
<b>Total Expense</b>	<b>\$ 1,768,204</b>	<b>8.1%</b>	<b>\$ 8,705,726</b>	<b>39.7%</b>	<b>\$ 21,932,040</b>	<b>\$ 13,226,314</b>
<b>Revenue less Expense:</b>	<b>\$ 307,533</b>		<b>\$ (2,106,350)</b>		<b>\$ (160,941)</b>	
Tax Anticipation Warrant						
<u>Outstanding:</u>	<u>-</u>		<u>-</u>		<u>-</u>	
<b>Net Revenue/(Expense)</b>	<b>\$ 307,533</b>		<b>\$ (2,106,350)</b>		<b>\$ (160,941)</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

### 101 - General Fund

#### Statement of Personnel Expense

As of May 31, 2018

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Personnel Expense:</b>						
411.001 - Regular	\$ 941,211	8.8%	\$ 4,469,889	41.7%	\$ 10,716,116	\$ 6,246,227
411.003 - Longevity	-	n/a	813	n/a	35,280	34,467
411.004 - Technical Pay	1,667	n/a	7,758	n/a	18,700	10,942
411.005 - Other	-	n/a	-	n/a	24,000	24,000
412.001 - Overtime	39,430	10.3%	181,065	47.3%	382,500	201,435
413.001 - Employer's Share of SS	11,812	9.4%	50,874	40.6%	125,190	74,316
413.002 - Employer's Share of Medicare	14,374	8.9%	64,655	40.1%	161,401	96,746
413.003 - Employer's Share of PERF	170,464	8.9%	809,403	42.2%	1,916,489	1,107,086
413.004 - Unemployment Compensation	-	n/a	-	n/a	-	-
413.005 - Employer's Share - Health Ins	219,689	8.8%	1,057,407	42.5%	2,490,269	1,432,862
413.006 - Employer's Share - Life Ins	-	n/a	-	n/a	-	-
413.007 - Clothing Allowance	-	0.0%	-	0.0%	111,680	111,680
413.011 - Other Employee Benefits	81,579	13.3%	268,302	43.6%	615,271	346,969
<b>Total General Fund</b>	<b>\$ 1,480,225</b>	<b>8.9%</b>	<b>\$ 6,910,166</b>	<b>41.6%</b>	<b>\$ 16,596,896</b>	<b>\$ 9,686,730</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



# OTHER OPERATING FUNDS



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

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Gasoline Tax - MVH	\$ 231,559	11.5%	\$ 999,148	49.8%	\$ 2,007,944	\$ 1,008,796
Wheel Tax	-	0.0%	-	0.0%	725,000	725,000
Street Cut Permits	-	0.0%	50,660	84.4%	60,000	9,340
Misc.	1,100	55.0%	8,819	441.0%	2,000	(6,819)
<b>Total Revenue</b>	<b>\$ 232,659</b>	<b>8.3%</b>	<b>\$ 1,058,627</b>	<b>37.9%</b>	<b>\$ 2,794,944</b>	<b>\$ 1,736,317</b>
<b>Expense:</b>						
Personal Services	\$ 68,624	6.4%	\$ 394,334	37.0%	\$ 1,066,434	\$ 672,100
Supplies	47,762	5.7%	238,172	28.6%	833,902	595,730
Other Services and Charges	141,474	8.7%	362,130	22.4%	1,616,875	1,254,745
Debt Service	-	0.0%	19,401	13.4%	144,451	125,050
Capital	-	0.0%	46,901	13.2%	356,000	309,099
<b>Total Expense</b>	<b>\$ 257,860</b>	<b>6.4%</b>	<b>\$ 1,060,938</b>	<b>26.4%</b>	<b>\$ 4,017,662</b>	<b>\$ 2,956,724</b>
<b>Revenue less Expense:</b>	<b>\$ (25,201)</b>		<b>\$ (2,311)</b>		<b>\$ (1,222,718)</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**  
**202 - Local Road and Street Fund**

