City of Lawrence



Adopted Budget Preserving the Future



Adopted: October 21st, 2020

Mayor Steve CollierChief Financial Officer Jason C. Fenwick



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lawrence

Indiana

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morrill

Executive Director

July 11, 2020

For more information, contact:

Technical Services Center Phone: (312) 977-9700 Fax: (312) 977-4806 E-mail: budgetawards@gfoa.org

(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**, **City Controller/Deputy Manager**.

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 (GFOA) advances excellence in government finance by providing best practices, professional development, resources and practical research for more than

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



Preserving the Future

administration of capital expenditures. In this same section is the Five-Year Capital Improvement Plan (CIP). The CIP highlights the amount of the 2021 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 2021 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.



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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 2021 Budget for the City of Lawrence.

CFO 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 2021 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 CFO JASON FENWICK

August 28, 2020

Honorable Mayor Steve K. Collier Members of the Lawrence Common Council 9001 E. 59th St. Lawrence, IN 46216

Honorable Mayor Steve Collier and Members of the Lawrence Common Council:

I am pleased to present the Fiscal Year ("FY") 2021 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 will provide 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. With the 2021 budget, we are preserving the future, providing for the City's long-term financial stability, and enhancing the quality of life in Lawrence.

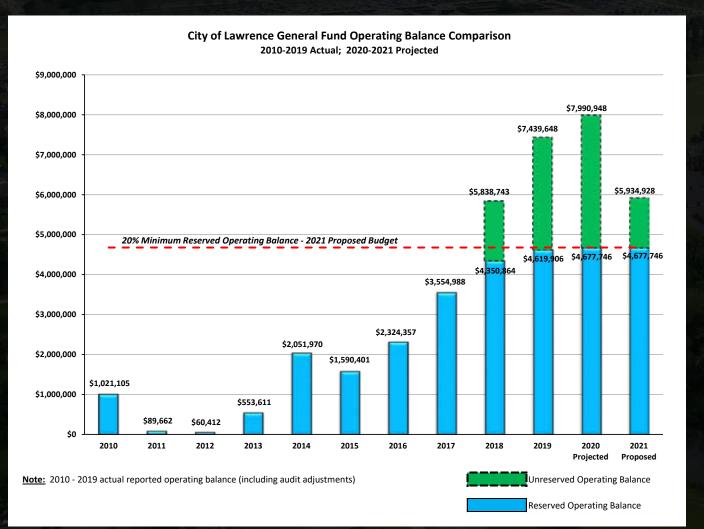
FINANCIAL HEALTH:

A little over four years ago, we set a priority to grow the City's reserved General Fund Operating Balance. The City's reserve was as low as \$60,000 in 2012 and around \$1.5 million at the beginning of 2016.

This operating reserve ("OR") is extremely important, as it provides a safety net against unexpected emergencies and potential shifts in revenue forecasts. It would also allow the City to discontinue interim borrowing with Tax Anticipation Notes for cash flow needs, providing substantial interest cost savings to the General Fund.

Our initial target was set at 10% of budgeted expenditures, which was the minimum level we should attain, but ultimately not the ideal reserve amount. The target was subsequently raised to 15% in 2017 and then to 20% in 2018. 20% was the ultimate goal, and should be the minimum reserve the City maintains going forward. We ended FY2019 with a 20% OR and a total General Fund Operating Reserve of \$7.4 million, or approximately 32% of budgeted expenditures.

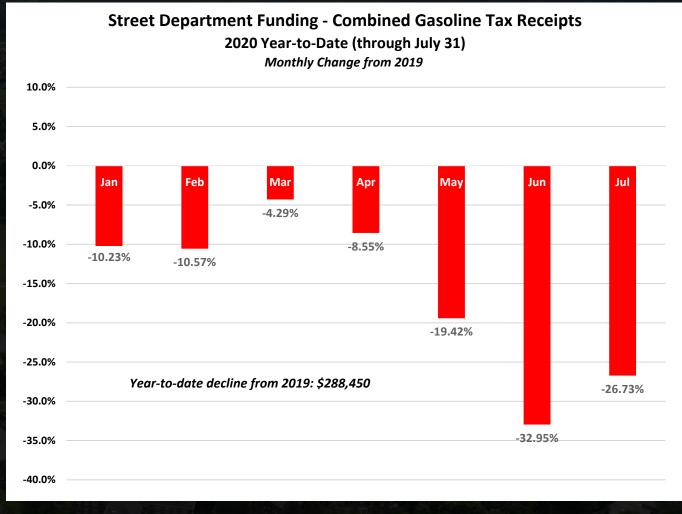
We are pleased to report, with the 2021 budget, this will be our third consecutive year maintaining a 20% OR. By way of comparison, the State of Indiana's operating reserve is approximately 13% of expenditures.



