

# CITY OF LAWRENCE, INDIANA

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# MUNICIPAL BUDGET

ADOPTED OCTOBER 21, 2019

# 2020

**MAYOR**  
Steven K. Collier

**CITY CONTROLLER**  
Jason C. Fenwick

**CITY CLERK**  
Kathy Walton

TAKING THE NEXT STEP FORWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Lawrence  
Indiana**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morill*

Executive Director



**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
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## FOR IMMEDIATE RELEASE

July 12, 2019

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(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **City of Lawrence, Indiana**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Jason C. Fenwick, Controller/Deputy Mayor**.

There are over 1,600 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

*Government Finance Officers Association is a major professional association servicing the needs of more than 19,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C.*

Washington, DC Office

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# READER'S GUIDE

The main goal of this comprehensive document is to present objective quantitative information to the reader in the form of statements, forms, charts and other methods in an organized manner to communicate a clear fiscal picture of the City of Lawrence.

Understanding the density of the material, this Reader's Guide is designed to help the reader understand the various functions that each section provides in the book.

## **Mayor's Transmittal Letter**

## **Letter from the Controller**

## **Table of Contents**

The table of contents is positioned at the front of the book as a tool to help the reader navigate through the book quickly.

## **A Look at Lawrence**

This section contains information about the history of Lawrence from an overview perspective. Also, there is statistical information that covers the trends in the demographic changes, economic indicators, educational indicators, and geographical statistics.

## **Introduction and Historical Overview**

This section covers the overall decision making of the City of Lawrence. The Strategic Goals and Strategies, Short-term Organization Factors, and Priorities and Issues are all listed in this

section. The purpose of this section is designed to literate the foundational intentionality of decision making by our current administration.

## **Financial Structure, Policy, and Process**

This section covers the architectural fiscal blueprint of the city's structure through an in depth review and summary of the financial organizational chart, fund description and structure, department/fund relationship and basis of budgeting. Lastly, this section reviews the financial policies that establish the parameters of how the budget is administrated. The budget process examines the assembly of the budget.

## **Financial Summaries**

This section gives a consolidated view of the City of Lawrence's financial position. It highlights consolidated changes in fund balances, historical review of the expenditures and receipts, and an overview of the historical and forecasted revenues. This section also reviews historical property tax rates and accessed value.

## Capital and Debt

This section reviews the capital expenditure policy that defines the parameters for the administration of capital expenditures. In this same section is the Five-Year Capital Improvement Plan (CIP). The CIP highlights the amount of the 2020 budget that is allocated for utilization as an investment through the approved purchasing or the approved enhancement of city capital. This section also covers the current debt obligations of the city and the calculation for the legal maximum debt that the city is allowed to carry.

## Personnel Summary

This section gives a consolidated overview of the approved headcount for each department, and a consolidated over-view of the approved headcount expensed on a fund basis.

## Department Information and Fund Information

This section describes and details the various departments and funds managed by the City of Lawrence. The General Fund is the City of Lawrence's largest operating fund, and is allocated through appropriation by the Common Council (the local governing body) and the State of Indiana. Each department listed in the General Fund has a three year review of expenditures description, unit goals and objectives, personnel headcount, and performance indicators. The Special Revenue funds are included in the section as well.

Special Revenue funds are governed with legal parameters based on the specific revenue and restricted expenditures, i.e. EMS fund, MVH etc.

The Redevelopment funds are also listed in this section. These funds are the primary economic development tools for the City. The Proprietary funds include the Waterworks and Sewage Works Operating Funds. All of the proprietary funds are treated as independent municipal activities that are similar to the activities of a private business, and are financially managed on a cash basis of accounting. This section also accounts for money allocated from the 2020 budget for the redemption of principal, interest, and the payment of agent fees for bonds issued on behalf of the City of Lawrence.

Internal Service funds for the City of Lawrence are also included in this section. The City of Lawrence has four Internal Service funds: self-funding insurance, administrative services, technology services, and the garage fund. Fiduciary funds are also included in this section.

## Appendix

This section covers any supplemental material and debt service schedules.

## Glossary

This section is designed to help the reader understand any financial terms or acronyms that may be unfamiliar.

# TABLE OF CONTENTS

<b>READER'S GUIDE TO CITY OF LAWRENCE 2020 BUDGET</b>	<b>4</b>
<b>TRANSMITTAL LETTER</b>	<b>12</b>
<b>LETTER FROM THE CONTROLLER</b>	<b>13</b>
<b>A LOOK AT LAWRENCE</b>	<b>16</b>
HISTORY	18
STATISTICAL INFORMATION	19
<b>INTRODUCTION AND HISTORICAL OVERVIEW</b>	<b>32</b>
STRATEGIC GOALS AND STRATEGIES	34
SHORT-TERM ORGANIZATIONAL FACTORS	35
PRIORITIES AND ISSUES	37
BUDGET OVERVIEW	38
<b>FINANCIAL STRUCTURE, POLICY, AND PROCESS</b>	<b>42</b>
ORGANIZATION CHART	44
FUND DESCRIPTION AND FUND STRUCTURE	45
DEPARTMENT/FUND RELATIONSHIP	52
BASIS OF BUDGETING	54
FINANCIAL POLICIES	55
BUDGET PROCESS	59
<b>FINANCIAL SUMMARIES</b>	<b>62</b>
CONSOLIDATED FINANCIAL SCHEDULE	64
THREE YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULES	69
CONSOLIDATED REVENUE	72
GOVERNMENTAL REVENUE	75

ENTERPRISE CONSOLIDATED REVENUE	89
REDEVELOPMENT CONSOLIDATED REVENUE	94
REVENUE FORECASTS	98
<b>CAPITAL AND DEBT</b>	<b>100</b>
CAPITAL EXPENDITURES/CAPITAL IMPROVEMENT PLAN	102
CAPITAL IMPROVEMENT PLAN	103
DEBT	106
<b>PERSONNEL SUMMARIES</b>	<b>110</b>
POSITION SUMMARY	111
<b>GENERAL FUND</b>	<b>112</b>
NON-DEPARTMENTAL	124
MAYOR'S OFFICE	127
DEPARTMENT OF PUBLIC WORKS	132
CORPORATION COUNSEL	137
CONTROLLER'S OFFICE	140
COMMON COUNCIL	145
POLICE	149
FIRE	155
PARKS	161
STREET	166
SANITATION	169
INFORMATION TECHNOLOGY	172
ECONOMIC DEVELOPMENT COMMISSION	178
CITY CLERK	182
COMMUNICATIONS	187

<b>SPECIAL REVENUE FUNDS</b>	<b>192</b>
SUMMARY	194
201 MOTOR VEHICLE HIGHWAY FUND	195
202 LOCAL ROAD AND STREET FUND	200
203 FEDERAL REVENUE SHARING FORFEITURE	205
204 DEVELOPER'S ESCROW FUND	209
211 PARK NON-REVERTING FUND	211
217 DONATION FUND	216
222 ANIMAL SHELTER FUND	220
224 PUBLIC SAFETY LOIT	222
230 FED GRANT	227
233 LOCAL LAW ENFORCEMENT CONTINUED ED. FUND	230
239 DEFERRAL PROGRAM FUND	235
243 STATE GRANT	237
245 RAINY DAY FUND	240
246 SPECIAL NON-REVERTING FUND	242
247 HAZARDOUS MATERIALS RESPONSE FUND	244
250 FEDERAL GRANT FUND	247
257 COUNTY OPTION INCOME TAX (COIT) SPECIAL DISTRIBUTION FUND	249
275 LOCAL GRANT	251
420 TRANSPORTATION BOND PROCEEDS FUND	253
625 EMERGENCY MEDICAL SERVICE	255
<b>DEBT SERVICE FUNDS</b>	<b>262</b>
SUMMARY	264
301 GOVERNMENT CENTER	265
306 PARK BUILDING	267
308 FIRE DEBT FUND	272



312 PARK BOND 1990	274
314 PARK BOND 1998	276
322 FIRE DEBT II FUND	280
325 FIRE DEBT V	282
326 STATION 2 TRAINING CENTER	284
327 MUNICIPAL BUILDING CORP.	289
<b>CAPITAL PROJECT FUNDS</b>	294
SUMMARY	296
328 MUNICIPAL BUILDING CORP 2018	297
424 CUMULATIVE CAPITAL IMPROVEMENT FUND	300
425 CUMULATIVE CAPITAL BUILDING	305
617 WATER CAPITAL IMPROVEMENT FUND	307
618 SEWER CAPITAL IMPROVEMENT FUND	310
<b>ENTERPRISE FUNDS</b>	314
SUMMARY	316
601 WATER OPERATING FUND	317
606 SEWER OPERATING FUND	325
<b>ENTERPRISE DEBT SERVICE FUNDS</b>	332
SUMMARY	334
602 WATER BOND INTEREST & SINKING	335
603 2017 WATER SRF BOND AND INTEREST	337
604 WATER BOND DEBT SERVICE RESERVE	339
605 WATER UTILITY BOND PROCEEDS	341
607 SEWER BOND INTEREST & SINKING	345
608 SEWER DEBT SERVICE RESERVE	346
611 SEWER '09 BOND PROCEEDS	348
614 WATER DEBT SERVICE RESERVE '09	350

615 SEWER DEBT SERVICE RESERVE	352
616 SEWER SRF LOAN	354
619 WATER 2017 SRF LOAN	356
<b>INTERNAL SERVICE FUNDS</b>	<b>358</b>
SUMMARY	360
280 SELF FUNDING INSURANCE	361
701 ADMINISTRATIVE SERVICES	365
702 TECHNOLOGY SERVICES	369
703 GARAGE FUND	373
<b>FIDUCIARY FUNDS</b>	<b>378</b>
SUMMARY	380
802 POLICE PENSION	381
825 OPEB TRUST FUND	386
<b>REDEVELOPMENT FUNDS</b>	<b>390</b>
SUMMARY	392
406 REDEVELOPMENT FUND	393
410 REDEVELOPMENT CAPITAL MARKET MONARCH TIF	397
815 FT. HARRISON REUSE AUTHORITY	399
<b>REDEVELOPMENT DEBT SERVICE FUNDS</b>	<b>402</b>
408 REDEVELOPMENT DEBT SERVICE FUND	404
<b>APPENDIX</b>	<b>406</b>
DEBT AMMORTIZATION SCHEDULE	408
CIVIL CITY DEBT SCHEDULE	410
ENTERPRISE DEBT SERVICE SCHEDULE - SEWER	413
ENTERPRISE DEBT SERVICE SCHEDULE - WATER	418
REDEVELOPMENT DEBT SERVICE SCHEDULE	423
<b>GLOSSARY</b>	

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# A MESSAGE FROM OUR MAYOR

## STEVE COLLIER

It is with a great sense of pride and accomplishment that I present you the 2020 Budget for the City of Lawrence. Controller Jason Fenwick and his staff have provided you with a transparent view of the funding and the financial future for the City of Lawrence. This budget represents a responsible and thoughtful commitment to providing essential city services to all citizens while continuing to reflect a responsible operating balance that protects against unforeseen emergencies. By planning and saving for these purposes, we are taking the next step forward for a sound financial future for Lawrence.

Limited increases in revenue for most cities across the State of Indiana are compounded by increasing costs at nearly every level of local government. The 2020 budget reflects our continued focus on improving public safety, providing necessary services, and continuing to improve our roads, while also encouraging economic growth. We've also addressed the high quality of work provided by our first responders and city employees and the continued expectation they will deliver these services despite ever increasing challenges. Further development of standard practices and procedures for city-wide departments support the valuable contributions of our employees.

As a leading city in Central Indiana, Lawrence is paving the way for growth and success for its businesses and residents alike. Celebrating and embracing our diversity creates an environment for quality economic and cultural growth. As we continue to be vigilant managers of the city's finances, we remain steadfastly committed to achieving progressive goals with a strong, highly qualified administrative staff and a Common Council that is committed to the task of serving the City of Lawrence.

Should you have any questions, please feel free to contact my office at (317) 545-6191 or the City Controller's Office at (317) 549-4804.

Sincerely,



STEVE COLLIER  
CITY OF LAWRENCE  
MAYOR



# A WORD FROM OUR CONTROLLER

## JASON FENWICK



I am pleased to present the Fiscal Year (“FY”) 2020 budget for the City of Lawrence. This budget is a sound and responsible fiscal plan that will enable the City to serve the interests of its residents and visitors.

This budget provides appropriate resources to serve our community and provide continued public safety protection, maintain our roads and streets, invest in our park system, and continue upgrading our long-term capital needs, while striving to enhance the overall quality of life for the citizens of our community.

### 2020 BUDGET HIGHLIGHTS

Our budget is a fiscally responsible budget; highlights of the 2020 budget include:

- Taking the next step forward with balanced priorities – continued allocation of budgetary spending for public safety, maintaining our vast infrastructure, and extending quality of life and economic development initiatives
- Spending on Public Safety in 2020 is \$25.8 million, which represents a 7.7% increase from the 2019 budget and an almost 37% since 2016. Priorities include:
  - Funding for the purchase of new police vehicles, further continuing the 5-year fleet replacement program
  - Purchase of a new fire engine, marking a significant milestone – complete replacement of the entire Fire fleet
  - A 6% salary increase for all first responders
  - Continues funding for body cameras and replacement of Tasers
  - Continued emphasis on funding for police officer training – in excess of over 400% increase since 2016
  - Purchase of additional gators for public safety and enhanced rescue efforts
- Taking the next step forward with quality of life initiatives for the Park Department, cumulative funding which has increased nearly \$2.6 million since 2016:
  - Funding for new playground equipment at Alexander Park
  - Funding for improvements to Louis J. Jenn Memorial Park
  - Funding for the preparation of a Parks Master Plan
  - New mowers



- o New maintenance vehicle
- Unprecedented commitment to our Street Department, with cumulative funding increasing over \$10 million since 2016. Our 2020 budget includes:
  - o Additional funding for paving – over \$7 million since 2016
  - o Funding for the hiring of two additional Street Department employees
  - o Additional fleet and equipment upgrades
- This budget also creates an additional Internal Services Fund to provide more clarity and accountability on the actual cost of providing garage fleet services throughout the City
- Due to our strong financial health, we are able to begin to take the next step forward for connectivity and quality of life by allocating resources for the following:
  - o Approximately \$500,000 for the City’s match for the Amy Beverland sidewalk
  - o Funding to apply for a State of Indiana Next Level Trails matching grant to connect Fall Creek trail to 59th Street via Lee Rd
  - o This important initiative will begin connectivity to our City Center and Fort Harrison State Park
- Our 2020 budget also includes funding for:
  - o A robust energy savings program to upgrade City owned facilities and streetlights with energy efficient equipment
  - o \$200,000 provided for the City Council for a project of their determination
  - o Continued emphasis on quality Economic

Development, with the continued development of the Trades District accommodating a variety of companies and industries

## FINANCIAL HEALTH

Despite all we have proposed to accomplish in 2020, we are taking the next step forward for the long-term financial stability of the City with a fiscally responsible budget. Our 2020 General Fund budget is a balanced budget. We will also achieve an important milestone in 2020. The City’s reserved General Fund Operating Balance will be maintained for the second consecutive year at 20% of budgeted expenditures for 2020. By way of comparison, the State of Indiana’s operating reserve is 13.3% of expenditures. It is extremely important to maintain this operating reserve, as it provides a safety net against unexpected emergencies and potential shifts in revenue forecasts. It also allows the City to discontinue interim borrowing with Tax Anticipation Notes for cash flow needs, providing substantial interest cost savings to the General Fund.

The City can also now proactively manage its short-term investments, generating interest income, a new revenue source. And finally, unreserved funds above the 20% reserve can be released and used for one-time capital investments. With our 2020 budget, we are pleased to release nearly \$1.8 million in unreserved funds for this purpose. The financial discipline over the past 3 years and the cooperation with our Common Council have made this accomplishment possible. It has also allowed us the take the next step forward with an ambitious set of projects and addressing personnel in 2020.

## CONTINUED STRENGTHENING OUR UTILITY’S HEALTH

This budget also signifies the return and continued improvement to the overall financial health of the Water Works Utility. Our Water utility has received an unprecedented 5 ratings upgrades over the



past two years, and is now rated A by Standard and Poor's ("S&P") - a dramatic improvement from the junk bond rating of BB+ from a few years ago. These ratings upgrades alone have saved the utility at least \$3.5 million in borrowing costs through refinancing existing bonds and will continue to provide savings in the future in the form of lower borrowing costs for the utility. The utility will begin its Phase II capital projects in 2020, which will include our new Fort Harrison Water Treatment Plant, the Indian Lake Water Treatment Plant, the Winding Ridge ground storage tank, and water main replacements. These important projects will ensure a safe, reliable, and high quality source of water for our ratepayers for years to come.

Our 2020 budget also includes an additional \$4 million for capital improvements to the water system - e.g. water main replacements, meter pit installations, and hydrant and valve replacements. With the 2020 budget, we will have reinvested nearly \$21 million back into the utility over the past four years!

We are pleased to report that we recently refinanced approximately \$2.5 million of outstanding sewer bonds at a lower interest rate, saving over \$750,000. These savings will be reinvested into the sewer utility for additional capital projects over the next three years. Our 2020 sewer capital improvements budget includes over \$3 million, including sewer main replacements and manhole rehabilitations.

## FUNDING CHALLENGES

The City continues to face a major challenge when funding post-employment benefits to our retiring employees. We have accumulated a liability of approximately \$5 million owed to existing employees in earned, but unpaid leave time. We have changed our leave ordinances to address this liability on a going forward basis, but must now address our current liability. This budget proposal includes \$200,000

in funding to the trust fund created for funding accrued leave payouts. We are only beginning to address this challenge and it will take several more years of diligence to build this reserve.

We must also continue to address the disparity in pay for our first responders when compared to our peers. We have raised salaries 6% for 2020 and while this begins to close the gap, we have more work to do. In order to accomplish this goal, alternative revenue sources and potentially increasing existing revenue via an increase in the Public Safety local income tax rate may need to occur.

Copies of this budget document are available on our website at [www.cityoflawrence.org/controller/financial](http://www.cityoflawrence.org/controller/financial) and are available by request in the Controller's Office.

It has been an honor preparing this budget to provide funding to carry forward the vision of Mayor Collier and the City Council. This budget document is a reflection of the hard work, dedication, and teamwork demonstrated by all Department Heads and their employees. Preparation of this document would not have been possible without the tireless efforts of Tyler Douthit, Daniel Beyer, and Jared Hooton. While challenges remain to our long-term sustainable funding of certain services, we are taking the next step forward with this fiscally responsible budget to maintaining the City's financial health.

We look forward to submitting this document in consideration of the GFOA budgetary awards program for the fourth consecutive year.

JASON FENWICK  
CITY OF LAWRENCE  
CITY CONTROLLER

# A LOOK AT **LAWRENCE**

- **HISTORY OF LAWRENCE**
- **LAWRENCE TOWNSHIP IN 1883**
- **TIMELINE FOR THE CITY OF LAWRENCE**
- **MAP OF LAWRENCE'S CITY, STREETS, & PARKS**
- **LAWRENCE IN RELATION TO ITS NEIGHBORS**
- **COUNCIL DISTRICTS**
- **ELECTED OFFICIALS**
- **BOARD MEMBERS**
- **DEMOGRAPHICS**







# HISTORY OF LAWRENCE



Since it served as a wilderness stop along a Native American trail in 1823, Lawrence, Ind., has played many roles and has evolved into an important destination community in northeast Marion County.

The municipality was platted in 1849 as a triangular tract bounded by 42nd Street, Franklin Road and Pendleton Pike. It was then called Lanesville. Other names subsequently were tried, including Jamestown after the founder James White. In 1866, the Marion County Commissioners approved the name Lawrence – also the name of the surrounding township – after the naval hero of the War of 1812, Capt. James Lawrence, who is remembered for the command, “Don’t give up the ship!”

In March 1901, Lt. Col. Russell B. Harrison came to Indianapolis to bury his father, President Benjamin Harrison. Here, the younger man learned about the War Department’s decision to close the Indianapolis Arsenal, which had supplied munitions to Union troops during the Civil War. (During the Civil War, the arsenal was located near the Statehouse; it later was moved to Woodruff Place, on the near east side of Indianapolis.)

The president’s son persuaded the War Department that Indianapolis deserved a military presence to commemorate the arsenal’s role in fighting slavery and maintaining the Union. In 1904, the War Department purchased land on the northeast side, nine miles from downtown. In 1906, President Theodore Roosevelt dedicated Fort Benjamin Harrison, which would serve as a troop reception center, class-room and soldier support facility during all major military conflicts from World War I to Desert Storm.

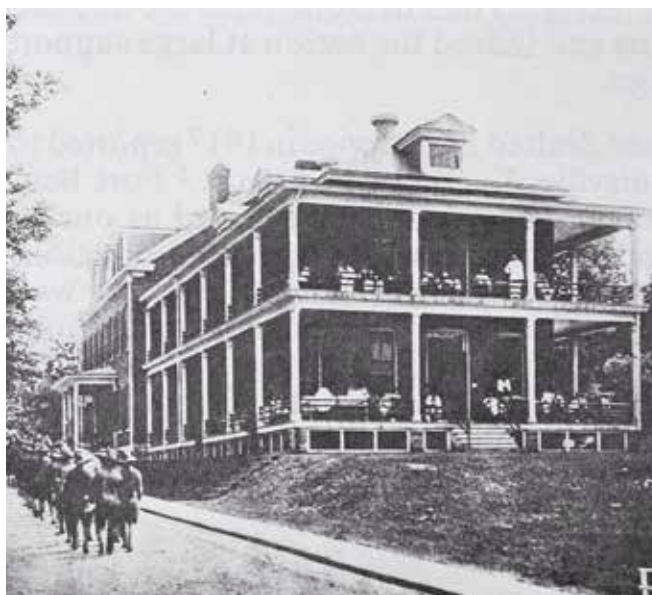
In 1929, the residents of Lawrence — then about 600 — voted to make their village a town. By 1940, the population had grown to 1,048; by 1950, Lawrence had 1,999 residents. A special census in 1956 showed 7,863 residents, and talk began of incorporating as a fifth-class city.

Morris Settles, the first mayor of Lawrence, served the city for 24 years, 1960-1983. Settles predicted a clash of interests between the large and small cities within Marion County. Indeed, in 1969, Indianapolis and Marion County adopted a unified government structure. Lawrence was one of four “excluded cities,” so it retained its city government, though its citizens were given the right to vote for the mayor of Indianapolis and their representatives on the Indianapolis/Marion County City-County Council as well as the Lawrence mayor and other elected officials.

Lawrence began a new chapter in 1991, when the Base Realignment and Closure process earmarked Fort Harrison as one of many military bases across the country that would be closed. Closure came in 1995, but redevelopment of the fort has taken hold in a major way. The state of Indiana took ownership of 1,700 of the fort’s 2,500 acres to develop Fort Harrison State Park, The Fort Golf Course and the State Park Inn.

Lawrence continues to have a strong military presence led by the more than 4,000 employees at the Defense Finance and Accounting Services Center, Lawrence’s largest employer. The Army Air Force Exchange Service built a post exchange and commissary at the former post in 2007 and the Indiana National Guard Lawrence Armory opened its Readiness Training Center in 2011. Under construction is a new Armed Forces Reserve Center, with the 310th Expeditionary Sustainment Command, where more than 1,200 reservists will participate in drills each month.

The City of Lawrence and the Fort Harrison Reuse Authority work together to redevelop the fort as a mixed-use village town center for Lawrence.



# LAWRENCE TOWNSHIP IN 1883

TAX EVALUATION

\$1,704,009

ACRES IN STAPLE GRAIN AND VEGETABLES

2,011

ACRES OF CORN

5,967

ACRES OF WHEAT CULTIVATED

5,414

NATURAL VARIETIES OF TIMBER

54

HORSES

934

MILCH-COWS

723

OTHER CATTLE

879

MULES

49

SHEEP

2,184

HOGS

3,340

COVERED BRIDGES OVER FALL CREEK 3

IRON BRIDGES OVER MUD CREEK 1

COST OF EACH BRIDGE \$8,710

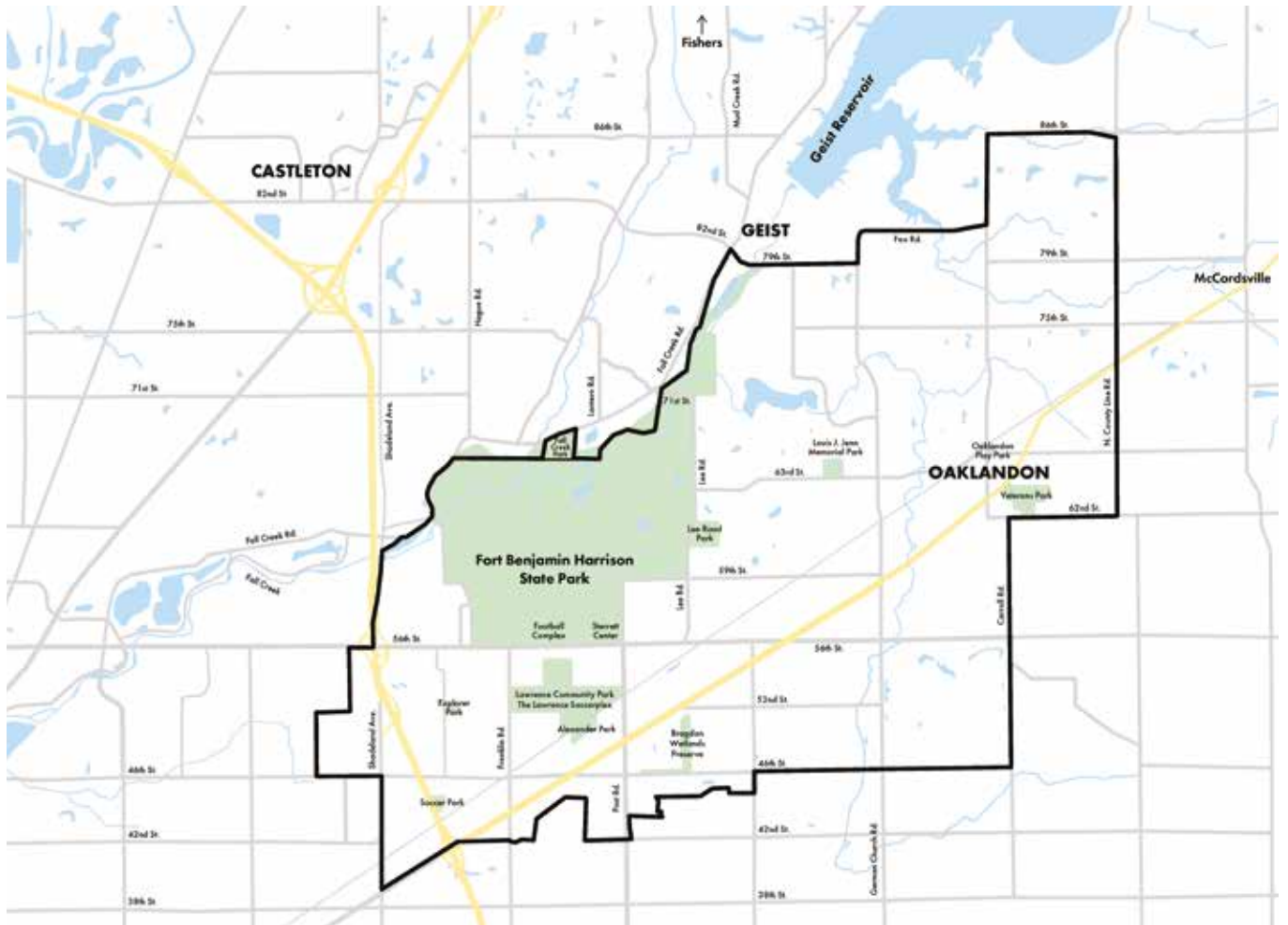
COVERED BRIDGES OVER MUD CREEK 1

# TIMELINE FOR THE CITY OF LAWRENCE

1823	Elisha Reddick, first colonist arrived to Lawrence with his wife Elizabeth, They had a total of 14 children. In the early 1820's you could own land without ever settling on it.
1830	First school constructed.
1837	First church constructed in Lawrence, Lawrence Methodist Episcopal.
1850	Bee Line Railroad was completed that ran 8.5 miles through Lawrence.
1919	Pendleton State Rd. (Pendleton Pike)/Highway 67 was first paved.
1929	600 residents voted that Lawrence should become a town.
1935	First Volunteer fire department.
1940	Population was 1,048 in West Lawrence.
1944	Fort Harrison Officer's Club was constructed.
1950	Population 1,999.
1953	Started construction of the U.S. Army Financial Center.
1956	Population was 7,863.
1960	Mayor Settles was elected as first mayor and remained mayor for 24 years.
1960	Population was 10,126 making Lawrence a fourth class city.
1967	Fort Harrison was annexed by the City of Lawrence.
1968	Indian Lake and Oaklandon were annexed by the City of Lawrence.
1990	Population was 27,592.
1991	U.S. Army announced the closing of Fort Harrison.
1996	Closure of Fort Harrison; Fort Harrison State park opens.
1997	Fort Benjamin Harrison Redevelopment Plan approved by the Department of Metropolitan Development.
2000	Population was 38,915; Fort Harrison recognized as the top Base Redevelopment Program in the USA.
2001	World Police and Fire games play soccer in Lawrence.
2004	Lawrence becomes a second class City; first City Clerk is elected.
2007	New Commissary and PX open at the east end of the Fort Harrison Development.
2010	Population was 46,001.
2015	Lawrence Water Utility downgraded to BB+.
2016	Mayor Steve Collier takes office.
2017	City earns its first GFOA's Distinguished Budget Award. Civil City upgraded to A+ by Standard and Poor's. Water Utility upgraded to BBB (positive outlook).
2018	Water Utility upgraded to A- (positive outlook). Lawrence breaks ground on new police headquarters. City earns the GFOA's Distinguished Budget Award for second consecutive year.
2019	City earns the GFOA's Distinguished Budget Award for third consecutive year. Water Utility upgraded to A (stable outlook). Lawrence opens it's first-ever police headquarters. Municipal elections (including mayor) in November 2019

# MAPS OF LAWRENCE

## CITY, STREETS, & PARKS



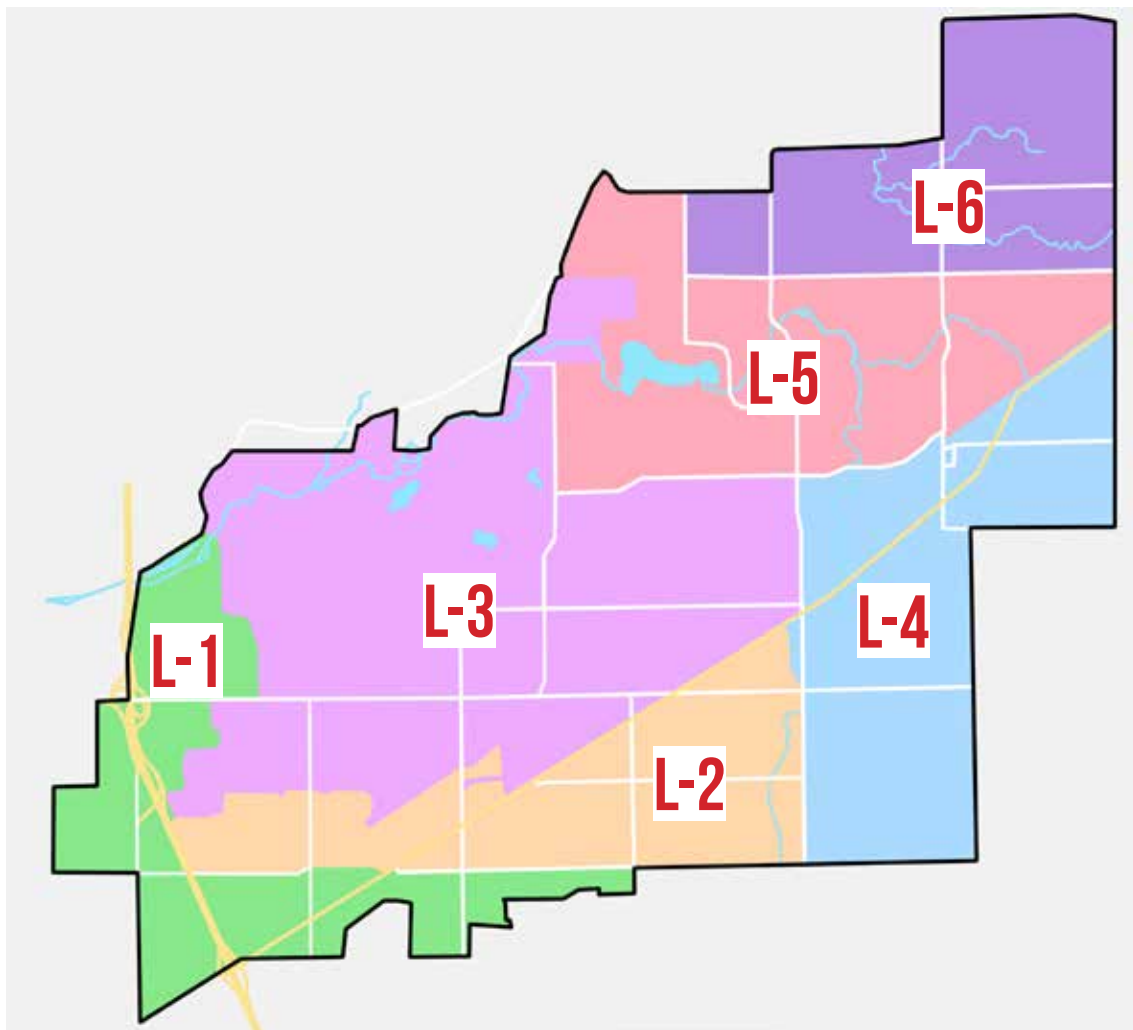


## LAWRENCE, INDIANA, IN RELATION TO ITS NEIGHBOR, INDIANAPOLIS, AND THE INTERSTATE SYSTEM





## CITY OF LAWRENCE COUNCIL DISTRICTS



# OUR ELECTED OFFICIALS

The Lawrence Common Council is the legislative body for the City of Lawrence. Its nine members, six elected by district and three elected at-large, approve the annual city budget and ordinances that oversee this growing city.



**STEVE COLLIER**  
MAYOR



**KATHY WALTON**  
CITY CLERK



**LISA CHAVIS**  
AT-LARGE (COUNCIL PRESIDENT)



**TOM SHEVLOT**  
DISTRICT 5 (COUNCIL VICE-PRESIDENT)



**BECKY PARKER**  
AT-LARGE



**BOB JONES**  
AT-LARGE



**TYRRELL GILES**  
DISTRICT 1



**RICK WELLS**  
DISTRICT 2



**SHERRON FREEMAN**  
DISTRICT 3



**JOE WILLIAMS**  
DISTRICT 4



**MATT HALL**  
DISTRICT 6



# CITY OF LAWRENCE BOARD MEMBERS



## **Public Works & Safety**

Shawn Wright-Browner  
Mark Clark  
Doug Reeser

## **Utility Service Board**

Dale Tekippe  
David Parnell  
Steven Hall  
Terry Gingles  
Tracy Boyd

## **Fire Merit**

Coats, Amy  
Burns, Damonn  
Querfeld, John  
Phillips, Jessica  
Taylor, Tom

## **Fire Pension**

Steve Collier  
Dino Batalis  
David Guidry  
Jeffrey Balak  
Aaron Collins  
Roger Pierce  
Jack Duncan

## **Police Pension**

Steve Collier  
David Hofmann  
Jason Fenwick

Brandon Raftery  
Adam Hazelwood  
Steven Rech  
James Meyer

## **Police Merit**

Robert Crouch  
Karen Horth Powers  
Robert Hendrickson  
Gail Gartin  
Charles Wheeler

## **Economic Development**

Marion Hall  
Harry Cangany  
Elizabeth Shevlot  
Elaine Duszynski

## **Board of Zoning Appeals**

Thomas Crouch  
Rebecca Lightle  
Celeste Jaffe  
Mike Payton  
Arthur Duszynski  
Alternate- Brent Addington

## **Fort Harrison Reuse Authority**

Jeffrey Congdon  
Lacy Johnson  
Karen Horth Powers  
Matt Hall  
Russell Brown

## **Redevelopment Commission**

Jerry Clifford  
David Blount  
Brian Hicks  
Bruce Kimery  
Ali Brown  
Richard Freije Jr.

## **Marion County Stormwater**

Paul Oler

## **Lawrence Municipal Building Corp.**

Mark Forcum  
Ann Lathrop  
Ray Cox

## **Parks Board**

Tom Burns  
Judy Logsdon  
Helen Taylor  
Jeff Vest  
Shawn Denney

# DEMOGRAPHICS



## HOUSING



**19,678 - HOUSEHOLDS**

Average Household Size - 2.66

Median Value of Owner-Occupied Housing Units  
- \$145,362 (est. 2017)

\$874 - Median Gross Rent

## POPULATION



**POPULATION - 48,405**

Median Age - 34.8

% Male - 48.3%

% Female - 51.97%

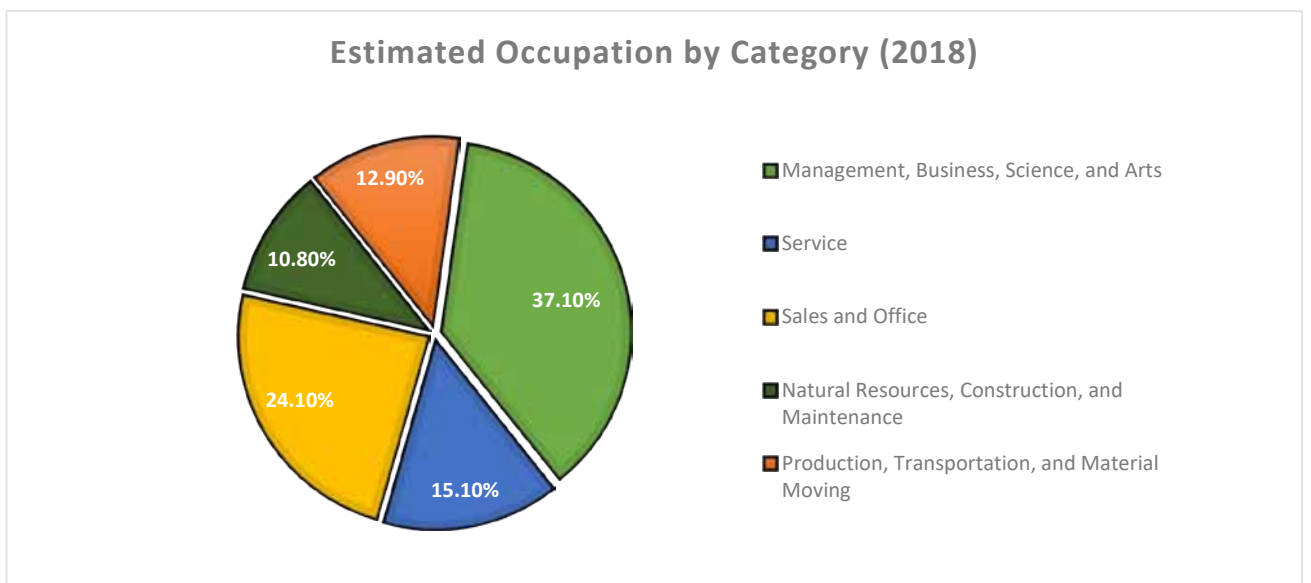
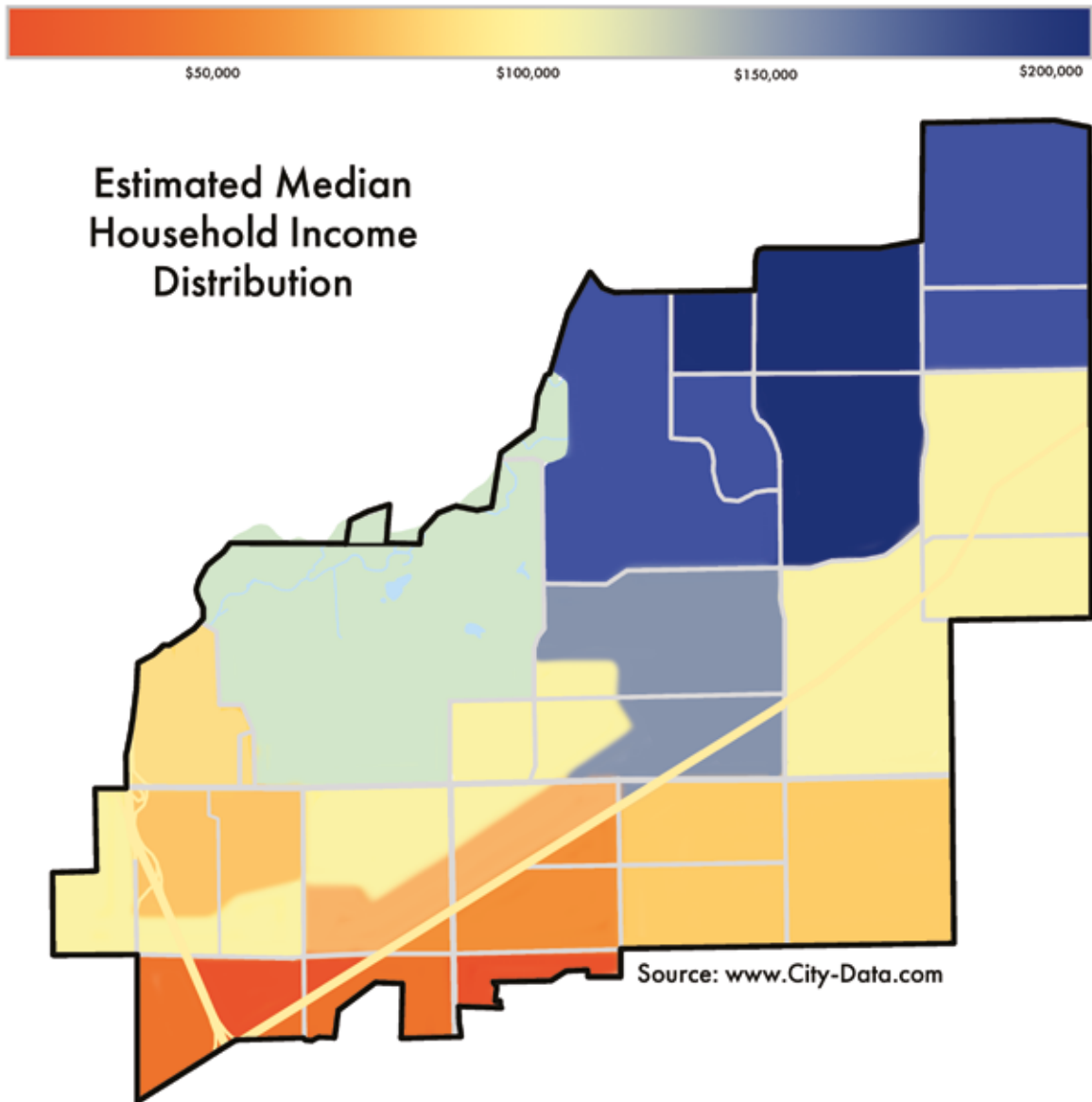
## INCOME



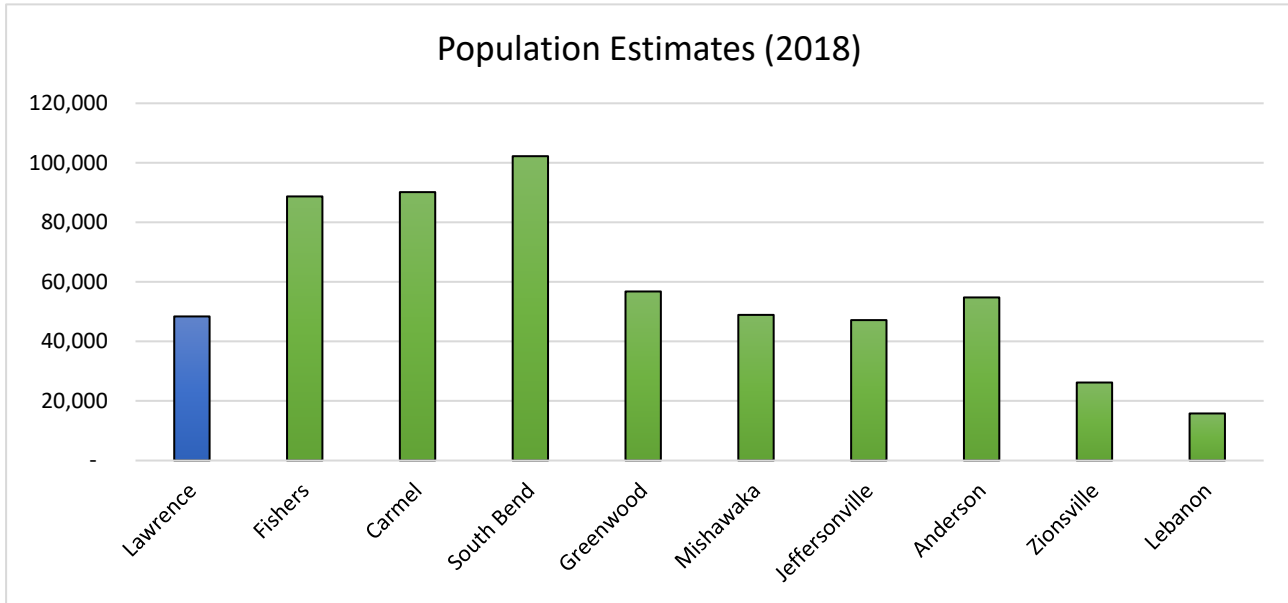
**MEDIAN INCOME FOR A FAMILY**  
**\$74,707**

Median Income for a Household  
**\$54,894**

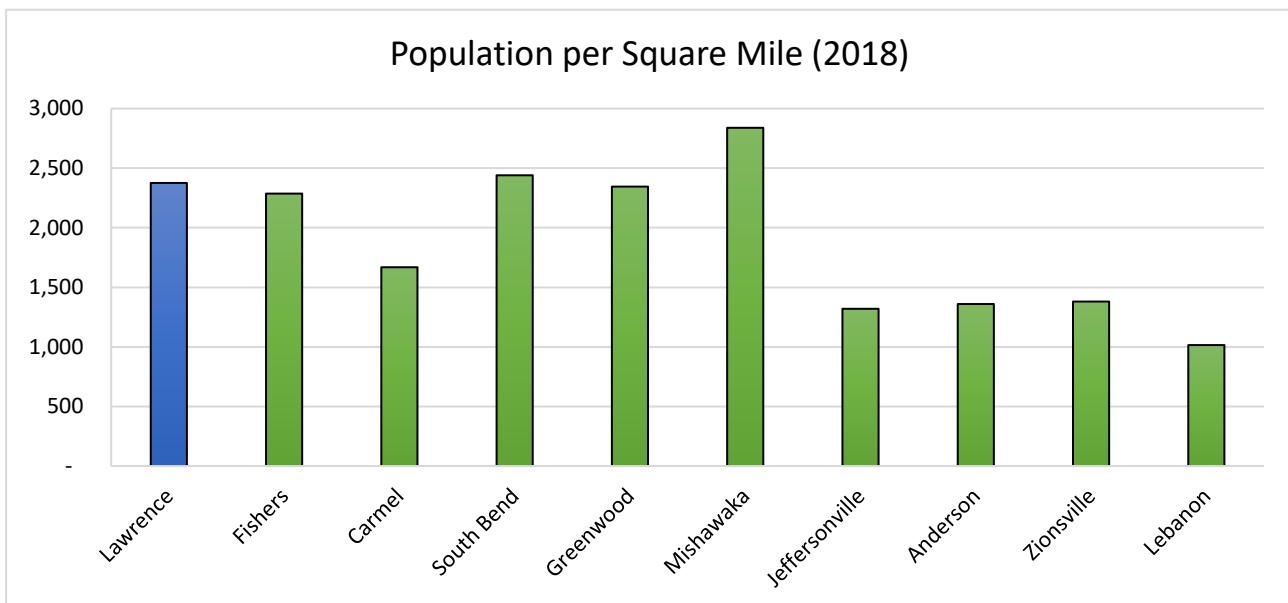
Source: United States Census Bureau & World Population Review



Source: United States Census Bureau

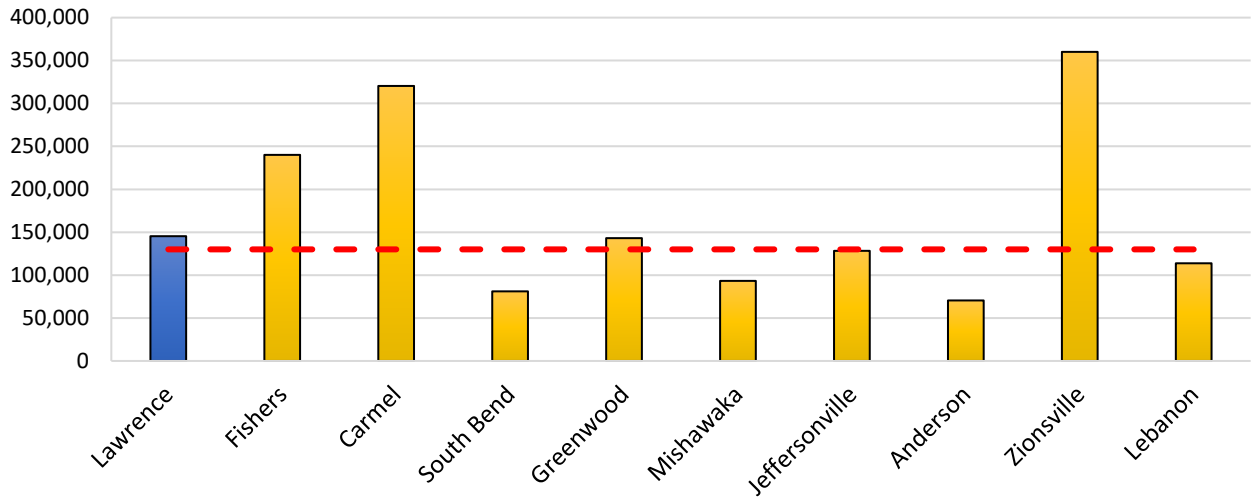


Source: United States Census Bureau



Source: United States Census Bureau

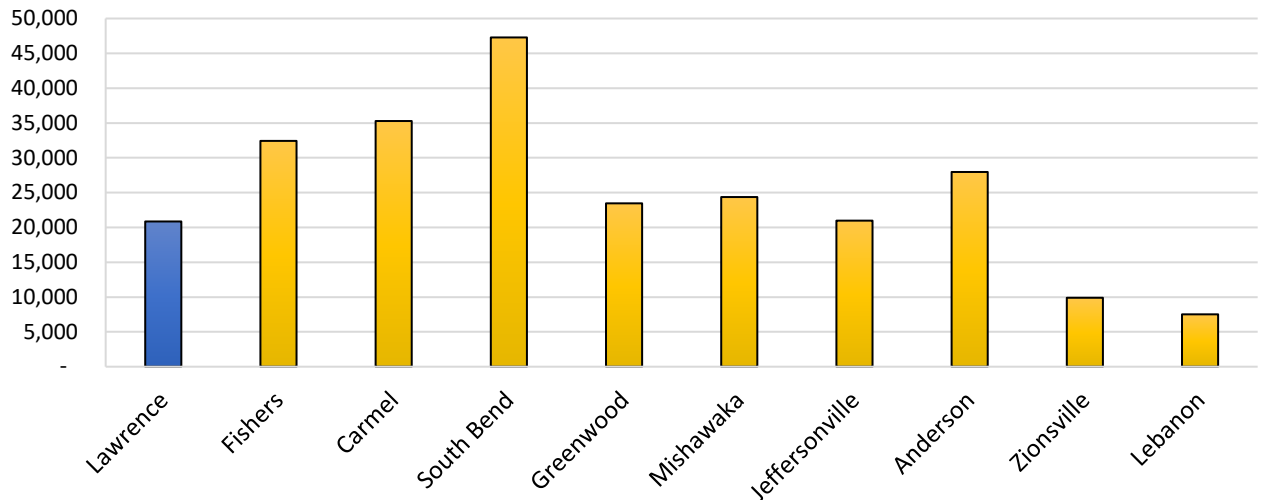
### Median value of Owner-Occupied Housing Units (2017)



Source: United States Census Bureau



### Housing Unit Estimates (2018)

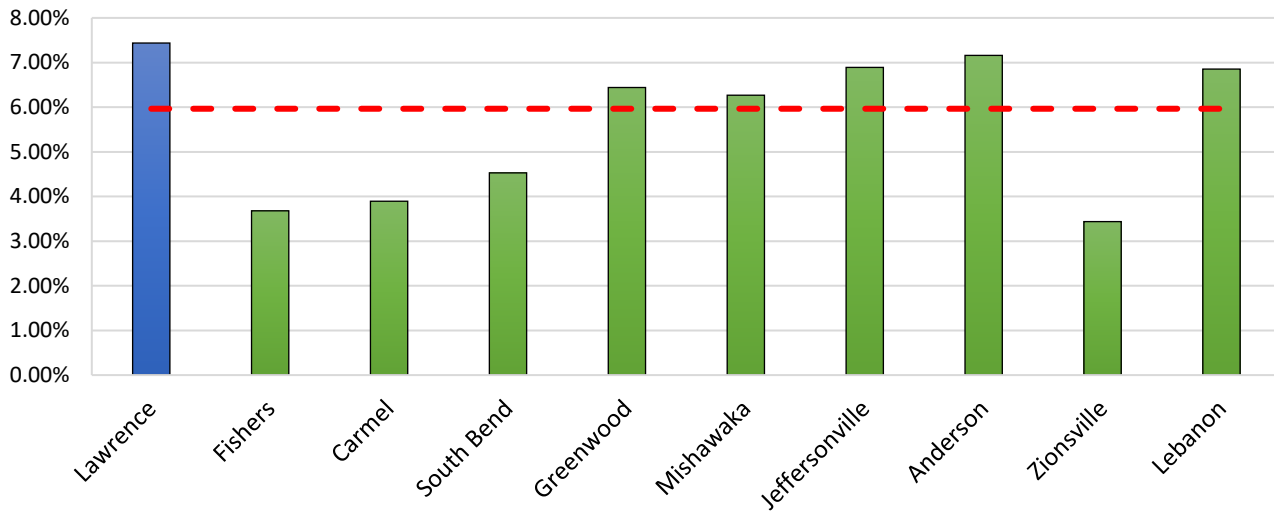


Source: United States Census Bureau

# VETERANS AS A PERCENTAGE OF TOTAL POPULATION (2018)



Veterans as a Percentage of Total Population (2018)



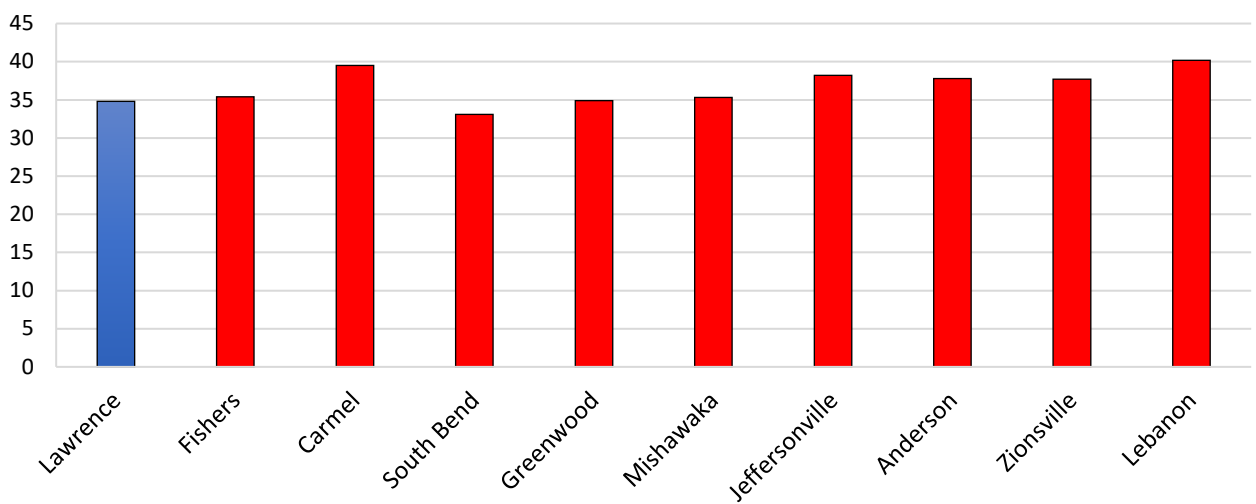
Source: United States Census Bureau

# MEDIAN AGE ESTIMATES

(BOTH SEXES, 2018)



Median Age Estimates (Both Sexes, 2018)



Source: United States Census Bureau

# INTRODUCTION AND **HISTORICAL OVERVIEW**

- GOALS AND STRATEGIES FOR 2020
- SHORT-TERM INITIATIVES
- ADMINISTRATION VISION
- PRIORITIES AND ISSUES
- 2020 BUDGET OVERVIEW





# GOALS AND STRATEGIES FOR 2020

The City of Lawrence has seven goals identified as key factors for growth and stability. Each year the City designs its budget around accomplishing projects that directly associate with these goals using various strategies.

These goals and strategies can be linked to performance indicators that quantify the effectiveness and efficiency of the services provided and overall management of the City. These goals and strategies will have a direct impact on the level of safety and efficiency of first responders in the City, quality of life, transparent and trust worthy government, infrastructure, economic growth, fiscal accountability and a robust fiscal health.

**1. Quality Public Safety** – to improve the City of Lawrence’s level of public safety and first responder care by investing in capital expenditures, such as purchasing more police vehicles and new fire apparatus in 2020. The City plans to open a new police station in 2019, which will also serve as an economic catalyst for the area where the station will be located. A second annual police Citizens Academy will give citizens real life exposure to the training requirements and daily demands required of an officer.

**2. Quality of Life** – to improve the quality of life in Lawrence in order to retain citizens; increase our attractiveness for potential new citizens; to increase the attractiveness for new business opportunities; increase the attractiveness of recreational activities for the elderly and children by focusing on the bicycle and pedestrian lanes and trails; increase the entertainment attractiveness for the millennium generation with additions like the Fort Ben Farmer’s Market and Lawrence Oktoberfest.

**3. Transparent Government** – to improve the level of citizen’s trust in the fiscal activities of our government by giving timely monthly reports and fiscal dashboards, both required by financial policies; to improve the level of local business trust in the fiscal activities of government; to improve the overall level of participation in local municipal decision making by stakeholders by providing reliable information through interactive social media engagement and the City of Lawrence Webpage.

**4. Fiscal Accountability and Wellness** – to improve the customer experience of utility billings by offering online bill payments and online e-billing, which began in 2018, and to expand to other areas in 2020; to continue to improve the overall health of the City of Lawrence, providing the financial advantages of a better credit rating; to improve the efficiency in the processes in workflow, and to improve the efficiency of the workflow by decentralizing certain job tasks

**5. Infrastructure** – to improve the City’s infrastructure to increase the attractiveness of potential commuters and new businesses through improvements to our streets by allocating more than \$1,000,000 in road improvements and millions in upgrades to the City’s utilities.

**6. Workforce Development** – to improve the quality of the workforce through development and training, which starts with the creation of the Trades District initiative in 2020; to improve the efficiency of the workforce through evaluation and team building initiatives.

**7. Economic Development** – to improve the Ft. Benjamin Harrison area via the Fort Harrison Reuse Authority, to improve the overall quality of the economy by maintaining and expanding our relationships with the local schools and school districts, both K-12 and college.

# SHORT TERM INITIATIVES AND ORGANIZATIONAL FACTORS

As a fourth year mayor for the City of Lawrence, Mayor Steve Collier has continued to launch several short-term initiatives. Although the City of Lawrence had an incredible year during 2019, the City is faced with external factors that constantly present new challenges.

To capitalize on the positive or minimize the negative impact of these external factors, the City of Lawrence created these initiatives as an immediate response to opportunities and threats towards the City:

**1. Public Safety** – the Mayor has focused more funding for community partnership programs, invested in replacing police vehicles and vital fire apparatus that are a necessity for public safety in the form of Capital Improvements, continued funding for body cameras, and the grand opening in 2019 of a new police station.

**2. Other Post Employee Benefits** – in order to solidify the City's ability to satisfy all of its financial obligations and it's rapidly growing Other Post Employment Benefit liabilities, Mayor Steve Collier had money appropriated to meet the obligations of the city that were not properly accounted for by the City of Lawrence in previous years because of the limited amount of retirees. This money will be set aside in a recently created Trust fund. This growing liability represents a \$5 million dollar threat.

**3. Fiscal Transparency** – to ensure financial transparency and accountability, civil city and the utilities release monthly financial statements and this information is posted on the website. The City of Lawrence is frequently evaluating and reevaluating its financial policies and procedures, to ensure they are maintaining the fiscal goals of the City. The City of Lawrence has also successfully sought out to improve its credit ratings by S&P.

**4. Economic Partnership** – in order to address the needs of local businesses, Mayor Steve Collier has proposed the creation of a Trades District Area. The Trades District Area will be an incubator for retraining the workforce with contemporary workforce skills required by our current community partners.

**5. Partnership with Lawrence Schools** – in an effort to blend the vision of the City with our school partners, Mayor Collier initiated a marketing campaign "Great City. Great Schools" in 2017. The joint marketing effort with the Lawrence Township School System sought to market the great amenities and schooling available in the City. The Mayor has proposed expanding this initiative in 2020 to include vocational and other educational opportunities available in the City.

**6. Emphasis on Quality of Life** – through an unprecedented increase in funding for Parks and Recreation, the Mayor has proposed substantial facilities upgrades, playground equipment upgrades, and the creation of a trail system master planning document to enhance the quality of life for all residents of Lawrence.



In his fourth year as mayor, Mayor Collier maintains a clear and simple vision for the City of Lawrence: A place that provides the safe small community atmosphere within our larger confines while being attractive to a new generation that exemplifies a welcomed diversity.

The City of Lawrence is a place that idles within the major metropolitan city of Indianapolis, IN, but remains unique in its own identity. Mayor Collier's vision can be summarized in a few key points:

- 1. ECONOMIC DEVELOPMENT (ED)** – is vital when trying to lure new people or business. Policies are being implemented that focus on economic development and inclusionary advances.
- 2. FISCAL ACCOUNTABILITY (FA)** – we are making ourselves completely transparent to our constituents through a policy of timely financial reporting presented monthly to our elected officials and available for public consumption on our webpage. Fiscal accountability produces a more efficient government.
- 3. DO WHAT GOVERNMENT IS BUILT TO DO (DWD)** – there are basic services that local government is constructed to supply and that is the primary initiative. The ability to efficiently and professionally supply the primary functions is a mandatory assignment.
- 4. SAFETY FIRST (SF)** – maintaining a safe environment is a key focus for the City of Lawrence, and the City has implemented Public Safety initiatives and invested resources that are expected to increase the level of services provided while decreasing crime in the City of Lawrence.

# PRIORITIES AND ISSUES

Understanding the challenges he inherited, Mayor Collier led the assembling of his first budget with one priority in mind: “Moving Lawrence Forward”. As we enter into the fourth year of Mayor Collier’s administration, we begin this year by “Taking the Next Step Forward” and facing new challenges. The City of Lawrence identifies its top issues as its number one priorities. These are the five detailed priorities of the City:

## STRONG SAFE COMMUNITY

Marion County had a record number of homicides in 2019. The City of Lawrence had a small number in the same time period. The City of Lawrence has maintained public safety as a key priority by investing in new vehicles, training and personnel for public safety. The City will open a new state of the art Police Station in 2019 that will give LPD the room necessary to perform its public safety responsibilities along with adding an economic development impact in the same area. The station will not only function as the first standalone facility for the department, it is being designed to also serve the community by providing common meeting areas to foster a collaborative, community partnership. The City of Lawrence intends to focus more on projects with neighborhood crime watch organizations and other initiatives that will give the City of Lawrence a strong, safe community.

## STRONG ROBUST FINANCIAL HEALTH

The City of Lawrence is continuing to build upon a strong, robust financial health by investing in technology, focusing on policies that emphasize timely monthly reports, creating a balanced budget, and investing in workforce development. The City has established operating reserve requirements and has raised those goals in 2019. Maintaining active dialogue with the rating agencies and proactively seeking improvements in our ratings is paramount. The City of Lawrence is also focusing on the growing Other Post Employment Benefit liability (OPEB) by funding a Trust Fund for payment of these benefits, along with reviewing our OPEB policies.

## STRONG COMMUNITY DIVERSITY

The City of Lawrence still recognizes the changing demographics of Lawrence and has maintained as a priority to champion diversity in the community and workforce. The City of Lawrence created a Minority Supplier Coordinator role in 2019 and Municipal policy to help ensure diversity in the procurement process.

## STRONGER NEIGHBORHOOD REVITALIZATION

Previously the City of Lawrence took steps to improve the beautification of neighborhoods by enforcing code with street signs and ADA projects. In an effort to attract a diverse population base, the City of Lawrence is developing a bicycle-pedestrian-trail master planning document. This plan will aid the City in identifying projects for bicycle-pedestrian-trail enhancements that have the most need and impact.

## STRONG ECONOMIC OUTLOOK

The City of Lawrence successfully completed several paving projects, but economic growth is still stifled because of diversification and employee skillset. To help promote change with the mix of businesses along the major corridor leading into the city, the City of Lawrence has proposed establishing a Trades district that will give manufacturing companies a location to provide hands on training to persons who are obtaining the skillset required for manufacturing jobs. The City of Lawrence will partner with the local school district and local colleges in this project.



# BUDGET OVERVIEW

This 2020 Budget overview will provide the reader with a large but consolidated view of the City of Lawrence's financial position. This budget was assembled utilizing the priorities and goals outlined by Mayor Steve Collier and his immediate staff.

Through the legislative budget process, this budget was reviewed and adopted by the Common Council for the City of Lawrence. Together, the Administration and the City Council agreed on priorities and strategies that both believe to be most advantageous for the City of Lawrence.

## 2020 ADMINISTRATION AND COMMON COUNCIL PRIORITIES

1. 2020 Strong financial health
2. Providing our first responders with the tools to promote quality public safety
3. Parks and Recreational Development
4. Consistent Accurate Financial Statement Publishing
5. Foster Communication With Rating Agencies
6. Street Paving Projects
7. Water and Sewer Infrastructure Projects
8. Employment Training
9. Recruit Lawrence Based Businesses
10. Promote Diversity to greater reflect the community we serve

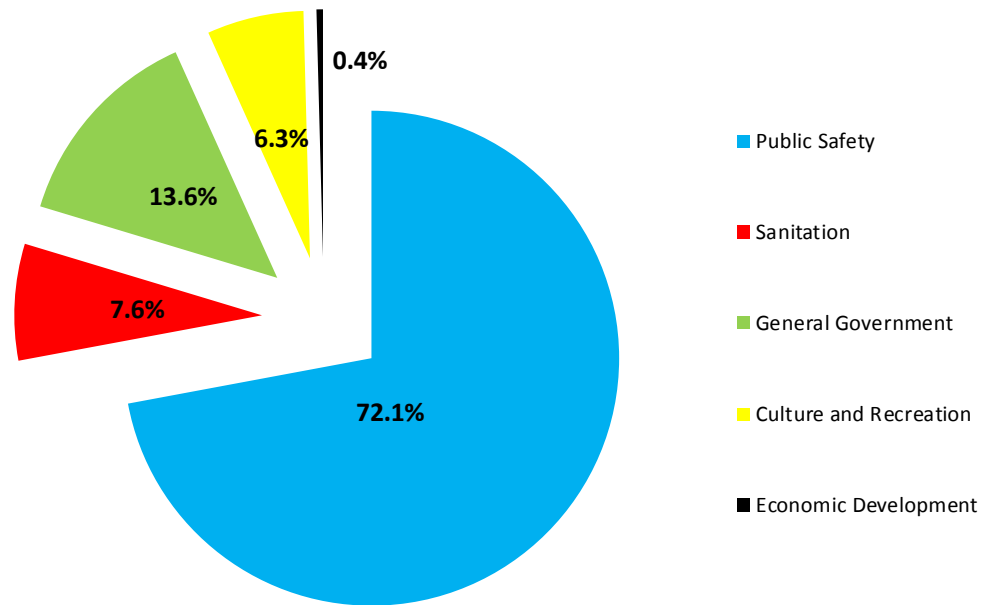
## LAWRENCE AT A 2020 GLANCE

The overall 2019 Budget for the City of Lawrence is \$76,449,242. The city has 21 different funds that are budgeted. Only 14 of the total funds are approved through the legislative process and 7 funds are approved through the Utility Service Board ("USB"). The General fund makes up \$25,113,731 or 32.9% of the total 2020 Budget and is the largest fund. The General fund provides the majority of the services that the citizens of Lawrence receive.

## GENERAL FUND

The General Fund is the primary operating fund of the City. The General Fund represents the largest financial operation of the City, and accounts for all financial resources of the City with the exception of those accounted for by another fund. The main revenue sources of the General Fund are the following: Property Taxes; Payment from City of Lawrence Utilities; Trash Collection Fees; County Option Income Taxes (COIT); Local Option Income Taxes (LOIT); and various state distributed taxes.

The General Fund provides funding that is vital to the operation of the City. Nearly 73% of the funding proposed for 2020 is for Public Safety purposes: Police Department, Fire Department, and Emergency Communications. Collection of trash, Parks and Recreation, and issuing of permits and code enforcement represent other major uses of funds. The total requested General Fund budget for 2020 is \$25,113,731. The General Fund has minimum fund balance target of 20% of budgeted expenditures.

**2020 Adopted Budget: Expenditures by Function**

The 2020 adopted budget is a structurally balanced budget: anticipated revenues equal anticipated expenditures:

**City of Lawrence  
2020 Proposed General Fund Budget**

***Balanced Budget Proposal (in \$ millions)***

<b>Projected 1/1/2020 Reserved Operating Fund Balance<sup>1</sup></b>	<b>\$ 4.67</b>
<b>Revenue:</b>	
Property Taxes	\$ 9.92
PILOT/FHRA	4.01
Trash Collection Fees	2.29
Local Income Taxes	3.79
Other	3.39
<u>Unreserved Fund Balance</u>	<u>1.73</u>
<b>Total Revenue</b>	<b>\$ 25.12</b>
<b>Expense<sup>2</sup>:</b>	
Public Safety	\$ 18.10
Trash Collection	1.91
Parks and Recreation	1.58
<u>Other</u>	<u>3.52</u>
<b>Total Expense</b>	<b>\$ 25.11</b>
<b>Projected 12/31/2020 Reserved Operating Fund Balance</b>	<b>\$ 4.67</b>

- (1) (Figures in \$millions); operating balance projections as of September 30, 2019
- (2) Includes \$1.75 million of one-time capital investments
- (3) Reserved fund balance equal to 20% of operating budget; excludes one-time expenditures
- (4) Projected total fund balance at the end of FY2020 is approximately \$5.4 million.  
Please see Changes in Fund Balances

## ENTERPRISE FUNDS

City of Lawrence Enterprise funds, the second largest operation, include Water Works and Sewage Works utilities. Enterprise funding for 2020 is budgeted at \$20,042,505 or approximately 26.2% of the total 2020 Budget. Revenues for these funds are collected as fees for services provided. The City of Lawrence's Utilities are governed by the Utility Service Board. The USB adopts the budget for the city's utility companies.

The Sewage Works has a 2020 Adopted Budget of \$8,340,798. Sewage Works has a 4.9% decrease in the 2020 Adopted Budget compared to the 2019 Adopted Budget. Most of this decrease is attributable to a decrease in operating transfers for capital improvements. The 2019 budget included additional transfers to fund delayed projects from previous years. The Water Works has a 2020 Adopted Budget of \$11,701,707. After implementing a rate increase in 2017 for the first time in nearly fifteen years, the Water Works utility is currently undergoing a robust capital improvement program.

## SPECIAL REVENUES

Special Revenue funds makes up \$13,175,371 or approximately 17.2% of the total 2020 Budget for the City of Lawrence. The City of Lawrence has 20 Special Revenue funds. Special Revenue funds are used to account for specific revenue or proceeds that have legal restrictions in accordance to the Indiana Code. Special Revenue funds include funds such as Motor Vehicle Highway, Emergency Management Services, Local Road and Street, and the Donation fund.

## CAPITAL PROJECTS FUNDS

Capital Project Funds are \$10,340,661 or approximately 13.5% of the City's 2020 Adopted Budget. Capital projects include vehicle purchases, technology upgrades, and utility infrastructure upgrades. Nearly \$9.8 million of the capital projects budget is allocated to the water and sewer utilities, including the Lift Station 19 rehabilitation project and numerous water main replacements.

The City also budgets for capital items in operational budgets. These one-time purchases are dependent on available funds and fund balance targets for the respective fund. The overall Capital Investment Plan includes non-budgeted items including the Lawrence Police Station and the anticipated Phase II water projects to be funded with long-term financing. Please see Capital and Debt for more detail.

The remaining 2020 City of Lawrence Budget consists of Internal Service Funds (4.8% of total budget), Enterprise Debt Service Funds (4.1%), Debt Service Funds (0.7%), Fiduciary Funds (0.6%) and Redevelopment Funds (0.0%).

The 2020 budget reflects funds that have a statutory or local ordinance requirement for appropriation. Certain funds are not budgeted, such as Redevelopment funds, and thus do not have funding in the 2019 or 2020 adopted budgets in this book. Appropriations from these funds are subject to approval by the Redevelopment Commission (for Redevelopment funds), the appropriate local board, or the City Council, and occur on an as needed basis.



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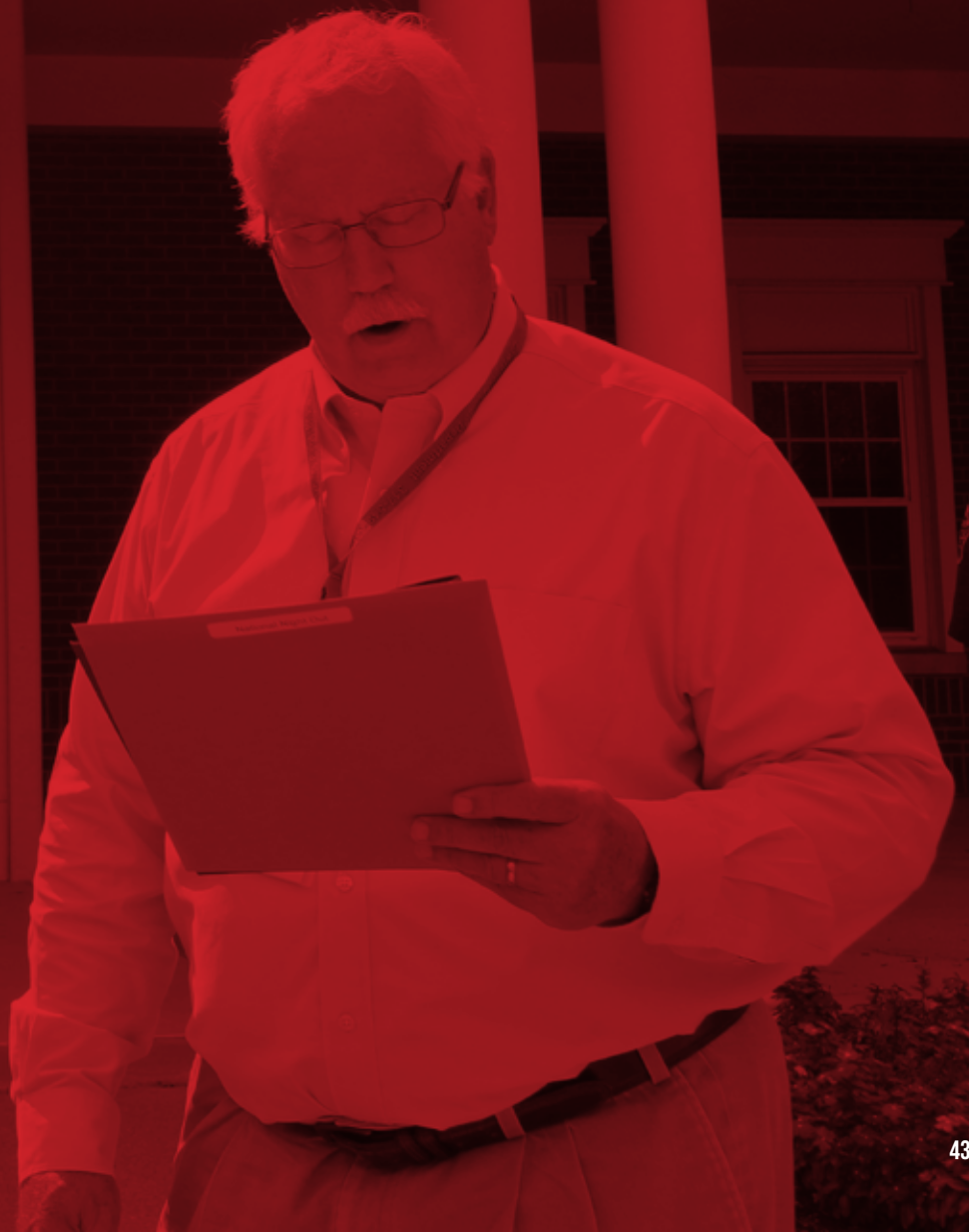
# FINANCIAL STRUCTURE, **POLICY, & PROCESS**

- ORGANIZATIONAL CHART
- FUND DESCRIPTION
- FINANCIAL ORGANIZATION CHART
- DEPARTMENT/FUND RELATIONSHIP
- BASIS OF BUDGETING
- FINANCIAL POLICIES
- BUDGET PROCESS

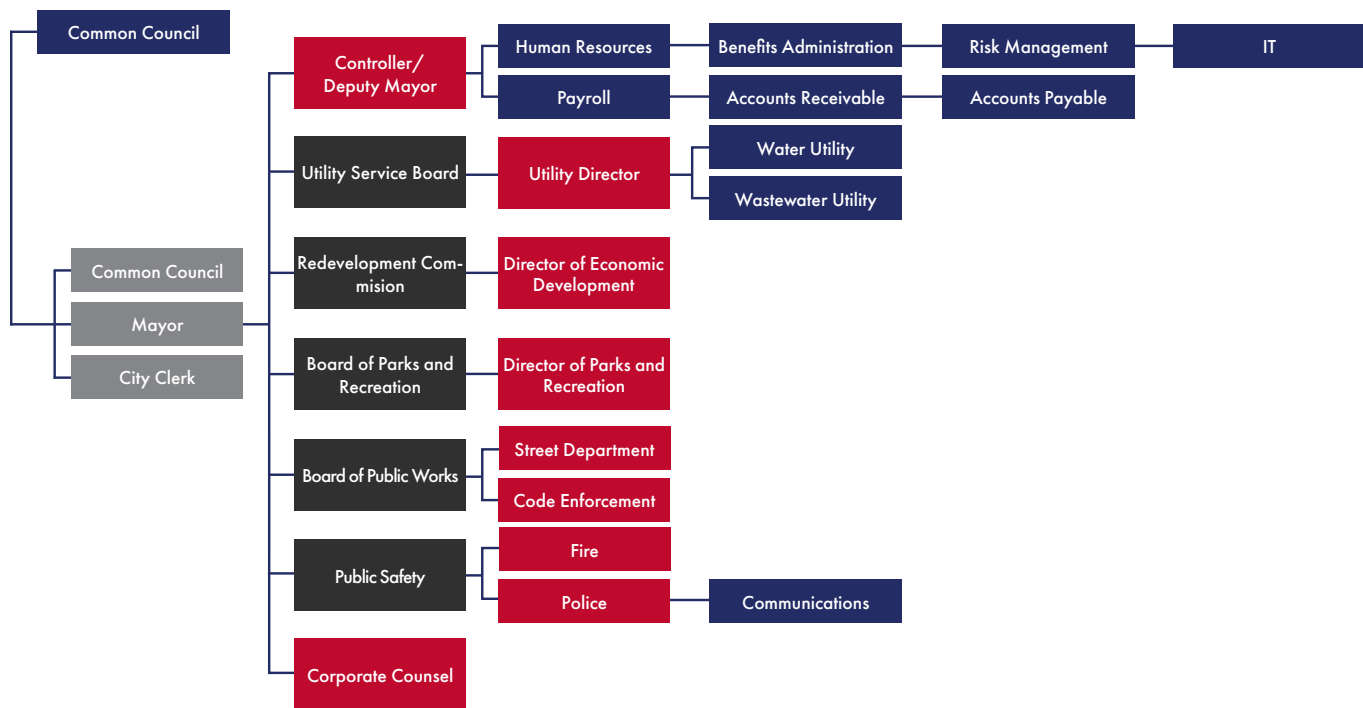


RONALD E. BROOKS  
VERNMENT CENTER

01



# CITY OF LAWRENCE ORGANIZATIONAL CHART



# FUND DESCRIPTION

## NON-MAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**MOTOR VEHICLE HIGHWAY** - revenue associated with motor vehicle registration fees, licensing fees, Gasoline Tax, auto transfer fees, motor vehicle title fees as well as any other similar taxes and fees. These funds are utilized for street construction street maintenance, pursuant to Indiana Code ("IC") §8-14-1-1. Primary function: Highways and Streets. Funds are budgeted and subject to annual appropriation.

**LOCAL ROAD AND STREET** - Indiana Code provides for local road and street funding to be used exclusively for engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems. Payment of principal and interest on bonds sold for the primary purpose of financing road, street or thoroughfare projects. Primary function: Highways and Streets. Funds are budgeted and subject to annual appropriation.

**FEDERAL REVENUE SHARING TRUST FORFEITURE** - Revenue from Police property forfeitures. Primary function: Public Safety. Funds are not budgeted.

**DEVELOPERS ESCROW FUND** - Dormant fund. Funds are not budgeted

**PARK NON-REVERTING** - Established pursuant to IC §36-10-3-22, funds received by the Department of Parks and Recreation from the operation of all programs and concession stands are deposited into the special non-reverting operating fund. Money is restricted to parks maintenance and related expenditures. Funds received remain for those exclusive purposes. Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.

**DONATION FUND** - To account for charitable contributions given to the City of Lawrence by stakeholders. Funds are restricted to the specific charitable designation. Primary functions: Culture and recreation and Public Safety. Funds are not budgeted

**ANIMAL SHELTER FUND** - Dormant fund. Funds are not budgeted

**PUBLIC SAFETY LOCAL OPTION INCOME TAX ("LOIT")** - portion of income tax restricted to public safety uses. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

**FEDERAL GRANT 022516** - To account for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets. Primary function: None. Funds are not budgeted.

**LAW ENFORCEMENT CONTINUING EDUCATION FUND** - Funding primarily from gun permit applications and fees. Expenditures are restricted to Police training. Funds received remain for those exclusive purposes. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

**DEFERRAL PROGRAM FUND** – Funds received from ordinance violations that enter a deferral program. Expenditures are restricted to Police training. Funds received remain for those exclusive purposes. Primary function: Public Safety. Funds are not budgeted.

**STATE GRANT FUND** – To account for expenditures that are reimbursable from state grants. Local matches, if any, are funded in respective departmental budgets. Primary function: None. Funds are not budgeted

**RAINY DAY** - To account for unused and unencumbered funds that are transferred from a fund that has a tax levy. Primary function: None. Funds are not budgeted

**SPECIAL NON-REVERTING FUND** - This fund was established in 2016, per state guidelines, to account for the local match regarding the state road paving grant program. Primary function: Highways and Streets. Funds are not budgeted.

**HAZARDOUS MATERIALS RESPONSE** – To account for funding received for reimbursement of costs related to hazardous materials cleanup. Primary function: Public Safety. Funds are not budgeted.

**FEDERAL GRANT** - Funds accounts for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets. This fund was created in 2016 to more accurately account for federal grants and will account for all federal grant activity in the future. Primary function: None. Funds are not budgeted.

**COIT SPECIAL DISTRIBUTION** – To account for special distributions of County Option Income Tax reserves from the state. Primary function: Highways and Streets. Funds are not budgeted.

**LOCAL GRANT** – To account for any local grants received. Primary function: None. Funds are not budgeted.

**TRANSPORTATION BOND PROCEEDS** – To account for funds received from bonds issued for street and road projects. Dormant fund. Funds are not budgeted.

**EMERGENCY MEDICAL SERVICES** - Any individual transported by the Lawrence Fire Department to any hospital, other health care facility or nursing home or otherwise provided medical services by the Lawrence Fire Department is required to pay a user fees established by local ordinance. Payments for this service are deposited into this non-reverting fund. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

## **DEBT SERVICE FUNDS**

**GOVERNMENT CENTER FUND** – Dormant fund

**PARK BUILDING FUND** – To account for debt service on Park building bonds. Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.

**FIRE DEBT FUND** – Dormant fund

**PARK BOND 1990 FUND** – Dormant fund

**PARK 1998 FUND** – To account for debt service on Park facility improvement bonds. Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.

**FIRE DEBT II FUND** - Dormant fund

**FIRE DEBT V FUND** – Dormant fund

**STATION 2 AND TRAINING CENTER FUND** – To account for debt service on fire station and training facility improvements. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

**MUNICIPAL BUILDING CORP FUND** - To account for debt service on government center and fire facility improvements. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

## CAPITAL PROJECT FUNDS

**MUNICIPAL BUILDING CORP. DEBT 2018 BAN** – Established in 2018 to account for all expenditures related to the Lawrence Police Station Project. Funds are not budgeted.

**CUMULATIVE CAPITAL IMPROVEMENT FUND** – Established pursuant to IC 36-9-15.5, funds may be utilized for any purpose for which property taxes may be imposed within the City of Lawrence. The maximum tax rate to be charged for this fund is \$0.05 per \$100 of assessed valuation. Primary function: Culture and recreation and General government. Funds are budgeted and subject to annual appropriation.

**CUMULATIVE CAPITAL BUILDING FUND** – Dormant fund

**WATER CAPITAL IMPROVEMENT FUND** – To account for capital improvements to the Water Works system. Funds are budgeted and subject to annual appropriation.

**SEWER CAPITAL IMPROVEMENT FUND** – To account for capital improvements to the Sewage Works system. Funds are budgeted and subject to annual appropriation.

## ENTERPRISE FUNDS

**WATER OPERATING FUND** - To account for the operating and maintenance expenses of the Water Works Utility. Primary function: None. Funds are budgeted and subject to annual appropriation.

**SEWER OPERATING FUND** - To account for the operating and maintenance expenses of the Sewage Works Utility. Primary function: Sanitation. Funds are budgeted and subject to annual appropriation.

## ENTERPRISE DEBT SERVICE FUNDS

**2017 WATER SRF BOND AND INTEREST** – To account for debt service payments on the 2017 State Revolving Fund loan issued to the Water Works Utility. Primary function: None. Funds are budgeted and subject to annual appropriation.

**WATER BOND AND INTEREST SINKING** – To account for debt service payments on outstanding Water Works Revenue Bonds. Primary function: None. Funds are budgeted and subject to annual appropriation.

**WATER BOND DEBT SERVICE RESERVE** – To account for the debt service reserve requirement for Water Works Revenue Bonds sold in 2007. Primary function: None. Funds are not budgeted.

**WATER UTILITY BOND PROCEEDS** – To account for costs of issuance and expenditure of bond proceeds on water utility bond issuances. Funds are not Budgeted.

**SEWER BOND AND INTEREST SINKING** – To account for debt service payments on outstanding Sewage Works Revenue Bonds. Primary function: Sanitation. Funds are budgeted and subject to annual appropriation.

**SEWER BOND DEBT SERVICE RESERVE** – To account for the debt service reserve requirement for Sewage Works Revenue Bonds sold in 2015. Primary function: Sanitation. Funds are not budgeted.

**SEWER '09 BOND PROCEEDS** – Dormant fund

**WATER BOND DEBT SERVICE RESERVE '09** – To account for the debt service reserve requirement for Water Works Revenue Bonds sold in 2009. Primary function: None. Funds are not budgeted.

**SEWER BOND DEBT SERVICE RESERVE '09** – To account for the debt service reserve requirement for Sewage Works Revenue Bonds sold in 2009. Primary function: Sanitation. Funds are not budgeted.

**SEWER SRF LOAN FUND** – Dormant fund

**WATER 2017 SRF LOAN FUND** – To account for the expenditure of loan proceeds from the 2017 State Revolving Fund loan issued to the Water Works Utility. Primary function: None. Funds are not budgeted

## INTERNAL SERVICE FUNDS

**SELF-FUNDING INSURANCE** – To account for employer and employees' contributions for medical, dental, and vision health coverage and all related expenditures. Primary function: None. Funds are not budgeted

**ADMINISTRATIVE SERVICES FUND** – To account for the costs of shared administrative service throughout the City. Primary function: General government. Funds are budgeted and subject to annual appropriation.

**TECHNOLOGY SERVICES FUND** – To account for the costs of information services throughout the City. Primary function: General government. Funds are budgeted and subject to annual appropriation.

**GARAGE FUND** – To account for the costs of fleet services throughout the City. Primary function: General government. Funds are budgeted and subject to annual appropriation.



## FIDUCIARY FUNDS

**POLICE PENSION** – To account for police pension expenditures under the State Police Pension Plan. Primary function: Public safety. Funds are budgeted and subject to annual appropriation.

**OPEB TRUST** – Trust fund established to fund the City's other post-employment benefits liabilities. Primary function: General government. Funds are not budgeted

## REDEVELOPMENT FUNDS

**REDEVELOPMENT CAPITAL** – To account for tax increment collections and expenditures from the Pendleton Pike Tax Increment Financing District. Primary function: Economic development. Funds are not budgeted.

**REDEVELOPMENT CAPITAL MONARCH** – To account for tax increment collections and expenditures from the Monarch Pike Tax Increment Financing Allocation Area. Primary function: Economic development. Funds are not budgeted.

**FT. HARRISON REUSE AUTHORITY** – To account for tax increment collections from the Fort Harrison Tax Increment Financing Allocation Area. 100% of revenue collected is distributed to the Reuse Authority. Primary function: Economic

## REDEVELOPMENT DEBT SERVICE FUNDS

**REDEVELOPMENT DEBT SERVICE RESERVE FUND** – To account for the debt service reserve requirement Redevelopment bonds. Primary function: Economic Development. Funds are not budgeted.

# CITY OF LAWRENCE ADOPTED 2020 BUDGET

## 2020 Total City Budget \$76,449,242

<b>General Fund</b> \$25,113,731	<b>Special Revenue Funds</b> \$13,175,371		<b>Debt Service Funds</b> \$511,374		<b>Capital Project Funds</b> \$10,340,661
	Motor Vehicle Highway \$4,093,318	Local Road and Street \$1,181,606	Government Center \$0	Municipal Building Corp \$133,874	Cumulative Capital Improvement \$496,000
	Park Non-reverting \$206,766	Public Safety LOIT \$4,409,092	Station 2 and Training Center \$377,500	Park Building \$0	Water Capital Improvement \$4,795,000
	Law Enforcement Cont. Ed. \$78,000	Emergency Medical Service \$3,206,589	Fire Debt II Fund \$0	Park Bond 1990 \$0	Sewer Capital Improvement \$5,049,661
	Federal Revenue Sharing Trust Forfeiture	Rainy Day Fund	Park 1998	Fire Debt Fund	Municipal Building Corp 2018
	Developers Escrow Fund	Special Non-reverting Fund	Fire Debt V Fund		Cumulative Capital Building
	Donation	Hazardous Materials Response			
	Animal Shelter Fund	Federal Grant			
	Federal Grant 022516	COIT Special Distribution			
	Deferral Program Fund	Local Grant			
	State Grant	Transportation Bond Proceeds Fund			

- Total Budget
- Category Budget Totals
- Appropriated Fund Budget Totals
- Non-Budgeted Funds

# FINANCIAL ORGANIZATION CHART

## 2020 Total City Budget \$76,449,242

Enterprise Funds \$20,042,505	Enterprise Debt Service Funds \$3,103,076	Internal Service Funds \$3,672,774	Fiduciary Funds \$489,750	Redevelopment Funds \$0	Redevelopment Debt Service Fund \$0
Water Utility Operating \$11,701,707	Water Bond Interest & Sinking \$1,809,850	Administrative Services \$1,773,322	Police Pension Fund \$489,750	Redevelopment Capital	Redevelopment Debt Service Fund
Sewer Operating Fund \$8,340,798	2017 Water SRF Bond and Interest \$520,100	Technology Services \$1,316,016	OPEB Trust Fund	Redevelopment Capital Monarch TIF	
	Sewer Bond Interest & Sinking \$773,126	Garage Fund \$583,436		Ft. Harrison Reuse Authority	
	Water Bond Debt Service Reserve	Self Funding Insurance			
	Water Utility Bond Proceeds				
	Sewer Debt Service Reserve				
	Sewer '09 Bond Proceeds				
	Water Debt Service Reserve '09				
	Sewer Debt Service Reserve '09				
	Sewer SRF Loan Fund				
	Water 2017 SRF Loan Fund				

Department/Fund Relationship		Department					
		Mayor's Office	of Public Works	Corporation Counsel	Controller's Office	City Council	Police
<b>General Fund</b>		X	X		X	X	X
<b>Special Revenue Funds</b>							
201	Motor Vehicle Highway		X				
202	Local Road & Street		X				
203	Federal Revenue Sharing (Forfeiture)						X
204	Developers Escrow Fund						
211	Park Non-Reverting						
217	Donation	X	X				X
222	Animal Shelter Fund						
224	Public Safety LOIT						X
230	Federal Grant 022516		X				X
233	Law Enforcement Cont. Ed.						X
239	Deferral Program Fund						X
243	State Grant		X				X
245	Rainy Day Fund						
246	Special Non-Reverting Fund		X				
247	Hazardous Materials Response						
250	Federal Grant		X				X
257	COIT Special Distribution		X				
275	Local Grant		X				X
420	Transportation Bond Proceeds Fund		X				
625	Emergency Medical Service						
<b>Debt Service Funds</b>							
301	Government Center	X					
306	Park Building						
308	Fire Debt Fund						
312	Park Bond 1990						
314	Park 1998						
322	Fire Debt II Fund						
325	Fire Debt V Fund						
326	Station 2 and Training Center						
327	Municipal Building Corp	X	X				X
<b>Capital Project Funds</b>							
328	Municipal Building Corp 2018						X
424	Cumulative Capital Improvement				X		X
425	Cumulative Capital Building						
617	Water Capital Improvement						
618	Sewer Capital Improvement						
<b>Enterprise Funds</b>							
601	Water Utility Operating						
606	Sewer Operating Fund						
<b>Enterprise Debt Service Funds</b>							
602	Water Bond Interest & Sinking						
603	2017 Water SRF Bond and Interest						
604	Water Bond Debt Service Reserve						
605	Water Utility Bond Proceeds						
607	Sewer Bond Interest & Sinking						
608	Sewer Debt Service Reserve						
611	Sewer '09 Bond Proceeds						
614	Water Debt Service Reserve '09						
615	Sewer Debt Service Reserve '09						
616	Sewer SRF Loan Fund						
619	Water 2017 SRF Loan Fund						
<b>Internal Service Funds</b>							
280	Self Funding Insurance				X		
701	Administrative Services			X	X		
702	Technology Services						
703	Garage Fund						
<b>Fiduciary Funds</b>							
802	Police Pension Fund						X
825	OPEB Trust Fund	X	X	X	X		X
<b>Redevelopment Funds</b>							
406	Redevelopment Capital						
410	Redevelopment Capital Monarch TIF						
815	Ft. Harrison Reuse Authority						
<b>Redevelopment Debt Service Fund</b>							
408	Redevelopment Debt Service Fund						



# BASIS OF BUDGETING



The City of Lawrence adopts the Governmental and Proprietary Fund type operating budget on an annual basis for each forthcoming fiscal year. The City of Lawrence uses this same method of accounting in the audited financial statements.

The City of Lawrence uses a cash basis to account for all of its funds. Under the cash basis of accounting method, revenues are recorded when cash is received for the services provided or goods delivered. Under the cash basis of accounting method, expenses are recorded when cash is paid for services provided or goods delivered. The City of Lawrence uses the same cash basis method of accounting for its proprietary funds.

These methods are integrated into the formal budgeting process and are deployed as a budgetary control tool. Expenditures are presented in the form of line item accounts in the budget. This gives the manager a numerical method of control over the allocation of its departmental budget. Revenues are forecast in the budget based on prior years actuals and other analytical factors. The relationship between the expenditures and the revenues allows the city to approve a balanced budget if estimated revenues are equal to or greater than estimated expenditures.

A balanced budget has a zero net impact on the fund balance. The working fund balance increases if receipts are greater than expenditures, and the working fund balance decreases if expenditures are greater than receipts.

