

# **City of Lawrence**



## **Monthly Finance Report**

**May 2016**

**Mayor Steve Collier**

**City Controller Jason C. Fenwick**



# City of Lawrence

## Monthly Finance Report

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*As of May 31, 2016*

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# **City of Lawrence**



## **Monthly Finance Report**

**May 2016**

**Summary**



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

**All Funds**

**As of May 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>101 - General Fund</b>						
1 Mayor's Office	\$ 37,007	11.1%	\$ 110,766	33.2%	\$ 333,243	\$ 222,477
2 Department of Public Works	23,072	3.1%	240,769	32.3%	746,178	505,409
3 Corporation Counsel	69,476	15.2%	152,930	33.4%	457,493	304,563
4 Controller's Office	179,988	21.7%	356,453	43.0%	829,020	472,567
5 City Council	17,728	6.9%	92,966	35.9%	258,665	165,699
6 Police Department	549,075	8.9%	2,765,072	44.8%	6,166,258	3,401,187
7 Fire Department	700,416	9.4%	3,480,465	46.8%	7,442,079	3,961,614
8 Parks Department	72,225	7.3%	388,846	39.5%	983,368	594,522
9 Street Department	-	n/a	-	n/a	-	-
10 Solid Waste Removal	140,764	7.4%	698,356	36.6%	1,908,304	1,209,948
12 Information Services	8,596	7.2%	41,507	34.7%	119,734	78,227
15 Redevelopment	7,413	7.9%	26,647	28.3%	94,134	67,487
16 City Clerk	7,823	7.8%	41,312	41.2%	100,227	58,915
17 Communications	74,216	9.0%	345,820	42.2%	820,280	474,460
<b>Total General Fund</b>	<b>\$ 1,887,798</b>	<b>9.3%</b>	<b>\$ 8,741,908</b>	<b>43.2%</b>	<b>\$ 20,258,983</b>	<b>\$ 11,517,075</b>
<b>Other Operating Funds</b>						
201 MVH	\$ 140,645	5.7%	\$ 757,176	30.7%	\$ 2,470,230	\$ 1,713,054
202 Local Road and Street	-	0.0%	-	0.0%	540,491	540,491
211 Park NR	15,907	8.4%	48,874	25.7%	190,452	141,578
233 Law Enforcement Cont. Ed.	40	0.2%	3,220	12.7%	25,300	22,080
424 Cumulative Cap Development	2,702	0.4%	102,777	15.2%	677,106	574,329
625 EMS Fund	126,221	7.2%	817,489	46.6%	1,755,780	938,291
802 Police Pension Fund	37,864	9.2%	189,322	46.0%	411,917	222,595
<b>Total Other Operating</b>	<b>\$ 323,379</b>		<b>\$ 1,918,858</b>		<b>\$ 2,870,103</b>	<b>\$ 1,757,295</b>
<b>224 - Public Safety Tax</b>						
6 Police	\$ 22,067	1.5%	\$ 342,129	23.7%	\$ 1,445,054	\$ 1,102,925
7 Fire	68,476	4.0%	261,592	15.1%	1,733,455	1,471,863
17 Communications	-	0.0%	-	0.0%	500	500
<b>Total PS Tax</b>	<b>\$ 90,543</b>	<b>2.8%</b>	<b>\$ 603,722</b>	<b>19.0%</b>	<b>\$ 3,179,009</b>	<b>\$ 2,575,287</b>
<b>Debt Service Funds</b>						
306 Bond #2 (Park Facility Improv.)	\$ -	0.0%	\$ -	0.0%	\$ 74,538	\$ 74,538
314 Park Bond (2012 Refunding)	-	0.0%	-	0.0%	254,919	254,919
326 Fire Debt (Fire Bldg, 2012)	-	0.0%	-	0.0%	376,000	376,000
327 Bond #3 (Municipal Bldg Corp)	-	0.0%	350,119	50.2%	697,509	347,390
<b>Total Debt Service</b>	<b>\$ -</b>		<b>\$ 350,119</b>		<b>\$ 1,402,966</b>	<b>\$ 1,052,847</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**