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
LRS Distribution	\$ 90,753	11.4%	\$ 415,755	52.3%	\$ 795,547	\$ 379,792
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 90,753</b>	<b>11.4%</b>	<b>\$ 415,755</b>	<b>52.3%</b>	<b>\$ 795,547</b>	<b>\$ 379,792</b>
<b>Expense:</b>						
Debt Service	\$ -	0.0%	\$ -	0.0%	\$ 367,130	\$ 367,130
Streets	152,139	38.8%	152,139	38.8%	392,000	239,861
Other Services and Charges	-	0.0%	4,055	3.2%	127,020	122,965
<b>Total Expense</b>	<b>\$ 152,139</b>	<b>17.2%</b>	<b>\$ 156,194</b>	<b>17.6%</b>	<b>\$ 886,150</b>	<b>\$ 729,956</b>
<b>Revenue less Expense:</b>	<b>\$ (61,386)</b>		<b>\$ 259,561</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 May 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Recreation Programs	\$ 11,558	17.8%	\$ 23,333	35.9%	\$ 65,000	\$ 41,667
Park Rentals	15,730	13.1%	61,558	51.3%	120,000	58,442
From Park Rentals	800	n/a	2,481	n/a	-	(2,481)
Misc.	-	0.0%	-	0.0%	75,000	75,000
<b>Total Revenue</b>	<b>\$ 28,088</b>	<b>10.8%</b>	<b>\$ 87,372</b>	<b>33.6%</b>	<b>\$ 260,000</b>	<b>\$ 172,628</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	2,040	1.9%	44,315	40.6%	109,020	64,705
Other Services and Charges	8,456	4.3%	31,975	16.1%	198,401	166,426
Debt Service	-	n/a	-	n/a	-	-
Capital	-	0.0%	-	0.0%	2,000	2,000
<b>Total Expense</b>	<b>\$ 10,496</b>	<b>3.4%</b>	<b>\$ 76,289</b>	<b>24.7%</b>	<b>\$ 309,421</b>	<b>\$ 233,132</b>
<b>Revenue less Expense:</b>	<b>\$ 17,592</b>		<b>\$ 11,083</b>		<b>\$ (49,421)</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**  
**233 - Local Law Enforcement Continuing Education Fund**

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Local Law Enforcement Fees	\$ 68	0.7%	\$ 328	3.3%	\$ 10,000	\$ 9,672
Accident Reports	818	6.5%	8,114	64.9%	12,500	\$ 4,386
Gun Permit Applications	1,240	4.1%	10,680	35.6%	30,000	19,320
Vehicle Inspections	185	7.4%	1,090	43.6%	2,500	1,410
Misc.	-	n/a	-	n/a	-	n/a
<b>Total Revenue</b>	<b>\$ 2,311</b>	<b>4.2%</b>	<b>\$ 20,212</b>	<b>36.7%</b>	<b>\$ 55,000</b>	<b>\$ 34,788</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	-	0.0%	15,259	57.6%	26,500	11,241
Other Services and Charges	2,695	5.4%	19,135	38.1%	50,220	31,085
Capital	-	n/a	-	n/a	-	-
<b>Total Expense</b>	<b>\$ 2,695</b>	<b>3.5%</b>	<b>\$ 34,394</b>	<b>44.8%</b>	<b>\$ 76,720</b>	<b>\$ 42,326</b>
<b>Revenue less Expense:</b>	<b>\$ (384)</b>		<b>\$ (14,182)</b>		<b>\$ (21,720)</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**  
**424 - Cumulative Capital Improvement Fund**

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ -	0.0%	\$ -	0.0%	\$ 319,666	\$ 319,666
FIT	-	0.0%	-	0.0%	1,944	1,944
Auto Excise	-	0.0%	-	0.0%	28,825	28,825
CVET	-	0.0%	-	0.0%	1,206	1,206
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 351,641</b>	<b>\$ 351,641</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	-	n/a	-	n/a	-	-
Other Services and Charges	-	0.0%	59,615	38.2%	156,000	96,386
Debt Service	-	0.0%	-	0.0%	230,000	230,000
Capital	-	0.0%	20,238	16.8%	120,236	99,998
<b>Total Expense</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 79,853</b>	<b>15.8%</b>	<b>\$ 506,236</b>	<b>\$ 426,383</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ (79,853)</b>		<b>\$ (154,595)</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**  
**625 - Emergency Medical Services Fund**