# FINANCIAL POLICIES

The City of Lawrence is committed to demonstrating financial prudence and establishing a transparent government. In order to successfully accomplish these goals, the City of Lawrence has created financial policies. These policies are established to govern the financial decision making and daily operations. The financial policies are a part of the complete budgeting process and are in accordance with the State Board of Accounts (SBOA) mandates. These policies cover: Operating & Budgeting (O&B) Policies, Fund Policies, Revenue Policies, Expenditure (Expense) Policies, Reserve Policies, Enterprise Funds, Debt Policy, and Account, Auditing and Financial Reporting Policies. These policies will be reviewed yearly during the budgetary process.

## PURPOSE

1. Provide clear financial principles and procedures to the Mayor, Common Council, and City employees.
2. Provide uniformity during financial activities and procedures.
3. Provide accurate financial information in a timely manner reporting the fiscal health of the city, providing ample information to make prudent decisions.
4. Provide strong internal controls on revenue collection and expenses.
5. Mitigate financial and legal risk against any of the city's assets or resources by being in compliance with all state statutes and covenant agreements.

## OPERATING & BUDGETING POLICIES

In order to manage the daily financial activities of the City of Lawrence, the city has developed policies for the operating and budgetary process. These policies are in compliance with the Indiana State Board of Accounts, Department of Local Government Finances, and the Indiana Statute.

## OPERATING

1. The city shall be in compliance with all state and federal statutes.
2. The city shall be in compliance with all of its covenanted agreements.
3. The city shall fund priority essential services first during the budgetary process.
4. The city shall perpetually review new revenue sources.
5. The city shall yearly review the efficiency of the current revenue sources.
6. The city shall invest in capital asset replacement or improvements during the budgetary process.
7. The city shall review the financial policies on a yearly basis.
8. The city shall receive a financial audit each year from the SBOA. This report is to be submitted to the Mayor, Common Council, and uploaded to the City's Website by the City Controller.
9. The city shall receive timely monthly reports on the fiscal status of the city by the end of the preceding month. The reports shall include remaining budget balances, fund balances, and monthly reconciliation. These reports shall be presented to the Mayor, Common Council, and uploaded to the city's website by the City Controller.

## BUDGETING

In order to prepare the City's budget in the most thorough manner, the City Controller shall meet with the Mayor to discuss the vision, priorities, issues, goals, and strategies relating to the City of Lawrence as the first step in the budget process. The City Controller shall meet with the Common Council to discuss the priorities, issues, goals, and strategies relating to the City of Lawrence. The City Controller shall also submit a working calendar and guidelines containing budget preparation instructions for all department heads participating in the budget process.

1. The budget is approved by the Common Council through the legislative process defined by Indiana State Statute.
2. The City of Lawrence shall maintain an internal control policy
3. The budget process of public notification shall be in compliance with all State statutes.
4. The budget is prepared using the cash basis method of accounting.
5. The budget shall be the working document used to accomplish the strategic goals outlined.

6. The City Controller shall prepare a balanced operating budget annually and present it to the Mayor, Common Council, and Constituents of the City of Lawrence by the first Common Council meeting in the month of September.
7. The City defines a balanced budget as a budget in which the estimated receipts of that current year are equal to or greater than the estimated expenditures of the same year. If prior to the presentation of the annual budget to the Mayor and Common Council, the expenditures are greater than receipts, the City Controller will adjust the expenditures in order to present a balanced budget.
8. The City Controller shall ensure that all debt service is funded in the prepared budget document.
9. The Capital Improvement Plan (CIP) shall be prepared during the annual budget process.
10. The Budget shall be adopted by November 1 or in accordance with Indiana State Statute.
11. The City shall approve a balanced budget.
12. Department Heads are responsible for the preparation of the corresponding departmental budgets. Department budgets are reviewed by the Mayor and City Controller during departmental meetings.
13. Budgets shall include the prior three years of actual historical information, and at least one year of future projected information.
14. All appropriations are on a calendar year basis if not expended or encumbered.
15. All remaining surplus in a fund reverts to the fund balance and becomes part of the fund's operating reserve.

## FUNDS

The City of Lawrence line item accounts are constructed into funds. Funds are constructed with self-balancing accounts that include assets, liabilities, revenue, expense, and fund equity. New funds can only be added by the City Controller. The City of Lawrence uses governmental funds and proprietary funds. Funds are utilized based on the purpose of the allocating of resources. Governmental funds account for the resources for basic government functions.

Government Funds are divided into basic fund categories:

1. The General fund is the general operating fund for a majority of the city's basic services provided. The primary funding for the General Fund is property taxes.
2. The Special Revenue funds are funds used to account for specific revenues that are restricted by State statute, regulatory, or covenant agreements. Special Revenue funds are discussed in more detail within this book.
3. Debt Service Funds are used to account for the payment of bond principal and interest payments, along with some lease payments. Debt Service funds are funded during the budget process on an annual basis through monthly cash transfers.
4. Capital Project Funds are used to account for the purchasing of major facilities or construction.
5. Redevelopment Funds are used to account for resources earmarked for approved projects by the Redevelopment Commission.

The City of Lawrence has two Proprietary Enterprise funds: Water Works and Sewage Works. These are funds that have normal business activities but are owned by the local government. The City of Lawrence has four Internal Service Funds: Self-funding Insurance, Administrative, Technology and Garage. The City of Lawrence has one Trust fund.

## REVENUE POLICIES

Lawrence recognizes the need to increase its overall revenue. It also understands that revenue management is a vital part of increasing revenue. The City of Lawrence has designed policies that manage the City's revenue pursuit. In summary, the policies consist of:

1. The City shall actively work with the Marion county assessor's offices to ensure proper assessed values.
2. The City shall actively pursue state and federal grants as a form of revenue.
3. The City shall actively review its user fees and surcharges for the services it provides on an annual basis.
4. The City shall actively review its rates in the Proprietary Enterprise Funds on a yearly basis.
5. The City shall actively pursue collection on delinquent and bad accounts.



## EXPENDITURE POLICIES

Lawrence recognizes the need to decrease its overall expenditures. Expenditures are monitored and controlled through the budgetary process on a line item basis. The City of Lawrence has designed policies that manage the City's expenditures. In summary, the policies consist of

1. The City shall actively present monthly budget reports.
2. The City shall actively review the cost of operations and implement ways to become more efficient.
3. The City shall maintain a purchasing policy.
4. The City shall only expend the balance of anticipated revenue in Special Revenue funds otherwise covered in the Reserve Fund Balance Policy.

## RESERVE FUND BALANCE POLICY

The ability to increase or decrease the reserve balance in any fund is based on the receipts and expenditures. At the end of the fiscal year, the remaining surplus is reverted back to the fund if revenues were greater than expenditures. If expenditures were greater than revenue, the remaining negative balance decreases the amount of the fund balance.

In order to maintain a robust financial health, The City of Lawrence has established the following:

1. The General Fund has a minimum required reserve fund balance of 20% of expenditures.
2. The Public Safety LOIT has a minimum required 3 months of budgeted operating expense as a reserve fund balance.
3. Utility Enterprise operating funds have a 2 months operating expense reserve fund balance.
4. Self-funding Insurance fund has a 6 month operating expense minimum reserve fund balance.
5. A minimum fund balance of three-months of budgeted expenditures for most other budgeted funds.

## DEBT POLICY

The City of Lawrence incurs and issues debt in order to fund approved major purchases of equipment, facilities, fund capital improvement projects, or any other funding obligations or needs. The City of Lawrence's debt service funds are non-major and are accounted for and budgeted on a cash basis of accounting. The City of Lawrence has long-term bonds and other long-term obligations totaling \$28,593,707 as of September 30, 2019.

1. The city's Debt manager is the City Controller. The city's Debt manager is responsible for making sure that the City of Lawrence is in compliance with any covenant agreements related to debt service and in compliance with any applicable legislation.
2. The city's Debt manager is responsible for maintaining that the City of Lawrence is below the legal debt limit according to State statute, managing adequate debt reserve amounts, any submission of continuing disclosure, any submissions to underwriters, any submissions to rating agencies.
3. City debt refers to any debt issued by the City of Lawrence, including leases.
4. The term of bonds and loan issued cannot exceed the useful life of the capital assets acquired.
5. The city's Debt manager will provide an assessment of the city's ability to repay any proposed debt obligation.
6. The City will conduct the solicitation of financing on a competitive basis. The city understands that negotiated rates are dependent upon the bond rating and market volatility.
7. The city's Debt manager may seek to refinance old debt in order to reposition the City of Lawrence's leverage.
8. The city's Debt manager will make monthly transfers to the debt service funds totaling one year of the major fund obligation.
9. The city's Debt manager will work transparently with the bond rating agencies in order to maintain financial transparency.
10. The city's Debt manager will report all debt to the Department of Local Government Finance (DLGF) by updating the City of Lawrence's debt obligation in Gateway yearly.
11. Indiana law mandates a 2% debt limit on net assessed valuation for general obligation and other debt.

## CAPITAL EXPENDITURE AND IMPROVEMENT POLICY

All items owned by the city, with a useful life of more than one year, and having a unit cost of \$5000 or more shall be capitalized (including acquisitions by lease-purchase agreement). A capital asset meeting the criteria will be depreciated in the government-wide financial statements. Assets that are not capitalized are expensed in the year of the acquisition.

The city utilizes a five year plan to budget for capital assets. This process is included in the budget preparation on a departmental basis. Capital asset cost is a part of the budget and the cost is calculated to have a prudent impact on the budget. Internal budgetary controls ensure that the budget remains robust enough to fund the particular portion of the Capital Improvement Plan. If, for some unseen reason, budgets are not able to fund the Capital Improvement Plan, the City Controller will define priorities and make the appropriate adjustments.

### ASSET CATEGORY

### CAPITALIZATION THRESHOLD

Land	\$5,000>
Land Improvements	\$5,000>
Buildings	\$5,000>
Buildings Improvements	\$5,000>
Construction in Progress	\$5,000>
Machinery & Equipment	\$5,000>
Vehicle	\$5,000>
City utility Assets	\$5,000>

The majority of the capital assets purchased are equipment and vehicles.

## ACCOUNTING, AUDITING, AND REPORTING POLICIES

1. The City of Lawrence utilizes the Generally Accepted Accounting Principles (GAAP) and the standards defined the Governmental Accounting Standards Board (GASB).
2. The City of Lawrence uses a Cash Basis Method of Accounting and a Fund Basis accounting system.
3. The State Board of Accounts performs an annual audit for all of the funds for the City of Lawrence. That report is presented to the Mayor, Common Council, City Controller, and uploaded to the City's website.
4. Write offs and allowance for doubtful accounts are calculated by the City Controller and approved by the Mayor and Common Council.



# BUDGET PROCESS

The 2020 City budget proposal is constructed on a calendar year basis and includes 21 funds. Detailed information for departmental and fund requests for 2020 are included herein. Budgets for the City of Lawrence Utilities are determined by the Utility Services Board. The City of Lawrence has three Tax Increment Financing districts ("TIF"), which comprise the main tool for Economic Development purposes. Expenditures from TIF funds are determined by the City of Lawrence Redevelopment Commission.

The Indiana State statutory deadline for passing a budget for 2020 is November 1, 2019. A public hearing concerning the 2020 budget must be held on or before October 21, 2019. Publication of notice to taxpayers of 2020 proposed budgets, property tax rates, and property tax levies must occur before October 11, 2019, and also must occur at least 10 days prior to the public hearing for the budget. Upon adoption of a budget by the Common Council and Mayor, the budget must be reported to the Department of Local Government Finance ("DLGF"), which will issue a final budget order to the City either approving or denying the 2020 requested budget.

## CITY OF LAWRENCE 2020 BUDGET CALENDAR



<b>July 9</b>	Proposed budget calendar and guidelines delivered to all department heads.
<b>July 23</b>	Proposed 2020 budgets due from all departments (including misc. revenue projections).
<b>August 7</b>	Budget Meetings with Mayor, Department Heads and Controller.
<b>August 8</b>	Budget Meetings with Mayor, Department Heads and Controller.
<b>August 14</b>	Additional Budget Meetings, if necessary.
<b>August 23</b>	Finalize budget, distribute final draft to Department Heads.
<b>August 26</b>	Submit Budget and Salary Ordinances to be placed on Council Agenda.
<b>September 3</b>	2020 Budget and Salary Ordinances introduced at City Council Meeting.
<b>September 12</b>	City Council Finance Meeting to discuss budget (6:00 PM, PAR).
<b>September 20</b>	Publication of notice to taxpayers of Proposed 2020 Budgets, Tax Rates and Levies.
<b>October 7</b>	Public Hearing on the Proposed 2020 Budget.
<b>October 21</b>	Adopt 2020 Budget Ordinance and Salary Ordinance.
<b>October 22</b>	Submit 2020 Budgets, Tax Rates, and Tax Levies to DLGF through Gateway.
<b>November 1</b>	Deadline to adopt 2020 Budgets, Tax Rates, and Tax Levies.

## BUDGETARY INFORMATION

The City of Lawrence uses a Cash Basis for all funds including the enterprise funds. When submitting its Annual Report and being audited by the State Board of Accounts (SBOA), the City of Lawrence uses Cash Basis Method of Accounting.

## BALANCED BUDGET

It is the goal and policy of the City of Lawrence to maintain and adopt a balanced budget. A balanced budget is produced when forecasted revenues are equal to or greater than the forecasted expenditures, not including any preexisting available cash. Maintaining a balanced budget is important to the fiscal health of the City of Lawrence.

## BUDGETING POLICY

In order to prepare the City's budget in the most thorough manner, the City Controller shall meet with the Mayor to discuss the vision, priorities, issues, goals, and strategies relating to the City of Lawrence as the first step in the budget process. The City Controller shall meet with the Common Council to discuss the priorities, issues, goals, and strategies relating to the City of Lawrence. The City Controller shall also submit a working calendar and guidelines containing budget preparation instructions for all department heads participating in the budget process.

1. The budget is approved by the Common Council through the legislative process defined by Indiana State Statute.
2. The City of Lawrence shall maintain an internal control policy that is in compliance with the Indiana State Board of Accounts (SBOA).
3. The budget process of public notification shall be in compliance with all State statutes.
4. The budget is prepared using the cash basis method of accounting.
5. The budget shall be the working document used to accomplish the strategic goals outlined.
6. The City Controller shall prepare the operating budget annually and present it to the Mayor, Common Council, and Constituents of the City of Lawrence by the first Common Council meeting in the month of September.
7. The City defines a balanced budget as a budget in which the estimated receipts of that current year are equal to or greater than the estimated expenditures of the same year. If prior to the presentation of the annual budget to the Mayor and Common Council, the expenditures are greater than receipts, the City Controller will adjust the expenditures in order to present a balanced budget.
8. The City Controller shall ensure that all debt service is funded in the prepared budget document.
9. The Capital Improvement Plan (CIP) shall be prepared during the annual budget process.
10. The Budget shall be adopted by November 1 or in accordance with Indiana State Statute.
11. The City shall approve a balanced budget.
12. Department Heads are responsible for the preparation of the corresponding department. Department budgets are reviewed by the Mayor and City Controller during departmental meetings.
13. Budgets shall include the prior three years of actual historical information, and at least one year of future projected information.
14. All appropriations are on a calendar year basis if not expended or encumbered.
15. All remaining surplus in a fund reverts to the fund balance and becomes part of the fund's operating reserve.

## BUDGET AMENDMENT POLICY

The Department Heads shall be responsible for managing the approved department budgets. The City Controller will serve as an advisor to the Department Heads during the management of the individual department budgets. The City of Lawrence uses line item accounts as a tool for internal control. If a line item account is underestimated during the budgeting process and depleted prior to the end of the year, all budget transfers must be in accordance with the Indiana Statute, and approved by the City Controller.

A copy of any working papers shall be uploaded in the accounting system, New World System, and attached to the request journal entry for the budget adjustment. Any additional appropriations that need Common Council approval must be submitted and presented by the City Controller or a representative appointed by the City Controller.



# FINANCIAL SUMMARIES

- FINANCIAL SUMMARY - BY FUND TYPE
- FINANCIAL SUMMARY - TOP USES OF FUNDS
- EXPENDITURES BY FUNCTION
- EXPENDITURES BY CATEGORY
- DETAILED EXPENDITURES
- CHANGE IN FUND BALANCE
- CONSOLIDATED REVENUE
- GOVERNMENTAL REVENUE
- ENTERPRISE CONSOLIDATED REVENUE
- REDEVELOPMENT CONSOLIDATED REVENUE





## Revenue and Expenditure Summary - By Fund Type

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenues:</b>							
General Fund	\$ 21,919,008	\$ 20,262,238	\$ 20,630,830	\$ 22,525,886	\$ 22,604,053	\$ 15,158,573	\$ 23,390,194
Special Revenue Funds	7,706,611	11,134,550	10,839,926	10,437,911	9,134,951	7,978,476	9,320,744
Debt Service Funds	1,688,911	1,345,878	1,175,894	951,522	590,134	287,977	480,741
Capital Projects Funds	376,190	1,177,299	3,611,727	22,295,585	7,608,906	5,933,384	7,247,959
Enterprise Funds	13,967,831	16,925,603	17,485,933	19,815,333	19,368,904	14,006,663	20,047,489
Enterprise Debt Service Funds	532	2,271,468	4,201,285	10,024,395	2,347,259	1,826,123	3,148,088
Internal Service Funds	5,424,600	3,971,874	6,015,797	6,382,088	2,682,615	4,283,386	3,672,774
Fiduciary Funds	426,467	515,162	473,753	470,944	757,000	418,952	762,534
Redevelopment Funds	4,422,054	5,401,197	4,717,083	5,555,371	-	3,055,442	-
Redevelopment Debt Service Funds	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 55,932,204</b>	<b>\$ 63,005,268</b>	<b>\$ 69,152,228</b>	<b>\$ 98,459,035</b>	<b>\$ 65,093,822</b>	<b>\$ 52,948,976</b>	<b>\$ 68,070,523</b>
<b>Expenditures:</b>							
General Fund	\$ 22,380,577	\$ 19,528,282	\$ 19,402,951	\$ 20,214,301	\$ 23,099,531	\$ 16,174,683	\$ 25,113,731
Special Revenue Funds	6,081,878	7,956,708	11,094,372	10,532,818	11,889,665	6,410,184	13,175,371
Debt Service Funds	1,423,299	1,403,293	1,406,367	1,574,899	664,873	473,573	511,374
Capital Projects Funds	943,243	519,456	1,145,944	8,208,674	8,974,459	11,691,801	10,340,661
Enterprise Funds	15,261,770	17,566,158	16,905,825	21,321,764	19,679,924	14,033,517	20,042,505
Enterprise Debt Service Funds	241,038	2,030,067	4,834,428	6,343,796	2,302,247	2,284,838	3,103,076
Internal Service Funds	2,840,196	3,061,861	5,781,769	5,657,615	2,682,615	4,022,755	3,672,774
Fiduciary Funds	488,299	393,949	425,987	419,017	489,750	306,114	489,750
Redevelopment Funds	4,511,068	5,139,199	4,630,570	4,906,620	-	5,204,440	-
Redevelopment Debt Service Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 54,171,368</b>	<b>\$ 57,598,973</b>	<b>\$ 65,628,215</b>	<b>\$ 79,179,504</b>	<b>\$ 69,783,064</b>	<b>\$ 60,601,904</b>	<b>\$ 76,449,242</b>
<b>Revenues less Expenditures</b>	<b>\$ 1,760,836</b>	<b>\$ 5,406,295</b>	<b>\$ 3,524,013</b>	<b>\$ 19,279,531</b>	<b>\$ (4,689,242)</b>	<b>\$ (7,652,929)</b>	<b>\$ (8,378,719)</b>

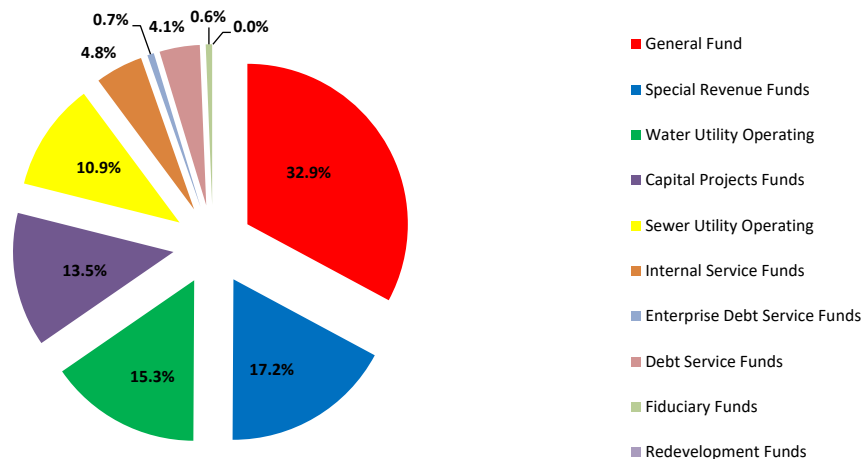




**Expenditure Summary - Top Uses of Funds (by Fund)**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget	2020 % of Total
General Fund	\$ 22,380,577	\$ 19,528,282	\$ 19,402,951	\$ 20,214,301	\$ 23,099,531	\$ 16,174,683	\$ 25,113,731	32.9%
Special Revenue Funds	6,081,878	7,956,708	11,094,372	10,532,818	11,889,665	6,410,184	13,175,371	17.2%
Water Utility Operating	6,581,078	6,956,601	7,606,009	10,471,664	10,913,477	7,813,460	11,701,707	15.3%
Capital Projects Funds	943,243	519,456	1,145,944	8,208,674	8,974,459	11,691,801	10,340,661	13.5%
Sewer Utility Operating	8,680,691	10,609,556	9,299,816	10,850,100	8,766,447	6,220,057	8,340,798	10.9%
Internal Service Funds	2,840,196	3,061,861	5,781,769	5,657,615	2,682,615	4,022,755	3,672,774	4.8%
Enterprise Debt Service Funds	241,038	2,030,067	4,834,428	6,343,796	2,302,247	2,284,838	3,103,076	4.1%
Debt Service Funds	1,423,299	1,403,293	1,406,367	1,574,899	664,873	473,573	511,374	0.7%
Fiduciary Funds	488,299	393,949	425,987	419,017	489,750	306,114	489,750	0.6%
Redevelopment Funds	4,511,068	5,139,199	4,630,570	4,906,620	-	5,204,440	-	0.0%
<b>Total Expenditures</b>	<b>\$ 54,171,368</b>	<b>\$ 57,598,973</b>	<b>\$ 65,628,215</b>	<b>\$ 79,179,504</b>	<b>\$ 69,783,064</b>	<b>\$ 60,601,904</b>	<b>\$ 76,449,242</b>	<b>100.0%</b>

**2020 Adopted Budget: Top Uses of Funds (by Fund)**

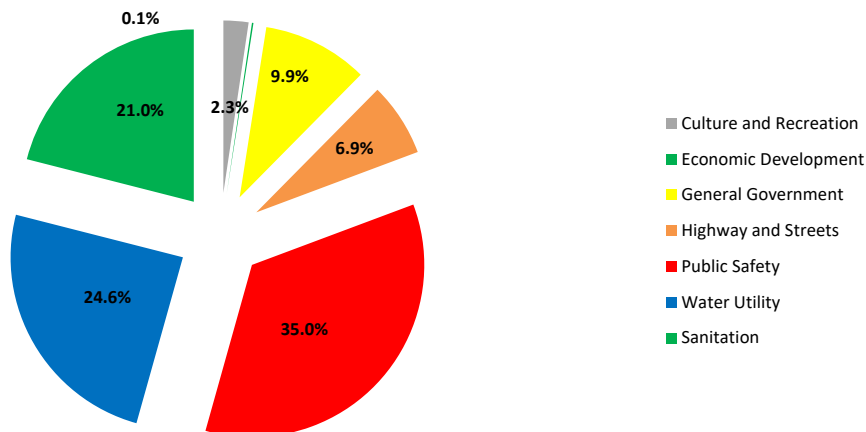




**Expenditures by Function**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 1,583,134	\$ 1,513,716	\$ 1,636,919	\$ 1,763,098	\$ 2,050,247	\$ 1,221,805	\$ 1,791,755
Economic Development	4,578,391	5,227,636	4,723,666	4,923,033	102,001	5,227,009	105,999
General Government	8,162,096	5,990,226	7,646,959	7,582,760	5,181,004	5,326,618	7,584,113
Highway and Streets	2,147,567	2,597,412	3,551,569	3,756,311	5,159,085	1,958,981	5,274,924
None	142,378	248,225	1,402,961	601,834	-	72,623	-
Public Safety	19,818,813	20,600,887	22,476,685	26,751,193	25,026,029	23,179,615	26,792,218
Water Utility	6,958,812	8,193,040	12,091,393	17,187,598	16,790,098	13,549,893	18,826,657
Sanitation	10,780,177	13,227,832	12,098,064	16,613,678	15,474,600	10,065,360	16,073,576
<b>Total by Expenditures by Function</b>	<b>\$ 54,171,368</b>	<b>\$ 57,598,973</b>	<b>\$ 65,628,215</b>	<b>\$ 79,179,504</b>	<b>\$ 69,783,064</b>	<b>\$ 60,601,904</b>	<b>\$ 76,449,242</b>

**2020 Adopted Budget: Expenditures by Function**

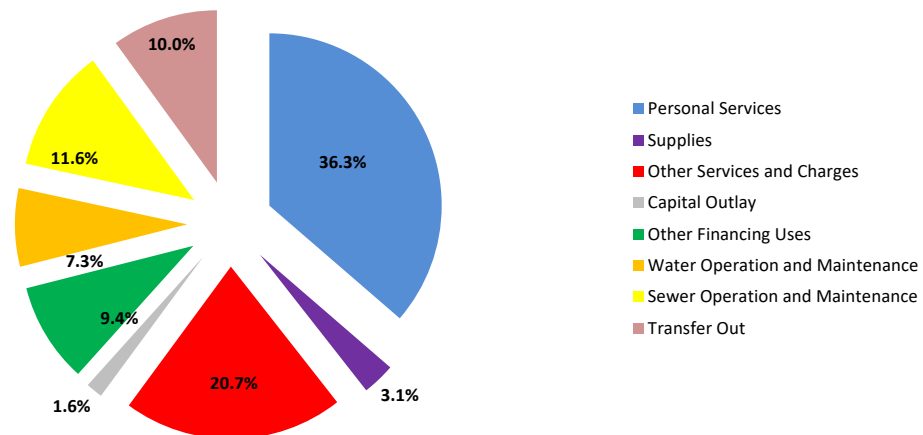




**Expenditures by Category (All Funds)**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal services	\$ 22,513,317	\$ 22,660,776	\$ 22,930,003	\$ 23,871,670	\$ 26,315,392	\$ 18,705,276	\$ 27,784,346
420 - Supplies	1,171,482	1,181,256	1,200,307	1,423,032	2,188,095	994,461	2,349,193
430 - Other services and charges	12,440,458	15,778,982	21,196,267	20,889,754	13,289,537	15,038,299	15,804,134
440 - Capital outlay	197,766	279,452	639,897	540,484	898,340	395,232	1,200,881
450 - Other financing uses	4,894,199	4,681,186	4,205,016	7,408,770	6,180,103	5,477,211	7,169,968
600 - Water Operation and Maintenance	4,072,059	5,673,223	6,873,696	12,029,772	5,177,441	9,447,023	5,614,598
700 - Sewer Operation and Maintenance	7,780,955	6,366,166	5,702,612	5,146,123	7,925,865	6,364,197	8,891,054
800 - Transfer Out (Interfund)	1,101,132	977,932	2,880,417	7,869,900	7,808,291	4,180,204	7,635,068
<b>Total by Expenditures by Category</b>	<b>\$ 54,171,368</b>	<b>\$ 57,598,973</b>	<b>\$ 65,628,215</b>	<b>\$ 79,179,504</b>	<b>\$ 69,783,064</b>	<b>\$ 60,601,904</b>	<b>\$ 76,449,242</b>

**2020 Adopted Budget: Expenditures by Category**



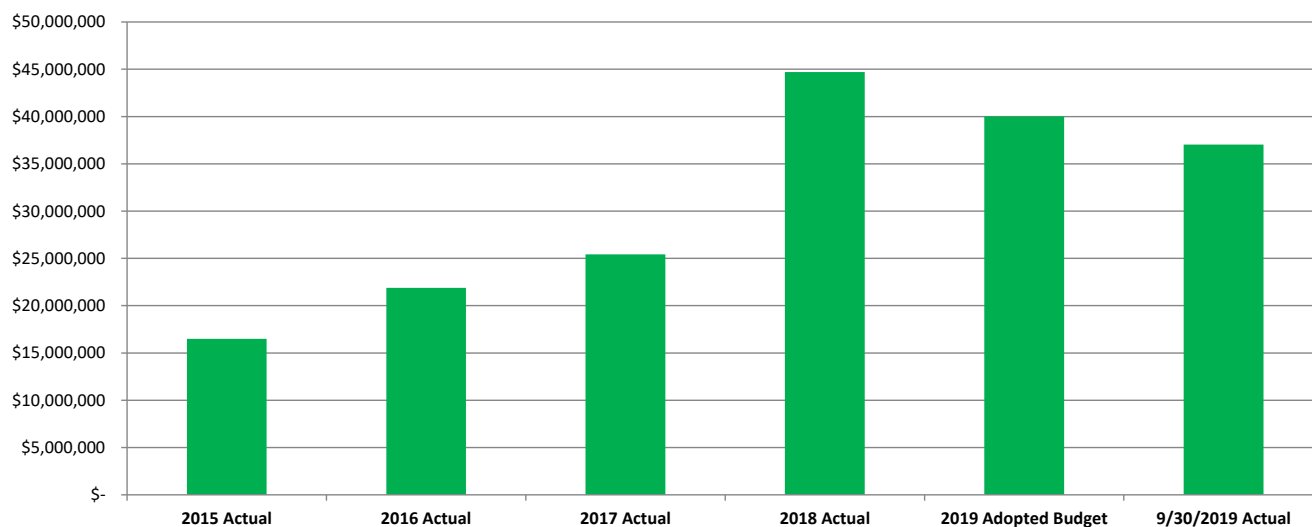
## Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 14,140,207	\$ 14,747,463	\$ 15,207,038	\$ 15,489,534	\$ 16,973,273	\$ 11,963,297	\$ 17,978,826
412 - Overtime	921,627	813,361	797,536	958,456	865,000	764,167	961,000
413 - Employee Benefits	7,470,839	7,059,904	6,904,572	7,423,680	8,477,119	5,977,813	8,844,520
421 - Office Supplies	38,194	21,708	23,603	19,786	40,434	11,444	39,426
422 - Operating Supplies	556,822	658,902	585,640	696,184	956,006	535,074	1,041,139
423 - Repair and Maintenance Supplies	498,529	443,634	451,837	619,109	946,655	379,872	1,010,373
429 - Other Supplies	94,337	74,823	139,228	87,954	145,000	79,842	158,255
430 - Other services and charges	-	-	-	-	-	-	-
431 - Professional Services	1,407,954	4,401,280	6,007,960	8,017,804	1,882,867	4,558,272	2,057,103
432 - Communication and Transportation	304,108	239,327	186,623	195,173	291,448	161,645	407,916
433 - Printing and Advertising	8,319	8,083	27,872	65,534	91,179	54,054	103,674
434 - Insurance	672,033	689,785	784,929	814,506	1,033,000	853,230	1,167,902
435 - Utility Services	497,102	508,270	512,863	536,762	644,100	373,166	612,361
436 - Repairs and Maintenance	352,158	333,409	381,377	467,904	789,959	399,078	748,054
437 - Rentals	41,165	42,195	62,039	68,844	88,538	75,480	77,909
438 - Debt Service	2,890,006	3,034,303	3,622,540	3,401,529	2,387,203	2,301,291	2,840,704
439 - Other Services and Charges	6,927,129	8,483,412	11,564,801	15,129,502	9,748,575	9,174,936	10,143,918
441 - Land	2,500	-	-	451,215	65,000	50,875	55,000
443 - Buildings	-	-	-	-	-	4,334,216	-
444 - Improvements Other Than Building	38,085	8,770	32,601	59,926	230,300	60,821	345,300
445 - Machinery and Equipment	213,862	325,652	674,668	501,849	708,040	346,673	910,581
449 - Other Capital Outlays	5,950	57,920	-	-	-	-	-
452 - Interfund Operating Transfers	4,894,199	3,607,383	4,783,231	7,460,963	6,180,103	5,477,211	7,169,968
610 - Purchased Water	14,670	5,999	8,196	15,492	15,000	8,306	12,000
615 - Purchased Power	240,626	304,918	274,282	357,846	324,270	235,942	325,000
618 - Chemicals	117,992	91,150	62,258	89,138	115,000	66,895	105,000
620 - Materials and Supplies	525,971	384,783	328,754	540,601	375,750	447,339	359,200
631 - Contractual Serv - Engineering	381,614	66,029	561,951	671,369	20,000	893,415	10,000
632 - Contractual Serv - Accounting	-	7,382	87,543	27,708	10,000	39,483	-
633 - Contractual Serv - Legal	39,311	48,993	164,765	28,077	30,000	14,124	30,000
635 - Contractual Serv - Testing	19,776	12,573	16,801	20,901	25,000	17,807	50,000
636 - Contractual Services - Other	297,335	450,881	798,628	4,073,709	715,500	2,123,716	463,000
642 - Rental of Equipment	4,780	3,947	6,784	8,414	9,000	8,166	11,000
650 - Transportation Expenses	76,940	84,269	61,206	76,872	111,750	44,901	137,450
656 - Insurance - Vehicle	16,879	16,845	18,792	23,404	25,000	29,460	37,500
657 - Insurance - General Liability	28,857	20,102	18,176	12,736	29,445	13,300	10,000
658 - Insurance - Workman's Comp	14,277	22,158	23,008	24,877	27,500	26,611	25,000
659 - Insurance - Other	-	11,052	28,136	11,498	15,000	5,610	15,000
675 - Miscellaneous Expenses	2,622,962	3,412,244	4,065,371	3,302,477	6,903,600	3,447,447	8,156,322
710 - Purchased Wastewater Treatment	1,972,910	2,308,890	1,838,952	2,041,639	2,078,000	1,838,598	2,777,000
715 - Purchased Power	105,507	100,751	94,421	108,317	97,500	91,941	124,000
720 - Materials and Supplies	335,539	237,642	290,827	260,813	116,700	265,114	112,100
731 - Contractual Serv - Engineering	567,490	253,223	95,880	303,887	20,000	118,179	-
732 - Contractual Serv - Accounting	-	7,382	11,148	-	20,000	7,629	-
733 - Contractual Serv - Legal	68,551	137,074	121,781	28,511	30,000	13,523	-
735 - Contractual Serv - Testing	6,815	6,977	4,257	355	500	5,133	30,000
736 - Contractual Services - Other	1,536,408	539,313	247,508	755,262	234,339	435,845	283,000
742 - Rental of Equipment	4,701	3,947	6,784	7,614	9,100	35,856	10,000
750 - Transportation Expenses	93,629	87,406	44,378	54,908	70,510	43,303	58,200
756 - Insurance - Vehicle	16,879	16,845	18,792	23,404	25,000	29,460	37,500
757 - Insurance - General Liability	28,857	20,102	18,176	12,736	29,445	13,300	10,000
758 - Insurance - Workman's Comp	14,277	22,158	23,008	24,877	27,500	26,611	25,000
759 - Insurance - Other	-	11,052	28,136	11,498	15,000	5,610	15,000
770 - Bad Debt Expense	552,924	-	-	-	-	-	-
775 - Miscellaneous Expenses	2,489,768	3,343,301	3,508,558	3,794,352	5,713,856	2,316,821	6,547,041
<b>Total</b>	<b>\$ 54,171,369</b>	<b>\$ 57,598,973</b>	<b>\$ 65,628,215</b>	<b>\$ 79,179,504</b>	<b>\$ 69,783,064</b>	<b>\$ 60,601,904</b>	<b>\$ 76,449,242</b>

## Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>							
310 - Taxes	\$ 14,326,774	\$ 14,914,689	\$ 14,328,206	\$ 15,512,748	\$ 10,436,760	\$ 8,608,559	\$ 10,724,488
320 - Licenses and Permits	400,933	450,289	433,190	482,163	508,289	332,035	457,657
330 - Intergovernmental	10,347,622	10,544,356	12,362,217	12,757,249	11,660,328	9,926,166	11,998,469
335 - State Shared Revenue	495,066	544,473	704,610	972,074	900,727	718,863	816,042
340 - Charges for Services	12,866,591	14,385,359	13,192,500	13,165,054	8,673,091	9,296,607	8,787,266
350 - Fines, Forfeitures, and Fees	153,143	248,842	231,397	215,298	256,720	185,400	249,641
360 - Miscellaneous	783,109	2,177,988	1,268,754	1,518,126	594,379	574,042	732,213
390 - Other Financing Sources	2,591,135	4,328,090	9,770,162	34,896,248	12,694,624	9,300,642	14,257,258
400 - Water Operating Revenue	6,123,530	6,658,957	8,251,235	10,346,603	10,912,026	7,802,350	11,702,367
480 - Other Water Revenue	-	-	353,106	55,000	-	-	-
500 - Sewer Operating Revenue	7,844,301	8,752,225	8,256,851	8,538,471	8,456,878	6,204,313	8,345,122
<b>Total Revenue</b>	<b>\$ 55,932,204</b>	<b>\$ 63,005,268</b>	<b>\$ 69,152,228</b>	<b>\$ 98,459,035</b>	<b>\$ 65,093,822</b>	<b>\$ 52,948,976</b>	<b>\$ 68,070,523</b>
<b>Expenditures:</b>							
410 - Personal services	\$ 22,513,317	\$ 22,660,776	\$ 22,930,003	\$ 23,871,670	\$ 26,315,392	\$ 18,705,276	\$ 27,784,346
420 - Supplies	1,171,482	1,181,256	1,200,307	1,423,032	2,188,095	994,461	2,349,193
430 - Other Services and Charges	12,440,458	15,778,982	21,196,267	20,889,754	13,289,537	15,038,299	15,804,134
440 - Capital outlay	197,766	279,452	639,897	540,484	898,340	395,232	1,200,881
450 - Other Financing Uses	4,894,199	4,681,186	4,205,016	7,408,770	6,180,103	5,477,211	7,169,968
600 - Water Operation and Maintenance	4,072,059	5,673,223	6,873,696	12,029,772	5,177,441	9,447,023	5,614,598
700 - Sewer Operation and Maintenance	7,780,955	6,366,166	5,702,612	5,146,123	7,925,865	6,364,197	8,891,054
800 - Transfer Out (Interfund)	1,101,132	977,932	2,880,417	7,869,900	7,808,291	4,180,204	7,635,068
<b>Total Expenditures</b>	<b>\$ 54,171,368</b>	<b>\$ 57,598,973</b>	<b>\$ 65,628,215</b>	<b>\$ 79,179,504</b>	<b>\$ 69,783,064</b>	<b>\$ 60,601,904</b>	<b>\$ 76,449,242</b>
<b>Net Revenue</b>	<b>\$ 1,760,836</b>	<b>\$ 5,406,295</b>	<b>\$ 3,524,013</b>	<b>\$ 19,279,531</b>	<b>\$ (4,689,242)</b>	<b>\$ (7,652,929)</b>	<b>\$ (8,378,719)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>14,724,555</b>	<b>16,485,391</b>	<b>21,891,686</b>	<b>25,415,699</b>	<b>44,695,230</b>	<b>44,695,230</b>	<b>30,011,148</b>
<b>Ending Fund Balance</b>	<b>\$ 16,485,391</b>	<b>\$ 21,891,686</b>	<b>\$ 25,415,699</b>	<b>\$ 44,695,230</b>	<b>\$ 40,005,988</b>	<b>\$ 37,042,302</b>	<b>\$ 21,632,429</b>

(1) - Projected beginning 2020 fund balance; please see three-year consolidated fund balance for adjustments by fund

Period Ending Fund Balance



Projected						Adopted Budget				
1/1/2019	2019		Surplus/		12/31/2019	1/1/2020	2020		Surplus/	12/31/2020
Fund Balance	2019 Revenue	Expenditures	(Deficit)	Adjustments	Fund Balance	Fund Balance	2020 Revenue	Expenditures	(Deficit)	Fund Balance
\$ 5,863,820	\$ 22,604,053	\$ 23,099,531	\$ (495,478)	\$ 1,790,186	\$ 7,158,528	\$ 7,158,528	\$ 23,390,194	\$ 25,113,731	\$ (1,723,537)	\$ 5,434,991
\$ 3,015,607	\$ 2,889,560	\$ 3,992,955	\$ (1,103,395)	\$ 66,059	\$ 1,978,271	\$ 1,978,271	\$ 3,047,190	\$ 4,093,318	\$ (1,046,128)	\$ 932,143
842,297	900,727	1,166,130	(265,403)	26,012	602,906	602,906	816,042	1,181,606	(365,564)	237,342
41,361	-	-	-	-	41,361	41,361	-	-	-	41,361
-	-	-	-	-	-	-	-	-	-	-
125,292	196,000	205,165	(9,165)	42,652	158,779	158,779	178,500	206,766	(28,266)	130,513
126,504	-	-	-	-	126,504	126,504	-	-	-	126,504
2,000	-	-	-	-	2,000	2,000	-	-	-	2,000
1,657,731	3,021,607	3,363,079	(341,472)	692,071	2,008,330	2,008,330	3,035,112	4,409,092	(1,373,980)	634,350
(227,276)	-	-	-	-	(227,276)	(227,276)	-	-	-	(227,276)
167,161	47,057	76,500	(29,443)	(6,836)	130,882	130,882	43,900	78,000	(34,100)	96,782
67,293	-	-	-	-	67,293	67,293	-	-	-	67,293
(35,194)	-	-	-	-	(35,194)	(35,194)	-	-	-	(35,194)
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
2,185	-	-	-	-	2,185	2,185	-	-	-	2,185
(130,626)	-	-	-	-	(130,626)	(130,626)	-	-	-	(130,626)
1	-	-	-	-	1	1	-	-	-	1
4,112	-	-	-	-	4,112	4,112	-	-	-	4,112
84,981	-	-	-	-	84,981	84,981	-	-	-	84,981
<u>1,705,410</u>	<u>2,080,000</u>	<u>3,085,836</u>	<u>(1,005,836)</u>	<u>582,232</u>	<u>1,281,806</u>	<u>1,281,806</u>	<u>2,200,000</u>	<u>3,206,589</u>	<u>(1,006,589)</u>	<u>275,217</u>
<b>\$ 7,448,838</b>	<b>\$ 9,134,951</b>	<b>\$ 11,889,665</b>	<b>\$ (2,754,714)</b>	<b>\$ 1,402,190</b>	<b>\$ 6,096,314</b>	<b>\$ 6,096,314</b>	<b>\$ 9,320,744</b>	<b>\$ 13,175,371</b>	<b>\$ (3,854,627)</b>	<b>\$ 2,241,687</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89,727	-	84,000	8,000	(76,000)	13,727	13,727	-	-	-	13,727
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
499	-	-	-	-	499	499	-	-	-	499
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
202,148	381,907	372,000	(8,704)	1,203	203,351	203,351	376,202	377,500	(1,298)	202,053
<u>124,524</u>	<u>208,227</u>	<u>208,873</u>	<u>(24,460)</u>	<u>(25,106)</u>	<u>99,418</u>	<u>99,418</u>	<u>104,539</u>	<u>133,874</u>	<u>(29,335)</u>	<u>70,083</u>
<b>\$ 416,898</b>	<b>\$ 590,134</b>	<b>\$ 664,873</b>	<b>\$ (25,164)</b>	<b>\$ (99,903)</b>	<b>\$ 316,995</b>	<b>\$ 316,995</b>	<b>\$ 480,741</b>	<b>\$ 511,374</b>	<b>\$ (30,633)</b>	<b>\$ 286,362</b>
\$ 9,489,816	\$ -	\$ -	\$ -	\$ (9,489,816)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
456,228	388,906	491,000	(102,094)	274,562	628,696	628,696	402,959	496,000	(93,041)	535,655
-	-	-	-	-	-	-	-	-	-	-
3,680,075	4,370,000	4,347,500	22,500	(2,702,575)	1,000,000	1,000,000	4,795,000	4,795,000	-	1,000,000
<u>3,424,151</u>	<u>2,850,000</u>	<u>4,135,959</u>	<u>(1,285,959)</u>	<u>1,611,469</u>	<u>3,749,661</u>	<u>3,749,661</u>	<u>2,050,000</u>	<u>5,049,661</u>	<u>(2,999,661)</u>	<u>750,000</u>
<b>\$ 17,050,270</b>	<b>\$ 7,608,906</b>	<b>\$ 8,974,459</b>	<b>\$ (1,365,553)</b>	<b>\$ (10,306,360)</b>	<b>\$ 5,378,357</b>	<b>\$ 5,378,357</b>	<b>\$ 7,247,959</b>	<b>\$ 10,340,661</b>	<b>\$ (3,092,702)</b>	<b>\$ 2,285,655</b>
\$ 1,035,230	\$ 10,912,026	\$ 10,913,477	\$ (1,451)	\$ (30,323)	\$ 1,003,456	\$ 1,003,456	\$ 11,702,367	\$ 11,701,707	\$ 660	\$ 1,004,116
<u>1,024,818</u>	<u>8,456,878</u>	<u>8,766,447</u>	<u>(309,569)</u>	<u>284,751</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>8,345,122</u>	<u>8,340,798</u>	<u>4,324</u>	<u>1,004,324</u>
<b>\$ 2,060,048</b>	<b>\$ 19,368,904</b>	<b>\$ 19,679,924</b>	<b>\$ (311,020)</b>	<b>\$ 254,428</b>	<b>\$ 2,003,456</b>	<b>\$ 2,003,456</b>	<b>\$ 20,047,489</b>	<b>\$ 20,042,505</b>	<b>\$ 4,984</b>	<b>\$ 2,008,440</b>
\$ -	\$ 1,009,021	\$ 1,009,021	\$ -	\$ -	\$ -	\$ -	\$ 1,809,850	\$ 1,809,850	\$ -	\$ -
237,285	520,100	520,100	-	308,141	545,426	545,426	520,100	520,100	-	545,426
368,634	45,012	-	45,012	7,338	420,984	420,984	45,012	-	45,012	465,996
10,182	-	-	-	-	10,182	10,182	-	-	-	10,182
-	773,126	773,126	-	-	-	-	773,126	773,126	-	-
798,302	-	-	-	17,353	815,655	815,655	-	-	-	815,655
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
3,179,965	-	-	-	(3,179,965)	-	-	-	-	-	-
<b>\$ 4,594,369</b>	<b>\$ 2,347,259</b>	<b>\$ 2,302,247</b>	<b>\$ 45,012</b>	<b>\$ (2,847,133)</b>	<b>\$ 1,792,247</b>	<b>\$ 1,792,247</b>	<b>\$ 3,148,088</b>	<b>\$ 3,103,076</b>	<b>\$ 45,012</b>	<b>\$ 1,837,259</b>
\$ 2,422,751	\$ -	\$ -	\$ -	\$ -	\$ 2,422,751	\$ 2,422,751	\$ -	\$ -	\$ -	\$ 2,422,751
50,553	1,462,817	1,462,817	-	(50,553)	0	0	1,773,322	1,773,322	-	0
145,209	1,219,798	1,219,798	-	(145,209)	0	0	1,316,016	1,316,016	-	0
-	-	-	-	-	-	-	583,436	583,436	-	-
<b>\$ 2,618,512</b>	<b>\$ 2,682,615</b>	<b>\$ 2,682,615</b>	<b>\$ -</b>	<b>\$ (195,762)</b>	<b>\$ 2,422,751</b>	<b>\$ 2,422,751</b>	<b>\$ 3,672,774</b>	<b>\$ 3,672,774</b>	<b>\$ -</b>	<b>\$ 2,422,751</b>
\$ 105,579	\$ 557,000	\$ 489,750	\$ 67,250	\$ (67,268)	\$ 105,579	\$ 105,579	\$ 562,534	\$ 489,750	\$ 72,784	\$ 178,363
-	200,000	-	200,000	-	200,000	200,000	200,000	-	200,000	400,000
<b>\$ 105,579</b>	<b>\$ 757,000</b>	<b>\$ 489,750</b>	<b>\$ 267,250</b>	<b>\$ (67,268)</b>	<b>\$ 305,579</b>	<b>\$ 305,579</b>	<b>\$ 762,534</b>	<b>\$ 489,750</b>	<b>\$ 272,784</b>	<b>\$ 578,363</b>
\$ 1,097,093	\$ -	\$ -	\$ -	\$ -	\$ 1,097,093	\$ 1,097,093	\$ -	\$ -	\$ -	\$ 1,097,093
1,259,260	-	-	-	-	1,259,260	1,259,260	-	-	-	1,259,260
<u>1,994,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,994,790</u>	<u>1,994,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,994,790</u>
<b>\$ 4,351,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,351,142</b>	<b>\$ 4,351,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,351,142</b>
\$ 185,778	\$ -	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778
<b>\$ 185,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,778</b>
<b>\$ 44,695,273</b>	<b>\$ 65,093,822</b>	<b>\$ 69,783,064</b>	<b>\$ (4,639,667)</b>	<b>\$ (10,069,622)</b>	<b>\$ 30,011,148</b>	<b>\$ 30,011,148</b>	<b>\$ 68,070,523</b>	<b>\$ 76,449,242</b>	<b>\$ (8,378,719)</b>	<b>\$ 21,632,429</b>

pted budget with projected 2019 year-end balance

# CONSOLIDATED REVENUE



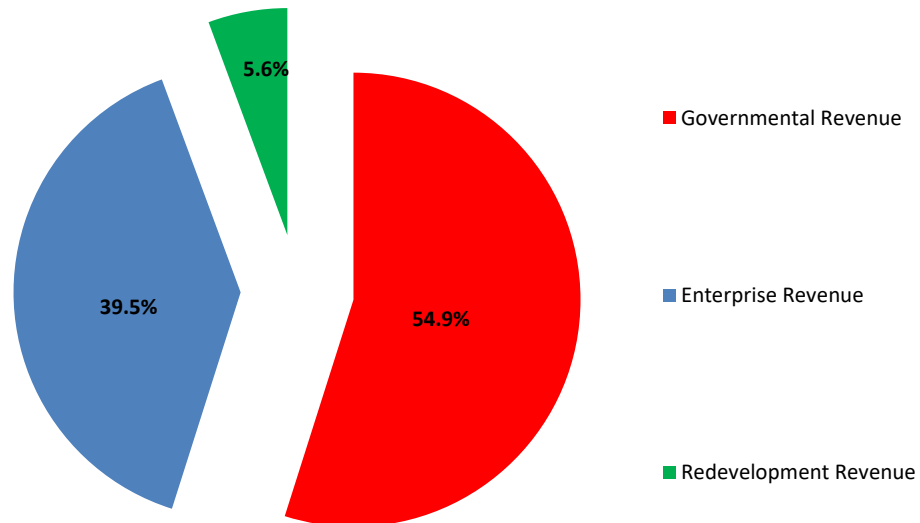




**Revenue Summary - Total City**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Governmental Revenue	\$ 37,591,037	\$ 39,497,927	\$ 54,049,195	\$ 36,157,659	\$ 28,394,910	\$ 38,029,946
Enterprise Revenue	20,013,035	24,937,218	38,854,469	28,936,163	21,498,624	30,040,577
Redevelopment Revenue	5,401,197	4,717,083	5,555,371	-	3,055,442	-
<b>Total Revenue</b>	<b>\$ 63,005,268</b>	<b>\$ 69,152,228</b>	<b>\$ 98,459,035</b>	<b>\$ 65,093,822</b>	<b>\$ 52,948,976</b>	<b>\$ 68,070,523</b>

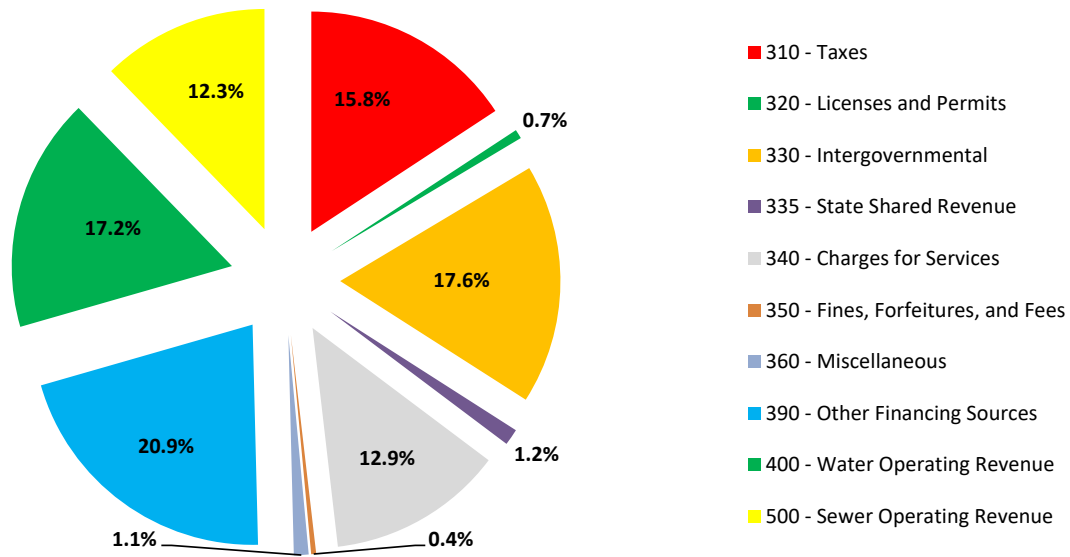
***2018 Actual: Revenue by Category***



**Revenue Summary - Total City**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
310 - Taxes	\$ 14,914,689	\$ 14,328,206	\$ 15,512,748	\$ 10,436,760	\$ 8,608,559	\$ 10,724,488
320 - Licenses and Permits	450,289	433,190	482,163	508,289	332,035	457,657
330 - Intergovernmental	10,544,356	12,362,217	12,757,249	11,660,328	9,926,166	11,998,469
335 - State Shared Revenue	544,473	704,610	972,074	900,727	718,863	816,042
340 - Charges for Services	14,385,359	13,192,500	13,165,054	8,673,091	9,296,607	8,787,266
350 - Fines, Forfeitures, and Fees	248,842	231,397	215,298	256,720	185,400	249,641
360 - Miscellaneous	2,177,988	1,268,754	1,518,126	594,379	574,042	732,213
390 - Other Financing Sources	4,328,090	9,770,162	34,896,248	12,694,624	9,300,642	14,257,258
400 - Water Operating Revenue	6,658,957	8,251,235	10,346,603	10,912,026	7,802,350	11,702,367
480 - Other Water Revenue	-	353,106	55,000	-	-	-
500 - Sewer Operating Revenue	8,752,225	8,256,851	8,538,471	8,456,878	6,204,313	8,345,122
<b>Total Revenue</b>	<b>\$ 63,005,268</b>	<b>\$ 69,152,228</b>	<b>\$ 98,459,035</b>	<b>\$ 65,093,822</b>	<b>\$ 52,948,976</b>	<b>\$ 68,070,523</b>

**2020 Adopted Budget: Revenue by Category**



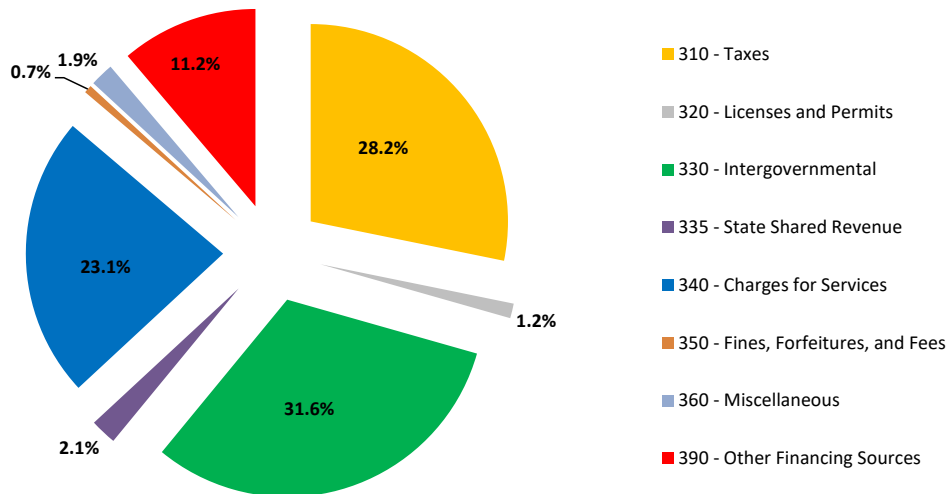
# GOVERNMENTAL REVENUE



**Governmental Revenue Summary - Total City**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget	2020 Adopted Budget % of Total
310 - Taxes	\$ 10,248,646	\$ 9,612,388	\$ 10,139,773	\$ 10,436,760	\$ 5,557,306	\$ 10,724,488	28.2%
320 - Licenses and Permits	450,289	433,190	482,163	508,289	332,035	457,657	1.2%
330 - Intergovernmental	10,544,356	12,362,217	12,757,249	11,660,328	9,926,166	11,998,469	31.6%
335 - State Shared Revenue	544,473	704,610	972,074	900,727	718,863	816,042	2.1%
340 - Charges for Services	14,385,359	13,192,500	13,165,054	8,673,091	9,296,607	8,787,266	23.1%
350 - Fines, Forfeitures, and Fees	248,842	231,397	215,298	256,720	185,400	249,641	0.7%
360 - Miscellaneous	663,079	642,748	639,296	594,379	569,852	732,213	1.9%
390 - Other Financing Sources	505,992	2,318,877	15,678,288	3,127,365	1,808,681	4,264,170	11.2%
<b>Total Revenue</b>	<b>\$ 37,591,037</b>	<b>\$ 39,497,927</b>	<b>\$ 54,049,195</b>	<b>\$ 36,157,659</b>	<b>\$ 28,394,910</b>	<b>\$ 38,029,946</b>	<b>100.0%</b>

**2020 Adopted Budget: Revenue by Category**



**GOVERNMENTAL REVENUE:**

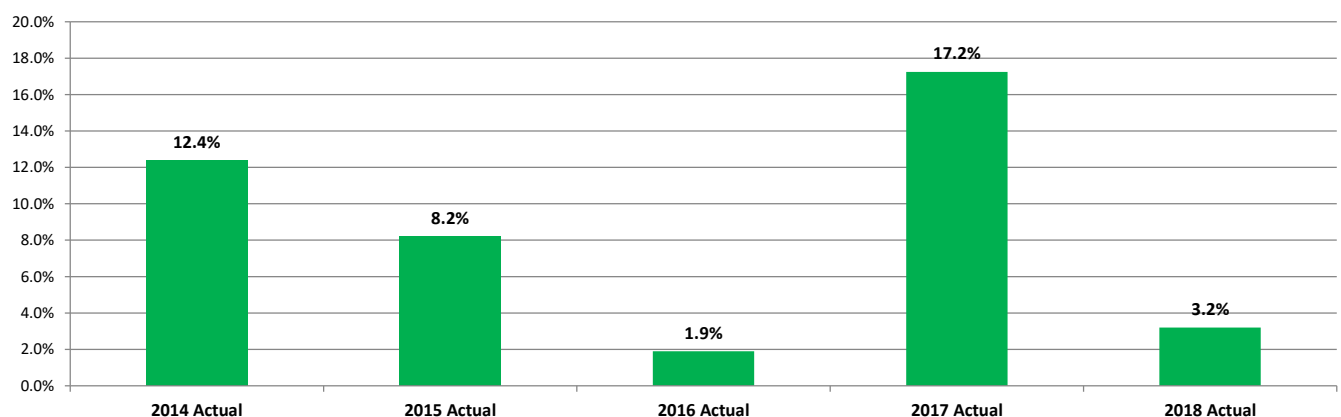
The top four revenue categories – Intergovernmental, Charges for Services, Taxes, and Other Financing Source – account for nearly 95% of all governmental revenue collected.

## Governmental Revenue Summary - Intergovernmental Revenue by Fund

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Fund	\$ 4,715,113	\$ 4,595,341	\$ 4,681,442	\$ 4,959,002	\$ 5,731,005	\$ 5,228,629	\$ 4,057,008	\$ 5,636,695
Motor Vehicle Highway	2,402,896	2,459,782	2,426,227	2,550,655	2,944,764	2,778,560	1,887,000	2,682,190
Federal Revenue Sharing Trust Forfeiture	17,184	27,636	87,218	1,209	70,525	-	8,090	-
Public Safety LOIT	1,761,253	2,640,712	2,673,718	2,884,027	2,922,397	3,021,607	2,483,475	3,035,112
Federal Grant	-	32,047	56,231	60,000	75,772	-	-	-
Law Enforcement Cont. Ed.	14,229	8,227	11,452	992	1,184	780	1,552	1,900
Deferral Program Fund	6,779	2,992	4,528	14,271	5,972	-	8,722	-
State Grant	32,538	-	26,873	1,034,654	329,003	-	37,688	-
Local Grant Fund	-	-	-	20,465	-	-	-	-
Federal Grant	-	-	78,297	341,825	187,598	-	1,031,400	-
Station 2 and Training Center	65,979	48,450	14,965	21,113	35,382	18,250	16,034	32,068
Municipal Building Corp	77,465	68,615	69,707	61,661	42,662	18,227	7,119	9,539
Cumulative Capital Improvement	37,130	37,353	36,232	38,590	40,041	37,275	19,126	38,431
Police Pension Fund	433,736	426,467	377,467	373,753	370,944	357,000	368,952	362,534
Post Employment Benefits Trust Fund	-	-	-	-	-	200,000	-	200,000
<b>Total Revenue</b>	<b>\$ 9,564,301</b>	<b>\$ 10,347,622</b>	<b>\$ 10,544,356</b>	<b>\$ 12,362,217</b>	<b>\$ 12,757,249</b>	<b>\$ 11,660,328</b>	<b>\$ 9,926,166</b>	<b>\$ 11,998,469</b>

## Governmental Revenue Summary - Intergovernmental Revenue Sources

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
338.001 - Public Safety Tax	\$ 1,761,253	\$ 2,640,712	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,021,607	\$ 2,483,475	\$ 3,035,112
335.005 - COIT	1,905,912	2,083,528	2,123,338	2,390,373	2,439,463	2,439,463	2,189,576	2,725,034
335.014 - Gasoline Tax - Motor Vehicle Hwy	1,688,054	2,084,865	1,669,870	1,741,946	2,146,276	1,978,560	1,464,068	1,857,190
Other	1,492,033	1,181,700	1,371,393	2,393,061	2,237,099	1,307,713	1,997,631	1,292,495
335.004 - LOIT	847,071	907,891	920,606	997,974	1,012,543	1,012,645	803,479	1,064,841
335.002 - Auto and Aircraft Excise Tax	1,155,136	1,074,010	1,029,074	1,146,127	1,200,982	1,100,340	565,005	1,198,797
335.006 - Wheel Tax/Surtax	714,842	374,917	756,357	808,710	798,488	800,000	422,932	825,000
<b>Total Revenue</b>	<b>\$ 9,564,301</b>	<b>\$ 10,347,622</b>	<b>\$ 10,544,356</b>	<b>\$ 12,362,217</b>	<b>\$ 12,757,249</b>	<b>\$ 11,660,328</b>	<b>\$ 9,926,166</b>	<b>\$ 11,998,469</b>

Intergovernmental Revenue: Annual Percentage Change

## INTERGOVERNMENTAL REVENUE:

Income Taxes represent the largest intergovernmental revenue source, collectively generating approximately \$6.8 million per year, or approximately 57% of all intergovernmental revenue and approximately 18% of all governmental revenue. The County Option Income Tax ("COIT") Board of Marion County is responsible for determining the tax rates and changes in the rate must be passed by a two-thirds vote. The collective income tax rates are capped by Indiana State statute at 2.50% for Local Income Tax and 1.25% for property tax relief. All participating taxing units within the County receive a proportionate share of the income tax. Income taxes have become a more important revenue source for local communities to supplement property tax revenues that have levy constraints and circuit breaker impacts. State legislation was passed in 2016 (effective July 1, 2016) to allow more flexibility by combining the income taxes into a single local income tax ("LIT"). This change has not had an impact in the total revenue received or uses of revenue by the City.

The Public Safety Tax represents the largest income tax source, generating approximately \$3.0 million per year. The Public Safety Tax rate was last raised in 2014 (mid-year), from 0.25% to 0.50% and accounts for the year-over-year change from 2014 to 2015. Revenue collected from the tax is accounted for in a separate fund – 224 Public Safety LOIT – and is used to fund a portion of Police and Fire salaries and certain public safety operating expenses. The COIT and the Local Option Income Tax ("LOIT") generate approximately \$3.8 million per year. Both taxes are deposited into the General Fund, and represent approximately 16% of all General Fund revenue. The State of Indiana provides estimates for income tax collections and has forecast a modest increase in 2020, primarily attributed to strong employment. These income taxes are expected to remain static, absent any future increases to the tax rate or substantial changes in the local economy.

The state gasoline tax – motor vehicle highway ("MVH") generates approximately \$1.9 million per year and represents approximately 15.5% of intergovernmental revenue and 4.9% of all governmental revenue. Revenue received from this tax is deposited into fund 201 – Motor Vehicle Highway, and is the primary funding source for the Street Department. The use of these funds is restricted by Indiana State statute to primarily road and street maintenance. The State of Indiana adopted an increase in the state gasoline tax, which became effective on July 1, 2017. This increase has generated approximately \$300,000 annually in additional revenue to the City's MVH fund.

The state auto excise tax generates approximately \$1.2 million per year and is distributed statewide proportionately based on a taxing unit's property tax levy. Given the constraints on property tax levies, this has been and is expected to remain a static revenue source. These funds are deposited into the general fund. The State of Indiana also provides budgetary estimates for this revenue source.

The Wheel tax is a Marion County tax and is a vehicle registration fee. Taxing units in Marion County receive a proportionate share of this tax and the City of Lawrence receives approximately \$800,000 per year. This revenue source is not expected to change materially. The state passed legislation in 2016 allowing local taxing units to enact a local wheel tax. The City of Lawrence is evaluating this possibility and its impact.



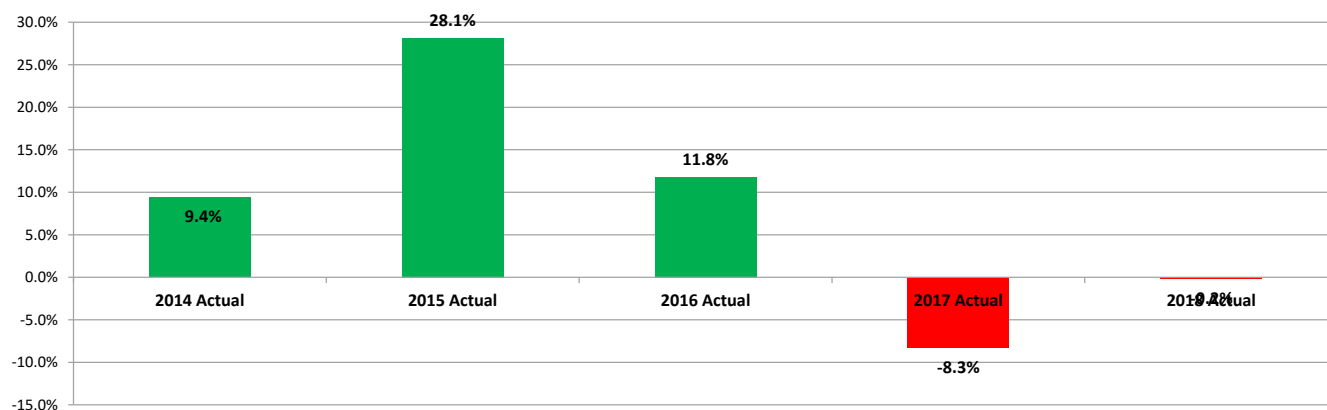
**Governmental Revenue Summary - Charges for Services by Fund**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Fund	\$ 5,284,311	\$ 5,413,522	\$ 5,846,766	\$ 5,831,083	\$ 6,310,030	\$ 6,376,814	\$ 4,906,780	\$ 6,385,266
Park Non-Reverting	206,851	154,124	134,930	224,622	145,689	175,000	137,913	160,000
Animal Shelter Fund	34	-	-	-	-	-	-	-
Law Enforcement Cont. Ed.	32,621	30,955	52,055	42,876	40,105	46,277	32,320	42,000
State Grant Fund	-	-	-	-	-	-	-	-
Hazardous Materials Response	4,160	2,792	-	-	2,185	-	5,381	-
Self Funding Insurance	2,696,598	5,390,256	3,827,172	3,993,788	4,118,524	-	2,778,190	-
Park Building	104,000	96,000	151,000	-	-	-	-	-
Park 1998	286,000	264,000	209,000	280,000	94,792	-	-	-
Emergency Medical Services	1,426,385	1,514,942	4,164,435	2,820,131	2,453,730	2,075,000	1,436,023	2,200,000
<b>Total Revenue</b>	<b>\$ 10,040,958</b>	<b>\$ 12,866,591</b>	<b>\$ 14,385,359</b>	<b>\$ 13,192,500</b>	<b>\$ 13,165,054</b>	<b>\$ 8,673,091</b>	<b>\$ 9,296,607</b>	<b>\$ 8,787,266</b>

**Governmental Revenue Summary - Charges for Services Revenue Sources**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
345.004 - Emergency Medical Services	\$ 1,426,380	\$ 1,514,937	\$ 4,164,435	\$ 2,820,126	\$ 2,453,730	\$ 2,075,000	\$ 1,436,023	\$ 2,200,000
349.004 - In Lieu of Taxes - Mun. Utility	3,444,155	3,179,220	3,393,265	3,138,750	3,042,308	3,144,000	2,331,344	3,108,459
344.002 - Garbage and Trash Collection Fee	2,170,004	2,095,772	2,289,099	2,221,168	2,257,737	2,240,023	1,701,589	2,285,898
349.006 - User Fee - Local Entities	-	401,000	475,000	691,947	824,971	824,971	824,971	900,000
345.005 - Employee & Employer Ins Premiums	2,661,867	5,363,438	3,798,238	3,781,734	3,912,323	-	2,596,276	-
345.010 - Retiree Insurance Premiums	-	26,818	16,883	203,929	204,859	-	181,915	-
345.011 - Retiree Medical	-	-	8,182	5,197	-	-	-	-
345.012 - Retiree Dental	-	-	3,575	2,698	-	-	-	-
345.013 - Retiree Vision	-	-	294	230	-	-	-	-
Other	338,552	285,406	236,388	326,721	469,126	389,097	224,490	292,909
<b>Total Revenue</b>	<b>\$ 10,040,958</b>	<b>\$ 12,866,591</b>	<b>\$ 14,385,359</b>	<b>\$ 13,192,500</b>	<b>\$ 13,165,054</b>	<b>\$ 8,673,091</b>	<b>\$ 9,296,607</b>	<b>\$ 8,787,266</b>

**Charges for Services Revenue: Annual Percentage Change**



## CHARGES FOR SERVICES:

The largest charge for service the City receives is employer and employee health insurance premiums. Premiums are expected to remain unchanged for FY 2020 (please see fund 280 – Self-Funding Insurance for more detail). Self-Funding Insurance funds are not subject to appropriation and are not budgeted. This is the primary contributor to the decline in 2019 and 2020 Adopted Budget revenue in this classification.

The City receives a contractual payment for services from its sewer utility and a Payment-in-Lieu-of-Taxes (“PILOT”) from its Water Utility, which combined total approximately \$3.1 million per year. This revenue is deposited into the General Fund, and represents approximately 13.3% of all General Fund revenue. No significant increases are expected in these payments, and it is possible that the payment could be reduced in future years. Any reduction in this payment would occur in a gradual manner.

Trash collection fees generate approximately \$2.3 million per year and are deposited into the General Fund, representing 10% of all General Fund revenue. The fee is \$15 per month per household and is collected on utility bills produced by Lawrence utilities. This revenue source is not expected to materially change in 2020.

Emergency Medical Service fees are expected to generate approximately \$2.2 million in 2020. Revenue is deposited into fund 625 – Emergency Medical Services Fund and is the sole funding source for the City of Lawrence ambulance service. A fee increase was implemented in 2016 and brings the City’s fees closer to surrounding communities. This is expected to generate an additional \$150,000 per year.

The federal Office of Medicaid Policy and Planning (OMPP) initiated a program to provide a payment adjustment to qualified in-state government-owned ambulance providers. The payment adjustment is intended to reimburse in-state government-owned ambulance providers the actual incurred costs of providing ambulance service to eligible Indiana Medicaid beneficiaries. The City of Lawrence Fire Department qualifies under this program. The City began receiving reimbursements in 2016 for Medicaid fee-for-service programs. The total amount received through September of 2019 was \$2,909,647 for FY2011 through FY2016 (average of \$484,941 per year). This City has a pending reimbursement request for FY 2017 and FY2018. The City does expect to receive reimbursement for each ensuing fiscal year from this program. However, the City is expecting the annual amount to be closer to \$250,000 for each fiscal year period.

A reimbursement program for services provided to Medicaid managed care beneficiaries was initiated in 2016 by OMPP, beginning with FY2013 cost. The City has received a total of \$1.2 million in reimbursements for FY2013 and FY2014. Funds were received in 2016 and 2017 for these prior year reimbursements. The City has been advised that these reimbursements will not be made available for any future fiscal year periods. Given the one-time nature of the additional reimbursements under OMPP, funds received have been designated for one-time purchases.

The receipt of these one-time reimbursements is the main contributor to annual increase in Charges for Services in 2015 and 2016 and the decline in 2017 (received approximately \$2.4 million in 2016 vs. \$1.2 million in 2017).

Excluding health insurance premiums, Charges for Services generate just under \$9 million per year, or approximately 23% of all governmental revenue. 73% of the charges are revenue sources of the General fund, with most of the remaining amounts funding EMS operations.



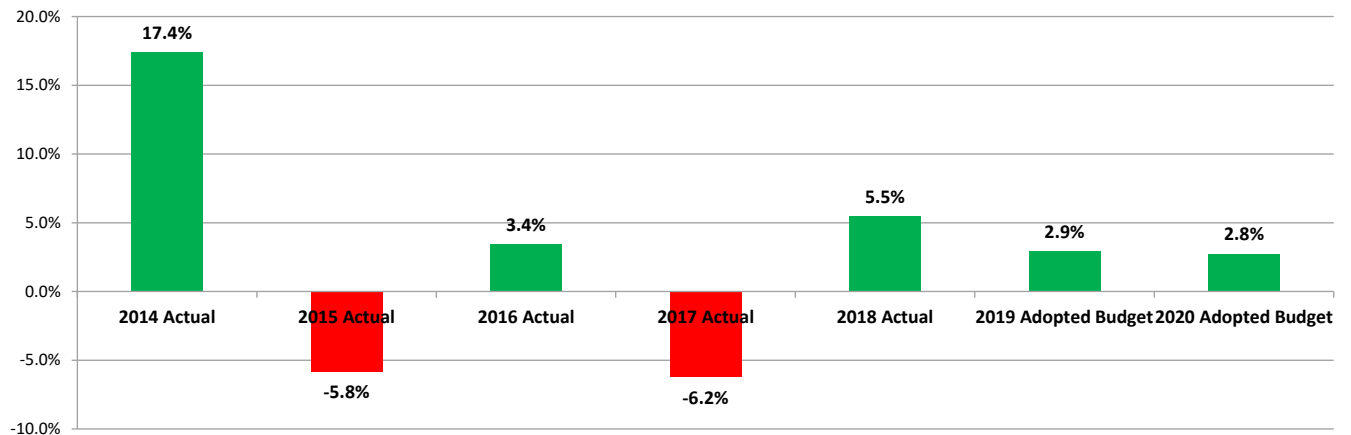
**Governmental Revenue Summary - Taxes by Fund**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Fund	\$ 8,681,692	\$ 8,360,065	\$ 8,366,860	\$ 8,476,545	\$ 9,022,797	\$ 9,531,472	\$ 5,105,548	\$ 9,920,826
COIT Special Distribution	-	-	660,863	-	-	-	-	-
Station 2 and Training Center	692,616	500,782	158,268	207,055	353,232	363,657	183,394	344,134
Municipal Building Corp.	813,178	710,064	738,980	605,783	425,371	190,000	81,430	95,000
Cumulative Capital Improvement	334,621	338,837	323,676	323,005	338,373	351,631	186,935	364,528
<b>Total Revenue</b>	<b>\$ 10,522,108</b>	<b>\$ 9,909,748</b>	<b>\$ 10,248,646</b>	<b>\$ 9,612,388</b>	<b>\$ 10,139,773</b>	<b>\$ 10,436,760</b>	<b>\$ 5,557,306</b>	<b>\$ 10,724,488</b>

**Governmental Revenue Summary - Sources**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
311.001 - General Property	\$ 10,522,108	\$ 9,909,748	\$ 9,367,496	\$ 9,612,388	\$ 10,139,773	\$ 10,436,760	\$ 5,557,306	\$ 10,724,488
311.005 - Other	-	-	-	-	-	-	-	-
335.003 - COIT Special Distribution	-	-	881,150	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 10,522,108</b>	<b>\$ 9,909,748</b>	<b>\$ 10,248,646</b>	<b>\$ 9,612,388</b>	<b>\$ 10,139,773</b>	<b>\$ 10,436,760</b>	<b>\$ 5,557,306</b>	<b>\$ 10,724,488</b>

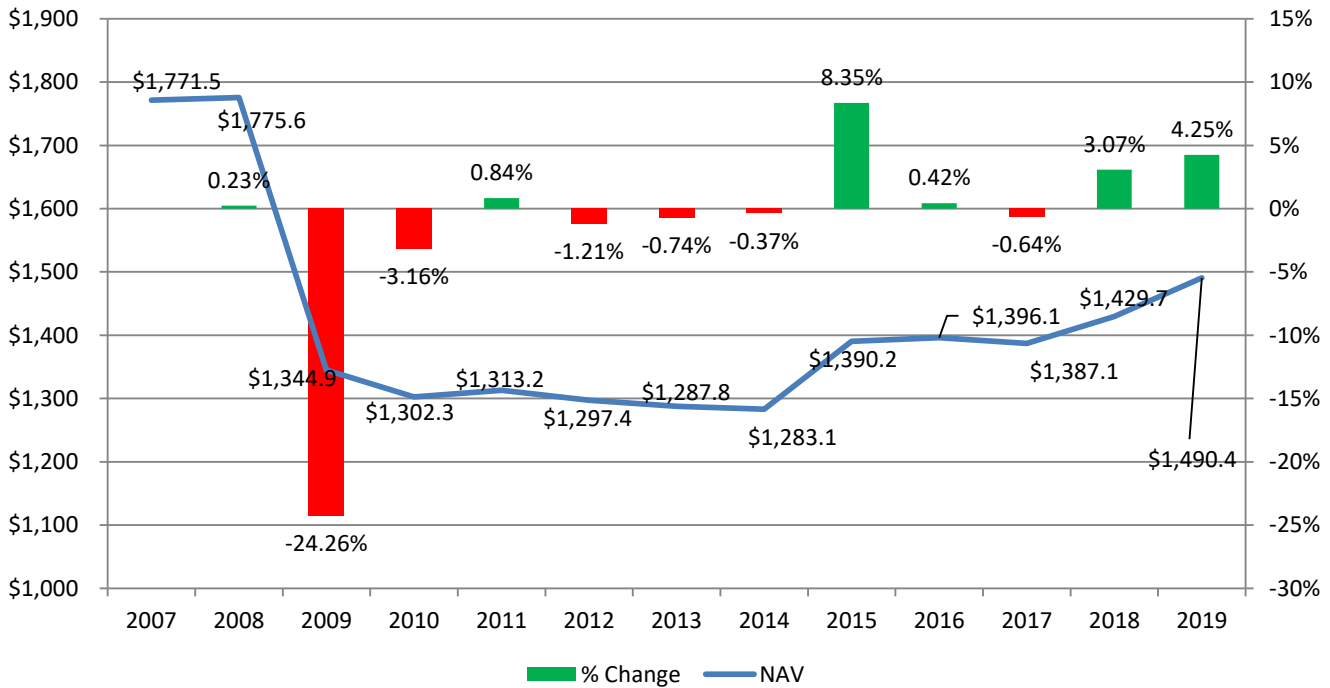
*Taxes Revenue: Annual Percentage Change*



**Marion County, Indiana Certified Net Assessed Valuations (in \$millions)**

	Marion County	Lawrence Township	City of Lawrence	Speedway	Beech Grove	Southport
2019	\$ 40,967.9	\$ 5,381.2	\$ 1,490.4	\$ 594.8	\$ 446.4	\$ 51.5
2018	39,557.0	5,229.4	1,429.7	598.2	438.0	50.6
2017	37,570.1	5,023.5	1,387.1	574.2	415.1	47.0
2016	36,739.1	5,033.8	1,396.1	566.2	412.2	45.8
2015	36,808.4	5,093.0	1,390.2	546.4	412.8	46.1
2014	33,971.6	4,810.0	1,283.1	511.7	372.9	44.0
2013	34,038.4	4,891.0	1,287.8	510.9	379.7	43.1
2012	33,922.3	4,751.8	1,297.4	536.1	407.1	43.4
2011	34,203.2	4,803.0	1,313.2	576.6	412.0	45.3
2010	35,817.4	4,934.2	1,302.3	586.4	462.1	46.0
2009	36,697.4	5,116.3	1,344.9	599.2	430.0	49.5
2008	43,704.7	6,429.6	1,775.6	658.5	523.2	61.3
2007	44,748.4	6,565.6	1,771.5	727.1	558.0	61.7

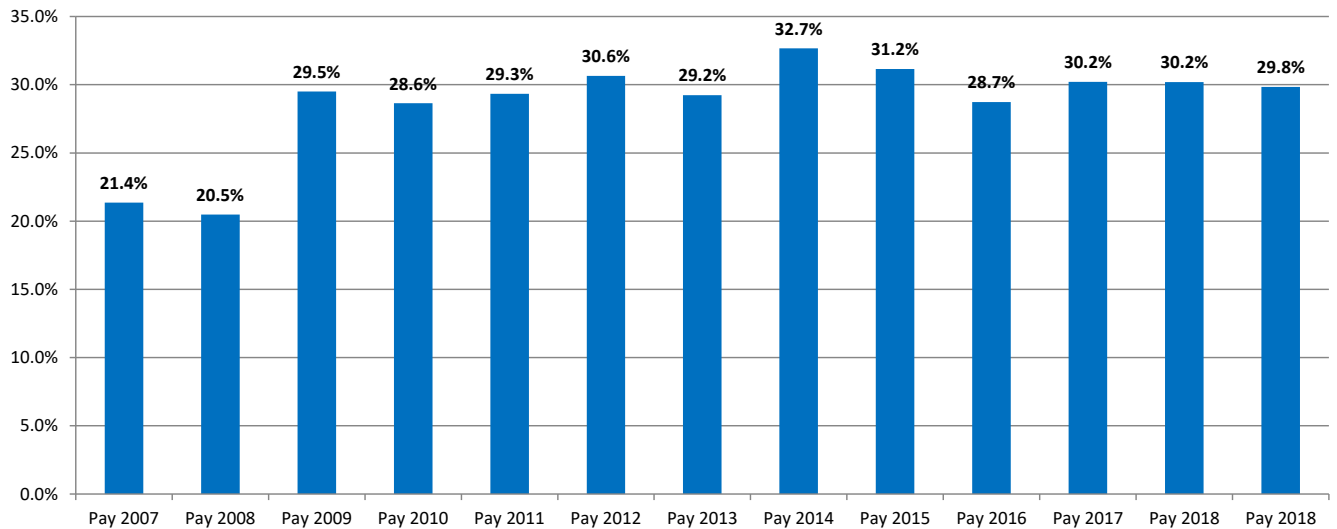
**City of Lawrence - Certified Net Assessed Valuation by Year and Percentage Change**



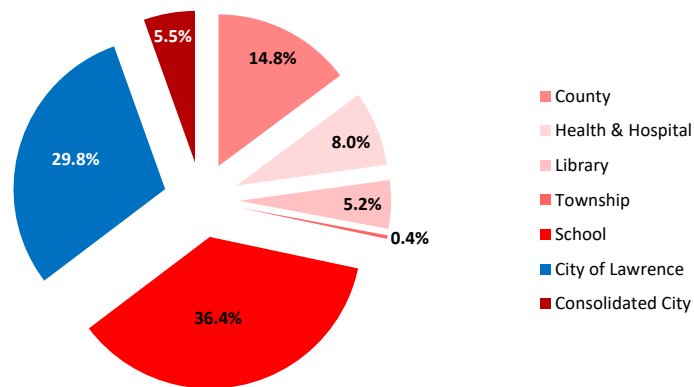
**Marion County, Indiana Historical Property Tax Rates - Summary**

Taxing Unit	State	Welfare	County	Health & Hospital	Library	Township	School	City of Lawrence	Consolidated City	Total
2018 Pay 2019	-	-	0.3906	0.2106	0.1361	0.0098	0.9588	0.7867	0.1444	2.6370
2017 Pay 2018	-	-	0.3893	0.2083	0.1361	0.0098	0.9925	0.8150	0.1488	2.6998
2016 Pay 2017	-	-	0.3943	0.2076	0.1367	0.0101	0.9716	0.8133	0.1581	2.6917
2015 Pay 2016	-	-	0.3883	0.2016	0.1318	0.0095	1.0698	0.7883	0.1541	2.7434
2014 Pay 2015	-	-	0.3825	0.1932	0.1290	0.0088	0.8905	0.7955	0.1539	2.5534
2013 Pay 2014	-	-	0.4034	0.2029	0.1373	0.0094	0.8457	0.8553	0.1647	2.6187
2012 Pay 2013	-	-	0.3932	0.1982	0.1301	0.0093	1.0040	0.7810	0.1556	2.6714
2011 Pay 2012	-	-	0.4007	0.1874	0.1281	0.0094	0.8741	0.7755	0.1551	2.5303
2010 Pay 2011	-	-	0.3665	0.1805	0.1184	0.0063	0.9836	0.7497	0.1506	2.5556
2009 Pay 2010	-	-	0.3534	0.1595	0.1077	0.0065	0.9379	0.6852	0.1423	2.3925
2008 Pay 2009	-	-	0.3513	0.1560	0.1085	0.0083	0.9470	0.7275	0.1672	2.4658
2007 Pay 2008	0.0024	0.1585	0.3262	0.2114	0.0903	0.0050	1.4060	0.6010	0.1328	2.9336
2006 Pay 2007	0.0024	0.3065	0.4187	0.2499	0.1050	0.0089	1.7561	0.8223	0.1802	3.8500

**City of Lawrence Property Tax Rate - Percentage of Total Property Tax Rate**



**Year 2018 Payable in Year 2019 Property Tax Rates - Percentage of Total Tax Rate**



## Marion County, Indiana Historical Property Tax Rates

Taxing Unit	2018 Pay 2019	2017 Pay 2018	2016 Pay 2017	2015 Pay 2016	2014 Pay 2015	2013 Pay 2014	2012 Pay 2013	2011 Pay 2012	2010 Pay 2011	2009 Pay 2010
<b>County</b>										
County General Fund	0.3707	0.3695	0.3742	0.3666	0.3598	0.3800	0.3699	0.3613	0.3462	0.3188
Property Reassessment	0.0047	0.0048	0.0049	0.0048	0.0048	0.0051	-	0.0051	0.0047	0.0048
Co. Cum. Cap. Development	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128
Capital Lease	0.0024	0.0022	0.0024	0.0041	0.0051	0.0055	0.0055	0.0053	0.0028	0.0027
Debt Service for Juvenile Debt	-	-	-	-	-	-	0.0050	0.0162	-	0.0143
<b>Total County</b>	<b>0.3906</b>	<b>0.3893</b>	<b>0.3943</b>	<b>0.3883</b>	<b>0.3825</b>	<b>0.4034</b>	<b>0.3932</b>	<b>0.4007</b>	<b>0.3665</b>	<b>0.3534</b>
<b>Health &amp; Hospital</b>										
Co. Health & Hosp. Fund	0.1993	0.1967	0.1954	0.1891	0.1816	0.1889	0.1811	0.1740	0.1640	0.1494
Co. Health & Hosp. Debt Svc.	0.0107	0.0110	0.0116	0.0119	0.0110	0.0134	0.0165	0.0128	0.0159	0.0095
Co. Health & Hosp. Cum. Bldg.	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006
<b>Total Health &amp; Hospital</b>	<b>0.2106</b>	<b>0.2083</b>	<b>0.2076</b>	<b>0.2016</b>	<b>0.1932</b>	<b>0.2029</b>	<b>0.1982</b>	<b>0.1874</b>	<b>0.1805</b>	<b>0.1595</b>
<b>Library</b>										
Library Fund	0.1043	0.1047	0.1060	0.0987	0.0958	0.1018	0.1006	0.1003	0.0947	0.0863
Library Debt Service	0.0265	0.0258	0.0296	0.0293	0.0291	0.0318	0.0275	0.0278	0.0220	0.0197
Library Capital Projects	0.0053	0.0056	0.0011	0.0038	0.0041	0.0037	0.0020	-	0.0017	0.0017
<b>Total Library</b>	<b>0.1361</b>	<b>0.1361</b>	<b>0.1367</b>	<b>0.1318</b>	<b>0.1290</b>	<b>0.1373</b>	<b>0.1301</b>	<b>0.1281</b>	<b>0.1184</b>	<b>0.1077</b>
<b>Township</b>										
Township Fund	0.0078	0.0078	0.0075	0.0043	0.0072	0.0040	0.0037	0.0037	0.0028	0.0027
Township Debt Fund	0.0003	0.0003	0.0004	0.0003	0.0003	0.0003	0.0004	0.0020	-	-
Poor Relief Fund	-	-	-	0.0032	-	0.0034	0.0034	0.0037	0.0035	0.0037
Fire Prevention Fund	-	-	-	-	-	-	-	-	-	0.0001
Park and Recreation Fund	-	-	-	-	-	-	-	-	-	-
Bond #2	0.0017	0.0017	0.0022	0.0017	0.0013	0.0017	0.0018	-	-	-
<b>Total Township</b>	<b>0.0098</b>	<b>0.0098</b>	<b>0.0101</b>	<b>0.0095</b>	<b>0.0088</b>	<b>0.0094</b>	<b>0.0093</b>	<b>0.0094</b>	<b>0.0063</b>	<b>0.0065</b>
<b>School</b>										
School Operations	0.5461	-	-	-	-	-	-	0.2712	-	-
School Capital Projects	-	0.2547	0.2610	0.2558	0.2525	0.2965	0.2926	0.3108	0.2933	0.2818
School Debt Service	0.3882	0.4255	0.3985	0.5057	0.3618	0.2622	0.3998	0.2142	0.4412	0.3575
School Transportation	-	0.2342	0.2330	0.2257	0.2084	0.2226	0.2143	0.0227	0.2023	0.1962
School Bus Replacement	-	0.0440	0.0183	0.0352	0.0173	0.0226	0.0436	0.0552	0.0027	0.0392
School Pre-School Program	-	-	-	-	-	-	-	-	-	-
Retirement / Severance Debt Svc	0.0245	0.0341	0.0608	0.0474	0.0505	0.0418	0.0537	-	0.0441	0.0632
<b>Total Schools</b>	<b>0.9588</b>	<b>0.9925</b>	<b>0.9716</b>	<b>1.0698</b>	<b>0.8905</b>	<b>0.8457</b>	<b>1.0040</b>	<b>0.8741</b>	<b>0.9836</b>	<b>0.9379</b>
<b>City of Lawrence</b>										
City Corporation	0.7279	0.7339	0.7265	0.6962	0.6814	0.7201	0.6791	0.6741	0.6436	0.5988
Cum. Capital Development	0.0266	0.0275	0.0276	0.0276	0.0276	0.0278	-	0.0278	0.0299	0.0301
Police Pension	-	-	-	-	-	-	0.0278	-	-	-
Lease Rental Payment	-	-	-	-	-	-	-	-	-	-
Bond #3	0.0099	0.0293	0.0441	0.0531	0.0507	0.0580	0.0543	0.0539	0.0528	0.0267
City Law. Fire Building Debt	0.0223	0.0243	0.0151	0.0114	0.0358	0.0494	0.0198	0.0197	0.0234	0.0296
<b>Total City of Lawrence</b>	<b>0.7867</b>	<b>0.8150</b>	<b>0.8133</b>	<b>0.7883</b>	<b>0.7955</b>	<b>0.8553</b>	<b>0.7810</b>	<b>0.7755</b>	<b>0.7497</b>	<b>0.6852</b>
<b>Consolidated City</b>										
Cons. Co. General Fund	0.0738	0.0740	0.0747	0.0722	0.0709	0.0749	0.0729	0.0746	0.0638	0.0598
Cons. Co. Park General	0.0509	0.0510	0.0517	0.0499	0.0490	0.0518	0.0504	0.0459	0.0525	0.0480
Cons. Co. Park Debt Service	0.0011	0.0016	0.0079	0.0079	0.0084	0.0094	0.0074	0.0092	0.0085	0.0081
Metro Thoroughfare Debt Svc	0.0049	0.0162	0.0143	0.0145	0.0158	0.0175	0.0145	0.0150	0.0154	0.0158
MECA Emergency Comm. Debt	0.0137	0.0060	0.0095	0.0096	0.0098	0.0111	0.0104	0.0104	0.0104	0.0106
Tax Increment Replacement	-	-	-	-	-	-	-	-	-	-
<b>Total Consolidated City</b>	<b>0.1444</b>	<b>0.1488</b>	<b>0.1581</b>	<b>0.1541</b>	<b>0.1539</b>	<b>0.1647</b>	<b>0.1556</b>	<b>0.1551</b>	<b>0.1506</b>	<b>0.1423</b>
<b>Total Tax Rate</b>	<b>2.6370</b>	<b>2.6998</b>	<b>2.6917</b>	<b>2.7434</b>	<b>2.5534</b>	<b>2.6187</b>	<b>2.6714</b>	<b>2.5303</b>	<b>2.5556</b>	<b>2.3925</b>

## City of Lawrence - Property Tax Collection History

	2015	2016	2017	2018	2019 <sup>1</sup>
<b>Certified Levy</b>	\$ 11,297,655	\$ 11,056,415	\$ 11,369,689	\$ 11,870,992	\$ 11,895,114
<b>Circuit Breaker Impact</b>					
1% Impact (Homestead)	\$ 566,898	\$ 859,737	\$ 853,530	\$ 934,705	\$ -
2% Impact (Non-Homestead Residential)	676,173	872,864	779,729	772,832	-
3% Impact (Other Real & Personal)	-	-	-	-	-
Over 65	2,578	4,820	3,937	5,410	-
<b>Total Circuit Breaker Impact</b>	\$ 1,245,649	\$ 1,737,421	\$ 1,637,196	\$ 1,712,947	\$ 1,591,778
<b>Net Levy (Billed)</b>	\$ 10,052,006	\$ 9,318,994	\$ 9,732,492	\$ 10,158,045	\$ 10,303,336
<b>Circuit Breaker Loss</b>	11.0%	15.7%	14.4%	14.4%	13.4%
<b>Collections</b>					
Spring	\$ 5,189,854	\$ 4,861,303	\$ 4,920,569	\$ 5,373,366	\$ 5,570,513
Fall	4,718,218	4,519,338	4,702,153	4,767,788	4,540,334
<b>Total</b>	\$ 9,908,072	\$ 9,380,641	\$ 9,622,722	\$ 10,141,154	\$ 10,110,847
<b>Percentage of Net Levy Collected</b>	98.6%	100.7%	98.9%	99.8%	98.1%
<b>Percentage of Abstract Levy Collected</b>	87.7%	84.8%	84.6%	85.4%	85.0%

(1) 2019 spring collection actual; fall and total estimated; Circuit breaker impact by type not available at this time

## Top 10 Taxpayers (by Net Assessed Valuation) - as of December 31, 2019

Property Class	Owner	Net AV
COMMERCIAL	STAR HARRISON PLACE LLC	\$ 25,454,600.00
INDUSTRIAL	ILPT KYIN LLC	\$ 23,894,400.00
COMMERCIAL	GEIST ASSOCIATES LLC	\$ 13,910,800.00
COMMERCIAL	THE FORT APARTMENTS HOLDINGS LLC	\$ 12,857,500.00
COMMERCIAL	7007 COURTHOUSE DR LP	\$ 10,422,200.00
COMMERCIAL	WAL-MART REAL ESTATE BUSINESS TRUST	\$ 10,360,400.00
COMMERCIAL	CHARLESTON BAY II LP	\$ 10,131,900.00
COMMERCIAL	LANDINGS AT 56TH LLC	\$ 9,299,900.00
COMMERCIAL	PENDLETON REALTY LLC	\$ 6,165,600.00
COMMERCIAL	5421 CALDER WAY LP	\$ 5,721,100.00

## TAXES:

Property taxes represent the largest single revenue source of the City, generating an estimated \$10.7 million for 2020. The General Fund receives approximately \$9.9 million, or 42.4% of total General Fund revenue. Property taxes also support two city bond issues – Municipal Building Corp. and Fire Station 2 and Training Center. Property taxes also provide funding for the Cumulative Capital Improvement Fund. Property tax caps were implemented in the State of Indiana around 1998 and have had a significant impact on the operations of local communities. Property taxes are limited to the following percentages of net assessed valuation (less deductions and exemptions):

- 1% Residential (Homestead)
- 2% Non-Homestead Residential
- 3% Other Real and Personal Property

Property tax revenue loss due to the percentage caps is referred to as the Circuit Breaker Impact. The Circuit Breaker Impact in Lawrence in 2019 was \$1.591 million and is expected to increase to \$1.8 million in 2020. This impact is best described as property tax revenue the City would have received if percentage caps had not been implemented. This remains the biggest revenue challenge to the City of Lawrence – mitigating further Circuit Breaker Impacts.