## **Monthly Finance Report**

**May 2016**

**General Fund**



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

**Fund: 0101 General Fund**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ 1,300,000	15.7%	\$ 1,300,000	15.7%	\$ 8,261,461	\$ 6,961,461
Payment from Utilities	-	0.0%	-	0.0%	3,211,851	3,211,851
Trash Collection Fees	123,812	5.6%	936,229	42.7%	2,191,394	1,255,165
LOIT	76,715	8.5%	383,574	42.6%	900,000	516,426
COIT	177,441	8.3%	887,207	41.7%	2,129,298	1,242,091
Auto Excise	-	0.0%	-	0.0%	935,000	935,000
Cable Franchise Fees	152,418	26.5%	306,171	53.2%	575,000	268,829
Other State Taxes	-	0.0%	47,456	9.8%	485,700	438,244
FHRA	-	n/a	237,500	n/a	425,000	187,500
Licenses/Permits	27,052	11.0%	144,169	58.6%	246,000	101,831
911 Fees	-	0.0%	-	0.0%	140,000	140,000
Ordinance Violations	15,844	n/a	77,864	n/a	25,000	(52,864)
Misc.	229,211	43.1%	325,584	61.3%	531,500	205,916
<b>Total Revenue</b>	<b>\$ 2,102,493</b>	<b>10.5%</b>	<b>\$ 4,645,755</b>	<b>23.2%</b>	<b>\$ 20,057,204</b>	<b>\$ 15,411,449</b>
<b>Expense:</b>						
Personal Services	\$ 1,459,059	9.2%	\$ 7,164,445	45.4%	\$ 15,780,493	\$ 8,616,048
Supplies	16,884	3.9%	130,576	30.2%	432,248	301,672
Other Services and Charges	407,302	10.4%	1,383,959	35.5%	3,898,095	2,514,136
Debt Service	-	0.0%	28,644	36.6%	78,194	49,550
Capital	4,553	6.5%	34,285	49.0%	69,953	35,668
<b>Total Expenses</b>	<b>\$ 1,887,798</b>	<b>9.3%</b>	<b>\$ 8,741,908</b>	<b>43.2%</b>	<b>\$ 20,258,983</b>	<b>\$ 11,517,075</b>
<b>Revenue less Expense:</b>	<b>\$ 214,696</b>		<b>\$ (4,096,153)</b>		<b>\$ (201,779)</b>	
Tax Anticipation Warrant						
Outstanding:			2,380,410			
<b>Net</b>	<b>\$ 2,595,106</b>		<b>\$ (1,715,743)</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 May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Expense:</b>						
Mayor's Office	\$ 37,007	11.1%	\$ 110,766	33.2%	\$ 333,243	\$ 222,477
Department of Public Works	23,072	3.1%	240,769	32.3%	746,178	505,409
Corporation Counsel	69,476	15.2%	152,930	33.4%	457,493	304,563
Controller's Office	179,988	21.7%	356,453	43.0%	829,020	472,567
City Council	17,728	6.9%	92,966	35.9%	258,665	165,699
Police Department	549,075	8.9%	2,765,072	44.8%	6,166,258	3,401,187
Fire Department	700,416	9.4%	3,480,465	46.8%	7,442,079	3,961,614
Parks Department	72,225	7.3%	388,846	39.5%	983,368	594,522
Street Department	-	n/a	-	n/a	-	-
Solid Waste Removal	140,764	7.4%	698,356	36.6%	1,908,304	1,209,948
Information Services	8,596	7.2%	41,507	34.7%	119,734	78,227
Redevelopment	7,413	7.9%	26,647	28.3%	94,134	67,487
City Clerk	7,823	7.8%	41,312	41.2%	100,227	58,915
Communications	74,216	9.0%	345,820	42.2%	820,280	474,460
<b>Total Expenses</b>	<b>\$ 1,887,798</b>	<b>9.3%</b>	<b>\$ 8,741,908</b>	<b>43.2%</b>	<b>\$ 20,258,983</b>	<b>\$ 11,517,075</b>