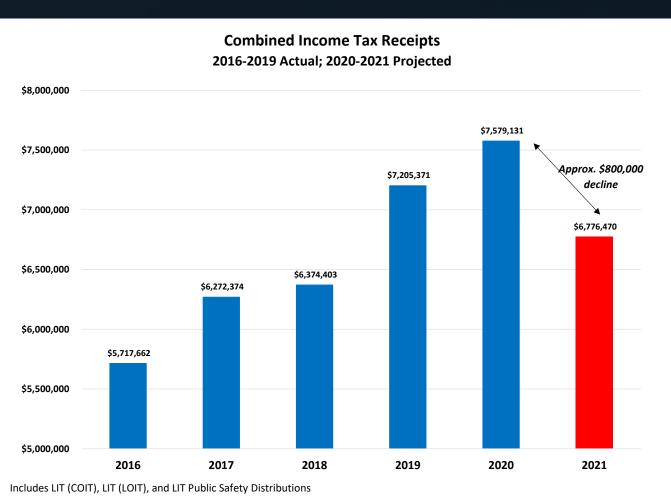
COVID-19:

Thankfully, the City is in its strongest financial position in years. The COVID-19 pandemic that began earlier in the year has disrupted our everyday lives, including the operations of the City. Our strong financial position will ensure we can withstand the global pandemic without disrupting our workforce, unlike many other communities. However, it does present interim challenges from a funding standpoint, which have been addressed in our 2021 budget:

- The terrific work done by our Street Department is funded by gasoline taxes, which are down substantially this year compared to 2019 as a result of reduced vehicle traffic since March
 - o Through July, the Street Department's revenues are down nearly \$300,000 compared to the same period in 2019
 - o As a result, we have reduced the budget in the Street Department, preserving the future for major paving projects



- Income tax revenue Local Income Tax ("LIT") and Public Safety LIT ("PS LIT") received in 2020 reflect collections from 2018
 - 2021 receipts should reflect collections from 2019, with 2022 receipts reflecting collections from 2020, the year of the pandemic, which should be materially less than current receipts
 - We have budgeted an approximate 10% decline for income taxes in 2021. Further guidance from the State is not expected until later in the year regarding income tax collections for 2020.
 - o As a result, we have shifted some funding for Public Safety back in to the General Fund to preserve the future for Public Safety. This shift is expected to be temporary.



- Spring property taxes collected in June were down compared to 2019. However, taxpayers received an extension into July for spring payments and money collected after June is expected to be received before year-end
 - o It is anticipated that collections for the year will be greater than last year and not materially different than the forecast
 - Additionally, the State of Indiana set the assessed valuation ("AV") growth rate for 2021 at 4.2%, which is reflected in the 2021 proposed budget
- Our EMS operation has also experienced lost revenue of nearly \$200,000 through July
 - o As a result, we have also shifted funding away from the EMS fund to the General Fund
- We do expect to receive COVID-19 related expenditure reimbursements from the CARES Act, which EMS comprised the largest portion of those expenditures
- Our utility billing staff made tremendous efforts working through office closures and managing the hardships of many of our ratepayers.
 - o The pandemic has created opportunities for us to become more efficient in our operations.
 - o One example of new efficiencies created is the expansion of payment options for customers.
 - We have recently installed self-service payment kiosks in the Lawrence Government Center at 9001 East 59th Street.
 - These new kiosks will take cash, check or credit card payments and will be located inside the Government Center as well as an outside drive-up unit available 24 hours a day at the same location.

- With implementation of the self-service payment kiosks, we have determined that shuttering our walk-in lobby can be done without adversely impacting this aspect of our operations and will eliminate the risk to customers and office staff with respect to the virus.
- We will continue to provide a high level of service to our customers via phone and email communications.