The City total tax rate for 2018 taxes payable in 2019 was \$0.7867 per \$100 assessed valuation, which represents 29.8% of the total tax rate paid by Lawrence residents. The total tax rate paid by Lawrence residents is \$2.6370 per \$100 assessed valuation. The Certified Net Assessed Valuation (“CNAV”) for 2019 for the City of Lawrence was \$1,490,448,632, which represents a 4.25% increase in CNAV from 2018. An increase in CNAV can offset the impact of the Circuit Breakers. The Certified Property Tax Levy for 2019 was \$11,895,114. The State of Indiana sets the allowable growth rate for property tax levies. The 2020 maximum property tax levy growth rate was set at 3.5% (increase of \$416,329).

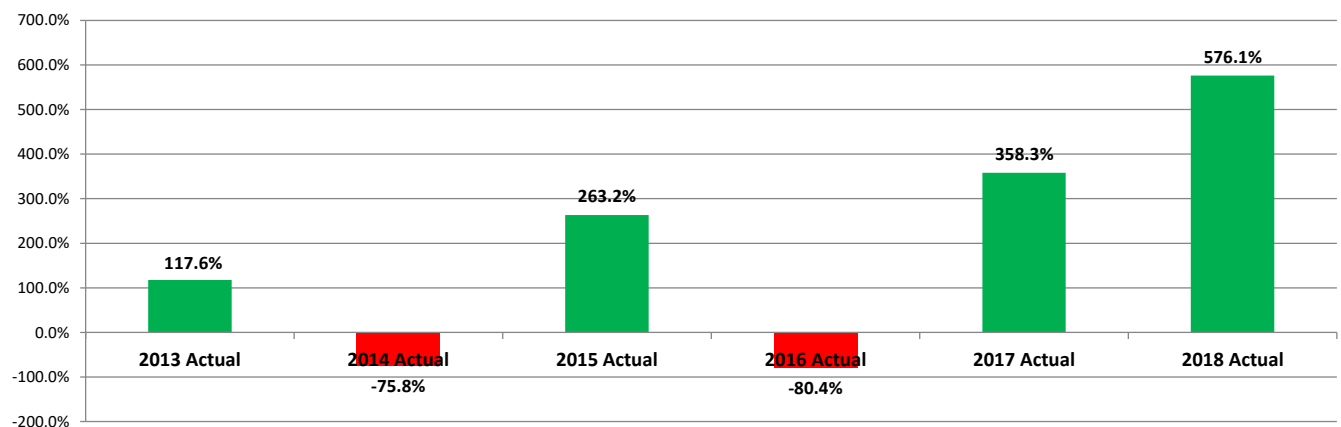
Given the continued challenges regarding property tax caps, the City has made it a priority to identify revenue enhancement and new revenue opportunities in 2020.

## Governmental Revenue Summary - Other Financing Sources by Fund

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Fund	\$ 207,571	\$ 2,344,005	\$ 168,493	\$ 185,959	\$ 290,614	\$ 224,750	\$ 138,143	\$ 163,396
Motor Vehicle Highway	520	-	-	-	8,919	-	14,587	215,000
Park Non-Reverting	61	-	49,716	-	77,179	15,000	39,271	13,000
Law Enforcement Cont. Ed.	5,993	-	-	-	-	-	-	-
Public Safety LOIT	-	206,226	-	4,960	3,562	-	-	-
Self Funding Insurance	364,405	34,344	144,702	95,577	14,371	-	-	-
Park 1998	-	1,000	-	-	-	-	-	-
Station 2 and Training Center	133,372	-	698	72	38	-	-	-
Municipal Building Corp. 2018	-	-	-	-	12,902,387	-	61,485	-
Municipal Building Corp.	-	-	3,260	210	46	-	-	-
Cumulative Capital Improvement	-	-	1,428	132	43	-	-	-
Administrative Services	-	-	-	1,126,728	1,205,619	1,462,817	787,333	1,773,322
Technology Services	-	-	-	799,703	1,043,574	1,219,798	717,863	1,316,016
Garage Fund	-	-	-	-	-	-	-	583,436
Police Pension Fund	-	-	137,695	100,000	100,000	200,000	50,000	200,000
Emergency Medical Services Fund	-	-	-	5,536	31,938	5,000	-	-
<b>Total Revenue</b>	<b>\$ 711,923</b>	<b>\$ 2,585,575</b>	<b>\$ 505,992</b>	<b>\$ 2,318,877</b>	<b>\$ 15,678,288</b>	<b>\$ 3,127,365</b>	<b>\$ 1,808,681</b>	<b>\$ 4,264,170</b>

## Governmental Revenue Summary - Other Financing Sources Revenue Sources

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
391.002 - Other Funds	\$ -	\$ 1,891,714	\$ (0)	\$ 1,926,431	\$ 2,353,607	\$ 2,682,615	\$ 1,505,196	\$ 3,672,774
392.001 - Sale of Capital Assets	19,450	207,194	21,610	55,235	10,139	10,366	1,596	1,336
392.002 - Insurance Reimbursements	126,724	188,361	54,275	83,986	86,459	80,000	45,708	80,000
393.004 - Bond Anticipation Note	-	-	-	-	12,902,387	-	-	-
396.001 - From Overpayments	348,357	1,121	28	1,755	240	240	207	-
Other	217,393	297,185	430,080	251,470	325,456	354,144	255,974	510,060
<b>Total Revenue</b>	<b>\$ 711,923</b>	<b>\$ 2,585,575</b>	<b>\$ 505,992</b>	<b>\$ 2,318,877</b>	<b>\$ 15,678,288</b>	<b>\$ 3,127,365</b>	<b>\$ 1,808,681</b>	<b>\$ 4,264,170</b>

*Other Financing Sources: Annual Percentage Change*

## OTHER FINANCING SOURCES:

The City established two new Internal Service Funds ("ISF") in 2017 to address the allocation of costs of shared services throughout the city and to provide a more true cost of providing City services. Additionally, the City established a Garage Fund with the 2020 budget to provide more clarity and accountability on the actual cost of providing garage fleet services throughout the City. The 2020 Adopted Budget continues the utilization of this approach for shared services and includes an Administrative Services ISF, with departmental budgets for Corporation Counsel and Controller's Office; Technology Services ISF for Information Services; and the Garage Fund for garage services. These budgets include all shared expenditures anticipated for 2020 for these departments. Costs for these services are allocated based on each City Department and/or fund's proportionate share of the overall City budget (including City utilities).

The significant increase in Other Financing Sources from 2016 Actual to 2017 Actual reflects the charges for these shared services. The majority of the increase from 2017 Actual to 2018 Actual represents the receipts of Bond Anticipation Note proceeds of approximately \$12.9 million, which were issued to fund the Lawrence Police headquarters project. The City expects to sell permanent bond financing in 2020 to take out the BAN. Please see fund 328 – Municipal Building Corp 2018 for more detail. The majority of the increase in revenue in the 2020 Adopted Budget is attributed to the creation of the Garage fund and increase in the remaining ISF budgets.



# ENTERPRISE CONSOLIDATED REVENUE

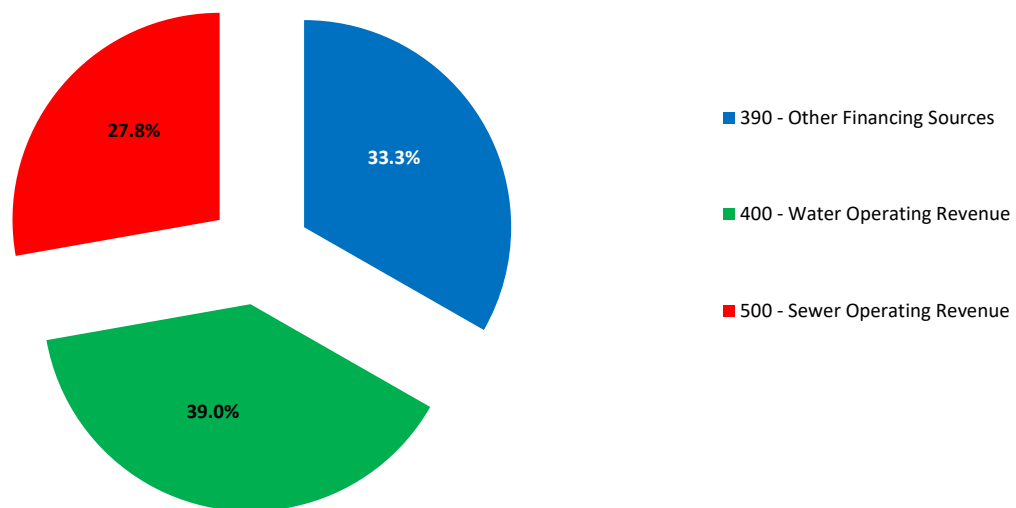




**Enterprise Revenue Summary - Total City**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
360 - Miscellaneous	\$ 1,514,421	\$ 624,741	\$ 875,259	\$ -	\$ -	\$ -
390 - Other Financing Sources	3,087,432	7,451,285	19,039,136	9,567,259	7,491,961	9,993,088
400 - Water Operating Revenue	6,658,957	8,251,235	10,346,603	10,912,026	7,802,350	11,702,367
480 - Other Water Revenue	-	353,106	55,000	-	-	-
500 - Sewer Operating Revenue	8,752,225	8,256,851	8,538,471	8,456,878	6,204,313	8,345,122
<b>Total Revenue</b>	<b>\$ 20,013,035</b>	<b>\$ 24,937,218</b>	<b>\$ 38,854,469</b>	<b>\$ 28,936,163</b>	<b>\$ 21,498,624</b>	<b>\$ 30,040,577</b>

***2020 Adopted Budget: Revenue by Category***

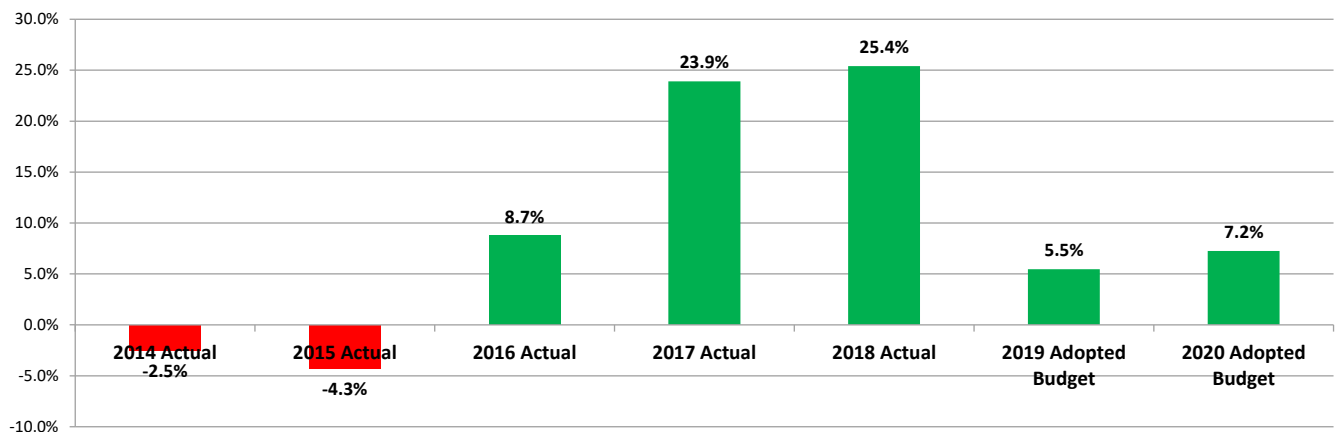




**Enterprise Revenue Summary - Water Operating Revenue**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
460.001 - Tap Fees	\$ 35,000	\$ 30,500	\$ 45,000	\$ 40,550	\$ 59,500	\$ 62,000	\$ 21,090	\$ 45,500
460.002 - Inspection Fees	8,700	16,275	12,850	9,750	20,400	18,000	7,714	15,000
460.003 - Penalties	116,065	116,484	158,186	201,564	234,539	252,004	166,890	233,623
460.004 - Special Assessments	37,715	33,178	45,894	38,353	44,072	42,740	30,078	42,000
460.005 - Plan Review Fees	18,990	20,740	22,705	18,990	23,429	23,000	10,040	19,000
460.006 - New Meters	16,455	40,781	54,528	49,511	64,612	72,461	30,156	38,285
460.007 - Backflow	7,902	15,077	28,802	22,999	21,654	27,684	15,666	24,000
460.008 - EDU Fee	114,440	156,810	137,850	149,710	204,590	195,508	73,300	179,130
460.009 - Application Fee	4,850	6,050	7,750	5,850	8,200	8,750	4,000	6,700
460.010 - Observation Fee	600	-	2,700	-	-	-	-	-
461.001 - Residential Customers	3,734,534	3,533,118	3,870,978	5,050,131	6,318,536	6,695,008	4,876,617	7,218,906
461.002 - Commercial Customers	1,567,470	1,473,292	1,702,792	2,113,744	2,628,648	2,782,992	1,982,291	2,988,476
462.002 - Private Fire Protection	225,874	215,806	259,817	335,470	433,442	450,442	360,457	542,644
465.001 - Irrigation Fees	-	-	-	-	-	-	-	-
471.001 - Hydrant Fees	-	-	-	-	-	-	-	-
471.003 - Sales Tax	358,611	334,042	139,664	-	-	-	-	-
471.004 - Hydrant Meter Usage	136,258	117,683	143,648	188,667	251,188	259,937	201,064	300,663
471.005 - Refunds & Overpayments	478	-	747	90	1,980	-	165	-
471.006 - Sale of Utility Assets	911	1,724	1,501	1,557	1,279	-	1,262	-
471.008 - Tower Rental	-	-	23,546	19,478	20,062	21,500	15,448	21,500
471.010 - Interest on Investment	-	-	-	-	8	-	-	-
471.011 - Other	11,585	11,969	-	4,821	10,464	-	6,110	26,940
<b>Total Revenue</b>	<b>\$ 6,396,437</b>	<b>\$ 6,123,530</b>	<b>\$ 6,658,957</b>	<b>\$ 8,251,235</b>	<b>\$ 10,346,603</b>	<b>\$ 10,912,026</b>	<b>\$ 7,802,350</b>	<b>\$ 11,702,367</b>

***Water Operating Revenue: Annual Percentage Change***

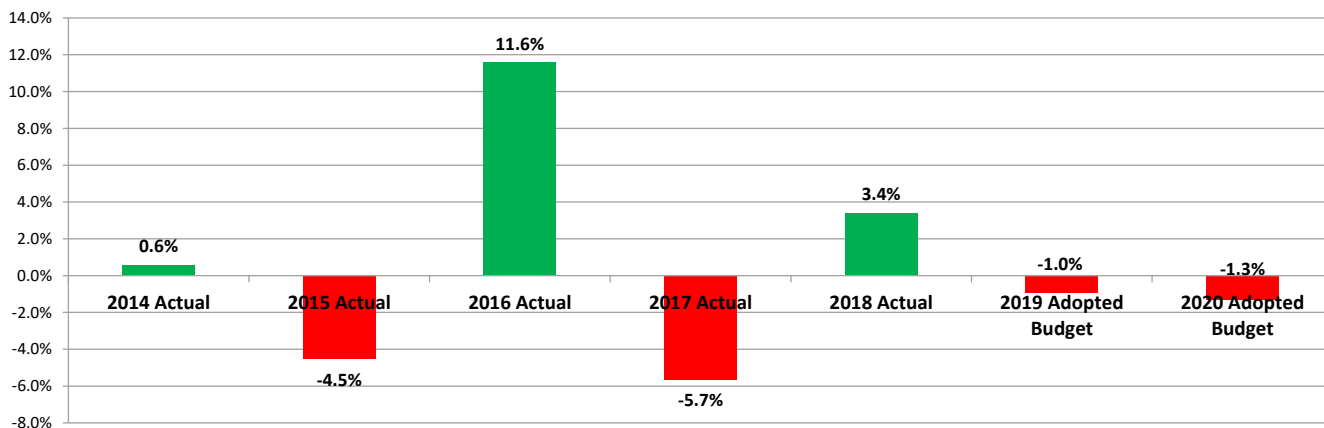




Enterprise Revenue Summary - Sewer Operating Revenue

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
521.001 - Residential Revenues	\$ 4,240,488	\$ 4,069,879	\$ 4,467,356	\$ 4,320,946	\$ 4,398,907	\$ 4,358,104	\$ 3,309,867	\$ 4,456,777
521.006 - Other Revenues	-	9,997	-	-	-	-	-	-
522.001 - Residential Revenues	746,166	659,986	775,852	701,164	731,102	787,483	545,952	799,165
522.002 - Commercial Revenues	2,852,913	2,680,899	3,113,624	2,806,690	2,924,649	2,779,872	2,087,838	2,713,027
522.006 - Sewer Tracking Fee	-	-	-	-	-	-	-	-
536.001 - Tap Fees	6,700	5,900	8,700	8,000	11,300	14,668	4,180	3,416
536.002 - Inspection Fees	6,950	10,438	9,300	6,800	10,425	10,549	4,400	4,722
536.003 - Penalties	237,183	231,762	202,960	244,647	231,930	230,389	167,309	227,948
536.004 - Special Assessments	4,250	3,800	13,188	1,925	5,425	4,772	-	-
536.005 - Plan Review Fees	19,840	19,380	19,930	18,240	19,440	22,987	10,620	10,449
536.006 - EDU Fee	95,250	146,160	131,250	141,750	196,500	238,108	69,800	125,000
536.007 - Application Fee	6,850	6,100	7,350	6,600	8,250	9,946	4,150	4,220
536.008 - Refunds & Overpayments	471	-	2,715	90	-	-	79	158
536.009 - Interest on Investment	-	-	-	-	-	-	-	-
536.011 - Sale of Assets	-	-	-	-	-	-	-	-
536.012 - Miscellaneous	1,000	-	-	-	543	-	119	240
<b>Total Revenue</b>	<b>\$ 8,218,061</b>	<b>\$ 7,844,301</b>	<b>\$ 8,752,225</b>	<b>\$ 8,256,851</b>	<b>\$ 8,538,471</b>	<b>\$ 8,456,878</b>	<b>\$ 6,204,313</b>	<b>\$ 8,345,122</b>

Sewer Operating Revenue: Annual Percentage Change



Enterprise Revenues consist of rates charged for the operation of the water and sewer utilities.

### **WATER OPERATING REVENUE:**

The City initiated a Water Rate study in late 2016 to address the financial condition of the Water Utility. The last rate increase for the Water Utility occurred in 2001; water rates were actually reduced in 2008. The Lawrence Common Council adopted amended Ordinance No. 7, 2017 on May 1, 2017 establishing a new schedule of rates and charges. Water rates were increased 68%, effective with June 2017 billings. An additional increase in rates of 6.8% became effective with billings in January 2019. A third and final increase of 11% will become effective with billings in January 2020. Residential revenue comprises nearly 62% of Water operating revenue; commercial accounts for 26% of Water operating revenue.

In November of 2015, the rating agency Standard and Poor's ("S&P") downgraded the water utility three notches, from BBB+ to BB+. This downgrade dropped the rating to below investment grade, or "junk status". As a result of the rate increase and with the implementation of new financial policies and procedures, S&P upgraded the Water utility two notches to BBB with positive outlook on September 27, 2017. On September 20, 2018 S&P upgraded the water utility again two notches to A- with positive outlook. On August 23, 2019 S&P upgraded the water utility again one notch to A with stable outlook.

The increase in Water Operating Revenue from 2015 to 2016 is primarily attributable to a delay in billings for the months of November and December. These delayed billings delayed revenue collections into 2016. The increases in 2017, 2018 Actual and 2019 and 2020 Adopted Budgets are related to the phased-in rate increase.

Please see Fund 601 – Water Operating Fund for more detail.

### **SEWER OPERATING REVENUE:**

The current rate structure for the Sewer Utility has remained unchanged and Sewer Operating Revenue is expected to remain relatively flat.

Residential revenue comprises nearly 63% of Sewer operating revenue; commercial accounts for 33% of Sewer operating revenue. No significant changes in Sewer Operating revenue are anticipated.

Please see Fund 606 – Sewer Operating Fund for more detail.

# REDEVELOPMENT CONSOLIDATED REVENUE





**Redevelopment Commission Controlled Funds Revenue Summary**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
310 - Taxes	\$ 4,666,043	\$ 4,715,818	\$ 5,372,974	\$ -	\$ 3,051,252	\$ -
360 - Miscellaneous	488	1,265	3,571	-	4,190	-
390 - Other Financing Sources	734,666	-	178,825	-	-	-
<b>Total Revenue</b>	<b>\$ 5,401,197</b>	<b>\$ 4,717,083</b>	<b>\$ 5,555,371</b>	<b>\$ -</b>	<b>\$ 3,055,442</b>	<b>\$ -</b>



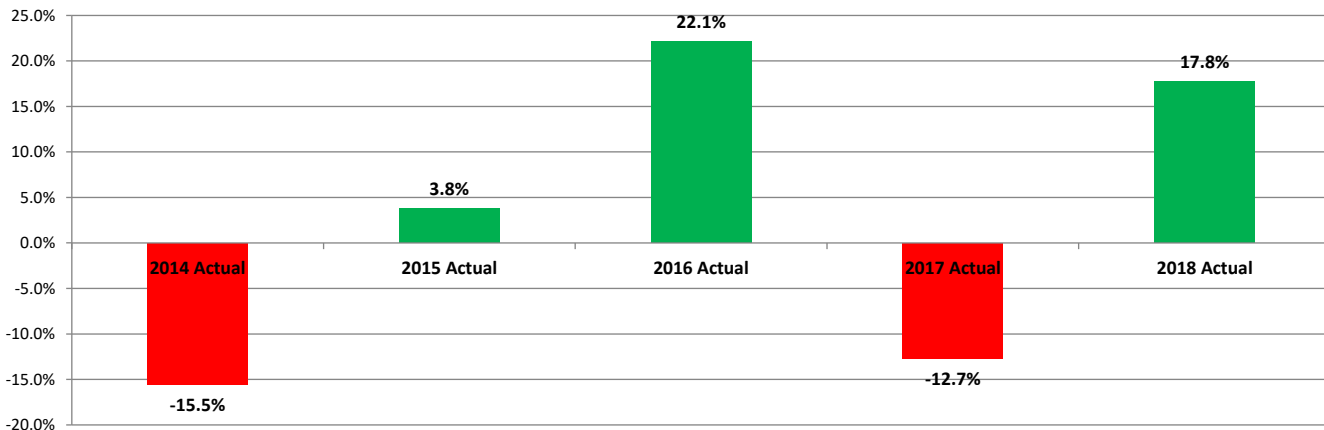
**Redevelopment Commission Controlled Funds Revenue Summary - by Fund**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Redevelopment Capital	\$ 864,730	\$ 997,417	\$ 718,259	\$ 461,484	\$ 631,300	\$ -	\$ 301,796	\$ -
Redevelopment Capital Monarch TIF	-	-	1,068,487	616,173	719,250	-	371,573	-
Redevelopment Debt Reserve	-	-	-	-	-	-	-	-
Fort Harrison Reuse Authority	3,395,150	3,424,637	3,614,451	3,639,425	4,204,821	-	2,382,073	-
<b>Total Revenue</b>	<b>\$ 4,259,880</b>	<b>\$ 4,422,054</b>	<b>\$ 5,401,197</b>	<b>\$ 4,717,083</b>	<b>\$ 5,555,371</b>	<b>\$ -</b>	<b>\$ 3,055,442</b>	<b>\$ -</b>

**Redevelopment Commission Controlled Funds Revenue Summary - by Revenue Source**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
311.001 - General Property	\$ 4,259,043	\$ 4,417,025	\$ 4,666,043	\$ 4,715,818	\$ 5,372,974	\$ -	\$ 3,051,252	\$ -
361.001 - Interest	-	-	488	1,265	2,904	-	3,131	-
391.002 - Other Funds	-	79	-	-	150,000	-	-	-
393.003 - Revenue Bonds	-	-	-	-	-	-	-	-
Other	837	4,950	734,666	-	29,492	-	1,059	-
<b>Total Revenue</b>	<b>\$ 4,259,880</b>	<b>\$ 4,422,054</b>	<b>\$ 5,401,197</b>	<b>\$ 4,717,083</b>	<b>\$ 5,555,371</b>	<b>\$ -</b>	<b>\$ 3,055,442</b>	<b>\$ -</b>

**Redevelopment Revenue: Annual Percentage Change**





The City of Lawrence has three Tax Increment Finance Districts:

- Pendleton Pike
- Monarch
- Fort Harrison Reuse Authority

The Pendleton Pike TIF is the primary TIF fund for the City of Lawrence. Annual tax increment collections from Pendleton Pike are depicted below:

Year	Collection
2011	\$ 544,209
2012	637,925
2013	607,580
2014	450,973
2015	475,977
2016	399,073
2017	460,219
2018	478,396
2019 YTD	298,665

No significant changes in Pendleton Pike TIF collections are expected for 2020.

Monarch TIF collections are utilized to repay debt service on bonds issued to fund infrastructure improvements to Monarch Beverage Corp. Principal outstanding on these bonds is \$3.256 mm; bonds mature in 2033. Annual Monarch TIF collections are depicted below:

Year	Collection
2011	\$ 315,939
2012	132,272
2013	335,944
2014	412,920
2015	516,412
2016	652,518
2017	616,173
2018	689,758
2019 YTD	370,514

The Fort Harrison Reuse Authority ("FHRA") was established in the 1990's to redevelop the former military base within Lawrence. All revenue collected from the Fort Harrison TIF is collected by the City of Lawrence and passed through to FHRA. Annual collections from this TIF are depicted below:

Year	Collection
2011	\$ 3,322,650
2012	3,331,313
2013	3,770,820
2014	3,395,150
2015	3,424,637
2016	3,614,451
2017	3,639,425
2018	4,204,821
2019 YTD	2,382,073

Given the continued redevelopment and growth occurring within the FHRA TIF district, annual collections are expected to increase. However, it is difficult to predict the amount of this increase at present.

# REVENUE FORECASTS

## INTERGOVERNMENTAL

1. **Income Taxes:** The State of Indiana provides estimates for income tax collections and has forecast a modest increase in 2020, primarily attributed to strong employment. Income taxes are expected to remain static, absent any future increases to the tax rate or substantial changes in the local economy. The City's pro-forma revenue projections hold income tax revenue at the 2019 budget level.
2. **Gasoline Tax:** The State of Indiana adopted an increase in the state gasoline tax, which became effective on July 1, 2017. The State estimates Lawrence's share for 2020 at the lesser of the average amount received the previous three years or the last 12 months. The City expects the FY2020 amount to remain flat year over year versus 2019.
3. **Auto Excise Tax:** The State of Indiana provides budgetary estimates for this revenue source. 2020 estimates were assumed to be equal to 2018 actual revenue. The City's pro-forma revenue projections hold revenue from auto excise taxes to 2019 budgeted revenue.
4. **Wheel Tax:** This revenue source is not expected to change materially, unless a local wheel tax is adopted. The State of Indiana passed legislation in 2016 allowing local taxing units to enact a local wheel tax. The City of Lawrence is evaluating this possibility. The City's pro-forma revenue projections hold revenue from the wheel tax at the 2019 budget level.
5. The City does not expect a material change in Intergovernmental revenue in its pro-forma revenue projections.

## TAXES

1. **Property Taxes:** The State of Indiana sets the allowable growth rate in property tax levy for municipalities. The 2019 maximum property tax levy growth rate was set at 3.4%. The 2018 growth rate was 4.0%; the 2017 growth rate was 3.8%. The City's pro-forma revenue projections include an annual growth rate of 1% for property taxes.

## CHARGES FOR SERVICES

1. **Emergency Medical Services:** EMS fees consist of fees directly billed for ambulance runs, which are forecast to remain flat in pro-forma revenue projections. The City also receives reimbursements for Medicaid fee-for-service programs. The City has averaged approximately \$570,000 per year since 2011 for these fees. Reimbursement amounts have not been consistent in those years; as a result, the City's pro-forma revenue projections include an annual reimbursement amount of \$250,000. A reimbursement program for services provided to Medicaid managed care beneficiaries was initiated last year by OMPP, beginning with FY2013 cost. The City has received a total of \$1.2 million in reimbursements for FY2013 and FY2014. The City does not expect to receive additional revenue from this program.

2. Payment from Utilities: The City receives a contractual payment for services from its sewer utility and now receives a Payment-in-Lieu-of-Taxes ("PILOT") from its Water Utility. The City does not expect a material change in these payments in its pro-forma revenue projections.
3. Trash collection fee: the charge for this service is \$15 per month per household. The City does not expect a material change in these payments in its pro-forma revenue projections.
4. User Fee – local entities: The City receives a payment from the Fort Harrison Reuse Authority for public safety services provided in the district. A contract was executed in 2016 with the FHRA, which increases the payment over a five-year period until 2022. The City expects an approximate increase of \$100,000 per year until 2022 in its pro-forma revenue projections.

## OTHER FINANCING SOURCES

1. Internal Service Charges: these charges represent reimbursement for shared services provided throughout the City. The City does not expect a material change in these payments in its pro-forma revenue projections.

## WATER OPERATING REVENUE

1. Water rates were increased in 2017 with amended ordinance No. 7, 2017. Pro-forma revenue projections for the utility assume a 2019 revenue increase of approximately 6.8% from 2018; an 11% increase in 2020 from 2019; and no material change in revenue in years beyond 2020.

## SEWER OPERATING REVENUE

1. The City does not expect a material change in its pro-forma revenue projections.

## REDEVELOPMENT REVENUE

1. The City does not expect a material change in its pro-forma revenue projections.

# CAPITAL AND DEBT

- CAPITAL EXPENDITURE AND IMPROVEMENT POLICY
- DEBT POLICY
- DEBT SUMMARY
- PERSONNEL SUMMARIES

CITY OF LAWRENCE  
POLICE DEPARTMENT

THE LAWRENCE POLICE DEPARTMENT  
SERVES AND PROTECTS ALL PEOPLE  
WHO LIVE, WORK, PLAY OR TRAVEL  
IN OUR GREAT CITY.



**CONTACT US:**

LPD ADMINISTRATION: (317)-549-6404

NON-EMERGENCY COMMUNICATIONS CENTER: (317) 545-7575

[WWW.CITYOFLAWRENCE.ORG/POLICE](http://WWW.CITYOFLAWRENCE.ORG/POLICE)



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# CAPITAL EXPENDITURE AND IMPROVEMENT POLICY



All items owned by the city, with a useful life of more than one year, and having a unit cost of \$5,000 or more shall be capitalized (including acquisitions by lease-purchase agreement). A capital asset meeting the criteria will be depreciated in the government-wide financial statements. Assets that are not capitalized are expensed in the year of the acquisition.

The city utilizes a five year plan to budget for capital assets. This process is included in the budget preparation on a departmental basis. Capital asset cost is a part of the budget and the cost is calculated to have a prudent impact on the budget. Internal budgetary controls ensure that the budget remains robust enough to fund the particular portion of the Capital Improvement Plan. If, for some unseen reason, budgets are not able to fund the Capital Improvement Plan, the City Controller will define priorities and make the appropriate adjustments.

Asset Category	Capitalization Threshold
Land	\$5,000>
Land Improvements	\$5,000>
Buildings	\$5,000>
Buildings Improvements	\$5,000>
Construction in Progress	\$5,000>
Machinery & Equipment	\$5,000>
Vehicle	\$5,000>
City utility Assets	\$5,000>

The majority of the capital assets purchased are equipment and vehicles.

## Five-Year Capital Improvement Plan Summary - by Fund/Department

Fund/Department	Description	Long-Term Operating Costs	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	Total
101 Common Council	Capital TBD	TBD	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
101 Controller	Amy Beverland Sidewalk/Connectivity	Annual maintenance - staff time	500,000	-	-	-	-	500,000
101 Controller	Next Level Trail/Connectivity	Annual maintenance - staff time	450,000	-	-	-	-	450,000
101 Controller	Energy Savings	Annual maintenance - staff time	380,000	380,000	380,000	380,000	380,000	1,900,000
101 Fire	Fire equipment	No impact to operating budget	15,000	15,000	15,000	15,000	15,000	75,000
101 Parks	Playground equipment	Annual maintenance - staff time	85,000	100,000	100,000	100,000	100,000	485,000
101 Parks	Resurfacing	No impact to operating budget	-	500,000	-	500,000	-	1,000,000
201 Street	Street repaving, street lights, sidewalk repairs	Annual maintenance - staff time	600,000	600,000	600,000	600,000	600,000	3,000,000
201 Street	Equipment and fleet upgrades	Repair maintenance and mechanic time	230,000	200,000	200,000	200,000	200,000	1,030,000
202 Street	Street repaving	Annual maintenance - staff time	400,000	400,000	400,000	400,000	400,000	2,000,000
224 Fire	Fire gear	No impact to operating budget	100,000	100,000	100,000	100,000	100,000	500,000
224 Fire	Fire station parking lot resurfacing	No impact to operating budget	50,000	-	50,000	-	50,000	150,000
224 Police	Police vehicles	Repair maintenance and mechanic time	160,000	160,000	160,000	160,000	160,000	800,000
326 Fire	Fire Station 38 Renovations	No impact to operating budget	8,500,000	-	-	-	-	8,500,000
327 Administration	Government Center Renovation	No impact to operating budget	1,000,000	-	-	-	-	1,000,000
406 Economic Development	Land and economic incentives	No impact to operating budget	200,000	200,000	200,000	200,000	200,000	1,000,000
424 Parks	Staff vehicle	Repair maintenance and mechanic time	35,000	35,000	35,000	35,000	35,000	175,000
424 Non-Departmental	Equipment and fleet upgrades	No impact to operating budget	75,000	75,000	75,000	75,000	75,000	375,000
617 Water Works Utility	See next page	Staff time	16,620,000	3,000,000	3,000,000	3,000,000	3,000,000	28,620,000
617 Water Works Utility	Vehicle Replacement	Staff time	150,000	150,000	150,000	150,000	150,000	750,000
618 Sewage Works Utility	See next page	Staff time	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
618 Sewage Works Utility	Vehicle Replacement	Staff time	150,000	150,000	150,000	150,000	150,000	750,000
625 Fire	Vehicles and fire apparatus	Repair maintenance and mechanic time	90,000	750,000	-	-	-	840,000
702 Data & Information Services	Servers, computers, laptops	Staff time	140,000	75,000	75,000	75,000	75,000	440,000
<b>Total Capital Improvement Plan</b>			<b>\$ 32,130,000</b>	<b>\$ 8,990,000</b>	<b>\$ 7,790,000</b>	<b>\$ 8,240,000</b>	<b>\$ 7,790,000</b>	<b>\$ 64,940,000</b>

## Five-Year Capital Improvement Plan Summary - By Expenditure Type

	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	Total
Vehicles	\$ 815,000	\$ 1,445,000	\$ 695,000	\$ 695,000	\$ 695,000	\$ 4,345,000
Computer Equipment	140,000	75,000	75,000	75,000	75,000	440,000
Machinery & Equipment	190,000	190,000	190,000	190,000	190,000	950,000
Parks/Trails System	1,035,000	600,000	100,000	600,000	100,000	2,435,000
Buildings & Improvements	9,880,000	380,000	380,000	380,000	380,000	11,400,000
Land & Improvements	1,450,000	1,300,000	1,350,000	1,300,000	1,350,000	6,750,000
Water System	16,620,000	3,000,000	3,000,000	3,000,000	3,000,000	28,620,000
Sewer System	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
<b>Total Capital Improvement Plan</b>	<b>\$ 32,130,000</b>	<b>\$ 8,990,000</b>	<b>\$ 7,790,000</b>	<b>\$ 8,240,000</b>	<b>\$ 7,790,000</b>	<b>\$ 64,940,000</b>

## Five-Year Capital Improvement Plan Summary - by Funding Source

Fund/Department	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	Total
Cash	\$ 9,205,000	\$ 7,465,000	\$ 7,015,000	\$ 7,465,000	\$ 7,015,000	\$ 38,165,000
Capital Lease	805,000	1,525,000	775,000	775,000	775,000	4,655,000
Long-Term Bond Financing	22,120,000	-	-	-	-	22,120,000
<b>Total Capital Improvement Plan</b>	<b>\$ 32,130,000</b>	<b>\$ 8,990,000</b>	<b>\$ 7,790,000</b>	<b>\$ 8,240,000</b>	<b>\$ 7,790,000</b>	<b>\$ 64,940,000</b>

The City has embarked on an ambitious capital improvement program over the next five years. The 2020 estimate consists of the following:

## WATER WORKS UTILITY

- \$13.6 million which includes (approximate cost):
  - o Fort Harrison Water Treatment Plant Rehabilitation - \$5 million
  - o N. Kitley Ave./Karen Dr. water main replacement - \$1.475 million
  - o Downtown water main replacement - \$1.2 million
  - o Indian Lake Water Treatment Plant improvements - \$300,000
  - o 52nd St elevated tank rehabilitation - \$375,000
  - o Funding for these improvements is expected to be provided by long-term financing in 2020
  - o An additional \$3.7 million in capital improvements to the water system are planned, including the following:
    - New Brookhaven water main replacements
    - Fort Harrison State Park water main replacements
    - New residential meters
    - Utility vehicle replacements

## SEWAGE WORKS UTILITY

- \$2,000,000 in capital improvements for the Sewage Works Utility have been budgeted for 2020, which include sewer main replacements and manhole rehabilitation projects

## POLICE DEPARTMENT

- The City anticipates opening its first stand alone and dedicated police headquarters in the fall of 2019
- This project will allow our police department to serve the community in the most effective, efficient, and community-oriented manner
- It will also transform an area in desperate need of redevelopment, which will also transform a major gateway into the heart of Lawrence
- The project includes a nearly 37,000 square-foot 2-story police station with fully equipped basement, which will also serve as the new home for our 911 communications operation
- It is anticipated that permanent bond financing will be issued in 2020 to retire the BAN
- The City also plans to replace additional police vehicles as part of its 5-year replacement program

## FIRE DEPARTMENT

- Fire station 38 is scheduled to be demolished and a new station built beginning in 2020
- Station 38 is the oldest and busiest fire station in Lawrence and needs a complete replacement
- Long-term financing will be required to finance this project
- New replacement gear and other equipment
- Fire station parking lot improvements



## PARKS DEPARTMENT

- \$500,000 for the City's match for the Amy Beverland sidewalk (which will connect an adjacent neighborhood to Amy Beverland Elementary School). The total project cost is estimated at \$2 million, and the City's share is approximately \$500,000
- Funding to apply for a State of Indiana Next Level Trails matching grant of approximately \$450,000, furthering connectivity in the City
- New playground equipment

## OTHER CAPITAL IMPROVEMENTS

- Approximately \$215,000 in IT and other equipment replacements
- Over \$600,000 in vehicle replacements at the Street Department, Parks Department, and Utilities
- With the anticipated opening of the police headquarters, the police department will be vacating a significant amount of space in the Lawrence Government Center
  - It is anticipated that approximately \$1 million in renovations to the Government Center will be necessary in 2020
  - The City is currently finalizing a plan to remodel its Government Center, which will include combining customer service operations of the Utility and DPW creating a one-stop shopping experience for residents in the Government Center
  - Playground equipment and major facility upgrade at the Parks Department
- Anticipated expense of nearly \$2.0 million in street resurfacing
  - The City has allocated \$1 million in the Street Department budget for resurfacing and expects to apply for a State of Indiana Community Crossings matching grant in the amount of \$1 million
- The City also anticipates entering into a robust energy savings program to upgrade City fire stations and other facilities.
  - This program will be financed through a capital lease and is expected to cost approximately \$380,000 in year 1
  - Future debt service payments are expected to be covered through operational savings from more efficient equipment and systems.

## 2020-2024

- The City is anticipating the following additional capital improvements as part of its overall 5-year plan:
- \$3 million annually in ongoing water system infrastructure improvements
- \$2 million annually in ongoing sewer system infrastructure improvements
- Continued paving and sidewalk repairs/replacements
- Continued investments in IT infrastructure, which have been neglected for many years
- Continued fleet replacements at the Police and Street Departments
- Continued upgrades to Park Department assets

# DEBT POLICY



The City of Lawrence incurs and issues debt in order to fund approved major purchases of equipment, facilities, fund capital improvement projects, or any other funding obligations or needs. The City of Lawrence's debt service funds are non-major and are accounted for and budgeted on a cash basis of accounting. The City of Lawrence has long-term bonds and other long-term obligations totaling \$28,593,707 as of September 30, 2019.

1. The city's Debt manager is the City Controller. The city's Debt manager is responsible for making sure that the City of Lawrence is in compliance with any covenant agreements related to debt service and in compliance with any applicable legislation.
2. The city's Debt manager is responsible for maintaining that the City of Lawrence is below the legal debt limit according to State statute, managing adequate debt reserve amounts, any submission of continuing disclosure, any submissions to underwriters, any submissions to rating agencies.
3. City debt refers to any debt issued by the City of Lawrence, including leases.
4. The term of bonds and loan issued cannot exceed the useful life of the capital assets acquired.
5. The city's Debt manager will provide an assessment of the city's ability to repay any proposed debt obligation.
6. The City will conduct the solicitation of financing on a competitive basis. The city understands that negotiated rates are dependent upon the bond rating and market volatility.
7. The city's Debt manager may seek to refinance old debt in order to reposition the City of Lawrence's leverage.
8. The city's Debt manager will make monthly transfers to the debt service funds totaling one year of the major fund obligation.
9. The city's Debt manager will work transparently with the bond rating agencies in order to maintain financial transparency.
10. The city's Debt manager will report all debt to the Department of Local Government Finance (DLGF) by updating the City of Lawrence's debt obligation in Gateway yearly.
11. Indiana law mandates a 2% debt limit on net assessed valuation for general obligation and other debt.



**2020 Estimated Debt Issuance Limitation - Civil City**

Estimated Net Assessed Valuation - 2019 Payable 2020	\$	1,542,614,334
2% of One-Third Thereof		10,284,096
Less bonds subject to limitation		
None	\$	-
<b>Total bonds subject to limitation</b>	\$	-
<b>Issuance Margin</b>	\$	<b>10,284,096</b>
<b>Percentage of Debt to Debt Limit</b>		<b>0.0%</b>
<b>Percentage Available</b>		<b>100.0%</b>

**City Debt Summary - by Revenue Type**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Governmental Revenue	\$ 508,362	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$ -
Enterprise Revenue	2,300,085	2,302,585	2,297,884	2,304,486	2,299,116	9,114,193	2,600,800
Redevelopment Revenue	887,662	933,249	958,674	963,859	963,804	4,311,397	3,160,000
<b>Total</b>	<b>\$ 3,696,109</b>	<b>\$ 3,735,436</b>	<b>\$ 3,690,303</b>	<b>\$ 3,455,889</b>	<b>\$ 3,262,920</b>	<b>\$ 13,425,590</b>	<b>\$ 5,760,800</b>

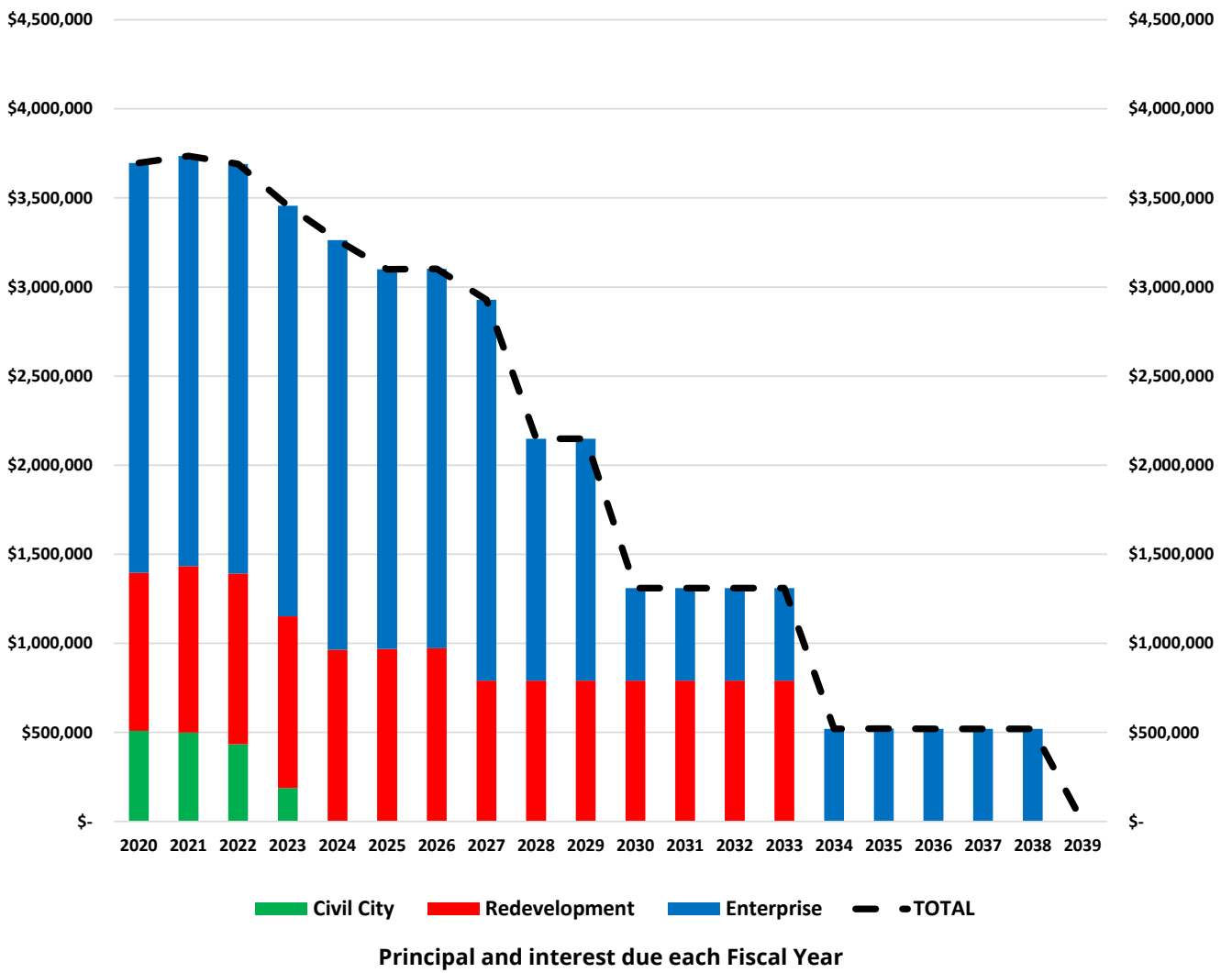
**City Debt Summary - by Function**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Public Safety	\$ 508,362	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$ -
Parks and Recreation	-	-	-	-	-	-	-
Economic Development	887,662	933,249	958,674	963,859	963,804	4,311,397	3,160,000
Sanitation	771,664	774,424	770,993	776,725	776,140	3,216,687	-
Water Utility	1,528,421	1,528,161	1,526,891	1,527,761	1,522,976	5,897,506	2,600,800
<b>Total</b>	<b>\$ 3,696,109</b>	<b>\$ 3,735,436</b>	<b>\$ 3,690,303</b>	<b>\$ 3,455,889</b>	<b>\$ 3,262,920</b>	<b>\$ 13,425,590</b>	<b>\$ 5,760,800</b>

**City Debt Summary - by Fund**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
326 Fire Station 2 and Training Center	376,488	367,000	367,444	187,544	-	-	-
327 Municipal Building Corp.	131,874	132,602	66,301	-	-	-	-
406 Redevelopment Capital	167,662	168,249	168,674	173,859	173,804	361,396	-
410 Redevelopment Capital Monarch TIF	720,000	765,000	790,000	790,000	790,000	3,950,001	3,160,000
602 Water Bond Interest & Sinking	1,528,421	1,528,161	1,526,891	1,527,761	1,522,976	5,897,506	2,600,800
607 Sewer Bond Interest & Sinking	771,664	774,424	770,993	776,725	776,140	3,216,687	-
<b>Total</b>	<b>\$ 3,696,109</b>	<b>\$ 3,735,436</b>	<b>\$ 3,690,303</b>	<b>\$ 3,455,889</b>	<b>\$ 3,262,920</b>	<b>\$ 13,425,590</b>	<b>\$ 5,760,800</b>

### City Debt Service Summary - By Year



# PERSONNEL SUMMARIES

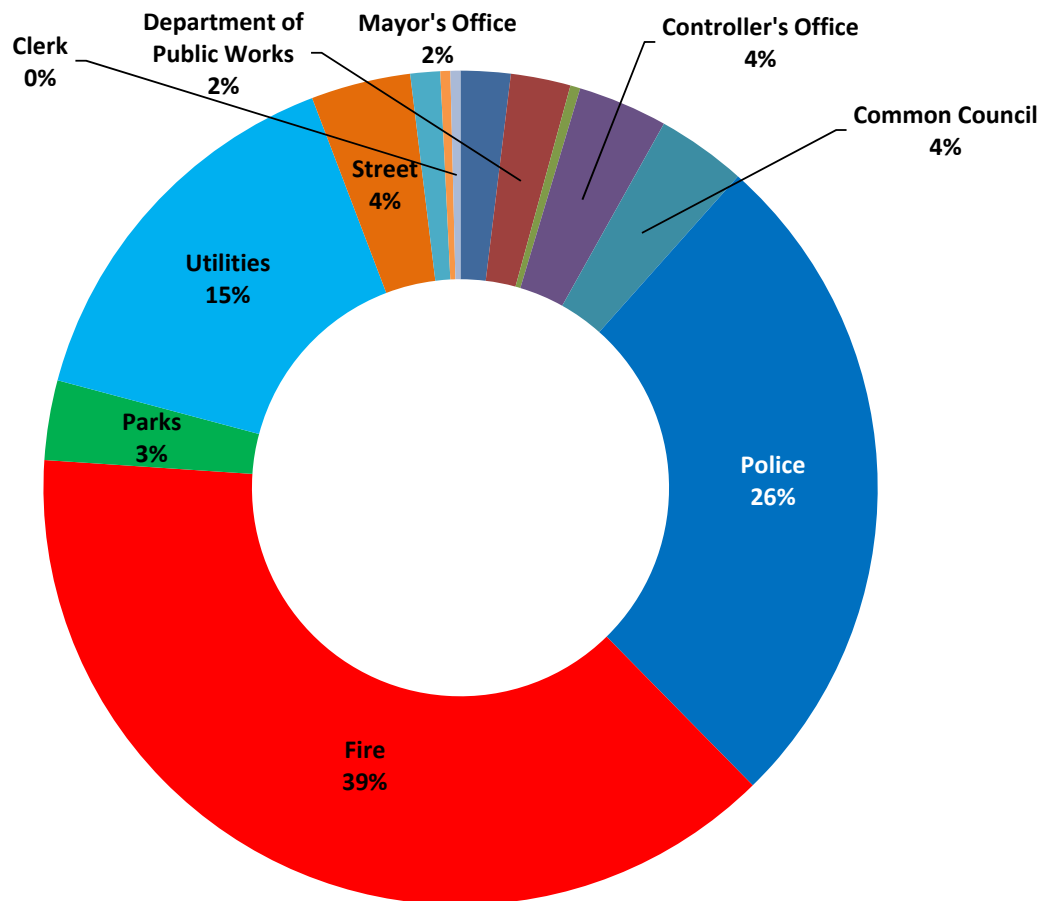


**Personnel Summary by Department**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Mayor's Office	4.0	4.0	4.0	5.0	5.0
Department of Public Works	5.0	5.0	6.0	6.0	6.0
Corporation Counsel	1.0	1.0	1.0	1.0	1.0
Controller's Office	7.0	7.0	9.0	8.0	9.0
Common Council	9.0	9.0	9.0	9.0	9.0
Police	64.0	67.0	68.5	68.5	67.5
Fire	95.0	96.0	97.5	99.5	99.5
Parks	9.0	9.0	9.0	8.0	8.0
Utilities	39.0	39.0	39.0	39.0	39.0
Street	9.0	9.0	10.0	11.0	10.0
Garage	-	-	-	-	3.0
Economic Development Commission	1.0	1.0	1.0	1.0	1.0
Clerk	1.0	1.0	1.0	1.0	1.0
Communications	14.0	14.0	15.0	15.0	15.0
<b>Total Employee Count</b>	<b>258.0</b>	<b>262.0</b>	<b>270.0</b>	<b>272.0</b>	<b>274.0</b>

*No significant staffing changes expected in 2020*

**2020 Personnel Budget by Department**



# GENERAL FUND

- GENERAL FUND SUMMARY
- NON-DEPARTMENTAL
- MAYOR'S OFFICE
- DEPARTMENT OF PUBLIC WORKS
- CORPORATION COUNSEL
- CONTROLLER'S OFFICE
- CITY COUNCIL
- LAWRENCE POLICE DEPARTMENT
- LAWRENCE FIRE DEPARTMENT





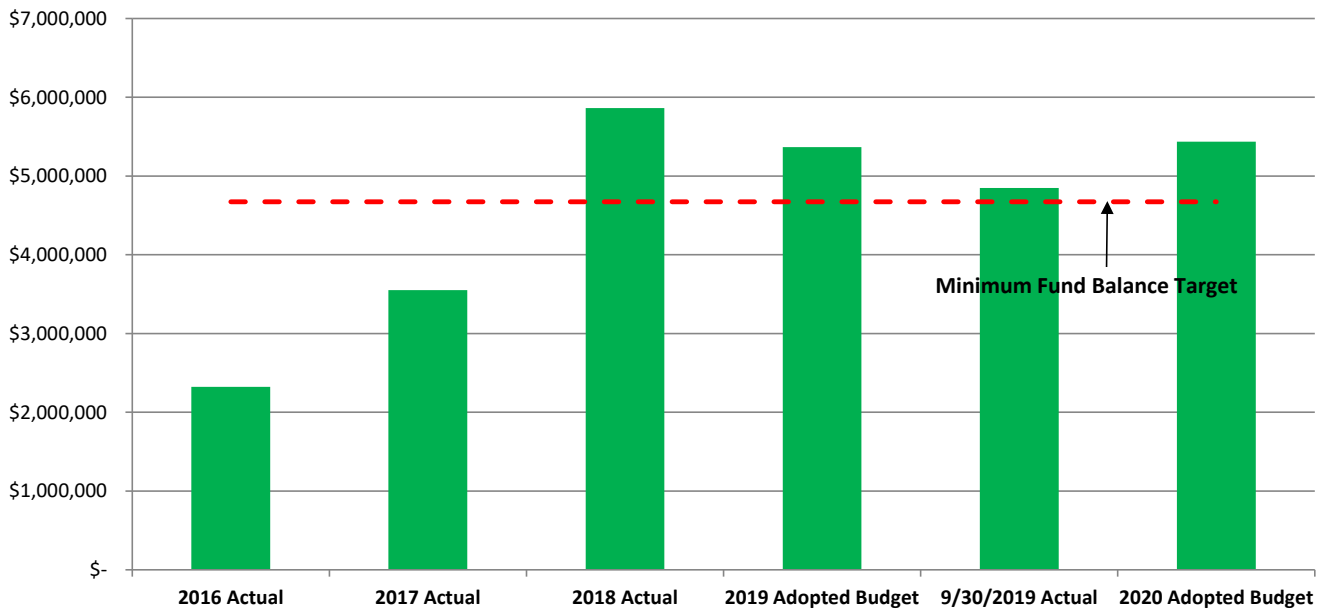
- **PARKS AND RECREATION**
- **STREET DEPARTMENT**
- **SANITATION**
- **DATA AND INFORMATION SERVICES**
- **ECONOMIC DEVELOPMENT COMMISSION**
- **CITY CLERK**
- **COMMUNICATIONS**



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 8,366,860	\$ 8,476,545	\$ 9,022,797	\$ 9,531,472	\$ 5,105,548	\$ 9,920,826
320 - Licenses and Permits	353,019	397,155	391,732	397,289	238,975	307,657
330 - Intergovernmental	4,681,442	4,959,002	5,731,005	5,228,629	4,057,008	5,636,695
340 - Charges for Services	5,846,766	5,831,083	6,310,030	6,376,814	4,906,780	6,385,266
350 - Fines, Forfeitures, and Fees	248,842	231,397	215,298	256,720	185,400	249,641
360 - Miscellaneous	596,815	549,690	564,410	588,379	526,720	726,713
390 - Other Financing Sources	<u>168,493</u>	<u>185,959</u>	<u>290,614</u>	<u>224,750</u>	<u>138,143</u>	<u>163,396</u>
<b>Total Revenue</b>	<b>\$ 20,262,238</b>	<b>\$ 20,630,830</b>	<b>\$ 22,525,886</b>	<b>\$ 22,604,053</b>	<b>\$ 15,158,573</b>	<b>\$ 23,390,194</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 15,581,258	\$ 15,290,749	\$ 15,997,954	\$ 17,162,858	\$ 12,660,407	\$ 17,420,556
420 - Supplies	306,082	309,397	312,703	524,950	237,443	372,619
430 - Other Services and Charges	3,589,310	3,763,452	3,877,026	5,190,223	3,186,217	6,974,956
440 - Capital outlay	51,632	39,354	26,619	221,500	90,615	345,600
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,528,282</b>	<b>\$ 19,402,951</b>	<b>\$ 20,214,301</b>	<b>\$ 23,099,531</b>	<b>\$ 16,174,683</b>	<b>\$ 25,113,731</b>
<b>Net Revenue</b>	<b>\$ 733,956</b>	<b>\$ 1,227,878</b>	<b>\$ 2,311,585</b>	<b>\$ (495,478)</b>	<b>\$ (1,016,109)</b>	<b>\$ (1,723,537)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b><u>1,590,401</u></b>	<b><u>2,324,357</u></b>	<b><u>3,552,235</u></b>	<b><u>5,863,820</u></b>	<b><u>5,863,820</u></b>	<b><u>7,158,528</u></b>
<b>Ending Fund Balance</b>	<b>\$ 2,324,357</b>	<b>\$ 3,552,235</b>	<b>\$ 5,863,820</b>	<b>\$ 5,368,342</b>	<b>\$ 4,847,711</b>	<b>\$ 5,434,991</b>

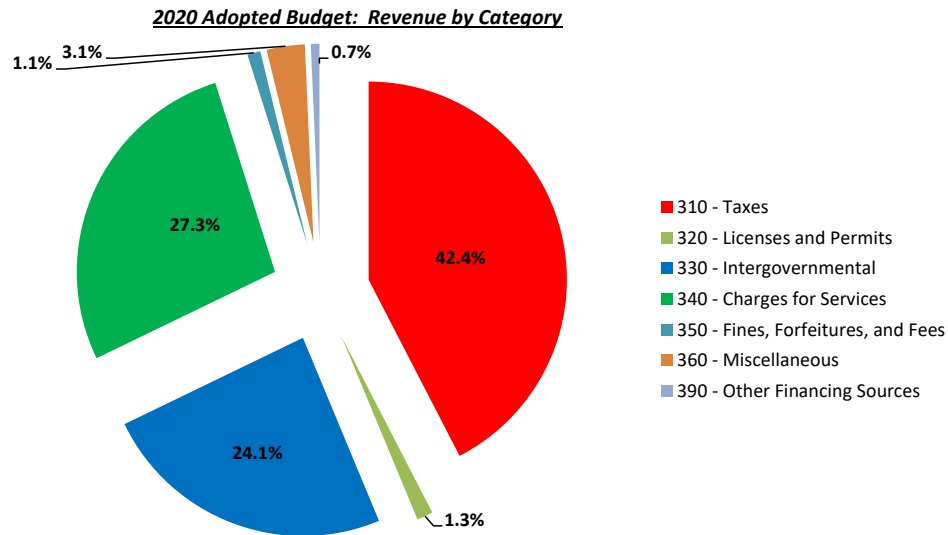
***Period Ending Fund Balance***



**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 8,146,573	\$ 8,476,545	\$ 9,022,797	\$ 9,531,472	\$ 5,105,548	\$ 9,920,826
311.005 - Other	-	-	-	-	-	-
335.003 - COIT Special Distribution	220,288	-	-	-	-	-
<b>Total</b>	<b>\$ 8,366,860</b>	<b>\$ 8,476,545</b>	<b>\$ 9,022,797</b>	<b>\$ 9,531,472</b>	<b>\$ 5,105,548</b>	<b>\$ 9,920,826</b>
<b>320 - Licenses and Permits</b>						
321.006 - Dog Licenses	\$ 756	\$ 1,530	\$ 1,414	\$ 1,548	\$ 911	\$ 1,548
321.011 - Peddler License	2,250	3,650	3,100	3,950	2,500	3,950
321.018 - Amusement Device License	950	10,300	800	9,600	-	-
321.030 - Other Business Licenses	120	120	2,200	1,120	780	1,320
322.001 - Building Permits	76,340	90,763	93,740	87,902	43,662	48,430
322.002 - Demolition Permits	2,689	1,004	10,509	4,233	3,398	5,795
322.003 - Electrical Permits	18,418	23,677	29,286	25,377	9,311	11,621
322.005 - Plumbing Permits	9,717	14,515	20,044	14,821	6,772	6,427
322.006 - Sign Permits	11,010	13,508	8,429	10,762	8,419	15,173
322.010 - Contractor Listing License	95,812	98,587	122,460	124,781	86,150	112,317
322.012 - Alarm Permits	-	-	-	-	-	-
322.020 - Other Nonbusiness Licenses	134,956	139,500	99,750	113,195	77,072	101,076
<b>Total</b>	<b>\$ 353,019</b>	<b>\$ 397,155</b>	<b>\$ 391,732</b>	<b>\$ 397,289</b>	<b>\$ 238,975</b>	<b>\$ 307,657</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 57,206	\$ 51,995	\$ 49,490	\$ 47,269	\$ 26,200	\$ 58,710
335.002 - Auto and Aircraft Excise Tax	919,276	1,034,184	1,091,310	1,032,639	526,230	1,125,390
335.004 - LOIT	920,606	997,974	1,012,543	1,012,645	803,479	1,064,841
335.005 - COIT	2,123,338	2,390,373	2,439,463	2,439,463	2,189,576	2,725,034
335.007 - CVET	35,776	35,038	34,225	34,235	21,352	36,519
335.008 - Liquor Excise Tax	20,477	21,252	19,553	19,553	17,672	17,919
335.009 - Liquor Gallonage Tax	97,599	102,227	99,043	102,032	79,883	100,565
335.010 - Cigarette Tax - General Fund	31,976	30,510	29,327	27,960	13,848	29,892
335.018 - Wagering Tax Distributions	272,496	272,506	272,506	272,506	272,506	272,506
338.002 - 911 Fees	187,715	-	641,680	225,000	100,864	201,727
338.005 - Task Force Reimbursement	14,978	22,943	41,865	15,327	5,398	3,592
<b>Total</b>	<b>\$ 4,681,442</b>	<b>\$ 4,959,002</b>	<b>\$ 5,731,005</b>	<b>\$ 5,228,629</b>	<b>\$ 4,057,008</b>	<b>\$ 5,636,695</b>
<b>340 - Charges for Services</b>						
341.001 - Court Costs, Fees, and Charges	\$ 5,689	\$ 5,035	\$ 5,780	\$ 5,325	\$ 4,656	\$ 6,231
341.002 - Zoning Fees	6,300	7,425	4,770	6,270	3,860	5,325
341.004 - Inspection Fees	4,450	4,250	4,925	4,600	4,465	5,335
341.005 - Storm Water Plan Review App	400	6,355	11,148	8,175	4,125	8,068
341.008 - Copies of Public Records	582	811	2,376	1,813	1,509	2,080
341.012 - Application Fees	1,060	-	1,480	1,480	-	-
342.005 - Fire Inspection	12,076	13,038	15,479	7,228	5,305	4,661
342.007 - Finger Print Fee	3,975	3,360	5,385	3,735	4,260	6,209
342.009 - Vehicle Impound Released	10,870	7,050	6,570	6,780	20,695	35,000
344.002 - Garbage and Trash Collection Fee	2,289,099	2,221,168	2,257,737	2,240,023	1,701,589	2,285,898
349.004 - In Lieu of Taxes - Mun. Utility	3,033,265	2,858,750	2,947,516	3,144,000	2,331,344	3,108,459
349.006 - User Fee - Local Entities	475,000	691,947	824,971	824,971	824,971	900,000
349.008 - Misc Dormant Funds	-	-	216,428	104,414	-	-
362.003 - Office Space	4,000	11,894	5,465	18,000	1	18,000
<b>Total</b>	<b>\$ 5,846,766</b>	<b>\$ 5,831,083</b>	<b>\$ 6,310,030</b>	<b>\$ 6,376,814</b>	<b>\$ 4,906,780</b>	<b>\$ 6,385,266</b>

<b>350 - Fines, Forfeitures, and Fees</b>							
351.002 - Ordinance Violations	\$ 178,585	\$ 138,456	\$ 112,611	\$ 144,820	\$ 102,562	\$ 131,114	
351.004 - Cry Wolf False Alarm Fines	70,257	92,940	102,688	111,900	82,839	118,527	
<b>Total</b>	<b>\$ 248,842</b>	<b>\$ 231,397</b>	<b>\$ 215,298</b>	<b>\$ 256,720</b>	<b>\$ 185,400</b>	<b>\$ 249,641</b>	
<b>360 - Miscellaneous</b>							
361.001 - Interest	\$ -	\$ -	\$ 59,530	\$ 65,000	\$ 152,596	\$ 225,000	
362.001 - Mobile Towers	1,591	-	-	-	-	-	
364.001 - Cable Franchise Fees	595,187	549,690	503,858	523,379	373,851	501,713	
368.001 - From Sale of Lawn Bags	2	-	-	-	-	-	
369.001 - Legal Settlements	-	-	-	-	-	-	
397.002 - Sale of Unclaimed Property	35	-	1,022	-	273	-	
399.003 - Extraordinary Gains	(0)	-	-	-	-	-	
399.004 - Transfer In	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 596,815</b>	<b>\$ 549,690</b>	<b>\$ 564,410</b>	<b>\$ 588,379</b>	<b>\$ 526,720</b>	<b>\$ 726,713</b>	
<b>390 - Other Financing Sources</b>							
391.001 - Transfer from Rainy Day Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
391.002 - Other Funds	(0)	-	104,414	-	-	-	
391.None - None	-	-	-	-	-	-	
392.001 - Sale of Capital Assets	21,610	52,535	7,280	10,366	1,596	1,336	
392.002 - Insurance Reimbursements	54,275	78,450	54,521	80,000	45,708	80,000	
392.003 - Other Damage Reimbursements	-	-	-	-	-	-	
392.004 - Sale of Land	-	3,824	1,255	3,824	-	-	
393.001 - General Obligation Bond Proceeds	-	-	-	-	-	-	
393.002 - Premiums on Bonds Sold	-	-	-	-	-	-	
394.001 - Temporary Loan from Water	-	-	-	-	-	-	
395.001 - Sale of Investments	-	-	-	-	-	-	
396.001 - From Overpayments	-	1,531	240	240	207	-	
396.002 - Other Refunds	417	358	57,860	40,919	3,051	-	
396.003 - Return on Insurance Premium	18,083	276	196	-	9,104	-	
397.001 - Sale of Lawn Bags	34	49	-	-	7	-	
399.001 - Miscellaneous	14,456	24,257	39,833	64,711	58,580	55,195	
399.002 - Fuel Cost Sharing Revenue	59,619	24,680	25,015	24,690	19,890	26,865	
<b>Total</b>	<b>\$ 168,493</b>	<b>\$ 185,959</b>	<b>\$ 290,614</b>	<b>\$ 224,750</b>	<b>\$ 138,143</b>	<b>\$ 163,396</b>	
<b>Total Revenue</b>	<b>\$ 20,262,238</b>	<b>\$ 20,630,830</b>	<b>\$ 22,525,886</b>	<b>\$ 22,604,053</b>	<b>\$ 15,158,573</b>	<b>\$ 23,390,194</b>	





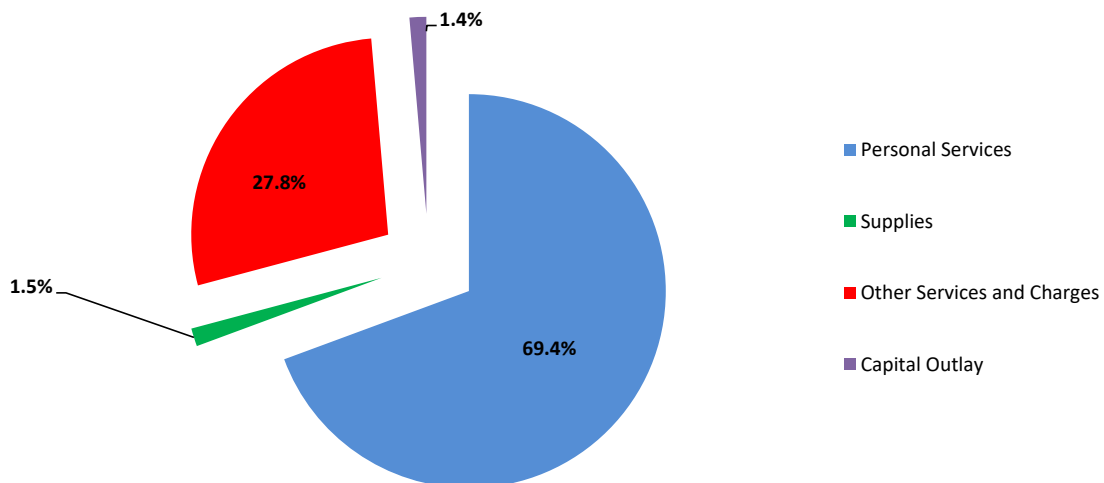
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 920,903	\$ 1,046,871	\$ 1,110,145	\$ 1,761,082	\$ 929,988	\$ 1,584,989
Economic Development	88,437	93,096	16,413	102,001	22,569	105,999
General Government	2,466,224	1,468,747	1,387,263	2,007,389	1,124,019	3,415,339
None	-	-	-	-	-	-
Public Safety	14,228,071	15,073,679	16,091,635	17,429,991	12,757,953	18,097,413
Sanitation	1,824,647	1,720,558	1,608,845	1,799,068	1,340,153	1,909,991
<b>Total by Expenditures by Function</b>	<b>\$ 19,528,282</b>	<b>\$ 19,402,951</b>	<b>\$ 20,214,301</b>	<b>\$ 23,099,531</b>	<b>\$ 16,174,683</b>	<b>\$ 25,113,731</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal services	\$ 15,581,258	\$ 15,290,749	\$ 15,997,954	\$ 17,162,858	\$ 12,660,407	\$ 17,420,556
420 - Supplies	306,082	309,397	312,703	524,950	237,443	372,619
430 - Other services and charges	3,589,310	3,763,452	3,877,026	5,190,223	3,186,217	6,974,956
440 - Capital outlay	51,632	39,354	26,619	221,500	90,615	345,600
450 - Other financing uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 19,528,282</b>	<b>\$ 19,402,951</b>	<b>\$ 20,214,301</b>	<b>\$ 23,099,531</b>	<b>\$ 16,174,683</b>	<b>\$ 25,113,731</b>

**2020 Adopted Budget: Expenditures by Category**





## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 9,944,710	\$ 10,140,962	\$ 10,373,711	\$ 11,198,585	\$ 7,962,393	\$ 11,291,097
412 - Overtime	475,839	401,935	513,041	387,500	428,762	445,500
413 - Employee Benefits	5,160,710	4,747,852	5,111,202	5,576,773	4,269,252	5,683,959
421 - Office Supplies	19,609	11,581	12,959	18,700	6,643	20,800
422 - Operating Supplies	92,636	102,778	109,396	191,100	82,988	184,141
423 - Repair and Maintenance Supplies	163,619	165,004	149,321	254,950	104,965	104,450
429 - Other Supplies	30,218	30,035	41,027	60,200	42,847	63,228
431 - Professional Services	429,463	257,922	246,550	382,105	269,083	549,955
432 - Communication and Transportation	184,459	106,376	111,038	161,148	85,231	209,109
433 - Printing and Advertising	7,815	23,612	46,515	69,679	41,841	79,474
434 - Insurance	142,616	94,321	88,211	294,000	262,580	315,000
435 - Utility Services	238,215	194,377	232,773	269,600	144,388	279,861
436 - Repairs and Maintenance	255,830	225,723	227,922	314,959	159,981	277,160
437 - Rentals	29,469	31,309	36,440	47,158	28,308	45,559
438 - Debt Service	80,303	16,163	17,412	-	7,924	390,000
439 - Other Services and Charges	2,221,141	2,813,647	2,870,164	3,651,574	2,186,880	4,828,838
444 - Improvements Other Than Building	3,170	13,148	8,293	177,650	54,820	286,650
445 - Machinery and Equipment	48,462	26,206	18,326	43,850	35,795	58,950
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,528,282</b>	<b>\$ 19,402,951</b>	<b>\$ 20,214,301</b>	<b>\$ 23,099,531</b>	<b>\$ 16,174,683</b>	<b>\$ 25,113,731</b>


**Expenditures Summary - by Department**

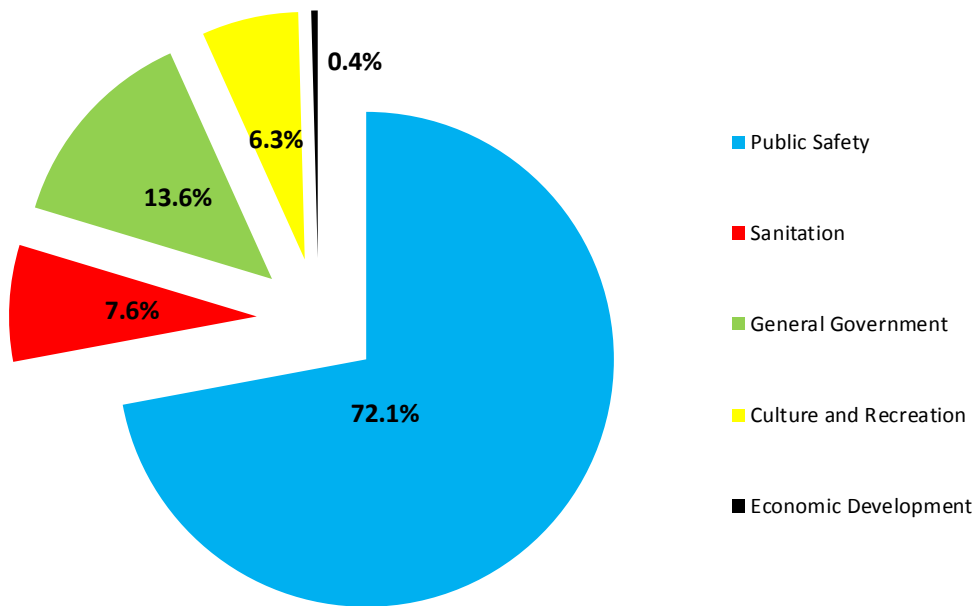
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
101-000 Non-Departmental	\$ -	\$ -	\$ 75,772	\$ -	\$ -	\$ -
101-001 Mayor's Office	291,478	330,472	327,462	444,765	318,834	513,168
101-002 Department of Public Works	545,950	647,666	555,643	879,084	496,825	921,354
101-003 Corporation Counsel	382,072	28,471	-	-	-	-
101-004 Controller's Office	843,094	125,675	90,867	200,000	50,000	1,375,000
101-005 City Council	242,076	228,912	235,259	369,380	182,009	491,175
101-006 Police	6,015,498	6,088,633	6,653,740	7,301,145	5,253,322	7,633,375
101-007 Fire	7,400,407	8,133,821	8,459,838	9,134,230	6,808,544	9,405,697
101-008 Parks	920,903	1,046,871	1,110,145	1,761,082	929,988	1,584,989
101-009 Street	-	-	-	-	-	-
101-010 Sanitation	1,824,647	1,720,558	1,608,845	1,799,068	1,340,153	1,909,991
101-012 Data & Information Services	68,456	4,272	(237)	-	(30)	-
101-015 Economic Development Commission	88,437	93,096	16,413	102,001	22,569	105,999
101-016 Clerk	93,096	103,281	102,497	114,160	76,380	114,642
101-017 Communications	812,167	851,226	978,057	994,616	696,087	1,058,341
<b>Total Expenditures</b>	<b>\$ 19,528,282</b>	<b>\$ 19,402,951</b>	<b>\$ 20,214,301</b>	<b>\$ 23,099,531</b>	<b>\$ 16,174,683</b>	<b>\$ 25,113,731</b>

## GENERAL FUND

The General Fund is the primary operating fund of the City. The General Fund represents the largest financial operation of the City, and accounts for all financial resources of the City with the exception of those accounted for by another fund. The main revenue sources of the General Fund are the following: Property Taxes; Payment from City of Lawrence Utilities; Trash Collection Fees; County Option Income Taxes (COIT); Local Option Income Taxes (LOIT); and various state distributed taxes.

The General Fund provides funding that is vital to the operation of the City. Nearly 73% of the funding proposed for 2020 is for Public Safety purposes: Police Department, Fire Department, and Emergency Communications. Collection of trash, Parks and Recreation, and issuing of permits and code enforcement represent other major uses of funds. The total requested General Fund budget for 2020 is \$25,113,731. The General Fund has minimum fund balance target of 20% of budgeted expenditures.

**2020 Adopted Budget: Expenditures by Function**



The 2020 adopted budget is a structurally balanced budget: anticipated revenues equal anticipated expenditures:



## City of Lawrence 2020 Proposed General Fund Budget

### *Balanced Budget Proposal (in \$ millions)*

<b>Projected 1/1/2020 Reserved Operating Fund Balance<sup>1</sup></b>	<b>\$ 4.67</b>
<b>Revenue:</b>	
Property Taxes	\$ 9.92
PILOT/FHRA	4.01
Trash Collection Fees	2.29
Local Income Taxes	3.79
Other	3.39
<u>Unreserved Fund Balance</u>	<u>1.73</u>
<b>Total Revenue</b>	<b>\$ 25.12</b>
<b>Expense<sup>2</sup>:</b>	
Public Safety	\$ 18.10
Trash Collection	1.91
Parks and Recreation	1.58
<u>Other</u>	<u>3.52</u>
<b>Total Expense</b>	<b>\$ 25.11</b>
<b>Projected 12/31/2020 Reserved Operating Fund Balance</b>	<b>\$ 4.67</b>

- (1) (Figures in \$millions); operating balance projections as of September 30, 2019  
(2) Includes \$1.75 million of one-time capital investments  
(3) Reserved fund balance equal to 20% of operating budget; excludes one-time expenditures  
(4) Projected total fund balance at the end of FY2020 is approximately \$5.4 million.  
Please see Changes in Fund Balances

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Salaries and wages increase reflect a 5% raise for all employees (excluding public safety)
- Advertising budget has increased to continue the City's joint marketing effort with the Metropolitan School District of Lawrence Township promoting the City and Schools: "Great City, Great Schools"
- Repairs and maintenance budget decrease is a result of the creation of the Garage Fund – Internal Services Fund. Fleet repairs and maintenance costs are budgeted directly in the Garage Fund and departments will be charged for services via an Internal Services Charge.
- Budgets for the Controller's Office, Corporation Counsel, and Information Services ("Shared services") were removed from the General Fund in 2017 and are now budgeted in the Internal Service Fund
- The majority of the 2020 budget expenditure increases are reflected in Debt Service and Other Services and Charges, which include approximately \$1.7 million for one-time capital investments. These one-time investments include the following:
  - o \$500,000 for the City's match for the Amy Beverland sidewalk (which will connect an adjacent neighborhood to Amy Beverland Elementary School). The total project cost is estimated at \$2 million, and the City's share is approximately \$500,000
  - o Funding to apply for a State of Indiana Next Level Trails matching grant of approximately \$450,000, furthering connectivity in the City
  - o The City also anticipates entering into a robust energy savings program to upgrade City fire stations and other facilities. The first year debt service payment has been budgeted for 2020. Future debt service payments are expected to be covered through operational savings from more efficient equipment and systems.
  - o \$200,000 was provided in the City Council for a one-time capital investment of their determination
- Property tax revenues were increased over \$380,000 from 2019 expected revenue. The State of Indiana provides allowable growth quotients for property tax levies and set the increase at 3.5% for 2020. Additionally, due to the strong local economy, property tax collection rates have increased over the historical average and are expected to continue in 2020.
- Given the growth in the General Fund operating reserve, the City expects to earn approximately \$225,000 in interest in 2020, which reflects an increase over previous years.
- The City entered into a contract with the Fort Harrison Reuse Authority ("FHRA") in 2016 for a payment for Public Safety services in the FHRA district. The contract calls for a gradual increase in payment over a 5-year period
- 2020 budgeted revenue includes the release of approximately \$1,700,000 in unreserved operating funds to be used for one-time capital expenditures
- The minimum fund balance target for the General Fund was initially set at 10% of budgeted expenditures – approximately \$2 million – with the 2017 budget. This target was raised to 15% with the preparation and adoption of the 2018 budget. The new policy stipulates a minimum target of 20% of budgeted expenditures, excluding one-time capital investments
- Including the release of the unreserved fund balance amount, the City expects to exceed the 20% operating reserve with the 2020 adopted budget.

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# NON- DEPARTMENTAL





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ -	\$ -	\$ 75,772	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Expenditures by Category

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	75,772	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Detailed Expenditures**

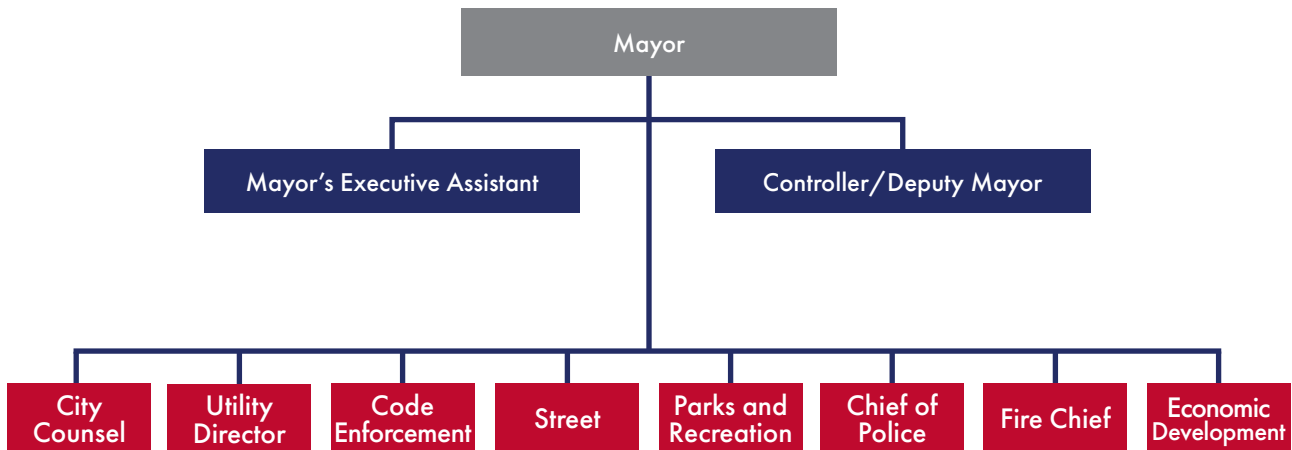
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	-	-	75,772	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# MAYOR'S OFFICE

**Mission Statement:** It is the intent and mission of the Mayor's Office to support the leadership of the duly elected mayor of the City of Lawrence.

This mission is achieved by communicating effectively Mayor Collier's policies and plans to move Lawrence forward to the public and the media.





Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Mayor	1	1	1	1	1
Deputy Chief of Staff	0	0	0	1	1
Executive Assistant	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Economic Development Director	1	1	1	1	1
<b>Total Employee Count</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>

**Performance Indicators**

Unit of Measure	Type	City Goals	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Number of outreach events	Effectiveness	DWD	N/A	171	254	242	163	170
Number of Council meetings	Output	DWD	27	24	24	24	29	24
Number of Board meetings	Output	DWD	64	63	63	85	84	84
Number of Total Sessions on Webpage	Technology	DWD	N/A	N/A	157,498	169,676	181,751	194,474
Total Number of Phone Calls	Effectiveness	DWD	N/A	N/A	7,384	8,102	5,506	5,500



## 2019 Accomplishments

- ✓ Complete new police station construction. **(SF)**
- ✓ Begin the work of implementing a Cultural Campus within the city center. **(ED)**
- ✓ Continue to assist in the Public Private Partnership to rehabilitate the 42<sup>nd</sup> and Post Road area. **(ED)**
- ✓ Pursue capital investment in our two Opportunity Zones. **(ED)**

## 2020 Objectives

- Break ground of Freije RSC HQ within Trades District along Pendleton Pike corridor. **(ED)**
- Establish new partnerships to support Trades Workforce Development within the City. **(ED)**
- Continue the work of implementing a Cultural Campus within the city center. **(ED)**
- Begin implementation of ‘Lawrence Bike and Pedestrian Masterplan’ along Lee Road and 63<sup>rd</sup> Street. **(ED)**
- Begin renovation to City Government Center and Operations building, vacation of Utility building. **(DWD)**
- Continued FHRA development – Cityscape Apartments, David Weekly Homes Phase III, Hotel & Parking Garage. **(DWD)**
- Construction of 400 new homes platted for Arbor Homes on Carrol Road. **(DWD)**



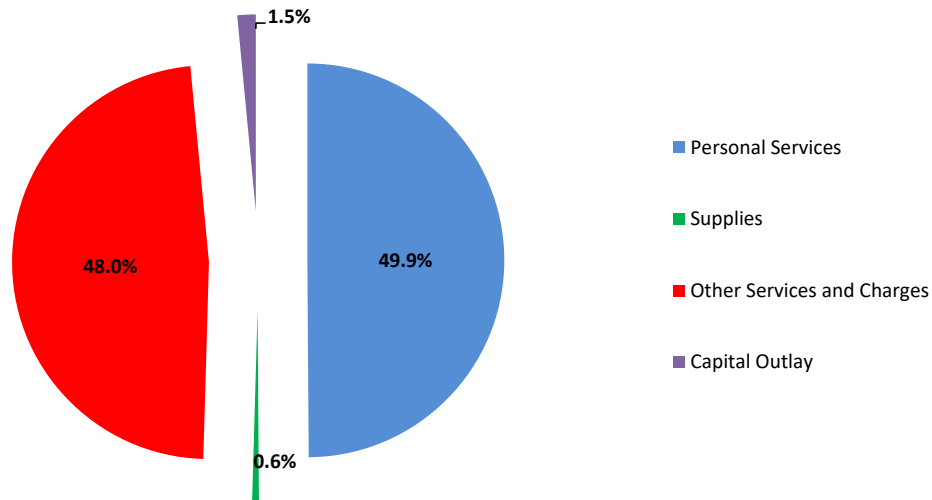
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 291,478	\$ 330,472	\$ 327,462	\$ 444,765	\$ 318,834	\$ 513,168
<b>Total by Expenditures by Function</b>	<b>\$ 291,478</b>	<b>\$ 330,472</b>	<b>\$ 327,462</b>	<b>\$ 444,765</b>	<b>\$ 318,834</b>	<b>\$ 513,168</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 229,380	\$ 232,845	\$ 220,791	\$ 245,275	\$ 166,228	\$ 256,035
420 - Supplies	1,254	2,233	2,163	2,800	1,756	2,900
430 - Other Services and Charges	60,844	94,796	104,508	190,190	149,635	246,483
440 - Capital Outlay	-	598	-	6,500	1,216	7,750
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 291,478</b>	<b>\$ 330,472</b>	<b>\$ 327,462</b>	<b>\$ 444,765</b>	<b>\$ 318,834</b>	<b>\$ 513,168</b>

**2020 Adopted Budget: Expenditures by Category**





#### Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 166,652	\$ 173,161	\$ 164,147	\$ 181,071	\$ 122,185	\$ 190,125
412 - Overtime	29	-	-	-	-	-
413 - Employee Benefits	62,699	59,684	56,644	64,204	44,043	65,910
421 - Office Supplies	758	1,244	1,083	1,250	433	1,250
422 - Operating Supplies	-	48	45	50	23	50
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	496	941	1,035	1,500	1,300	1,600
431 - Professional Services	35,816	39,339	(6,958)	21,150	74,289	85,150
432 - Communication and Transportation	5,482	6,730	7,832	10,809	4,521	10,825
433 - Printing and Advertising	1,751	13,676	42,516	51,605	38,116	59,000
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	978	1,781	28,657	66,500	1,440	26,500
437 - Rentals	2,261	2,965	3,079	3,640	2,533	3,950
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	14,556	30,305	29,382	36,486	28,735	61,058
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	598	-	6,500	1,216	7,750
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 291,478</b>	<b>\$ 330,472</b>	<b>\$ 327,462</b>	<b>\$ 444,765</b>	<b>\$ 318,834</b>	<b>\$ 513,168</b>

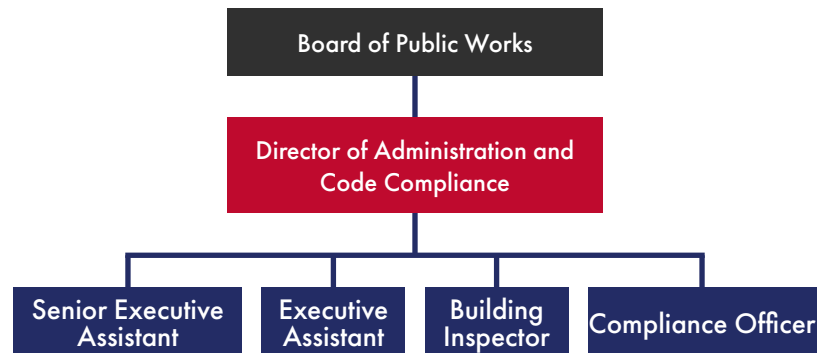
## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 2020 budget increases include the following:
  - o Salaries and wages reflect a 5% increase for all employees (non-public safety)
  - o Increase in professional services and printing and advertising, which will continue the City's joint marketing effort with the Metropolitan School District of Lawrence Township promoting the City and Schools. The City also anticipates increasing sponsorships to encourage more community events in 2020

# DEPARTMENT OF PUBLIC WORKS

**Mission Statement:** - to improve the quality of life and preserve property values for the neighborhoods within the City of Lawrence through the effective enforcement of municipal code provisions concerning minimum property maintenance standards, building code standards, permitting requirements, and licensing regulations.

In a continuing effort to protect and promote the health, safety, and welfare of our residents, the Division of Administration and Code Compliance seeks to obtain voluntary compliance by working with property and business owners to prevent blight and enhance economic conditions throughout the community.



Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Director of Engineering	0	0	0	0	1
Director of Code Enforcement	1	1	1	1	0
Laborer	0	0	0	0	0
Administrative Assistant	1	1	2	2	2
Building Inspector	2	2	2	2	2
Executive Assistant	1	1	1	1	1
<b>Total Employee Count</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>

\* 3 Members of the Board of Works not shown

\* 6 Members of the Board of Zoning Appeals not shown

\* 1 part-time employee

Performance Indicators

Unit of Measure	Type	City Goals	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Number of Violations Cited	Effectiveness	DWD	90	185	185	108	168	154
Number of Property Maintenance Violations Invoiced	Effectiveness	DWD	140	2	58	71	61	63
Number of Permits	Effectiveness	ED	3,433	4,849	4,182	4,536	3,044	3,921
Number of Contractors	Effectiveness	ED	400	587	604	2,378	1,925	1,636
Number of Licenses	Effectiveness	ED	614	649	853	2,014	2,183	1,683
Number of New Cases	Effectiveness	DWD	N/A	N/A	990	743	1,570	1,101

## 2019 Accomplishments

- ✓ Revise property maintenance ordinances to create consistency in enforcement processes and streamline inspections. **(DWD)**
- ✓ Revise local building code to create consistency with Indianapolis/Marion County. **(DWD)**
- ✓ Continue to develop standard operating procedures for staff to work in New World case management system. **(DWD)**
- ✓ Invest in staff training/certifications to promote efficiency and knowledge. **(DWD)**
- ✓ Draft and implement an update to the City's American with Disabilities Act Transition Plan in accordance with set standards of the Indiana Department of Transportation. **(DWD)**

## 2020 Objectives

- Revise property maintenance ordinances to create consistency in enforcement processes and streamline inspections. **(DWD)**
- Revise local building code to create consistency with Indianapolis/Marion County. **(DWD)**
- Continue to develop standard operating procedures for staff to work in New World case management system. **(DWD)**
- Create a monthly tracking report, to be posted on the website, which communicates department accomplishments in a transparent fashion. **(DWD)**
- Invest in staff training/certifications to promote efficiency and knowledge. **(DWD)**
- Create an online permitting portal for contractors to submit permit applications, pay fees and receive permits. **(DWD)**
- Draft and implement an update to the City's American with Disabilities Act Transition Plan in accordance with set standards of the Indiana Department of Transportation. **(DWD)**



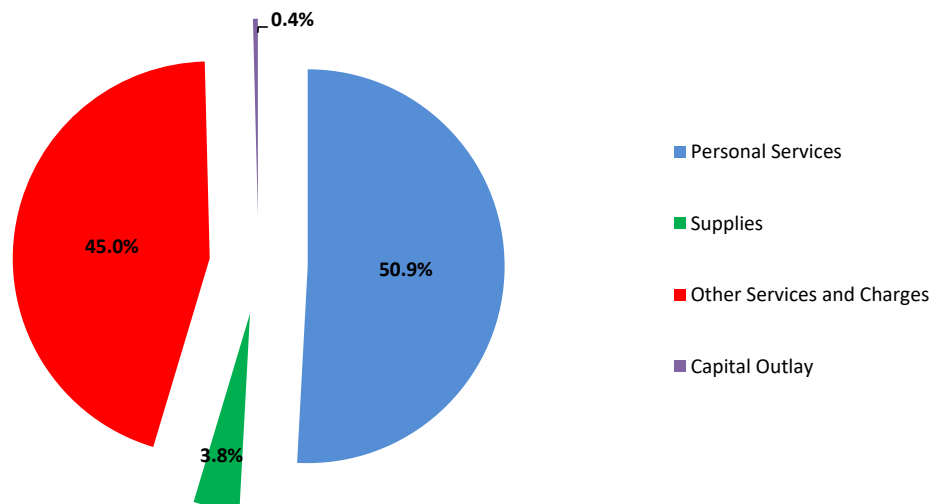
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 545,950	\$ 647,666	\$ 555,643	\$ 879,084	\$ 496,825	\$ 921,354
<b>Total by Expenditures by Function</b>	<b>\$ 545,950</b>	<b>\$ 647,666</b>	<b>\$ 555,643</b>	<b>\$ 879,084</b>	<b>\$ 496,825</b>	<b>\$ 921,354</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 215,039	\$ 313,485	\$ 260,044	\$ 431,169	\$ 254,790	\$ 468,589
420 - Supplies	31,735	19,492	11,891	55,500	12,472	34,750
430 - Other Services and Charges	285,580	313,636	282,298	386,915	227,815	414,315
440 - Capital Outlay	13,596	1,054	1,410	5,500	1,748	3,700
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 545,950</b>	<b>\$ 647,666</b>	<b>\$ 555,643</b>	<b>\$ 879,084</b>	<b>\$ 496,825</b>	<b>\$ 921,354</b>

***2020 Adopted Budget: Expenditures by Category***





#### Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 115,963	\$ 197,181	\$ 162,888	\$ 256,588	\$ 153,128	\$ 282,710
412 - Overtime	301	109	123	-	145	6,000
413 - Employee Benefits	98,775	116,195	97,033	174,581	101,518	179,879
421 - Office Supplies	695	1,036	1,370	3,500	904	4,200
422 - Operating Supplies	7,789	6,728	3,419	11,600	3,492	21,050
423 - Repair and Maintenance Supplies	21,127	10,425	5,316	37,900	2,116	5,500
429 - Other Supplies	2,123	1,302	1,786	2,500	5,961	4,000
431 - Professional Services	7,255	8,406	39,521	48,000	22,844	47,500
432 - Communication and Transportation	18,756	11,409	10,115	16,900	8,975	17,450
433 - Printing and Advertising	717	1,419	2,691	4,100	3,428	6,500
434 - Insurance	56,696	45,557	41,770	57,500	46,847	71,000
435 - Utility Services	77,581	86,217	78,086	96,500	52,954	96,500
436 - Repairs and Maintenance	104,212	76,732	44,396	91,299	51,504	81,000
437 - Rentals	1,697	1,684	1,914	3,640	1,263	3,640
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	18,667	82,212	63,804	68,976	40,000	90,725
444 - Improvements Other Than Building	-	-	-	1,000	-	-
445 - Machinery and Equipment	13,596	1,054	1,410	4,500	1,748	3,700
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 545,950</b>	<b>\$ 647,666</b>	<b>\$ 555,643</b>	<b>\$ 879,084</b>	<b>\$ 496,825</b>	<b>\$ 921,354</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 2020 budget increases include the following:
  - o Salaries and wages reflect a 5% increase for all employees (non-public safety)



# CORPORATION COUNSEL





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 382,072	\$ 28,471	\$ -	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 382,072</b>	<b>\$ 28,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Expenditures by Category

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 30,048	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	285	-	-	-	-	-
430 - Other Services and Charges	351,740	28,221	-	-	-	-
440 - Capital Outlay	-	250	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 382,072</b>	<b>\$ 28,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



#### Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 25,529	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	606	-	-	-	-	-
413 - Employee Benefits	3,912	-	-	-	-	-
421 - Office Supplies	275	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	10	-	-	-	-	-
431 - Professional Services	246,104	28,133	-	-	-	-
432 - Communication and Transportation	34,246	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	71,389	88	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	250	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 382,072</b>	<b>\$ 28,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Corporation Counsel is budgeted in the Administrative Services Internal Service Fund

# CONTROLLER'S OFFICE

**Mission Statement:** - to work diligently to improve and enhance the tools necessary to move the City of Lawrence forward by making financially responsible decisions that enable the City to thrive with the most fiscally sound approach.