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

**Fund: 0101 General Fund**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Personnel Expense:</b>						
411.001 Regular	\$ 907,498	8.6%	\$ 4,472,053	42.2%	\$ 10,588,268	\$ 6,116,215
411.002 Temporary	-	n/a	-	n/a	-	-
411.003 Longevity	1,529	n/a	7,851	n/a	-	(7,851)
411.004 Technical Pay	1,417	n/a	7,318	n/a	-	(7,318)
411.005 Other	60,713	444.7%	220,274	1613.3%	13,654	(206,620)
412.001 Overtime	29,471	7.2%	137,317	33.4%	411,347	274,030
413.001 Employer's Share of SS	21,213	15.2%	104,674	74.8%	139,874	35,200
413.002 Employer's Share of Medicare	13,822	8.5%	65,040	39.9%	163,033	97,993
413.003 Employer's Share of PERF	196,752	9.3%	911,881	43.2%	2,110,997	1,199,116
413.004 Unemployment Compensation	5,563	61.8%	10,125	112.5%	9,000	(1,125)
413.005 Employer's Share - Health Ins	211,955	9.9%	1,059,894	49.5%	2,142,115	1,082,221
413.006 Employer's Share - Life Ins	-	0.0%	-	0.0%	30,108	30,108
413.007 Clothing Allowance	-	0.0%	-	0.0%	95,700	95,700
413.011 Other Employee Benefits	9,126	11.9%	168,019	219.9%	76,397	(91,622)
415.001 Other Personal Services	-	n/a	-	n/a	-	-
<b>Total General Fund</b>	<b>\$ 1,459,059</b>	<b>9.2%</b>	<b>\$ 7,164,445</b>	<b>45.4%</b>	<b>\$ 15,780,493</b>	<b>\$ 8,616,048</b>

**Notes:**  
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# **City of Lawrence**



## **Monthly Finance Report**

**May 2016**

**Other Operating Funds**



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

**Fund: 0201 MVH**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Gasoline Tax - MVH	\$ 146,227	9.1%	\$ 698,101	43.6%	\$ 1,600,000	\$ 901,900
Wheel Tax	-	0.0%	-	0.0%	685,000	685,000
Street Cut Permits	50	0.1%	70,050	140.1%	50,000	(20,050)
Misc.	500	n/a	1,375	n/a	-	(1,375)
<b>Total Revenue</b>	<b>\$ 146,777</b>	<b>6.3%</b>	<b>\$ 769,526</b>	<b>33.0%</b>	<b>\$ 2,335,000</b>	<b>\$ 1,565,475</b>
<b>Expense:</b>						
Personal Services	\$ 70,227	7.0%	\$ 402,586	40.1%	\$ 1,004,344	\$ 601,758
Supplies	34,074	4.8%	127,632	17.9%	711,076	583,444
Other Services and Charges	35,643	5.3%	206,065	30.9%	667,320	461,255
Capital	700	0.8%	20,893	23.9%	87,490	66,597
<b>Total Expenses</b>	<b>\$ 140,645</b>	<b>5.7%</b>	<b>\$ 757,176</b>	<b>30.7%</b>	<b>\$ 2,470,230</b>	<b>\$ 1,713,054</b>
<b>Revenue less Expense:</b>	<b>\$ 6,132</b>		<b>\$ 12,350</b>		<b>\$ (135,230)</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 May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
LRS Distribution	\$ 47,299	8.8%	\$ 241,744	44.7%	\$ 540,550	\$ 298,806
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 47,299</b>	<b>8.8%</b>	<b>\$ 241,744</b>	<b>44.7%</b>	<b>\$ 540,550</b>	<b>\$ 298,806</b>
<b>Expense:</b>						
Debt Service	\$ -	n/a	\$ -	n/a	\$ 356,491	\$ 356,491
Streets	-	n/a	-	n/a	184,000	184,000
Other Services and Charges	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 540,491</b>	<b>\$ 540,491</b>
<b>Revenue less Expense:</b>	<b>\$ 47,299</b>		<b>\$ 241,744</b>		<b>\$ 59</b>	