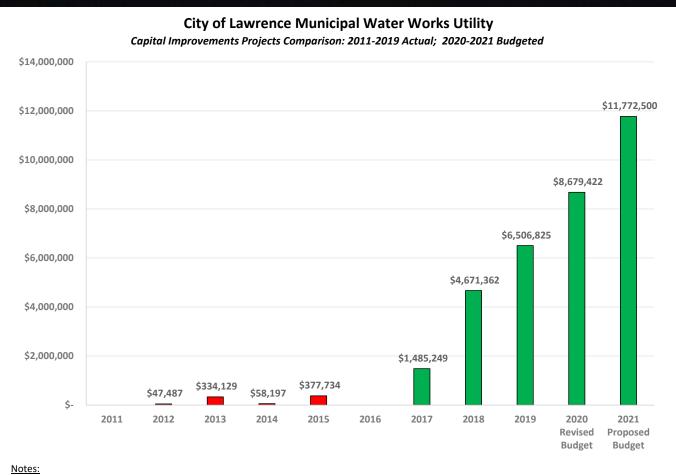
2021 BUDGET PROPOSAL HIGHLIGHTS:

Our budget is a fiscally responsible budget; highlights of the 2021 budget request include:

- Our 2021 General Fund budget is a balanced budget
- The overall budget, while down, maintains balanced priorities continued allocation of budgetary spending for public safety, maintaining our vast infrastructure, and extending quality of life and economic development initiatives
- Preserving the future, the Street Department budget will focus on strip patching, sidewalk repairs and replacements, and storm water repairs in 2021
- Our Parks Department plans to purchase additional new playground equipment and mechanical upgrades to the Sterrett Center
 - o Our Parks Department will also be installing a state of the art synthetic ice skating rink to encompass more family activities in conjunction with Lawrence Christmas festivities
 - o The Parks Department also recently launched an online reservation platform, where facilities and activities can all be booked online
- DPW will be investing in updating our licensing and permitting ordinances, as well as launching an online permitting platform, both expected at the beginning of 2021
 - o These initiatives will make the customer experience easier and more convenient
- In addition to Parks and DPW, we expect to initiate more customer service initiatives, including drive-up and walk-up payment kiosks at the Lawrence Government Center
 - o Customers will be able to pay their utility bills (any form of payment) and check account information
- Our 2021 budget will maintain our commitment to Public Safety, including continued funding for body cameras for our police
 - Continued emphasis on funding for police officer training in excess of over 400% increase since 2016
 - o Long-term financing for the demolition and replacement of Fire Station 38
- Due to our strong financial health, we are maintaining funding for connectivity and quality of life by allocating resources for the following:
 - Funding should we receive a Next Level Trails matching grant to connect 63rd Street to Lee Rd
 - o This important initiative will begin connectivity to our City Center and Fort Harrison State Park
 - o This grant was applied for in 2020 but funding was halted amidst the pandemic
- Our 2021 budget also includes funding for continued beautification projects:
 - o Funding for additional decorative crosswalks
 - o Feedback has been extremely positive on our crosswalks at 59th Street and Lee Rd and 59th Street and Wheeler Rd
- Continued emphasis on quality Economic Development, with the continued development of the Trades District accommodating a variety of companies and industries

UNPRECEDENTED INVESTMENT INTO OUR WATER UTILITY:

Our Water utility has maintained it's A rating from Standard and Poor's ("S&P") - a dramatic improvement from the junk bond rating of BB+ from a few years ago. The utility launched 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 2021 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 2021 budget, we will have reinvested over \$30 million back into the utility over the past five years!



(1) - 2017 - 2019 capital improvements include projects financed with funds from the SRF loan program; 2020 - 2021 includes a portion from Phase

LONG-TERM 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. We are only beginning to address this challenge and it will take several more years of diligence to address this long-term liability.

We must also continue to address the disparity in pay for our first responders when compared to our peers. We 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.

While our water utility has never been stronger, our Sewer utility needs a rate adjustment. The Sewer utility is currently undertaking a rate study and will be looking at a rate adjustment in 2021.

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, Jared Hooton, and Humphrey Nagila. While challenges remain to our long-term sustainable funding of certain services, we are preserving the future with this fiscally responsible budget to maintaining the City's financial health.

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

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

Respectfully submitted,

Jason C. Fenwick Deputy Mayor and Chief Financial Officer





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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.

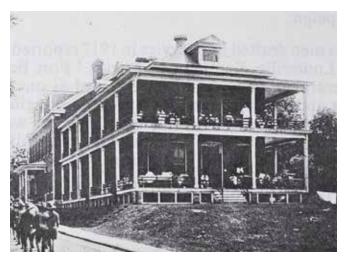
In 1929, the residents of Lawrence — then about 600 - voted to make their village a town. By 1940, the population had grown to 1,048; by 1950, Lawrence had 1,999 residents. A special census in 1956 showed 7,863 residents, and talk began of incorporating as a fifthclass city.