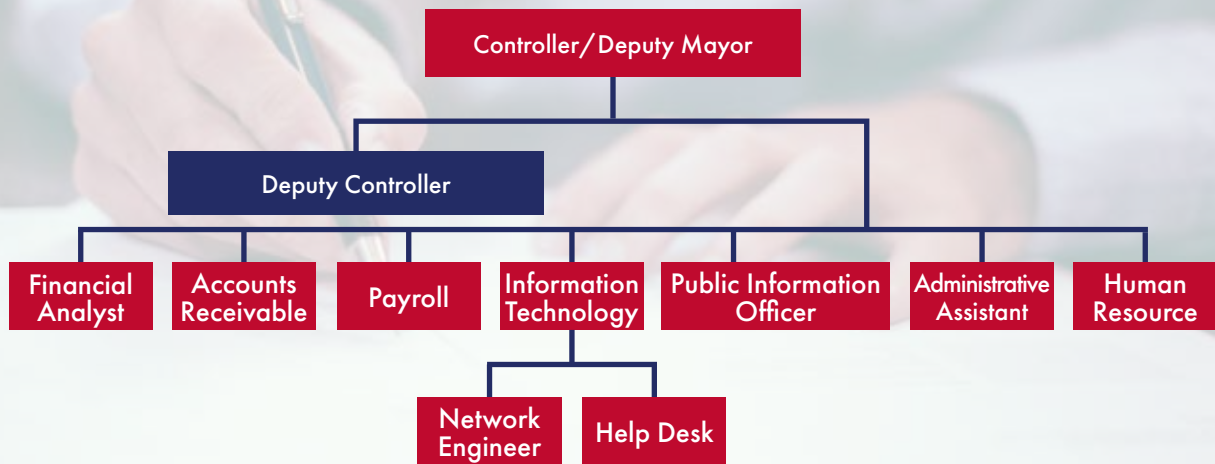


**LAWRENCE**  
FORWARD WINNING CITY

INNOVATION  
TECHNOLOGY  
FINANCE  
EXCELLENCE

OAKLANDON  
COMMUNITY

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Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Deputy Mayor/Controller	1	1	1	1	1
Deputy Controller	1	1	1	0	1
Manager of Communications	0	1	1	1	1
Human Resource Director	0	0	1	1	1
Staff Accountant	1	1	1	1	1
Utilities Accountant	0	0	0	0	0
Payroll Coordinator	1	1	1	1	1
Benefits Coordinators	1	1	0	0	0
Administrative Assistant	1	1	1	1	1
Audio/Visual Coordinator	1	0	1	1	1
Financial Analyst	0	0	1	1	1
<b>Total Employee Count</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>8</b>	<b>9</b>

## Performance Indicators

	Type	City Goals	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
<b>Unit of Measure</b>									
Number of checks to vendors	Output	DW	1,564	3,568	3,265	3,663	3,212	2,781	2,997
Number of EFTs to vendors	Technology	FA	17	199	465	533	840	797	819
SBOA Audit Findings	Effectiveness	FA	17	5	5	5	4	1	1
Bond Rating (S&P) Utility	Effectiveness	FA	BBB+	BB+	BB+	BBB	A-	A	A
Bond Rating (S&P) City	Effectiveness	FA	N/A	N/A	A	A+	A+	A+	A+
Average Salary per Employee	Output	DW	N/A	\$ 36,362	\$ 38,870	\$ 37,835	\$ 38,891	\$ 43,995	\$ 41,443
Average Salary per Elected Employee	Output	FA	N/A	\$ 24,454	\$ 24,415	\$ 22,825	\$ 23,888	\$ 24,986	\$ 24,437
Average Retirement Age	Output	FA	N/A	N/A	N/A	57	56	56	56
Number of Men	Effectiveness	FA	N/A	N/A	N/A	262	210	232	235
Number of Women	Effectiveness	FA	N/A	N/A	N/A	72	42	47	54

## 2019 Accomplishments

- ✓ Earned Government Finance Officers Association's Distinguished Budget Presentation Award for the third consecutive year. **(FA)**
- ✓ Initiate ratings reviews for City and Water Utility, resulting in a one notch upgrade to A (stable outlook from A-). This is the Utilities fifth ratings upgrade in the past two years. **(FA)**
- ✓ Installed credit card machines at various City locations for customer transactions. **(FA)**
- ✓ Implemented online credit card payment option for retiree billing. **(DWD)**
- ✓ Creation and implementation of the Office of Minority and Women Business Development. **(DWD)**
- ✓ Reduced audit findings from 4 to 1. **(FA)**
- ✓ Marketed and implemented paperless utility bill discounts. **(FA)**
- ✓ Implemented online Parks & Recreation reservation software. **(DWD)**
- ✓ Conducted monthly bank reconciliation with no variance. This is the first time this has been completed since the implementation of NWS in 2010. **(FA)**
- ✓ Refinanced sewer bonds reducing debt service by more than 20%. **(FA)**
- ✓ Develop a standardized performance review document, including employee self-assessments. **(DWD)**

## 2020 Objectives

- Initiate ratings review for the City. **(FA)**
- Implement online permitting platform, allowing businesses and residents to apply and pay for permits online. **(FA, DWD)**
- Receive a timely audit with 1 or less findings. **(FA)**
- Issue banking RFP for Utilities to maximize banking services. **(FA)**
- Consolidate and reduce City bank accounts. **(FA)**
- Implement City's first Enterprise Asset Management software. **(FA)**
- Integrate performance reviews into the City's ERP system (NWS). **(DWD)**
- Prepare the City's first Comprehensive Annual Financial Report. **(FA)**
- Implement sexual harassment training. **(SF)**
- Develop standardized retirement information and process. **(DWD)**
- Boost employee morale by recognizing achievements/milestones. **(DWD)**
- Increase employee engagement. **(DWD)**
- Submit budget for consideration of GFOA's Distinguished Budget Presentation Goal. **(FA)**
- Create job descriptions for each position. **(DWD)**



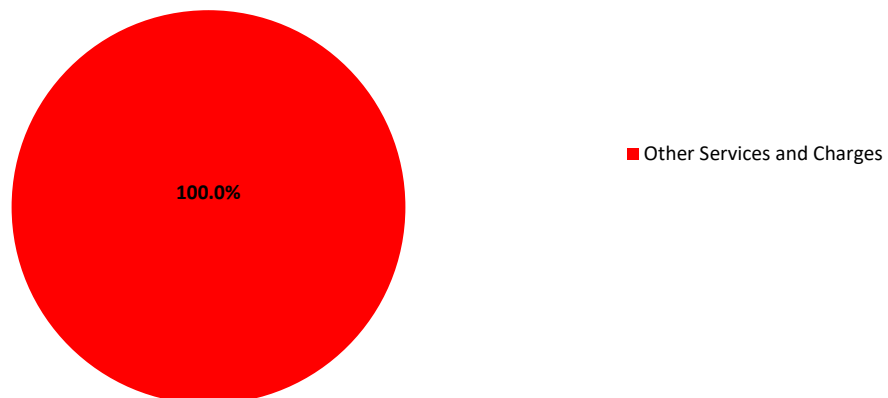
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 843,094	\$ 125,675	\$ 90,867	\$ 200,000	\$ 50,000	\$ 1,375,000
<b>Total by Expenditures by Function</b>	<b>\$ 843,094</b>	<b>\$ 125,675</b>	<b>\$ 90,867</b>	<b>\$ 200,000</b>	<b>\$ 50,000</b>	<b>\$ 1,375,000</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 471,649	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	2,989	-	-	-	-	-
430 - Other Services and Charges	368,177	125,675	90,867	200,000	50,000	1,375,000
440 - Capital Outlay	279	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 843,094</b>	<b>\$ 125,675</b>	<b>\$ 90,867</b>	<b>\$ 200,000</b>	<b>\$ 50,000</b>	<b>\$ 1,375,000</b>

**2020 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 323,532	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	8,383	-	-	-	-	-
413 - Employee Benefits	139,733	-	-	-	-	-
421 - Office Supplies	2,467	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	97	-	-	-	-	-
429 - Other Supplies	426	-	-	-	-	-
431 - Professional Services	55	-	(8,908)	-	-	60,000
432 - Communication and Transportation	11,679	65	-	-	-	-
433 - Printing and Advertising	872	769	-	-	-	-
434 - Insurance	44,143	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	41,152	12,691	-	-	-	-
437 - Rentals	3,231	150	(226)	-	-	-
438 - Debt Service	26,708	-	-	-	-	390,000
439 - Other Services and Charges	240,337	112,000	100,000	200,000	50,000	925,000
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	279	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 843,094</b>	<b>\$ 125,675</b>	<b>\$ 90,867</b>	<b>\$ 200,000</b>	<b>\$ 50,000</b>	<b>\$ 1,375,000</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Controller's Office budget for operations is budgeted in the Administrative Services Internal Service Fund
- \$200,000 budgeted in the General Fund includes a pension benefit contribution to the Police Pension Fund
- Payments to this fund began in 2016 to fund the non-reimbursable portion of benefits provided in the Police Pension Fund
- The remaining increase in the Controller's Office budget includes the following one-time capital investments
  - o \$500,000 for the City's match for the Amy Beverland sidewalk (which will connect an adjacent neighborhood to Amy Beverland Elementary School). The total project cost is estimated at \$2 million, and the City's share is approximately \$500,000
  - o Funding to apply for a State of Indiana Next Level Trails matching grant of approximately \$450,000, furthering connectivity in the City
  - o The City also anticipates entering into a robust energy savings program to upgrade City fire stations and other facilities. The first year debt service payment has been budgeted for 2020. Future debt service payments are expected to be covered through operational savings from more efficient equipment and systems.



# CITY COUNCIL





	2016	2017	2018	2019	2020
Position - Part Time	Actual	Actual	Actual	Actual	Budget
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
<b>Total Employee Count</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

Performance Indicators

	Type	City Goals	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
<b>Unit of Measure</b>									
Number of laws passed by Council	Output	DWD	16	24	21	21	20	15	20
Number of meetings recorded	Technology	DWD	29	27	24	24	24	31	32
Number of Council meetings	Output	DWD	29	27	24	24	24	31	32



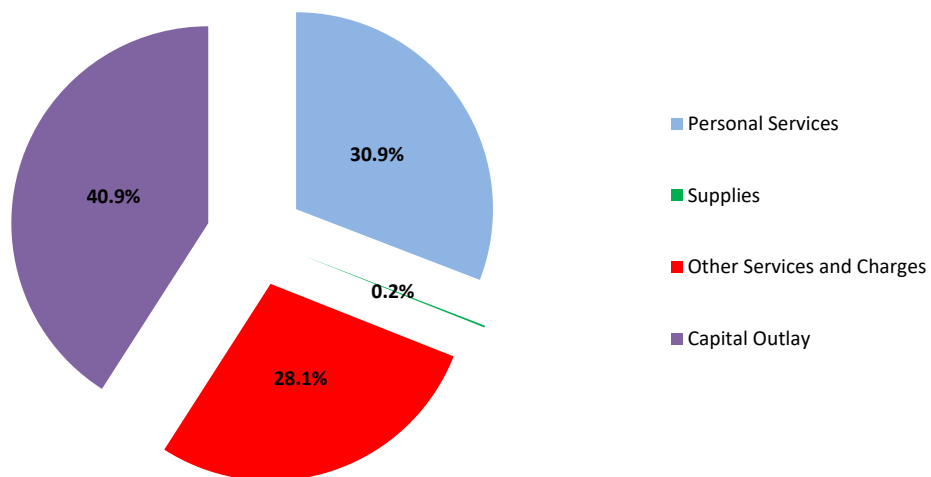
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 242,076	\$ 228,912	\$ 235,259	\$ 369,380	\$ 182,009	\$ 491,175
<b>Total by Expenditures by Function</b>	<b>\$ 242,076</b>	<b>\$ 228,912</b>	<b>\$ 235,259</b>	<b>\$ 369,380</b>	<b>\$ 182,009</b>	<b>\$ 491,175</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 149,323	\$ 149,329	\$ 150,790	\$ 151,534	\$ 113,649	\$ 151,534
420 - Supplies	418	95	99	750	461	750
430 - Other Services and Charges	92,335	78,988	84,370	116,096	67,898	137,891
440 - Capital Outlay	-	500	-	101,000	-	201,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 242,076</b>	<b>\$ 228,912</b>	<b>\$ 235,259</b>	<b>\$ 369,380</b>	<b>\$ 182,009</b>	<b>\$ 491,175</b>

***2020 Adopted Budget: Expenditures by Category***





## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 126,916	\$ 126,524	\$ 126,874	\$ 127,500	\$ 95,624	\$ 127,500
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	22,407	22,804	23,915	24,034	18,025	24,034
421 - Office Supplies	333	85	89	250	42	250
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	85	10	10	500	418	500
431 - Professional Services	89,367	61,875	68,125	85,625	56,315	98,125
432 - Communication and Transportation	250	38	24	553	14	610
433 - Printing and Advertising	54	-	-	150	-	150
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	1,193	1,093	1,269	1,219	945	1,219
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	1,472	15,982	14,952	28,549	10,624	37,787
444 - Improvements Other Than Building	-	-	-	100,000	-	200,000
445 - Machinery and Equipment	-	500	-	1,000	-	1,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 242,076</b>	<b>\$ 228,912</b>	<b>\$ 235,259</b>	<b>\$ 369,380</b>	<b>\$ 182,009</b>	<b>\$ 491,175</b>

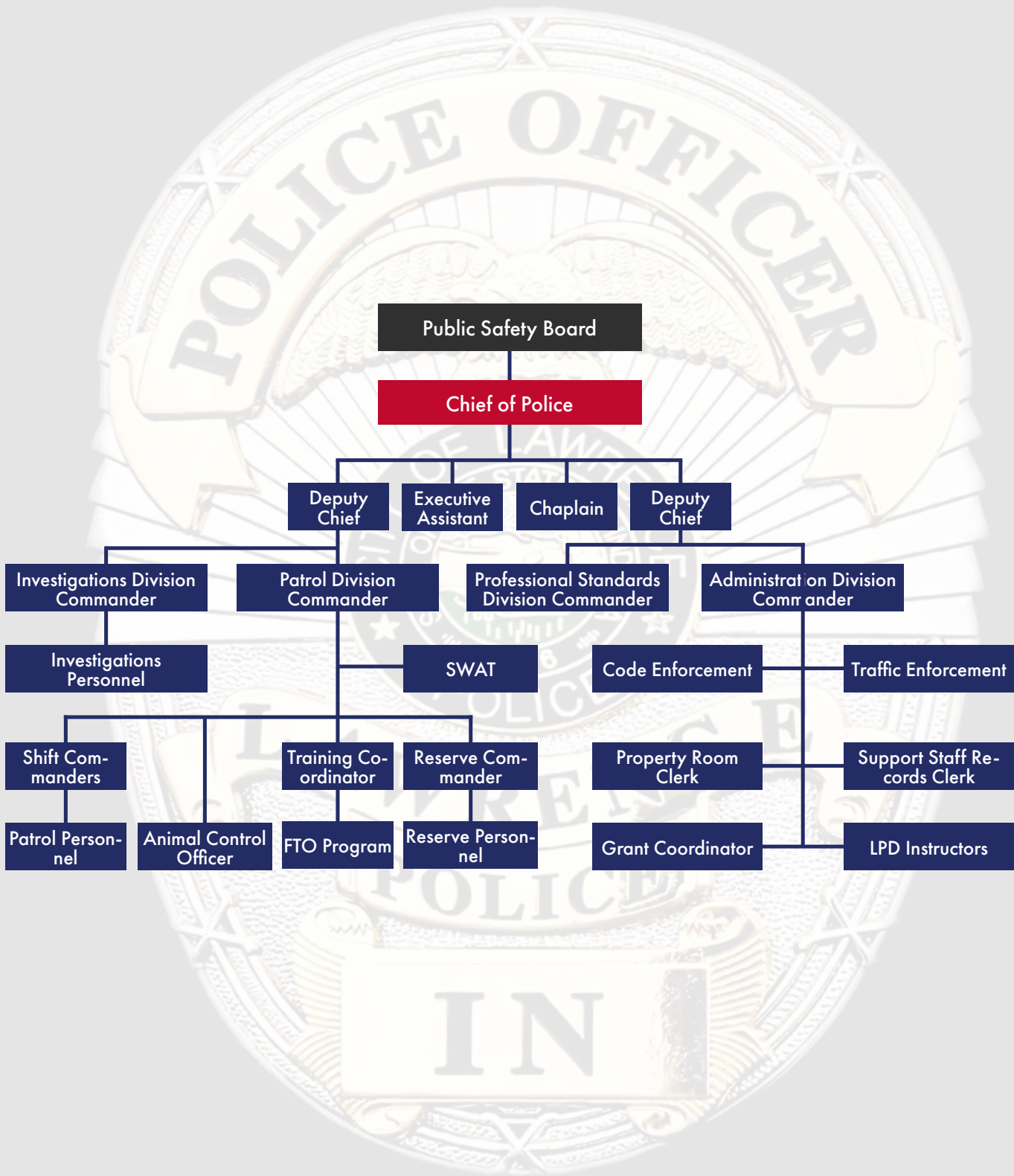
## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 2020 budget increases include the following:
  - o \$200,000 (\$100,000 in 2019) for a project to be completed in 2020 as determined by the Common Council

# LAWRENCE POLICE DEPARTMENT

**Mission Statement:** - to safeguard the lives and property of the people we serve, to reduce the incidence of crime, and to enhance public safety while working with the community to improve their quality of life. Our mandate is to do so impartially with honor and integrity, while conducting ourselves with the highest ethical and legal standards to maintain public confidence.







Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Police Chief	1	1	1	1	1
Deputy Police Chief	2	2	2	2	2
Executive Assistant	1	1	1	1	1
Clerk	1	1	1	1	1
Property Room Clerk	1	1	1	1	1
Director of Crime Prevention	1	1	1	1	1
Captain	4	4	4	4	4
Lieutenant	4	4	3	4	4
Sergeant	14	14	13	12	12
Patrolman - 1st Class	22	22	29	29	28
Patrolman - 2nd Class	12	12	2	9	9
Probationary Officer	0	3	9	2	2
Animal Ctrl Enforcement Officer	1	1	1	1	1
Chaplain	0	0	0.5	0.5	0.5
<b>Total Employee Count</b>	<b>64</b>	<b>67</b>	<b>68.5</b>	<b>68.5</b>	<b>67.5</b>

\* 5 Members of the Police Merit Commission not shown

\* 2 part-time employee

\* 2019 Patrolman total is over budget by 1 in anticipation of an announced retirement

#### Performance Indicators

Unit of Measure	Type	City Goals	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Number of police report	Output	DWD	4,153	4,715	5,180	5,783	4273	4045	4690
Number of reported gun shot victims	Output	DWD	12	8	6	13	21	28	15
Number of Homicides	Effectiveness	SF	2	2	2	2	5	3	3
Number of Traffic Tickets Written	Effectiveness	SF	1,900	1,100	1,300	1,000	593	901	1100

## 2019 Accomplishments

- ✓ Complete new police station construction. **(ED)**
- ✓ Strive to fully understand and address current Community Safety and Quality of Life Issues. **(DWD)**
- ✓ Continue to provide public presentations on a continual basis – schools, churches, businesses, youth organizations, not-for-profits, assisted living, military and fraternal organizations. **(DWD)**
- ✓ Expand highest quality, most relevant training opportunities for officers and supervisors. **(SF)**
- ✓ Expand Crime Watch programs in all active Lawrence neighborhoods. **(SF)**
- ✓ Plan and conduct a ten-week “LPD Citizens Academy” training program, set to begin on March 7, 2019. **(DWD)**
- ✓ Continue to work with owners/operators of high-risk Lawrence apartment complexes to reduce occupancy of criminal element or activities linked to crime. **(DWD)**

## 2020 Objectives

- Complete full move-in and become fully operational at new police station. **(DWD)**
- Continue to fully understand and address current Community Safety and Quality of Life Issues. **(DWD)**
- Leverage our new Community Room to provide public presentations on a continual basis – schools, churches, businesses, youth organizations, not-for-profits, assisted living, military and fraternal organizations. **(DWD)**
- Continue expansion of hosting, providing internal and external high-quality, most relevant training opportunities for officers and supervisors, returning LPD to becoming a Midwest training destination. **(SF)**
- Sustain and expand Crime Watch programs in all active Lawrence neighborhoods, along with Business Watch programs. **(SF)**
- Plan and conduct a 12-week “LPD Citizens Academy” training program, set to begin on March 5, 2020. **(SF)**
- Continue leveraging current media relationships, social media, and expand additional media opportunities (LPD Podcast, LinkedIn page, Instagram) to sustain brand recognition and keep public informed. **(DWD)**
- Work with membership in identifying budget priorities, including consideration of adding additional staffing, fleet, and updating equipment. **(DWD)**
- Conduct hiring process, resulting in recruitment and hiring list of the high-quality officers we continue to attract. **(DWD)**





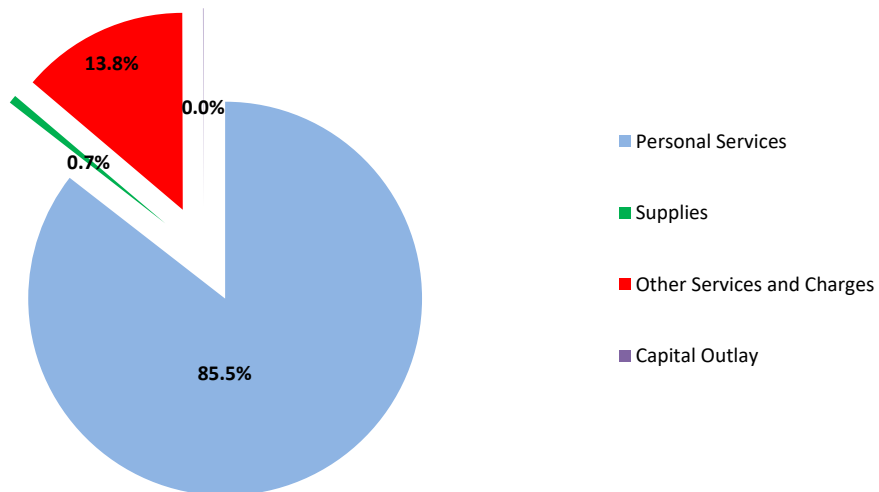
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 6,015,498	\$ 6,088,633	\$ 6,653,740	\$ 7,301,145	\$ 5,253,322	\$ 7,633,375
<b>Total by Expenditures by Function</b>	<b>\$ 6,015,498</b>	<b>\$ 6,088,633</b>	<b>\$ 6,653,740</b>	<b>\$ 7,301,145</b>	<b>\$ 5,253,322</b>	<b>\$ 7,633,375</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 5,781,592	\$ 5,454,226	\$ 5,913,286	\$ 6,442,605	\$ 4,721,711	\$ 6,527,605
420 - Supplies	96,310	98,781	127,455	146,650	85,774	52,300
430 - Other Services and Charges	136,139	532,625	612,761	708,890	443,077	1,050,470
440 - Capital Outlay	1,457	3,000	238	3,000	2,760	3,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 6,015,498</b>	<b>\$ 6,088,633</b>	<b>\$ 6,653,740</b>	<b>\$ 7,301,145</b>	<b>\$ 5,253,322</b>	<b>\$ 7,633,375</b>

***2020 Adopted Budget: Expenditures by Category***



## Detailed Expenditures

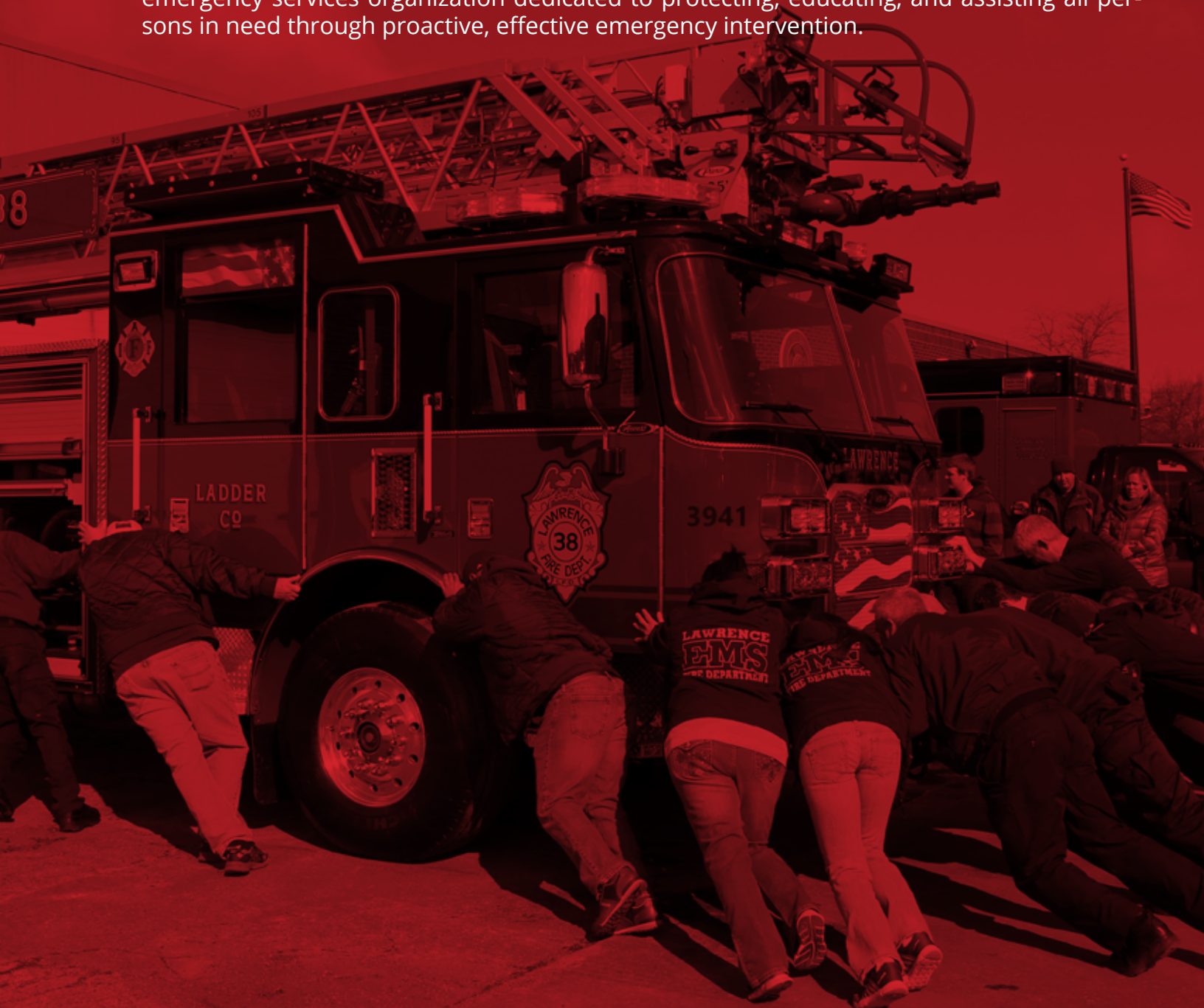
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 3,648,837	\$ 3,589,204	\$ 3,771,458	\$ 4,166,435	\$ 2,957,600	\$ 4,166,435
412 - Overtime	163,327	111,799	147,515	160,000	125,188	165,000
413 - Employee Benefits	1,969,427	1,753,223	1,994,313	2,116,170	1,638,923	2,196,170
421 - Office Supplies	5,369	4,939	5,409	5,500	1,807	6,500
422 - Operating Supplies	17,102	35,262	31,787	53,850	22,631	27,300
423 - Repair and Maintenance Supplies	63,201	51,377	81,547	72,000	51,397	2,500
429 - Other Supplies	10,638	7,203	8,712	15,300	9,939	16,000
431 - Professional Services	19,704	76,815	82,737	111,680	77,869	135,680
432 - Communication and Transportation	41,191	60,420	62,913	85,600	46,826	82,790
433 - Printing and Advertising	3,844	1,252	978	2,250	-	2,250
434 - Insurance	3,000	1,498	-	1,000	-	1,000
435 - Utility Services	9,690	9,837	8,308	13,600	6,218	23,861
436 - Repairs and Maintenance	42,690	22,834	66,596	34,500	38,016	36,000
437 - Rentals	6,879	12,527	17,448	17,000	15,166	18,091
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	9,141	347,442	373,781	443,260	258,982	750,798
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	1,457	3,000	238	3,000	2,760	3,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,015,498</b>	<b>\$ 6,088,633</b>	<b>\$ 6,653,740</b>	<b>\$ 7,301,145</b>	<b>\$ 5,253,322</b>	<b>\$ 7,633,375</b>

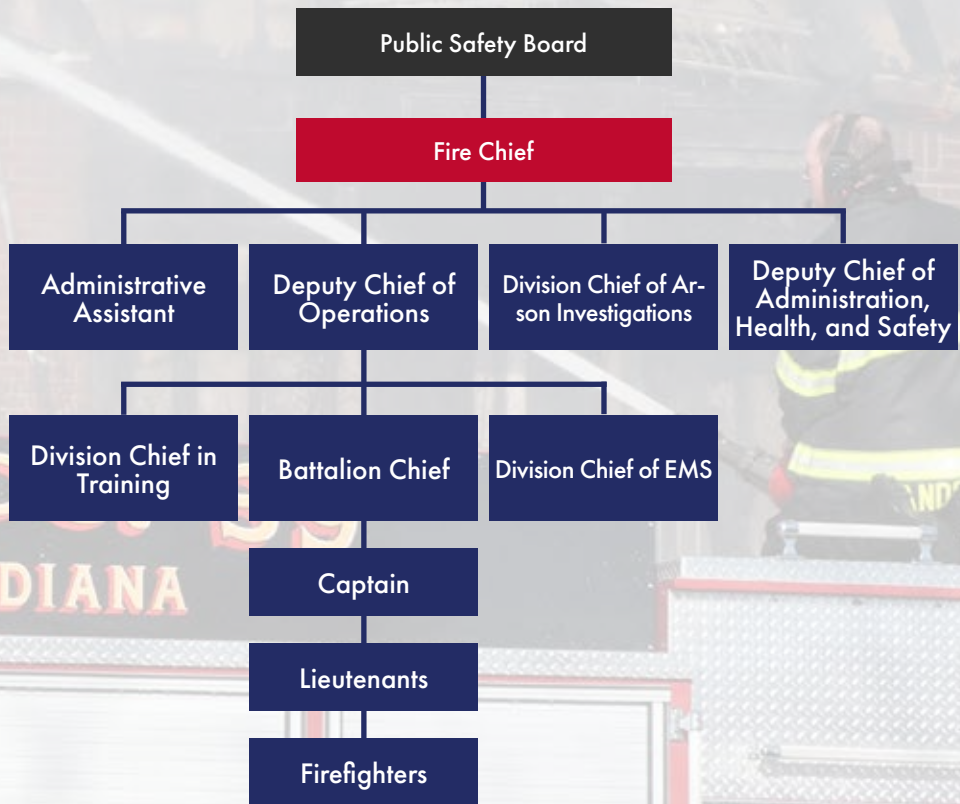
## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 2020 budget increases include the following:
  - o Majority of the increase in 2020 is related to personnel costs, which include a 6% salary increase for first responders 2020
  - o LPD operations are budgeted in General Fund and the Public Safety Tax fund. The salary increase is reflected in both budgets
  - o 2020 budget also includes professional services includes funding to continue body worn cameras, which were implemented for all field officers in late 2016
  - o The other significant increase occurs in Other Services and Charges, which includes anticipated charges for fleet maintenance with the Garage Fund of approximately \$240,000

# LAWRENCE FIRE DEPARTMENT

**Mission Statement:** - to proudly provide our citizens and visitors with a top quality, unified emergency services organization dedicated to protecting, educating, and assisting all persons in need through proactive, effective emergency intervention.







Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Fire Chief	1	1	1	1	1
Deputy Fire Chief	2	2	2	2	2
Division Chief	3	3	3	3	3
Administrative Assistant	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Captain	4	4	4	4	4
Lieutenant	8	8	8	7	7
Engineer	14	13	13	12	12
Firefighter - 1st Class	37	39	48	43	45
Firefighter - 2nd Class	8	8	0	2	6
Firefighter Probationary	2	2	2	6	0
EMT	3	3	3	4	4
Paramedic	9	9	9	11	11
Chaplain	0	0	0.5	0.5	0.5
<b>Total Employee Count</b>	<b>95</b>	<b>96</b>	<b>97.5</b>	<b>99.5</b>	<b>99.5</b>

\* 20 P/T EMTs not shown

\* 8 P/T Paramedics not shown

\*1 P/T Maintenance

\*4 Members of the Fire Merit Commission not shown

#### Performance Indicators

Unit of Measure	Type	City Goals	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020
									Estimated
Number of fires reported	Output	SF	167	220	166	166	200	220	240
Number of fire runs	Output	SF	4,236	7,524	7,512	7,512	7,577	8,425	9,200
Number of community outreach events	Effectiveness	DWD	37	46	50	50	52	54	60
Average Response Time	Effectiveness	SF	N/A	N/A	N/A	6:44	7:36	5:02	5:10
Percentage of Response <8:00	Effectiveness	SF	N/A	N/A	N/A	74%	92%	87%	90%
Number of Unit Responses	Effectiveness	SF	N/A	N/A	N/A	4,019	4,501	5,856	6,100
Number of medical emergencies reported	Output	SF	4,250	4,843	5,208	6,550	5,260	5,118	5,300
Number of EMS billing	Output	DWD	34,991	39,570	38,406	38,896	38,219	29,616	33,918
Average EMS Response Time (MIN:SEC)	Effectiveness	SF	N/A	N/A	6:44	6:45	6:46	7:20	7:30
Annual EMS Call Volume	Output	SF	N/A	N/A	5,552	5,459	5,260	5,118	5,500
Number of Unit Responses	Effectiveness	SF	N/A	N/A	N/A	3,837	5,083	5,058	5,200

## 2019 Accomplishments

- ✓ Hiring process – complete and have Merit Commission certify to establish an eligibility list, current list expires June 2019. **(SF)**
- ✓ LED lighting at all stations. **(DWD)**
- ✓ New Engine 37 (Pierce 2006) finalize specifications. **(SF)**
- ✓ New handheld and mobile radios – this project was awaiting countywide adoption and funding. **(SF)**
- ✓ New radio distribution. **(SF)**
- ✓ New SCBAs (breathing apparatus) – this project was awaiting countywide adoption of device. **(SF)**
- ✓ New compressor air-fill stations for new SCBAs. **(DWD)**
- ✓ Station 36 – modernization/update/utilization plans and start date. **(SF)**
- ✓ Station 37 – concrete work with new drainage. **(DWD)**
- ✓ Station 38 – rebuild plans and start date. **(DWD)**

## 2020 Objectives

- Promotion process – in accordance with Merit Law, establish a new promotional process and list for Lieutenants and Captains as our 2-year list expires. **(DWD)**
- Station 36 –Remodel existing fire station to accommodate staffing of Engine 36 (4 personnel), IFD Ladder 36 (4 personnel) and Medic 36 (2 personnel). **(SF)**
- Station 38 – complete tear down and replacement of existing firehouse built in 1986. **(SF)**
- Order 1 new Engine, 1 new Ambulance, and 3 new Staff Vehicles to keep on track with current rotation plan. **(SF)**
- Order 1 Medical ATV Gator to access emergency incidents at the Fort State Park. **(SF)**
- Purchase Luca Devices (mechanical CPR machine) for each Medic Unit to positively impact outcomes during cardiac arrest emergencies. **(SF)**



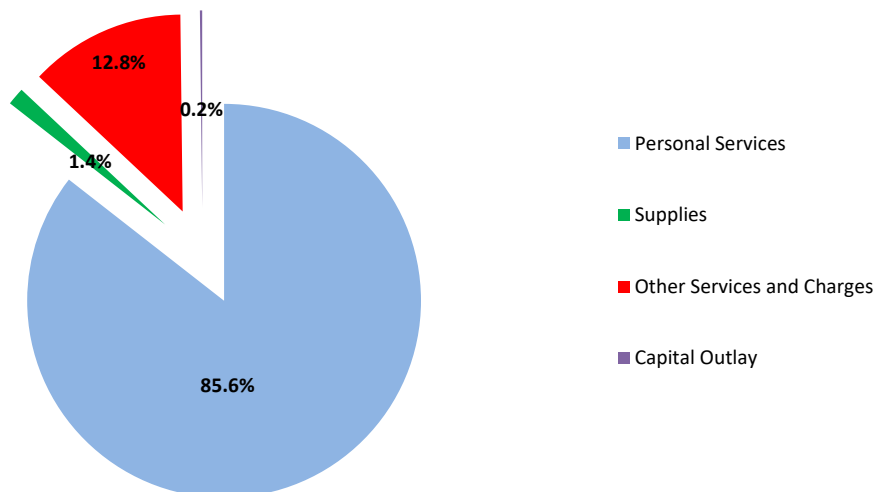
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 7,400,407	\$ 8,133,821	\$ 8,459,838	\$ 9,134,230	\$ 6,808,544	\$ 9,405,697
<b>Total by Expenditures by Function</b>	<b>\$ 7,400,407</b>	<b>\$ 8,133,821</b>	<b>\$ 8,459,838</b>	<b>\$ 9,134,230</b>	<b>\$ 6,808,544</b>	<b>\$ 9,405,697</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 7,049,154	\$ 7,468,916	\$ 7,744,307	\$ 7,999,253	\$ 6,129,983	\$ 8,046,839
420 - Supplies	100,054	106,123	103,450	172,550	89,860	135,519
430 - Other Services and Charges	243,059	533,762	601,547	945,927	575,224	1,205,689
440 - Capital Outlay	8,139	25,019	10,534	16,500	13,477	17,650
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 7,400,407</b>	<b>\$ 8,133,821</b>	<b>\$ 8,459,838</b>	<b>\$ 9,134,230</b>	<b>\$ 6,808,544</b>	<b>\$ 9,405,697</b>

***2020 Adopted Budget: Expenditures by Category***



**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 4,458,400	\$ 4,913,712	\$ 5,051,175	\$ 5,249,425	\$ 3,802,754	\$ 5,249,425
412 - Overtime	254,080	251,755	315,774	178,000	256,213	225,000
413 - Employee Benefits	2,336,674	2,303,449	2,377,358	2,571,828	2,071,016	2,572,414
421 - Office Supplies	3,307	1,458	1,815	3,300	2,319	3,700
422 - Operating Supplies	35,073	25,195	39,549	59,500	32,231	69,641
423 - Repair and Maintenance Supplies	48,280	61,049	35,648	73,250	31,560	24,950
429 - Other Supplies	13,393	18,421	26,438	36,500	23,751	37,228
431 - Professional Services	26,708	39,177	67,459	89,000	34,937	59,000
432 - Communication and Transportation	42,988	6,192	4,981	16,300	3,714	64,948
433 - Printing and Advertising	484	1,117	331	1,200	-	1,200
434 - Insurance	-	-	-	173,000	162,832	173,000
435 - Utility Services	84,204	-	-	-	-	-
436 - Repairs and Maintenance	21,969	80,984	64,534	91,860	55,222	105,360
437 - Rentals	3,652	7,536	7,290	10,300	6,123	10,300
438 - Debt Service	34,055	-	-	-	-	-
439 - Other Services and Charges	28,999	398,756	456,952	564,267	312,395	791,881
444 - Improvements Other Than Building	-	12,278	-	650	-	650
445 - Machinery and Equipment	8,139	12,741	10,534	15,850	13,477	17,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,400,407</b>	<b>\$ 8,133,821</b>	<b>\$ 8,459,838</b>	<b>\$ 9,134,230</b>	<b>\$ 6,808,544</b>	<b>\$ 9,405,697</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

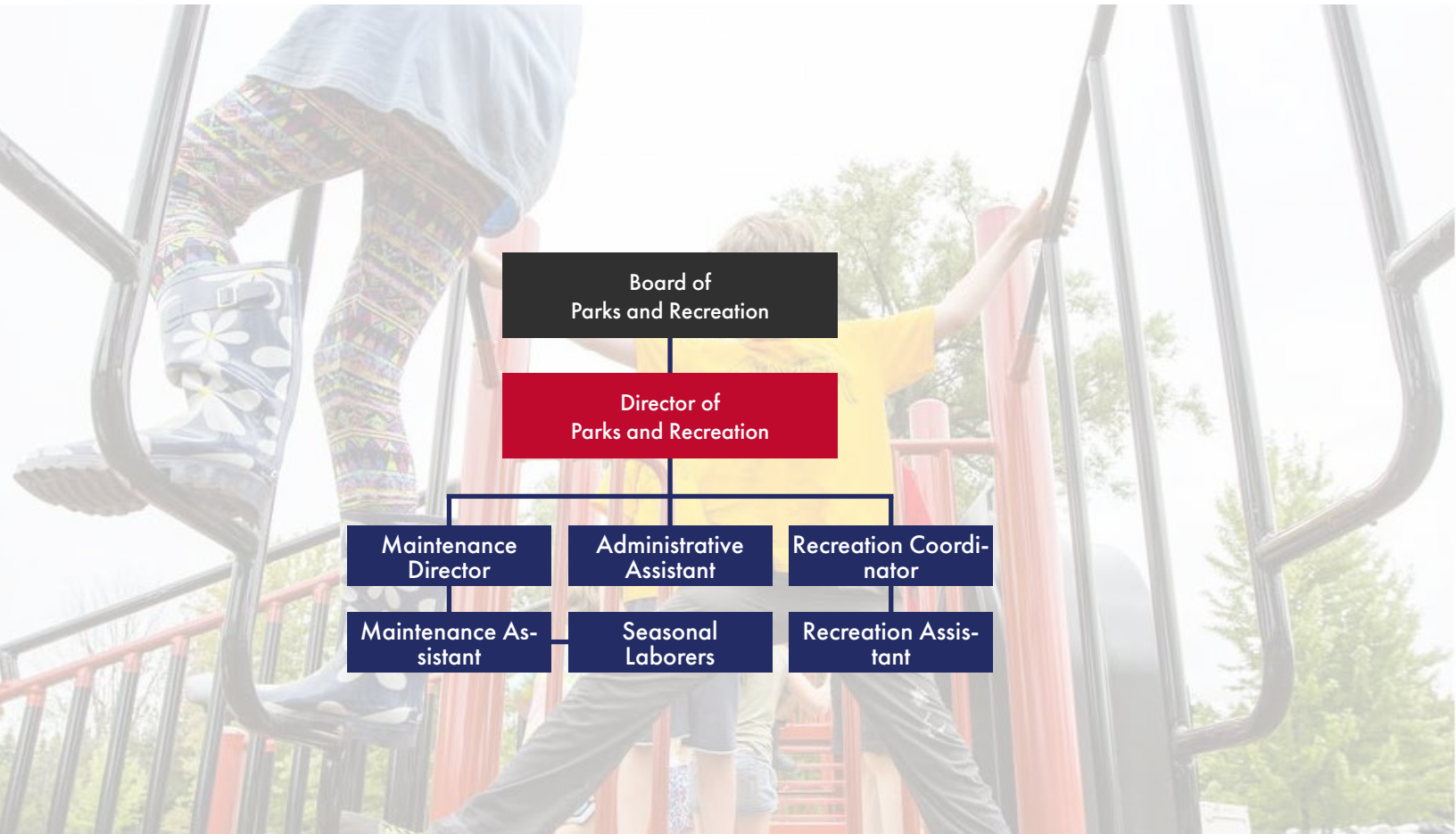
- 2020 budget increases include the following:
  - o Majority of the increase in 2020 is related to personnel costs, which include a 6% salary increase for first responders 2020
  - o LFD operations are budgeted in General Fund and the Public Safety Tax fund. The salary increase is reflected in both budgets
  - o The other significant increase occurs in Other Services and Charges, which includes anticipated charges for fleet maintenance with the Garage Fund of approximately \$155,000



# PARKS AND RECREATION

**Mission Statement:** - to improve the quality of life of the citizens of Lawrence by providing a quality park and recreation experience. The Lawrence Parks and Recreation Department will improve the quality of life by being good stewards of the open space, natural resources and parkland and by providing high quality facilities and programs for park and recreation users and consumers.





Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Director of Parks and Recreation	1	1	1	1	1
Recreation Coordinator	1	1	1	1	1
Recreation Assistant	2	2	1	1	1
Maintenance Director	1	1	1	1	1
Maintenance Worker	4	4	4	4	4
<b>Total Employee Count</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>8</b>

\* 5 Members of the Park Board not shown

\*3 Part-time employees

Performance Indicators

Unit of Measure	Type	City Goals	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Number of facilities Rentals	Output	ED	125	123	156	170	194	200	210
Number of different sports leagues	Output	DWD	6	6	6	6	6	6	6
Number of community events	Effectiveness	ED	7	6	8	15	18	19	20

## 2019 Accomplishments

- ✓ To increase staffing levels. **(DWD)**
- ✓ To create greater efficiencies through staff training and interdepartmental cooperation. **(DWD)**
- ✓ To increase facility rental. **(DWD)**
- ✓ To continue community partnerships to increase grant funding and recreational programming. **(ED)**
- ✓ To complete the installation of two ADA compliant playgrounds within Veterans Memorial Park. **(DWD)**

## 2020 Objectives

- To install one (1) ADA compliant playground within Explorer Park. **(ED)**
- To repave 1.2 line miles of Harmon Way within Lawrence Community Park. **(DWD)**
- The completion and implementation of a comprehensive five year park masterplan. **(DWD)**
- The acquisition and development of Civic Plaza Park, with partnership between the City of Lawrence, Fort Harrison Reuse Authority and the Indiana Department of Natural Resources. **(DWD)**
- To continue the fostering of community partnerships to increase grant funding and increase the recreational opportunities for all segments of the population. **(DWD)**



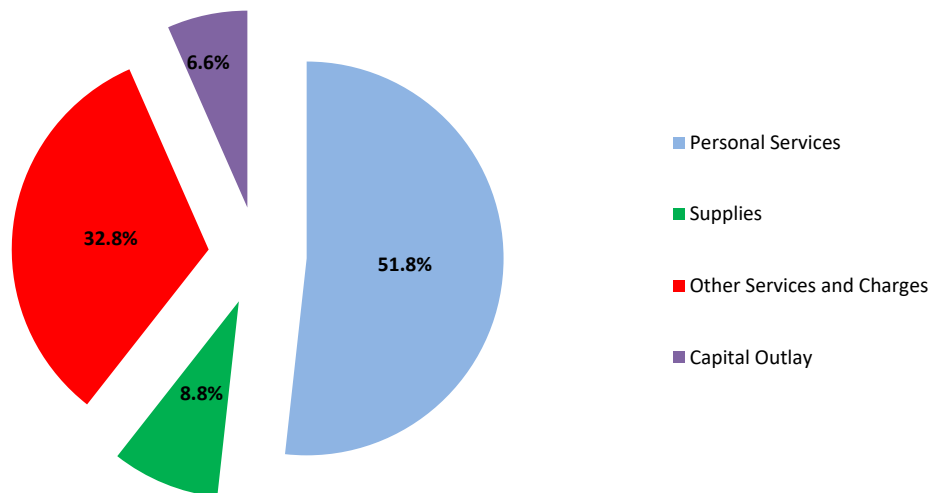
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 920,903	\$ 1,046,871	\$ 1,110,145	\$ 1,761,082	\$ 929,988	\$ 1,584,989
<b>Total by Expenditures by Function</b>	<b>\$ 920,903</b>	<b>\$ 1,046,871</b>	<b>\$ 1,110,145</b>	<b>\$ 1,761,082</b>	<b>\$ 929,988</b>	<b>\$ 1,584,989</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 677,146	\$ 693,140	\$ 684,797	\$ 790,421	\$ 526,992	\$ 820,294
420 - Supplies	64,295	78,526	64,793	140,100	45,583	140,100
430 - Other Services and Charges	175,503	273,226	348,691	748,561	287,998	520,095
440 - Capital Outlay	3,960	1,979	11,863	82,000	69,415	104,500
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 920,903</b>	<b>\$ 1,046,871</b>	<b>\$ 1,110,145</b>	<b>\$ 1,761,082</b>	<b>\$ 929,988</b>	<b>\$ 1,584,989</b>

**2020 Adopted Budget: Expenditures by Category**





#### Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 423,574	\$ 462,223	\$ 441,620	\$ 495,794	\$ 329,938	\$ 520,583
412 - Overtime	44,777	36,633	44,485	45,000	46,406	45,000
413 - Employee Benefits	208,795	194,284	198,693	249,627	150,647	254,711
421 - Office Supplies	959	721	1,809	2,700	648	2,700
422 - Operating Supplies	31,728	35,032	34,181	65,000	24,223	65,000
423 - Repair and Maintenance Supplies	30,293	41,582	26,440	70,000	19,729	70,000
429 - Other Supplies	1,314	1,191	2,364	2,400	983	2,400
431 - Professional Services	2,136	2,161	4,572	22,000	2,810	45,000
432 - Communication and Transportation	15,887	15,794	19,119	21,600	17,175	22,600
433 - Printing and Advertising	-	5,330	-	10,250	297	10,250
434 - Insurance	38,777	47,266	46,440	62,500	52,901	70,000
435 - Utility Services	66,740	98,324	146,379	159,500	85,217	159,500
436 - Repairs and Maintenance	14,144	30,378	22,459	24,000	12,783	24,000
437 - Rentals	9,362	4,094	4,397	10,000	1,331	7,000
438 - Debt Service	19,541	16,163	17,412	-	7,924	-
439 - Other Services and Charges	8,916	53,715	87,914	438,711	107,561	181,745
444 - Improvements Other Than Building	3,170	870	8,293	76,000	54,820	86,000
445 - Machinery and Equipment	790	1,109	3,571	6,000	14,595	18,500
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 920,903</b>	<b>\$ 1,046,871</b>	<b>\$ 1,110,145</b>	<b>\$ 1,761,082</b>	<b>\$ 929,988</b>	<b>\$ 1,584,989</b>

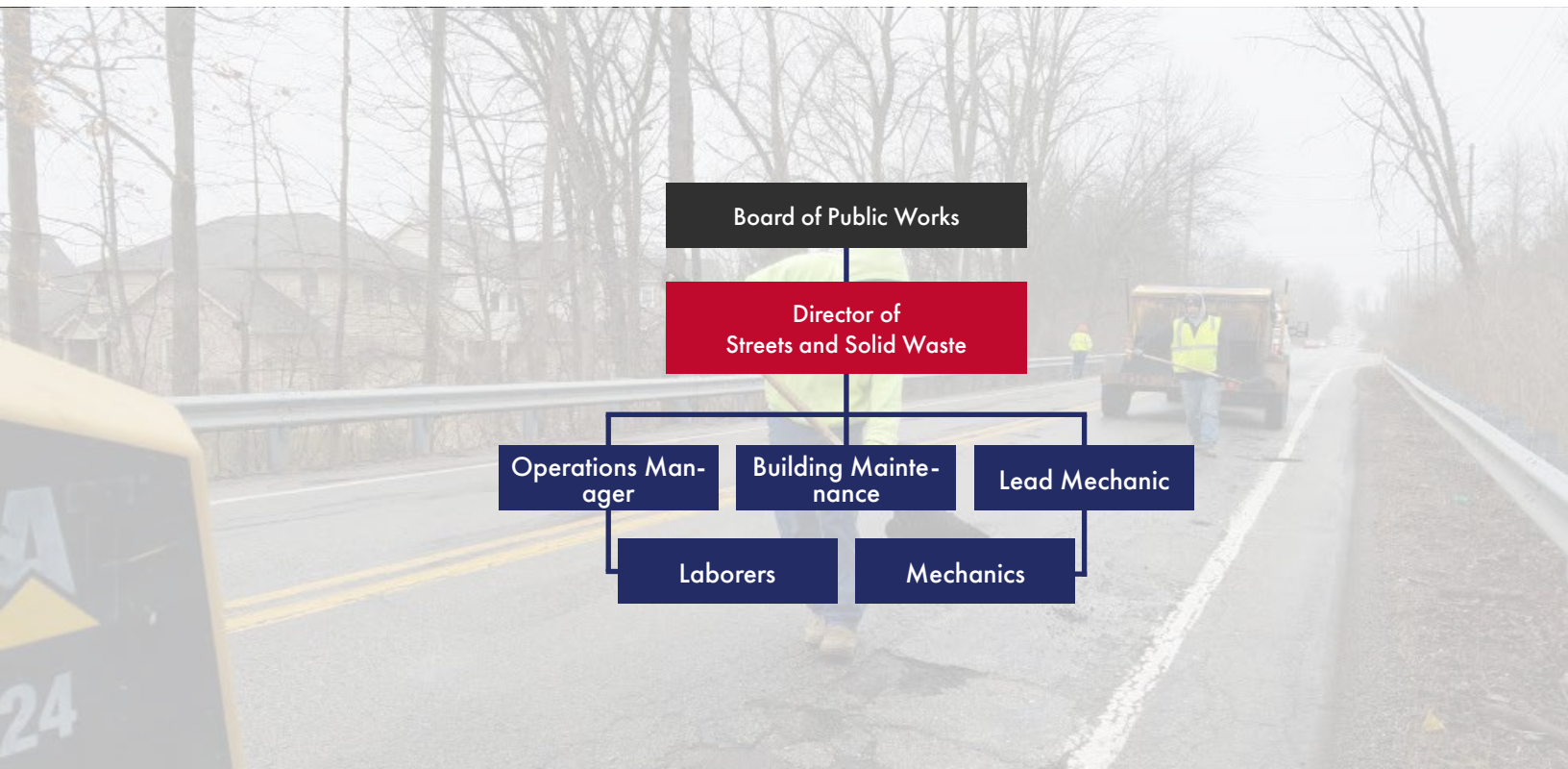
## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 2020 budget increases include the following:
  - o Personnel costs include a 5% salary increase for 2020
  - o Increase in professional services to fund a Parks Master Plan
  - o Decrease in other services and charges increase primarily includes funding for the resurfacing of Harmon Way at Community Park – one of the busiest park pathways in Lawrence – in 2019 as a one-time capital investment.

# STREET DEPARTMENT

**Mission Statement:** To effectively and efficiently maintain roadways, sidewalks, and public right-of-ways to ensure safe public access





Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Building Inspector	0	1	1	0	0
Manager of Streets & Solid Waste	1	1	1	1	1
Operations Manager	1	1	1	1	1
Garage Mechanic	2	2	2	3	0
Laborer	5	4	5	6	8
<b>Total Employee Count</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>10</b>

\* 4 P/T Laborers not shown

**Performance Indicators**

Unit of Measure	Type	City Goals	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Number of potholes	Effectiveness	DWD	1,911	5,533	4,500	10,759	11,031	10,895
Number of miles repaved	Effectiveness	DWD	N/A	11	8	7	11	11
Feet of sidewalk repairs	Effectiveness	DWD	4	4	30	30	142	86
Number of miles swept	Effectiveness	DWD	N/A	N/A	N/A	N/A	180	180
Feet of new storm ditching	Effectiveness	DWD	N/A	N/A	N/A	N/A	4,654	4,654
Major Sinkhole Repair	Effectiveness	DWD	2	N/A	10	9	10	9

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

Financial information for the Street Department can be found in the Special Revenue Section – Please see Motor Vehicle Highway Fund and Local Road and Street Fund

## 2019 Accomplishments

- ✓ Removed 120 feet of trip hazards and replaced 145 feet of sidewalk through the sidewalk repairs and grinding project. **(SF)**
- ✓ Started a new litter removal program and removed 17 tons of litter and trash to help the City's growing litter problem. **(DWD)**
- ✓ Painted 2,500 feet of streets. **(SF)**
- ✓ Cleaned out 3,080 feet of open ditches. **(DWD)**
- ✓ Replaced 94 street signs. **(DWD)**
- ✓ Swept the entire city twice. **(DWD)**
- ✓ Our dedicated pothole patching crew repaired 10,800 potholes. **(DWD)**
- ✓ Started road side tree limb cutting earlier in the year resulting in 10 dead trees removed, 11 stumps ground down, and 5 miles of road side limbs cut back. **(DWD)**
- ✓ Implemented Mini Do-all for patching work and snow removal. **(DWD)**
- ✓ Built a new salt barn that holds 2,000 tons of salt. **(DWD)**

## 2020 Objectives

- Replace two salt trucks and salt boxes. **(DWD)**
- Purchase a fifth wheel trail to haul mowers. **(DWD)**
- Tack machine for patching holes. **(SF)**
- Build salt box hangers. **(DWD)**
- Finish putting together 780-gal brine truck and herbicide spraying truck. **(DWD)**
- Continue City road repaving. **(SF)**
- Work on getting City's street signs converted over to the new style and get compliance with the MUTCD. **(DWD)**
- Start in house strip patching. **(SF)**

Financial information for the Street Department can be found in the Special Revenue Section – Please see Motor Vehicle Highway Fund and Local Road and Street Fund



# SANITATION





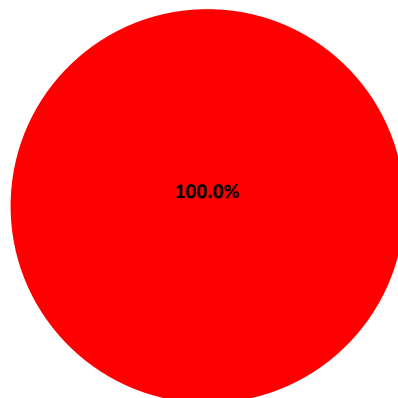
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Sanitation	\$ 1,824,647	\$ 1,720,558	\$ 1,608,845	\$ 1,799,068	\$ 1,340,153	\$ 1,909,991
<b>Total by Expenditures by Function</b>	<b>\$ 1,824,647</b>	<b>\$ 1,720,558</b>	<b>\$ 1,608,845</b>	<b>\$ 1,799,068</b>	<b>\$ 1,340,153</b>	<b>\$ 1,909,991</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	1,824,647	1,720,558	1,608,845	1,799,068	1,340,153	1,909,991
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 1,824,647</b>	<b>\$ 1,720,558</b>	<b>\$ 1,608,845</b>	<b>\$ 1,799,068</b>	<b>\$ 1,340,153</b>	<b>\$ 1,909,991</b>

***2020 Adopted Budget: Expenditures by Category***



■ Other Services and Charges



## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	1,824,647	1,720,558	1,608,845	1,799,068	1,340,153	1,909,991
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,824,647</b>	<b>\$ 1,720,558</b>	<b>\$ 1,608,845</b>	<b>\$ 1,799,068</b>	<b>\$ 1,340,153</b>	<b>\$ 1,909,991</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City has contracted with a third party for trash collection
  - o 2020 is year seven of a 10-year contract
  - o The 2020 budgeted amount for trash collection includes a 2% percent increase in the contractual rate

# DATA INFORMATION SERVICES

**Mission Statement:** - to provide a stable connection, user friendly applications, and dependable access to data in order to efficiently process the needs of the City of Lawrence.



**Performance Indicators**

	Type	City Goals	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
<b>Unit of Measure</b>									
Number of helpdesk tickets	Technology	FA	1,205	1,242	1,381	1,159	1,297	1,310	1,400
Number of managed IT devices	Technology	FA	N/A	N/A	517	543	565	640	675
Number of Downtime (in hours)	Technology	FA	N/A	N/A	29	6	5	8	10

## 2019 Accomplishments

- ✓ Finish upgrade of network circuits to remote buildings. **(DWD)**
- ✓ Replace Cisco 5520 firewall with Fortinet 500e firewall. **(DWD)**
- ✓ Replace Sophos antivirus with either bit-defender or Fortinet end-point clients. **(DWD)**
- ✓ Migrate COLFS1 file server and COLLPDDEV file servers to a new 2016 file server. **(DWD)**
- ✓ Migrate Lawrence.IN active directory domain to col.cityoflawrence.org domain. **(DWD)**
- ✓ Replace 18 more laptops and 8 more desktops at the end of their warranty period. **(DWD)**
- ✓ Install an AC unit in the 3rd floor wiring closet. **(DWD)**
- ✓ Create a Knowledge Base of common fixes in Zendesk to allow more self-help options. **(DWD)**

## 2020 Objectives

- Complete all IT aspects for the new Police Station. **(DWD)**
- Complete the relocation of the dispatch center to 5150 N Post Rd. **(DWD)**
- Migrate CITYNET domain to col.cityoflawrence.org domain. **(DWD)**
- Migrate file servers to 2016 or possibly to one drive. **(DWD)**
- Migrate helpdesk system to Sondhi JIRA system for greater visibility. **(DWD)**
- Continue with PC refresh of Laptops and Desktops for city workers. **(DWD)**
- Replace wireless access points with Fortinet or Unifi managed Aps. **(DWD)**
- Migrate police and fire to NetMotion server for access to DPSC, county and state servers. **(DWD)**



### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 68,456	\$ 4,272	\$ (237)	\$ -	\$ (30)	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 68,456</b>	<b>\$ 4,272</b>	<b>\$ (237)</b>	<b>\$ -</b>	<b>\$ (30)</b>	<b>\$ -</b>

### Expenditures by Category

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 2,904	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	6,474	405	(212)	-	-	-
430 - Other Services and Charges	39,295	2,142	(25)	-	(30)	-
440 - Capital Outlay	19,784	1,725	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 68,456</b>	<b>\$ 4,272</b>	<b>\$ (237)</b>	<b>\$ -</b>	<b>\$ (30)</b>	<b>\$ -</b>



#### Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 886	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	2,018	-	-	-	-	-
421 - Office Supplies	4,719	405	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	128	-	-	-	-	-
429 - Other Supplies	1,628	-	(212)	-	-	-
431 - Professional Services	2,004	2,016	-	-	-	-
432 - Communication and Transportation	6,268	67	(25)	-	(30)	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	30,437	59	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	586	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	19,784	1,725	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 68,456</b>	<b>\$ 4,272</b>	<b>\$ (237)</b>	<b>\$ -</b>	<b>\$ (30)</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Department of Information Services is budgeted in the Technology Services Internal Service Fund



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# ECONOMIC DEVELOPMENT COMMISSION

**Mission Statement:** - to enhance the quality of life and promote a positive reaction to the local economic market by the retention and growth of businesses, services, and the diverse industries in the City of Lawrence Indiana.





**Performance Indicators**

	Type	City Goals	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
<b>Unit of Measure</b>								
New Jobs from approved projects	Effectiveness	ED	N/A	75	255	80	220	250
New businesses	Output	ED	N/A	5	7	4	4	5
Assessed Value	Effectiveness	ED	\$ 193,063,788	\$ 219,701,481	\$ 217,200,377	\$ 229,414,052	\$ 242,171,772	\$ 255,714,297
New Homes	Output	ED	59	99	79	150	61	85



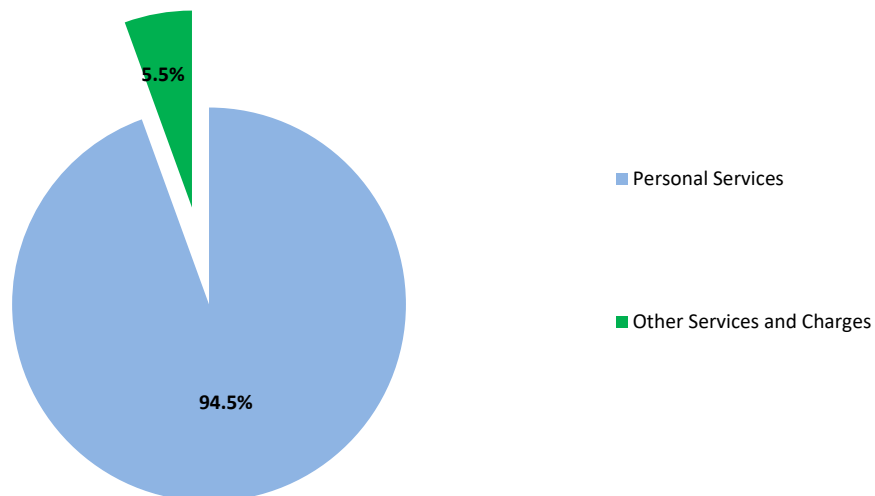
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Economic Development	\$ 88,437	\$ 93,096	\$ 16,413	\$ 102,001	\$ 22,569	\$ 105,999
<b>Total by Expenditures by Function</b>	<b>\$ 88,437</b>	<b>\$ 93,096</b>	<b>\$ 16,413</b>	<b>\$ 102,001</b>	<b>\$ 22,569</b>	<b>\$ 105,999</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 88,437	\$ 88,890	\$ 11,604	\$ 96,447	\$ 19,452	\$ 100,121
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	4,206	4,809	5,554	3,117	5,878
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 88,437</b>	<b>\$ 93,096</b>	<b>\$ 16,413</b>	<b>\$ 102,001</b>	<b>\$ 22,569</b>	<b>\$ 105,999</b>

**2020 Adopted Budget: Expenditures by Category**





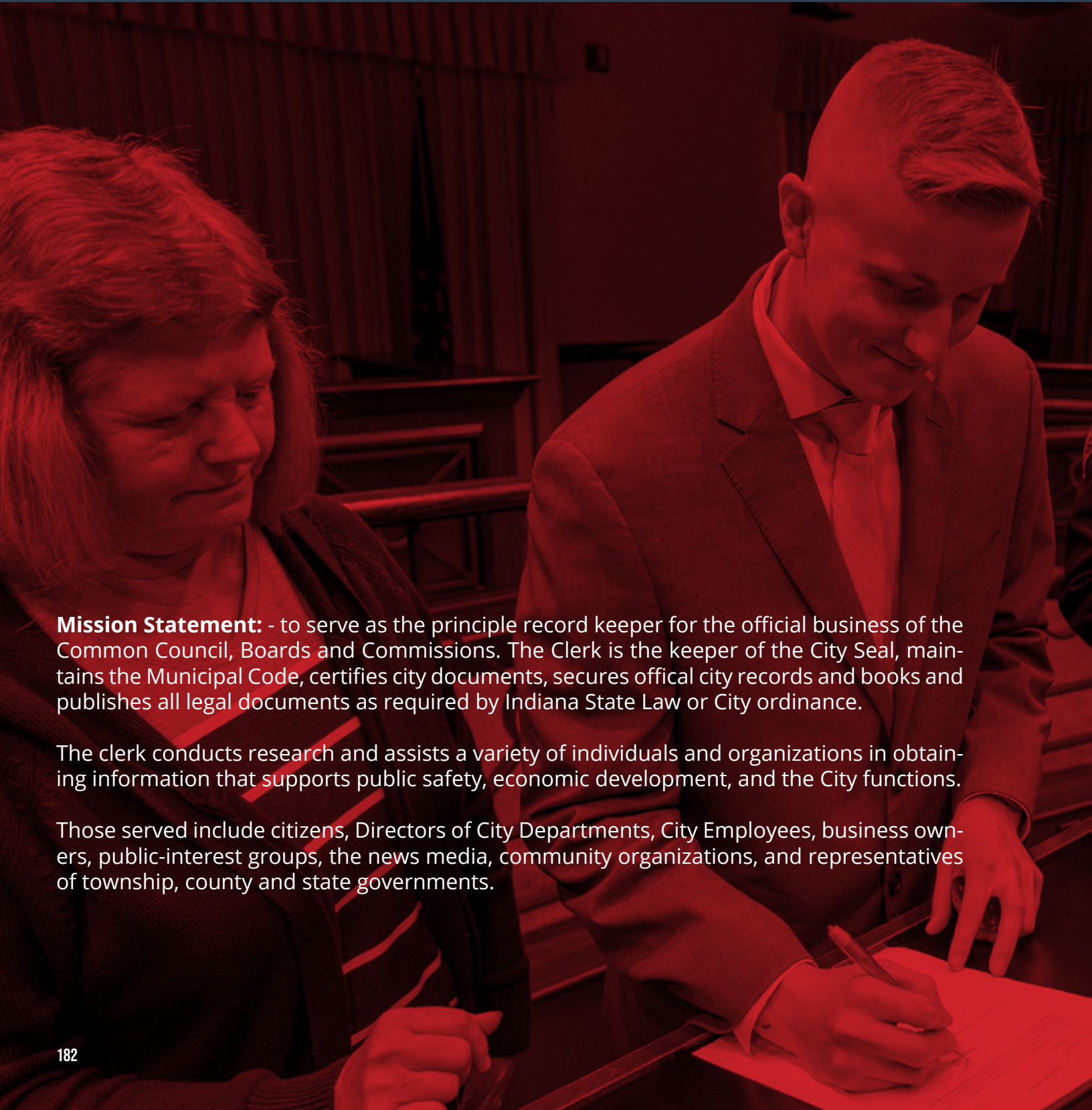
## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 60,963	\$ 59,822	\$ 5,874	\$ 61,782	\$ 15,984	\$ 64,872
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	27,473	29,068	5,731	34,665	3,467	35,249
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	-	4,206	4,809	5,554	3,117	5,878
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 88,437</b>	<b>\$ 93,096</b>	<b>\$ 16,413</b>	<b>\$ 102,001</b>	<b>\$ 22,569</b>	<b>\$ 105,999</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 2020 budget increases include the following:
  - o Personnel costs include a 5% salary increase for 2020

# CITY CLERK



**Mission Statement:** - to serve as the principle record keeper for the official business of the Common Council, Boards and Commissions. The Clerk is the keeper of the City Seal, maintains the Municipal Code, certifies city documents, secures official city records and books and publishes all legal documents as required by Indiana State Law or City ordinance.

The clerk conducts research and assists a variety of individuals and organizations in obtaining information that supports public safety, economic development, and the City functions.

Those served include citizens, Directors of City Departments, City Employees, business owners, public-interest groups, the news media, community organizations, and representatives of township, county and state governments.



<b>Position - Full Time</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
City Clerk	1	1	1	1	1
<b>Total Employee Count</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

								<b>2020</b>
<b>Unit of Measure</b>	<b>Type</b>	<b>City Goals</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>Estimated</b>
Number of laws passed by Council	Output	DWD	24	21	21	20	15	20
Number of meetings recorded - Council	Technology	DWD	27	24	24	24	31	32
Number of Council meetings	Output	DWD	27	24	24	24	31	32
Number of Board meetings	Output	DWD	64	63	63	85	68	70
Number of meetings recorded - Board	Technology	DWD	40	40	42	85	68	70

## 2019 Accomplishments

- ✓ Assist with any changes in the leadership of the Common Council and various Boards and Commissions for the City of Lawrence. **(DWD)**
- ✓ Monitor inevitable changes in the membership of Boards and Commissions brought about by term expirations, changes in residence, new appointments and resignations for other reasons. **(DWD)**
- ✓ Build a “frequently asked questions” (FAQ) feature on the City website to increase the transparency of the actions of the Common Council and Boards and Commissions. **(DWD)**
- ✓ Continue to represent the City of Lawrence on multiple committees with the Indiana League of Municipal Clerks and Treasurers (ILMCT). Serve as a 2nd Class City representative on the Executive Committee of the ILMCT. Also serve on the Education Committee and Legislative Committee of the ILMCT. Attend events with Accelerate Indiana Municipalities (AIM). **(DWD)**
- ✓ Continue to serve on community life committees in support of Community Safety Day, Blue Star Banners, 4th of July, Christmas Tree Lighting and Lawrence Chamber of Commerce. **(ED)**

## 2020 Objectives

- Assist with any changes in the leadership of the Common Council and various Boards and Commissions for the City of Lawrence. **(DWD)**
- Monitor inevitable changes in the membership of Boards and Commissions brought about by term expirations, changes in residence, new appointments and resignations for other reasons. **(DWD)**
- Build a “frequently asked questions” (FAQ) feature on the City website to increase the transparency of the actions of the Common Council and Boards and Commissions. **(DWD)**
- Continue to represent the City of Lawrence on multiple committees with the Indiana League of Municipal Clerks and Treasurers (ILMCT). Serve as a 2nd Class City representative on the Executive Committee of the ILMCT. Also serve on the Education Committee and Legislative Committee of the ILMCT. Attend events with Accelerate Indiana Municipalities (AIM). **(DWD)**
- Continue to serve on community life committees in support of Community Safety Day, Blue Star Banners, 4th of July, Christmas Tree Lighting and Lawrence Chamber of Commerce. **(ED)**





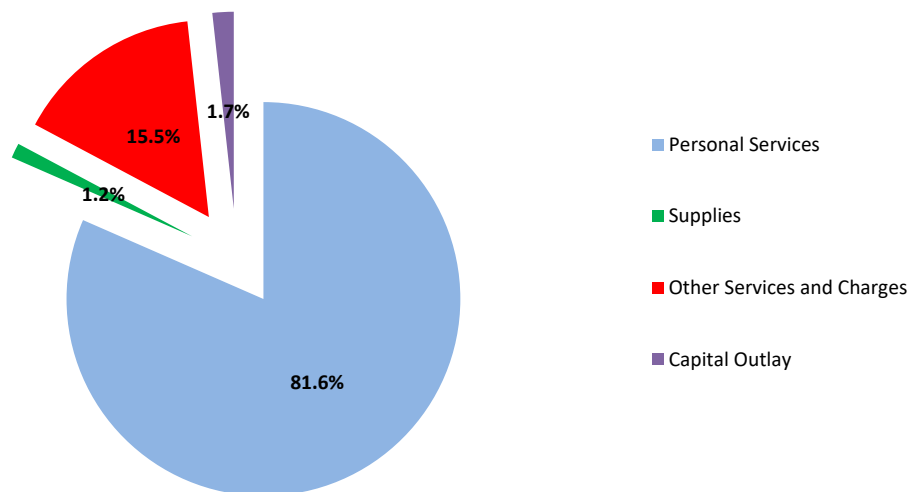
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 93,096	\$ 103,281	\$ 102,497	\$ 114,160	\$ 76,380	\$ 114,642
<b>Total by Expenditures by Function</b>	<b>\$ 93,096</b>	<b>\$ 103,281</b>	<b>\$ 102,497</b>	<b>\$ 114,160</b>	<b>\$ 76,380</b>	<b>\$ 114,642</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 85,995	\$ 91,967	\$ 92,459	\$ 93,505	\$ 69,184	\$ 93,505
420 - Supplies	80	524	466	1,400	196	1,400
430 - Other Services and Charges	7,022	9,704	9,572	17,255	7,001	17,737
440 - Capital Outlay	-	1,086	-	2,000	-	2,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 93,096</b>	<b>\$ 103,281</b>	<b>\$ 102,497</b>	<b>\$ 114,160</b>	<b>\$ 76,380</b>	<b>\$ 114,642</b>

***2020 Adopted Budget: Expenditures by Category***





#### Detailed Expenditures

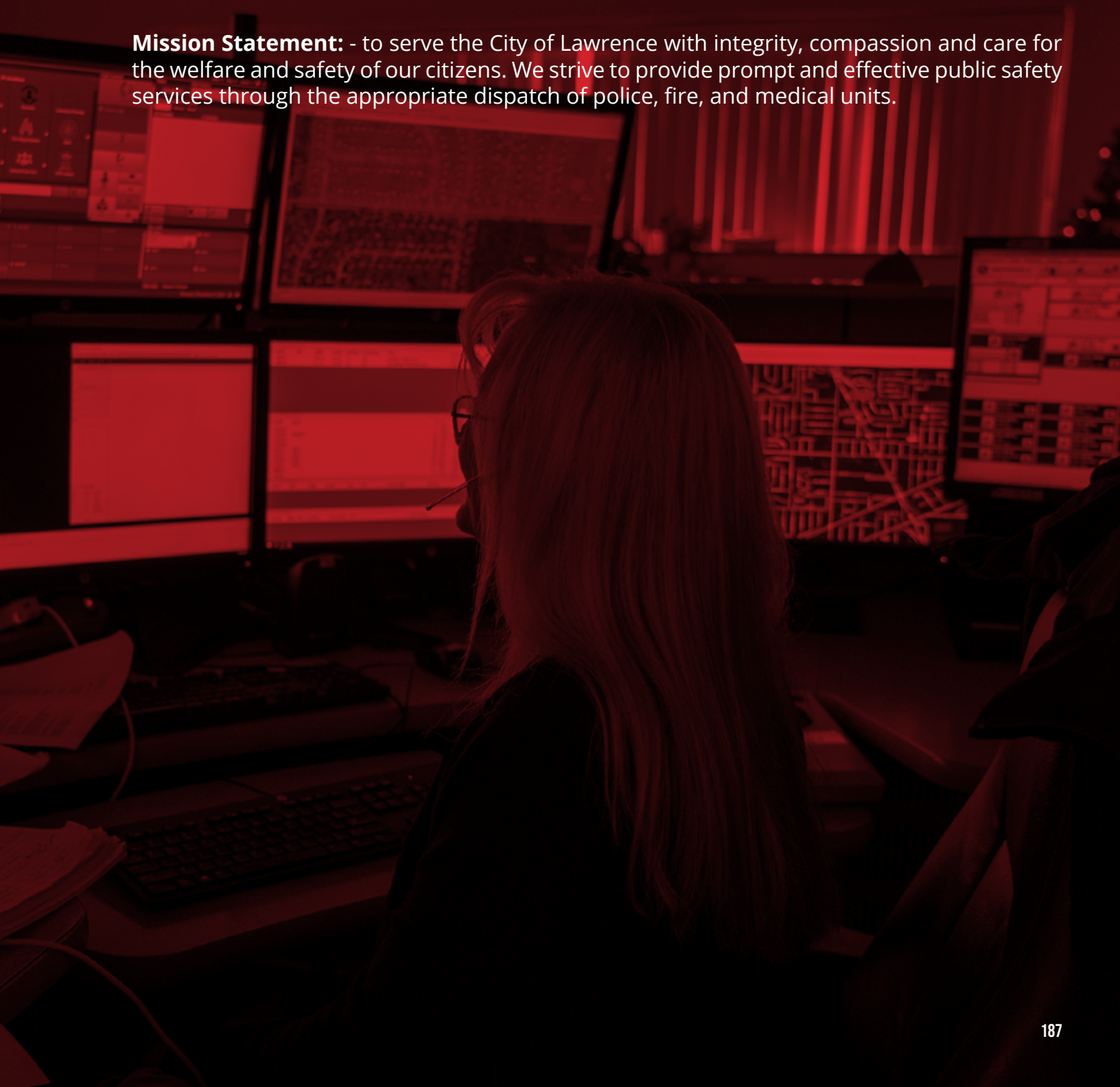
	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 65,000	\$ 70,850	\$ 70,850	\$ 70,850	\$ 53,137	\$ 70,850
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	20,995	21,117	21,609	22,655	16,046	22,655
421 - Office Supplies	80	524	466	1,100	196	1,100
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	300	-	300
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	315	-	-	4,500	-	4,500
432 - Communication and Transportation	3,412	1,213	1,204	2,166	1,188	2,166
433 - Printing and Advertising	93	48	-	124	-	124
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	1,193	1,259	1,269	1,359	945	1,359
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	2,010	7,183	7,099	9,106	4,868	9,588
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	1,086	-	2,000	-	2,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 93,096</b>	<b>\$ 103,281</b>	<b>\$ 102,497</b>	<b>\$ 114,160</b>	<b>\$ 76,380</b>	<b>\$ 114,642</b>

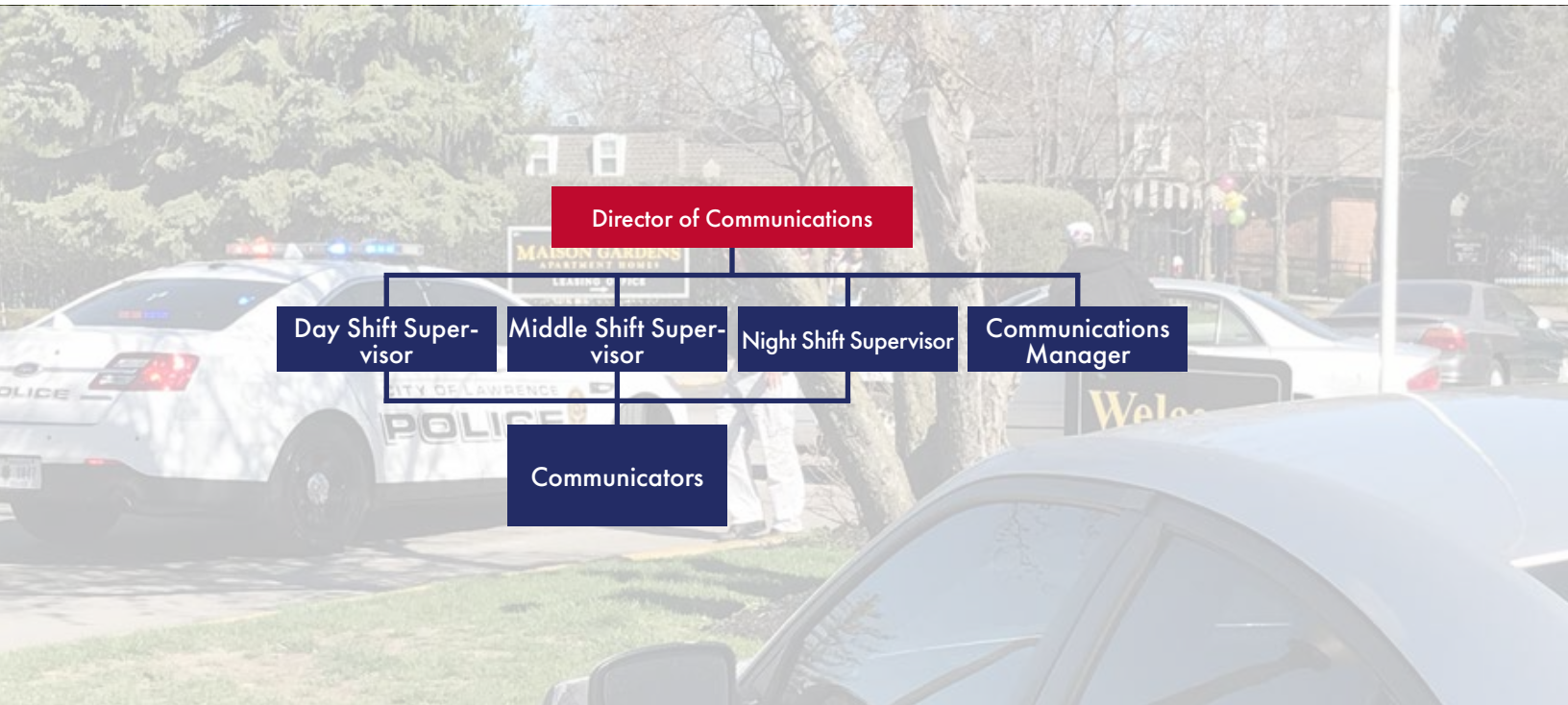
## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No significant changes in 2020

# COMMUNICATIONS

**Mission Statement:** - to serve the City of Lawrence with integrity, compassion and care for the welfare and safety of our citizens. We strive to provide prompt and effective public safety services through the appropriate dispatch of police, fire, and medical units.





Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Director of Communications	0	0	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
Communicator	1	1	1	1	1
<b>Total Employee Count</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>

\*1 part-time employee

Performance Indicators

Unit of Measure	Type	City Goals	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Number of calls per year	Output	SF	85,640	106,938	98,379	85,364	80,333	73,121	79,606
Number of abandoned calls	Output	SF	N/A	N/A	3,463	3,818	2,941	3,381	3,380
Number of calls in % answered within 40 sec	Effectiveness	DWD	N/A	N/A	100	100	100	100	100

## 2019 Accomplishments

- ✓ Further investigation of the State 911 grant funding to pay/receive reimbursements for all mandatory certifications telecommunicators need to maintain. **(DWD)**
- ✓ To raise the pay of all telecommunicators to be competitive with surrounding agencies to ensure retention. **(ED)**
- ✓ Revamp the record keeping process for IDACS. We have successfully migrated to a total online recertification and security training process. **(DWD)**

## 2020 Objectives

- To successfully migrate to the new police station/911 center with no firewall or connection issues. **(DWD)**
- Continue to streamline the digital IDACS process in reference to record keeping. **(DWD)**
- Creation of a Standard Operating Policy committee to assist in the maintenance and updating of current and new operating policies. **(DWD)**
- Shift portable radio maintenance and upkeep from the police to communications. **(DWD)**
- Integrate the Utility Body Worn camera feed to all consoles at dispatch. **(SF)**



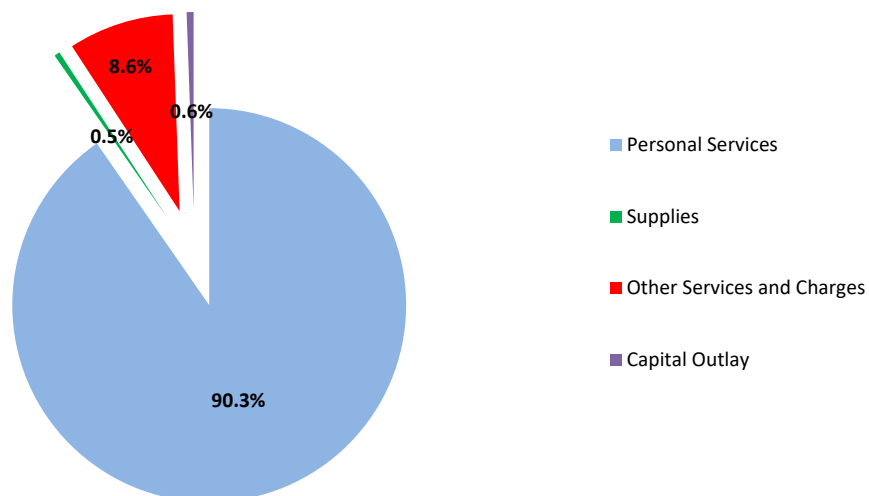
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 812,167	\$ 851,226	\$ 978,057	\$ 994,616	\$ 696,087	\$ 1,058,341
<b>Total by Expenditures by Function</b>	<b>\$ 812,167</b>	<b>\$ 851,226</b>	<b>\$ 978,057</b>	<b>\$ 994,616</b>	<b>\$ 696,087</b>	<b>\$ 1,058,341</b>

**Expenditures by Category**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 800,592	\$ 797,952	\$ 919,876	\$ 912,649	\$ 658,418	\$ 956,034
420 - Supplies	2,189	3,218	2,598	5,200	1,341	4,900
430 - Other Services and Charges	4,970	45,913	53,010	71,767	34,329	91,407
440 - Capital Outlay	4,417	4,142	2,574	5,000	1,999	6,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 812,167</b>	<b>\$ 851,226</b>	<b>\$ 978,057</b>	<b>\$ 994,616</b>	<b>\$ 696,087</b>	<b>\$ 1,058,341</b>

**2020 Adopted Budget: Expenditures by Category**





## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 528,457	\$ 548,285	\$ 578,825	\$ 589,140	\$ 432,042	\$ 618,597
412 - Overtime	4,335	1,640	5,145	4,500	810	4,500
413 - Employee Benefits	267,800	248,027	335,906	319,009	225,566	332,937
421 - Office Supplies	646	1,169	918	1,100	294	1,100
422 - Operating Supplies	943	512	416	1,100	388	1,100
423 - Repair and Maintenance Supplies	493	570	370	1,500	163	1,200
429 - Other Supplies	106	967	894	1,500	495	1,500
431 - Professional Services	-	-	-	150	19	15,000
432 - Communication and Transportation	4,299	4,448	4,876	7,220	2,849	7,720
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	249	265	1,280	6,800	1,016	4,300
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	422	41,200	46,854	57,597	30,445	64,387
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	4,417	4,142	2,574	5,000	1,999	6,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 812,167</b>	<b>\$ 851,226</b>	<b>\$ 978,057</b>	<b>\$ 994,616</b>	<b>\$ 696,087</b>	<b>\$ 1,058,341</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE


- 2020 budget increases include the following:
  - o Personnel costs include a 5% salary increase for 2020
  - o Other services and charges increase primarily from Internal Service Charges for Technology and Administrative Services (Please see Internal Service Funds)

# SPECIAL REVENUE FUNDS



- 201 - MOTOR VEHICLE HIGHWAY FUND
- 202 - LOCAL ROAD AND STREET FUND
- 203 - FEDERAL REVENUE TRUST FORFEITURE
- 204 - DEVELOPER'S ESCROW FUND
- 211 - PARK NON-REVERTING FUND
- 217 - DONATION FUND
- 222 - ANIMAL SHELTER FUND
- 224 - PUBLIC SAFETY LOIT
- 230 - FEDERAL GRANT
- 233 - LAW ENFORCEMENT CONT. ED.
- 239 - DEFERRAL PROGRAM
- 243 - STATE GRANT FUND
- 245 - RAINY DAY FUND



- 
- **246 - SPECIAL NON-REVERTING FUND**
  - **247 - HAZARDOUS MATERIALS RESPONSE**
  - **250 - FEDERAL GRANT**
  - **257 - COIT SPECIAL DISTRIBUTION**
  - **275 - LOCAL GRANT FUND**
  - **420 - TRANSPORTATION BOND PROCEEDS**
  - **625 - EMS BUDGET**

## Revenue and Expenditure Summary - By Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
201 Motor Vehicle Highway	\$ 2,523,497	\$ 2,586,690	\$ 3,044,114	\$ 2,889,560	\$ 1,994,647	\$ 3,047,190
202 Local Road & Street	544,473	704,610	972,074	900,727	718,863	816,042
203 Federal Revenue Sharing Trust Forfeiture	87,218	1,209	70,525	-	8,090	-
204 Developers Escrow Fund	-	-	-	-	-	-
211 Park Non-Reverting	186,885	229,321	228,244	196,000	180,967	178,500
217 Donation	64,025	88,360	69,509	-	39,349	-
222 Animal Shelter Fund	-	-	-	-	-	-
224 Public Safety LOIT	2,673,718	2,888,987	2,925,959	3,021,607	2,483,475	3,035,112
230 Federal Grant 022516	56,231	60,000	75,772	-	-	-
233 Law Enforcement Cont. Ed.	63,507	43,868	41,289	47,057	33,872	43,900
239 Deferral Program Fund	4,528	14,271	5,972	-	8,722	-
243 State Grant	26,873	1,034,654	329,003	-	37,688	-
245 Rainy Day Fund	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-
247 Hazardous Materials Response	-	-	2,185	-	5,381	-
250 Federal Grant	78,297	341,825	187,598	-	1,031,400	-
257 COIT Special Distribution	660,863	-	-	-	-	-
275 Local Grant	-	20,465	-	-	-	-
420 Transportation Bond Proceeds Fund	-	-	-	-	-	-
<u>625 Emergency Medical Service</u>	<u>4,164,435</u>	<u>2,825,666</u>	<u>2,485,668</u>	<u>2,080,000</u>	<u>1,436,023</u>	<u>2,200,000</u>
<b>Total Revenue</b>	<b>\$ 11,134,550</b>	<b>\$ 10,839,926</b>	<b>\$ 10,437,911</b>	<b>\$ 9,134,951</b>	<b>\$ 7,978,476</b>	<b>\$ 9,320,744</b>
<b>Expenditures:</b>						
201 Motor Vehicle Highway	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 3,992,955	\$ 1,885,931	\$ 4,093,318
202 Local Road & Street	478,499	410,131	808,279	1,166,130	73,050	1,181,606
203 Federal Revenue Sharing Trust Forfeiture	131,771	1,552	32,721	-	17,175	-
204 Developers Escrow Fund	-	-	95,745	-	-	-
211 Park Non-Reverting	168,690	191,123	269,819	205,165	175,706	206,766
217 Donation	49,088	61,281	54,896	-	41,967	-
222 Animal Shelter Fund	-	-	-	-	-	-
224 Public Safety LOIT	2,732,728	2,918,995	2,966,506	3,363,079	2,114,383	4,409,092
230 Federal Grant 022516	60,161	-	-	-	-	-
233 Law Enforcement Cont. Ed.	20,481	42,667	68,336	76,500	43,417	78,000
239 Deferral Program Fund	-	-	-	-	-	-
243 State Grant	49,208	1,063,554	321,285	-	-	-
245 Rainy Day Fund	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-
247 Hazardous Materials Response	1,576	760	-	-	-	-
250 Federal Grant	138,856	318,941	280,549	-	72,623	-
257 COIT Special Distribution	-	660,862	-	-	-	-
275 Local Grant	-	20,465	-	-	-	-
420 Transportation Bond Proceeds Fund	-	-	-	-	-	-
<u>625 Emergency Medical Service</u>	<u>2,006,738</u>	<u>2,923,464</u>	<u>2,686,651</u>	<u>3,085,836</u>	<u>1,985,933</u>	<u>3,206,589</u>
<b>Total Expenditures</b>	<b>\$ 7,956,708</b>	<b>\$ 11,094,372</b>	<b>\$ 10,532,818</b>	<b>\$ 11,889,665</b>	<b>\$ 6,410,184</b>	<b>\$ 13,175,371</b>
<b>Revenue less Expenditures</b>	<b>\$ 3,177,842</b>	<b>\$ (254,446)</b>	<b>\$ (94,908)</b>	<b>\$ (2,754,714)</b>	<b>\$ 1,568,292</b>	<b>\$ (3,854,627)</b>

# MOTOR VEHICLE HIGHWAY FUND

## FUND 201

Motor Vehicle Highway Fund - revenue associated with motor vehicle registration fees, licensing fees, Gasoline Tax, auto transfer fees, motor vehicle title fees as well as any other similar taxes and fees. These funds are utilized for street construction street maintenance, pursuant to Indiana Code ("IC") 8-14-1-1.