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

**Fund: 02111 Park Non-Reverting Fund**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Recreation Programs	\$ 3,404	5.7%	\$ 43,174	72.0%	\$ 60,000	\$ 16,826
Park Rentals	14,263	11.0%	56,734	43.6%	130,000	73,266
Sales Tax	757	n/a	2,010	n/a	-	(2,010)
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 18,425</b>	<b>9.7%</b>	<b>\$ 101,918</b>	<b>53.6%</b>	<b>\$ 190,000</b>	<b>\$ 88,082</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	7,601	20.5%	12,046	32.5%	37,057	25,011
Other Services and Charges	8,306	6.5%	36,356	28.4%	127,895	91,539
Debt Service	-	0.0%	-	0.0%	25,000	25,000
Capital	-	0.0%	472	94.4%	500	28
<b>Total Expenses</b>	<b>\$ 15,907</b>	<b>8.4%</b>	<b>\$ 48,874</b>	<b>25.7%</b>	<b>\$ 190,452</b>	<b>\$ 141,578</b>
<b>Revenue less Expense:</b>	<b>\$ 2,517</b>		<b>\$ 53,044</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 May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Local Law Enforcement Fees	\$ 627	8.4%	\$ 1,769	23.6%	\$ 7,500	\$ 5,731
Accident Reports	190	n/a	1,290	n/a	-	n/a
Gun Permit Applications	1,820	12.1%	15,260	101.7%	15,000	(260)
Vehicle Inspections	160	6.4%	1,235	49.4%	2,500	1,265
Misc.	-	n/a	-	n/a	-	n/a
<b>Total Revenue</b>	<b>\$ 2,797</b>	<b>11.2%</b>	<b>\$ 19,554</b>	<b>78.2%</b>	<b>\$ 25,000</b>	<b>\$ 6,736</b>
<b>Expense:</b>						
Personal Services	\$ -	n/a	\$ -	n/a	\$ -	\$ -
Supplies	-	0.0%	-	0.0%	16,000	16,000
Other Services and Charges	40	0.5%	3,220	41.3%	7,800	4,580
Capital	-	0.0%	-	0.0%	1,500	1,500
<b>Total Expenses</b>	<b>\$ 40</b>	<b>0.2%</b>	<b>\$ 3,220</b>	<b>12.7%</b>	<b>\$ 25,300</b>	<b>\$ 22,080</b>
<b>Revenue less Expense:</b>	<b>\$ 2,757</b>		<b>\$ 16,334</b>		<b>\$ (300)</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 May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ -	0.0%	\$ -	0.0%	\$ 327,515	\$ 327,515
FIT	-	0.0%	-	0.0%	2,178	2,178
Auto Excise	-	0.0%	-	0.0%	25,022	25,022
CVET	-	0.0%	-	0.0%	1,495	1,495
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 356,210</b>	<b>\$ 356,210</b>
<b>Expense:</b>						
Personal Services	\$ -	0.0%	\$ 17,267	100.0%	\$ 17,269	\$ 2
Supplies	-	0.0%	20,791	116.7%	17,811	(2,980)
Other Services and Charges	2,702	n/a	9,304	n/a	63,602	54,298
Debt Service	-	0.0%	22,868	5.7%	402,813	379,945
Capital	-	0.0%	32,547	18.5%	175,611	143,064
<b>Total Expenses</b>	<b>\$ 2,702</b>	<b>0.4%</b>	<b>\$ 102,777</b>	<b>15.2%</b>	<b>\$ 677,106</b>	<b>\$ 574,329</b>
<b>Revenue less Expense:</b>	<b>\$ (2,702)</b>		<b>\$ (102,777)</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 May 31, 2016**