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
EMS Runs	\$ 124,555	6.9%	\$ 720,843	40.0%	\$ 1,800,000	\$ 1,079,158
Medicaid Reimbursement	-	n/a	407,729	n/a	1,375,000	-
Misc.	852	n/a	18,272	n/a	5,000	(13,272)
<b>Total Revenue</b>	<b>\$ 125,407</b>	<b>3.9%</b>	<b>\$ 1,146,844</b>	<b>36.1%</b>	<b>\$ 3,180,000</b>	<b>\$ 1,065,885</b>
<b>Expense:</b>						
Personal Services	\$ 95,395	6.4%	\$ 522,624	35.1%	\$ 1,487,465	\$ 964,841
Supplies	7,164	4.0%	49,970	27.7%	180,560	130,590
Other Services and Charges	50,737	3.7%	361,516	26.3%	1,372,467	1,010,951
Debt Service	-	0.0%	173,310	31.4%	552,028	378,718
Capital	6,229	1.5%	22,339	5.5%	405,328	382,989
<b>Total Expense</b>	<b>\$ 159,525</b>	<b>4.0%</b>	<b>\$ 1,129,760</b>	<b>28.3%</b>	<b>\$ 3,997,848</b>	<b>\$ 2,868,088</b>
<b>Revenue less Expense:</b>	<b>\$ (34,118)</b>		<b>\$ 17,084</b>		<b>\$ (817,848)</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**  
**802 - Police Pension Fund**

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
State Pension Relief	\$ -	0.0%	\$ -	0.0%	\$ 369,000	\$ 369,000
Misc.	-	n/a	100,000	n/a	100,000	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 100,000</b>	<b>21.3%</b>	<b>\$ 469,000</b>	<b>\$ 369,000</b>
<b>Expense:</b>						
Pension Payments	\$ 30,796	8.2%	\$ 153,978	41.1%	\$ 375,000	\$ 221,022
Health Insurance	3,873	4.8%	19,364	24.2%	80,000	60,636
Misc.	-	n/a	-	n/a	12,000	12,000
<b>Total Expense</b>	<b>\$ 34,668</b>	<b>7.4%</b>	<b>\$ 173,342</b>	<b>37.1%</b>	<b>\$ 467,000</b>	<b>\$ 293,658</b>
<b>Revenue less Expense:</b>	<b>\$ (34,668)</b>		<b>\$ (73,342)</b>		<b>\$ 2,000</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



# PUBLIC SAFETY TAX



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

**Statement of Revenue and Expense**  
**As of May 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%	\$ 1,217,658	45.6%	\$ 2,670,528	\$ 1,452,870
Misc.	-	n/a	704	n/a	-	(704)
<b>Total Revenue</b>	<b>\$ 242,583</b>	<b>9.1%</b>	<b>\$ 1,218,362</b>	<b>45.6%</b>	<b>\$ 2,670,528</b>	<b>\$ 1,452,166</b>
<b>Expense:</b>						
Personal Services	\$ -	0.0%	\$ 394,410	24.8%	\$ 1,592,466	\$ 1,198,057
Supplies	26,622	5.1%	136,434	26.0%	525,353	388,919
Other Services and Charges	6,973	1.0%	312,862	42.9%	730,066	417,204
Debt Service	54,013	13.7%	134,460	34.0%	395,000	260,540
Capital	9,000	8.5%	49,551	47.1%	105,298	55,747
<b>Total Expense</b>	<b>\$ 96,608</b>	<b>2.9%</b>	<b>\$ 1,027,716</b>	<b>30.7%</b>	<b>\$ 3,348,183</b>	<b>\$ 2,320,467</b>
<b>Revenue less Expense:</b>	<b>\$ 145,975</b>		<b>\$ 190,646</b>		<b>\$ (677,655)</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 May 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%	\$ 1,217,658	45.6%	\$ 2,670,528	\$ 1,452,870
Misc.	-	n/a	704	n/a	-	(704)
<b>Total Revenue</b>	<b>\$ 242,583</b>	<b>9.1%</b>	<b>\$ 1,218,362</b>	<b>45.6%</b>	<b>\$ 2,670,528</b>	<b>\$ 1,452,166</b>
<b>Expense:</b>						
Police	\$ 85,108	4.6%	\$ 609,000	32.8%	\$ 1,855,618	\$ 1,246,618
Fire	11,499	0.8%	418,716	28.1%	1,492,565	1,073,849
Communications	-	n/a	-	n/a	-	-
<b>Total Expense</b>	<b>\$ 96,608</b>	<b>2.9%</b>	<b>\$ 1,027,716</b>	<b>30.7%</b>	<b>\$ 3,348,183</b>	<b>\$ 2,320,467</b>
<b>Revenue less Expense:</b>	<b>\$ 145,975</b>		<b>\$ 190,646</b>		<b>\$ (677,655)</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