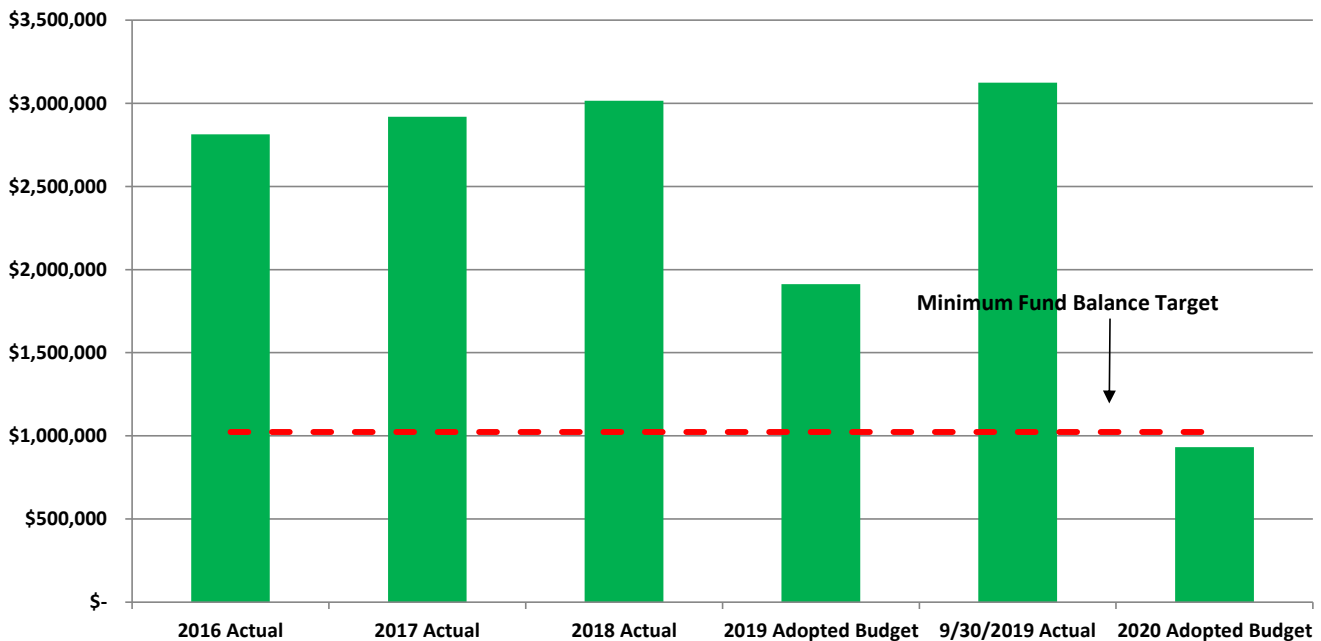
Primary function: Highways and Streets. Funds are budgeted and subject to annual appropriation.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ 97,270	\$ 36,035	\$ 90,431	\$ 111,000	\$ 93,060	\$ 150,000
330 - Intergovernmental	2,426,227	2,550,655	2,944,764	2,778,560	1,887,000	2,682,190
390 - Other Financing Sources	-	-	8,919	-	14,587	215,000
<b>Total Revenue</b>	<b>\$ 2,523,497</b>	<b>\$ 2,586,690</b>	<b>\$ 3,044,114</b>	<b>\$ 2,889,560</b>	<b>\$ 1,994,647</b>	<b>\$ 3,047,190</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 931,240	\$ 863,725	\$ 886,135	\$ 1,117,372	\$ 672,572	\$ 1,112,486
420 - Supplies	284,678	283,505	458,582	875,245	300,548	811,913
430 - Other Services and Charges	486,561	1,242,490	1,356,871	1,720,338	761,613	1,862,138
440 - Capital Outlay	77,297	90,856	246,443	280,000	151,197	306,781
450 - Other Financing Uses	339,137	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,118,913</b>	<b>\$ 2,480,576</b>	<b>\$ 2,948,032</b>	<b>\$ 3,992,955</b>	<b>\$ 1,885,931</b>	<b>\$ 4,093,318</b>
<b>Net Revenue</b>	<b>\$ 404,584</b>	<b>\$ 106,115</b>	<b>\$ 96,082</b>	<b>\$ (1,103,395)</b>	<b>\$ 108,716</b>	<b>\$ (1,046,128)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,408,826</b>	<b>2,813,410</b>	<b>2,919,524</b>	<b>3,015,607</b>	<b>3,015,607</b>	<b>1,978,271</b>
<b>Ending Fund Balance</b>	<b>\$ 2,813,410</b>	<b>\$ 2,919,524</b>	<b>\$ 3,015,607</b>	<b>\$ 1,912,212</b>	<b>\$ 3,124,323</b>	<b>\$ 932,143</b>

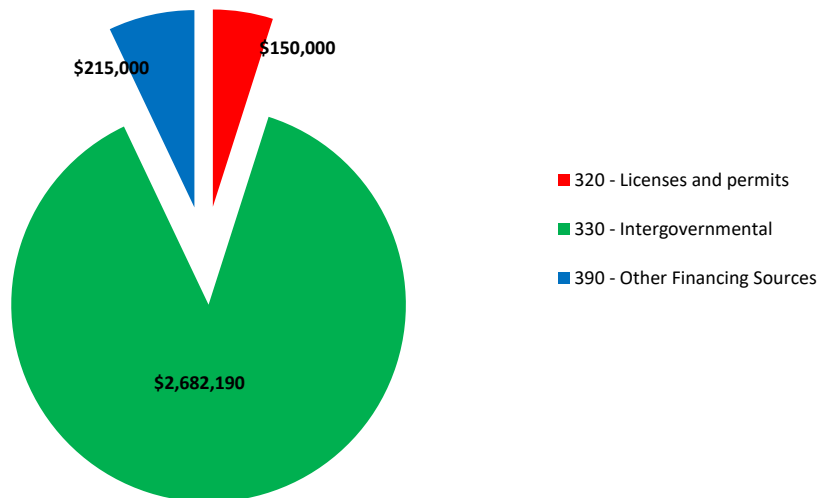
***Period Ending Fund Balance***



Detailed Revenue

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>320 - Licenses and permits</b>						
322.007 - Street and Curb Cut Permits	\$ 91,825	\$ 29,820	\$ 79,421	\$ 100,000	\$ 89,350	\$ 125,000
322.008 - Storm Water/Drainage Permits	5,445	6,215	11,010	11,000	3,710	25,000
<b>Total</b>	<b>\$ 97,270</b>	<b>\$ 36,035</b>	<b>\$ 90,431</b>	<b>\$ 111,000</b>	<b>\$ 93,060</b>	<b>\$ 150,000</b>
<b>330 - Intergovernmental</b>						
335.006 - Wheel Tax/Surtax	\$ 756,357	\$ 808,710	\$ 798,488	\$ 800,000	\$ 422,932	\$ 825,000
335.014 - Gasoline Tax - Motor Vehicle Hwy	1,669,870	1,741,946	2,146,276	1,978,560	1,464,068	1,857,190
<b>Total</b>	<b>\$ 2,426,227</b>	<b>\$ 2,550,655</b>	<b>\$ 2,944,764</b>	<b>\$ 2,778,560</b>	<b>\$ 1,887,000</b>	<b>\$ 2,682,190</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ 8,919	\$ -	\$ 14,587	\$ 215,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,919</b>	<b>\$ -</b>	<b>\$ 14,587</b>	<b>\$ 215,000</b>
<b>Total Revenue</b>	<b>\$ 2,523,497</b>	<b>\$ 2,586,690</b>	<b>\$ 3,044,114</b>	<b>\$ 2,889,560</b>	<b>\$ 1,994,647</b>	<b>\$ 3,047,190</b>

2020 Adopted Budget: Revenue by Category





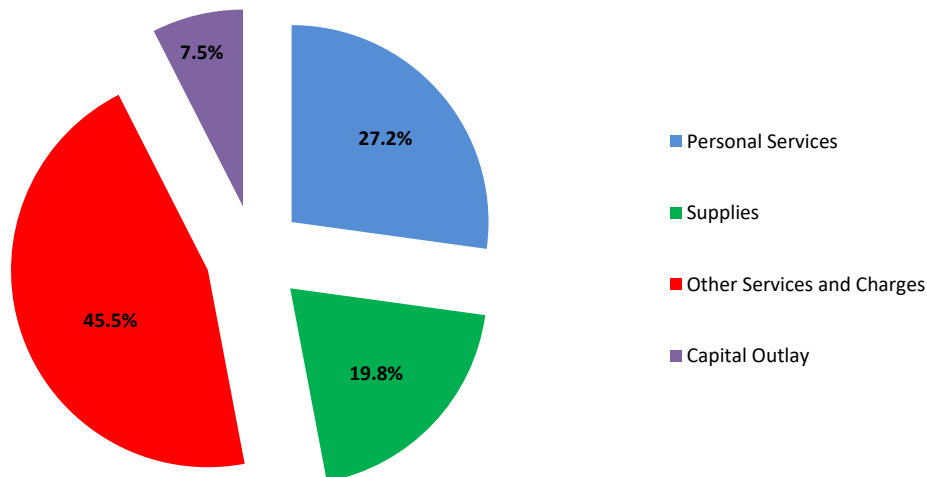
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Highway and Streets	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 3,992,955	\$ 1,885,931	\$ 4,093,318
<b>Total by Expenditures by Function</b>	<b>\$ 2,118,913</b>	<b>\$ 2,480,576</b>	<b>\$ 2,948,032</b>	<b>\$ 3,992,955</b>	<b>\$ 1,885,931</b>	<b>\$ 4,093,318</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 931,240	\$ 863,725	\$ 886,135	\$ 1,117,372	\$ 672,572	\$ 1,112,486
420 - Supplies	284,678	283,505	458,582	875,245	300,548	811,913
430 - Other Services and Charges	486,561	1,242,490	1,356,871	1,720,338	761,613	1,862,138
440 - Capital Outlay	77,297	90,856	246,443	280,000	151,197	306,781
450 - Other Financing Uses	339,137	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 2,118,913</b>	<b>\$ 2,480,576</b>	<b>\$ 2,948,032</b>	<b>\$ 3,992,955</b>	<b>\$ 1,885,931</b>	<b>\$ 4,093,318</b>

**2020 Adopted Budget: Expenditures by Category**



## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 589,565	\$ 536,328	\$ 533,049	\$ 616,556	\$ 428,297	\$ 611,670
412 - Overtime	35,620	31,372	40,865	40,000	33,245	40,000
413 - Employee Benefits	306,054	296,025	312,222	460,816	211,029	460,816
421 - Office Supplies	103	62	662	1,234	134	1,200
422 - Operating Supplies	53,463	50,609	65,676	143,106	60,732	125,213
423 - Repair and Maintenance Supplies	227,456	228,909	386,242	615,905	230,839	564,000
429 - Other Supplies	3,656	3,925	6,002	15,000	8,843	21,500
431 - Professional Services	52,754	32,395	39,912	137,500	36,723	110,000
432 - Communication and Transportation	24,049	19,850	18,293	23,730	15,565	24,600
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	109,225	74,177	75,396	91,000	79,691	105,000
435 - Utility Services	177,467	171,000	174,212	233,000	132,553	191,000
436 - Repairs and Maintenance	25,896	67,049	76,951	240,000	145,009	275,000
437 - Rentals	9,349	9,392	14,212	18,180	6,930	9,000
438 - Debt Service	58,229	138,148	90,918	170,000	73,895	170,000
439 - Other Services and Charges	368,729	730,480	866,977	906,928	271,247	1,077,538
441 - Land	-	-	-	65,000	50,875	55,000
444 - Improvements Other Than Building	-	-	8,293	-	4,336	4,950
445 - Machinery and Equipment	77,297	90,856	238,151	215,000	95,986	246,831
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,118,913</b>	<b>\$ 2,480,576</b>	<b>\$ 2,948,032</b>	<b>\$ 3,992,955</b>	<b>\$ 1,885,931</b>	<b>\$ 4,093,318</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Revenue is derived primarily from state taxes and a local wheel tax. The State of Indiana adopted an increase in the state gasoline tax, which became effective on July 1, 2017.
- The State estimates Lawrence's share for 2020 at the lesser of the average amount received the previous three years or the last 12 months. The City expects the FY2020 amount to remain flat year over year versus 2019.
- The City negotiated a long-term easement agreement with a cell tower provider that is expected to result in a one-time payment reflected in Other Financing Sources
- 2020 budgeted expenditures include:
  - Personnel costs include funding for a 5% salary increase and two new full-time Laborer position
  - Personnel costs also include the reallocation (decrease in funding) for three garage mechanics with the creation of the Garage Internal Services Fund. Salaries for these positions are now budgeted in Fund 703
  - Other services and charges - includes \$600,000 for paving (along with \$700,000 from the LRS fund for a total of \$1.3 million). The state paving grant program is available in 2020. The City intends to apply for another matching grant for paving.
  - \$230,000 for continued fleet and equipment upgrades
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$1,000,000
- Fund balance changes are directly related to an increase in paving over the past four years. It is anticipated that once the minimum target has been achieved, paving services will be reduced

# LOCAL ROAD AND STREET FUND

## FUND 202

**Local Road and Street Fund** - Indiana Code provides for local road and street funding to be used exclusively for engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems. Payment of principal and interest on bonds sold for the primary purpose of financing road, street or thoroughfare projects.

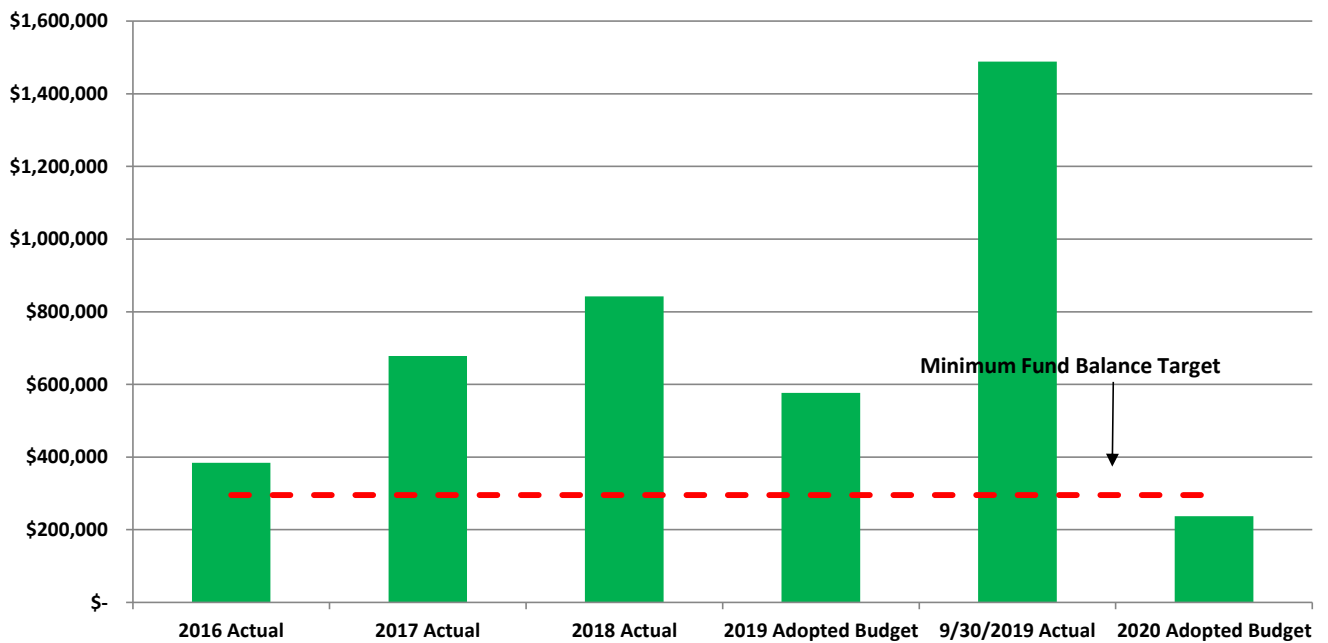
Primary function: Highways and Streets. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335 - State Shared Revenues	544,473	704,610	972,074	900,727	718,863	816,042
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 544,473</b>	<b>\$ 704,610</b>	<b>\$ 972,074</b>	<b>\$ 900,727</b>	<b>\$ 718,863</b>	<b>\$ 816,042</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	478,499	410,131	808,279	1,166,130	73,050	1,181,606
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 478,499</b>	<b>\$ 410,131</b>	<b>\$ 808,279</b>	<b>\$ 1,166,130</b>	<b>\$ 73,050</b>	<b>\$ 1,181,606</b>
<b>Net Revenue</b>	<b>\$ 65,975</b>	<b>\$ 294,478</b>	<b>\$ 163,795</b>	<b>\$ (265,403)</b>	<b>\$ 645,812</b>	<b>\$ (365,564)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>318,049</b>	<b>384,023</b>	<b>678,502</b>	<b>842,297</b>	<b>842,297</b>	<b>602,906</b>
<b>Ending Fund Balance</b>	<b>\$ 384,023</b>	<b>\$ 678,502</b>	<b>\$ 842,297</b>	<b>\$ 576,894</b>	<b>\$ 1,488,109</b>	<b>\$ 237,342</b>

Period Ending Fund Balance

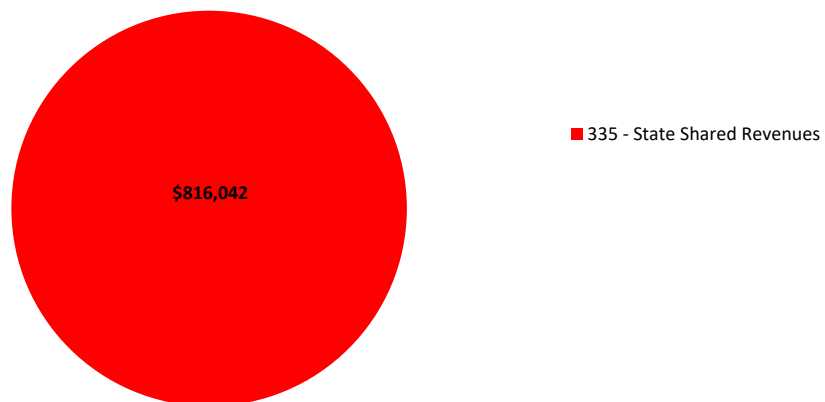




**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>335 - State Shared Revenues</b>						
335.015 - Gasoline Tax - LRS	\$ 544,473	\$ 704,610	\$ 972,074	\$ 900,727	\$ 718,863	\$ 816,042
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-
<b>Total</b>	<b>\$ 544,473</b>	<b>\$ 704,610</b>	<b>\$ 972,074</b>	<b>\$ 900,727</b>	<b>\$ 718,863</b>	<b>\$ 816,042</b>
<b>Total Revenue</b>	<b>\$ 544,473</b>	<b>\$ 704,610</b>	<b>\$ 972,074</b>	<b>\$ 900,727</b>	<b>\$ 718,863</b>	<b>\$ 816,042</b>

***2020 Adopted Budget: Revenue by Category***





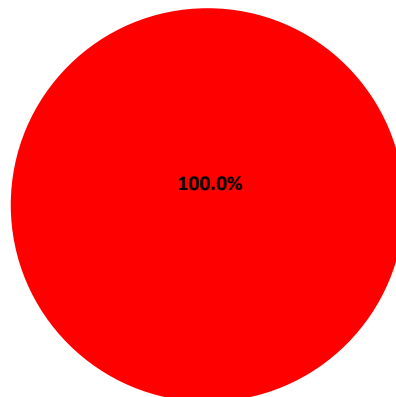
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Highway and Streets	\$ 478,499	\$ 410,131	\$ 808,279	\$ 1,166,130	\$ 73,050	\$ 1,181,606
<b>Total by Expenditures by Function</b>	<b>\$ 478,499</b>	<b>\$ 410,131</b>	<b>\$ 808,279</b>	<b>\$ 1,166,130</b>	<b>\$ 73,050</b>	<b>\$ 1,181,606</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	478,499	410,131	808,279	1,166,130	73,050	1,181,606
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 478,499</b>	<b>\$ 410,131</b>	<b>\$ 808,279</b>	<b>\$ 1,166,130</b>	<b>\$ 73,050</b>	<b>\$ 1,181,606</b>

**2020 Adopted Budget: Expenditures by Category**



■ Other Services and Charges

**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	123,007	55,429	50,149	80,000	49,030	93,476
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	355,491	354,703	366,130	386,130	24,020	388,130
439 - Other Services and Charges	-	-	392,000	700,000	-	700,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 478,499</b>	<b>\$ 410,131</b>	<b>\$ 808,279</b>	<b>\$ 1,166,130</b>	<b>\$ 73,050</b>	<b>\$ 1,181,606</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Revenue is derived from state gasoline taxes. The State of Indiana adopted an increase in the state gasoline tax, which became effective on July 1, 2017.
- The State estimates Lawrence's share for 2020 at the lesser of the average amount received the previous three years or the last 12 months. The City expects the FY2020 amount to remain flat year over year versus 2019.
- 2020 budgeted expenditures include:
  - Lease payment in the approximate amount of \$386,000. Final lease payment is due in 2024
  - \$700,000 for paving (along with \$700,000 from the MVH fund for a total of \$1.3 million). The state paving grant program is available in 2020. The City intends to apply for another matching grant for paving.
  - \$93,476 for paving related engineering costs
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$295,000
- Fund balance changes are directly related to an increase in paving over the past four years. It is anticipated that once the minimum target has been achieved, paving services will be reduced

# FEDERAL REVENUE SHARING TRUST FORFEITURE

## FUND 203

Federal Revenue Sharing Trust Forfeiture - Revenue from Police property forfeitures.

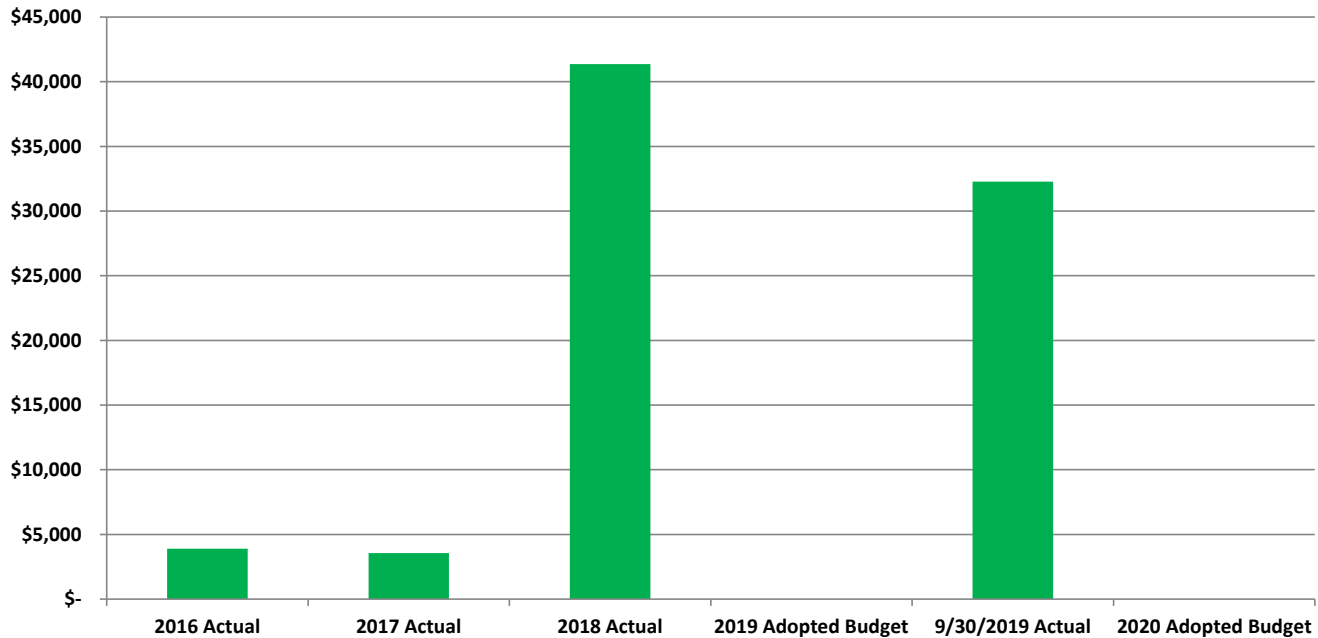
Primary function: Public Safety. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 87,218	\$ 1,209	\$ 70,525	\$ -	\$ 8,090	\$ -
335 - State Shared Revenues	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 87,218</b>	<b>\$ 1,209</b>	<b>\$ 70,525</b>	<b>\$ -</b>	<b>\$ 8,090</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	41,020	1,311	31,361	-	7,175	-
430 - Other Services and Charges	88,651	242	360	-	-	-
440 - Capital Outlay	2,100	-	1,000	-	10,000	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 131,771</b>	<b>\$ 1,552</b>	<b>\$ 32,721</b>	<b>\$ -</b>	<b>\$ 17,175</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (44,553)</b>	<b>\$ (343)</b>	<b>\$ 37,804</b>	<b>\$ -</b>	<b>\$ (9,085)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>48,453</b>	<b>3,901</b>	<b>3,558</b>	<b>-</b>	<b>41,361</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 3,901</b>	<b>\$ 3,558</b>	<b>\$ 41,361</b>	<b>\$ -</b>	<b>\$ 32,276</b>	<b>\$ -</b>

***Period Ending Fund Balance***





**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>330 - Intergovernmental</b>						
332.003 - Federal Forfeiture Fees	\$ 87,218	\$ 1,209	\$ 70,525	\$ -	\$ 8,090	\$ -
<b>Total</b>	<b>\$ 87,218</b>	<b>\$ 1,209</b>	<b>\$ 70,525</b>	<b>\$ -</b>	<b>\$ 8,090</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 87,218</b>	<b>\$ 1,209</b>	<b>\$ 70,525</b>	<b>\$ -</b>	<b>\$ 8,090</b>	<b>\$ -</b>



#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 131,771	\$ 1,552	\$ 32,721	\$ -	\$ 17,175	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 131,771</b>	<b>\$ 1,552</b>	<b>\$ 32,721</b>	<b>\$ -</b>	<b>\$ 17,175</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	41,020	1,311	31,361	-	7,175	-
430 - Other Services and Charges	88,651	242	360	-	-	-
440 - Capital Outlay	2,100	-	1,000	-	10,000	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 131,771</b>	<b>\$ 1,552</b>	<b>\$ 32,721</b>	<b>\$ -</b>	<b>\$ 17,175</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Funds are utilized to supplement the Lawrence Police Department's SWAT operations as available
- Funds are not budgeted nor subject to appropriation



# DEVELOPER'S ESCROW FUND

## FUND 204

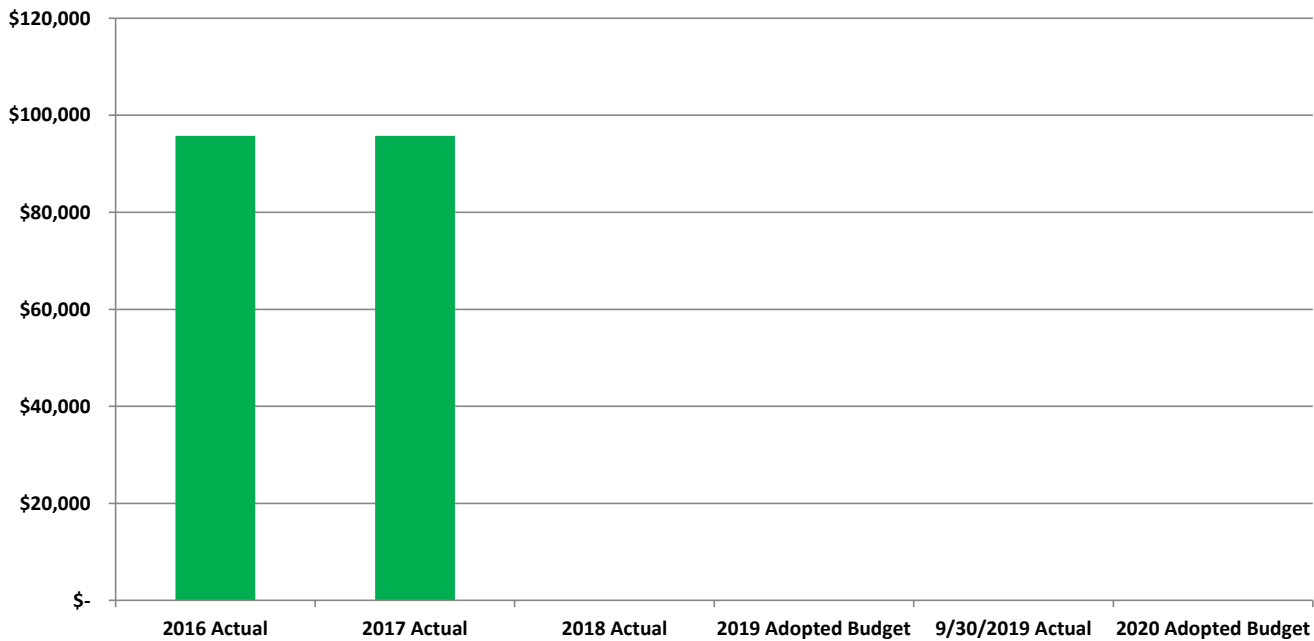
*Developer's Escrow Fund* - Dormant fund. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330 - Intergovernmental	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	95,745	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (95,745)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>95,745</b>	<b>95,745</b>	<b>95,745</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 95,745</b>	<b>\$ 95,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 20, 2017 was adopted on October 18th 2017, which transferred the funds in this account to the City's General Fund (per State Statute)
- Upon transfer to the General Fund, these funds were further transferred to Fund 825 – OPEB Trust Fund
- This transfer took place in 2018
- This fund will have a zero balance upon and remain inactive

# PARK NON-REVERTING FUND

## FUND 211

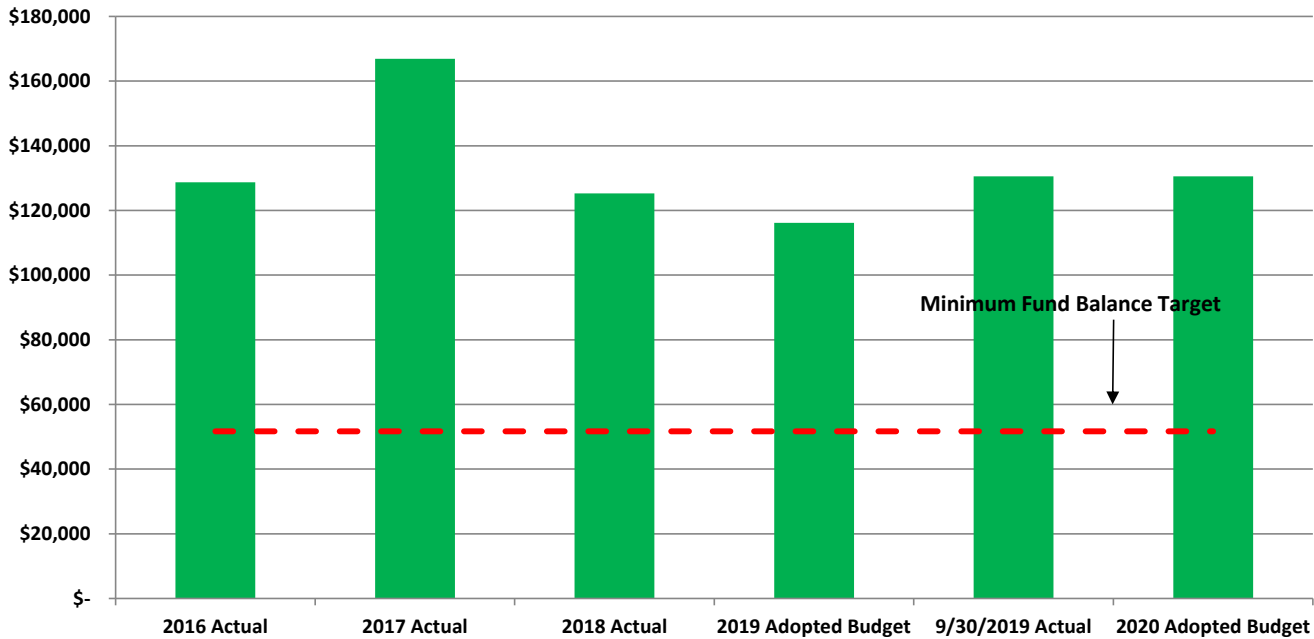
***Park Non-Reverting Fund*** - Established pursuant to IC 36-10-3-22, funds received by the Department of Parks and Recreation from the operation of all programs and concession stands are deposited into the special non-reverting operating fund. Money is restricted to parks maintenance and related expenditures. Funds received remain for those exclusive purposes.

Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ 134,930	\$ 224,622	\$ 145,689	\$ 175,000	\$ 137,913	\$ 160,000
360 - Miscellaneous	2,240	4,699	5,377	6,000	3,783	5,500
390 - Other Financing Sources	49,716	-	77,179	15,000	39,271	13,000
<b>Total Revenue</b>	<b>\$ 186,885</b>	<b>\$ 229,321</b>	<b>\$ 228,244</b>	<b>\$ 196,000</b>	<b>\$ 180,967</b>	<b>\$ 178,500</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	31,276	44,580	57,586	69,000	26,796	69,000
430 - Other Services and Charges	136,943	145,621	210,734	121,165	140,148	122,766
440 - Capital Outlay	472	923	1,500	15,000	8,762	15,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 168,690</b>	<b>\$ 191,123</b>	<b>\$ 269,819</b>	<b>\$ 205,165</b>	<b>\$ 175,706</b>	<b>\$ 206,766</b>
<b>Net Revenue</b>	<b>\$ 18,195</b>	<b>\$ 38,198</b>	<b>\$ (41,575)</b>	<b>\$ (9,165)</b>	<b>\$ 5,261</b>	<b>\$ (28,266)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>110,474</b>	<b>128,670</b>	<b>166,868</b>	<b>125,292</b>	<b>125,292</b>	<b>158,779</b>
<b>Ending Fund Balance</b>	<b>\$ 128,670</b>	<b>\$ 166,868</b>	<b>\$ 125,292</b>	<b>\$ 116,127</b>	<b>\$ 130,554</b>	<b>\$ 130,513</b>

***Period Ending Fund Balance***

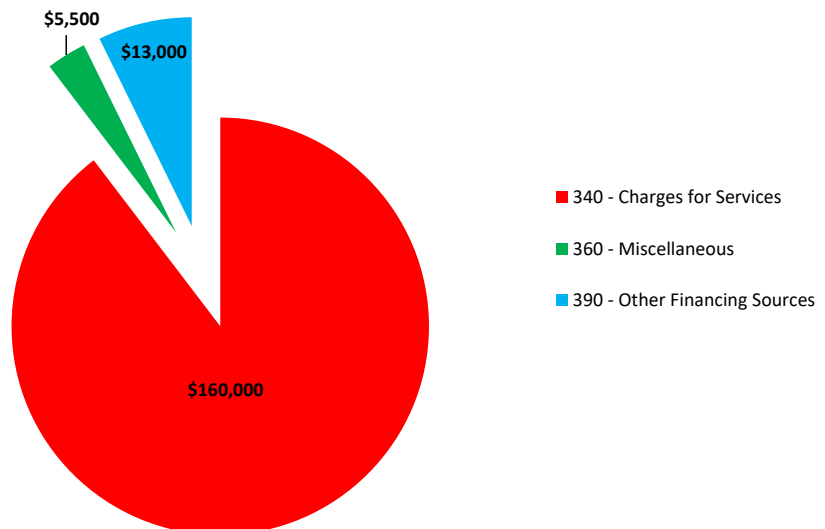




**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>340 - Charges for Services</b>						
347.001 - Recreation Programs	\$ 68,855	\$ 101,115	\$ 56,754	\$ 55,000	\$ 66,530	\$ 60,000
347.002 - Park Rentals	66,075	123,305	88,935	120,000	71,383	100,000
347.004 - Play Camp	-	154	-	-	-	-
347.005 - Park Rental Deposits	-	49	-	-	-	-
349.None - None	-	-	-	-	-	-
<b>Total</b>	<b>\$ 134,930</b>	<b>\$ 224,622</b>	<b>\$ 145,689</b>	<b>\$ 175,000</b>	<b>\$ 137,913</b>	<b>\$ 160,000</b>
<b>360 - Miscellaneous</b>						
368.002 - From Park Rentals	\$ 2,240	\$ 4,699	\$ 5,377	\$ 6,000	\$ 3,783	\$ 5,500
<b>Total</b>	<b>\$ 2,240</b>	<b>\$ 4,699</b>	<b>\$ 5,377</b>	<b>\$ 6,000</b>	<b>\$ 3,783</b>	<b>\$ 5,500</b>
<b>390 - Other Financing Sources</b>						
396.002 - Other Refunds	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
399.001 - Miscellaneous	49,713	-	77,179	15,000	39,271	13,000
<b>Total</b>	<b>\$ 49,716</b>	<b>\$ -</b>	<b>\$ 77,179</b>	<b>\$ 15,000</b>	<b>\$ 39,271</b>	<b>\$ 13,000</b>
<b>Total Revenue</b>	<b>\$ 186,885</b>	<b>\$ 229,321</b>	<b>\$ 228,244</b>	<b>\$ 196,000</b>	<b>\$ 180,967</b>	<b>\$ 178,500</b>

**2020 Adopted Budget: Revenue by Category**





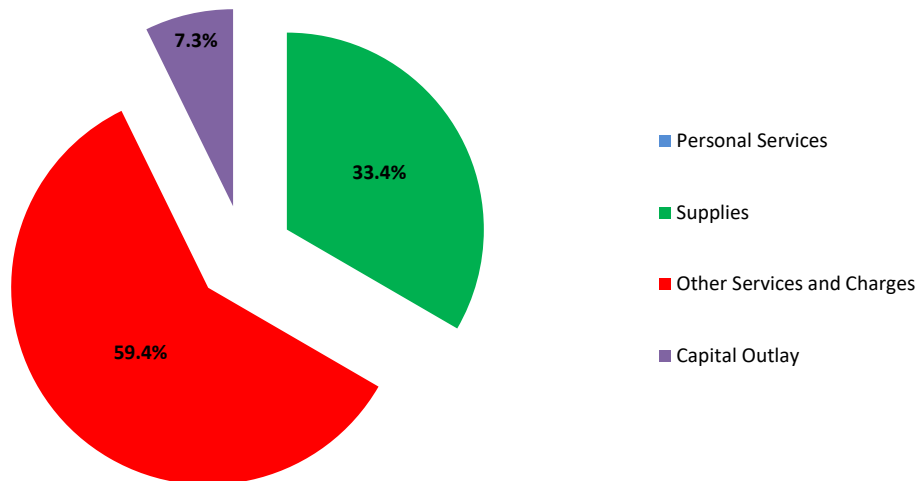
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 168,690	\$ 191,123	\$ 269,819	\$ 205,165	\$ 175,706	\$ 206,766
<b>Total by Expenditures by Function</b>	<b>\$ 168,690</b>	<b>\$ 191,123</b>	<b>\$ 269,819</b>	<b>\$ 205,165</b>	<b>\$ 175,706</b>	<b>\$ 206,766</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	31,276	44,580	57,586	69,000	26,796	69,000
430 - Other Services and Charges	136,943	145,621	210,734	121,165	140,148	122,766
440 - Capital Outlay	472	923	1,500	15,000	8,762	15,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 168,690</b>	<b>\$ 191,123</b>	<b>\$ 269,819</b>	<b>\$ 205,165</b>	<b>\$ 175,706</b>	<b>\$ 206,766</b>

**2020 Adopted Budget: Expenditures by Category**





#### Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	50	-	-	-	-	-
422 - Operating Supplies	6,320	3,067	4,307	15,000	3,428	15,000
423 - Repair and Maintenance Supplies	18,889	34,854	44,713	48,000	20,579	48,000
429 - Other Supplies	6,017	6,659	8,566	6,000	2,789	6,000
431 - Professional Services	9,665	9,600	800	-	-	-
432 - Communication and Transportation	1,746	3,313	1,846	4,300	4,059	4,300
433 - Printing and Advertising	49	163	55	1,000	55	1,000
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	91,772	59,387	24,665	24,000	11,941	24,000
436 - Repairs and Maintenance	10,719	6,405	16,060	18,000	2,402	18,000
437 - Rentals	2,674	8,160	6,323	10,000	1,152	10,000
438 - Debt Service	595	-	-	-	-	-
439 - Other Services and Charges	19,722	58,593	160,984	63,865	120,540	65,466
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	472	923	-	2,000	-	2,000
445 - Machinery and Equipment	-	-	1,500	13,000	8,762	13,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 168,690</b>	<b>\$ 191,123</b>	<b>\$ 269,819</b>	<b>\$ 205,165</b>	<b>\$ 175,706</b>	<b>\$ 206,766</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

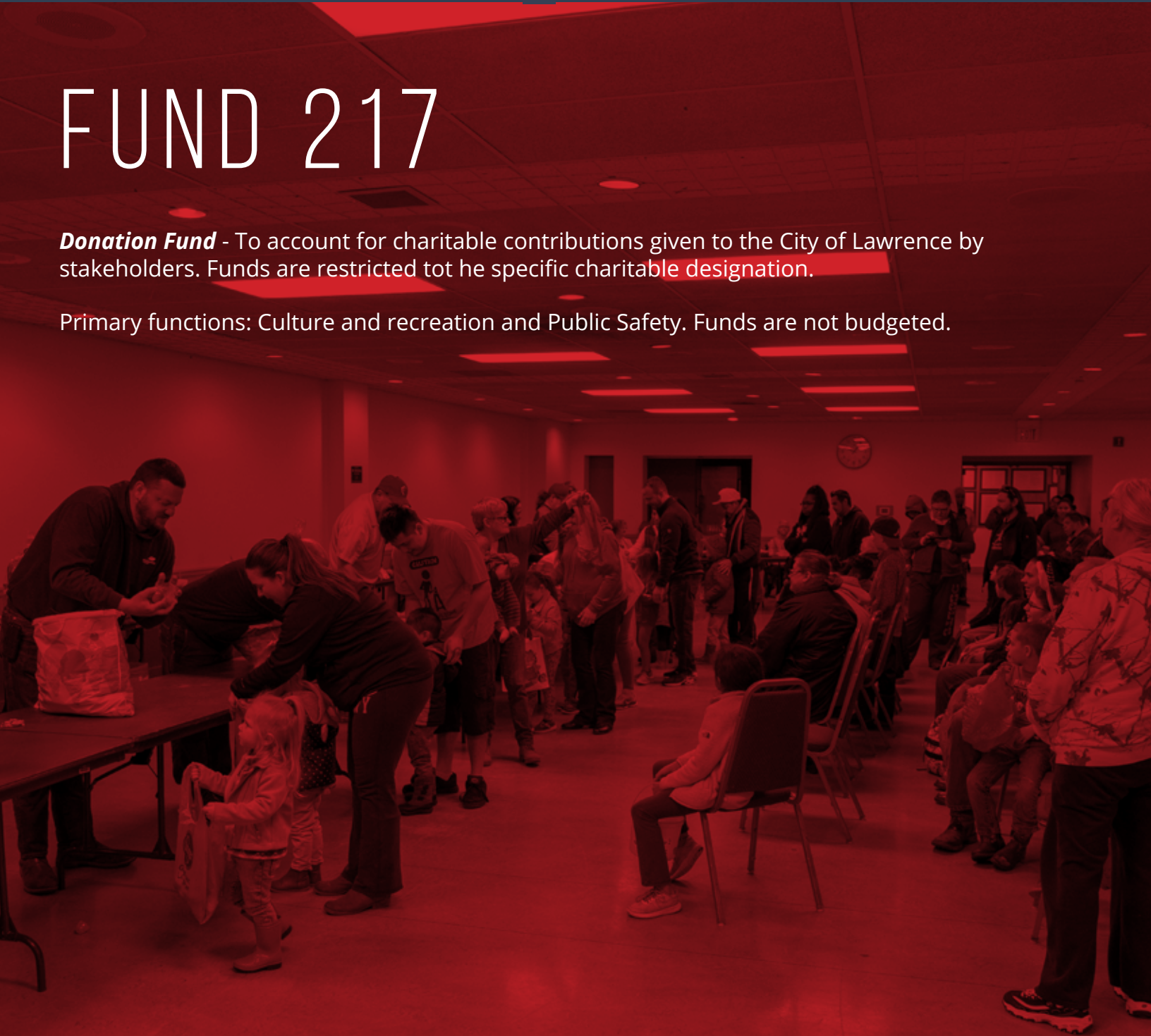
- Revenue from the non-reverting fund is derived from parks programs and facility rentals
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$51,000

# DONATION FUND

## FUND 217

**Donation Fund** - To account for charitable contributions given to the City of Lawrence by stakeholders. Funds are restricted to the specific charitable designation.

Primary functions: Culture and recreation and Public Safety. Funds are not budgeted.

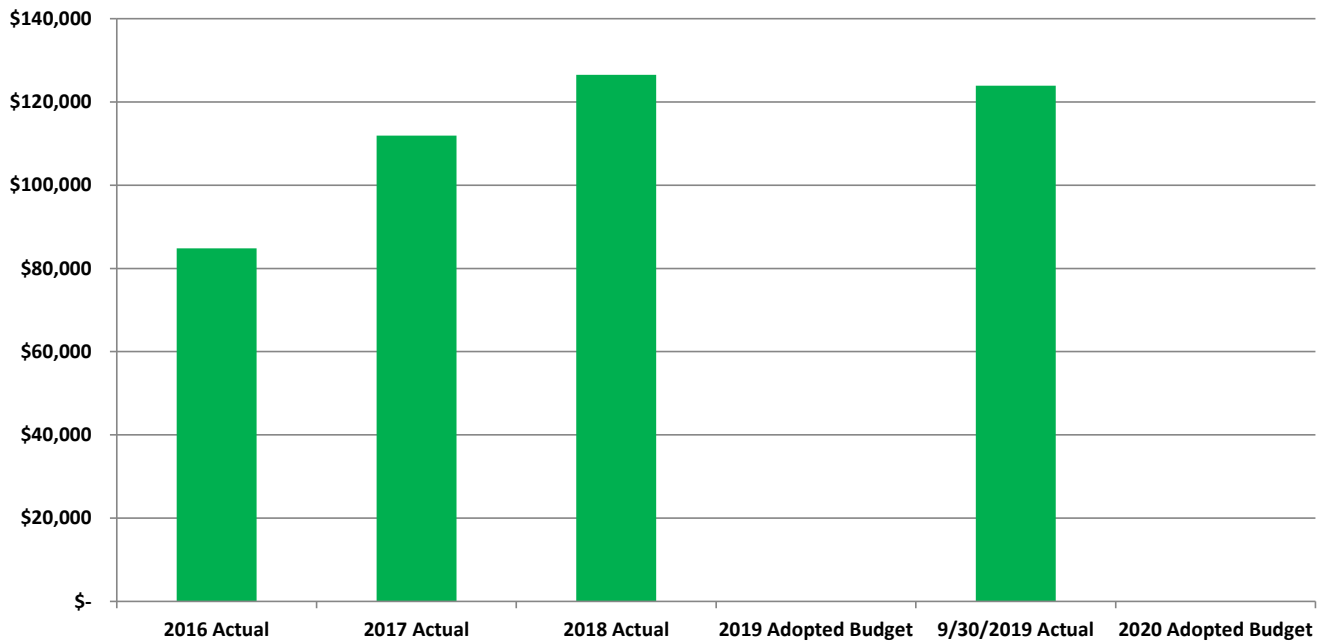




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 64,025	\$ 88,360	\$ 69,509	\$ -	\$ 39,349	\$ -
<b>Total Revenue</b>	<b>\$ 64,025</b>	<b>\$ 88,360</b>	<b>\$ 69,509</b>	<b>\$ -</b>	<b>\$ 39,349</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	14,921	26,802	12,147	-	5,276	-
430 - Other Services and Charges	34,167	34,479	42,748	-	36,480	-
440 - Capital Outlay	-	-	-	-	210	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 49,088</b>	<b>\$ 61,281</b>	<b>\$ 54,896</b>	<b>\$ -</b>	<b>\$ 41,967</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 14,937</b>	<b>\$ 27,079</b>	<b>\$ 14,613</b>	<b>\$ -</b>	<b>\$ (2,618)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>69,875</b>	<b>84,812</b>	<b>111,891</b>	<b>-</b>	<b>126,504</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 84,812</b>	<b>\$ 111,891</b>	<b>\$ 126,504</b>	<b>\$ -</b>	<b>\$ 123,886</b>	<b>\$ -</b>

***Period Ending Fund Balance***





**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>360 - Miscellaneous</b>						
367.001 - From Private Sources	\$ 238	\$ -	\$ 124	\$ -	\$ -	\$ -
367.005 - SWAT Team Donations	1,700	-	-	-	-	-
367.007 - Other Police Donations	1,200	5,483	1,600	-	700	-
367.008 - K-9 Donations	10	-	-	-	-	-
367.011 - Park Special Projects Donations	200	-	-	-	1,500	-
367.012 - 4th of July Donations	34,629	43,255	38,087	-	20,049	-
367.014 - Other Fire Donations	-	16,448	-	-	-	-
367.016 - National Night Out Donations	5,050	2,327	353	-	-	-
367.017 - Blue Star Banner Program	8,500	2,950	4,420	-	10,100	-
367.020 - Community Foundation	-	-	-	-	-	-
367.021 - Tree Lighting	10,798	4,950	9,250	-	-	-
367.022 - Community Safety Day	1,700	2,525	6,000	-	7,000	-
367.023 - Friday's at the Fort	-	-	-	-	-	-
367.024 - Farmers Market	-	10,422	4,675	-	-	-
367.025 - Oaklandon Water Tower	-	-	5,000	-	-	-
<b>Total</b>	<b>\$ 64,025</b>	<b>\$ 88,360</b>	<b>\$ 69,509</b>	<b>\$ -</b>	<b>\$ 39,349</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 64,025</b>	<b>\$ 88,360</b>	<b>\$ 69,509</b>	<b>\$ -</b>	<b>\$ 39,349</b>	<b>\$ -</b>

**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 38,024	\$ 41,639	\$ 48,648	\$ -	\$ 40,111	\$ -
Public Safety	11,065	19,642	6,248	-	1,855	-
<b>Total by Expenditures by Function</b>	<b>\$ 49,088</b>	<b>\$ 61,281</b>	<b>\$ 54,896</b>	<b>\$ -</b>	<b>\$ 41,967</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	14,921	26,802	12,147	-	5,276	-
430 - Other Services and Charges	34,167	34,479	42,748	-	36,480	-
440 - Capital Outlay	-	-	-	-	210	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 49,088</b>	<b>\$ 61,281</b>	<b>\$ 54,896</b>	<b>\$ -</b>	<b>\$ 41,967</b>	<b>\$ -</b>

**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	256	344	216	-	450	-
422 - Operating Supplies	6,948	3,756	5,738	-	1,672	-
423 - Repair and Maintenance Supplies	1,954	496	2,791	-	3,155	-
429 - Other Supplies	5,763	22,206	3,402	-	-	-
431 - Professional Services	-	-	7,600	-	281	-
432 - Communication and Transportation	168	460	346	-	435	-
433 - Printing and Advertising	220	488	1,484	-	5,514	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	135	-	-	-	-	-
437 - Rentals	702	5,138	1,685	-	30,251	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	32,943	28,393	31,633	-	210	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 49,088</b>	<b>\$ 61,281</b>	<b>\$ 54,896</b>	<b>\$ -</b>	<b>\$ 41,967</b>	<b>\$ -</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Funded from donations to the City for a specific purpose
- The donation funds emphasis remains on the 4th of July parade; Blue Star Banner, which honors active military residing in Lawrence; Christmas parade and tree lighting; and Fort Ben Farmer's Market, which debuted in 2017
- Funds are not budgeted nor subject to appropriation

# ANIMAL SHELTER FUND

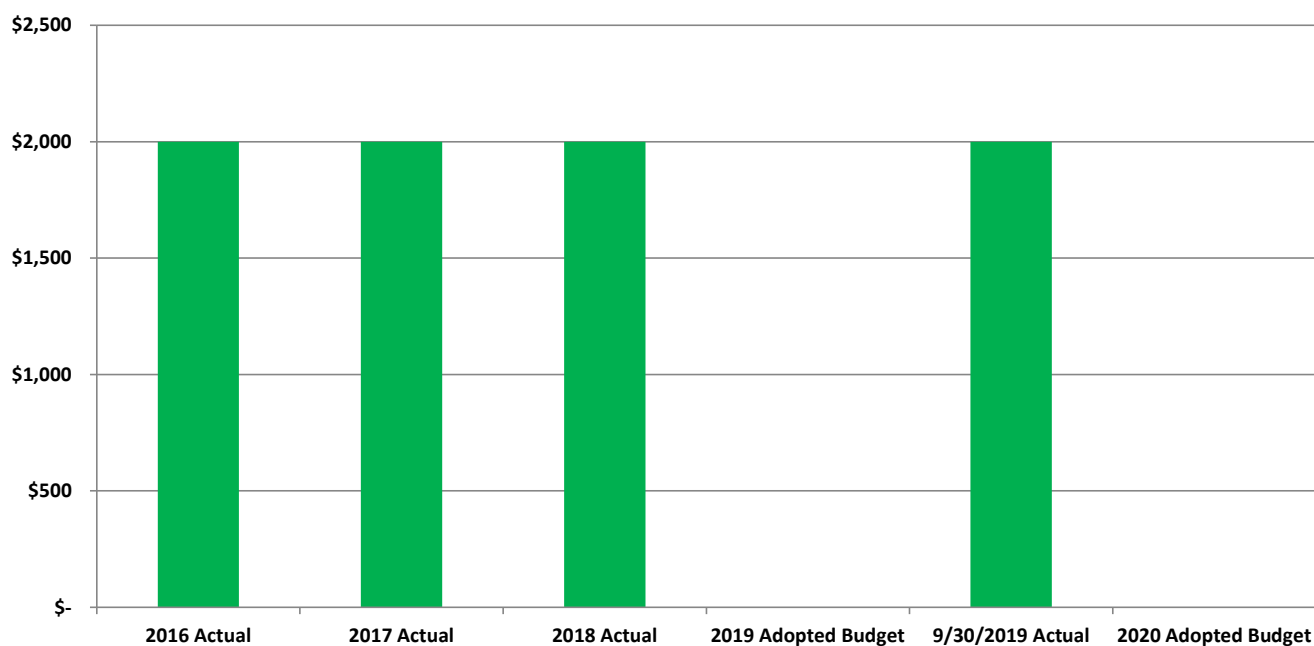
## FUND 222

*Animal Shelter Fund* - Dormant fund. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- No revenue or expenditures planned

# PUBLIC SAFETY LOIT

## FUND 224

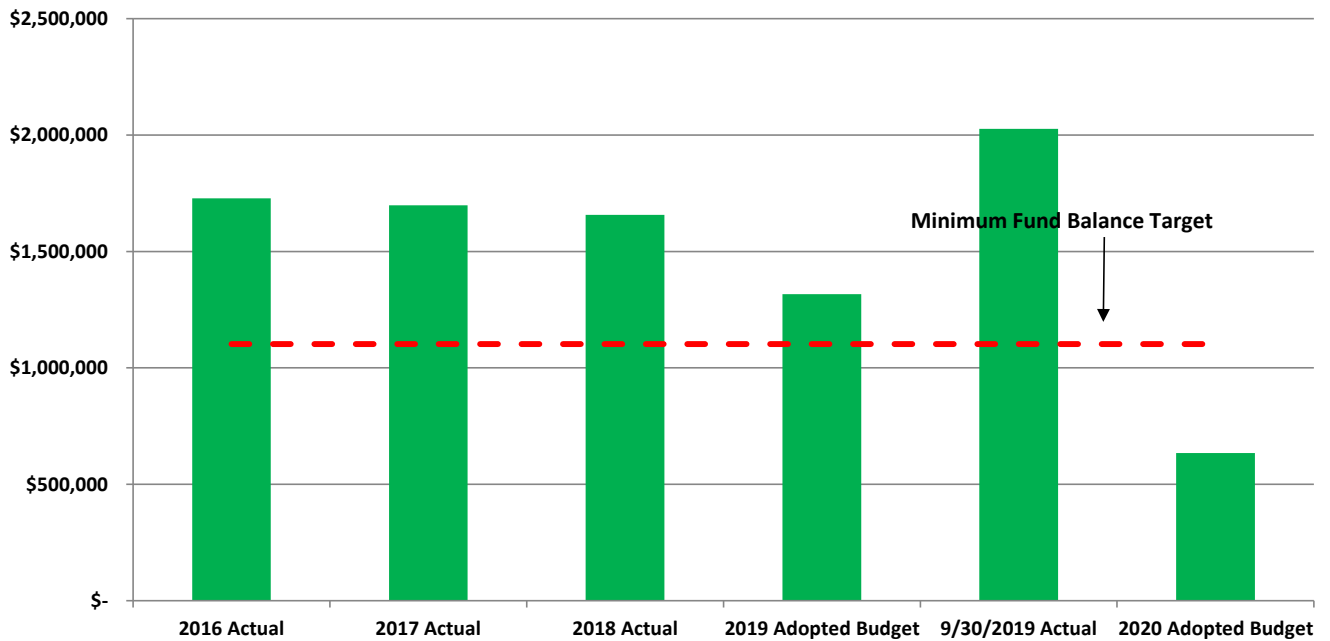
**Public Safety Local Option Income Tax ("LOIT")** - portion of income tax restricted to public safety uses.

Primary function: Public Safety. Funds are budgeted and subject to annual appropriation

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,021,607	\$ 2,483,475	\$ 3,035,112
390 - Other Financing Sources	-	4,960	3,562	-	-	-
<b>Total Revenue</b>	<b>\$ 2,673,718</b>	<b>\$ 2,888,987</b>	<b>\$ 2,925,959</b>	<b>\$ 3,021,607</b>	<b>\$ 2,483,475</b>	<b>\$ 3,035,112</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 1,610,197	\$ 1,474,082	\$ 1,592,466	\$ 1,692,466	\$ 1,194,350	\$ 2,502,295
420 - Supplies	350,487	346,318	387,421	482,300	289,419	564,145
430 - Other Services and Charges	661,162	1,023,792	919,271	1,011,973	537,467	1,166,652
440 - Capital Outlay	110,882	74,802	67,349	176,340	93,147	176,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,732,728</b>	<b>\$ 2,918,995</b>	<b>\$ 2,966,506</b>	<b>\$ 3,363,079</b>	<b>\$ 2,114,383</b>	<b>\$ 4,409,092</b>
<b>Net Revenue</b>	<b>\$ (59,010)</b>	<b>\$ (30,008)</b>	<b>\$ (40,547)</b>	<b>\$ (341,472)</b>	<b>\$ 369,092</b>	<b>\$ (1,373,980)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,787,295</b>	<b>1,728,285</b>	<b>1,698,278</b>	<b>1,657,731</b>	<b>1,657,731</b>	<b>2,008,330</b>
<b>Ending Fund Balance</b>	<b>\$ 1,728,285</b>	<b>\$ 1,698,278</b>	<b>\$ 1,657,731</b>	<b>\$ 1,316,259</b>	<b>\$ 2,026,822</b>	<b>\$ 634,350</b>

Period Ending Fund Balance

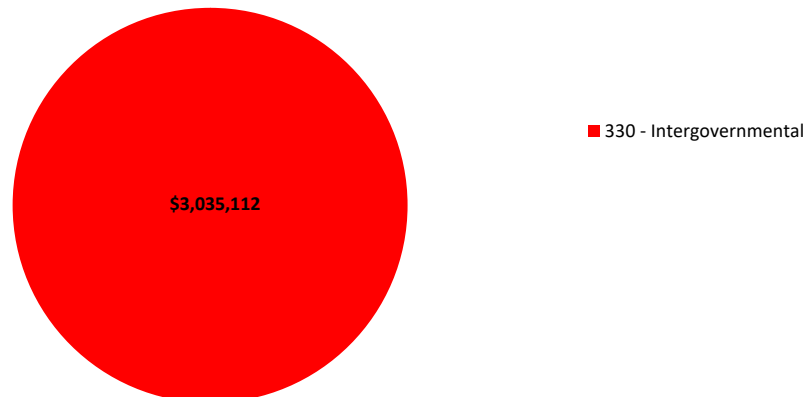




Detailed Revenue

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>330 - Intergovernmental</b>						
338.001 - Public Safety Tax	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,021,607	\$ 2,483,475	\$ 3,035,112
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,673,718</b>	<b>\$ 2,884,027</b>	<b>\$ 2,922,397</b>	<b>\$ 3,021,607</b>	<b>\$ 2,483,475</b>	<b>\$ 3,035,112</b>
<b>390 - Other Financing Sources</b>						
392.001 - Sale of Capital Assets	\$ -	\$ 2,700	\$ 2,858	\$ -	\$ -	\$ -
396.003 - Return on Insurance Premium	-	2,260	704	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,960</b>	<b>\$ 3,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 2,673,718</b>	<b>\$ 2,888,987</b>	<b>\$ 2,925,959</b>	<b>\$ 3,021,607</b>	<b>\$ 2,483,475</b>	<b>\$ 3,035,112</b>

*2020 Adopted Budget: Revenue by Category*







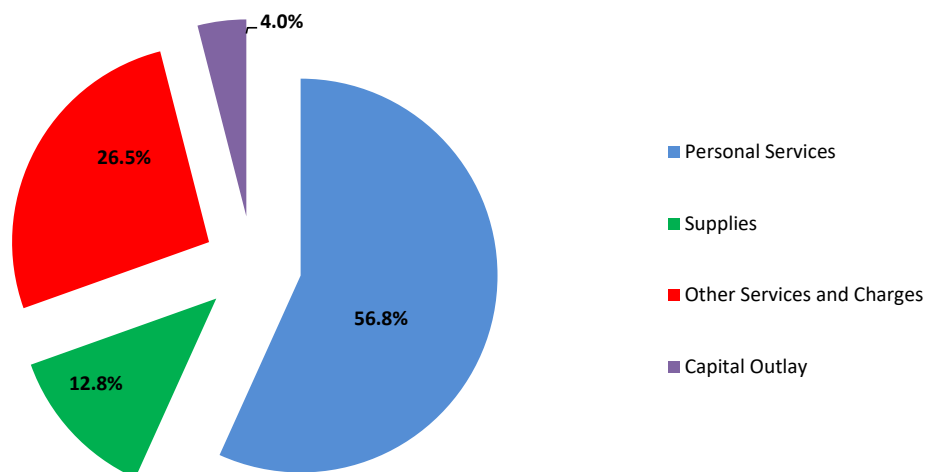
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 2,732,728	\$ 2,918,995	\$ 2,966,506	\$ 3,363,079	\$ 2,114,383	\$ 4,409,092
<b>Total by Expenditures by Function</b>	<b>\$ 2,732,728</b>	<b>\$ 2,918,995</b>	<b>\$ 2,966,506</b>	<b>\$ 3,363,079</b>	<b>\$ 2,114,383</b>	<b>\$ 4,409,092</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 1,610,197	\$ 1,474,082	\$ 1,592,466	\$ 1,692,466	\$ 1,194,350	\$ 2,502,295
420 - Supplies	350,487	346,318	387,421	482,300	289,419	564,145
430 - Other Services and Charges	661,162	1,023,792	919,271	1,011,973	537,467	1,166,652
440 - Capital Outlay	110,882	74,802	67,349	176,340	93,147	176,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 2,732,728</b>	<b>\$ 2,918,995</b>	<b>\$ 2,966,506</b>	<b>\$ 3,363,079</b>	<b>\$ 2,114,383</b>	<b>\$ 4,409,092</b>

**2020 Adopted Budget: Expenditures by Category**





## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 1,252,930	\$ 993,894	\$ 1,060,055	\$ 1,060,055	\$ 795,041	\$ 1,684,020
412 - Overtime	-	35,000	37,000	37,000	27,750	65,000
413 - Employee Benefits	357,267	445,188	495,411	595,411	371,558	753,275
421 - Office Supplies	65	-	-	-	-	-
422 - Operating Supplies	332,293	317,469	348,297	444,000	269,471	525,845
423 - Repair and Maintenance Supplies	1,170	12,198	23,823	13,000	3,585	13,000
429 - Other Supplies	16,959	16,651	15,302	25,300	16,363	25,300
431 - Professional Services	6,523	34,292	2,496	26,262	2,633	26,262
432 - Communication and Transportation	28,462	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	388,775	460,357	489,055	400,000	323,656	415,000
435 - Utility Services	816	-	-	-	-	-
436 - Repairs and Maintenance	602	-	-	-	8,202	-
437 - Rentals	-	-	-	1,200	-	1,200
438 - Debt Service	216,306	378,662	267,395	405,000	104,512	465,000
439 - Other Services and Charges	19,678	150,481	160,325	179,511	98,465	259,190
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	50,000	-	50,000
445 - Machinery and Equipment	52,962	74,802	67,349	126,340	93,147	126,000
449 - Other Capital Outlays	57,920	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,732,728</b>	<b>\$ 2,918,995</b>	<b>\$ 2,966,506</b>	<b>\$ 3,363,079</b>	<b>\$ 2,114,383</b>	<b>\$ 4,409,092</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The Public Safety LOIT rate for Marion County was raised in 2014 to 0.50% (from 0.25%)
- Revenue is expected to remain static unless the rate is changed further
- Budgeted expenditures fund a portion of Police and Fire salaries and operating expenses
- Majority of the increase in 2020 is related to personnel costs, which include a 6% salary increase for first responders 2020
- Approximately \$100,000 in additional funds were budgeted in 2020 to fund expected retirements and payments of accrued leave at the Fire Department
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$1,100,000
- It is anticipated that salary increases in future years will be reallocated to the General Fund

# FEDERAL GRANT

## FUND 230

**Federal Grant 022516** - To account for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets.

Primary function: None. Funds are not budgeted.

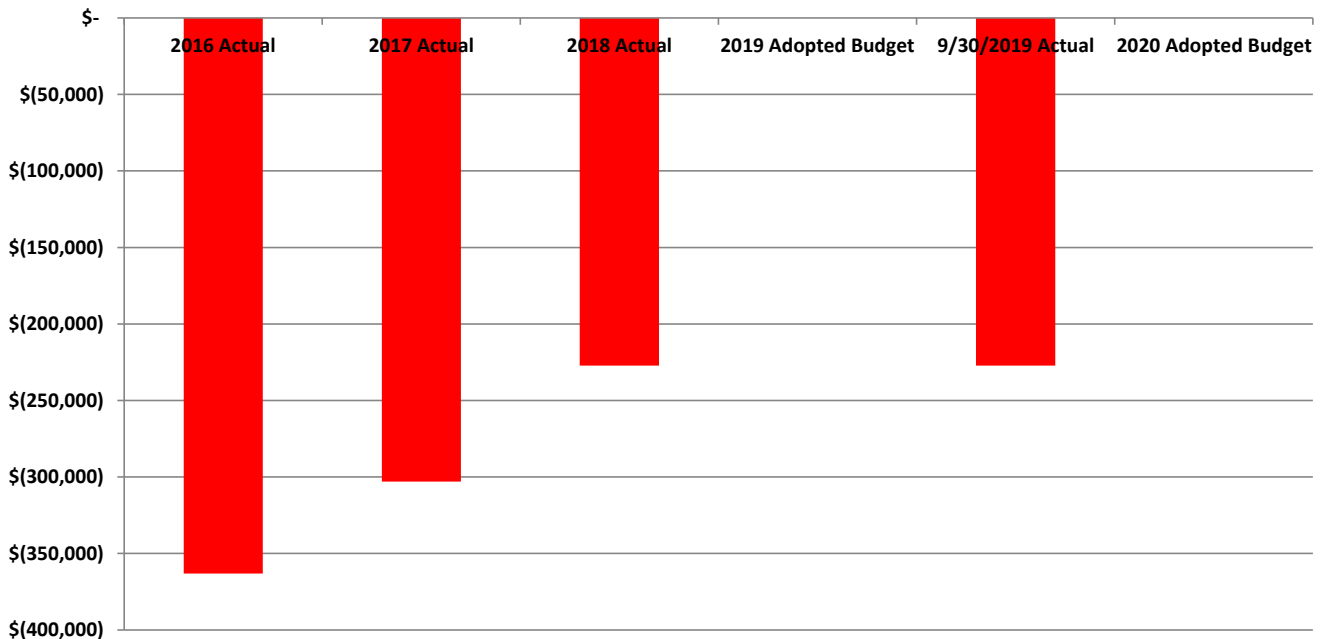




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 56,231	\$ 60,000	\$ 75,772	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 56,231</b>	<b>\$ 60,000</b>	<b>\$ 75,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	5,933	-	-	-	-	-
430 - Other Services and Charges	54,229	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 60,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (3,930)</b>	<b>\$ 60,000</b>	<b>\$ 75,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(359,118)</b>	<b>(363,048)</b>	<b>(303,048)</b>	<b>-</b>	<b>(227,276)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (363,048)</b>	<b>\$ (303,048)</b>	<b>\$ (227,276)</b>	<b>\$ -</b>	<b>\$ (227,276)</b>	<b>\$ -</b>

***Period Ending Fund Balance***





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
None	\$ 60,161	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 60,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	5,933	-	-	-	-	-
430 - Other Services and Charges	54,229	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 60,161</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Expenditures in this fund represent the federal reimbursable portion of grants
- Local matches are funded in respective departmental budgets
- In order to better track reimbursable grants, a new Federal grant fund (250) was established in 2016 and all future federal grant activity will occur from this new fund
- No future revenue or expenditures are planned from this fund

# LAW ENFORCEMENT CONT. ED.

## FUND 233

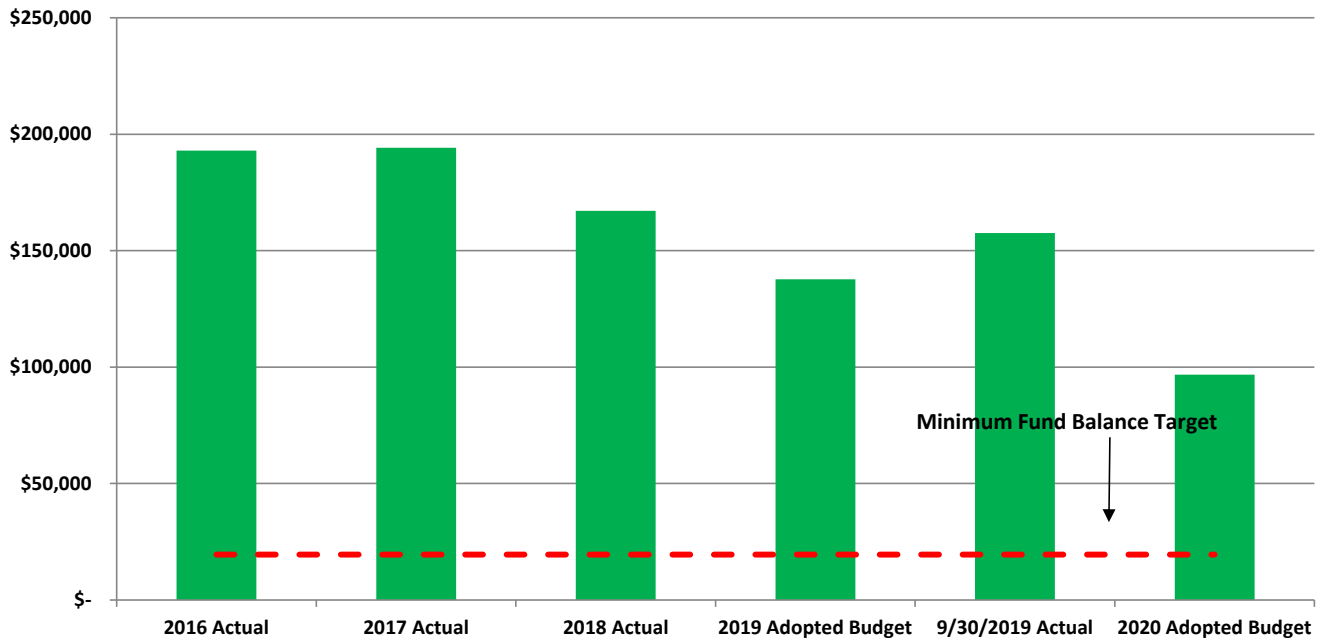
**Law Enforcement Cont. Ed.** - Funding primarily from gun permit applications and fees. Expenditures are restricted to Police Training. Funds received remain for those exclusive purposes.

Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 11,452	\$ 992	\$ 1,184	\$ 780	\$ 1,552	\$ 1,900
340 - Charges for Services	52,055	42,876	40,105	46,277	32,320	42,000
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 63,507</b>	<b>\$ 43,868</b>	<b>\$ 41,289</b>	<b>\$ 47,057</b>	<b>\$ 33,872</b>	<b>\$ 43,900</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	13,666	13,953	26,331	26,500	25,952	28,000
430 - Other Services and Charges	6,815	28,714	42,005	50,000	17,465	50,000
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 20,481</b>	<b>\$ 42,667</b>	<b>\$ 68,336</b>	<b>\$ 76,500</b>	<b>\$ 43,417</b>	<b>\$ 78,000</b>
<b>Net Revenue</b>	<b>\$ 43,026</b>	<b>\$ 1,201</b>	<b>\$ (27,047)</b>	<b>\$ (29,443)</b>	<b>\$ (9,545)</b>	<b>\$ (34,100)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>149,980</b>	<b>193,006</b>	<b>194,207</b>	<b>167,161</b>	<b>167,161</b>	<b>130,882</b>
<b>Ending Fund Balance</b>	<b>\$ 193,006</b>	<b>\$ 194,207</b>	<b>\$ 167,161</b>	<b>\$ 137,718</b>	<b>\$ 157,616</b>	<b>\$ 96,782</b>

***Period Ending Fund Balance***

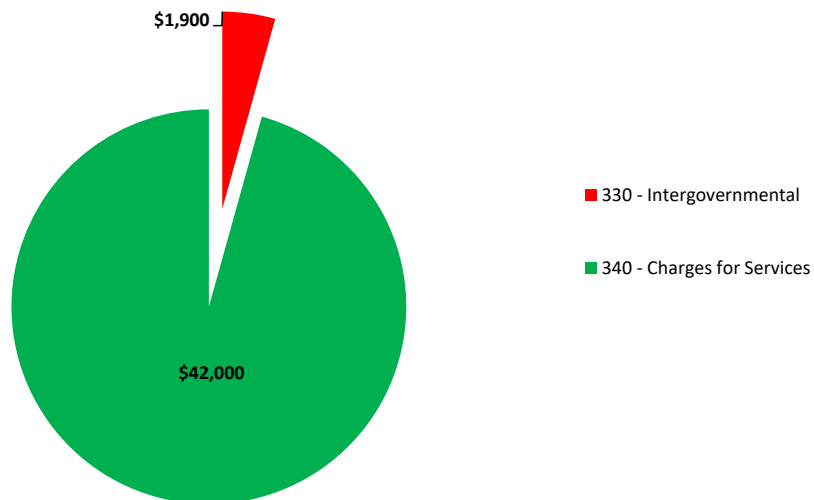




**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>330 - Intergovernmental</b>						
338.003 - Local Law Enforcement Fees	\$ 11,452	\$ 992	\$ 1,184	\$ 780	\$ 1,552	\$ 1,900
<b>Total</b>	<b>\$ 11,452</b>	<b>\$ 992</b>	<b>\$ 1,184</b>	<b>\$ 780</b>	<b>\$ 1,552</b>	<b>\$ 1,900</b>
<b>340 - Charges for Services</b>						
342.001 - Accident Reports	\$ 17,150	\$ 19,026	\$ 18,570	\$ 19,402	\$ 13,015	\$ 19,500
342.002 - Gun Permit Applications	32,290	21,540	19,140	24,193	17,480	20,000
342.008 - Vehicle Inspection	2,615	2,310	2,395	2,682	1,825	2,500
<b>Total</b>	<b>\$ 52,055</b>	<b>\$ 42,876</b>	<b>\$ 40,105</b>	<b>\$ 46,277</b>	<b>\$ 32,320</b>	<b>\$ 42,000</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 63,507</b>	<b>\$ 43,868</b>	<b>\$ 41,289</b>	<b>\$ 47,057</b>	<b>\$ 33,872</b>	<b>\$ 43,900</b>

**2020 Adopted Budget: Revenue by Category**







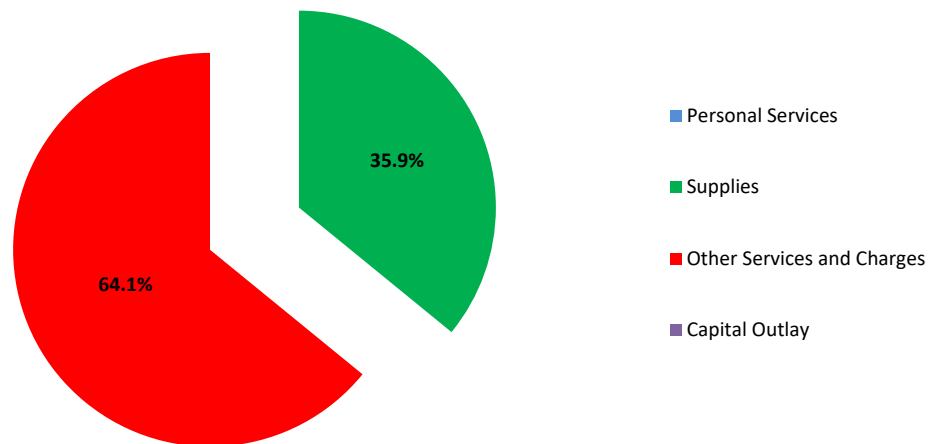
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 20,481	\$ 42,667	\$ 68,336	\$ 76,500	\$ 43,417	\$ 78,000
<b>Total by Expenditures by Function</b>	<b>\$ 20,481</b>	<b>\$ 42,667</b>	<b>\$ 68,336</b>	<b>\$ 76,500</b>	<b>\$ 43,417</b>	<b>\$ 78,000</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	13,666	13,953	26,331	26,500	25,952	28,000
430 - Other Services and Charges	6,815	28,714	42,005	50,000	17,465	50,000
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 20,481</b>	<b>\$ 42,667</b>	<b>\$ 68,336</b>	<b>\$ 76,500</b>	<b>\$ 43,417</b>	<b>\$ 78,000</b>

***2020 Adopted Budget: Expenditures by Category***



**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	13,066	13,323	24,859	25,000	24,786	25,000
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	600	630	1,472	1,500	1,166	3,000
431 - Professional Services	-	-	20,675	10,000	2,200	10,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	6,815	28,714	21,330	40,000	15,265	40,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 20,481</b>	<b>\$ 42,667</b>	<b>\$ 68,336</b>	<b>\$ 76,500</b>	<b>\$ 43,417</b>	<b>\$ 78,000</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Funding is derived primarily from gun permit applications and fees
- Per local ordinance, budgeted expenditures fund training for the Police Department
- It is anticipated budgeted expenditures will remain elevated until the minimum fund balance requirement is attained; at that point, budgeted expenditures will equal anticipated revenue
- Expenditure policy remains to budget at expected current year anticipated revenue level
- Minimum fund balance target is 3 months of anticipated revenue, or approximately \$19,500

# DEFERRAL PROGRAM FUND

## FUND 239

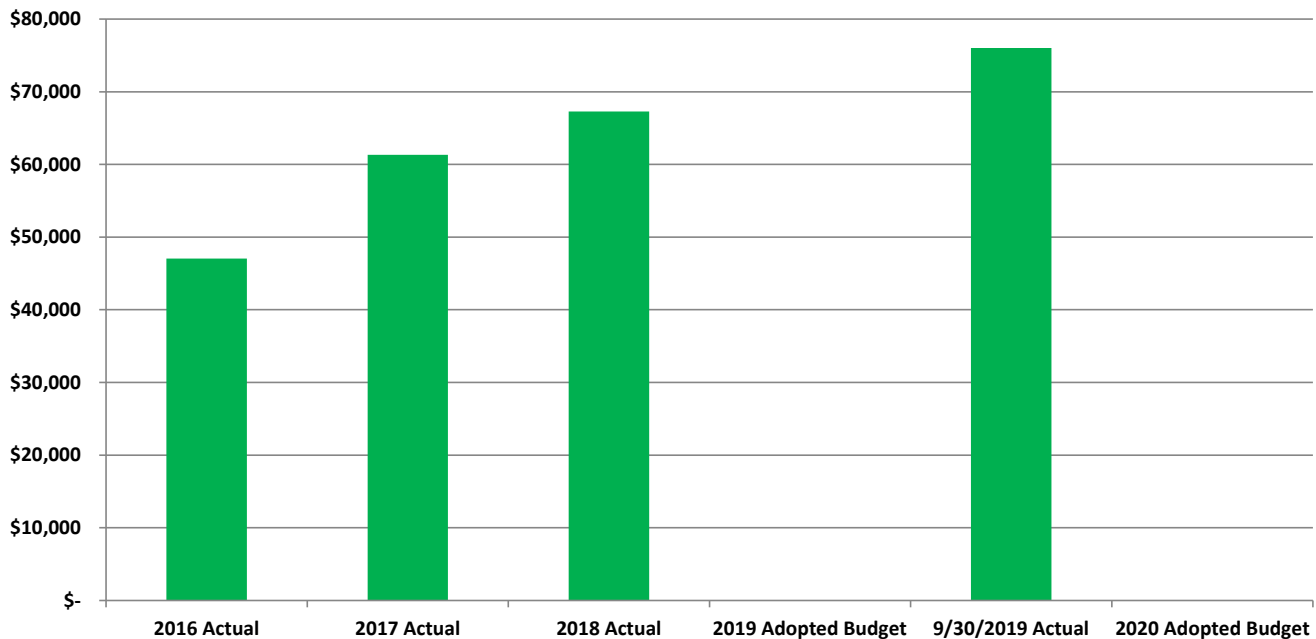
**Deferral Program Fund** - Funds received from ordinance violations that enter a deferral program. Expenditures are restricted to Police training. Funds received remain for those exclusive purposes.

Primary function: Public Safety. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 4,528	\$ 14,271	\$ 5,972	\$ -	\$ 8,722	\$ -
<b>Total Revenue</b>	<b>\$ 4,528</b>	<b>\$ 14,271</b>	<b>\$ 5,972</b>	<b>\$ -</b>	<b>\$ 8,722</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 4,528</b>	<b>\$ 14,271</b>	<b>\$ 5,972</b>	<b>\$ -</b>	<b>\$ 8,722</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>42,523</b>	<b>47,051</b>	<b>61,321</b>	<b>-</b>	<b>67,293</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 47,051</b>	<b>\$ 61,321</b>	<b>\$ 67,293</b>	<b>\$ -</b>	<b>\$ 76,015</b>	<b>\$ -</b>

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- vNo significant changes

# STATE GRANT FUND

## FUND 243

**State Grant Fund** - To account for expenditures that are reimbursable from state grants. Local matches, if any, are funded in respective departmental budgets.

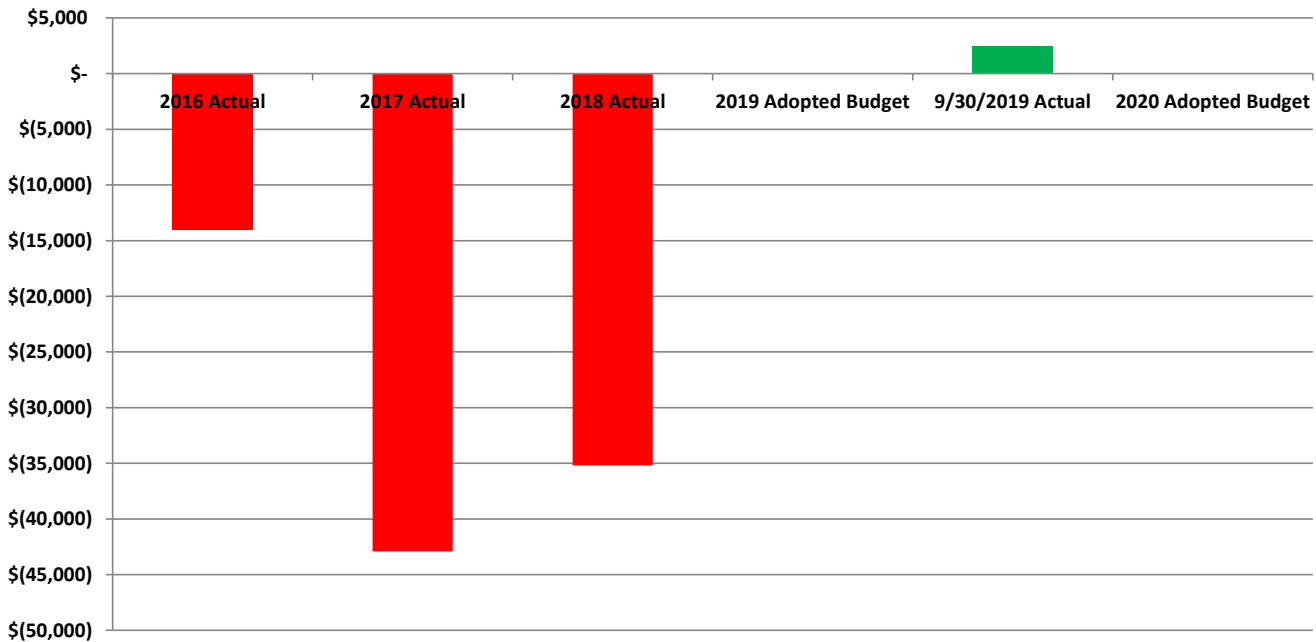
Primary function: None. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 26,873	\$ 1,034,654	\$ 329,003	\$ -	\$ 37,688	\$ -
<b>Total Revenue</b>	<b>\$ 26,873</b>	<b>\$ 1,034,654</b>	<b>\$ 329,003</b>	<b>\$ -</b>	<b>\$ 37,688</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	12,233	-	-	-	-	-
430 - Other Services and Charges	23,790	1,063,554	303,685	-	-	-
440 - Capital Outlay	13,185	-	17,600	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 49,208</b>	<b>\$ 1,063,554</b>	<b>\$ 321,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (22,335)</b>	<b>\$ (28,900)</b>	<b>\$ 7,718</b>	<b>\$ -</b>	<b>\$ 37,688</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>8,323</b>	<b>(14,011)</b>	<b>(42,912)</b>	<b>-</b>	<b>(35,194)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (14,011)</b>	<b>\$ (42,912)</b>	<b>\$ (35,194)</b>	<b>\$ -</b>	<b>\$ 2,494</b>	<b>\$ -</b>

**Period Ending Fund Balance**





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
None	\$ 49,208	\$ 1,063,554	\$ 321,285	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 49,208</b>	<b>\$ 1,063,554</b>	<b>\$ 321,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	12,233	-	-	-	-	-
430 - Other Services and Charges	23,790	1,063,554	303,685	-	-	-
440 - Capital Outlay	13,185	-	17,600	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 49,208</b>	<b>\$ 1,063,554</b>	<b>\$ 321,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Expenditures in this fund represent the state reimbursable portion of grants
- The City received a state matching grant for paving in the amount of \$1,000,000 in 2019
- Revenue and expenditures for the year will reflect \$1,000,000 related to these projects
- The City expects to apply for a similar match in 2020

# RAINY DAY FUND

## FUND 245

***Rainy Day Fund*** - To account for unused and unencumbered funds that are transferred from a fund that has a tax levy.

Primary function: None. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Period Ending Fund Balance**



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- No revenue or expenditures planned

# SPECIAL NON-REVERTING FUND

## FUND 246

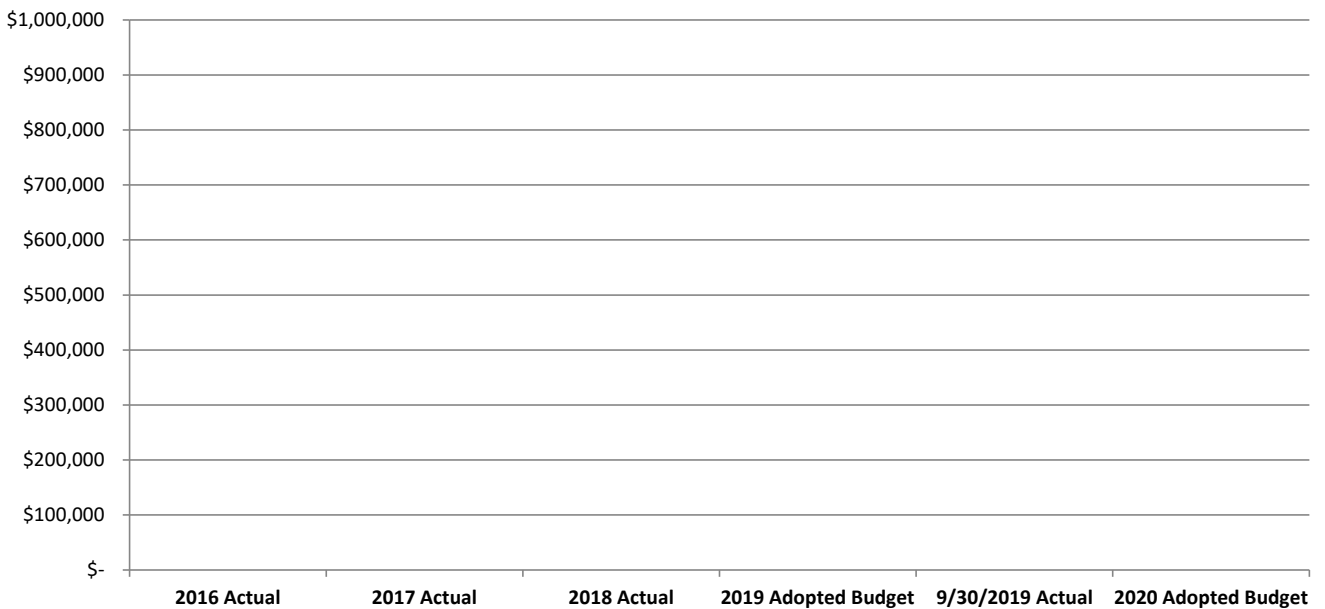
**Special Non-Reverting Fund** - This fund was established in 2016, per state guidelines, to account for the local match regarding the state road paving grant program.

Primary function: Highways and Streets. Funds are not budgeted.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

***Period Ending Fund Balance***



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- No revenue or expenditures planned

# HAZARDOUS MATERIALS RESPONSE FUND

## FUND 247

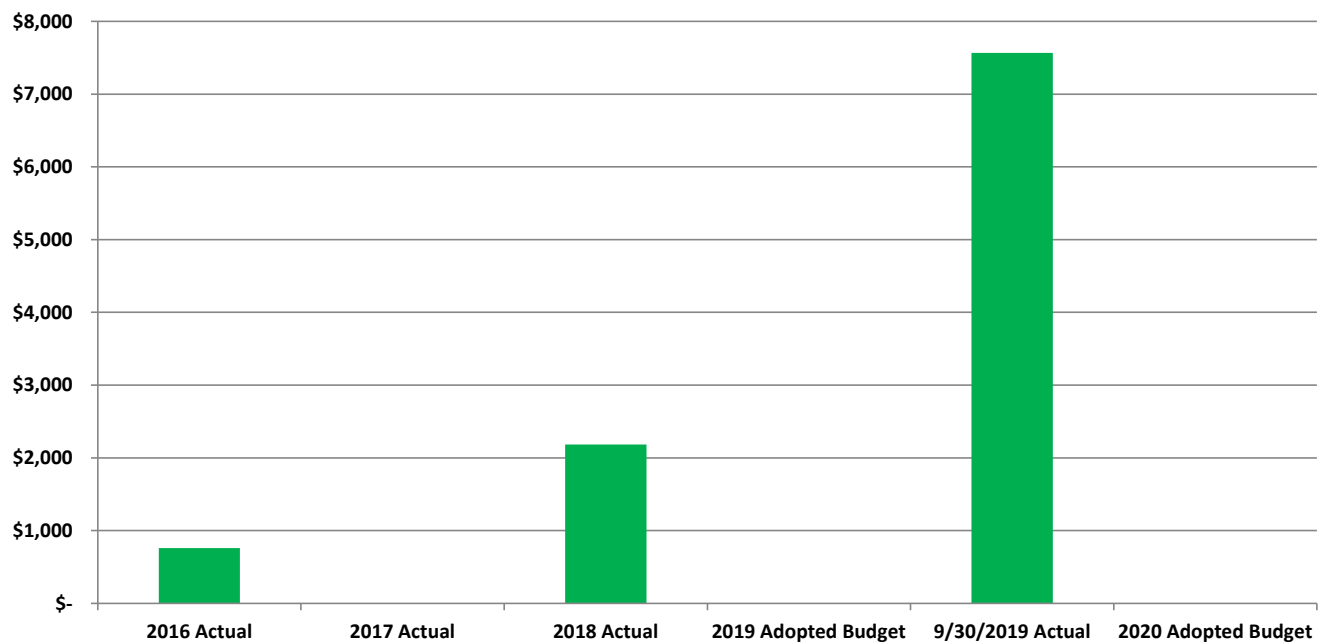
**Hazardous Materials Response Fund** - To account for funding received for reimbursement of costs related to hazardous materials cleanup.

Primary function: Public Safety. Funds are not budgeted.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ -	\$ -	\$ 2,185	\$ -	\$ 5,381	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,185</b>	<b>\$ -</b>	<b>\$ 5,381</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	1,471	409	-	-	-	-
430 - Other Services and Charges	105	351	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,576</b>	<b>\$ 760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (1,576)</b>	<b>\$ (760)</b>	<b>\$ 2,185</b>	<b>\$ -</b>	<b>\$ 5,381</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,336</b>	<b>761</b>	<b>0</b>	<b>-</b>	<b>2,185</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 761</b>	<b>\$ 0</b>	<b>\$ 2,185</b>	<b>\$ -</b>	<b>\$ 7,566</b>	<b>\$ -</b>

***Period Ending Fund Balance***





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 1,576	\$ 760	\$ -	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 1,576</b>	<b>\$ 760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	1,471	409	-	-	-	-
430 - Other Services and Charges	105	351	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 1,576</b>	<b>\$ 760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City receives reimbursement, typically from insurance companies, for costs related to hazardous materials cleanup
- Expenditures from this fund include the City's cost for the hazardous materials cleanup
- Activity in the fund occurs only as such events occur
- Funds are not budgeted nor subject to appropriation

# FEDERAL GRANT

## FUND 250

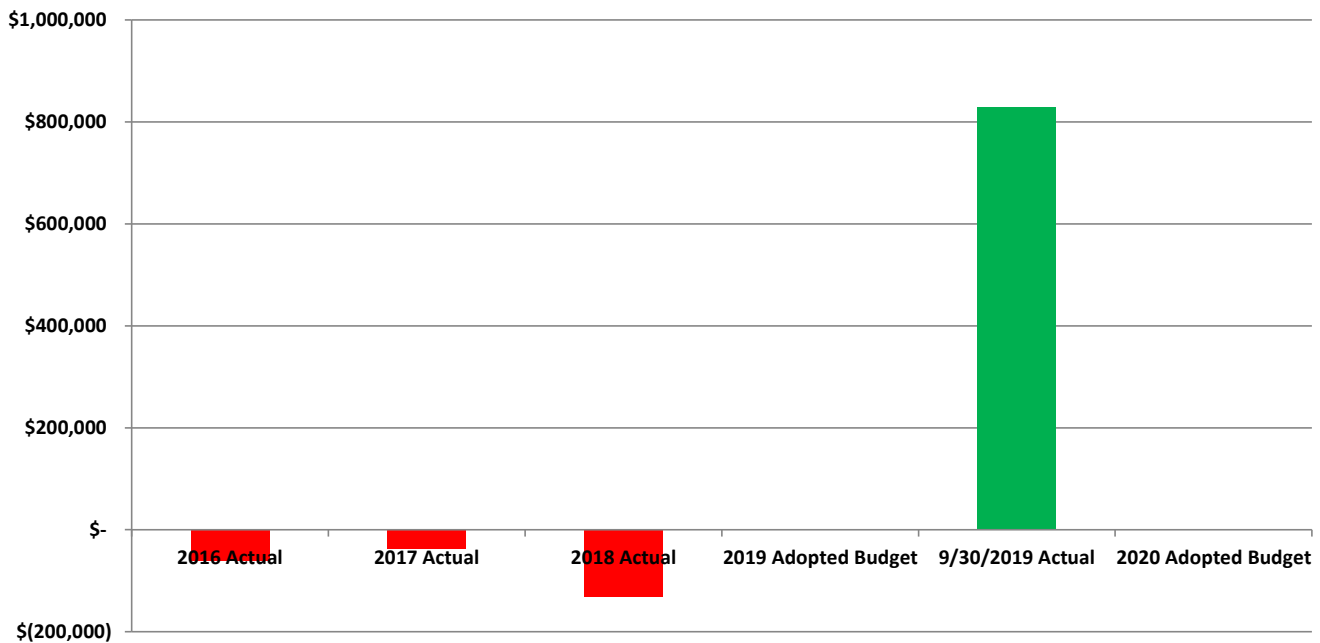
**Federal Grant** - Fund accounts for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets. This fund was created in 2016 to more accurately account for federal grants and will account for all federal grant activity in the future.