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 mixeduse village town center for Lawrence.



LAWRENCE TOWNSHIP IN 1883

ACRES IN STAPLE GRAIN AND VEGETABLES

ACRES OF CORN ACRES OF WHEAT CULTIVATED

2,011 NATURAL VARIETIES OF TIMBER

1,704,009

5,967

AX EVALUATION

HORSES

MILCH-COWS

OTHER CATTLE

934

SHEEP

723

5,414

879

HOGS

49

COVERED BRIDGES

COVERED BRIDGES 2,184 IRON BRIDGES OVER MUD CREEK

3,340 COST OF EACH BRIDGE

\$8,710

ADOPTED BUDGET

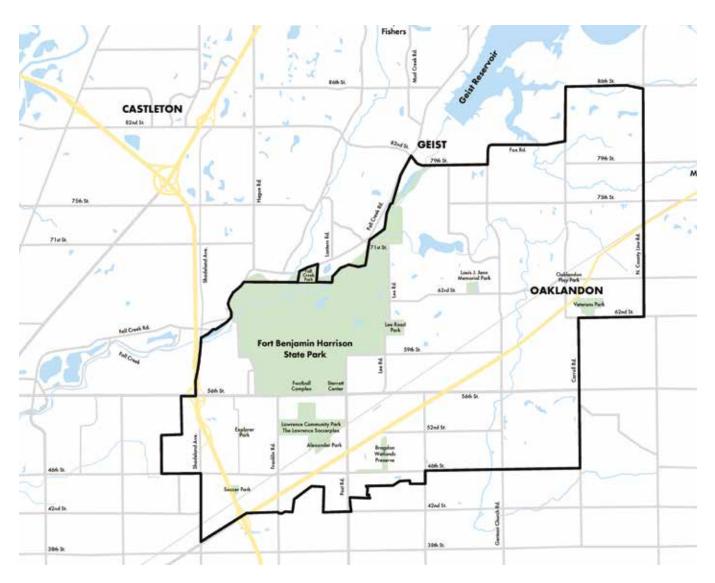
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1823 1830	Elisha Reddick, first colonist arrived arrived to Lawrence with his wife Elizabeth, They had a total of 14 children. In the early 1820's you could own land without ever settling on it. First school constructed.
1837	First church constructed 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
2020	Mayor Steve Collier inaugurated for second term City earns the GFOA's Distinguished Budget Presentation Award for fourth consecutive year COVID-19 pandemic shuts down the country in the spring Lawrence waterworks utility completes Phase II financing for capital improvements

CITY, STREETS, & PARKS



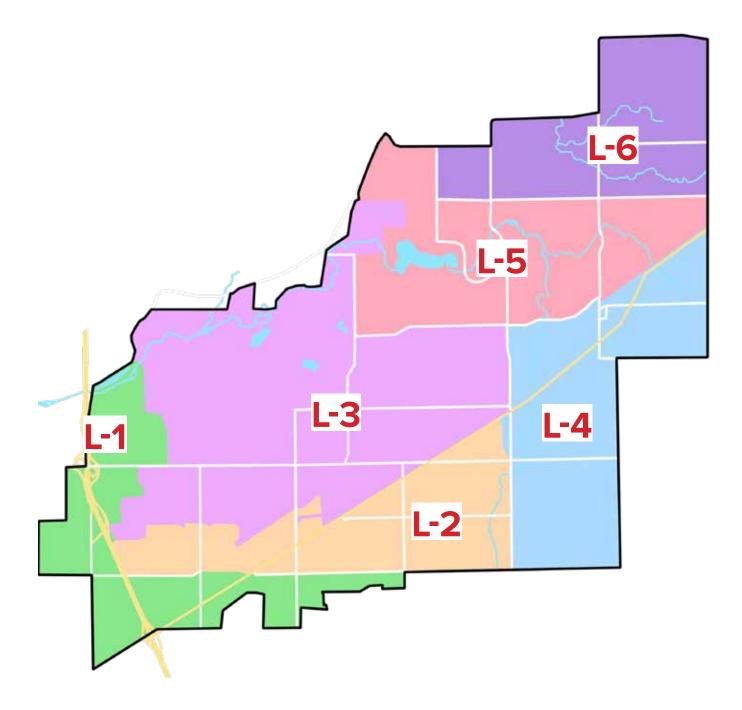
ADOPTED BUDGET

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



CITY OF LAWRENCE COUNCIL DISTRICTS



ADOPTED BUDGET

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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)