	MTD		% of Budget		YTD	% of Budget		2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>									
EMS Runs	\$	125,737	8.8%		\$ 743,550	52.2%	\$ 1,425,000	\$ 681,450	
Medicaid Reimbursement		-	n/a		1,754,588	n/a	-	-	
Misc.		-	n/a		-	n/a	-	-	
<b>Total Revenue</b>	<b>\$</b>	<b>125,737</b>	<b>8.8%</b>		<b>\$ 2,498,138</b>	<b>175.3%</b>	<b>\$ 1,425,000</b>	<b>\$ 681,450</b>	
<b>Expense:</b>									
Personal Services	\$	89,574	8.6%		\$ 473,313	45.5%	\$ 1,040,109	\$ 566,797	
Supplies		6,681	4.3%		52,609	33.8%	155,551	102,942	
Other Services and Charges		29,535	11.7%		108,843	43.2%	252,224	143,381	
Debt Service		-	0.0%		181,435	66.5%	272,896	91,461	
Capital		430	1.2%		1,290	3.7%	35,000	33,710	
<b>Total Expenses</b>	<b>\$</b>	<b>126,221</b>	<b>7.2%</b>		<b>\$ 817,489</b>	<b>46.6%</b>	<b>\$ 1,755,780</b>	<b>\$ 938,291</b>	
<b>Revenue less Expense:</b>	<b>\$</b>	<b>(483)</b>			<b>\$ 1,680,650</b>		<b>\$ (330,780)</b>		

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

**Fund: 0802 Police Pension Fund**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
State Pension Relief	\$ -	0.0%	\$ -	0.0%	\$ 422,891	\$ 422,891
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 422,891</b>	<b>\$ 422,891</b>
<b>Expense:</b>						
Pension Payments	\$ 32,268	7.8%	\$ 161,340	39.2%	\$ 411,917	\$ 250,577
Health Insurance	5,596	n/a	27,982	n/a	-	(27,982)
Misc.	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ 37,864</b>	<b>9.2%</b>	<b>\$ 189,322</b>	<b>46.0%</b>	<b>\$ 411,917</b>	<b>\$ 222,595</b>
<b>Revenue less Expense:</b>	<b>\$ (37,864)</b>		<b>\$ (189,322)</b>		<b>\$ 10,974</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**



## **Monthly Finance Report**

**May 2016**

**Public Safety Tax**



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

**Fund: 0224 Public Safety Tax Fund**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Public Safety Tax	\$ 222,544	8.5%	\$ 1,112,720	42.5%	\$ 2,616,000	\$ 1,503,280
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 222,544</b>	<b>8.5%</b>	<b>\$ 1,112,720</b>	<b>42.5%</b>	<b>\$ 2,616,000</b>	<b>\$ 1,503,280</b>
<b>Expense:</b>						
Personal Services	\$ -	0.0%	\$ 54,060	3.4%	\$ 1,610,197	\$ 1,556,137
Supplies	32,623	5.6%	141,366	24.4%	579,255	437,889
Other Services and Charges	-	0.0%	234,636	49.8%	471,391	236,755
Debt Service	-	0.0%	108,325	40.9%	264,752	156,427
Capital	57,920	22.9%	65,334	25.8%	253,414	188,080
<b>Total Expenses</b>	<b>\$ 90,543</b>	<b>2.8%</b>	<b>\$ 603,722</b>	<b>19.0%</b>	<b>\$ 3,179,009</b>	<b>\$ 2,575,287</b>
<b>Revenue less Expense:</b>	<b>\$ 132,001</b>		<b>\$ 508,998</b>		<b>\$ (563,009)</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 May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Public Safety Tax	\$ 222,544	8.5%	\$ 1,112,720	42.5%	\$ 2,616,000	\$ 1,503,280
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ 222,544</b>	<b>8.5%</b>	<b>\$ 1,112,720</b>	<b>42.5%</b>	<b>\$ 2,616,000</b>	<b>\$ 1,503,280</b>
<b>Expense:</b>						
Police	\$ 22,067	1.5%	\$ 342,129	23.7%	\$ 1,445,054	\$ 1,102,925
Fire	68,476	4.0%	261,592	15.1%	1,733,455	1,471,863
Communications	-	0.0%	-	0.0%	500	500
<b>Total Expenses</b>	<b>\$ 90,543</b>	<b>2.8%</b>	<b>\$ 603,722</b>	<b>19.0%</b>	<b>\$ 3,179,009</b>	<b>\$ 2,575,287</b>
<b>Revenue less Expense:</b>	<b>\$ 132,001</b>		<b>\$ 508,998</b>		<b>\$ (563,009)</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**