Primary function: None. Funds are not budgeted.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 78,297	\$ 341,825	\$ 187,598	\$ -	\$ 1,031,400	\$ -
<b>Total Revenue</b>	<b>\$ 78,297</b>	<b>\$ 341,825</b>	<b>\$ 187,598</b>	<b>\$ -</b>	<b>\$ 1,031,400</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	39,965	13,037	-	6,036	-
430 - Other Services and Charges	138,856	177,147	267,512	-	60,790	-
440 - Capital Outlay	-	101,830	-	-	5,797	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 138,856</b>	<b>\$ 318,941</b>	<b>\$ 280,549</b>	<b>\$ -</b>	<b>\$ 72,623</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (60,559)</b>	<b>\$ 22,884</b>	<b>\$ (92,950)</b>	<b>\$ -</b>	<b>\$ 958,777</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>(60,559)</b>	<b>(37,676)</b>	<b>-</b>	<b>(130,626)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ (60,559)</b>	<b>\$ (37,676)</b>	<b>\$ (130,626)</b>	<b>\$ -</b>	<b>\$ 828,152</b>	<b>\$ -</b>

***Period Ending Fund Balance***







#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
None	\$ 138,856	\$ 318,941	\$ 280,549	\$ -	\$ 72,623	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 138,856</b>	<b>\$ 318,941</b>	<b>\$ 280,549</b>	<b>\$ -</b>	<b>\$ 72,623</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	39,965	13,037	-	6,036	-
430 - Other Services and Charges	138,856	177,147	267,512	-	60,790	-
440 - Capital Outlay	-	101,830	-	-	5,797	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 138,856</b>	<b>\$ 318,941</b>	<b>\$ 280,549</b>	<b>\$ -</b>	<b>\$ 72,623</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- This fund was created in 2016 to more accurately track reimbursable federal grants
- All activity related to reimbursable federal grants in the future will occur in this fund
- Due to the timing of reimbursements, the fund typically incurs a deficit
- Local matches are funded in respective departmental budgets
- Funds are not budgeted nor subject to appropriation
- Revenue and fund balance reflects the deposit of \$1,000,000 from the State of Indiana for the Community Crossings (paving) matching grant program. These funds will be moved via journal entry to Fund 243 by year-end

# COIT SPECIAL DISTRIBUTION

## FUND 257

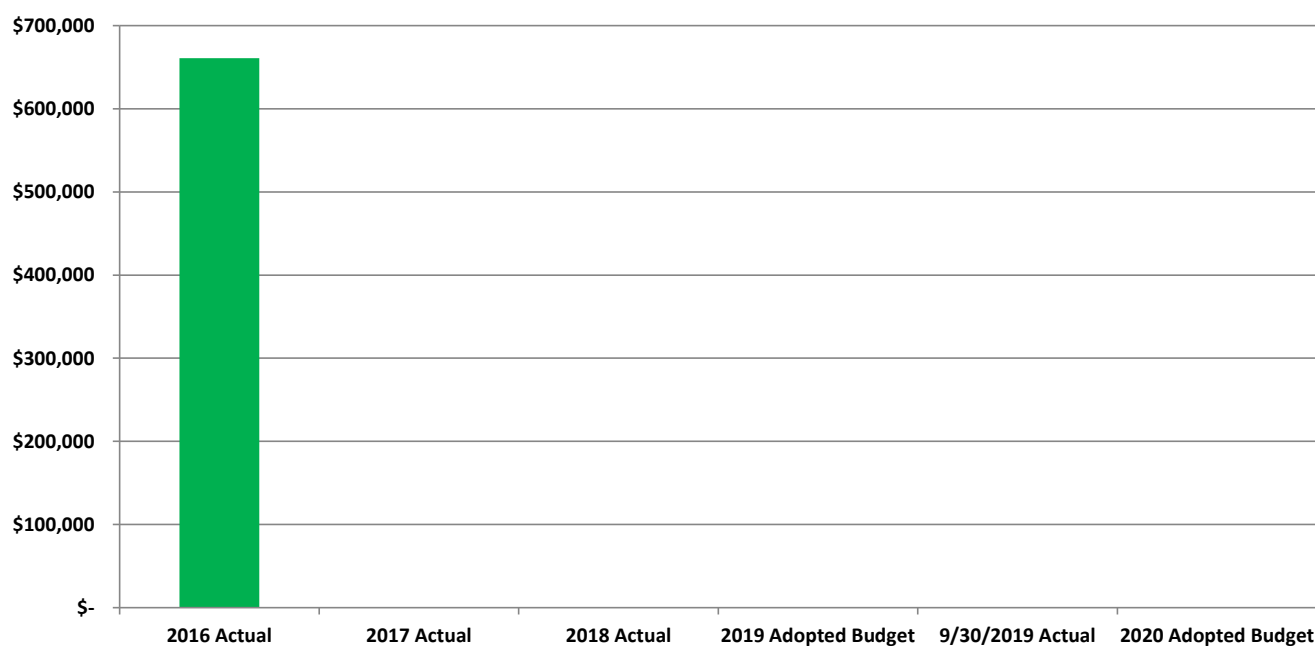
**COIT Special Distribution** - To account for special distributions of County Option Income Tax reserves from the state.

Primary function: Highways and Streets. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 660,863	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 660,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	660,862	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 660,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 660,863</b>	<b>\$ (660,862)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>660,863</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 660,863</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- The City received a special allocation of COIT (County Option Income Tax) in 2016, as did all COIT communities in Indiana
- 75% of the one-time, special distribution, was allocated for paving
- Per state guidelines, the portion allocated for paving was to be deposited into this fund
- The amount allocated toward paving in 2016 was \$660,863
- These funds were utilized in 2017 for paving projects
- Should the state award any additional special COIT allocations in the future, it is anticipated that additional funds would be deposited into this fund

# LOCAL GRANT FUND

## FUND 275

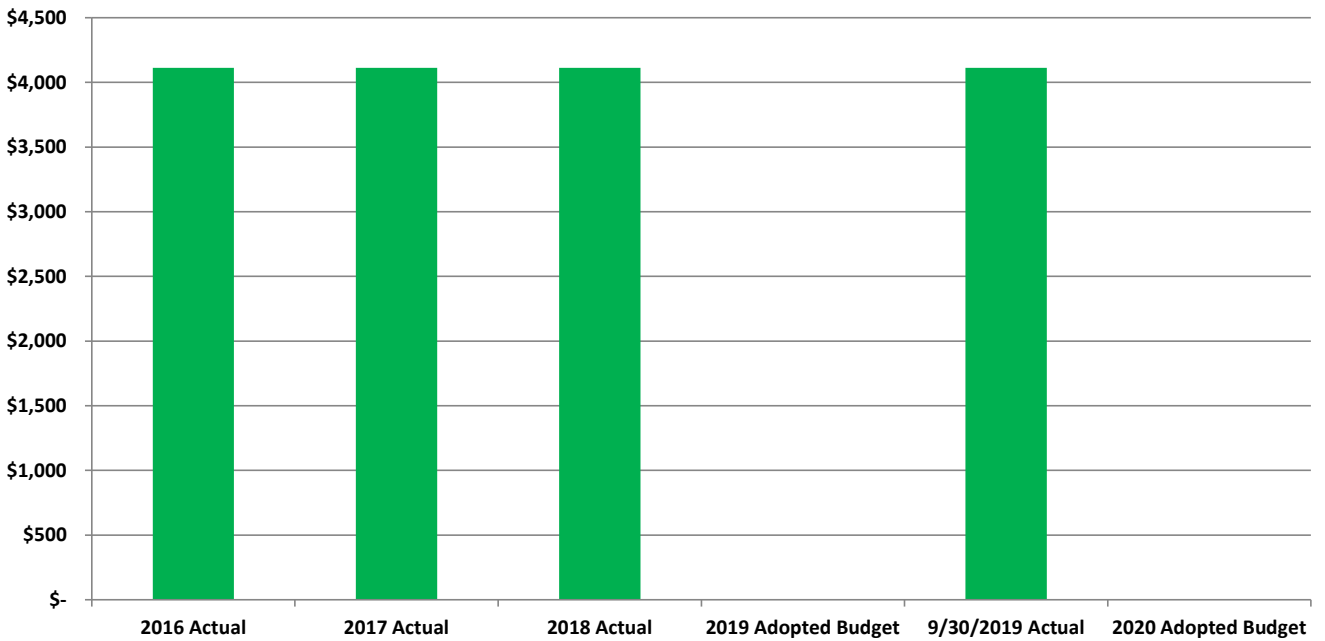
**Local Grant Fund** - To account for any local grants received. Primary function: None. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ 20,465	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 20,465</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ 20,465	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 20,465</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>4,112</b>	<b>4,112</b>	<b>4,112</b>	<b>-</b>	<b>4,112</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,112</b>	<b>\$ 4,112</b>	<b>\$ 4,112</b>	<b>\$ -</b>	<b>\$ 4,112</b>	<b>\$ -</b>

***Period Ending Fund Balance***



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- No revenue or expenditures planned

# TRANSPORTATION BOND PROCEEDS

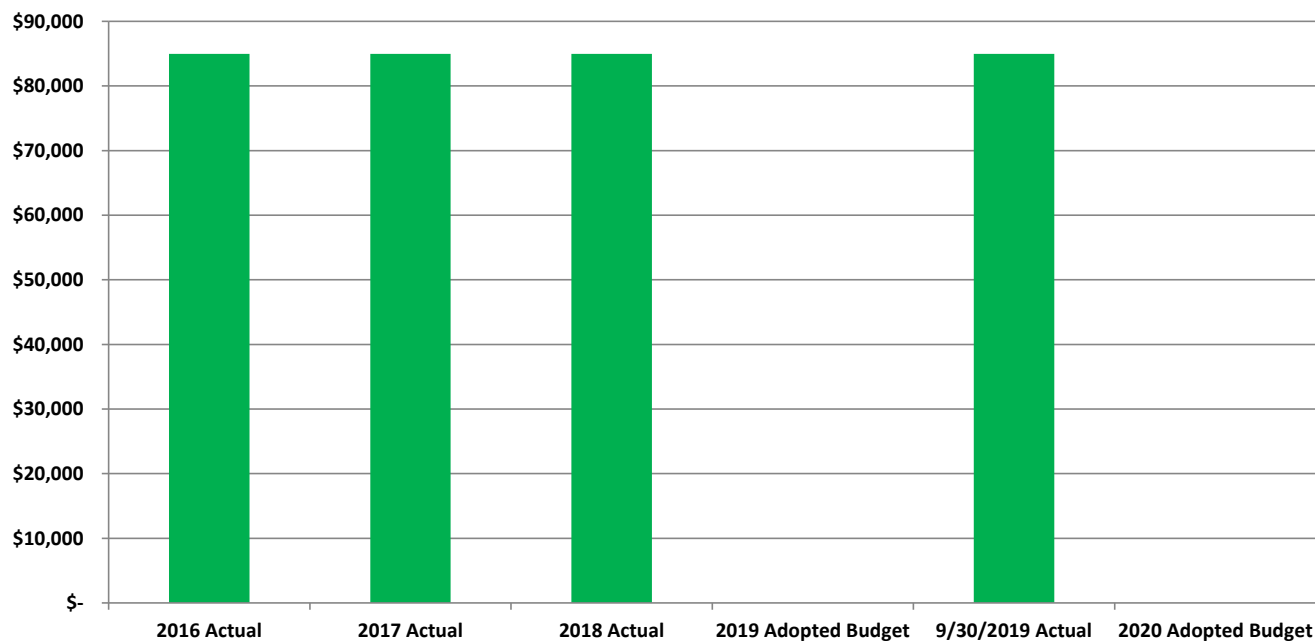
## FUND 420

**Transportation Bond Proceeds** - To account for funds received from bonds issued for street and road projects. Dormant Fund. Funds are not budgeted.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330 - Intergovernmental	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>84,981</b>	<b>84,981</b>	<b>84,981</b>	<b>-</b>	<b>84,981</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 84,981</b>	<b>\$ 84,981</b>	<b>\$ 84,981</b>	<b>\$ -</b>	<b>\$ 84,981</b>	<b>\$ -</b>

***Period Ending Fund Balance***



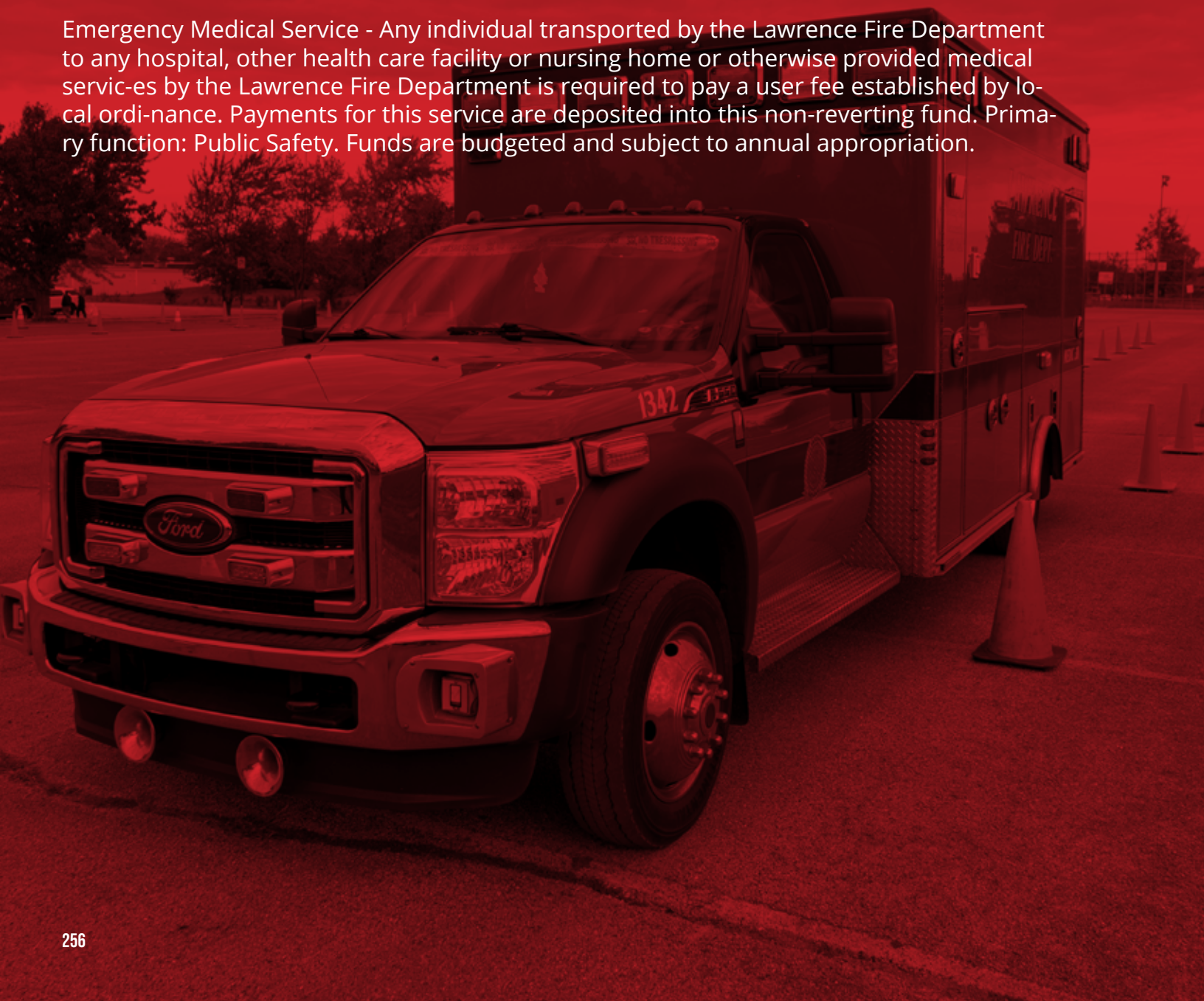
**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This is a dormant fund, with no revenue or expenditures planned
- The fund has had activity in the five three years
- It is anticipated these funds will be transferred after five years of no activity

# EMS BUDGET

## FUND 625

Emergency Medical Service - Any individual transported by the Lawrence Fire Department to any hospital, other health care facility or nursing home or otherwise provided medical services by the Lawrence Fire Department is required to pay a user fee established by local ordinance. Payments for this service are deposited into this non-reverting fund. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

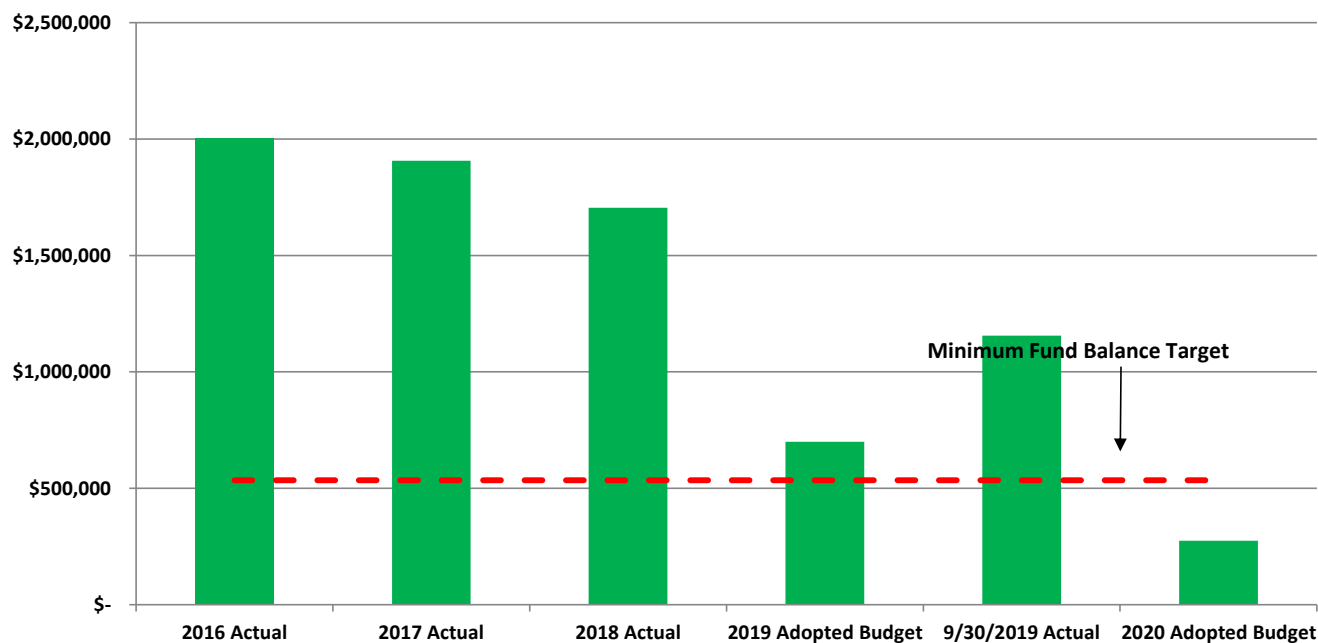




Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ 4,164,435	\$ 2,820,131	\$ 2,453,730	\$ 2,075,000	\$ 1,436,023	\$ 2,200,000
390 - Other Financing Sources	-	5,536	31,938	5,000	-	-
<b>Total Revenue</b>	<b>\$ 4,164,435</b>	<b>\$ 2,825,666</b>	<b>\$ 2,485,668</b>	<b>\$ 2,080,000</b>	<b>\$ 1,436,023</b>	<b>\$ 2,200,000</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 1,115,297	\$ 1,231,821	\$ 1,300,032	\$ 1,529,071	\$ 1,068,379	\$ 1,566,804
420 - Supplies	119,442	112,910	110,731	171,500	84,565	194,950
430 - Other Services and Charges	748,116	1,263,749	1,204,749	1,335,265	828,187	1,304,835
440 - Capital Outlay	23,883	314,984	71,140	50,000	4,801	140,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,006,738</b>	<b>\$ 2,923,464</b>	<b>\$ 2,686,651</b>	<b>\$ 3,085,836</b>	<b>\$ 1,985,933</b>	<b>\$ 3,206,589</b>
<b>Net Revenue</b>	<b>\$ 2,157,697</b>	<b>\$ (97,798)</b>	<b>\$ (200,983)</b>	<b>\$ (1,005,836)</b>	<b>\$ (549,910)</b>	<b>\$ (1,006,589)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(153,507)</b>	<b>2,004,191</b>	<b>1,906,393</b>	<b>1,705,410</b>	<b>1,705,410</b>	<b>1,281,806</b>
<b>Ending Fund Balance</b>	<b>\$ 2,004,191</b>	<b>\$ 1,906,393</b>	<b>\$ 1,705,410</b>	<b>\$ 699,574</b>	<b>\$ 1,155,499</b>	<b>\$ 275,217</b>

Period Ending Fund Balance

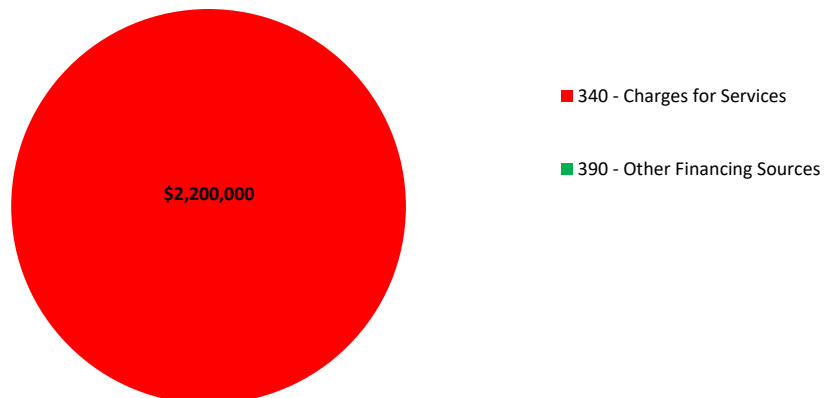




**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>340 - Charges for Services</b>						
341.008 - Copies of Public Records	\$ -	\$ 5		\$ -	\$ -	\$ -
345.004 - Emergency Medical Services	4,164,435	2,820,126	2,453,730	2,075,000	1,436,023	2,200,000
<b>Total</b>	<b>\$ 4,164,435</b>	<b>\$ 2,820,131</b>	<b>\$ 2,453,730</b>	<b>\$ 2,075,000</b>	<b>\$ 1,436,023</b>	<b>\$ 2,200,000</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
392.002 - Insurance Reimbursements	-	5,536	31,938	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,536</b>	<b>\$ 31,938</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 4,164,435</b>	<b>\$ 2,825,666</b>	<b>\$ 2,485,668</b>	<b>\$ 2,080,000</b>	<b>\$ 1,436,023</b>	<b>\$ 2,200,000</b>

***2020 Adopted Budget: Revenue by Category***





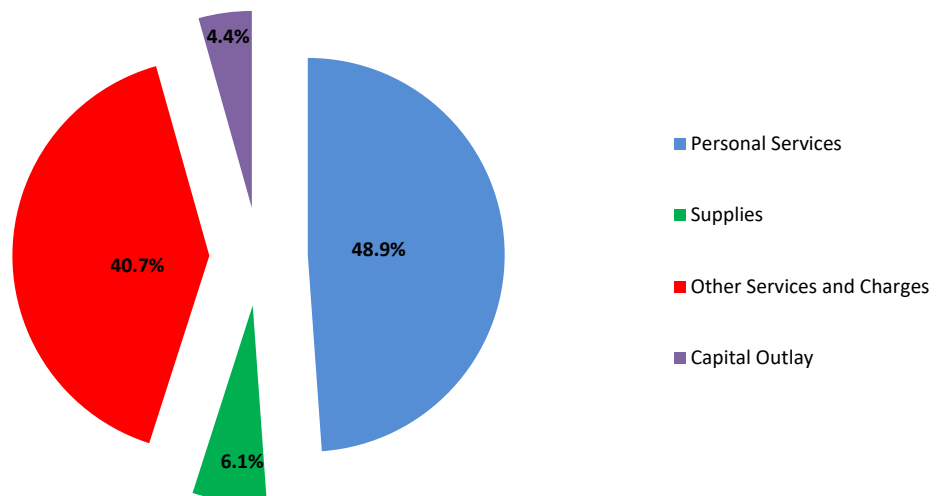
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 2,006,738	\$ 2,923,464	\$ 2,686,651	\$ 3,085,836	\$ 1,985,933	\$ 3,206,589
<b>Total by Expenditures by Function</b>	<b>\$ 2,006,738</b>	<b>\$ 2,923,464</b>	<b>\$ 2,686,651</b>	<b>\$ 3,085,836</b>	<b>\$ 1,985,933</b>	<b>\$ 3,206,589</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 1,115,297	\$ 1,231,821	\$ 1,300,032	\$ 1,529,071	\$ 1,068,379	\$ 1,566,804
420 - Supplies	119,442	112,910	110,731	171,500	84,565	194,950
430 - Other Services and Charges	748,116	1,263,749	1,204,749	1,335,265	828,187	1,304,835
440 - Capital Outlay	23,883	314,984	71,140	50,000	4,801	140,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 2,006,738</b>	<b>\$ 2,923,464</b>	<b>\$ 2,686,651</b>	<b>\$ 3,085,836</b>	<b>\$ 1,985,933</b>	<b>\$ 3,206,589</b>

**2020 Adopted Budget: Expenditures by Category**





## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 651,724	\$ 709,500	\$ 693,907	\$ 922,739	\$ 607,765	\$ 941,194
412 - Overtime	196,064	247,308	269,479	200,000	188,585	200,000
413 - Employee Benefits	267,509	275,012	336,645	406,332	272,030	425,610
421 - Office Supplies	1,577	605	985	4,000	109	4,000
422 - Operating Supplies	104,322	93,571	99,216	136,800	80,834	160,250
423 - Repair and Maintenance Supplies	8,615	9,810	7,830	14,700	3,298	14,700
429 - Other Supplies	4,928	8,923	2,700	16,000	324	16,000
431 - Professional Services	157,334	140,939	166,158	150,000	119,156	183,410
432 - Communication and Transportation	432	30,334	33,319	45,120	33,285	800
433 - Printing and Advertising	-	887	2,352	3,000	1,372	3,000
434 - Insurance	49,170	149,063	143,680	173,000	172,686	173,000
435 - Utility Services	-	88,099	105,112	117,500	84,284	117,500
436 - Repairs and Maintenance	20,089	37,534	92,811	122,300	29,696	102,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	269,973	451,186	432,681	490,000	268,387	490,000
439 - Other Services and Charges	251,118	365,706	228,636	234,345	119,322	235,125
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	18,530	43,341	650	1,665	1,700
445 - Machinery and Equipment	23,883	296,454	27,799	49,350	3,136	138,300
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,006,738</b>	<b>\$ 2,923,464</b>	<b>\$ 2,686,651</b>	<b>\$ 3,085,836</b>	<b>\$ 1,985,933</b>	<b>\$ 3,206,589</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The federal Office of Medicaid Policy and Planning (OMPP) initiated a program to provide a payment adjustment to qualified in-state government-owned ambulance providers. The payment adjustment is intended to reimburse in-state government-owned ambulance providers the actual incurred costs of providing ambulance service to eligible Indiana Medicaid beneficiaries. The City of Lawrence Fire Department qualifies under this program. The City began receiving reimbursements in 2016 for Medicaid fee-for-service programs. The total amount received through September of 2019 was \$2,909,647 for FY2011 through FY2016 (average of \$484,941 per year). This City has a pending reimbursement request for FY 2017. The City does expect to receive reimbursement for each ensuing fiscal year from this program. However, the City is expecting the annual amount to be closer to \$250,000 for each fiscal year period
- A reimbursement program for services provided to Medicaid managed care beneficiaries was initiated in 2016 by OMPP, beginning with FY2013 cost. The City has received a total of \$1.2 million in reimbursements for FY2013 and FY2014. Funds were received in 2016 and 2017 for these prior year reimbursements. The City has been advised that these reimbursements will not be made available for any future fiscal year periods. Given the one-time nature of the additional reimbursements under OMPP, funds received have been designated for one-time purchases.
- The receipt of these one-time reimbursements is the main contributor to the annual increase in Charges for Services in 2016 and the decline in 2017 (received approximately \$2.4 million in 2016 vs. \$1.2 million in 2017).
- 2020 budgeted expenditures include:
  - Personnel costs include funding for a 5% salary increase and one new full-time Laborer position
- Minimum fund balance target is 2 months of budgeted expenditures, or approximately \$535,000

# DEBT SERVICE FUNDS

- 301 - GOVERNMENT CENTER DEBT
- 306 - PARK BUILDING
- 308 - FIRE DEBT FUND
- 312 - PARK BOND 1990
- 314 - PARK BOND 1998
- 322 - FIRE DEBT II FUND
- 325 - FIRE DEBT V FUND
- 326 - STATION 2
- 327 - MUNICIPAL BUILDING CORP.







Revenue and Expenditure Summary - By Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
301 Government Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306 Park Building	151,000	-	-	-	-	-
308 Fire Debt Fund	-	-	-	-	-	-
312 Park Bond 1990	-	-	-	-	-	-
314 Park 1998	209,000	280,000	94,792	-	-	-
322 Fire Debt II Fund	-	-	-	-	-	-
325 Fire Debt V Fund	-	-	-	-	-	-
326 Station 2 and Training Center	173,931	228,240	388,651	381,907	199,429	376,202
327 Municipal Building Corp	811,946	667,654	468,079	208,227	88,549	104,539
<b>Total Revenue</b>	<b>\$ 1,345,878</b>	<b>\$ 1,175,894</b>	<b>\$ 951,522</b>	<b>\$ 590,134</b>	<b>\$ 287,977</b>	<b>\$ 480,741</b>
<b>Expenditures:</b>						
301 Government Center	\$ -	\$ -	\$ 79,214	\$ -	\$ -	\$ -
306 Park Building	74,538	76,000	77,000	84,000	76,000	-
308 Fire Debt Fund	-	-	-	-	-	-
312 Park Bond 1990	-	-	8,301	-	-	-
314 Park 1998	254,246	260,430	257,486	-	-	-
322 Fire Debt II Fund	-	-	16,899	-	-	-
325 Fire Debt V Fund	-	-	68,490	-	-	-
326 Station 2 and Training Center	376,000	372,500	374,000	372,000	187,500	377,500
327 Municipal Building Corp	698,509	697,437	693,509	208,873	210,073	133,874
<b>Total Expenditures</b>	<b>\$ 1,403,293</b>	<b>\$ 1,406,367</b>	<b>\$ 1,574,899</b>	<b>\$ 664,873</b>	<b>\$ 473,573</b>	<b>\$ 511,374</b>
<b>Revenue less Expenditures</b>	<b>\$ (57,415)</b>	<b>\$ (230,473)</b>	<b>\$ (623,377)</b>	<b>\$ (74,739)</b>	<b>\$ (185,596)</b>	<b>\$ (30,633)</b>



# GOVERNMENT CENTER

## FUND 301

*Government Center* - Dormant Fund

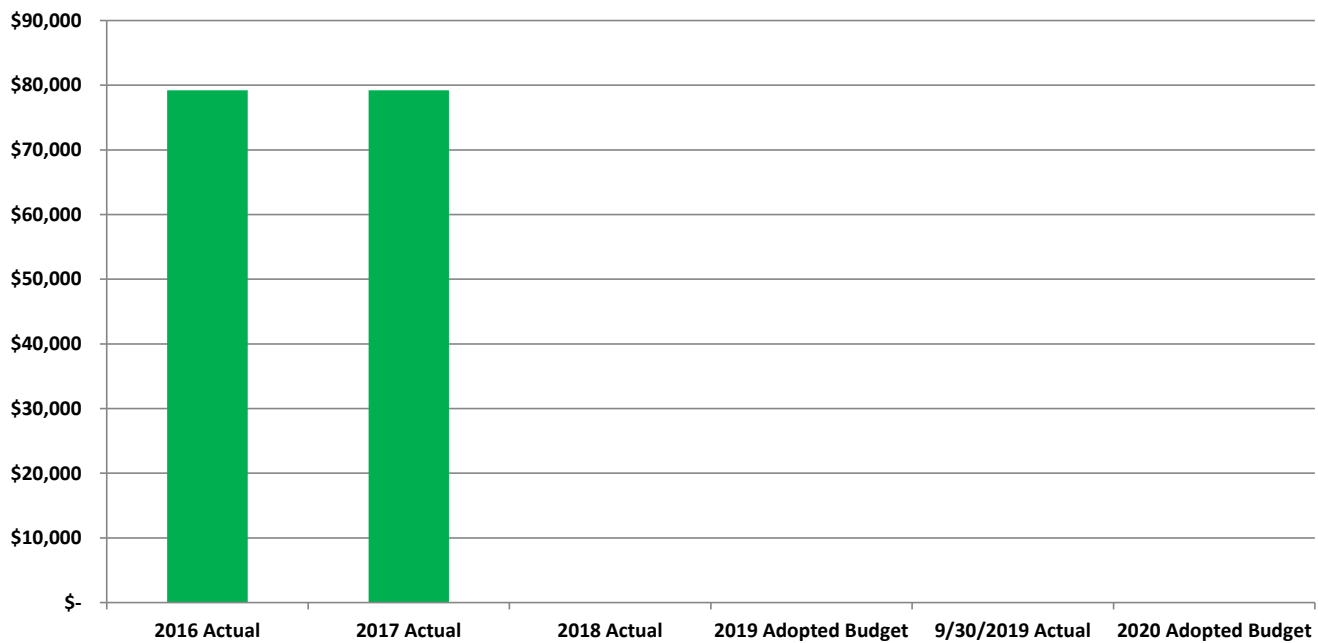
MAJOR GENERAL RONALD E. BROOKS  
LAWRENCE GOVERNMENT CENTER

9001

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	79,214	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (79,214)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>79,214</b>	<b>79,214</b>	<b>79,214</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 79,214</b>	<b>\$ 79,214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Bonds matured
- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 16, 2018 was adopted on October 1st 2018, which transferred the funds in this account to the City's General Fund (per State Statute)
- Upon transfer to the General Fund, these funds were further transferred to Fund 825 – OPEB Trust Fund
- This fund will have a zero balance upon completion of the transfer

# PARK BUILDING

## FUND 306

**Park Building** - To account for debt service on Park building bonds.

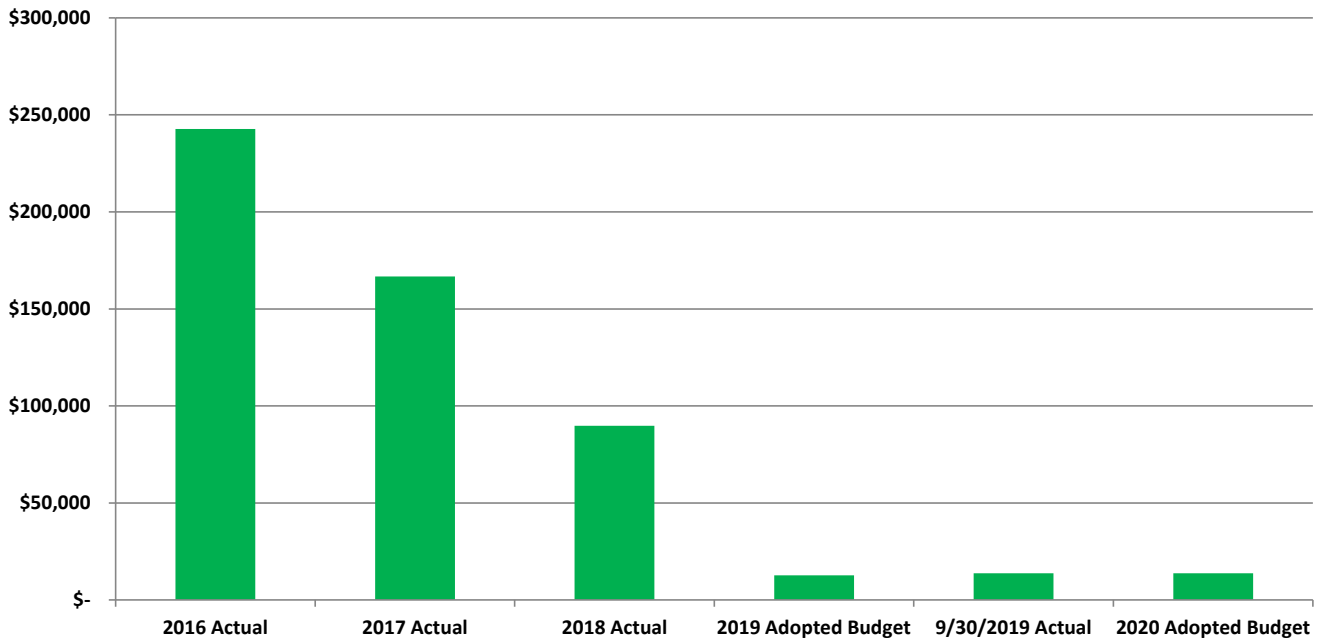
Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	151,000	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 151,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	74,538	76,000	77,000	84,000	76,000	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 74,538</b>	<b>\$ 76,000</b>	<b>\$ 77,000</b>	<b>\$ 84,000</b>	<b>\$ 76,000</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 76,462</b>	<b>\$ (76,000)</b>	<b>\$ (77,000)</b>	<b>\$ (84,000)</b>	<b>\$ (76,000)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>166,265</b>	<b>242,727</b>	<b>166,727</b>	<b>89,727</b>	<b>89,727</b>	<b>13,727</b>
<b>Ending Fund Balance</b>	<b>\$ 242,727</b>	<b>\$ 166,727</b>	<b>\$ 89,727</b>	<b>\$ 5,727</b>	<b>\$ 13,727</b>	<b>\$ 13,727</b>

***Period Ending Fund Balance***





**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>340 - Charges for Services</b>						
<u>349.004 - In Lieu of Taxes - Mun. Utility</u>	\$ 151,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 151,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 151,000	\$ -	\$ -	\$ -	\$ -	\$ -



#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 74,538	\$ 76,000	\$ 77,000	\$ 84,000	\$ 76,000	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 74,538</b>	<b>\$ 76,000</b>	<b>\$ 77,000</b>	<b>\$ 84,000</b>	<b>\$ 76,000</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	74,538	76,000	77,000	84,000	76,000	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 74,538</b>	<b>\$ 76,000</b>	<b>\$ 77,000</b>	<b>\$ 84,000</b>	<b>\$ 76,000</b>	<b>\$ -</b>



## **SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Bonds were originally sold in 2002 to fund park facility improvements, including improvements to the Maintenance and Administration building and Community Center
- The bonds were refunded in 2012
- Bonds matured in 2019
- No revenue or expenditures planned beyond 2019

# FIRE DEBT FUND

## FUND 308

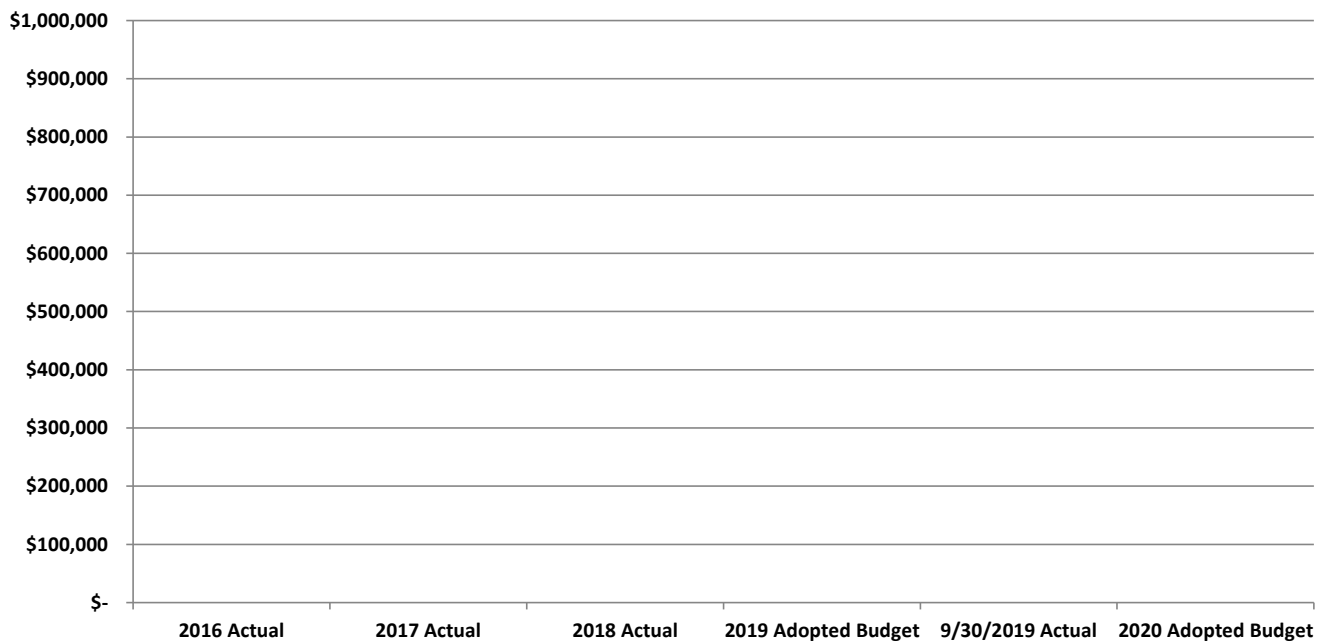
*Fire Debt Fund* - Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	-	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Bonds matured
- No revenue or expenditures planned

# PARK BOND 1990

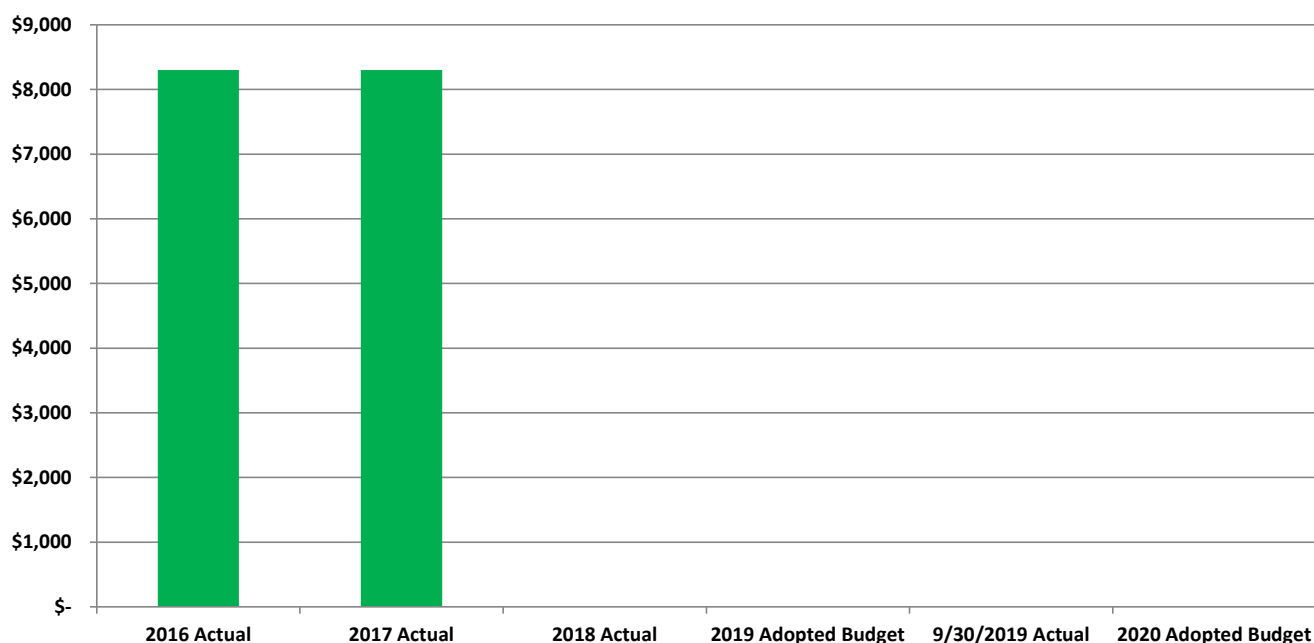
## FUND 312

*Park Bond 1990 Fund* - Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	-	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	8,301	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 8,301	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ (8,301)	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	<b>8,301</b>	<b>8,301</b>	<b>8,301</b>	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 8,301</b>	<b>\$ 8,301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Bonds matured
- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 16, 2018 was adopted on October 1st 2018, which transferred the funds in this account to the City’s General Fund (per State Statute)
- Upon transfer to the General Fund, these funds were further transferred to Fund 825 – OPEB Trust Fund
- This fund will have a zero balance upon completion of the transfer

# PARK BOND 1998

## FUND 314

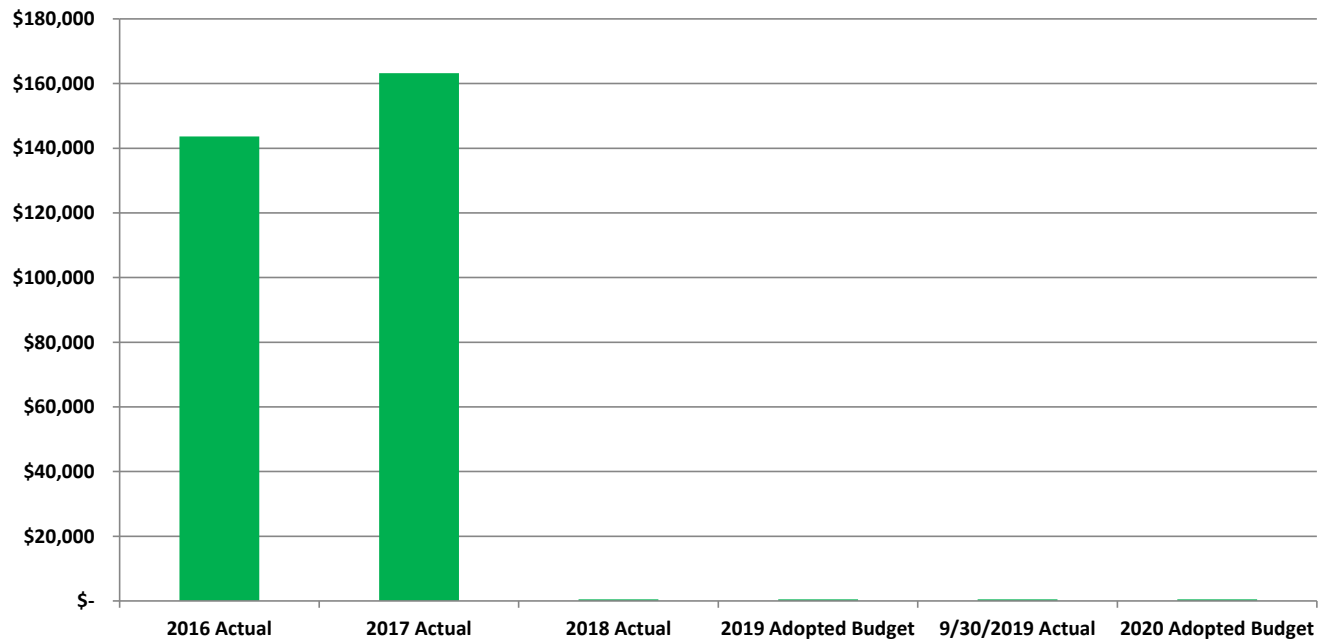
**Special Bond 1998** - To account for debt service on Park facility improvement bonds.

Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	209,000	280,000	94,792	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 209,000</b>	<b>\$ 280,000</b>	<b>\$ 94,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	254,246	260,430	257,486	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 254,246</b>	<b>\$ 260,430</b>	<b>\$ 257,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (45,246)</b>	<b>\$ 19,570</b>	<b>\$ (162,694)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>188,869</b>	<b>143,623</b>	<b>163,194</b>	<b>499</b>	<b>499</b>	<b>499</b>
<b>Ending Fund Balance</b>	<b>\$ 143,623</b>	<b>\$ 163,194</b>	<b>\$ 499</b>	<b>\$ 499</b>	<b>\$ 499</b>	<b>\$ 499</b>

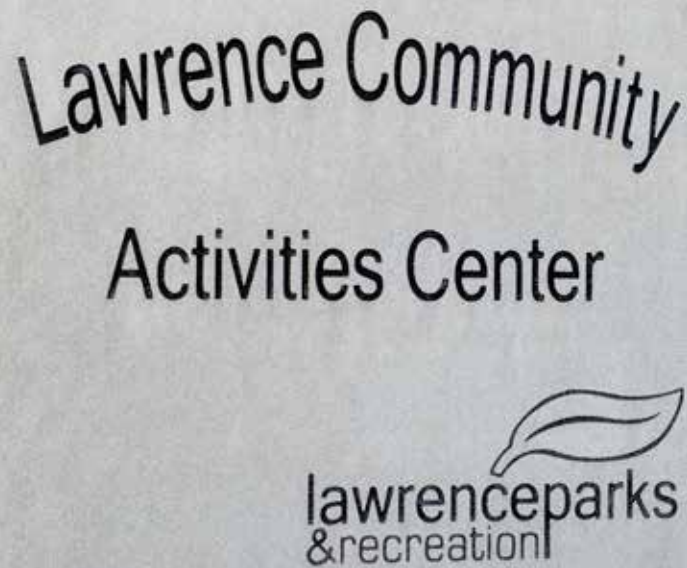
Period Ending Fund Balance





**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>340 - Charges for Services</b>						
349.004 - In Lieu of Taxes - Mun. Utility	\$ 209,000	\$ 280,000	\$ 94,792	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 209,000</b>	<b>\$ 280,000</b>	<b>\$ 94,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>390 - Other Financing Sources</b>						
396.001 - From Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 209,000</b>	<b>\$ 280,000</b>	<b>\$ 94,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 254,246	\$ 260,430	\$ 257,486	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 254,246</b>	<b>\$ 260,430</b>	<b>\$ 257,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	254,246	260,430	257,486	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 254,246</b>	<b>\$ 260,430</b>	<b>\$ 257,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Bonds were originally sold in 1998 to fund park facility improvements, including improvements to the Soccer Park, Community Park, Veterans Park, Lee Road Park, Jenn Memorial Park, and Explorer Park
- The bonds were refunded in 2012
- Bonds matured in 2018
- No revenue or expenditures planned

# FIRE DEBT II FUND

## FUND 322

*Fire Debt II Fund* - Dormant Fund

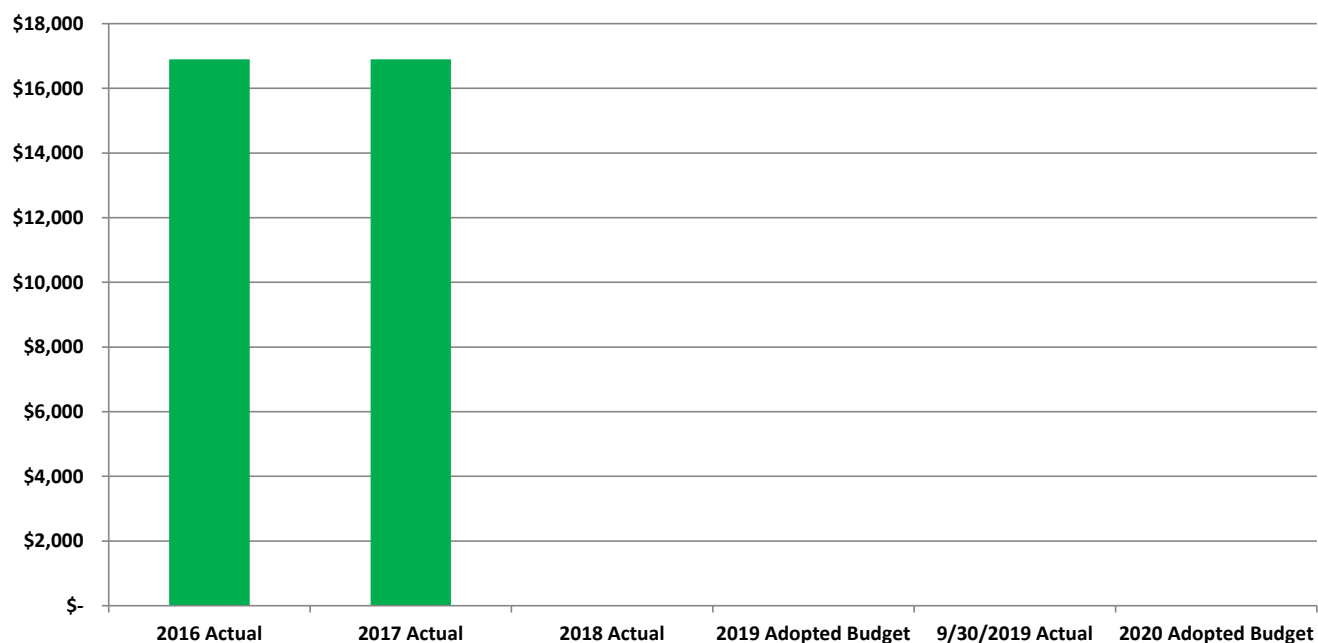




Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	-	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	16,899	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 16,899	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ (16,899)	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	<u>16,899</u>	<u>16,899</u>	<u>16,899</u>	-	-	-
<b>Ending Fund Balance</b>	\$ 16,899	\$ 16,899	\$ -	\$ -	\$ -	\$ -

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Bonds matured
- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 16, 2018 was adopted on October 1st 2018, which transferred the funds in this account to the City’s General Fund (per State Statute)
- Upon transfer to the General Fund, these funds were further transferred to Fund 825 – OPEB Trust Fund
- This fund will have a zero balance upon completion of the transfer

# FIRE DEBT V FUND

## FUND 325

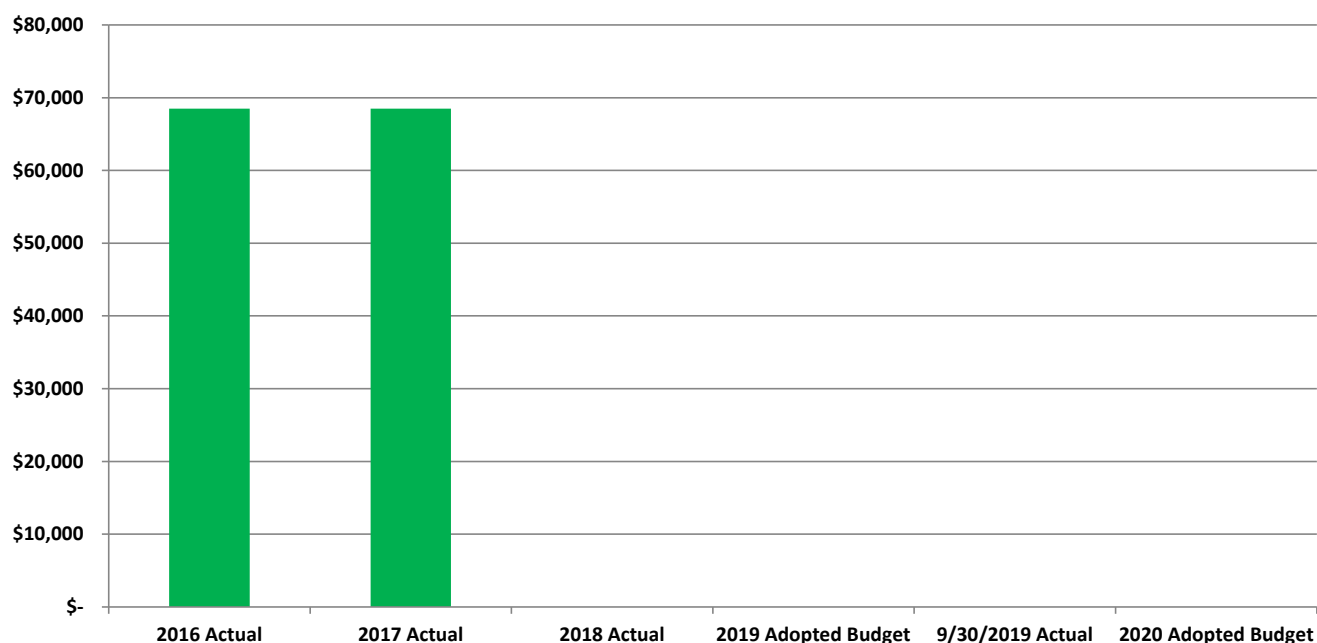
*Fire Debt V Fund* - Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	68,490	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (68,490)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>68,490</b>	<b>68,490</b>	<b>68,490</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 68,490</b>	<b>\$ 68,490</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Period Ending Fund Balance



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 20, 2017 was adopted on October 18th 2017, which transferred the funds in this account to the City’s General Fund (per State Statute)
- Funds were transferred to the General Fund in 2018 upon which funds were further transferred to Fund 825 – OPEB Trust Fund
- This fund will have a zero balance and remain dormant

# STATION 2 AND TRAINING CENTER FUND

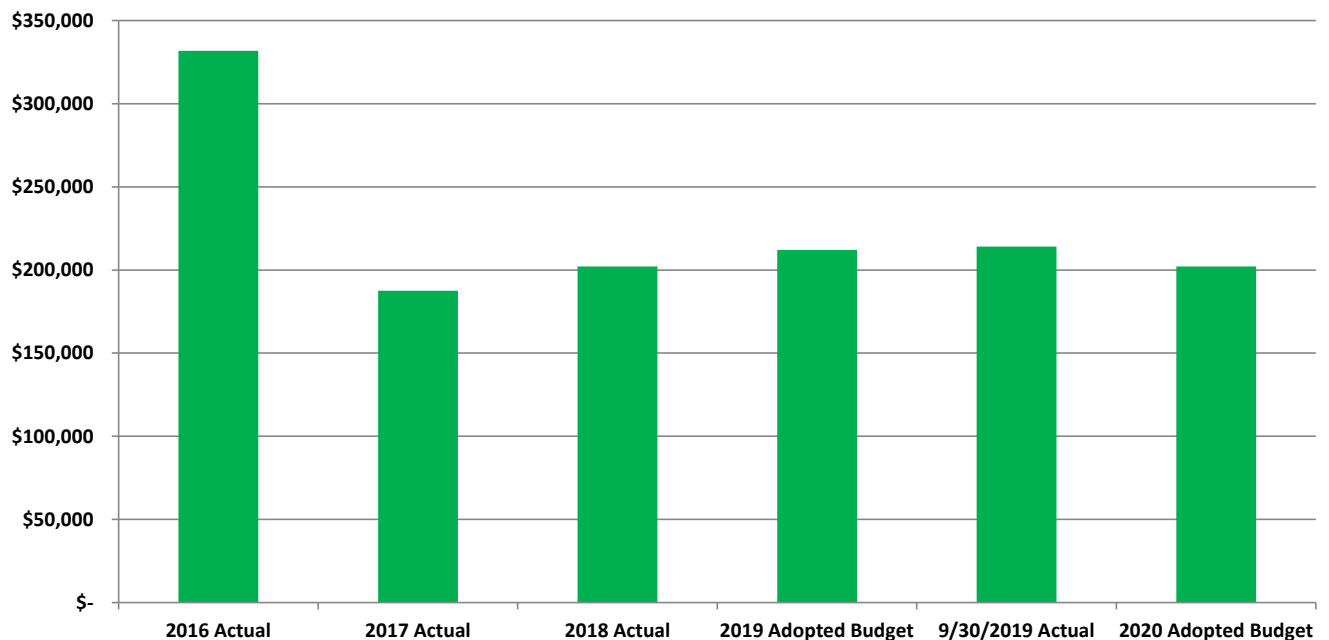
## FUND 326

**Station 2 and Training Center Fund** - To account for debt service on fire station and training facility improvements.

Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

## Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 158,268	\$ 207,055	\$ 353,232	\$ 363,657	\$ 183,394	\$ 344,134
330 - Intergovernmental	14,965	21,113	35,382	18,250	16,034	32,068
390 - Other Financing Sources	698	72	38	-	-	-
<b>Total Revenue</b>	<b>\$ 173,931</b>	<b>\$ 228,240</b>	<b>\$ 388,651</b>	<b>\$ 381,907</b>	<b>\$ 199,429</b>	<b>\$ 376,202</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	376,000	372,500	374,000	372,000	187,500	377,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 376,000</b>	<b>\$ 372,500</b>	<b>\$ 374,000</b>	<b>\$ 372,000</b>	<b>\$ 187,500</b>	<b>\$ 377,500</b>
<b>Net Revenue</b>	<b>\$ (202,069)</b>	<b>\$ (144,260)</b>	<b>\$ 14,651</b>	<b>\$ 9,907</b>	<b>\$ 11,929</b>	<b>\$ (1,298)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>533,826</b>	<b>331,757</b>	<b>187,497</b>	<b>202,148</b>	<b>202,148</b>	<b>203,351</b>
<b>Ending Fund Balance</b>	<b>\$ 331,757</b>	<b>\$ 187,497</b>	<b>\$ 202,148</b>	<b>\$ 212,055</b>	<b>\$ 214,077</b>	<b>\$ 202,053</b>

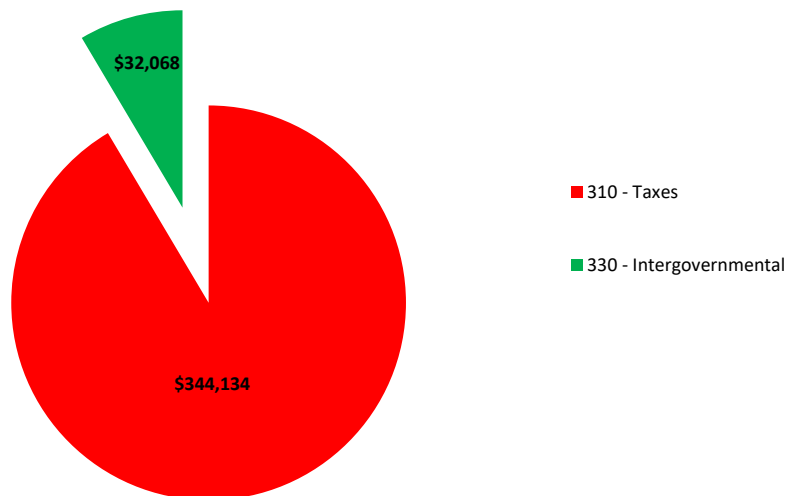
Period Ending Fund Balance



**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 158,268	\$ 207,055	\$ 353,232	\$ 363,657	\$ 183,394	\$ 344,134
<b>Total</b>	<b>\$ 158,268</b>	<b>\$ 207,055</b>	<b>\$ 353,232</b>	<b>\$ 363,657</b>	<b>\$ 183,394</b>	<b>\$ 344,134</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 846	\$ 979	\$ 1,490	\$ 1,104	\$ 732	\$ 1,464
335.002 - Auto and Aircraft Excise Tax	13,591	19,474	32,861	16,353	14,705	29,411
335.007 - CVET	529	660	1,031	793	597	1,193
<b>Total</b>	<b>\$ 14,965</b>	<b>\$ 21,113</b>	<b>\$ 35,382</b>	<b>\$ 18,250</b>	<b>\$ 16,034</b>	<b>\$ 32,068</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	698	72	38	-	-	-
<b>Total</b>	<b>\$ 698</b>	<b>\$ 72</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 173,931</b>	<b>\$ 228,240</b>	<b>\$ 388,651</b>	<b>\$ 381,907</b>	<b>\$ 199,429</b>	<b>\$ 376,202</b>

**2020 Adopted Budget: Revenue by Category**





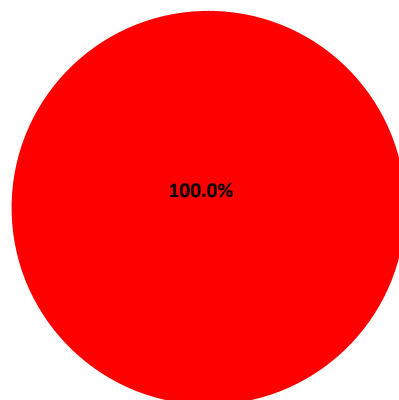
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 376,000	\$ 372,500	\$ 374,000	\$ 372,000	\$ 187,500	\$ 377,500
<b>Total by Expenditures by Function</b>	<b>\$ 376,000</b>	<b>\$ 372,500</b>	<b>\$ 374,000</b>	<b>\$ 372,000</b>	<b>\$ 187,500</b>	<b>\$ 377,500</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	376,000	372,500	374,000	372,000	187,500	377,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 376,000</b>	<b>\$ 372,500</b>	<b>\$ 374,000</b>	<b>\$ 372,000</b>	<b>\$ 187,500</b>	<b>\$ 377,500</b>

**2020 Adopted Budget: Expenditures by Category**



■ Other Services and Charges

**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	376,000	372,500	374,000	372,000	187,500	377,500
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 376,000</b>	<b>\$ 372,500</b>	<b>\$ 374,000</b>	<b>\$ 372,000</b>	<b>\$ 187,500</b>	<b>\$ 377,500</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Bonds were originally issued in 2002 for the construction of a new fire station and training facility
- The bonds were refunded in 2012
- Bonds mature in 2023



# MUNICIPAL BUILDING CORP FUND

## FUND 327

***Municipal Building Corp Fund*** - To account for debt service on government center and fire facility improvements.

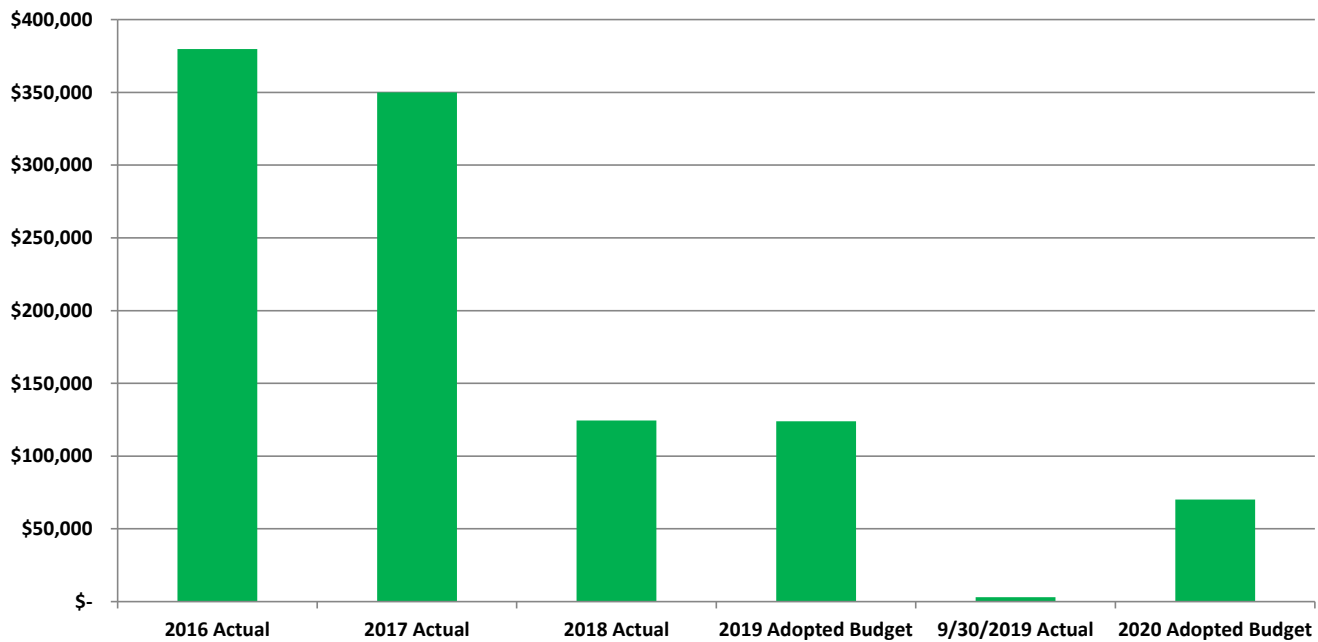
Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 738,980	\$ 605,783	\$ 425,371	\$ 190,000	\$ 81,430	\$ 95,000
330 - Intergovernmental	69,707	61,661	42,662	18,227	7,119	9,539
390 - Other Financing Sources	3,260	210	46	-	-	-
<b>Total Revenue</b>	<b>\$ 811,946</b>	<b>\$ 667,654</b>	<b>\$ 468,079</b>	<b>\$ 208,227</b>	<b>\$ 88,549</b>	<b>\$ 104,539</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	698,509	697,437	693,509	208,873	210,073	133,874
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 698,509</b>	<b>\$ 697,437</b>	<b>\$ 693,509</b>	<b>\$ 208,873</b>	<b>\$ 210,073</b>	<b>\$ 133,874</b>
<b>Net Revenue</b>	<b>\$ 113,438</b>	<b>\$ (29,783)</b>	<b>\$ (225,430)</b>	<b>\$ (646)</b>	<b>\$ (121,524)</b>	<b>\$ (29,335)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>266,300</b>	<b>379,737</b>	<b>349,954</b>	<b>124,524</b>	<b>124,524</b>	<b>99,418</b>
<b>Ending Fund Balance</b>	<b>\$ 379,737</b>	<b>\$ 349,954</b>	<b>\$ 124,524</b>	<b>\$ 123,878</b>	<b>\$ 3,000</b>	<b>\$ 70,083</b>

***Period Ending Fund Balance***

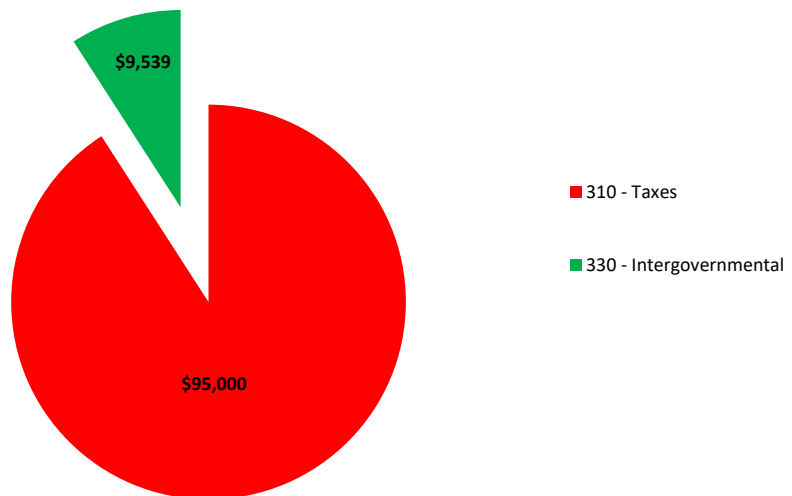




**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 738,980	\$ 605,783	\$ 425,371	\$ 190,000	\$ 81,430	\$ 95,000
<b>Total</b>	<b>\$ 738,980</b>	<b>\$ 605,783</b>	<b>\$ 425,371</b>	<b>\$ 190,000</b>	<b>\$ 81,430</b>	<b>\$ 95,000</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 3,939	\$ 2,859	\$ 1,797	\$ 795	\$ 325	\$ 475
335.002 - Auto and Aircraft Excise Tax	63,304	56,874	39,623	16,863	6,528	8,750
335.007 - CVET	2,464	1,927	1,243	569	265	314
<b>Total</b>	<b>\$ 69,707</b>	<b>\$ 61,661</b>	<b>\$ 42,662</b>	<b>\$ 18,227</b>	<b>\$ 7,119</b>	<b>\$ 9,539</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	3,260	210	46	-	-	-
<b>Total</b>	<b>\$ 3,260</b>	<b>\$ 210</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 811,946</b>	<b>\$ 667,654</b>	<b>\$ 468,079</b>	<b>\$ 208,227</b>	<b>\$ 88,549</b>	<b>\$ 104,539</b>

**2020 Adopted Budget: Revenue by Category**





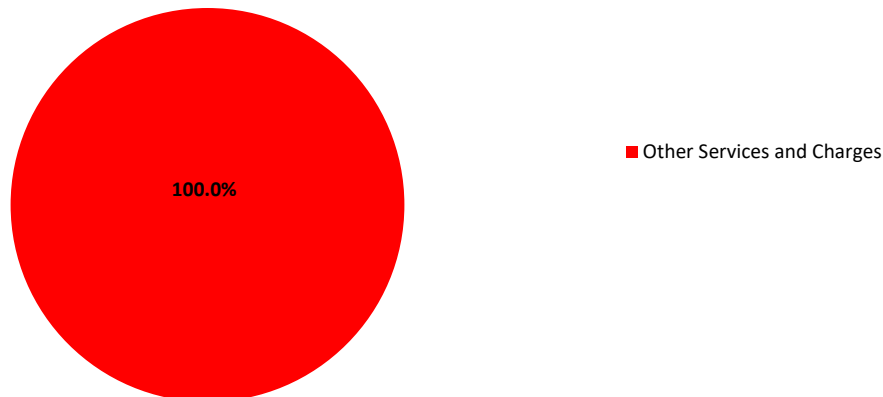
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 698,509	\$ 697,437	\$ 693,509	\$ 208,873	\$ 210,073	\$ 133,874
<b>Total by Expenditures by Function</b>	<b>\$ 698,509</b>	<b>\$ 697,437</b>	<b>\$ 693,509</b>	<b>\$ 208,873</b>	<b>\$ 210,073</b>	<b>\$ 133,874</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	698,509	697,437	693,509	208,873	210,073	133,874
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 698,509</b>	<b>\$ 697,437</b>	<b>\$ 693,509</b>	<b>\$ 208,873</b>	<b>\$ 210,073</b>	<b>\$ 133,874</b>

***2020 Adopted Budget: Expenditures by Category***





#### Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	698,509	697,437	693,509	208,873	210,073	133,874
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 698,509</b>	<b>\$ 697,437</b>	<b>\$ 693,509</b>	<b>\$ 208,873</b>	<b>\$ 210,073</b>	<b>\$ 133,874</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Lawrence Government Center bonds originally issued in 1997 & 1999
- Fire Station Building Corp. bonds originally issued in 1999 & 2000
- Bonds were refunded in 2016
- Bonds mature in 2022

# CAPITAL PROJECT FUNDS

- 328 - MUNICIPAL BUILDING CORP. 2018
- 424 - CUMULATIVE CAPITAL IMPROVEMENT FUND
- 425 - CUMULATIVE CAPITAL BUILDING
- 617 - WATER CAPITAL IMPROVEMENT FUND
- 618 - SEWER CAPITAL IMPROVEMENT FUND





#### Revenue and Expenditure Summary - By Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
328 Municipal Building Corp 2018	\$ -	\$ -	\$ 12,902,387	\$ -	\$ 61,485	\$ -
424 Cumulative Capital Improvement	361,335	361,727	378,457	388,906	206,061	402,959
425 Cumulative Capital Building	-	-	-	-	-	-
617 Water Capital Improvement	377,734	1,250,000	4,264,741	4,370,000	3,727,919	4,795,000
<u>618 Sewer Capital Improvement</u>	<u>438,230</u>	<u>2,000,000</u>	<u>4,750,000</u>	<u>2,850,000</u>	<u>1,937,919</u>	<u>2,050,000</u>
<b>Total Revenue</b>	<b>\$ 1,177,299</b>	<b>\$ 3,611,727</b>	<b>\$ 22,295,585</b>	<b>\$ 7,608,906</b>	<b>\$ 5,933,384</b>	<b>\$ 7,247,959</b>
<b>Expenditures:</b>						
328 Municipal Building Corp 2018	\$ -	\$ -	\$ 3,412,571	\$ -	\$ 5,555,212	\$ -
424 Cumulative Capital Improvement	519,456	417,299	217,040	491,000	179,844	496,000
425 Cumulative Capital Building	-	-	52,193	-	-	-
617 Water Capital Improvement	-	427,696	1,406,971	4,347,500	3,701,541	4,795,000
<u>618 Sewer Capital Improvement</u>	<u>-</u>	<u>300,949</u>	<u>3,119,900</u>	<u>4,135,959</u>	<u>2,255,204</u>	<u>5,049,661</u>
<b>Total Expenditures</b>	<b>\$ 519,456</b>	<b>\$ 1,145,944</b>	<b>\$ 8,208,674</b>	<b>\$ 8,974,459</b>	<b>\$ 11,691,801</b>	<b>\$ 10,340,661</b>
<b>Revenue less Expenditures</b>	<b>\$ 657,843</b>	<b>\$ 2,465,783</b>	<b>\$ 14,086,911</b>	<b>\$ (1,365,553)</b>	<b>\$ (5,758,417)</b>	<b>\$ (3,092,702)</b>



# MUNICIPAL BUILDING CORP. FUND 2018

## FUND 328

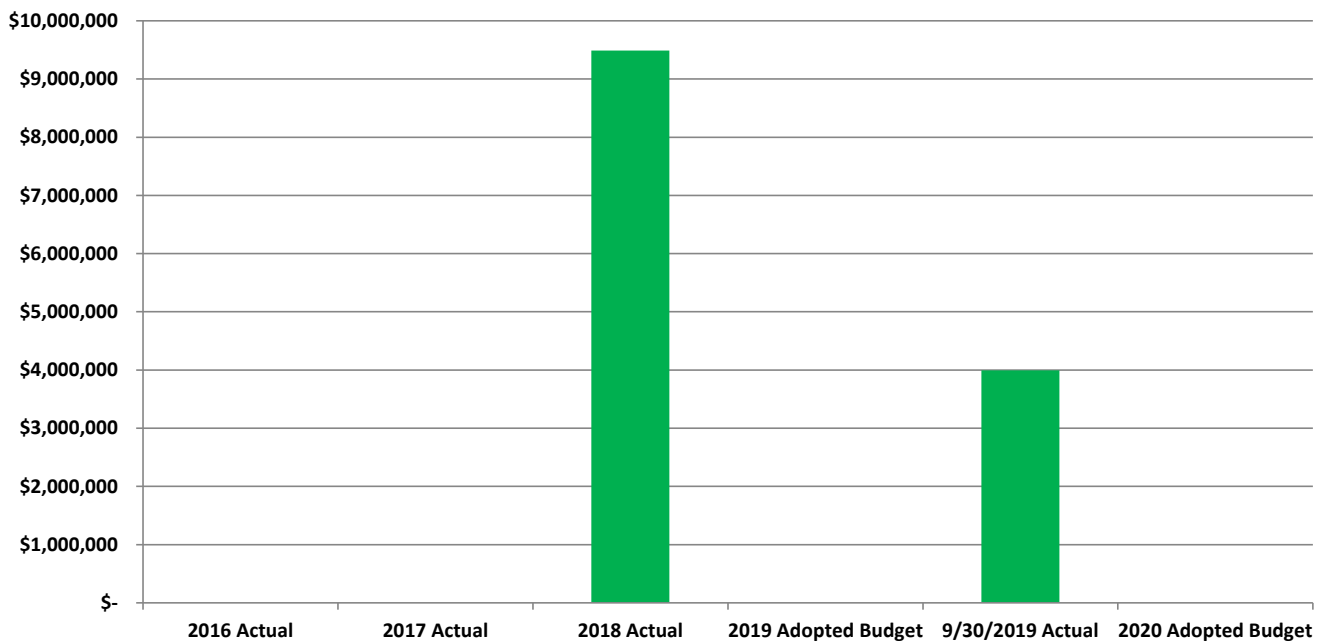
Municipal Building Corp. Debt 2018 BAN - Established in 2018 to account for all expenditures related to the Lawrence Police Station Project. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ 12,902,387	\$ -	\$ 61,485	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,902,387</b>	<b>\$ -</b>	<b>\$ 61,485</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	11,771	-
430 - Other Services and Charges	-	-	2,978,956	-	1,209,225	-
440 - Capital Outlay	-	-	433,615	-	4,334,216	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,412,571</b>	<b>\$ -</b>	<b>\$ 5,555,212</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,489,816</b>	<b>\$ -</b>	<b>\$ (5,493,728)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,489,816</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,489,816</b>	<b>\$ -</b>	<b>\$ 3,996,088</b>	<b>\$ -</b>

***Period Ending Fund Balance***





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ -	\$ -	\$ 3,412,571	\$ -	\$ 5,555,212	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,412,571</b>	<b>\$ -</b>	<b>\$ 5,555,212</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	11,771	-
430 - Other Services and Charges	-	-	2,978,956	-	1,209,225	-
440 - Capital Outlay	-	-	433,615	-	4,334,216	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,412,571</b>	<b>\$ -</b>	<b>\$ 5,555,212</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City, through its Municipal Building Corporation, issued a Bond Anticipation Note in May of 2018 in the amount of \$12,925,000 to fund the construction of a new police station. This project will allow our police department to serve the community in the most effective, efficient, and community-oriented manner. It will also transform an area in desperate need of redevelopment, which will also transform a major gateway into the heart of Lawrence.
- This will be the City's first stand alone and dedicated police headquarters
- The project includes a nearly 37,000 square-foot 2-story police station with fully equipped basement, which will also serve as the new home for our 911 communications operation.
- The project is expected to be completed in the Fall of 2019
- It is anticipated that permanent bond financing will be issued in 2020 to retire the BAN.

# CUMULATIVE CAPITAL IMPROVEMENT

## FUND 424

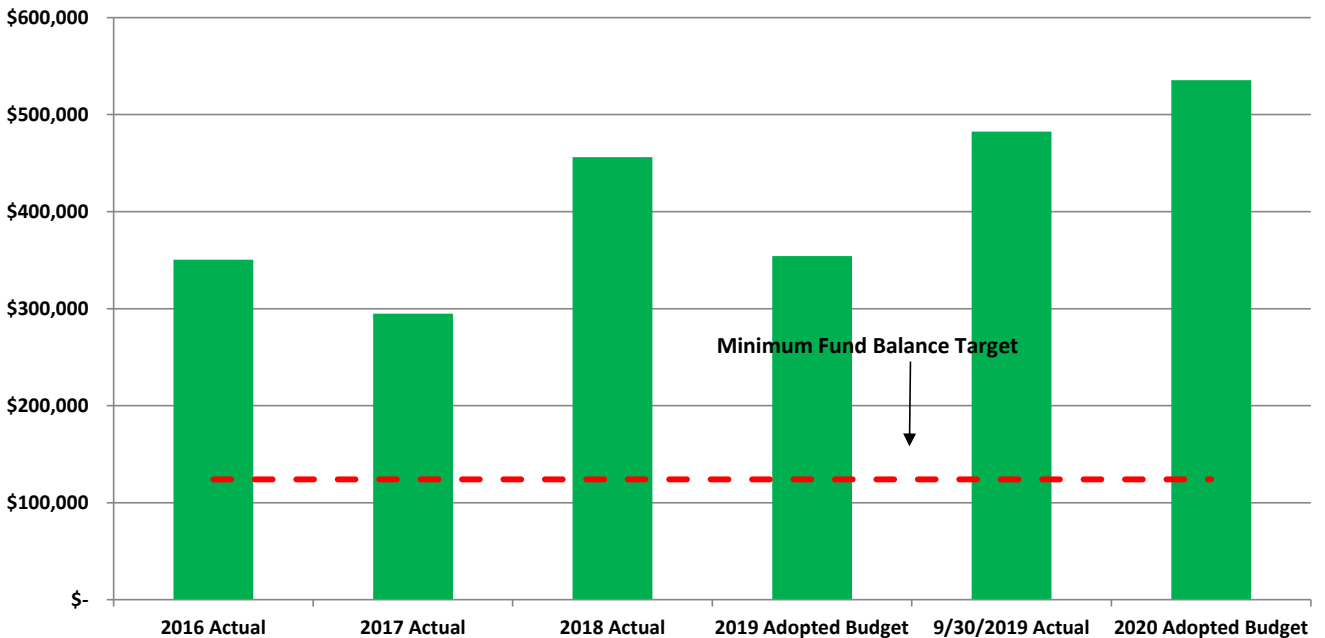
***Cumulative Capital Improvement*** - Established pursuant to IC 36-9-15.5, funds may be utilized for any purpose for which property taxes may be imposed within the City of Lawrence. The maximum tax rate to be charged for this fund is \$0.05 per \$100 of assessed valuation.

Primary function: Culture and recreation and General government. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 323,676	\$ 323,005	\$ 338,373	\$ 351,631	\$ 186,935	\$ 364,528
330 - Intergovernmental	36,232	38,590	40,041	37,275	19,126	38,431
390 - Other Financing Sources	1,428	132	43	-	-	-
<b>Total Revenue</b>	<b>\$ 361,335</b>	<b>\$ 361,727</b>	<b>\$ 378,457</b>	<b>\$ 388,906</b>	<b>\$ 206,061</b>	<b>\$ 402,959</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 17,267	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	17,811	-	-	-	-	-
430 - Other Services and Charges	371,487	349,927	178,149	386,000	116,497	386,000
440 - Capital Outlay	112,891	67,372	38,890	105,000	63,347	110,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 519,456</b>	<b>\$ 417,299</b>	<b>\$ 217,040</b>	<b>\$ 491,000</b>	<b>\$ 179,844</b>	<b>\$ 496,000</b>
<b>Net Revenue</b>	<b>\$ (158,121)</b>	<b>\$ (55,572)</b>	<b>\$ 161,418</b>	<b>\$ (102,094)</b>	<b>\$ 26,217</b>	<b>\$ (93,041)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>508,503</b>	<b>350,383</b>	<b>294,811</b>	<b>456,228</b>	<b>456,228</b>	<b>628,696</b>
<b>Ending Fund Balance</b>	<b>\$ 350,383</b>	<b>\$ 294,811</b>	<b>\$ 456,228</b>	<b>\$ 354,134</b>	<b>\$ 482,445</b>	<b>\$ 535,655</b>

Period Ending Fund Balance

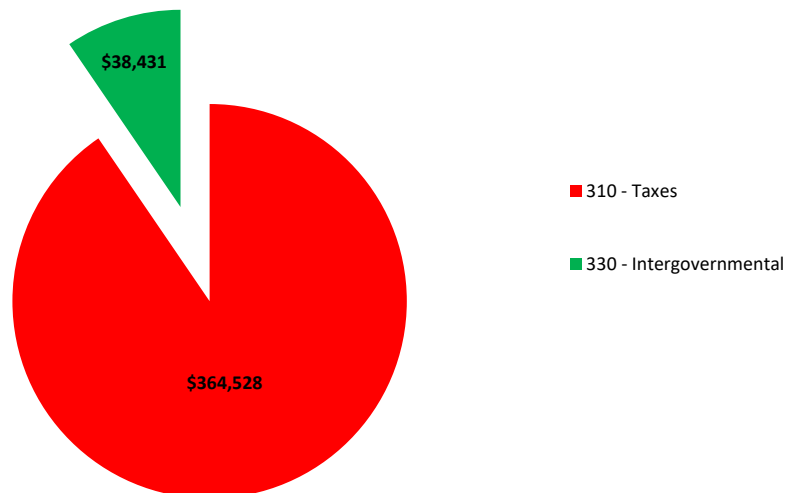




**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 323,676	\$ 323,005	\$ 338,373	\$ 351,631	\$ 186,935	\$ 364,528
<b>Total</b>	<b>\$ 323,676</b>	<b>\$ 323,005</b>	<b>\$ 338,373</b>	<b>\$ 351,631</b>	<b>\$ 186,935</b>	<b>\$ 364,528</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 2,048	\$ 1,790	\$ 1,686	\$ 1,627	\$ 873	\$ 1,755
335.002 - Auto and Aircraft Excise Tax	32,904	35,595	37,188	34,485	17,541	35,246
335.007 - CVET	1,281	1,206	1,166	1,163	712	1,430
<b>Total</b>	<b>\$ 36,232</b>	<b>\$ 38,590</b>	<b>\$ 40,041</b>	<b>\$ 37,275</b>	<b>\$ 19,126</b>	<b>\$ 38,431</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	1,428	132	43	-	-	-
<b>Total</b>	<b>\$ 1,428</b>	<b>\$ 132</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 361,335</b>	<b>\$ 361,727</b>	<b>\$ 378,457</b>	<b>\$ 388,906</b>	<b>\$ 206,061</b>	<b>\$ 402,959</b>

**2020 Adopted Budget: Revenue by Category**





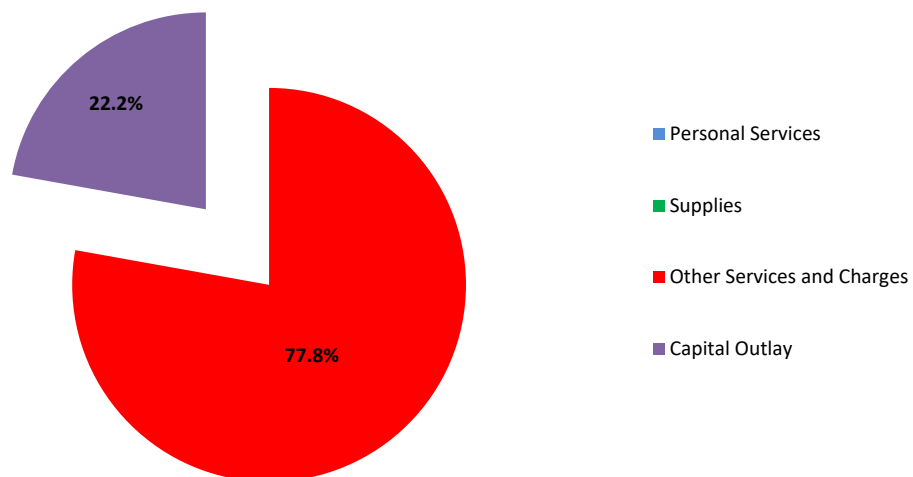
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ 57,315	\$ 20,857	\$ -	\$ -	\$ -	\$ -
General Government	462,141	396,442	217,040	491,000	179,844	496,000
<b>Total by Expenditures by Function</b>	<b>\$ 519,456</b>	<b>\$ 417,299</b>	<b>\$ 217,040</b>	<b>\$ 491,000</b>	<b>\$ 179,844</b>	<b>\$ 496,000</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 17,267	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	17,811	-	-	-	-	-
430 - Other Services and Charges	371,487	349,927	178,149	386,000	116,497	386,000
440 - Capital Outlay	112,891	67,372	38,890	105,000	63,347	110,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 519,456</b>	<b>\$ 417,299</b>	<b>\$ 217,040</b>	<b>\$ 491,000</b>	<b>\$ 179,844</b>	<b>\$ 496,000</b>

***2020 Adopted Budget: Expenditures by Category***



## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 11,769	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	825	-	-	-	-	-
413 - Employee Benefits	4,673	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	17,811	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	312,503	186,138	104,165	150,000	76,938	150,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	9,419	13,242	6,000	6,000	-	6,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	45,736	150,547	67,985	230,000	39,559	230,000
439 - Other Services and Charges	3,829	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	5,128	-	-	-	-	-
445 - Machinery and Equipment	107,763	67,372	38,890	105,000	63,347	110,000
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 519,456</b>	<b>\$ 417,299</b>	<b>\$ 217,040</b>	<b>\$ 491,000</b>	<b>\$ 179,844</b>	<b>\$ 496,000</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The current property tax rate for this fund is \$0.0276 per \$100 of assessed valuation; the maximum rate that can be charge is \$0.05 per \$100 assessed valuation
- The tax rate has not been increased; therefore, revenue has remained static
- Budgeted 2019 & 2020 expenditures include the following:
  - o Annual licensing contract for the City's ERP
  - o Debt service payments for IT related equipment
  - o Purchase of IT equipment and park vehicles
- Fund balance target is a minimum of three months of budgeted expenditures, or \$124,000 at current funding levels



# CUMULATIVE CAPITAL BUILDING

## FUND 425

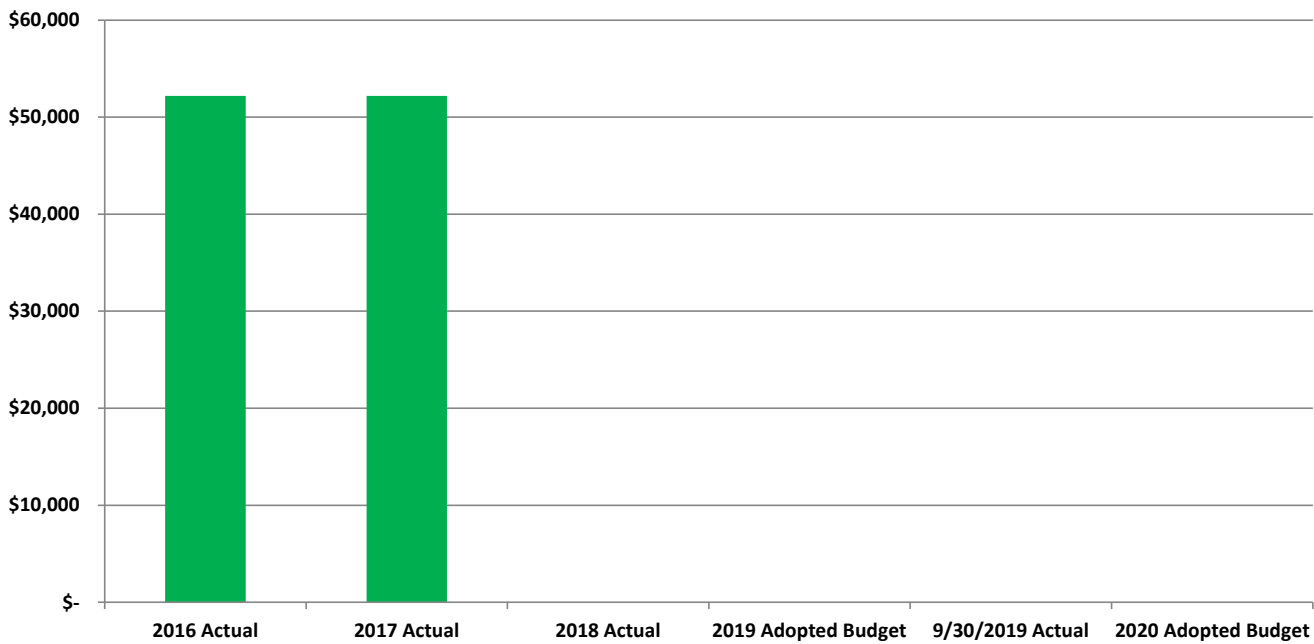
*Cumulative Capital Building* - Dormant Fund



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	52,193	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 52,193	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ (52,193)	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	<u>52,193</u>	<u>52,193</u>	<u>52,193</u>	-	-	-
<b>Ending Fund Balance</b>	\$ 52,193	\$ 52,193	\$ -	\$ -	\$ -	\$ -

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 20, 2017 was adopted on October 18th 2017, which transferred the funds in this account to the City's General Fund (per State Statute)
- Funds were transferred to the General Fund in 2018 upon which these funds were further transferred to Fund 825 – OPEB Trust Fund
- This fund will have a zero balance and remain dormant

# WATER CAPITAL IMPROVEMENT FUND

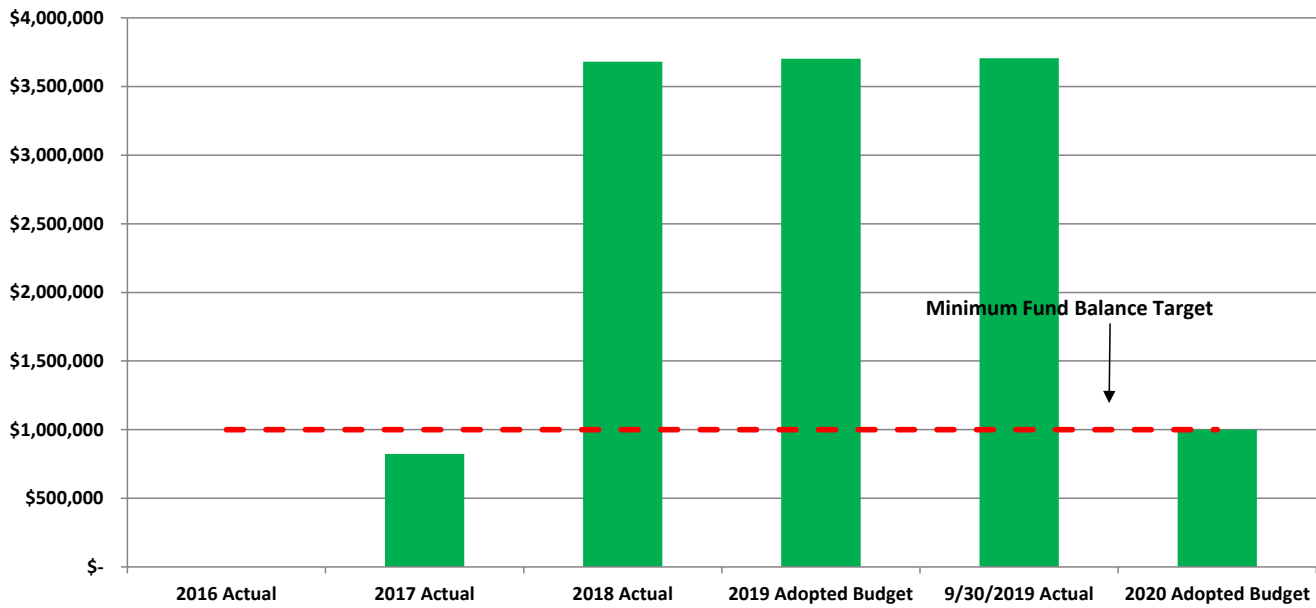
## FUND 617

**Water Capital Improvement Fund** - To account for capital improvements to the Water Works system. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 377,734	\$ 1,250,000	\$ 4,264,741	\$ 4,370,000	\$ 3,727,919	\$ 4,795,000
<b>Total Revenue</b>	<b>\$ 377,734</b>	<b>\$ 1,250,000</b>	<b>\$ 4,264,741</b>	<b>\$ 4,370,000</b>	<b>\$ 3,727,919</b>	<b>\$ 4,795,000</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	427,696	1,406,971	4,347,500	3,701,541	4,795,000
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 427,696</b>	<b>\$ 1,406,971</b>	<b>\$ 4,347,500</b>	<b>\$ 3,701,541</b>	<b>\$ 4,795,000</b>
<b>Net Revenue</b>	<b>\$ 377,734</b>	<b>\$ 822,304</b>	<b>\$ 2,857,770</b>	<b>\$ 22,500</b>	<b>\$ 26,379</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(377,734)</b>	<b>0</b>	<b>822,304</b>	<b>3,680,075</b>	<b>3,680,075</b>	<b>1,000,000</b>
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 822,304</b>	<b>\$ 3,680,075</b>	<b>\$ 3,702,575</b>	<b>\$ 3,706,453</b>	<b>\$ 1,000,000</b>

Period Ending Fund Balance



**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Water Utility	\$ -	\$ 427,696	\$ 1,406,971	\$ 4,347,500	\$ 3,701,541	\$ 4,795,000
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 427,696</b>	<b>\$ 1,406,971</b>	<b>\$ 4,347,500</b>	<b>\$ 3,701,541</b>	<b>\$ 4,795,000</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	427,696	1,406,971	4,347,500	3,701,541	4,795,000
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ 427,696</b>	<b>\$ 1,406,971</b>	<b>\$ 4,347,500</b>	<b>\$ 3,701,541</b>	<b>\$ 4,795,000</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The Lawrence Common Council adopted amended Ordinance No. 7, 2017 on May 1, 2017 establishing a new schedule of rates and charges
  - Water rates were increased 68%, effective with June 2017 billings
  - An additional increase in rates of 6.8% will become effective with billings in January 2019
  - A third and final increase of 11% will become effective with billings in January 2020
- As a result of the rate increase, additional funds will become available for transfer to the Water Capital Improvement Fund
- \$4,795,000 of Interfund transfers from the Water Operating Fund have been budgeted for 2020 and include:
  - PILOT payment to City of approximately \$1 million (required by the Water bond ordinance to be paid from this fund)
  - An additional \$3.7 million in capital improvements to the water system are planned, including the following:
    - New Brookhaven water main replacements
    - Fort Harrison State Park water main replacements
    - New residential meters
    - Utility vehicle replacements
- Fund balance target is a minimum of \$1,000,000

# SEWER CAPITAL IMPROVEMENT

## FUND 618

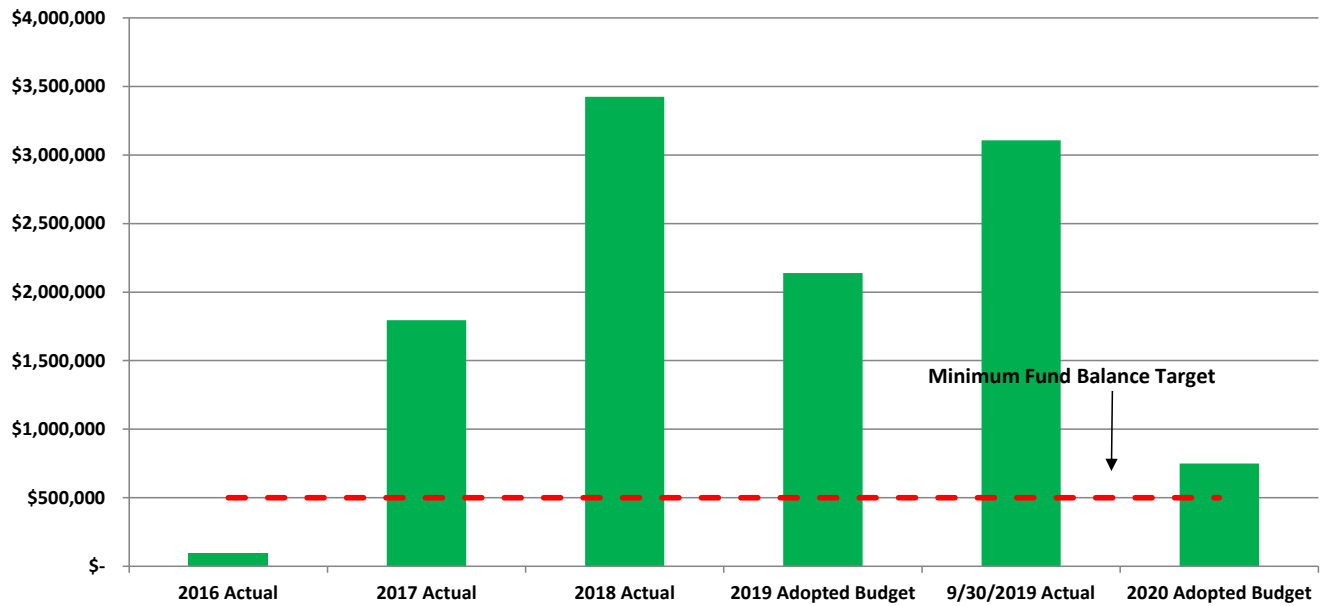
***Sewer Capital Improvement Fund*** - To account for the operating and maintenance expenses of the Sewage Works Utility.