# INTERNAL SERVICE FUNDS

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

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

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Charges for Service	\$ 87,914	6.6%	\$ 558,970	41.8%	\$ 1,336,570	\$ 777,600
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 87,914</b>	<b>6.6%</b>	<b>\$ 558,970</b>	<b>41.8%</b>	<b>\$ 1,336,570</b>	<b>\$ 777,600</b>
<b>Expense:</b>						
Personal Services	\$ 67,797	7.4%	\$ 331,395	36.2%	\$ 915,470	\$ 584,075
Supplies	87	0.8%	2,310	21.4%	10,817	8,507
Other Services and Charges	19,951	5.0%	226,745	56.7%	400,231	173,486
Debt Service	-	0.0%	1,200	2.9%	41,200	40,000
Capital	450	n/a	450	n/a	5,000	4,550
<b>Total Expense</b>	<b>\$ 88,284</b>	<b>6.4%</b>	<b>\$ 562,101</b>	<b>40.9%</b>	<b>\$ 1,372,718</b>	<b>\$ 810,617</b>
<b>Revenue less Expense:</b>	<b>\$ (370)</b>		<b>\$ (3,131)</b>		<b>\$ (36,148)</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 May 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Charges for Service	\$ 10,863	1.0%	\$ 410,690	37.7%	\$ 1,089,307	\$ 678,617
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 10,863</b>	<b>1.0%</b>	<b>\$ 410,690</b>	<b>37.7%</b>	<b>\$ 1,089,307</b>	<b>\$ 678,617</b>
<b>Expense:</b>						
Personal Services	\$ 510	3.2%	\$ 510	3.2%	\$ 16,148	\$ 15,638
Supplies	-	0.0%	5,030	19.9%	25,311	20,281
Other Services and Charges	2,907	0.3%	388,930	40.6%	958,564	569,634
Debt Service	-	n/a	-	n/a	-	-
Capital	7,446	5.0%	16,778	11.2%	150,000	133,222
<b>Total Expenses</b>	<b>\$ 10,863</b>	<b>0.9%</b>	<b>\$ 411,248</b>	<b>35.8%</b>	<b>\$ 1,150,023</b>	<b>\$ 738,775</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ (558)</b>		<b>\$ (60,716)</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 May 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%	\$ -	0.0%	\$ 72,000	\$ 72,000
Interest	-	0.0%	-	0.0%	5,000	5,000
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 77,000</b>	<b>\$ 77,000</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ -</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 May 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Payment from Utilities	\$ 15,799	5.6%	\$ 78,993	28.2%	\$ 280,000	\$ 201,007
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 15,799</b>	<b>5.6%</b>	<b>\$ 78,993</b>	<b>28.2%</b>	<b>\$ 280,000</b>	<b>\$ 201,007</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ -	0.0%	\$ 255,000	\$ 255,000
Interest	-	0.0%	-	0.0%	2,486	2,486
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 257,486</b>	<b>\$ 257,486</b>
<b>Revenue less Expense:</b>	<b>\$ 15,799</b>		<b>\$ 78,993</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 May 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ -	0.0%	\$ -	0.0%	\$ 347,406	\$ 347,406
FIT	-	0.0%	-	0.0%	1,492	1,492
Auto Excise	-	0.0%	-	0.0%	23,635	23,635
CVET	-	0.0%	-	0.0%	1,158	1,158
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 373,691</b>	<b>\$ 373,691</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ -	0.0%	\$ 325,000	\$ 325,000
Interest	-	0.0%	-	0.0%	49,000	49,000
Misc.	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 374,000</b>	<b>\$ 374,000</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ -</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 May 31, 2018**

	MTD	% of Budget	YTD	% of Budget	2018 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ -	0.0%	\$ -	0.0%	\$ 418,889	\$ 418,889
FIT	-	0.0%	-	0.0%	1,799	1,799
Auto Excise	-	0.0%	-	0.0%	28,498	28,498
CVET	-	0.0%	-	0.0%	1,396	1,396
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 450,582</b>	<b>\$ 450,582</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 329,493	49.4%	\$ 666,640	\$ 337,147
Interest	-	n/a	14,897	n/a	26,869	11,972
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expense</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 344,390</b>	<b>49.7%</b>	<b>\$ 693,509</b>	<b>\$ 349,119</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ (344,390)</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

For more information please contact the City Controller's Office:

TEL : (317) 549-4804

EMAIL: [JFENWICK@CITYOFLAWRENCE.ORG](mailto:JFENWICK@CITYOFLAWRENCE.ORG)

SITE: [WWW.CITYOFLAWRENCE.ORG/CONTROLLER/FINANCIAL](http://WWW.CITYOFLAWRENCE.ORG/CONTROLLER/FINANCIAL)