## **Monthly Finance Report**

**May 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 May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Payment from Utilities	\$ -	0.0%	\$ -	0.0%	\$ 96,000	\$ 96,000
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 96,000</b>	<b>\$ 96,000</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ -	0.0%	\$ 69,000	\$ 69,000
Interest	-	0.0%	-	0.0%	5,538	5,538
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 74,538</b>	<b>\$ 74,538</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ 21,462</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: 0314 Park Bond (2012 Refunding)**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Payment from Utilities	\$ -	0.0%	\$ -	0.0%	\$ 264,000	\$ 264,000
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 264,000</b>	<b>\$ 264,000</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ -	0.0%	\$ 242,673	\$ 242,673
Interest	-	0.0%	-	0.0%	12,246	12,246
Paying Agent Fees	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 254,919</b>	<b>\$ 254,919</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ -</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 May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ -	0.0%	\$ -	0.0%	\$ 135,278	\$ 135,278
FIT	-	0.0%	-	0.0%	3,914	3,914
Auto Excise	-	0.0%	-	0.0%	62,329	62,329
CVET	-	0.0%	-	0.0%	2,618	2,618
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 204,139</b>	<b>\$ 204,139</b>
<b>Expense:</b>						
Lease Payment	\$ -	0.0%	\$ -	0.0%	\$ 376,000	\$ 376,000
Paying Agent Fees	-	n/a	-	n/a	-	-
Misc.	-	n/a	-	n/a	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 376,000</b>	<b>\$ 376,000</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ (171,861)</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: 0327 Bond #3 (Municipal Bldg. Corp.)**

**As of May 31, 2016**

	MTD	% of Budget	YTD	% of Budget	2016 Revised Budget <sup>1</sup>	Remaining Budget
<b>Revenue:</b>						
Property Taxes	\$ -	0.0%	\$ -	0.0%	\$ 630,112	\$ 630,112
FIT	-	0.0%	-	0.0%	4,191	4,191
Auto Excise	-	0.0%	-	0.0%	48,139	48,139
CVET	-	0.0%	-	0.0%	2,877	2,877
Misc.	-	n/a	-	n/a	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 685,319</b>	<b>\$ 685,319</b>
<b>Expense:</b>						
Principal	\$ -	0.0%	\$ 283,000	40.6%	\$ 697,509	\$ 414,509
Interest	-	n/a	66,119	n/a	-	(66,119)
Paying Agent Fees	-	n/a	1,000	n/a	-	(1,000)
<b>Total Expenses</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 350,119</b>	<b>50.2%</b>	<b>\$ 697,509</b>	<b>\$ 347,390</b>
<b>Revenue less Expense:</b>	<b>\$ -</b>		<b>\$ (350,119)</b>		<b>\$ (12,190)</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