Primary function: Sanitation. Funds are budgeted and subject to appropriation.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 438,230	\$ 2,000,000	\$ 4,750,000	\$ 2,850,000	\$ 1,937,919	\$ 2,050,000
<b>Total Revenue</b>	<b>\$ 438,230</b>	<b>\$ 2,000,000</b>	<b>\$ 4,750,000</b>	<b>\$ 2,850,000</b>	<b>\$ 1,937,919</b>	<b>\$ 2,050,000</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	300,949	3,119,900	4,135,959	2,255,204	5,049,661
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 300,949</b>	<b>\$ 3,119,900</b>	<b>\$ 4,135,959</b>	<b>\$ 2,255,204</b>	<b>\$ 5,049,661</b>
<b>Net Revenue</b>	<b>\$ 438,230</b>	<b>\$ 1,699,051</b>	<b>\$ 1,630,100</b>	<b>\$ (1,285,959)</b>	<b>\$ (317,285)</b>	<b>\$ (2,999,661)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(343,230)</b>	<b>95,000</b>	<b>1,794,051</b>	<b>3,424,151</b>	<b>3,424,151</b>	<b>3,749,661</b>
<b>Ending Fund Balance</b>	<b>\$ 95,000</b>	<b>\$ 1,794,051</b>	<b>\$ 3,424,151</b>	<b>\$ 2,138,192</b>	<b>\$ 3,106,866</b>	<b>\$ 750,000</b>

***Period Ending Fund Balance***





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Sanitation	\$ -	\$ 300,949	\$ 3,119,900	\$ 4,135,959	\$ 2,255,204	\$ 5,049,661
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 300,949</b>	<b>\$ 3,119,900</b>	<b>\$ 4,135,959</b>	<b>\$ 2,255,204</b>	<b>\$ 5,049,661</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	300,949	3,119,900	4,135,959	2,255,204	5,049,661
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ 300,949</b>	<b>\$ 3,119,900</b>	<b>\$ 4,135,959</b>	<b>\$ 2,255,204</b>	<b>\$ 5,049,661</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

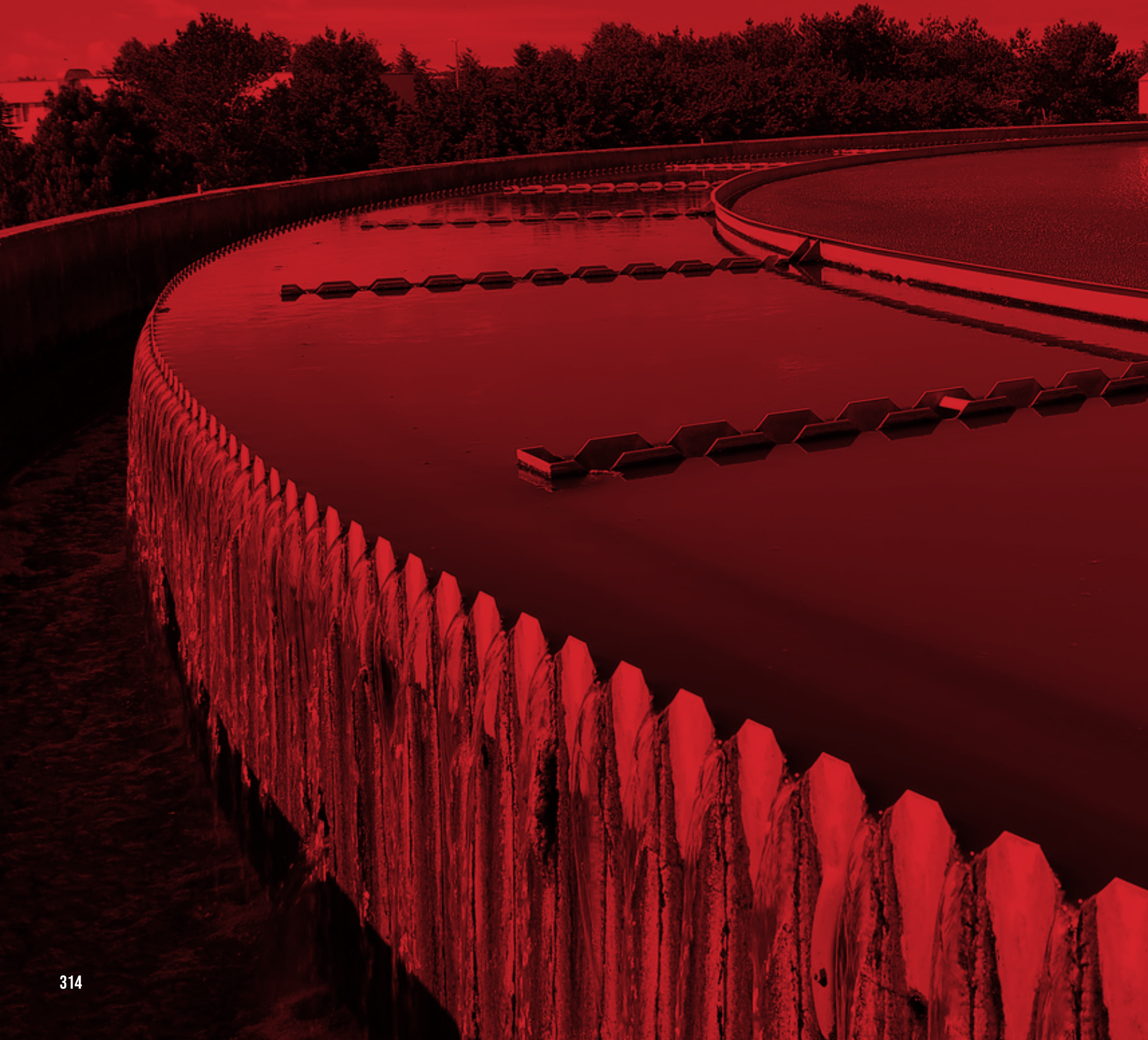
- \$2.05 million of Interfund transfers from the Sewer Operating Fund have been budgeted for 2020
- 2020 capital projects include sewer main replacements and manhole rehabilitation projects



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# ENTERPRISE FUNDS

- 601 - WATER OPERATING FUND
- 606 - SEWER OPERATING FUND







## Revenue and Expenditure Summary - By Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
601 Water Utility Operating	\$ 8,158,957	\$ 8,604,341	\$ 10,401,603	\$ 10,912,026	\$ 7,802,350	\$ 11,702,367
606 Sewer Operating Fund	8,766,645	8,881,592	9,413,730	8,456,878	6,204,313	8,345,122
<b>Total Revenue</b>	<b>\$ 16,925,603</b>	<b>\$ 17,485,933</b>	<b>\$ 19,815,333</b>	<b>\$ 19,368,904</b>	<b>\$ 14,006,663</b>	<b>\$ 20,047,489</b>
<b>Expenditures:</b>						
601 Water Utility Operating	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,913,477	\$ 7,813,460	\$ 11,701,707
606 Sewer Operating Fund	10,609,556	9,299,816	10,850,100	8,766,447	6,220,057	8,340,798
<b>Total Expenditures</b>	<b>\$ 17,566,158</b>	<b>\$ 16,905,825</b>	<b>\$ 21,321,764</b>	<b>\$ 19,679,924</b>	<b>\$ 14,033,517</b>	<b>\$ 20,042,505</b>
<b>Revenue less Expenditures</b>	<b>\$ (640,555)</b>	<b>\$ 580,108</b>	<b>\$ (1,506,431)</b>	<b>\$ (311,020)</b>	<b>\$ (26,855)</b>	<b>\$ 4,984</b>

# WATER UTILITY OPERATING

## FUND 601

**Water Operating Fund** - To account for the operating and maintenance expenses of the Water Works Utility.

Primary function: None. Funds are budgeted and subject to annual appropriation.



<b>Position - Full Time</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	0.5	0.5	0.5	1	1
Safety Director	0.5	0.5	0.5	0	0
GIS Coordinator	0.5	0.5	0.5	0.5	0.5
Department Manager	3	3	3	2.5	2.5
Foreman	1.5	1.5	1.5	1	1
Licensed Plant Operator	1.5	1.5	1.5	1	1
Inspector/Line Locator	0.5	0.5	0.5	0.5	0.5
Meter reader	0.5	0.5	0.5	0.5	0.5
Laborer	8	8	8	9.5	9.5
Billing Clerk	2.5	2.5	2.5	2.5	2.5
<b>Total Employee Count</b>	<b>19.5</b>	<b>19.5</b>	<b>19.5</b>	<b>19.5</b>	<b>19.5</b>

\* 5 Members of the Utility Service Board not shown

\*\* Water and Sewer personnel are split 50/50 between each utility

#### Performance Indicators

	Type	City Goals	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
<b>Unit of Measure</b>								
Number of customers	Output	ED	14,222	14,271	14,271	14,789	14,883	15,000
Number of shutoffs	Output	DWD	1,125	2,959	2,367	2,849	2,288	3,100
Number of service calls	Output	DWD	16,045	16,918	17,763	11,871	10,653	14,200
Number of New Water Taps	Output	ED	44	58	58	80	41	112
WIMS unbilled-unmetered	Output	DWD	17,493,700	6,320,000	3,929,000	3,700,000	23,000,000	12,000,000
CAR unbilled-metered water	Output	DWD	7,687,211	7,498,481	13,164,011	40,979,000	39,742,666	42,000,000
Total Authorized Non-Metered Uses	Effectiveness	ED	25,180,911	13,818,481	17,093,011	44,679,000	38,132,666	54,000,000
Total Plant Production	Effectiveness	ED	1,366,948,000	1,400,636,000	1,165,529,000	1,351,097,000	1,115,000,000	1,540,000,000
Total Adjusted Production	Effectiveness	ED	1,341,767,089	1,386,817,519	1,148,435,989	1,306,418,000	1,076,000,000	1,486,000,000
Metered & Sold - Water Gallons	Output	ED	1,249,496,201	1,261,145,783	1,057,497,473	1,086,175,000	946,000,000	1,290,000,000
Cycle 1 Gallons	Output	ED	439,804,315	450,818,137	366,328,641	384,701,000	313,000,000	486,000,000
Cycle 2 Gallons	Output	ED	809,691,886	810,327,646	691,168,832	701,474,000	634,000,000	852,000,000
Cycle 1 volume charges	Output	ED	2,015,658	2,044,259	2,314,244	2,900,984	312,739,415	3,858,000
Cycle 2 volume charges	Output	ED	3,283,203	3,285,939	3,772,513	4,712,150	632,877,936	5,786,000
Total Metered Water Revenues	Effectiveness	DWD	5,298,861	5,330,198	6,086,757	7,613,134	945,617,351	9,644,000

## 2019 Accomplishments

- ✓ Completion and commissioning of new Richardt Water Treatment Plant. **(DWD)**
- ✓ Completion of Phase I WTP SCADA upgrade project. **(DWD)**
- ✓ Completion of Wellfield Improvements Project. **(DWD)**
- ✓ Franklin Road water main replacement from 45th to 47th streets. **(DWD)**
- ✓ 5400 Carroll Road new water main installation (dependent upon easement acquisition). **(DWD)**
- ✓ 11-12000 East 62nd Street new water main installation. **(DWD)**
- ✓ Faris Street new water main installation. **(DWD)**
- ✓ Finalize design and planning for Richardt Street water main improvements. **(DWD)**
- ✓ Completed Shadeland Way New Water Main Installation. **(DWD)**
- ✓ Completed vehicle replacements per plan. **(DWD)**
- ✓ Begin Brookhaven area water main improvements. **(DWD)**
- ✓ Two-way radio (MECA) system upgrades. **(DWD)**
- ✓ Begin 2019 Meter Upgrade Project (Replace 1,000 meters) expect completion in January 2020. **(DWD)**
- ✓ Begin 47<sup>th</sup> and Richardt area water main replacement project. **(DWD)**

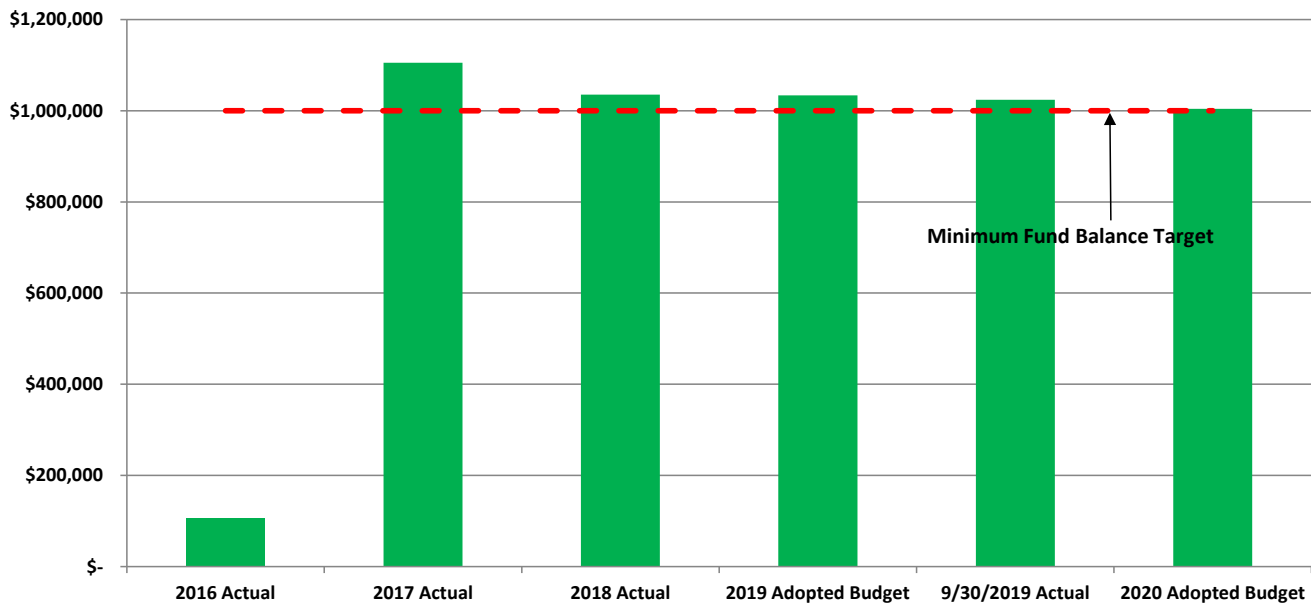
## 2020 Objectives

- Implement new Asset Management software. **(DWD)**
- 5400 Carroll Road new water main installation. **(DWD)**
- 11-12000 East 62nd Street new water main installation. (dependent upon easement acquisition) **(DWD)**
- Complete 47<sup>th</sup> Street Water Main Project. **(DWD)**
- Complete Franklin Road water main replacement. **(DWD)**
- Complete Brookhaven Water Main Replacements. **(DWD)**
- Complete financing plan for Phase II water system improvements and complete design work for the Fort Harrison WTP improvements, Indian Lake WTP improvements, Winding Ridge ground storage tank improvements, and various water main replacement projects. **(DWD)**
- Begin engineering next round of water main replacements – areas to be determined. **(DWD)**

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
400 - Water Operating Revenue	6,658,957	8,251,235	10,346,603	10,912,026	7,802,350	11,702,367
480 - Other Water Revenue	-	353,106	55,000	-	-	-
<b>Total Revenue</b>	<b>\$ 8,158,957</b>	<b>\$ 8,604,341</b>	<b>\$ 10,401,603</b>	<b>\$ 10,912,026</b>	<b>\$ 7,802,350</b>	<b>\$ 11,702,367</b>
<b>Expenditures:</b>						
410 - Personal services	\$ 1,637,296	\$ 1,560,251	\$ 1,543,359	\$ 1,858,180	\$ 1,231,766	\$ 1,910,217
430 - Other services and charges	-	-	41,950	-	79,117	110,000
450 - Other financing uses	1,234,684	3,428,276	6,359,119	6,180,103	4,895,604	7,169,968
600 - Water Operation and Maintenance	3,706,888	2,617,482	2,527,236	2,875,194	1,606,973	2,511,522
800 - Transfer Out (Interfund)	377,734	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,956,601</b>	<b>\$ 7,606,009</b>	<b>\$ 10,471,664</b>	<b>\$ 10,913,477</b>	<b>\$ 7,813,460</b>	<b>\$ 11,701,707</b>
<b>Net Revenue</b>	<b>\$ 1,202,356</b>	<b>\$ 998,331</b>	<b>\$ (70,060)</b>	<b>\$ (1,451)</b>	<b>\$ (11,111)</b>	<b>\$ 660</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(1,095,397)</b>	<b>106,959</b>	<b>1,105,291</b>	<b>1,035,230</b>	<b>1,035,230</b>	<b>1,003,456</b>
<b>Ending Fund Balance</b>	<b>\$ 106,959</b>	<b>\$ 1,105,291</b>	<b>\$ 1,035,230</b>	<b>\$ 1,033,779</b>	<b>\$ 1,024,119</b>	<b>\$ 1,004,116</b>

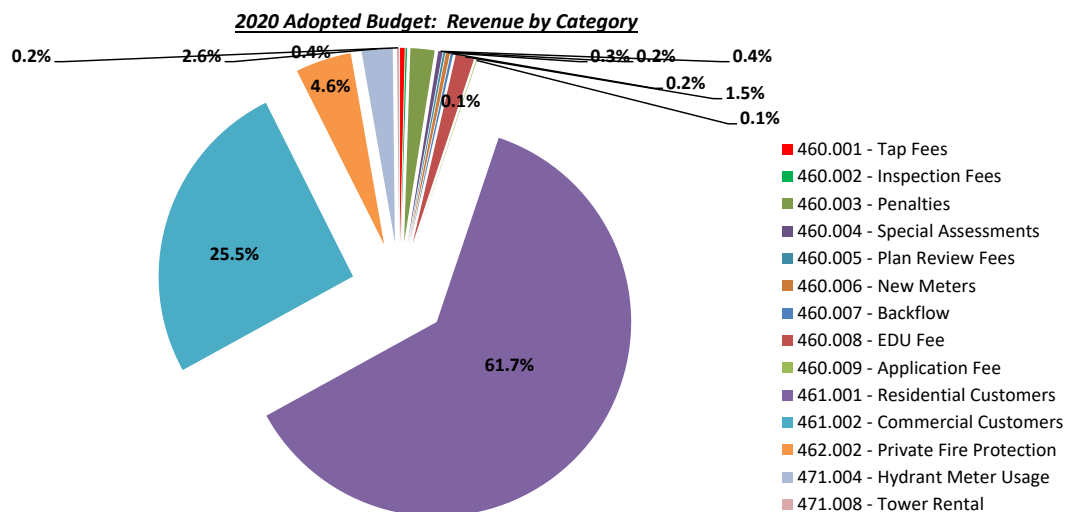
*Period Ending Fund Balance*





Detailed Revenue

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>360 - Miscellaneous</b>						
399.004 - Transfer In	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>400 - Water Operating Revenue</b>						
460.001 - Tap Fees	\$ 45,000	\$ 40,550	\$ 59,500	\$ 62,000	\$ 21,090	\$ 45,500
460.002 - Inspection Fees	12,850	9,750	20,400	18,000	7,714	15,000
460.003 - Penalties	158,186	201,564	234,539	252,004	166,890	233,623
460.004 - Special Assessments	45,894	38,353	44,072	42,740	30,078	42,000
460.005 - Plan Review Fees	22,705	18,990	23,429	23,000	10,040	19,000
460.006 - New Meters	54,528	49,511	64,612	72,461	30,156	38,285
460.007 - Backflow	28,802	22,999	21,654	27,684	15,666	24,000
460.008 - EDU Fee	137,850	149,710	204,590	195,508	73,300	179,130
460.009 - Application Fee	7,750	5,850	8,200	8,750	4,000	6,700
460.010 - Observation Fee	2,700	-	-	-	-	-
461.001 - Residential Customers	3,870,978	5,050,131	6,318,536	6,695,008	4,876,617	7,218,906
461.002 - Commercial Customers	1,702,792	2,113,744	2,628,648	2,782,992	1,982,291	2,988,476
462.002 - Private Fire Protection	259,817	335,470	433,442	450,442	360,457	542,644
471.003 - Sales Tax	139,664	-	-	-	-	-
471.004 - Hydrant Meter Usage	143,648	188,667	251,188	259,937	201,064	300,663
471.005 - Refunds & Overpayments	747	90	1,980	-	165	-
471.006 - Sale of Utility Assets	1,501	1,557	1,279	-	1,262	-
471.008 - Tower Rental	23,546	19,478	20,062	21,500	15,448	21,500
471.010 - Interest on Investment	-	-	8	-	-	-
471.011 - Other	-	4,821	10,464	-	6,110	26,940
<b>Total</b>	<b>\$ 6,658,957</b>	<b>\$ 8,251,235</b>	<b>\$ 10,346,603</b>	<b>\$ 10,912,026</b>	<b>\$ 7,802,350</b>	<b>\$ 11,702,367</b>
<b>480 - Other Water Revenue</b>						
480.011 - Wtr Bond Proceeds Reimbursement	\$ -	\$ 353,106	\$ 55,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 353,106</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 8,158,957</b>	<b>\$ 8,604,341</b>	<b>\$ 10,401,603</b>	<b>\$ 10,912,026</b>	<b>\$ 7,802,350</b>	<b>\$ 11,702,367</b>





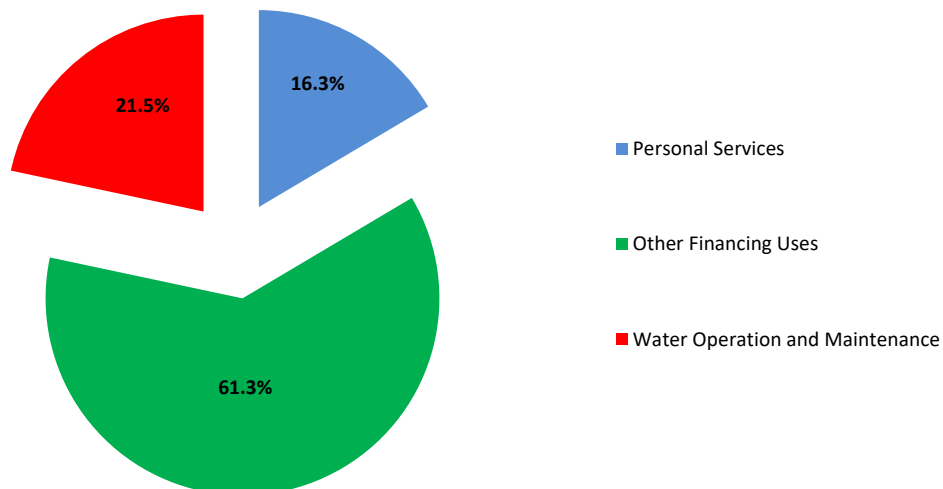
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Water Utility	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,913,477	\$ 7,813,460	\$ 11,701,707
<b>Total by Expenditures by Function</b>	<b>\$ 6,956,601</b>	<b>\$ 7,606,009</b>	<b>\$ 10,471,664</b>	<b>\$ 10,913,477</b>	<b>\$ 7,813,460</b>	<b>\$ 11,701,707</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal services	\$ 1,637,296	\$ 1,560,251	\$ 1,543,359	\$ 1,858,180	\$ 1,231,766	\$ 1,910,217
430 - Other services and charges	-	-	41,950	-	79,117	110,000
450 - Other financing uses	1,234,684	3,428,276	6,359,119	6,180,103	4,895,604	7,169,968
600 - Water Operation and Maintenance	3,706,888	2,617,482	2,527,236	2,875,194	1,606,973	2,511,522
800 - Transfer Out (Interfund)	377,734	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 6,956,601</b>	<b>\$ 7,606,009</b>	<b>\$ 10,471,664</b>	<b>\$ 10,913,477</b>	<b>\$ 7,813,460</b>	<b>\$ 11,701,707</b>

**2020 Adopted Budget: Expenditures by Category**





## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 1,059,277	\$ 1,046,727	\$ 1,012,573	\$ 1,155,410	\$ 802,432	\$ 1,208,422
412 - Overtime	58,845	34,834	52,909	110,500	47,875	110,500
413 - Employee Benefits	519,174	478,690	477,877	592,270	381,460	591,295
439 - Other Services and Charges	377,734	-	-	-	-	-
452 - Interfund Operating Transfers	1,234,684	3,428,276	6,359,119	6,180,103	4,895,604	7,169,968
610 - Purchased Water	5,999	8,196	15,492	15,000	8,306	12,000
615 - Purchased Power	304,918	274,282	357,846	324,270	235,942	325,000
616 - Fuel for Power Production	-	-	-	-	-	-
617 - Purchased Water	-	-	-	-	-	-
618 - Chemicals	91,150	62,258	89,138	115,000	66,895	105,000
620 - Materials and Supplies	384,783	328,754	385,518	375,750	263,302	359,200
631 - Contractual Serv - Engineering	66,029	131,010	100,659	20,000	6,389	10,000
632 - Contractual Serv - Accounting	7,382	11,829	27,708	10,000	39,483	-
633 - Contractual Serv - Legal	48,993	22,056	23,611	30,000	14,124	30,000
634 - Contractual Serv - Mgt. Fees	-	-	-	-	-	-
635 - Contractual Serv - Testing	12,573	16,801	20,901	25,000	17,807	50,000
636 - Contractual Services - Other	450,881	179,736	213,793	715,500	277,826	463,000
641 - Rental of Building/Real Property	-	-	-	-	-	-
642 - Rental of Equipment	3,947	6,784	8,414	9,000	8,166	11,000
650 - Transportation Expenses	84,269	61,206	76,872	111,750	44,901	137,450
656 - Insurance - Vehicle	16,845	18,792	23,404	25,000	29,460	37,500
657 - Insurance - General Liability	20,102	18,176	12,736	29,445	13,300	10,000
658 - Insurance - Workman's Comp	22,158	23,008	24,877	27,500	26,611	25,000
659 - Insurance - Other	11,052	28,136	11,498	15,000	5,610	15,000
666 - Regulatory Comm - Amort of Rate	-	-	-	-	-	-
667 - Regulatory Commission Expense	-	-	-	-	-	-
668 - Water Resource Conservation Exp	-	-	-	-	-	-
670 - Bad Debt Expense	-	-	-	-	-	-
671 - Depreciation and Amortization	-	-	-	-	-	-
675 - Miscellaneous Expenses	2,175,806	1,426,458	1,176,718	1,026,979	627,968	1,031,372
<b>Total Expenditures</b>	<b>\$ 6,956,601</b>	<b>\$ 7,606,009</b>	<b>\$ 10,471,664</b>	<b>\$ 10,913,477</b>	<b>\$ 7,813,460</b>	<b>\$ 11,701,707</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The Water Utility was downgraded by Standard & Poor's ("S&P") to BB+ in November of 2015
- The City initiated a Water Rate study in late 2016 to address the financial condition of the Water Utility
- The last rate increase for the Water Utility occurred in 2001. The water rates were reduced in 2008
- The Lawrence Common Council adopted amended Ordinance No. 7, 2017 on May 1, 2017 establishing a new schedule of rates and charges
  - Water rates were increased 68%, effective with June 2017 billings
  - An additional increase in rates of 6.8% will become effective with billings in January 2019
  - A third and final increase of 11% will become effective with billings in January 2020
- Increases in Water Operating Fund revenue in 2017 reflect 6-months of this increase; 2018 reflects 12-months of the Phase I increase. 2019 revenue has been budgeted to reflect the full increase from Phase II. 2020 is budgeted to reflect the third and final increase in rates
- The Water Utility was upgraded two notches by S&P to BBB (positive outlook) on September 27, 2017. The Water Utility was upgraded again two notches by S&P to A- (positive outlook) on September 20, 2018. On August 23, 2019 S&P upgraded the water utility again one notch to A with stable outlook.
- Approximately \$7 million in Interfund transfers have been budgeted for 2019, which include:
  - Funding for Interfund transfers to fund the bond and interest fund
  - Funding for Interfund transfers to the Water Capital Improvement Fund for capital improvements
- Salaries and wages reflect a 5% increase for employees in 2020
- Minimum fund balance target is \$1,000,000

# SEWER UTILITY OPERATING

## FUND 606

**Sewer Operating Fund** - To account for the operating and maintenance expenses of the Sewage Works Utility.

Primary function: None. Funds are budgeted and subject to annual appropriation.



Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	0.5	0.5	0.5	1	1
Safety Director	0.5	0.5	0.5	0	0
GIS Coordinator	0.5	0.5	0.5	0.5	0.5
Department Manager	3	3	3	2.5	2.5
Foreman	1.5	1.5	1.5	1	1
Licensed Plant Operator	1.5	1.5	1.5	1	1
Inspector/Line Locator	0.5	0.5	0.5	0.5	0.5
Meter reader	0.5	0.5	0.5	0.5	0.5
Laborer	8	8	8	9.5	9.5
Billing Clerk	2.5	2.5	2.5	2.5	2.5
<b>Total Employee Count</b>	<b>19.5</b>	<b>19.5</b>	<b>19.5</b>	<b>19.5</b>	<b>19.5</b>

\* 5 Members of the Utility Service Board not shown

\*\* Water and Sewer personnel are split 50/50 between each utility

Performance Indicators

Unit of Measure	Type	City Goals	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated
Number of customers	Output	DWD	14,445	14,497	14,497	14,789	14,883	15,000
Number of Inspections	Effectiveness	DWD	57	56	56	82	28	112
Number of repair sewer inspections	Effectiveness	DWD	66	64	64	45	33	60
Total Flow To Treatment	Effectiveness	DWD	2,175,079,600	2,433,077,379	1,862,095,022	1,815,916,000	1,791,000,000	2,300,000,000
LU Billed Sewer Gallons	Output	DWD	1,249,927,450	1,262,149,270	1,059,205,220	1,088,886,000	947,000,000	1,216,240,000
Cycle 1 Gallons	Output	DWD	439,804,315	450,818,137	366,328,641	384,700,879	313,000,000	401,359,200
Cycle 2 Gallons	Output	DWD	810,123,135	811,331,133	692,876,579	701,474,000	634,000,000	814,880,800
Cycle 1 volume charges	Output	DWD	2,853,400	2,915,705	2,333,159	2,378,289	2,110,994	2,710,000
Cycle 2 volume charges	Output	DWD	5,063,203	5,111,189	4,284,709	4,382,880	3,968,403	5,100,000

## 2019 Accomplishments

- ✓ Completion of Lift Station 19 Project. **(DWD)**
- ✓ Complete vehicle replacements per plan. **(DWD)**
- ✓ Complete all scheduled inspection and system maintenance work on mains, grinder pumps, and lift stations. **(DWD)**
- ✓ Two-way radio (MECA) system upgrades. **(DWD)**

## 2020 Objectives

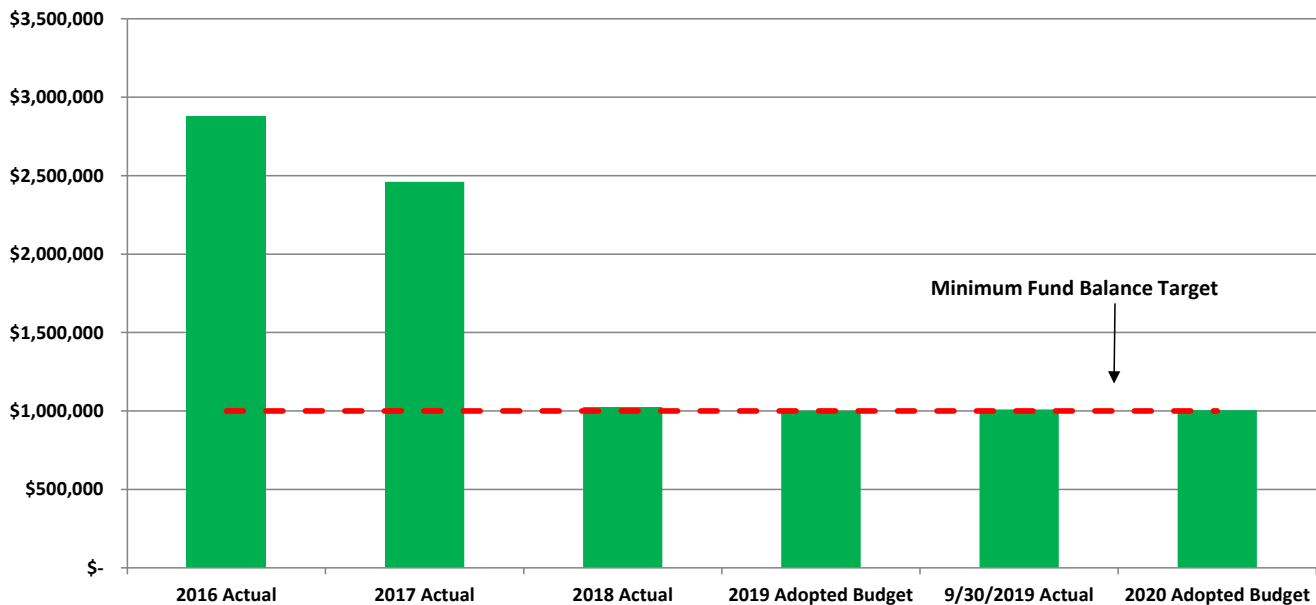
- Implement new Asset Management software. **(DWD)**
- Complete design and bid Elmhurst Basin Sewer Main and Manhole Rehab Project. **(DWD)**
- Begin design and bid process for 2020 Capital Improvements Projects (locations TBD). **(DWD)**
- Complete vehicle replacements per plan. **(DWD)**
- Complete all scheduled inspection and system maintenance work on mains, grinder pumps, and lift stations. **(DWD)**



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 14,421	\$ 624,741	\$ 875,259	\$ -	\$ -	\$ -
500 - Sewer Operating Revenue	8,752,225	8,256,851	8,538,471	8,456,878	6,204,313	8,345,122
<b>Total Revenue</b>	<b>\$ 8,766,645</b>	<b>\$ 8,881,592</b>	<b>\$ 9,413,730</b>	<b>\$ 8,456,878</b>	<b>\$ 6,204,313</b>	<b>\$ 8,345,122</b>
<b>Expenditures:</b>						
410 - Personal services	\$ 1,334,225	\$ 1,248,160	\$ 1,332,893	\$ 1,515,750	\$ 971,676	\$ 1,549,337
430 - Other services and charges	-	-	500,883	-	79,117	110,000
450 - Other financing uses	2,372,699	776,741	781,002	-	581,607	-
700 - Sewer Operation and Maintenance	6,302,434	5,274,916	3,485,322	3,578,365	2,662,657	4,096,054
800 - Transfer Out (Interfund)	600,198	2,000,000	4,750,000	3,672,332	1,925,000	2,585,407
<b>Total Expenditures</b>	<b>\$ 10,609,556</b>	<b>\$ 9,299,816</b>	<b>\$ 10,850,100</b>	<b>\$ 8,766,447</b>	<b>\$ 6,220,057</b>	<b>\$ 8,340,798</b>
<b>Net Revenue</b>	<b>\$ (1,842,911)</b>	<b>\$ (418,224)</b>	<b>\$ (1,436,370)</b>	<b>\$ (309,569)</b>	<b>\$ (15,744)</b>	<b>\$ 4,324</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>4,722,323</b>	<b>2,879,412</b>	<b>2,461,188</b>	<b>1,311,909</b>	<b>1,024,818</b>	<b>1,000,000</b>
<b>Ending Fund Balance</b>	<b>\$ 2,879,412</b>	<b>\$ 2,461,188</b>	<b>\$ 1,024,818</b>	<b>\$ 1,002,340</b>	<b>\$ 1,009,074</b>	<b>\$ 1,004,324</b>

***Period Ending Fund Balance***

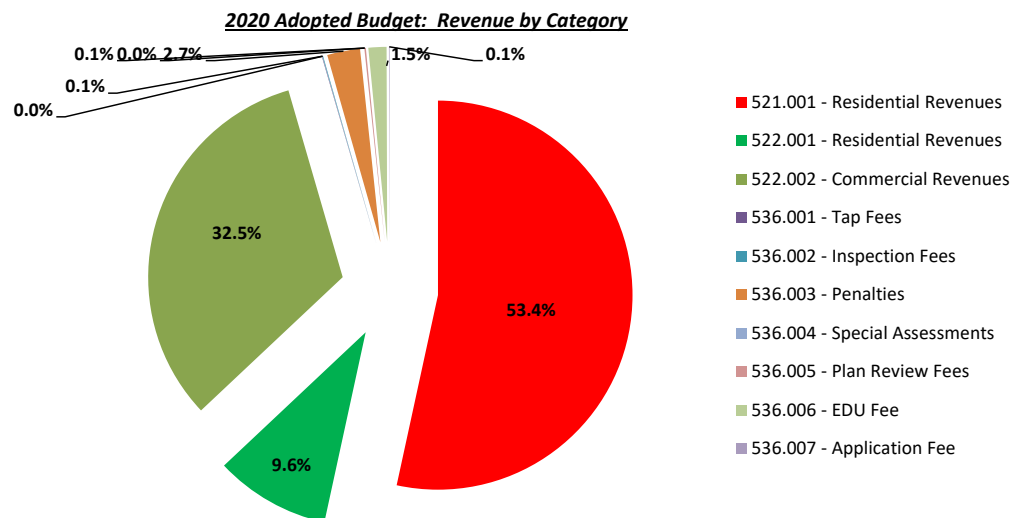






**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>360 - Miscellaneous</b>						
399.004 - Transfer In	\$ 14,421	\$ 624,741	\$ 875,259	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 14,421</b>	<b>\$ 624,741</b>	<b>\$ 875,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>500 - Sewer Operating Revenue</b>						
521.001 - Residential Revenues	\$ 4,467,356	\$ 4,320,946	\$ 4,398,907	\$ 4,358,104	\$ 3,309,867	\$ 4,456,777
521.006 - Other Revenues	-	-	-	-	-	-
522.001 - Residential Revenues	775,852	701,164	731,102	787,483	545,952	799,165
522.002 - Commercial Revenues	3,113,624	2,806,690	2,924,649	2,779,872	2,087,838	2,713,027
536.001 - Tap Fees	8,700	8,000	11,300	14,668	4,180	3,416
536.002 - Inspection Fees	9,300	6,800	10,425	10,549	4,400	4,722
536.003 - Penalties	202,960	244,647	231,930	230,389	167,309	227,948
536.004 - Special Assessments	13,188	1,925	5,425	4,772	-	-
536.005 - Plan Review Fees	19,930	18,240	19,440	22,987	10,620	10,449
536.006 - EDU Fee	131,250	141,750	196,500	238,108	69,800	125,000
536.007 - Application Fee	7,350	6,600	8,250	9,946	4,150	4,220
536.008 - Refunds & Overpayments	2,715	90	-	-	79	158
536.012 - Miscellaneous	-	-	543	-	119	240
<b>Total</b>	<b>\$ 8,752,225</b>	<b>\$ 8,256,851</b>	<b>\$ 8,538,471</b>	<b>\$ 8,456,878</b>	<b>\$ 6,204,313</b>	<b>\$ 8,345,122</b>
<b>Total Revenue</b>	<b>\$ 8,766,645</b>	<b>\$ 8,881,592</b>	<b>\$ 9,413,730</b>	<b>\$ 8,456,878</b>	<b>\$ 6,204,313</b>	<b>\$ 8,345,122</b>



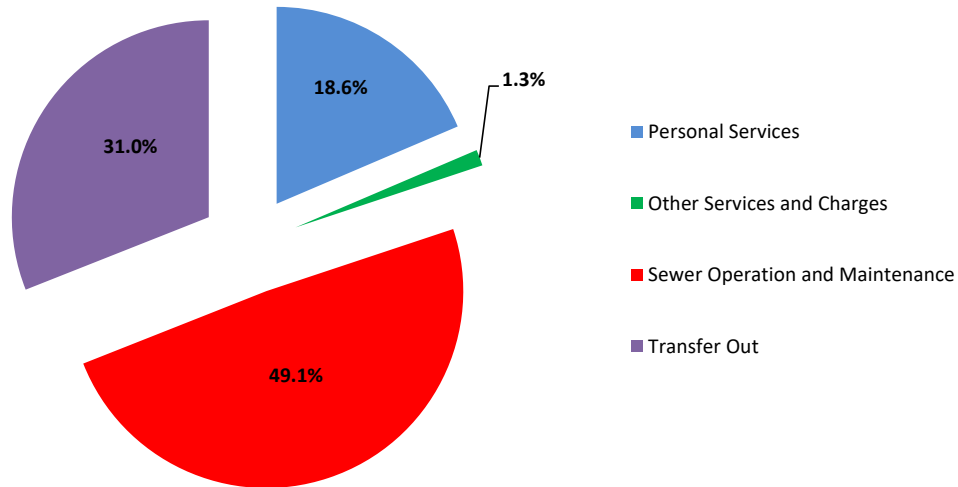
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Sanitation	\$ 10,609,556	\$ 9,299,816	\$ 10,850,100	\$ 8,766,447	\$ 6,220,057	\$ 8,340,798
<b>Total by Expenditures by Function</b>	<b>\$ 10,609,556</b>	<b>\$ 9,299,816</b>	<b>\$ 10,850,100</b>	<b>\$ 8,766,447</b>	<b>\$ 6,220,057</b>	<b>\$ 8,340,798</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2018 Actual	2019 Adopted Budget
410 - Personal services	\$ 1,334,225	\$ 1,248,160	\$ 1,332,893	\$ 1,515,750	\$ 971,676	\$ 1,549,337
430 - Other services and charges	-	-	500,883	-	79,117	110,000
450 - Other financing uses	2,372,699	776,741	781,002	-	581,607	-
700 - Sewer Operation and Maintenance	6,302,434	5,274,916	3,485,322	3,578,365	2,662,657	4,096,054
800 - Transfer Out (Interfund)	600,198	2,000,000	4,750,000	3,672,332	1,925,000	2,585,407
<b>Total by Expenditures by Category</b>	<b>\$ 10,609,556</b>	<b>\$ 9,299,816</b>	<b>\$ 10,850,100</b>	<b>\$ 8,766,447</b>	<b>\$ 6,220,057</b>	<b>\$ 8,340,798</b>

**2020 Adopted Budget: Expenditures by Category**



## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 850,698	\$ 828,437	\$ 857,340	\$ 942,500	\$ 640,972	\$ 970,292
412 - Overtime	46,168	23,632	45,162	75,000	37,949	75,000
413 - Employee Benefits	437,359	396,091	430,392	498,250	292,755	504,045
439 - Other Services and Charges	600,198	2,000,000	5,208,933	3,672,332	1,925,000	2,585,407
452 - Interfund Operating Transfers	2,372,699	776,741	781,002	-	581,607	-
701 - Salaries & Wages - Employees	-	-	-	-	-	-
703 - Salary & Wage-Officers & Directo	-	-	-	-	-	-
704 - Employee Pensions & Benefits	-	-	-	-	-	-
710 - Purchased Wastewater Treatment	2,308,890	1,838,952	2,041,639	2,078,000	1,838,598	2,777,000
711 - Sludge Removal Expense	-	-	-	-	-	-
715 - Purchased Power	100,751	94,421	108,317	97,500	91,941	124,000
716 - Fuel for Power Production	-	-	-	-	-	-
718 - Chemicals	-	-	-	-	-	-
720 - Materials and Supplies	237,642	136,609	197,813	116,700	51,600	112,100
731 - Contractual Serv - Engineering	253,223	70,948	21,076	20,000	7,184	-
732 - Contractual Serv - Accounting	7,382	11,148	-	20,000	7,629	-
733 - Contractual Serv - Legal	137,074	121,781	28,511	30,000	13,523	-
734 - Contractual Serv - Mgmt Fees	-	-	-	-	-	-
735 - Contractual Serv - Testing	6,977	4,257	355	500	5,133	30,000
736 - Contractual Services - Other	539,313	126,508	124,405	234,339	151,011	283,000
741 - Rental of Building/Real Property	-	-	-	-	-	-
742 - Rental of Equipment	3,947	6,784	7,614	9,100	8,128	10,000
750 - Transportation Expenses	87,406	44,378	54,908	70,510	43,303	58,200
756 - Insurance - Vehicle	16,845	18,792	23,404	25,000	29,460	37,500
757 - Insurance - General Liability	20,102	18,176	12,736	29,445	13,300	10,000
758 - Insurance - Workman's Comp	22,158	23,008	24,877	27,500	26,611	25,000
759 - Insurance - Other	11,052	28,136	11,498	15,000	5,610	15,000
770 - Bad Debt Expense	-	-	-	-	-	-
771 - Depreciation and Amortization	-	-	-	-	-	-
775 - Miscellaneous Expenses	2,549,672	2,731,018	870,118	804,771	448,741	724,254
<b>Total Expenditures</b>	<b>\$ 10,609,556</b>	<b>\$ 9,299,816</b>	<b>\$ 10,850,100</b>	<b>\$ 8,766,447</b>	<b>\$ 6,220,057</b>	<b>\$ 8,340,798</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The 2020 budget includes Interfund transfers of \$2,585,407 which include:
  - o Funding for a contractual payment to the City
  - o \$2.1 million in capital improvements
  - o Transfers to the Bond and Interest Fund to make debt service payments on outstanding Sewer Revenue bonds
- Salaries and wages reflect a 5% increase for employees in 2020
- No significant changes in revenue are expected
- Minimum fund balance target is \$1,000,000

# ENTERPRISE DEBT

## SERVICE FUNDS

- 602 - WATER BOND INTEREST AND SINKING
- 603 - 2017 WATER SRF BOND AND INTEREST
- 604 - WATER DEBT SERVICE RESERVE
- 605 - WATER UTILITY BOND PROCEEDS
- 607 - SEWER BOND INTEREST AND SINKING
- 608 - SEWER DEBT SERVICE RESERVE
- 611 - SEWER 09 BOND PROCEEDS
- 614 - WATER DEBT SERVICE RESERVE -'09
- 615 - SEWER DEBT SERVICE RESERVE '09
- 616 - SEWER SRF LOAN



ROAD  
CLOSED

MacALLISTER

CAT

GRANITE C RTOPS

49-1991



## Revenue and Expenditure Summary - By Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
602 Water Bond Interest & Sinking	\$ 1,234,684	\$ 1,227,625	\$ 1,004,001	\$ 1,009,021	\$ 756,766	\$ 1,809,850
603 2017 Water SRF Bond and Interest	-	90,736	172,521	520,100	394,670	520,100
604 Water Bond Debt Service Reserve	1,327	636,598	51,114	45,012	39,846	45,012
605 Water Utility Bond Proceeds	-	229,136	-	-	-	-
607 Sewer Bond Interest & Sinking	777,699	776,741	781,002	773,126	581,607	773,126
608 Sewer Debt Service Reserve	-	-	565,051	-	13,439	-
611 Sewer '09 Bond Proceeds	97,632	-	-	-	-	-
614 Water Debt Service Reserve '09	790	182,897	-	-	-	-
615 Sewer Debt Service Reserve '09	-	-	-	-	-	-
616 Sewer SRF Loan Fund	159,336	-	-	-	-	-
619 Water 2017 SRF Loan Fund	-	1,057,553	7,450,705	-	39,795	-
<b>Total Revenue</b>	<b>\$ 2,271,468</b>	<b>\$ 4,201,285</b>	<b>\$ 10,024,395</b>	<b>\$ 2,347,259</b>	<b>\$ 1,826,123</b>	<b>\$ 3,148,088</b>
<b>Expenditures:</b>						
602 Water Bond Interest & Sinking	\$ 1,234,684	\$ 1,227,625	\$ 1,004,001	\$ 1,009,021	\$ 144,711	\$ 1,809,850
603 2017 Water SRF Bond and Interest	-	-	25,972	520,100	174,549	520,100
604 Water Bond Debt Service Reserve	1,100	983,288	-	-	-	-
605 Water Utility Bond Proceeds	-	210,703	8,250	-	-	-
607 Sewer Bond Interest & Sinking	729,897	776,741	781,002	773,126	249,946	773,126
608 Sewer Debt Service Reserve	-	-	-	-	-	-
611 Sewer '09 Bond Proceeds	-	-	-	-	-	-
614 Water Debt Service Reserve '09	655	578,519	-	-	-	-
615 Sewer Debt Service Reserve '09	-	-	253,830	-	-	-
616 Sewer SRF Loan Fund	63,732	-	-	-	-	-
619 Water 2017 SRF Loan Fund	-	1,057,553	4,270,740	-	1,715,632	-
<b>Total Expenditures</b>	<b>\$ 2,030,067</b>	<b>\$ 4,834,428</b>	<b>\$ 6,343,796</b>	<b>\$ 2,302,247</b>	<b>\$ 2,284,838</b>	<b>\$ 3,103,076</b>
<b>Revenue less Expenditures</b>	<b>\$ 241,401</b>	<b>\$ (633,142)</b>	<b>\$ 3,680,599</b>	<b>\$ 45,012</b>	<b>\$ (458,715)</b>	<b>\$ 45,012</b>

# WATER BOND AND INTEREST SINKING

## FUND 602

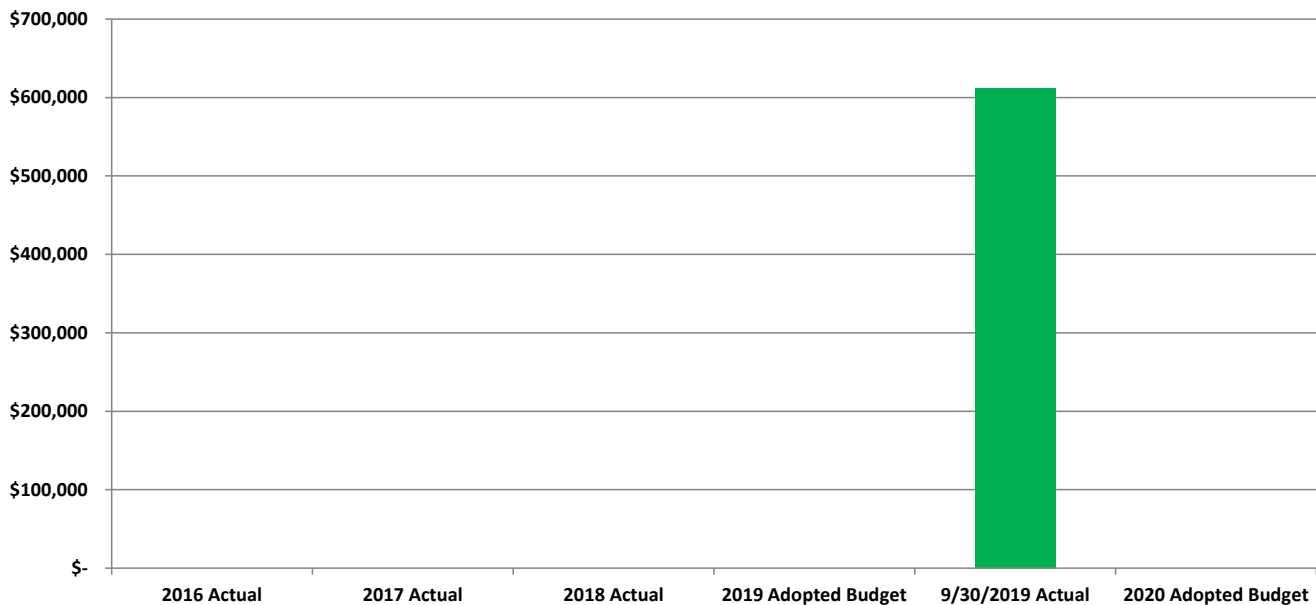
**Water Bond Interest & Sinking** - To account for debt service payments on outstanding Water Works Revenue Bonds.

Primary function: None. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 1,234,684	\$ 1,227,625	\$ 1,004,001	\$ 1,009,021	\$ 756,766	\$ 1,809,850
<b>Total Revenue</b>	<b>\$ 1,234,684</b>	<b>\$ 1,227,625</b>	<b>\$ 1,004,001</b>	<b>\$ 1,009,021</b>	<b>\$ 756,766</b>	<b>\$ 1,809,850</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	1,234,684	1,227,625	1,004,001	1,009,021	144,711	1,809,850
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,234,684</b>	<b>\$ 1,227,625</b>	<b>\$ 1,004,001</b>	<b>\$ 1,009,021</b>	<b>\$ 144,711</b>	<b>\$ 1,809,850</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 612,055</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 612,055</b>	<b>\$ -</b>

Period Ending Fund Balance



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This fund was established to pay debt service on outstanding water bonds
- Interfund transfers from the Water Operating fund the payments
- As of September 30, 2019, current bonds outstanding include the following:
  - o Refunding Revenue Bonds, Series 2017A: \$4.56 mm principal outstanding, maturing 2030
  - o Refunding Revenue Bonds, Series 2017B: \$3.17 mm principal outstanding, maturing 2028
  - o State Revolving Fund Loan, Series 2017: \$8.505 mm principal outstanding, maturing 2039
- The fund is expected to have a \$0 fund balance at the end of each year



# 2017 WATER SRF BOND & INTEREST SINKING

## FUND 603

**2017 Water SRF Bond and Interest** - To account for debt service payments on the State Revolving Fund loan issued in 2017.

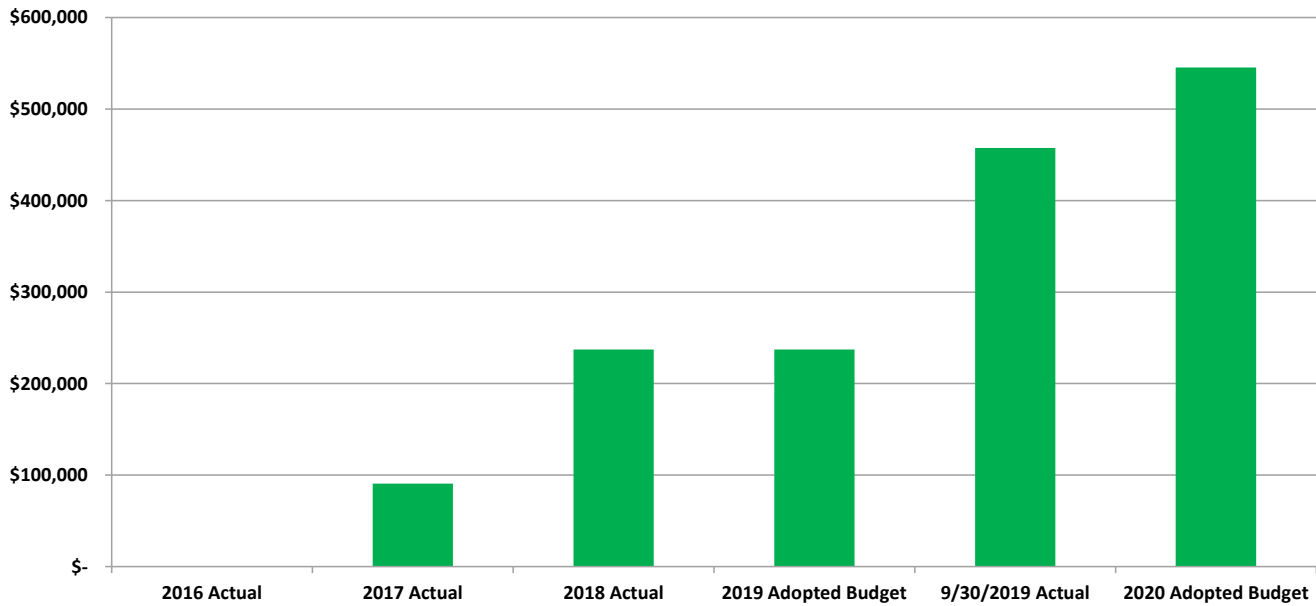
A large water tower with a hot air balloon shape. The top part is a rounded balloon with the words "OAKLANDON COMMUNITY" written on it in bold, black, sans-serif capital letters. The tower is set against a red background with a silhouette of a tree on the right side.

OAKLANDON  
COMMUNITY

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ 90,736	\$ 172,521	\$ 520,100	\$ 394,670	\$ 520,100
<b>Total Revenue</b>	\$ -	\$ 90,736	\$ 172,521	\$ 520,100	\$ 394,670	\$ 520,100
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	-	25,972	520,100	174,549	520,100
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 25,972	\$ 520,100	\$ 174,549	\$ 520,100
<b>Net Revenue</b>	\$ -	\$ 90,736	\$ 146,549	\$ -	\$ 220,120	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	90,736	237,285	237,285	545,426
<b>Ending Fund Balance</b>	\$ -	\$ 90,736	\$ 237,285	\$ 237,285	\$ 457,406	\$ 545,426

***Period Ending Fund Balance***



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

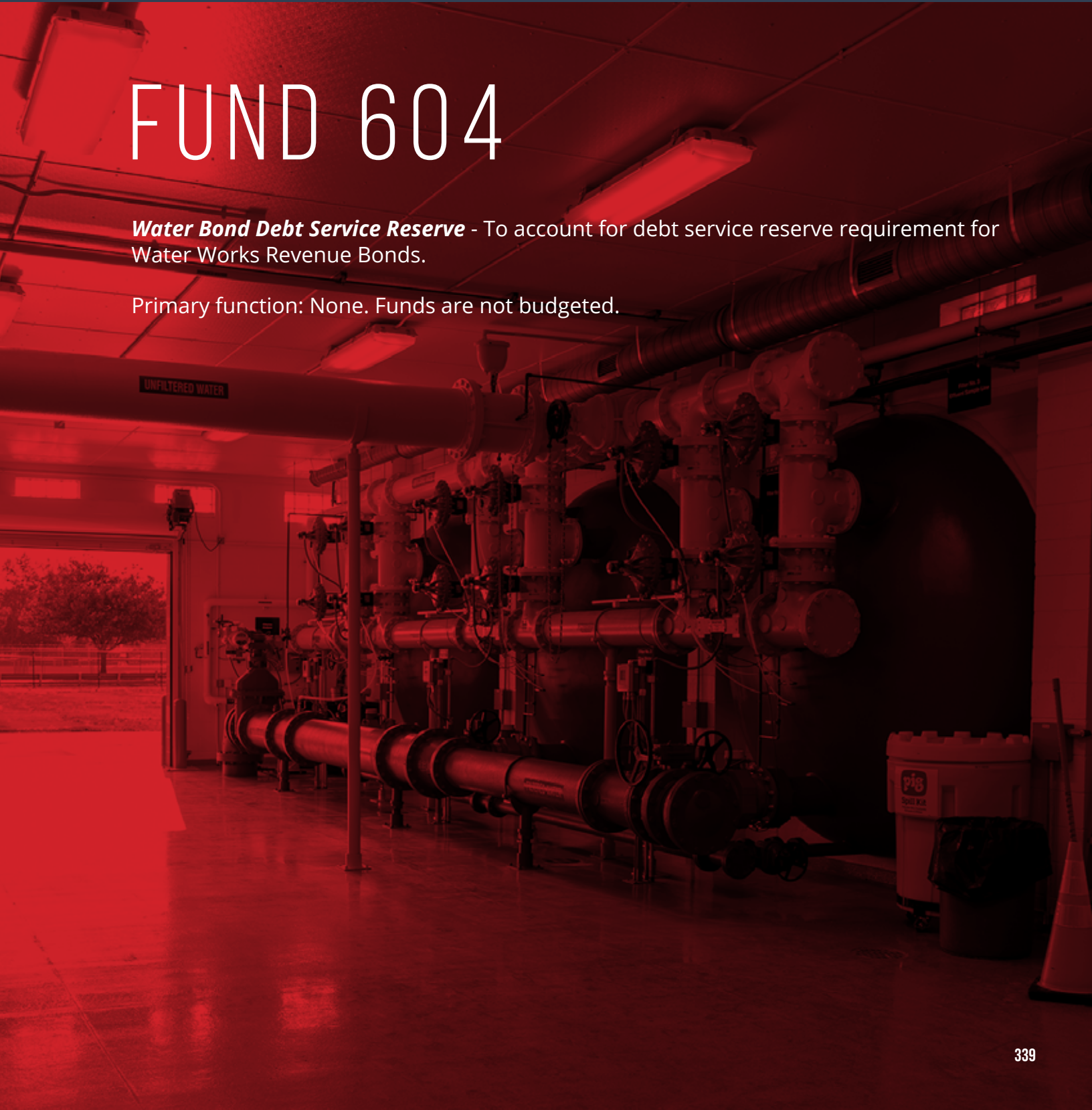
- This fund was established in 2017 to pay debt service on a newly issued State Revolving Fund loan for the Water Utility in the amount of \$8.5 million (please see fund 619 – Water 2017 SRF Loan Fund for uses of funds from the loan)
- Interfund transfers from Water Operating fund the payments
- The fund is expected to have a \$0 fund balance at the end of each year

# WATER BOND DEBT SERVICE RESERVE

## FUND 604

**Water Bond Debt Service Reserve** - To account for debt service reserve requirement for Water Works Revenue Bonds.

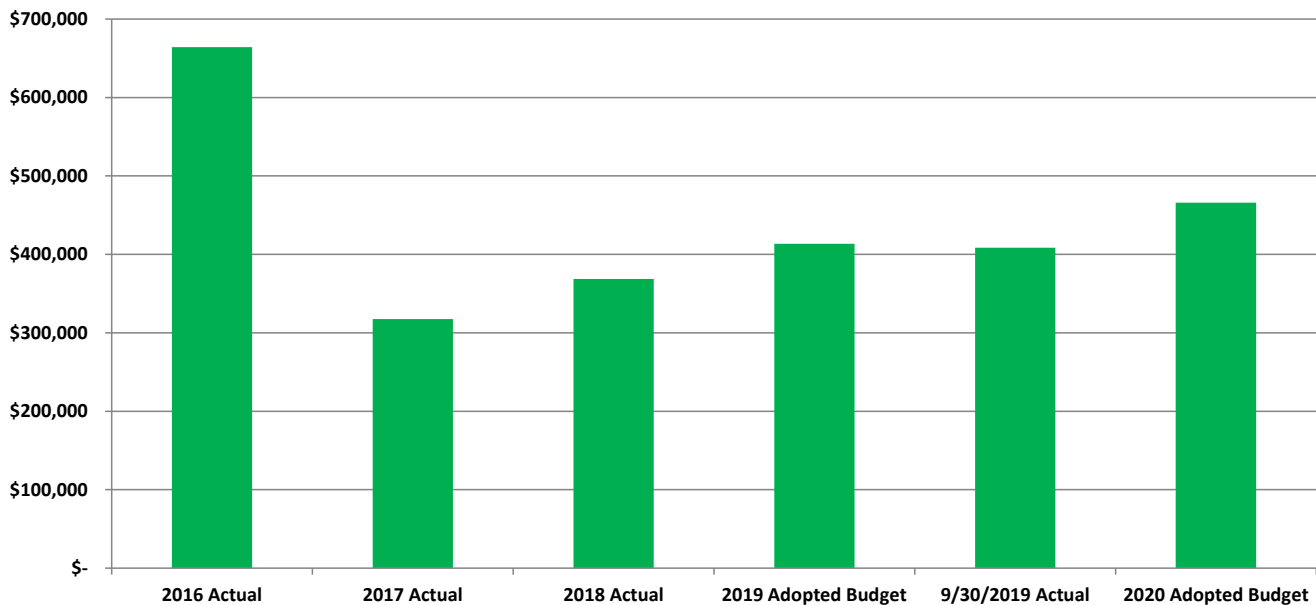
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 1,327	\$ 636,598	\$ 51,114	\$ 45,012	\$ 39,846	\$ 45,012
<b>Total Revenue</b>	<b>\$ 1,327</b>	<b>\$ 636,598</b>	<b>\$ 51,114</b>	<b>\$ 45,012</b>	<b>\$ 39,846</b>	<b>\$ 45,012</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	1,100	983,288	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,100</b>	<b>\$ 983,288</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 227</b>	<b>\$ (346,690)</b>	<b>\$ 51,114</b>	<b>\$ 45,012</b>	<b>\$ 39,846</b>	<b>\$ 45,012</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>663,983</b>	<b>664,210</b>	<b>317,520</b>	<b>368,634</b>	<b>368,634</b>	<b>420,984</b>
<b>Ending Fund Balance</b>	<b>\$ 664,210</b>	<b>\$ 317,520</b>	<b>\$ 368,634</b>	<b>\$ 413,646</b>	<b>\$ 408,480</b>	<b>\$ 465,996</b>

Period Ending Fund Balance



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Debt service reserve fund established for all outstanding Water Revenue Bonds
- The Water Utility refunded its outstanding Series 2007 & Series 2009 bonds in late 2017 with Refunding Series 2017A & 2017B
- The reserve fund requirement for the Refunding Bonds was satisfied with a Surety Bond, reducing the total reserve funds in this fund
- Remaining balance in fund established the cash reserve requirement for the 2017 SRF bonds, and will continue to be funded in monthly amounts until 2022
- Reserve remains intact until final payment on bonds

# WATER UTILITY BOND PROCEEDS

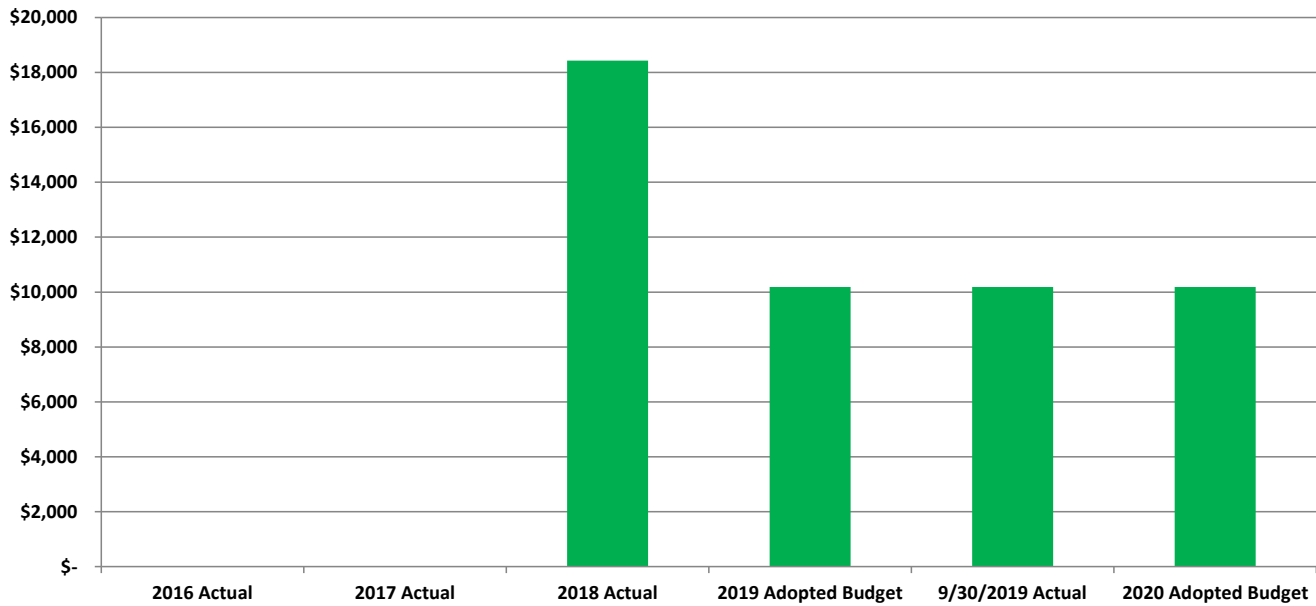
## FUND 605

Sewer Bond Interest & Sinking - To account for costs of issuance and expenditure of bond proceeds on water utility bond issuances. Funds are not Budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ 229,136	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ 229,136	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	210,703	8,250	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ 210,703	\$ 8,250	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ 18,433	\$ (8,250)	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	18,433	10,182	10,182	10,182
<b>Ending Fund Balance</b>	\$ -	\$ 18,433	\$ 10,182	\$ 10,182	\$ 10,182	\$ 10,182

*Period Ending Fund Balance*





#### Expenditures by Function

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Water Utility	\$ -	\$ 210,703	\$ 8,250	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 210,703</b>	<b>\$ 8,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Expenditures by Category (All Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	210,703	8,250	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ 210,703</b>	<b>\$ 8,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Funds received in 2017 to pay for the cost of issuance incurred in refunding the Water Utility's then outstanding Series 2007 & Series 2009 bonds
- No revenue or expenditures planned in 2019

# SEWER BOND INTEREST & SINKING

## FUND 607

**Sewer Bond Interest & Sinking** - To account for debt service payments on outstanding Sewerage Works Revenue Bonds.

Primary function: None. Funds are budgeted and subject to annual appropriation.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 777,699	\$ 776,741	\$ 781,002	\$ 773,126	\$ 581,607	\$ 773,126
<b>Total Revenue</b>	<b>\$ 777,699</b>	<b>\$ 776,741</b>	<b>\$ 781,002</b>	<b>\$ 773,126</b>	<b>\$ 581,607</b>	<b>\$ 773,126</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	729,897	776,741	781,002	773,126	249,946	773,126
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 729,897</b>	<b>\$ 776,741</b>	<b>\$ 781,002</b>	<b>\$ 773,126</b>	<b>\$ 249,946</b>	<b>\$ 773,126</b>
<b>Net Revenue</b>	<b>\$ 47,802</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331,661</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(47,802)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331,661</b>	<b>\$ -</b>

**Period Ending Fund Balance**



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This fund was established to pay debt service on outstanding sewer bonds
- Interfund transfers from Sewer Operating fund the payments
- As of September 30, 2019, current bonds outstanding include the following:
  - Series 2009A: \$1.991 mm principal outstanding, maturing 2030
  - Series 2009B: \$2.56 mm principal outstanding, maturing 2030
  - Series 2009C: \$0.210 mm principal outstanding, maturing 2025
  - Series 2015: \$1.695 mm principal outstanding, maturing 2028
- The fund is expected to have a \$0 fund balance at the end of each year

# SEWER DEBT SERVICE RESERVE

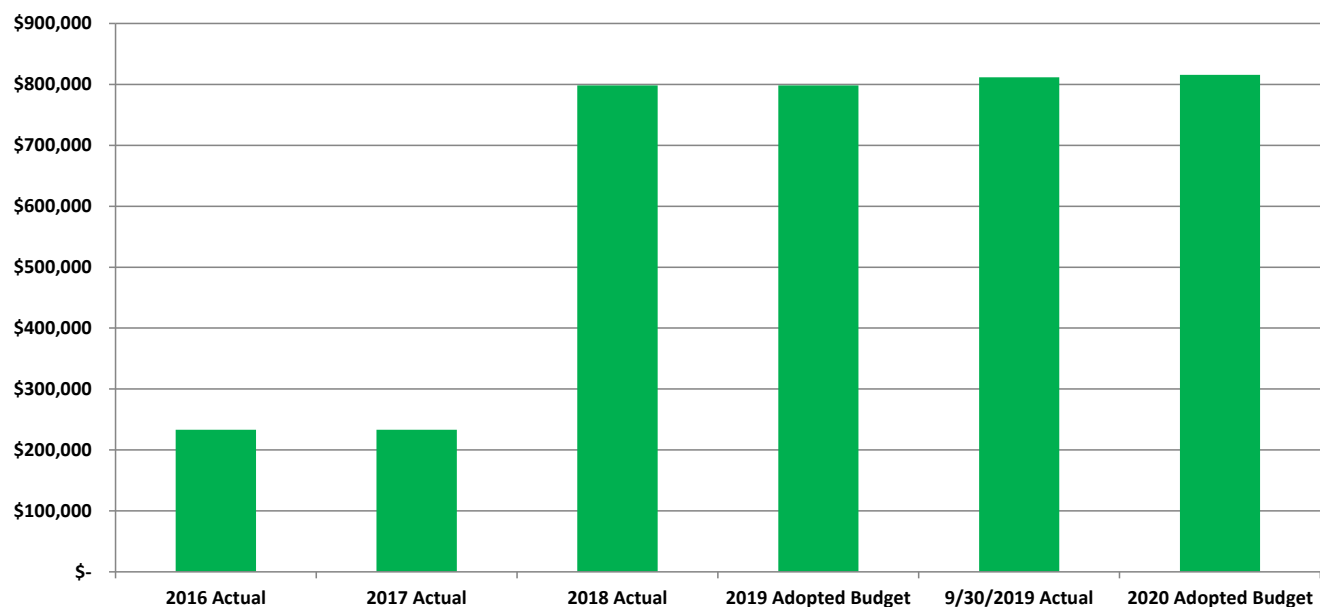
## FUND 608

***Sewer Debt Service Reserve*** - To account for the debt service reserve requirement for Sewage Works Revenue Bonds.

Primary function: Sanitation. Funds are not budgeted.

## Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ 565,051	\$ -	\$ 13,439	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ 565,051	\$ -	\$ 13,439	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ 565,051	\$ -	\$ 13,439	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	<b>233,251</b>	<b>233,251</b>	<b>233,251</b>	<b>798,302</b>	<b>798,302</b>	<b>815,655</b>
<b>Ending Fund Balance</b>	<b>\$ 233,251</b>	<b>\$ 233,251</b>	<b>\$ 798,302</b>	<b>\$ 798,302</b>	<b>\$ 811,740</b>	<b>\$ 815,655</b>

Period Ending Fund Balance**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Debt service reserve fund established for the Sewer 2015 bonds
- Reserve funds were transferred in 2018 to Fund 615 to create a common reserve fund for all outstanding Sewer Revenue Bonds
- No revenue or expenditures planned in 2019

# SEWER '09 BOND PROCEEDS

## FUND 611

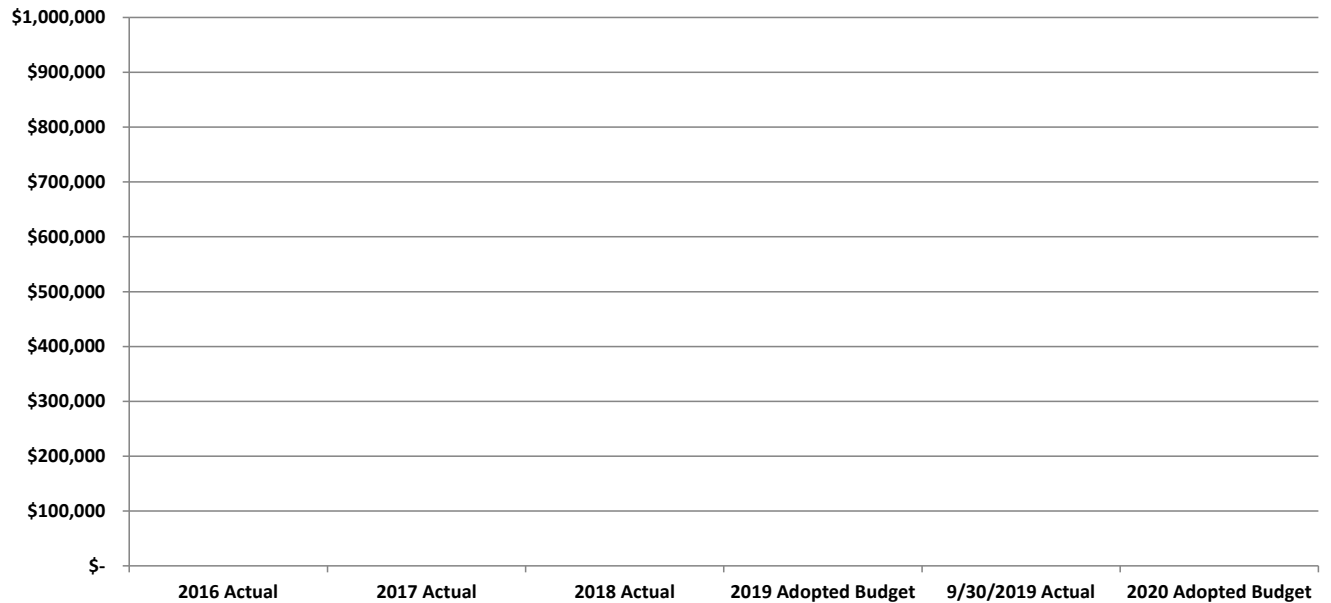
*Sewer 09 Bond Proceeds* - Dormant Fund



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 97,632	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 97,632</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 97,632</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(97,632)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Period Ending Fund Balance**



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Dormant Fund
- No revenue or expenditures planned

# WATER DEBT SERVICE RESERVE '09

## FUND 614

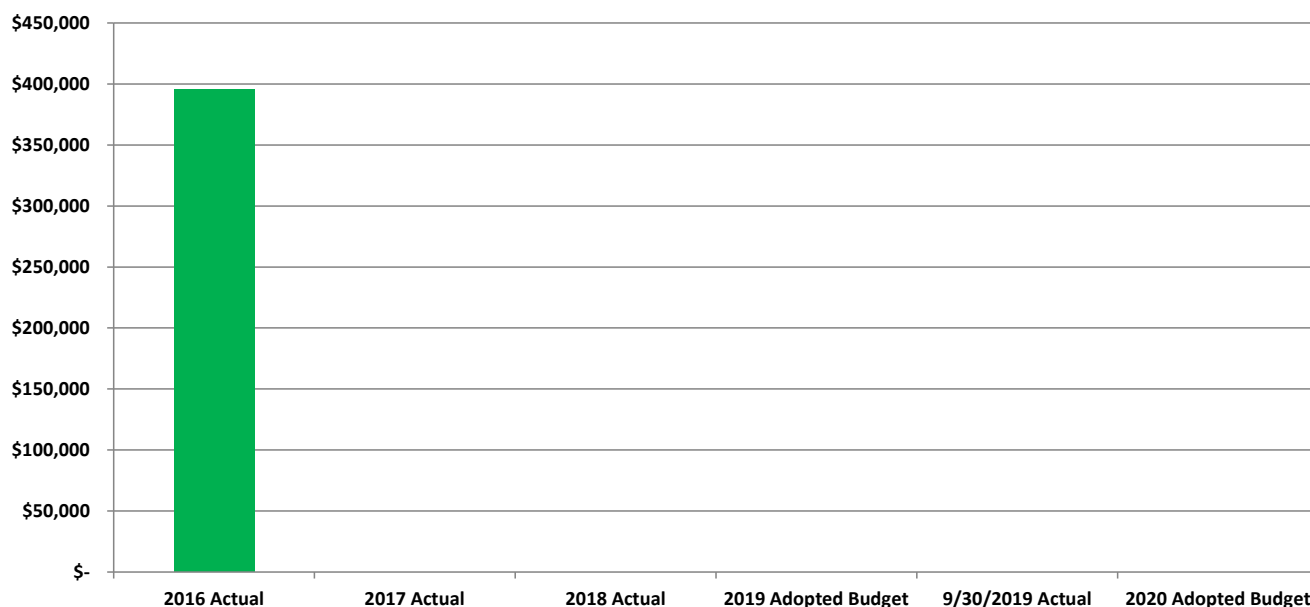
**Water Debt Service Reserve '09** - To account for debt service reserve requirement for Water Works Revenue Bonds sold in 2009.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 790	\$ 182,897	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 790</b>	<b>\$ 182,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	655	304	-	-	-	-
800 - Transfer Out (Interfund)	-	578,214	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 655</b>	<b>\$ 578,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 135</b>	<b>\$ (395,621)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>395,486</b>	<b>395,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 395,621</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Period Ending Fund Balance



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Debt service reserve fund established for the Water 2009A and 2009B bonds
- The Water Utility refunded its outstanding Series 2007 & Series 2009 bonds in late 2017 with Refunding Series 2017A & 2017B
- The reserve fund requirement for the Refunding Bonds was satisfied with a Surety Bond, eliminating the total reserve funds in this fund
- This fund will become a Dormant Fund
- No revenue or expenditures planned

# SEWER DEBT SERVICE RESERVE '09

## FUND 615

***Sewer Debt Service Reserve '09*** - To account for the debt service requirement for Sewage Works Revenue Bonds sold in 2009.

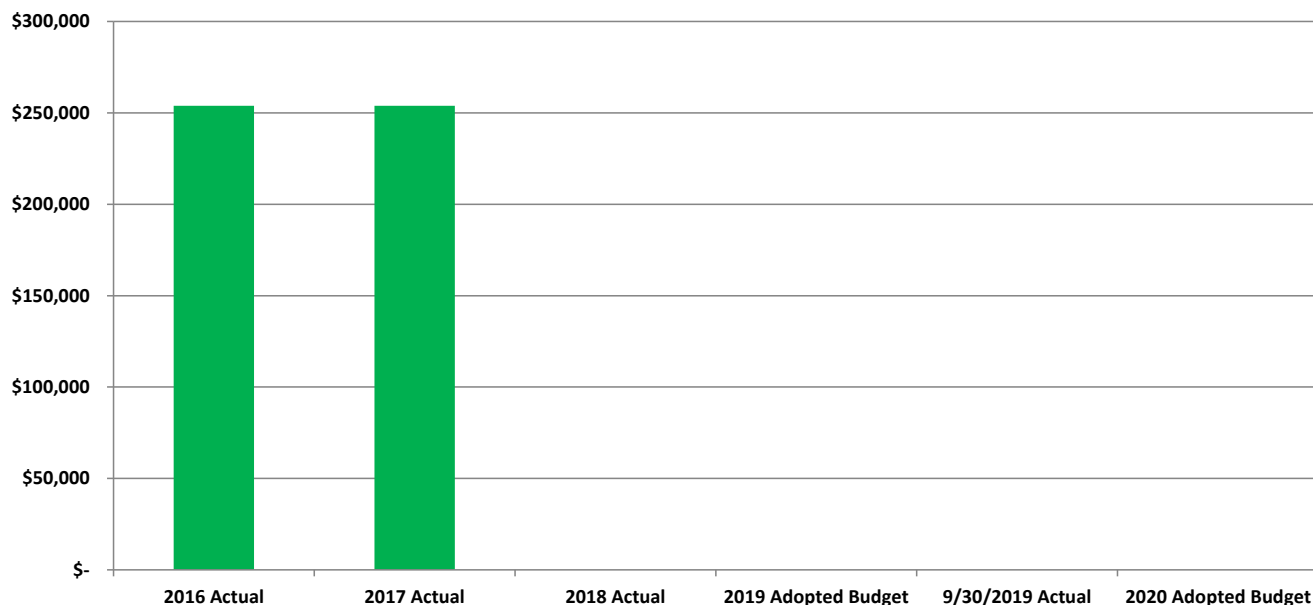
Primary function: Sanitation. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	253,830	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ 253,830	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ (253,830)	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	<u>253,830</u>	<u>253,830</u>	<u>253,830</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	\$ 253,830	\$ 253,830	\$ -	\$ -	\$ -	\$ -

***Period Ending Fund Balance***



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Common debt service reserve fund established for the Sewer 2009A, 2009B, 2009C, and 2015 bonds
- Reserve funds were transferred out 2018 to Fund 608 to create a common reserve fund for all outstanding Sewer Revenue Bonds
- No revenue or expenditures planned
- Reserve remains intact until final payment on bonds

# SEWER SRF LOAN

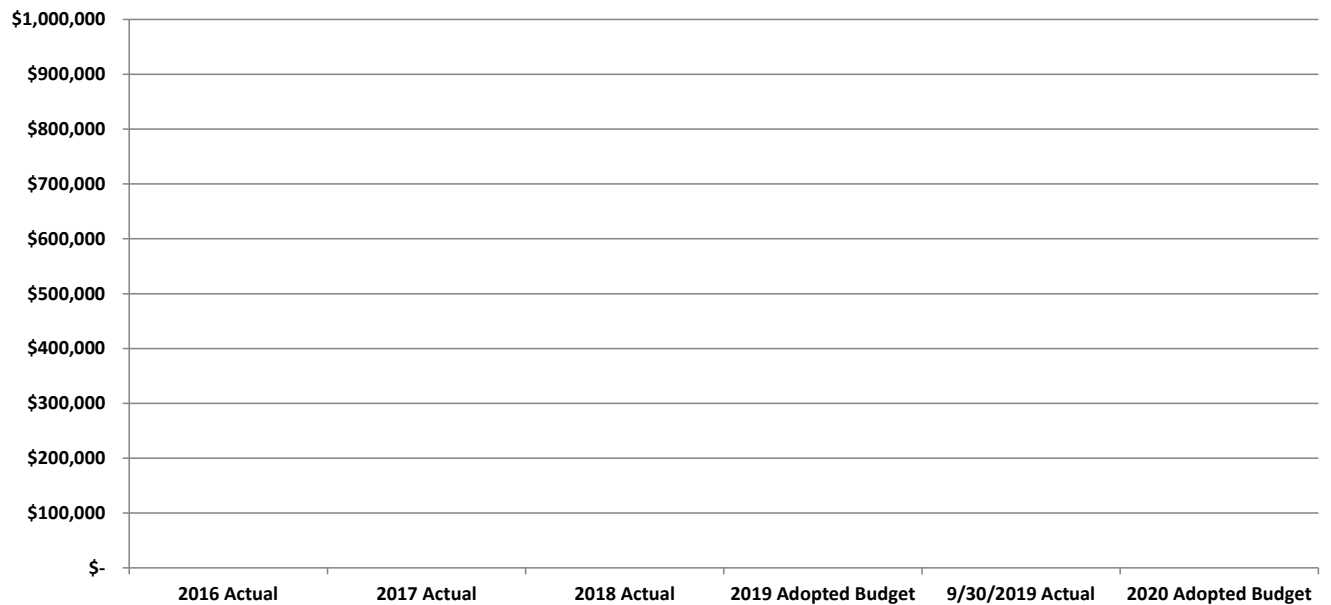
## FUND 616

*Sewer SRF Loan* - Dormant Fund

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 159,336	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 159,336</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	63,732	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 63,732</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 95,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(95,604)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

***Period Ending Fund Balance***



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Dormant Fund
- No revenue or expenditures planned

# WATER 2017 SRF LOAN FUND

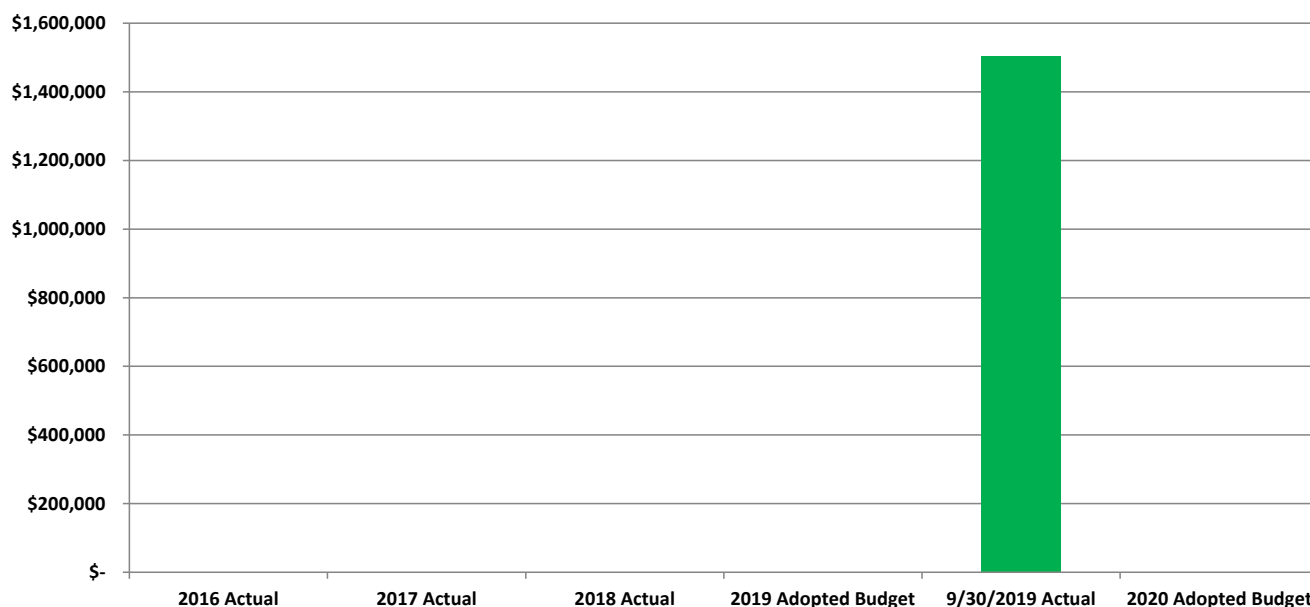
## FUND 619

**Water SRF Loan** - To account for the expenditure of loan proceeds from the State Revolving Fund loan issued to the Water Utility in 2017.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ 1,057,553	\$ 7,450,705	\$ -	\$ 39,795	\$ -
<b>Total Revenue</b>	\$ -	\$ 1,057,553	\$ 7,450,705	\$ -	\$ 39,795	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	1,057,553	4,270,740	-	1,715,632	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ 1,057,553	\$ 4,270,740	\$ -	\$ 1,715,632	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ 3,179,965	\$ -	\$ (1,675,837)	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	-	-	3,179,965	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ 3,179,965	\$ -	\$ 1,504,129	\$ -

Period Ending Fund Balance



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This fund was created in 2017 to account for the expenditure of loan proceeds from the State Revolving Fund loan issued to the Water Utility in 2017
- Loan Amount issued in 2017: \$8,505,000 to fund the following:
  - o New Richardt Water Treatment Plant – approximate cost \$5 million
  - o Well field rehabilitation and capacity expansion – approximate cost \$1.1 million
  - o Oaklandon Road elevated tank rehabilitation – approximate cost \$500,000
  - o Sumac Lane water main replacement – approximate cost \$400,000
- Upon completion of these projects, this fund will have zero balance and become a Dormant Fund

# INTERNAL

## SERVICE FUNDS

- 280 - SELF FUNDING INSURANCE
- 701 - ADMINISTRATIVE SERVICES
- 702 - TECHNOLOGY SERVICES
- 703 - GARAGE FUND




**Revenue and Expenditure Summary - By Fund**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
280 Self Funding Insurance	\$ 3,971,874	\$ 4,089,366	\$ 4,132,895	\$ -	\$ 2,778,190	\$ -
701 Administrative Services	-	1,126,728	1,205,619	1,462,817	787,333	1,773,322
702 Technology Services	-	799,703	1,043,574	1,219,798	717,863	1,316,016
703 Garage Fund	-	-	-	-	-	583,436
<b>Total Revenue</b>	<b>\$ 3,971,874</b>	<b>\$ 6,015,797</b>	<b>\$ 6,382,088</b>	<b>\$ 2,682,615</b>	<b>\$ 4,283,386</b>	<b>\$ 3,672,774</b>
<b>Expenditures:</b>						
280 Self Funding Insurance	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ -	\$ 2,516,676	\$ -
701 Administrative Services	-	1,084,601	1,197,194	1,462,817	788,216	1,773,322
702 Technology Services	-	732,138	965,930	1,219,798	717,863	1,316,016
703 Garage Fund	-	-	-	-	-	583,436
<b>Total Expenditures</b>	<b>\$ 3,061,861</b>	<b>\$ 5,781,769</b>	<b>\$ 5,657,615</b>	<b>\$ 2,682,615</b>	<b>\$ 4,022,755</b>	<b>\$ 3,672,774</b>
<b>Revenue less Expenditures</b>	<b>\$ 910,013</b>	<b>\$ 234,027</b>	<b>\$ 724,472</b>	<b>\$ -</b>	<b>\$ 260,631</b>	<b>\$ -</b>



# SELF FUNDING INSURANCE

## FUND 280

***Self Funding Employee Insurance*** - To account for employer and employees' contributions for medical, dental, and vision health insurance and all related expenditures.

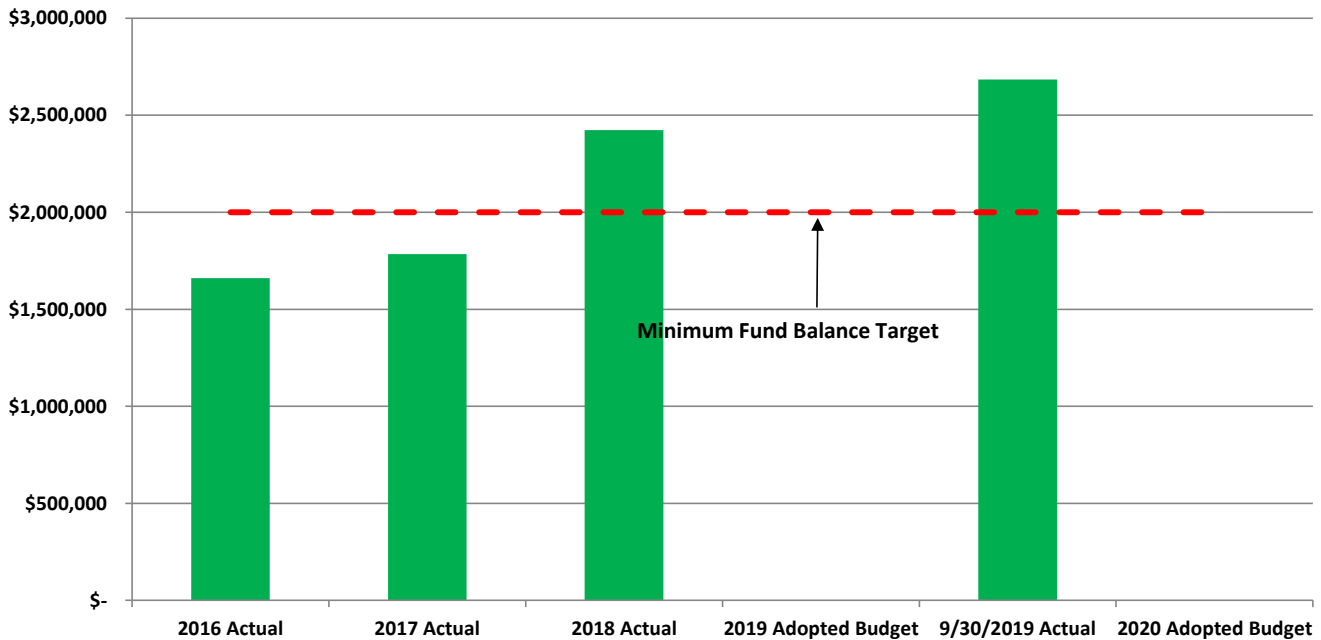
Primary function: None. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ 3,827,172	\$ 3,993,788	\$ 4,118,524	\$ -	\$ 2,778,190	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	144,702	95,577	14,371	-	-	-
<b>Total Revenue</b>	<b>\$ 3,971,874</b>	<b>\$ 4,089,366</b>	<b>\$ 4,132,895</b>	<b>\$ -</b>	<b>\$ 2,778,190</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	3,061,861	3,963,777	3,494,492	-	2,516,676	-
450 - Other Financing Uses	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	1,253	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,061,861</b>	<b>\$ 3,965,030</b>	<b>\$ 3,494,492</b>	<b>\$ -</b>	<b>\$ 2,516,676</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 910,013</b>	<b>\$ 124,335</b>	<b>\$ 638,403</b>	<b>\$ -</b>	<b>\$ 261,514</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>750,000</b>	<b>1,660,013</b>	<b>1,784,348</b>	<b>-</b>	<b>2,422,751</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,660,013</b>	<b>\$ 1,784,348</b>	<b>\$ 2,422,751</b>	<b>\$ -</b>	<b>\$ 2,684,265</b>	<b>\$ -</b>

***Period Ending Fund Balance***





## Detailed Revenue

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>340 - Charges for Services</b>						
345.005 - Employee & Employer Ins Premiums	\$ 3,798,238	\$ 3,781,734	\$ 3,912,323	\$ -	\$ 2,596,276	\$ -
345.006 - Flex Spending 2014			1,342			
345.010 - Retiree Insurance Premiums	16,883	203,929	204,859	-	181,915	-
345.011 - Retiree Medical	8,182	5,197	-	-	-	-
345.012 - Retiree Dental	3,575	2,698	-	-	-	-
<u>345.013 - Retiree Vision</u>	<u>294</u>	<u>230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>\$ 3,827,172</b>	<b>\$ 3,993,788</b>	<b>\$ 4,118,524</b>	<b>\$ -</b>	<b>\$ 2,778,190</b>	<b>\$ -</b>
<b>360 - Miscellaneous</b>						
345.006 - Flex Spending 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>390 - Other Financing Sources</b>						
396.001 - From Overpayments	\$ 28	\$ 224	\$ -	\$ -	\$ -	\$ -
396.002 - Other Refunds	97	-	251	-	-	-
399.001 - Miscellaneous	14,098	95,353	-	-	-	-
<u>399.004 - Transfer-In</u>	<u>130,479</u>	<u>-</u>	<u>14,120</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>\$ 144,702</b>	<b>\$ 95,577</b>	<b>\$ 14,371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 3,971,874</b>	<b>\$ 4,089,366</b>	<b>\$ 4,132,895</b>	<b>\$ -</b>	<b>\$ 2,778,190</b>	<b>\$ -</b>

**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ -	\$ 2,516,676	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 3,061,861</b>	<b>\$ 3,965,030</b>	<b>\$ 3,494,492</b>	<b>\$ -</b>	<b>\$ 2,516,676</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	3,061,861	3,963,777	3,494,492	-	2,516,676	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	1,253	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 3,061,861</b>	<b>\$ 3,965,030</b>	<b>\$ 3,494,492</b>	<b>\$ -</b>	<b>\$ 2,516,676</b>	<b>\$ -</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- The City is self-funded regarding health insurance, with certain maximum deductibles and annual reinsurance caps
- The City offers employees a PPO and a High Deductible Plan
- For FY 2020, employees will contribute 17.5% of the premium for the PPO plan, with the City contributing 82.5%. These contribution rates remain unchanged from FY 2019. In 2017, employees contributed 12.5% of the premium for the PPO plan; the City contributed 87.5%. The contribution rate for 2016 was approximately 6% for employees and 94% for the City
- For FY 2020, employees will contribute 8.0% of the premium for the High Deductible plan, with the City contributing 92.0%. These contribution rates remain unchanged from FY 2019. In 2017, employees contributed 8% of the premium for the High Deductible plan; the City contributed 92%. The contribution rate for 2016 was approximately 6% for employees and 94% for the City
- The City's claims experience was very favorable through September 30, 2019. In addition, the City expects to exceed its minimum self-funding insurance reserve target of approximately \$2 million by year-end. Therefore, health insurance premiums will remain unchanged from those established for 2019. Overall health insurance premiums increased 13% from 2017 to 2018; premiums decreased 4% from 2016 to 2017
- This fund has a minimum fund balance target of six months of expected claims, or approximately \$2.0 million

# ADMINISTRATIVE SERVICES

## FUND 701

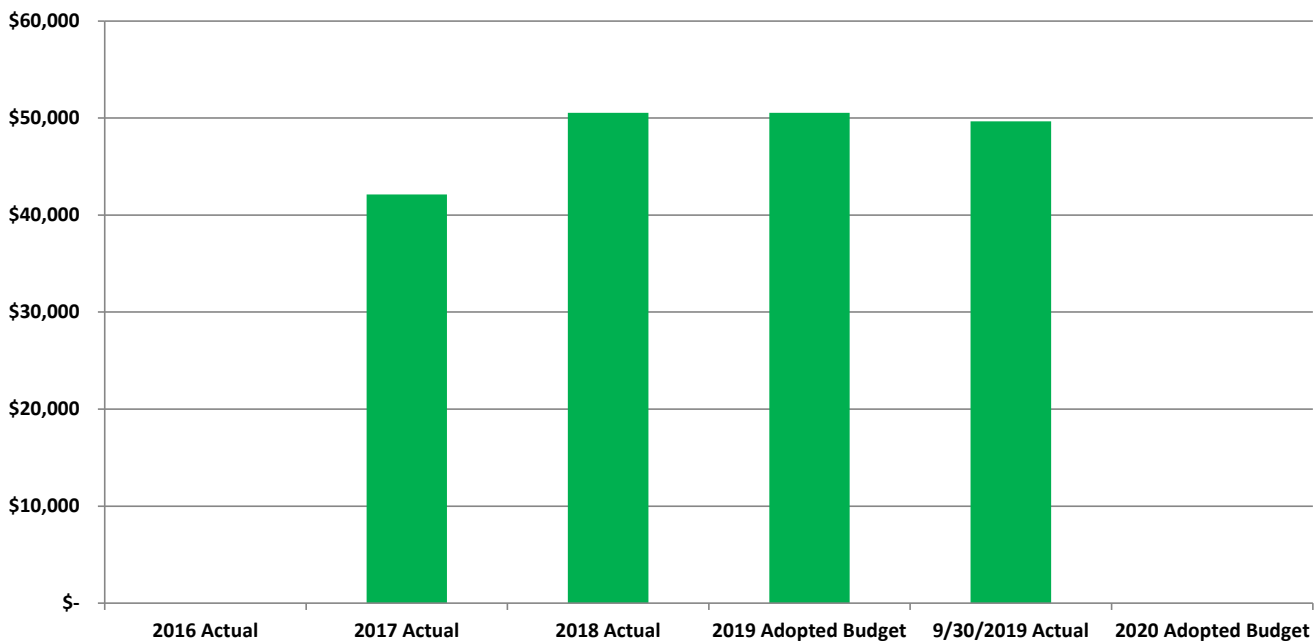
**Administrative Services Fund** - To account for the costs of shared administrative service throughout the City.

Primary function: General government. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ 1,126,728	\$ 1,205,619	\$ 1,462,817	\$ 787,333	\$ 1,773,322
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1,126,728</b>	<b>\$ 1,205,619</b>	<b>\$ 1,462,817</b>	<b>\$ 787,333</b>	<b>\$ 1,773,322</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ 783,619	\$ 800,727	\$ 945,797	\$ 596,472	\$ 987,032
420 - Supplies	-	5,332	6,570	11,000	8,398	11,850
430 - Other Services and Charges	-	295,650	389,446	500,520	181,665	763,940
440 - Capital Outlay	-	-	450	5,500	1,681	10,500
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,084,601</b>	<b>\$ 1,197,194</b>	<b>\$ 1,462,817</b>	<b>\$ 788,216</b>	<b>\$ 1,773,322</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ 42,127</b>	<b>\$ 8,426</b>	<b>\$ -</b>	<b>\$ (883)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>42,127</b>	<b>50,553</b>	<b>50,553</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 42,127</b>	<b>\$ 50,553</b>	<b>\$ 50,553</b>	<b>\$ 49,670</b>	<b>\$ -</b>

*Period Ending Fund Balance*





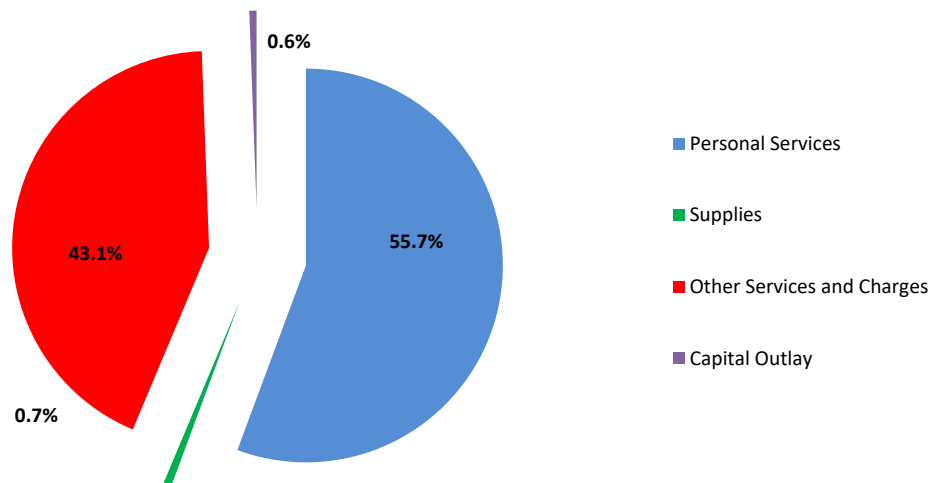
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ -	\$ 1,084,601	\$ 1,197,194	\$ 1,462,817	\$ 788,216	\$ 1,773,322
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 1,084,601</b>	<b>\$ 1,197,194</b>	<b>\$ 1,462,817</b>	<b>\$ 788,216</b>	<b>\$ 1,773,322</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ 783,619	\$ 800,727	\$ 945,797	\$ 596,472	\$ 987,032
420 - Supplies	-	5,332	6,570	11,000	8,398	11,850
430 - Other Services and Charges	-	295,650	389,446	500,520	181,665	763,940
440 - Capital Outlay	-	-	450	5,500	1,681	10,500
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ 1,084,601</b>	<b>\$ 1,197,194</b>	<b>\$ 1,462,817</b>	<b>\$ 788,216</b>	<b>\$ 1,773,322</b>

***2020 Adopted Budget: Expenditures by Category***



## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ 580,971	\$ 586,068	\$ 668,678	\$ 450,490	\$ 705,752
412 - Overtime	-	2,990	-	15,000	-	15,000
413 - Employee Benefits	-	199,659	214,659	262,119	145,983	266,280
421 - Office Supplies	-	4,545	4,221	9,000	1,916	5,450
422 - Operating Supplies	-	-	1,575	1,000	4,323	5,200
423 - Repair and Maintenance Supplies	-	-	-	-	1,346	-
429 - Other Supplies	-	787	774	1,000	813	1,200
431 - Professional Services	-	174,333	185,535	147,000	113,612	159,000
432 - Communication and Transportation	-	22,173	24,162	26,100	17,854	30,450
433 - Printing and Advertising	-	2,723	14,909	17,500	5,273	20,200
434 - Insurance	-	7,010	8,747	75,000	14,254	155,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	3,122	12,808	23,700	1,195	23,700
437 - Rentals	-	8,039	10,184	12,000	8,839	12,150
438 - Debt Service	-	37,017	1,200	41,200	-	196,200
439 - Other Services and Charges	-	41,233	131,901	158,020	20,638	167,240
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	450	5,500	1,681	10,500
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,084,601</b>	<b>\$ 1,197,194</b>	<b>\$ 1,462,817</b>	<b>\$ 788,216</b>	<b>\$ 1,773,322</b>

## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City established the Administrative Services fund in 2016 to more accurately and efficiently account for shared services throughout the City
- The Controller's Office personnel and operating expenses were initially budgeted in this fund for 2017 and are continued in 2020
  - Funding was previously provided in the General Fund
  - Please see Controller's Office in the General Fund section for historical expenditures
- Corporation Counsel operating expenses were initially budgeted in this fund for 2017 and are continued in 2020
  - Funding was previously provided in the General Fund
  - Please see Corporation Counsel in the General Fund section for historical expenditures
- Expenditures from this fund will be billed monthly to departments in 2020
  - Increases in 2020 budgeted expenditures are primarily attributed to a 5% salary increase and an increase in professional services for outside legal assistance
  - Debt service has increased in anticipation of entering into a new municipal lease finance in 2020 for varying equipment needs
- The fund balance is expected to be zero at the end of each year



# TECHNOLOGY SERVICES

## FUND 702

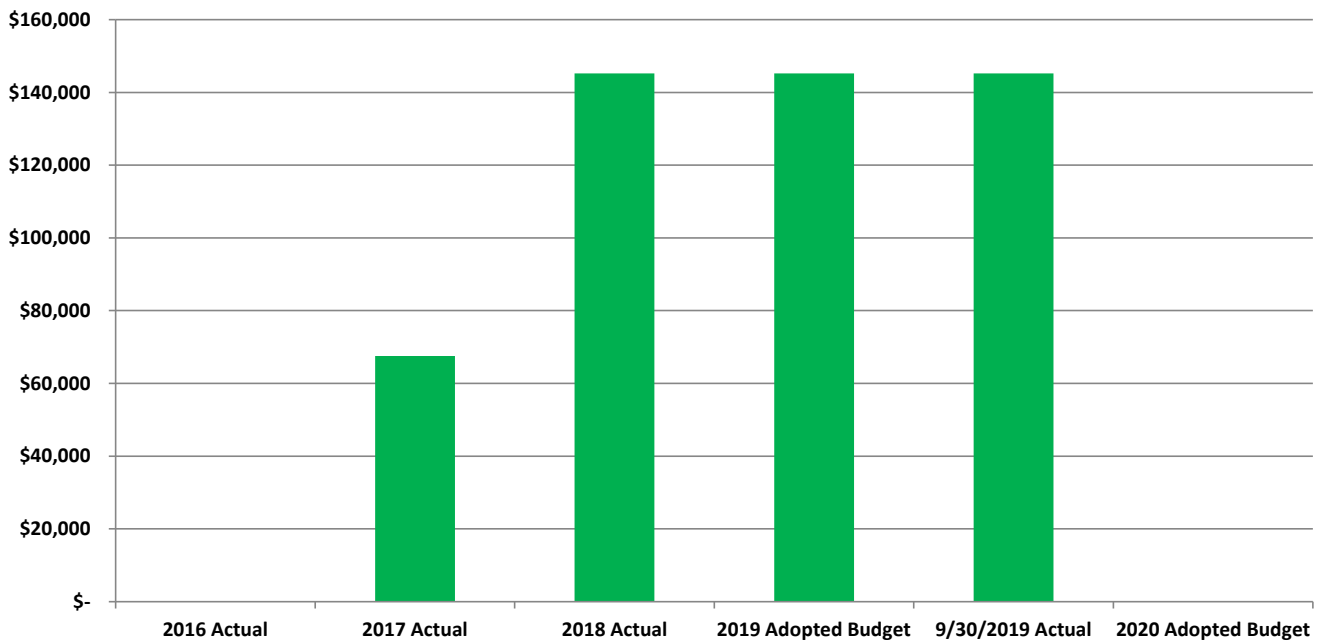
**Technology Services** - To account for the costs of information services throughout the City.

Primary function: General government. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ 799,703	\$ 1,043,574	\$ 1,219,798	\$ 717,863	\$ 1,316,016
<b>Total Revenue</b>	\$ -	\$ 799,703	\$ 1,043,574	\$ 1,219,798	\$ 717,863	\$ 1,316,016
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ 10,286	\$ 11,085	\$ 16,148	\$ 3,540	\$ 16,148
420 - Supplies	-	15,827	6,564	27,600	2,852	28,800
430 - Other Services and Charges	-	688,877	839,897	1,026,050	682,450	1,096,068
440 - Capital Outlay	-	17,148	108,383	150,000	29,022	175,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ 732,138	\$ 965,930	\$ 1,219,798	\$ 717,863	\$ 1,316,016
<b>Net Revenue</b>	\$ -	\$ 67,565	\$ 77,644	\$ -	\$ (0)	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	67,565	145,209	145,209	-
<b>Ending Fund Balance</b>	\$ -	\$ 67,565	\$ 145,209	\$ 145,209	\$ 145,209	\$ -

*Period Ending Fund Balance*





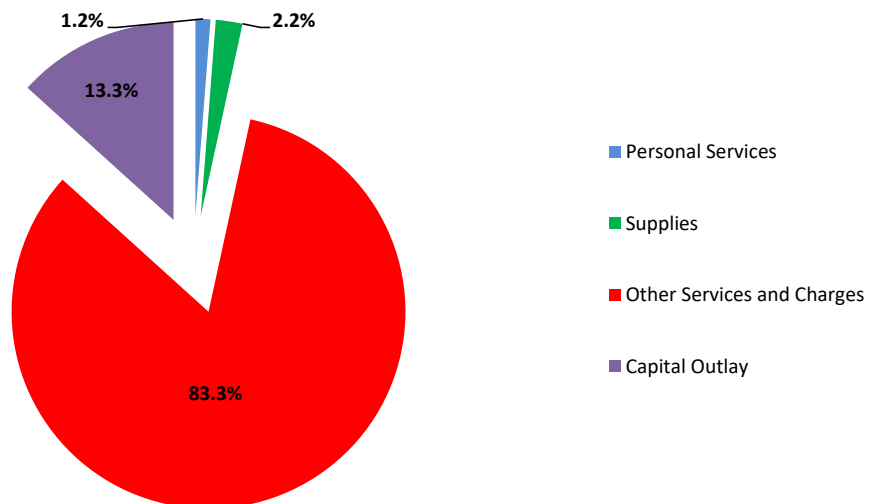
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
General Government	\$ -	\$ 732,138	\$ 965,930	\$ 1,219,798	\$ 717,863	\$ 1,316,016
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 732,138</b>	<b>\$ 965,930</b>	<b>\$ 1,219,798</b>	<b>\$ 717,863</b>	<b>\$ 1,316,016</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ 10,286	\$ 11,085	\$ 16,148	\$ 3,540	\$ 16,148
420 - Supplies	-	15,827	6,564	27,600	2,852	28,800
430 - Other Services and Charges	-	688,877	839,897	1,026,050	682,450	1,096,068
440 - Capital Outlay	-	17,148	108,383	150,000	29,022	175,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ 732,138</b>	<b>\$ 965,930</b>	<b>\$ 1,219,798</b>	<b>\$ 717,863</b>	<b>\$ 1,316,016</b>

***2020 Adopted Budget: Expenditures by Category***



**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ 9,555	\$ 10,298	\$ 15,000	\$ 3,288	\$ 15,000
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	731	788	1,148	252	1,148
421 - Office Supplies	-	6,323	743	7,500	2,192	7,700
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	56	-	100	-	100
429 - Other Supplies	-	9,448	5,822	20,000	660	21,000
431 - Professional Services	-	655,089	700,679	800,000	530,418	775,000
432 - Communication and Transportation	-	4,102	5,988	31,050	5,216	136,068
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	27,967	34,992	65,000	52,593	20,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	-	1,720	98,239	130,000	94,223	165,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	17,148	108,383	150,000	29,022	175,000
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 732,138</b>	<b>\$ 965,930</b>	<b>\$ 1,219,798</b>	<b>\$ 717,863</b>	<b>\$ 1,316,016</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- The City established the Technology Services fund in 2016 to more accurately and efficiently account for the costs of providing and servicing the citywide IT infrastructure
- Staffing and managing the City's IT department is provided by a third party; funding was budgeted in this fund for this service initially 2017 and continued for 2020
- Annual maintenance contracts and other recurring costs are budgeted in 2020
- The funds objective is to provide a true cost of providing this service throughout the City
- Expenditures from this fund will be billed monthly to departments in 2020
- The fund balance is expected to be zero at the end of each year

# GARAGE FUND

## FUND 703

**Garage Fund** - To account for the costs of information services throughout the City.

Primary function: General government. Funds are budgeted and subject to annual appropriation.



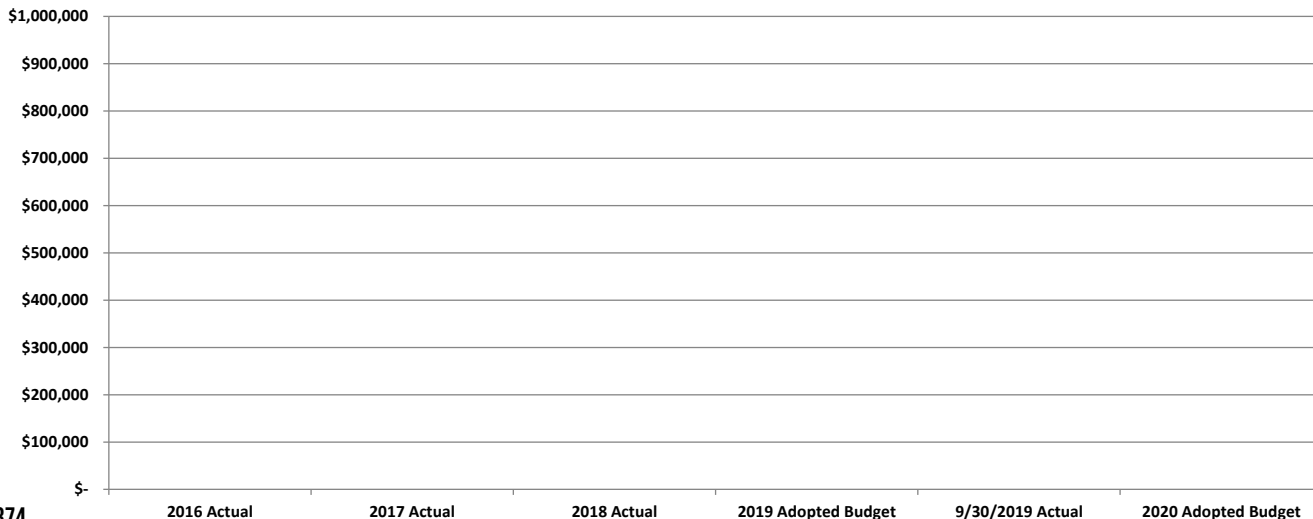
Position - Full Time	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Garage Mechanic	0	0	0	0	3
<b>Total Employee Count</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

\* 1 P/T Mechanic not shown

Statement of Revenue, Expenditures, and Change in Fund Balance

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>								
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,436
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 583,436</b>
<b>Expenditures:</b>								
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,721
420 - Supplies	-	-	-	-	-	-	-	267,916
430 - Other Services and Charges	-	-	-	-	-	-	-	41,799
440 - Capital Outlay	-	-	-	-	-	-	-	32,000
450 - Other Financing Uses	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 583,436</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Period Ending Fund Balance





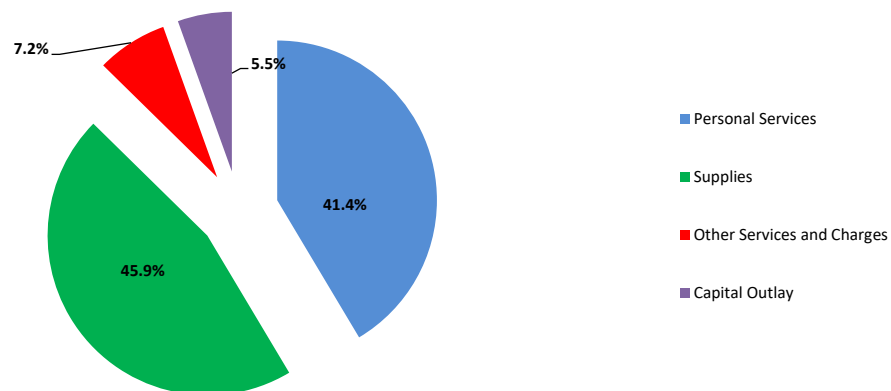
**Expenditures by Function**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government	-	-	-	-	-	-	-	583,436
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,721
420 - Supplies	-	-	-	-	-	-	-	267,916
430 - Other Services and Charges	-	-	-	-	-	-	-	41,799
440 - Capital Outlay	-	-	-	-	-	-	-	32,000
450 - Other Financing Uses	-	-	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 583,436</b>

**2020 Adopted Budget: Expenditures by Category**





## Detailed Expenditures

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	-	\$ -	\$ -	\$ 157,629
412 - Overtime	-	-	-	-	-	10,000
413 - Employee Benefits	-	-	-	-	-	74,092
421 - Office Supplies	-	-	-	-	-	276
422 - Operating Supplies	-	-	-	-	-	490
423 - Repair and Maintenance Supplies	-	-	-	-	-	266,123
429 - Other Supplies	-	-	-	-	-	1,027
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	2,589
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	4,902
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	26,194
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	-	-	-	-	-	8,114
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	32,000
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 583,436</b>





## **SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- The City established the Garage fund in 2020 to more accurately and efficiently account for the costs of providing fleet services throughout the City
- Staffing of the garage was previously budgeted at the Street Department (Fund 201) and repair parts and equipment were budgeted at each department as necessary
- The funds objective is to provide a true cost of providing this service throughout the City
- Expenditures from this fund will be billed monthly to departments in 2020, based on utilization
- The fund balance is expected to be zero at the end of each year

# FIDUCIARY FUNDS



- 802 - POLICE PENSION
- 825 - OPEB TRUST FUND





**Revenue and Expenditure Summary - By Fund**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
802 Police Pension Fund	\$ 515,162	\$ 473,753	\$ 470,944	\$ 557,000	\$ 418,952	\$ 562,534
825 OPEB Trust Fund	-	-	-	200,000	-	200,000
<b>Total Revenue</b>	<b>\$ 515,162</b>	<b>\$ 473,753</b>	<b>\$ 470,944</b>	<b>\$ 757,000</b>	<b>\$ 418,952</b>	<b>\$ 762,534</b>
<b>Expenditures:</b>						
802 Police Pension Fund	\$ 393,949	\$ 425,987	\$ 419,017	\$ 489,750	\$ 306,114	\$ 489,750
825 OPEB Trust Fund	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 393,949</b>	<b>\$ 425,987</b>	<b>\$ 419,017</b>	<b>\$ 489,750</b>	<b>\$ 306,114</b>	<b>\$ 489,750</b>
<b>Revenue less Expenditures</b>	<b>\$ 121,213</b>	<b>\$ 47,766</b>	<b>\$ 51,928</b>	<b>\$ 267,250</b>	<b>\$ 112,838</b>	<b>\$ 272,784</b>

# POLICE PENSION FUND

## FUND 802

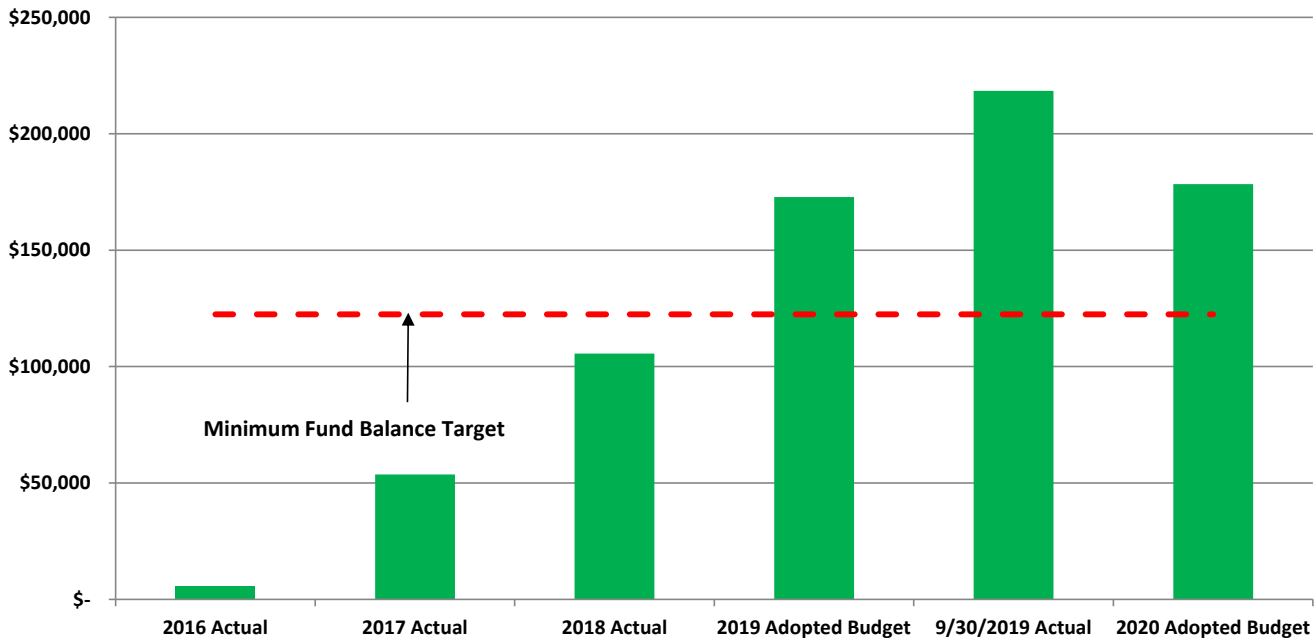
**Police Pension** - To account for police pension expenditures under the State Police Pension Plan.

Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 377,467	\$ 373,753	\$ 370,944	\$ 357,000	\$ 368,952	\$ 362,534
390 - Other Financing Sources	<u>137,695</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	<u>50,000</u>	<u>200,000</u>
<b>Total Revenue</b>	<b>\$ 515,162</b>	<b>\$ 473,753</b>	<b>\$ 470,944</b>	<b>\$ 557,000</b>	<b>\$ 418,952</b>	<b>\$ 562,534</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 393,949	\$ 425,987	\$ 407,017	\$ 477,750	\$ 306,114	\$ 477,750
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	12,000	12,000	-	12,000
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 393,949</b>	<b>\$ 425,987</b>	<b>\$ 419,017</b>	<b>\$ 489,750</b>	<b>\$ 306,114</b>	<b>\$ 489,750</b>
<b>Net Revenue</b>	<b>\$ 121,213</b>	<b>\$ 47,766</b>	<b>\$ 51,928</b>	<b>\$ 67,250</b>	<b>\$ 112,838</b>	<b>\$ 72,784</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b><u>(115,309)</u></b>	<b><u>5,904</u></b>	<b><u>53,669</u></b>	<b><u>105,597</u></b>	<b><u>105,597</u></b>	<b><u>105,579</u></b>
<b>Ending Fund Balance</b>	<b>\$ 5,904</b>	<b>\$ 53,669</b>	<b>\$ 105,597</b>	<b>\$ 172,847</b>	<b>\$ 218,435</b>	<b>\$ 178,363</b>

*Period Ending Fund Balance*

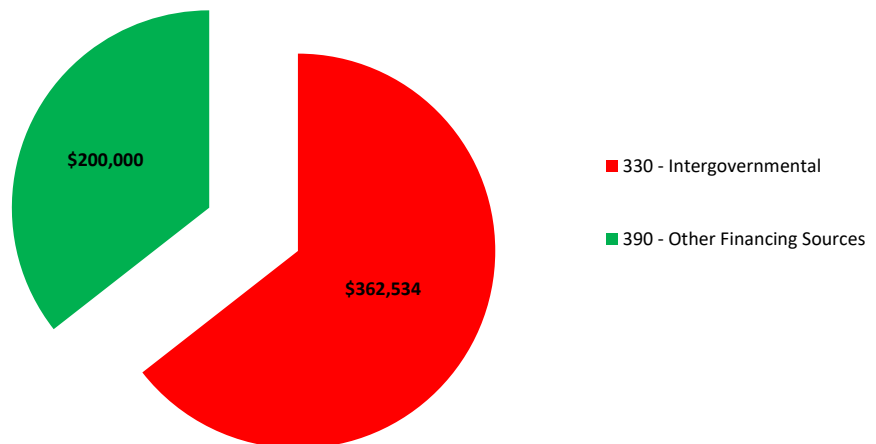




**Detailed Revenue**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>330 - Intergovernmental</b>						
335.013 - Cigarette Tax - Police Pension	\$ 377,467	\$ 373,753	\$ 370,944	\$ 357,000	\$ 368,952	\$ 362,534
<b>Total</b>	<b>\$ 377,467</b>	<b>\$ 373,753</b>	<b>\$ 370,944</b>	<b>\$ 357,000</b>	<b>\$ 368,952</b>	<b>\$ 362,534</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ 137,695	\$ 100,000	\$ 100,000	\$ 200,000	\$ 50,000	\$ 200,000
<b>Total</b>	<b>\$ 137,695</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 50,000</b>	<b>\$ 200,000</b>
<b>Total Revenue</b>	<b>\$ 515,162</b>	<b>\$ 473,753</b>	<b>\$ 470,944</b>	<b>\$ 557,000</b>	<b>\$ 418,952</b>	<b>\$ 562,534</b>

**2020 Adopted Budget: Revenue by Category**





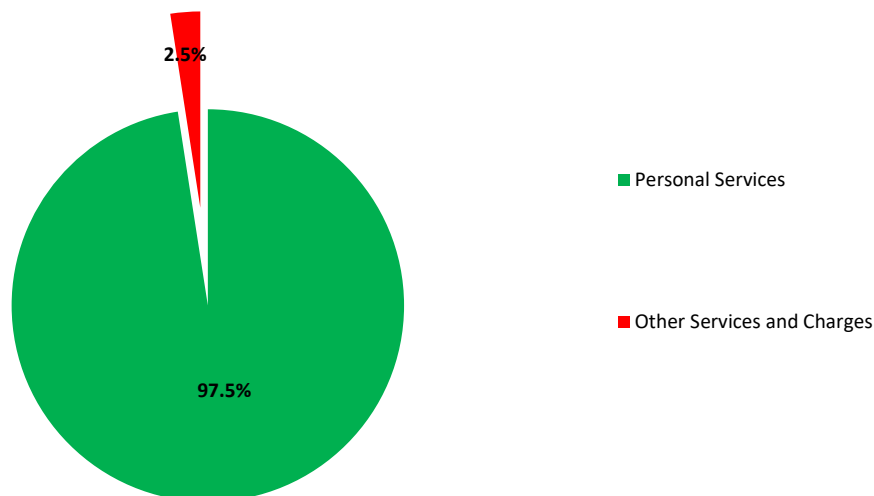
**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Public Safety	\$ 393,949	\$ 425,987	\$ 419,017	\$ 489,750	\$ 306,114	\$ 489,750
<b>Total by Expenditures by Function</b>	<b>\$ 393,949</b>	<b>\$ 425,987</b>	<b>\$ 419,017</b>	<b>\$ 489,750</b>	<b>\$ 306,114</b>	<b>\$ 489,750</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ 393,949	\$ 425,987	\$ 407,017	\$ 477,750	\$ 306,114	\$ 477,750
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	12,000	12,000	-	12,000
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 393,949</b>	<b>\$ 425,987</b>	<b>\$ 419,017</b>	<b>\$ 489,750</b>	<b>\$ 306,114</b>	<b>\$ 489,750</b>

***2020 Adopted Budget: Expenditures by Category***





**Detailed Expenditures**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
411 - Salaries and Wages	\$ 386,791	\$ 360,663	\$ 362,534	\$ 393,750	\$ 272,619	\$ 393,750
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	7,158	65,324	44,483	84,000	33,495	84,000
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	-	-	12,000	12,000	-	12,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 393,949</b>	<b>\$ 425,987</b>	<b>\$ 419,017</b>	<b>\$ 489,750</b>	<b>\$ 306,114</b>	<b>\$ 489,750</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This fund provide pension benefits for Police officers who retired under the 1937 State Police Pension Plan ("Old Plan")
- Funding for the pension benefit comes through a reimbursement from the State of Indiana
- Retirees are also eligible for health benefits which are not reimbursed by the State; funding for these benefits is provided by the City's General Fund
- The 2020 budget includes continued funding for the health benefits
- No major changes in revenues or expenditures are expected

# OPEB TRUST FUND

## FUND 825

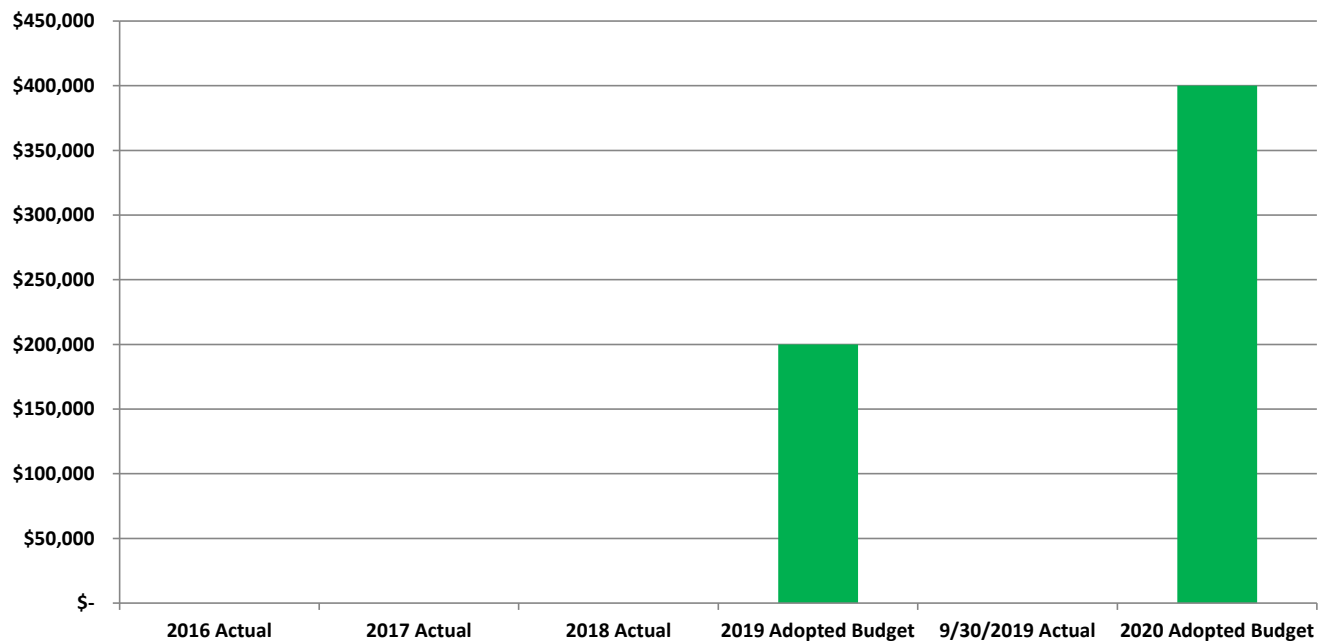
**OPEB Trust** - Trust fund established to fund the City's other post-employment benefits liabilities.

Primary function: General government. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>

*Period Ending Fund Balance*





## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City established this fund in 2016 to begin to address its long-term liabilities relating to post-employment benefits
- The City continues to face a major challenge when funding post-employment benefits to our retiring employees
- We have accumulated a liability of approximately \$5 million owed to existing employees in earned, but unpaid leave time
- We have changed our leave ordinances to address this liability on a going forward basis, but must now address our current liability
- The City has budgeted a contribution amount of \$200,000 to this fund in 2020
- We are only beginning to address this challenge and it will take several more years of diligence to build this reserve.
- The City expects to contribute a similar amount to this fund on an annual basis until the minimum fund balance target of \$1 million is met
- No expenditures are planned from this fund until the minimum fund balance has been maintained

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# REDEVELOPMENT FUNDS

- 406 - REDEVELOPMENT CAPITAL
- 410 - REDEVELOPMENT CAPITAL MONARCH TIF
- 815 - FT. HARRISON REUSE AUTHORITY





#### Revenue and Expenditure Summary - By Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
406 Redevelopment Capital	\$ 718,259	\$ 461,484	\$ 631,300	\$ -	\$ 301,796	\$ -
410 Redevelopment Capital Monarch TIF	1,068,487	616,173	719,250	-	371,573	-
815 Ft. Harrison Reuse Authority	3,614,451	3,639,425	4,204,821	-	2,382,073	-
<b>Total Revenue</b>	<b>\$ 5,401,197</b>	<b>\$ 4,717,083</b>	<b>\$ 5,555,371</b>	<b>\$ -</b>	<b>\$ 3,055,442</b>	<b>\$ -</b>
<b>Expenditures:</b>						
406 Redevelopment Capital	\$ 1,457,802	\$ 440,831	\$ 472,428	\$ -	\$ 236,907	\$ -
410 Redevelopment Capital Monarch TIF	825	553,825	590,000	-	665,000	-
815 Ft. Harrison Reuse Authority	3,680,572	3,635,914	3,844,192	-	4,302,533	-
<b>Total Expenditures</b>	<b>\$ 5,139,199</b>	<b>\$ 4,630,570</b>	<b>\$ 4,906,620</b>	<b>\$ -</b>	<b>\$ 5,204,440</b>	<b>\$ -</b>
<b>Revenue less Expenditures</b>	<b>\$ 261,998</b>	<b>\$ 86,513</b>	<b>\$ 648,751</b>	<b>\$ -</b>	<b>\$ (2,148,998)</b>	<b>\$ -</b>



# REDEVELOPMENT CAPITAL

## FUND 406

**Redevelopment Capital Fund** - To account for tax increment collections and expenditures from the Pendleton Pike Tax increment Financing District.

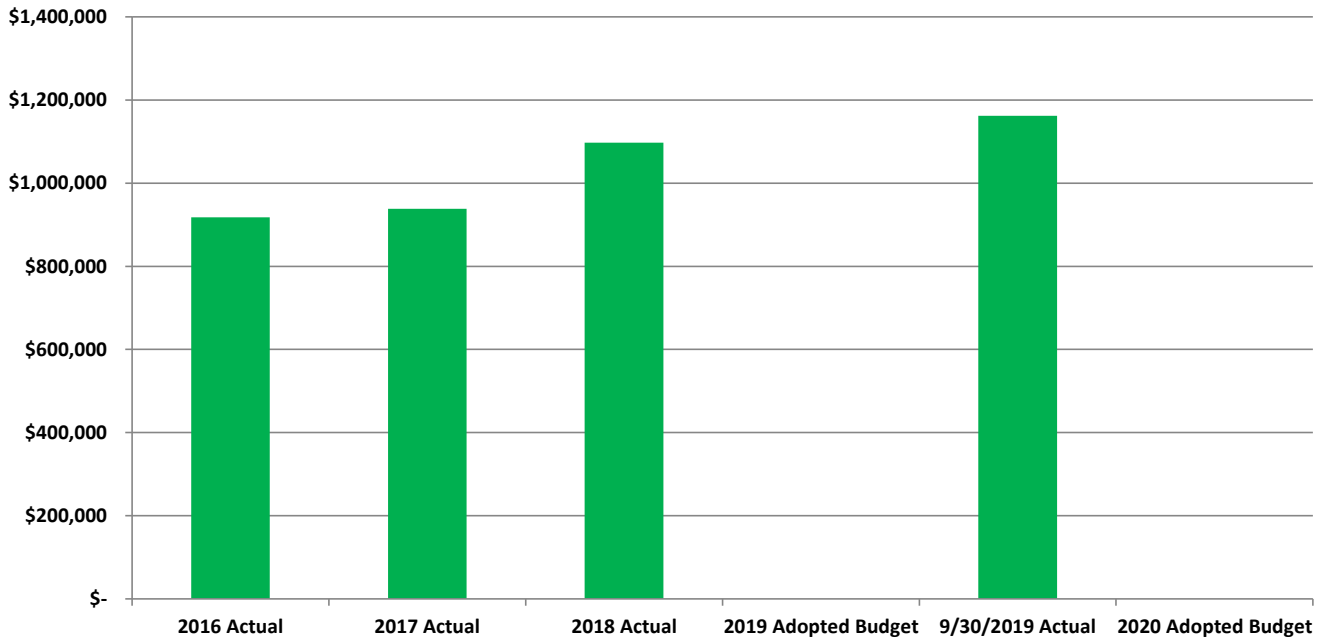
Primary Function: Economic development. Funds are not budgeted.



**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 717,771	\$ 460,219	\$ 478,396	\$ -	\$ 298,665	\$ -
360 - Miscellaneous	488	1,265	2,904	-	3,131	-
390 - Other Financing Sources	-	-	150,000	-	-	-
<b>Total Revenue</b>	<b>\$ 718,259</b>	<b>\$ 461,484</b>	<b>\$ 631,300</b>	<b>\$ -</b>	<b>\$ 301,796</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	48	-	-	-	-	-
430 - Other Services and Charges	723,087	440,831	472,428	-	236,907	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	734,666	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,457,802</b>	<b>\$ 440,831</b>	<b>\$ 472,428</b>	<b>\$ -</b>	<b>\$ 236,907</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (739,542)</b>	<b>\$ 20,653</b>	<b>\$ 158,872</b>	<b>\$ -</b>	<b>\$ 64,889</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,657,109</b>	<b>917,567</b>	<b>938,220</b>	<b>-</b>	<b>1,097,093</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 917,567</b>	<b>\$ 938,220</b>	<b>\$ 1,097,093</b>	<b>\$ -</b>	<b>\$ 1,161,982</b>	<b>\$ -</b>

***Period Ending Fund Balance***





## Detailed Revenue

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 717,771	\$ 460,219	\$ 478,396	\$ -	\$ 298,665	\$ -
<b>Total</b>	<b>\$ 717,771</b>	<b>\$ 460,219</b>	<b>\$ 478,396</b>	<b>\$ -</b>	<b>\$ 298,665</b>	<b>\$ -</b>
<b>360 - Miscellaneous</b>						
361.001 - Interest	\$ 488	\$ 1,265	\$ 2,904	\$ -	\$ 3,131	\$ -
<b>Total</b>	<b>\$ 488</b>	<b>\$ 1,265</b>	<b>\$ 2,904</b>	<b>\$ -</b>	<b>\$ 3,131</b>	<b>\$ -</b>
<b>390 - Other Financing Sources</b>						
391.002 - Other Funds	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
396.002 - Other Refunds	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 718,259</b>	<b>\$ 461,484</b>	<b>\$ 631,300</b>	<b>\$ -</b>	<b>\$ 301,796</b>	<b>\$ -</b>

**Expenditures by Function**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
Economic Development	\$ 1,457,802	\$ 440,831	\$ 472,428	\$ -	\$ 236,907	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 1,457,802</b>	<b>\$ 440,831</b>	<b>\$ 472,428</b>	<b>\$ -</b>	<b>\$ 236,907</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	48	-	-	-	-	-
430 - Other Services and Charges	723,087	440,831	472,428	-	236,907	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	734,666	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 1,457,802</b>	<b>\$ 440,831</b>	<b>\$ 472,428</b>	<b>\$ -</b>	<b>\$ 236,907</b>	<b>\$ -</b>

**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- The City of Lawrence has three Tax Increment Finance Districts:
  - Pendleton Pike
  - Monarch
  - Fort Harrison Reuse Authority
- This fund represents collections from the Pendleton Pike TIF, which is the primary TIF fund for the City of Lawrence
- Collections from Monarch TIF (please see Fund 410) and debt service payments on Monarch debt were included in prior years revenues and expenditures
- Monarch collections were deposited in a separate fund (410 – Redevelopment Capital Monarch TIF) in 2017 to better account for TIF activity related to Monarch
- The variance in revenue and expenditures from 2016 to 2017 is primarily attributed to this change
- Collections from the Fort Harrison TIF are accounted for in fund 815
- Revenue is not expected to change materially in the near term for Pendleton Pike TIF
- Anticipated expenditures include:
  - Debt service for bonds issued in 2012; principal outstanding \$1.085 mm, maturing 2026
  - Continued redevelopment of the Pendleton Pike corridor in Lawrence

# REDEVELOPMENT CAPITAL MONARCH TIF

## FUND 410

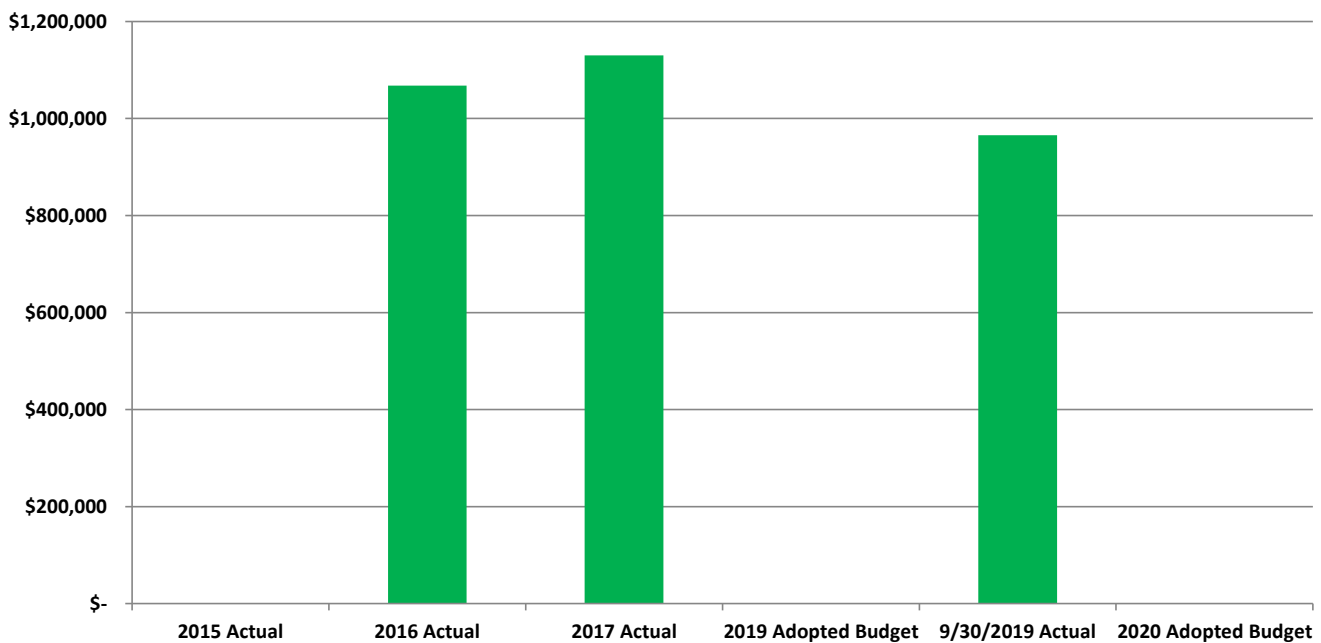
**Redevelopment Capital Fund** - To account for tax increment collections and expenditures from the Pendleton Pike Tax increment Financing District.

Primary Function: Economic development. Funds are not budgeted.

**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 333,821	\$ 616,173	\$ 689,758	\$ -	\$ 370,514	\$ -
360 - Miscellaneous	-	-	667	-	1,059	-
390 - Other Financing Sources	734,666	-	28,825	-	-	-
<b>Total Revenue</b>	<b>\$ 1,068,487</b>	<b>\$ 616,173</b>	<b>\$ 719,250</b>	<b>\$ -</b>	<b>\$ 371,573</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	825	553,825	590,000	-	665,000	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 825</b>	<b>\$ 553,825</b>	<b>\$ 590,000</b>	<b>\$ -</b>	<b>\$ 665,000</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 1,067,662</b>	<b>\$ 62,348</b>	<b>\$ 129,250</b>	<b>\$ -</b>	<b>\$ (293,427)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>1,067,662</b>	<b>1,130,010</b>	<b>-</b>	<b>1,259,260</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,067,662</b>	<b>\$ 1,130,010</b>	<b>\$ 1,259,260</b>	<b>\$ -</b>	<b>\$ 965,833</b>	<b>\$ -</b>

***Period Ending Fund Balance***



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- This fund was established in 2017 to separate TIF collections from the Monarch TIF and Pendleton Pike
- Monarch TIF collections are utilized to repay debt service on bonds issued to fund infrastructure improvements to Monarch Beverage Corp.
- Principal outstanding on these bonds is \$3.256 million; bonds mature in 2033

# FT. HARRISON REUSE AUTHORITY

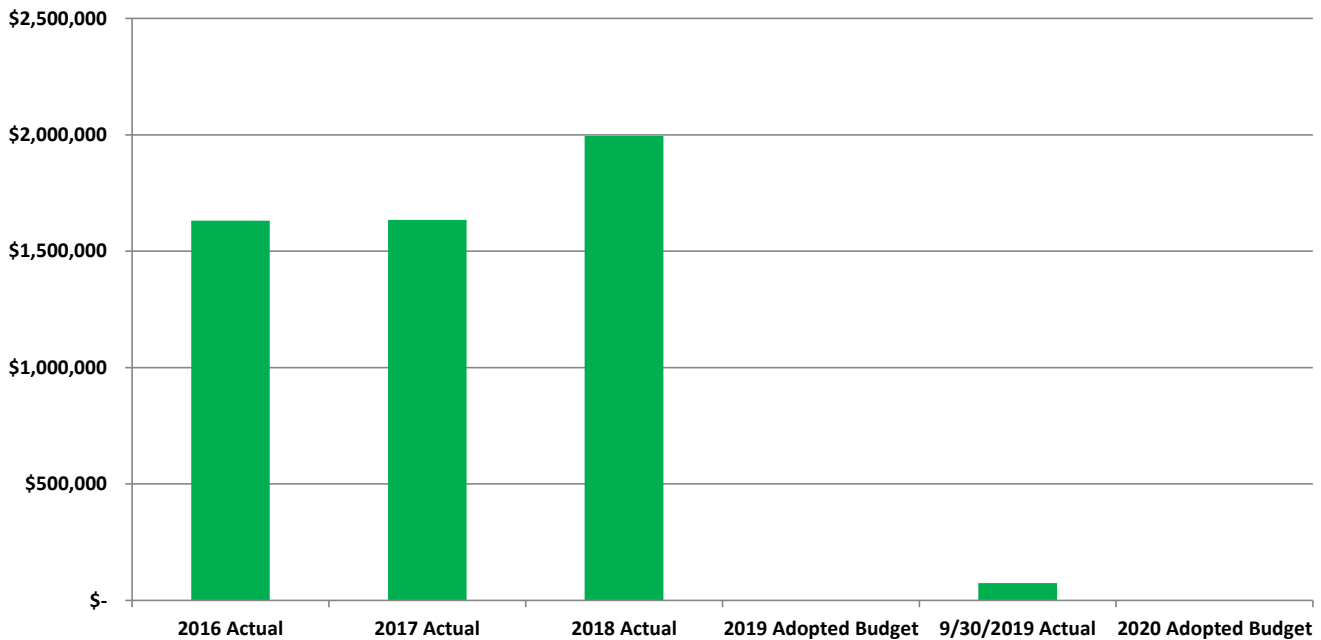
## FUND 815

***Ft. Harrison Reuse Authority Fund*** - To account for tax increment collections from the Fort Harrison Tax Increment Financing Allocation Area. 100% of revenue collected is distributed to the Reuse Authority. Primary function: Economic development. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 3,614,451	\$ 3,639,425	\$ 4,204,821	\$ -	\$ 2,382,073	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 3,614,451</b>	<b>\$ 3,639,425</b>	<b>\$ 4,204,821</b>	<b>\$ -</b>	<b>\$ 2,382,073</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	3,680,572	3,635,914	3,844,192	-	4,302,533	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,680,572</b>	<b>\$ 3,635,914</b>	<b>\$ 3,844,192</b>	<b>\$ -</b>	<b>\$ 4,302,533</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (66,121)</b>	<b>\$ 3,511</b>	<b>\$ 360,628</b>	<b>\$ -</b>	<b>\$ (1,920,460)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,696,771</b>	<b>1,630,650</b>	<b>1,634,161</b>	<b>-</b>	<b>1,994,790</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,630,650</b>	<b>\$ 1,634,161</b>	<b>\$ 1,994,790</b>	<b>\$ -</b>	<b>\$ 74,330</b>	<b>\$ -</b>

*Period Ending Fund Balance*



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- The Fort Harrison Reuse Authority was established in the 1990's to redevelop the former military base within Lawrence
- This area is one of three TIF districts within Lawrence
- All revenue collected from the Fort Harrison TIF revenue is collected by the City of Lawrence and passed through to the Reuse Authority



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# REDEVELOPMENT

## DEBT SERVICE FUNDS

- 408-REDEVELOPMENT DEBT SERVICE FUND



# REDEVELOPMENT DEBT SERVICE FUND

## FUND 408

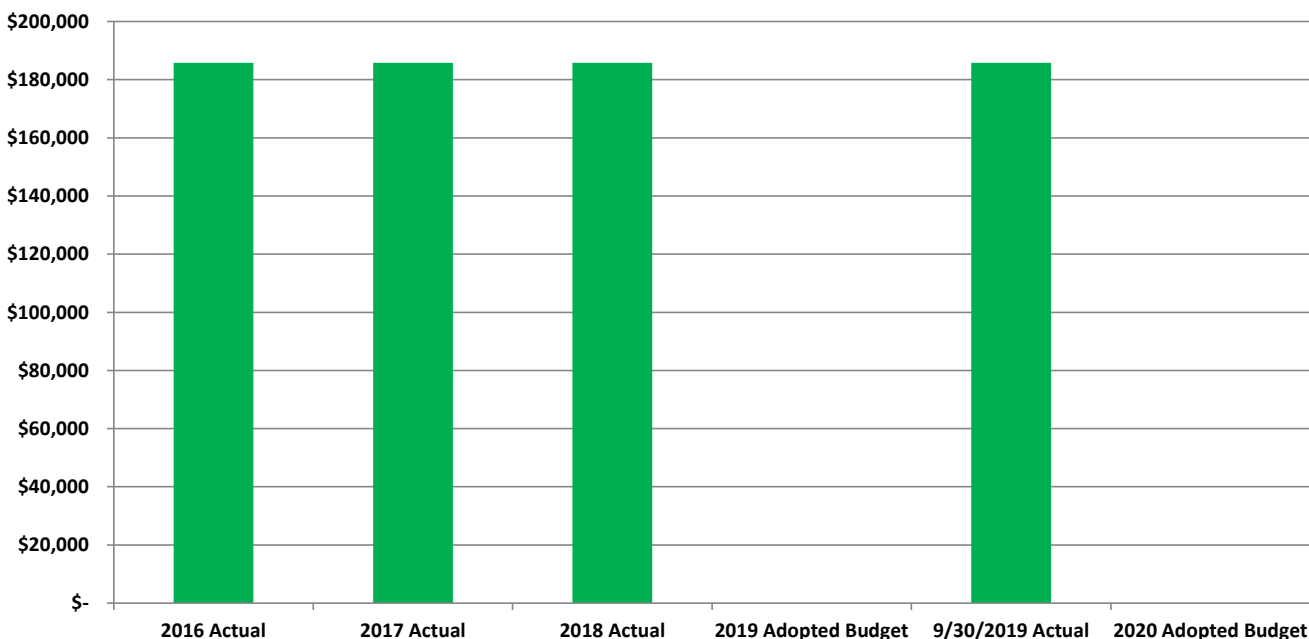
**Redevelopment Debt Service Fund** - To account for the debt service reserve requirement Redevelopment bonds.

Primary function: Economic Development. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Adopted Budget	9/30/2019 Actual	2020 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>185,778</b>	<b>185,778</b>	<b>185,778</b>	<b>-</b>	<b>185,778</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>	<b>\$ -</b>	<b>\$ 185,778</b>	<b>\$ -</b>

Period Ending Fund Balance



**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Debt service reserve fund established for Redevelopment bonds in 2012 (excludes Monarch and any Fort Harrison Reuse Authority issuances)
- Principal outstanding \$1.085 mm, maturing 2026
- No revenue or expenditures planned
- Reserve remains intact until final payment on bonds

# APPENDIX

- CIVIL CITY DEBT SCHEDULES GOV.
- ENTERPRISE DEBT SERVICE SCHEDULES-SEWER
- ENTERPRISDE DEBT SERVICE SCHEDULES-WATER
- REDEVELOPMENT DEBT SERVICE SCHEDULES





BIKE LANE  
AHEAD



**City Debt Summary - by Revenue Type**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Governmental Revenue	\$ 508,362	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$ -
Enterprise Revenue	2,300,085	2,302,585	2,297,884	2,304,486	2,299,116	9,114,193	2,600,800
Redevelopment Revenue	887,662	933,249	958,674	963,859	963,804	4,311,397	3,160,000
<b>Total</b>	<b>\$ 3,696,109</b>	<b>\$ 3,735,436</b>	<b>\$ 3,690,303</b>	<b>\$ 3,455,889</b>	<b>\$ 3,262,920</b>	<b>\$ 13,425,590</b>	<b>\$ 5,760,800</b>

**City Debt Summary - by Function**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Public Safety	\$ 508,362	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$ -
Parks and Recreation	-	-	-	-	-	-	-
Economic Development	887,662	933,249	958,674	963,859	963,804	4,311,397	3,160,000
Sanitation	771,664	774,424	770,993	776,725	776,140	3,216,687	-
Water Utility	1,528,421	1,528,161	1,526,891	1,527,761	1,522,976	5,897,506	2,600,800
<b>Total</b>	<b>\$ 3,696,109</b>	<b>\$ 3,735,436</b>	<b>\$ 3,690,303</b>	<b>\$ 3,455,889</b>	<b>\$ 3,262,920</b>	<b>\$ 13,425,590</b>	<b>\$ 5,760,800</b>

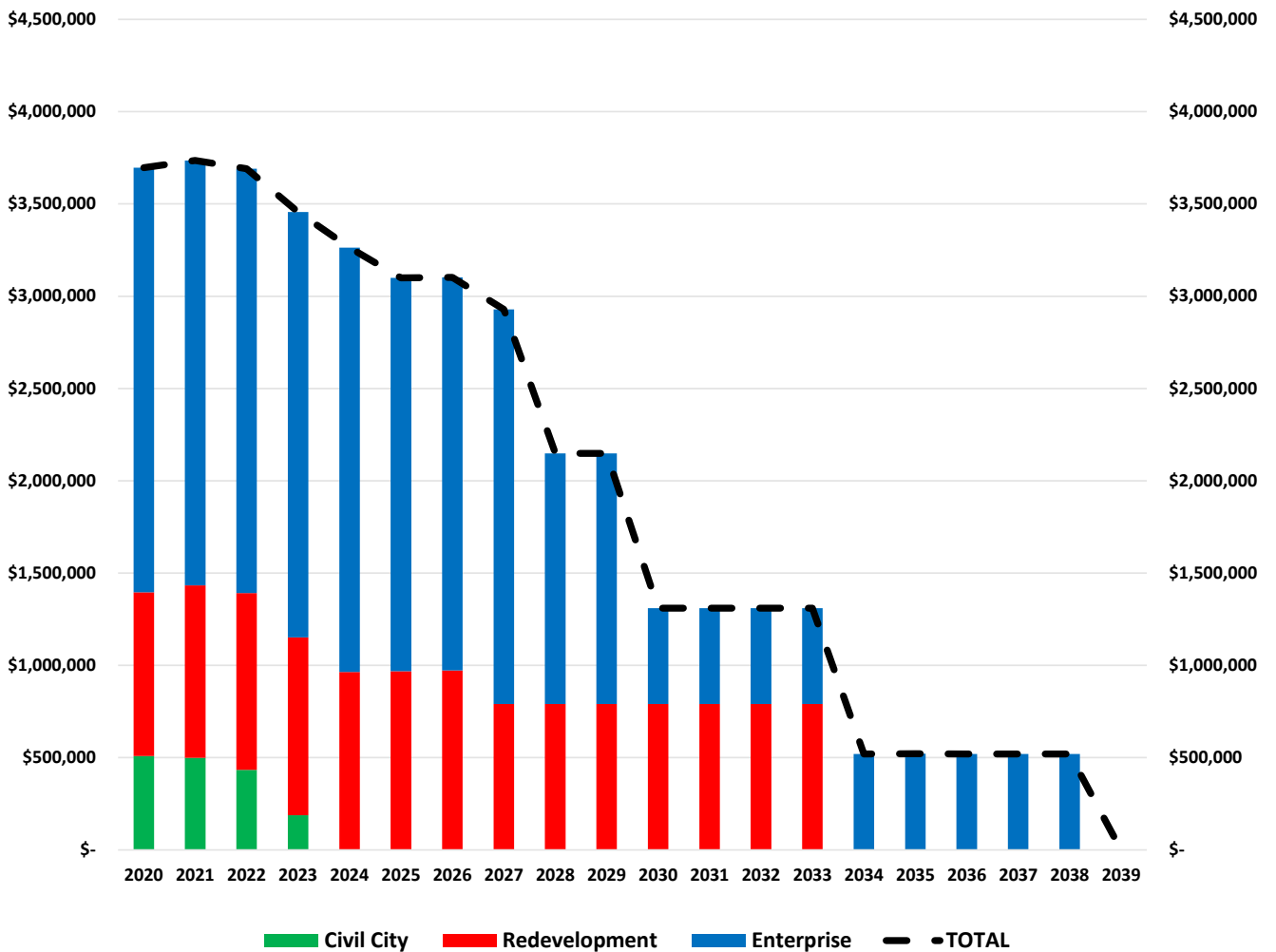
**City Debt Summary - by Fund**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
326 Fire Station 2 and Training Center	376,488	367,000	367,444	187,544	-	-	-
327 Municipal Building Corp.	131,874	132,602	66,301	-	-	-	-
406 Redevelopment Capital	167,662	168,249	168,674	173,859	173,804	361,396	-
410 Redevelopment Capital Monarch TIF	720,000	765,000	790,000	790,000	790,000	3,950,001	3,160,000
602 Water Bond Interest & Sinking	1,528,421	1,528,161	1,526,891	1,527,761	1,522,976	5,897,506	2,600,800
607 Sewer Bond Interest & Sinking	771,664	774,424	770,993	776,725	776,140	3,216,687	-
<b>Total</b>	<b>\$ 3,696,109</b>	<b>\$ 3,735,436</b>	<b>\$ 3,690,303</b>	<b>\$ 3,455,889</b>	<b>\$ 3,262,920</b>	<b>\$ 13,425,590</b>	<b>\$ 5,760,800</b>





City Debt Service Summary - By Year



Principal and interest due each Fiscal Year

# CIVIL CITY DEBT SCHEDULES GOV.





**Governmental Debt Service Summary - by Function**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Public Safety	\$ 508,362	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$ -
Parks and Recreation	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 508,362</b>	<b>\$ 499,602</b>	<b>\$ 433,745</b>	<b>\$ 187,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Governmental Debt Service Summary - by Fund**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
326 Fire Station 2 and Training Center	\$ 376,488	\$ 367,000	\$ 367,444	\$ 187,544	\$ -	\$ -	\$ -
327 Municipal Building Corp.	131,874	132,602	66,301	-	-	-	-
<b>Total</b>	<b>\$ 508,362</b>	<b>\$ 499,602</b>	<b>\$ 433,745</b>	<b>\$ 187,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund 326: Station 2 and Training Center**

Date	Principal	Interest Rate	Interest	Total	FY Total
1/15/2020	170,000	2.75%	16,913	186,913	
7/15/2020	175,000	2.75%	14,575	189,575	376,488
1/15/2021	170,000	2.75%	12,169	182,169	
7/15/2021	175,000	2.75%	9,831	184,831	367,000
1/15/2022	175,000	2.75%	7,425	182,425	
7/15/2022	180,000	2.75%	5,019	185,019	367,444
1/15/2023	185,000	2.75%	2,544	187,544	187,544
<b>Total</b>	<b>\$ 1,230,000</b>		<b>\$ 68,476</b>	<b>\$ 1,298,476</b>	<b>\$ 1,298,476</b>

**Fund 327: Municipal Building Corp.**

Date	Lease Payment	FY Total
2/15/2020	65,755	
8/15/2020	66,119	131,874
2/15/2021	66,301	
8/15/2021	66,301	132,602
2/15/2022	66,301	66,301
<b>Total</b>	<b>\$ 330,777</b>	<b>\$ 330,777</b>

# ENTERPRISE DEBT SERVICE SCHEDULES - SEWER





**Enterprise Debt Service Summary - Sewer Utility**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Series 2009 A	\$ 191,118	\$ 191,098	\$ 191,081	\$ 191,063	\$ 191,046	\$ 954,951	\$ -
Series 2009B	319,552	319,820	319,408	318,316	321,578	1,602,204	-
Series 2009C	42,798	45,666	43,176	45,688	42,844	-	-
Series 2015	218,196	217,840	217,328	221,658	220,672	659,532	-
<b>Total</b>	<b>\$ 771,664</b>	<b>\$ 774,424</b>	<b>\$ 770,993</b>	<b>\$ 776,725</b>	<b>\$ 776,140</b>	<b>\$ 3,216,687</b>	<b>\$ -</b>


**Sewer Utility: Series 2009A**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2020	-		8,273	8,273	
1/1/2021	174,572	0.91%	8,273	182,845	191,118
7/1/2021	-		7,478	7,478	
1/1/2022	176,142	0.91%	7,478	183,620	191,098
7/1/2022	-		6,677	6,677	
1/1/2023	177,727	0.91%	6,677	184,404	191,081
7/1/2023	-		5,868	5,868	
1/1/2024	179,327	0.91%	5,868	185,195	191,063
7/1/2024	-		5,052	5,052	
1/1/2025	180,942	0.91%	5,052	185,994	191,046
7/1/2025	-		4,229	4,229	
1/1/2026	182,569	0.91%	4,229	186,798	191,027
7/1/2026	-		3,398	3,398	
1/1/2027	184,213	0.91%	3,398	187,611	191,009
7/1/2027	-		2,560	2,560	
1/1/2028	185,871	0.91%	2,560	188,431	190,991
7/1/2028	-		1,714	1,714	
1/1/2029	187,543	0.91%	1,714	189,257	190,971
7/1/2029	-		861	861	
1/1/2030	189,231	0.91%	861	190,092	190,953
<b>Total</b>	<b>\$ 1,818,137</b>		<b>\$ 92,220</b>	<b>\$ 1,910,357</b>	<b>\$ 1,910,357</b>

**Sewer Utility: Series 2009B**

<b>Date</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Period Total</b>	<b>FY Total</b>
7/1/2020	-		67,276	67,276	
1/1/2021	185,000	5.26%	67,276	252,276	319,552
7/1/2021	-		62,410	62,410	
1/1/2022	195,000	5.34%	62,410	257,410	319,820
7/1/2022	-		57,204	57,204	
1/1/2023	205,000	5.41%	57,204	262,204	319,408
7/1/2023	-		51,658	51,658	
1/1/2024	215,000	5.46%	51,658	266,658	318,316
7/1/2024	-		45,789	45,789	
1/1/2025	230,000	5.56%	45,789	275,789	321,578
7/1/2025	-		39,395	39,395	
1/1/2026	240,000	5.66%	39,395	279,395	318,790
7/1/2026	-		32,603	32,603	
1/1/2027	255,000	5.77%	32,603	287,603	320,206
7/1/2027	-		25,246	25,246	
1/1/2028	270,000	5.83%	25,246	295,246	320,492
7/1/2028	-		17,376	17,376	
1/1/2029	285,000	5.89%	17,376	302,376	319,752
7/1/2029	-		8,982	8,982	
1/1/2030	305,000	5.89%	8,982	313,982	322,964
<b>Total</b>	<b>\$ 2,385,000</b>		<b>\$ 815,878</b>	<b>\$ 3,200,878</b>	<b>\$ 3,200,878</b>



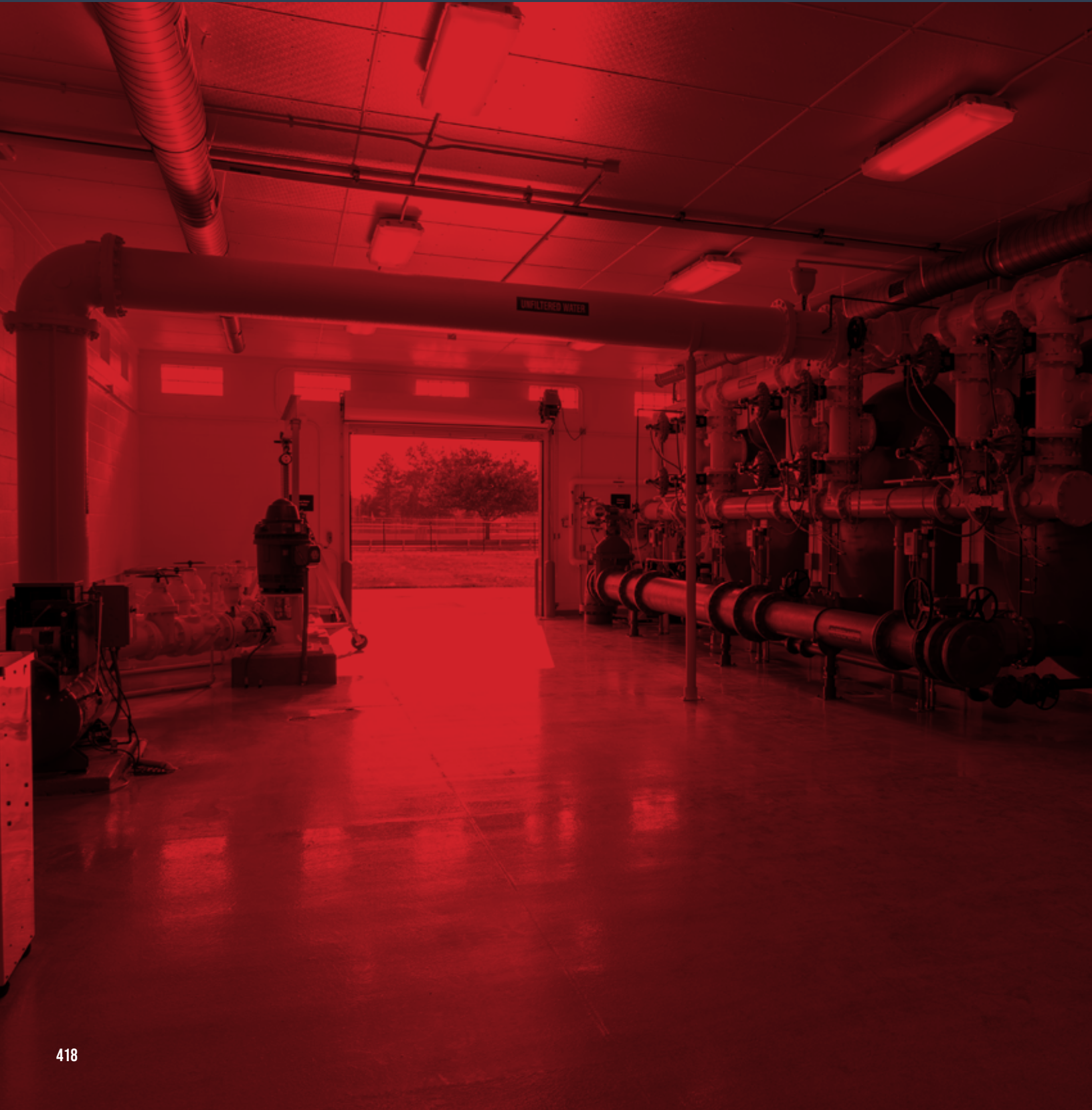
**Sewer Utility: Series 2009C**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2020	-		6,399	6,399	
1/1/2021	30,000	7.11%	6,399	36,399	42,798
7/1/2021	-		5,333	5,333	
1/1/2022	35,000	7.11%	5,333	40,333	45,666
7/1/2022	-		4,088	4,088	
1/1/2023	35,000	7.11%	4,088	39,088	43,176
7/1/2023	-		2,844	2,844	
1/1/2024	40,000	7.11%	2,844	42,844	45,688
7/1/2024	-		1,422	1,422	
1/1/2025	40,000	7.11%	1,422	41,422	42,844
<b>Total</b>	<b>\$ 180,000</b>		<b>\$ 40,172</b>	<b>\$ 220,172</b>	<b>\$ 220,172</b>

**Sewer Utility: Series 2015**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2020	-		24,098	24,098	
1/1/2021	170,000	3.15%	24,098	194,098	218,196
7/1/2021	-		21,420	21,420	
1/1/2022	175,000	3.15%	21,420	196,420	217,840
7/1/2022	-		18,664	18,664	
1/1/2023	180,000	3.15%	18,664	198,664	217,328
7/1/2023	-		15,829	15,829	
1/1/2024	190,000	3.15%	15,829	205,829	221,658
7/1/2024	-		12,836	12,836	
1/1/2025	195,000	3.15%	12,836	207,836	220,672
7/1/2025	-		9,765	9,765	
1/1/2026	200,000	3.15%	9,765	209,765	219,530
7/1/2026	-		6,615	6,615	
1/1/2027	205,000	3.15%	6,615	211,615	218,230
7/1/2027	-		3,386	3,386	
1/1/2028	215,000	3.15%	3,386	218,386	221,772
<b>Total</b>	<b>\$ 1,530,000</b>		<b>\$ 225,226</b>	<b>\$ 1,755,226</b>	<b>\$ 1,755,226</b>

# ENTERPRISE DEBT SERVICE SCHEDULES - WATER





**Enterprise Debt Service Summary - Water Utility**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Series 2017 A	\$ 556,506	\$ 556,106	\$ 555,106	\$ 558,506	\$ 551,756	\$ 2,318,381	\$ -
Series 2017B	451,815	452,095	452,105	448,995	450,540	978,825	-
Series 2017 SRF	520,100	519,960	519,680	520,260	520,680	2,600,300	2,600,800
<b>Total</b>	<b>\$ 1,528,421</b>	<b>\$ 1,528,161</b>	<b>\$ 1,526,891</b>	<b>\$ 1,527,761</b>	<b>\$ 1,522,976</b>	<b>\$ 5,897,506</b>	<b>\$ 2,600,800</b>

**Water Utility: Series 2017A**

<b>Date</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Period Total</b>	<b>FY Total</b>
7/1/2020	-		85,753	85,753	
1/1/2021	385,000	4.00%	85,753	470,753	556,506
7/1/2021	-		78,053	78,053	
1/1/2022	400,000	4.00%	78,053	478,053	556,106
7/1/2022	-		70,053	70,053	
1/1/2023	415,000	4.00%	70,053	485,053	555,106
7/1/2023	-		61,753	61,753	
1/1/2024	435,000	5.00%	61,753	496,753	558,506
7/1/2024	-		50,878	50,878	
1/1/2025	450,000	5.00%	50,878	500,878	551,756
7/1/2025	-		39,628	39,628	
1/1/2026	475,000	2.38%	39,628	514,628	554,256
7/1/2026	-		33,988	33,988	
1/1/2027	485,000	5.00%	33,988	518,988	552,975
7/1/2027	-		21,863	21,863	
1/1/2028	515,000	5.00%	21,863	536,863	558,725
7/1/2028	-		8,988	8,988	
1/1/2029	310,000	2.75%	8,988	318,988	327,975
7/1/2029	-		4,725	4,725	
1/1/2030	315,000	3.00%	4,725	319,725	324,450
<b>Total</b>	<b>\$ 4,185,000</b>		<b>\$ 911,363</b>	<b>\$ 5,096,363</b>	<b>\$ 5,096,363</b>

**Water Utility: Series 2017B**

<b>Date</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Period Total</b>	<b>FY Total</b>
7/1/2020	-		45,908	45,908	
1/1/2021	360,000	2.70%	45,908	405,908	451,815
7/1/2021	-		41,048	41,048	
1/1/2022	370,000	2.70%	41,048	411,048	452,095
7/1/2022	-		36,053	36,053	
1/1/2023	380,000	3.45%	36,053	416,053	452,105
7/1/2023	-		29,498	29,498	
1/1/2024	390,000	3.45%	29,498	419,498	448,995
7/1/2024	-		22,770	22,770	
1/1/2025	405,000	3.45%	22,770	427,770	450,540
7/1/2025	-		15,784	15,784	
1/1/2026	295,000	3.45%	15,784	310,784	326,568
7/1/2026	-		10,695	10,695	
1/1/2027	305,000	3.45%	10,695	315,695	326,390
7/1/2027	-		5,434	5,434	
1/1/2028	315,000	3.45%	5,434	320,434	325,868
<b>Total</b>	<b>\$ 2,820,000</b>		<b>\$ 414,375</b>	<b>\$ 3,234,375</b>	<b>\$ 3,234,375</b>

**Water Utility: Series 2017 State Revolving Fund Loan**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2020	-		81,550	81,550	
1/1/2021	357,000	2.00%	81,550	438,550	520,100
7/1/2021	-		77,980	77,980	
1/1/2022	364,000	2.00%	77,980	441,980	519,960
7/1/2022	-		74,340	74,340	
1/1/2023	371,000	2.00%	74,340	445,340	519,680
7/1/2023	-		70,630	70,630	
1/1/2024	379,000	2.00%	70,630	449,630	520,260
7/1/2024	-		66,840	66,840	
1/1/2025	387,000	2.00%	66,840	453,840	520,680
7/1/2025	-		62,970	62,970	
1/1/2026	394,000	2.00%	62,970	456,970	519,940
7/1/2026	-		59,030	59,030	
1/1/2027	402,000	2.00%	59,030	461,030	520,060
7/1/2027	-		55,010	55,010	
1/1/2028	410,000	2.00%	55,010	465,010	520,020
7/1/2028	-		50,910	50,910	
1/1/2029	418,000	2.00%	50,910	468,910	519,820
7/1/2029	-		46,730	46,730	
1/1/2030	427,000	2.00%	46,730	473,730	520,460
7/1/2030	-		42,460	42,460	
1/1/2031	435,000	2.00%	42,460	477,460	519,920
7/1/2031	-		38,110	38,110	
1/1/2032	444,000	2.00%	38,110	482,110	520,220
7/1/2032	-		33,670	33,670	
1/1/2033	453,000	2.00%	33,670	486,670	520,340
7/1/2033	-		29,140	29,140	
1/1/2034	462,000	2.00%	29,140	491,140	520,280
7/1/2034	-		24,520	24,520	
1/1/2035	471,000	2.00%	24,520	495,520	520,040
7/1/2035	-		19,810	19,810	
1/1/2036	481,000	2.00%	19,810	500,810	520,620
7/1/2036	-		15,000	15,000	
1/1/2037	490,000	2.00%	15,000	505,000	520,000
7/1/2037	-		10,100	10,100	
1/1/2038	500,000	2.00%	10,100	510,100	520,200
7/1/2038	-		5,100	5,100	
1/1/2039	510,000	2.00%	5,100	515,100	520,200
<b>Total</b>	<b>\$ 8,155,000</b>		<b>\$ 1,727,800</b>	<b>\$ 9,882,800</b>	<b>\$ 9,882,800</b>

# REDEVELOPMENT DEBT SERVICE SCHEDULES





**Redevelopment Debt Service Summary - by Function**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
Economic Development	\$ 887,662	\$ 933,249	\$ 958,674	\$ 963,859	\$ 963,804	\$ 4,311,397	\$ 3,160,000
<b>Total</b>	<b>\$ 887,662</b>	<b>\$ 933,249</b>	<b>\$ 958,674</b>	<b>\$ 963,859</b>	<b>\$ 963,804</b>	<b>\$ 4,311,397</b>	<b>\$ 3,160,000</b>

**Redevelopment Debt Service Summary - by Fund**

	2020	2021	2022	2023	2024	2025-2029	2030-2034
406 Redevelopment Capital	\$ 167,662	\$ 168,249	\$ 168,674	\$ 173,859	\$ 173,804	\$ 361,396	\$ -
410 Redevelopment Capital Monarch TIF	720,000	765,000	790,000	790,000	790,000	3,950,001	3,160,000
<b>Total</b>	<b>\$ 887,662</b>	<b>\$ 933,249</b>	<b>\$ 958,674</b>	<b>\$ 963,859</b>	<b>\$ 963,804</b>	<b>\$ 4,311,397</b>	<b>\$ 3,160,000</b>





#### **Fund 406: Redevelopment Capital Fund**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2020	\$ 135,000	\$ 32,662	\$ 167,662
2021	140,000	28,249	168,249
2022	145,000	23,674	168,674
2023	155,000	18,859	173,859
2024	160,000	13,804	173,804
2025	170,000	8,507	178,507
2026	180,000	2,889	182,889
<b>Total</b>	<b>\$ 1,085,000</b>	<b>\$ 128,644</b>	<b>\$ 1,213,644</b>

**Fund 410: Redevelopment Capital Monarch TIF**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2020	\$ 323,151	\$ 396,849	\$ 720,000
2021	320,492	444,508	765,000
2022	309,135	480,865	790,000
2023	288,579	501,421	790,000
2024	269,394	520,606	790,000
2025	251,477	538,523	790,000
2026	234,757	555,243	790,000
2027	219,150	570,850	790,000
2028	204,578	585,422	790,000
2029	190,975	599,026	790,001
2030	178,279	611,721	790,000
2031	166,426	623,574	790,000
2032	155,358	634,642	790,000
2033	145,028	644,972	790,000
<b>Total</b>	<b>\$ 3,256,779</b>	<b>\$ 7,708,222</b>	<b>\$ 10,965,001</b>

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# GLOSSARY





**Accomplishment:** Programs and/or activities successfully completed in the previous fiscal year.

**Accrual Basis:** A basis of accounting in which transactions and events are recognized as revenues in the accounting period in which they are earned and are recognized as expenses in the period in which they are incurred.

**ADA:** American with Disabilities Act.

**Annual Budget:** A yearly financial plan approved by the City Council, that details the allocation of the City's assets (cash) that will be used to provide services, activities, and accomplishes the priorities established by the leadership during that calendar year.

**Appropriation:** An authorized amount approved by the City Council that permits officials to incur obligations and make expenditures of assets (cash) during a fiscal year. Appropriations are commonly made for a specific item in the budget.

**Assessed Valuation:** The estimated value of real property and improvements determined by the County Assessor, and against which the property tax levy is assessed.

**Asset:** Property of value, owned by the City, and available to be used to satisfy obligations but not restricted to monetary form.

**Assessed Value:** The total dollar value assigned to all real property, improvements and personal property subject to taxation.

**Audit:** An external or internal comprehensive examination of the resource utilization by the organization.

**Balanced Budget:** A budget in which the revenues and or financing sources matches the budgeted expenses, expenditures and other financing uses. If the revenues are greater than the expenses, the budget can have a surplus.

**Beginning Fund Balance:** The unexpended amount of resources in the fund at the end of the previous fiscal year that is available for appropriation in the beginning of the next fiscal year.

**Bond:** A debt instrument used to certify a written promise to repay a sum of money (face value) on a specific date (maturity date) at a specified interest rate based on a specified percentage of the principal. Municipal bonds are generally classified as either a general obligation or special obligation bond. Special obligation bonds are payable from a specific source such as revenue; whereas GO (General Obligations) bonds are payable from any source. Bonds are used to finance larger capital projects.

**Bonded Debt:** The monetary portion of the City's indebtedness that is represented by outstanding bonds due at maturity.

**Bond Proceeds:** Money acquired by the sale of bonds that cannot be used to repay the indebtedness.

**Budget Adjustment:** Adjustments made to the Annual Budget during the fiscal year by the Controller to satisfy the need for changes in revenues and/ or expenses (expenditures). Some Budget Adjustments require legislative authority and must be approved by the City Council.

**Budget:** A financial plan that details the allocation of the City's assets (cash) that will be used to provide services, activities, and accomplishes the priorities established by the leadership.

**Budget Calendar:** The schedule of key legislative dates or milestones that the City follows in the administration, preparation, and adoption of the budget.

**Budget Message:** A letter of transmittal submitted by the City Mayor that describes the fiscal priorities that the Annual Budget intends to accomplish during the fiscal year. Also includes any major changes from the previous fiscal year adjusted in the current fiscal year, along with any comments and suggestions.

**Budgetary Control:** The control of an enterprise or governmental unit in conjunction with the approved Annual Budget intended to keep expenditures from illegally exceeding the appropriated limitation and available revenues.

**Budgeted Funds:** Funds that are allocated for specific uses during the approval of the Annual Budget process on either a permanent or temporary basis.

**Capital:** Assets of value that have a useful life of years defined in the Capital Asset Policy.

**Capital Expenditures:** Outflow of resources to add or improve property, plant and equipment with the expectation of providing benefits to the City and are defined in the City's Capitalization Policy.

**Capital Improvement:** Projects that purchase or construct capital assets.

**Capital Improvement Program:** The first year of the CIP is the Capital Improvements Budget. Funding is then identified for the capital improvements and thereafter is contained in the annual budget. A five year comprehensive plan composed to implement the proposed capital projects that will identify the priorities as to need, cost, and method of financing.

**Capital Outlay:** Expenditures relating to the purchase of equipment, facility modifications, land and other fixed assets exceeding a policy stated threshold.

**Cash Basis:** A basis of accounting in which transactions and events are recognized when cash is received and are recognized as expenses when cash is paid regardless of the timing or delivery of goods or services.

**CIP:** Capital Improvement Program.

**Circuit Breaker:** The means by which no more than a certain percentage of a property's assessed value is paid in taxes.

**COIT:** County Option Income Tax that is based on wages paid in a county.

**Contractual Services:** Expenditures from services that the city receives from external sources.

**Council:** Legislative branch of city government which is responsible for the fiscal oversight of the city. The nine members of the city council are elected and their duties and responsibilities are assigned by law.

**Debt Service:** Payment of interest and the repayment of principal to bond holders.

**Debt Service Fund:** A fund used to account for the accumulation of current resources and expenditures associated with the general long-term debt principal, interest, and other related cost.

**Department:** A budgetary unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Department Objectives:** program or activities that are defined by the budgetary unit of the City that is intended to be implemented in the ensuing fiscal year

**DLGF:** Indiana Department of Local Government Finance. This agency approves the budget and defines the tax rates.

**EMS:** Emergency Medical Services

**Enterprise:** Used as a nomenclature to account for specific for profit business like services, i.e. Sewage Works, Water Works, Sanitation.

**Enterprise Fund:** A self-contained fund used to account for the activity of an extremity of the City in which the services provided are financed and operated like a for profit business. The entity is legally allowed to establish rates that will ensure revenues will exceed or equal expense.

**ERP:** Enterprise Resource Planning

**Expenditure:** Outflow of funds paid or to be paid for the acquisition of goods or services.

**Fiduciary Fund:** Funds used to report assets held in a trustee capacity for others which therefore cannot be used to support City's normal activities. Fiduciary Fund category includes pension trust funds, investment trust funds.

**Fiscal Year:** The financial year for the City of Lawrence is based on a calendar year, January 1 through December 31.

**Franchise Fees:** Fees assessed to companies for the privilege of using public rights-of-way and property within the City. i.e. ( T-Mobile, Comcast, etc).

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resource, along with the liabilities and fund equity accounts associated with that fund which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** The difference between the assets of an expendable fund, or the nonexpendable trust fund subtracted from its liabilities. The fund balance is normally divided up into "reserved" and "unreserved".

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accepted Standards Board

**General Fund:** The General Fund is the primary operating fund of the City. The General Fund represents the largest financial operation of the City, and accounts for all financial resources of the City with the exception of those accounted for by another fund.

**General Obligation Bonds:** Bonds that are secured by the full faith and credit of the City.

**GFOA:** See Government Finance Officers Association

**GIS:** Geographical Information System

**Government Finance Officers Association:** The GFOA was founded in 1906. It is a professional association of state and local finance officers in the United States and Canada.

**Home Rule Fund:** Funds that do not require the approval of the DLGF, and submit to the authority of the local government. These funds use GASB.

**Interest:** Income resulting from the investment of cash.

**Interfund Transfer:** Cash transferred from one fund to another.

**Internal Service Fund:** A fund that primarily provides benefits or goods or services to other funds, departments, or agencies of the City on a cost-reimbursement basis. The goal of this fund is to break even rather than to make a profit.



**Levy:** The product of a specified tax rate and the assessed value.

**Liabilities:** Obligation payable to another entity for goods or services performed but not paid. This term does not include any encumbrances.

**Line Item:** The description of an object of expenditure. i.e. supplies,

**LOIT:** Local Option Income Tax.

**Long Term Debt:** Debt with a maturity of more than one year.

**Net Assessed Value:** Dollar value assigned to a property to measure applicable taxes

**NWS:** New World System

**New World Systems:** Is the Enterprise Resource Planning management information system that the City uses to record all activity by the city in a unit of measurement that is in accordance with GASB.

**Objective:** Program or activity intended to be accomplished during the upcoming fiscal year.

**Operating Balance:** Unrestricted cash remaining in a fund at any point in time, in excess of expenditures less revenues

**Other Services:** Professional services, and contractual services.

**Performance Indicator:** A quantitative measurement of accomplishments and objectives during a period of time. The City of Lawrence uses a calendar year for the period of time.

**Personnel Services:** Full and part time salaries, health benefits, pensions, longevity, technical pay, overtime, workers comp, unemployment, social security, Medicare, PERF, life insurance, clothing allowance.

**Property Tax:** A tax imposed on real property

**Property Tax Levy:** The amount of money that a taxing body requires to be collected through the collection of property taxes.

**Property Tax Rate:** Percentage applied to each taxing unit's assessed valuation that will produce the amount of that taxing unit's levy.

**Reserves:** A savings account maintained for restricted use.

**Revenue:** Money received by the City as income from/ but not limited to services provided, taxes, fees, fines, or donations.

**SBOA:** State Board of Accounts.

**SWOT Analysis:** Strengths, Weaknesses, Opportunities and Threats analysis

**Supplies:** Consumable items which commonly have a shorter life span in use and are not for resale.

**TIF:** Tax Increment Financing. A fund that captures the increase in the NAV on properties in a defined tax area to provide revenue for economic development.

**Transfer IN/OUT:** Account used to transfer between funds in which one fund is responsible for the receipt and the other fund is responsible for the disbursement.

**Unreserved Fund Balance:** The amount of unrestricted resources remaining in a government fund after the liabilities are subtracted from assets.

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# KEEP IN TOUCH

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2020  
MUNICIPAL BUDGET