Deborah Whitfield At-Large



Shawn Denney At-Large



Tyrrell Giles District 1



Rick Wells District 2

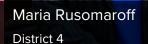


Lauren Russel District 6



Sherron Freeman District 3

ADOPTED BUDGET



Preserving the Futur

CITY OF LAWRENCE BOARD MEMBERS



PUBLIC WORKS & SAFETY

Shawn Wright-Browner Mark Clark Doug Reeser

UTILITY SERVICE BOARD

Dale Tekippe David Parnell Steven Hall Zachary Brown 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 Stephen Hall Eugene West Desmond Woods Alternate- Amber Denney

FORT HARRISON REUSE AUTHORITY

Jason Fenwick Lacy Johnson Jeff Vest Karen Horth Powers Russell Brown

REDEVELOPMENT COMMISSION

Jerry Clifford David Blount Raymond Rohana Cheryl Sullivan Melissa Swindell Richard Freije Jr.

STORMWATER BOARD

Janet Valasek David Parnell Bob Moreland

LAWRENCE MUNICIPAL BUILDING CORP.

Mark Forcum Ann Lathrop Ray Cox

PARKS & RECREATION BOARD

Tom Burns Karen Taylor Helen Taylor Jeff Vest Wendy Muston

ADOPTED BUDGET

DEMOGRAPHICS



Households - 18,721

Average Household Size - 2.59

Median Value of Owner-Occupied Housing Units - **\$148,700**

Median Gross Rent - \$903

Population - 49,462

Median Age - 35

% Male - 48.4%

% Female - 51.60%

Median Income for a Family - **\$74,707**

Median Income for a Household - \$56,819

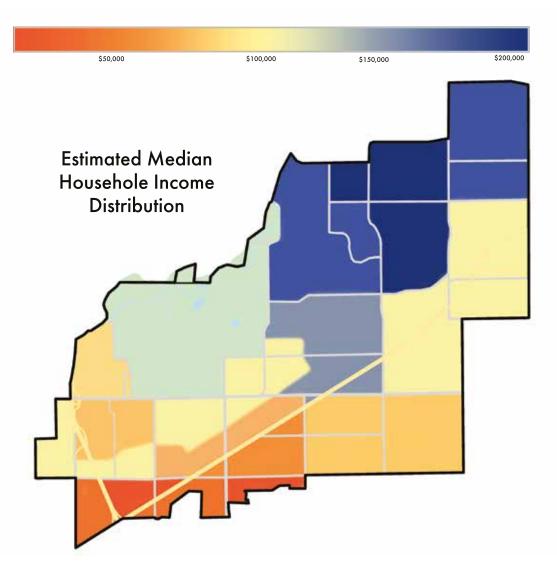
Source: United States Census Bureau & World Population Review

C

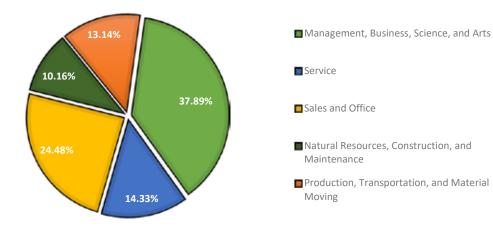


INCOME





Estimated Occupation by Category (2019)

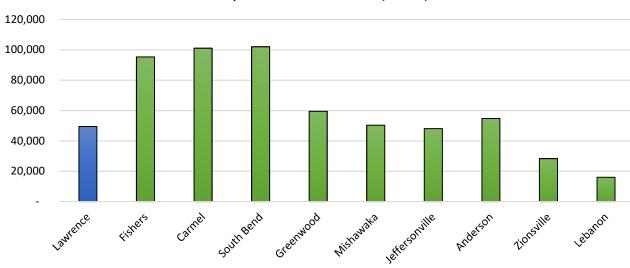


Source: United States Census Bureau

ADOPTED BUDGET

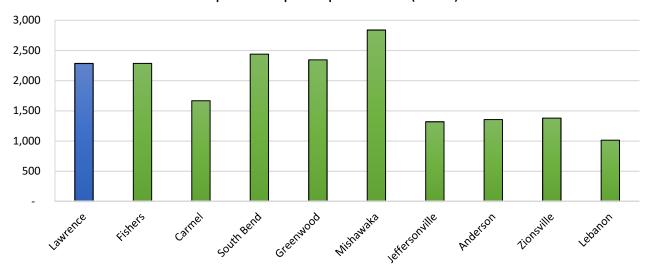
Preserving the Future





Population Estimates (2019)

Source: United States Census Bureau



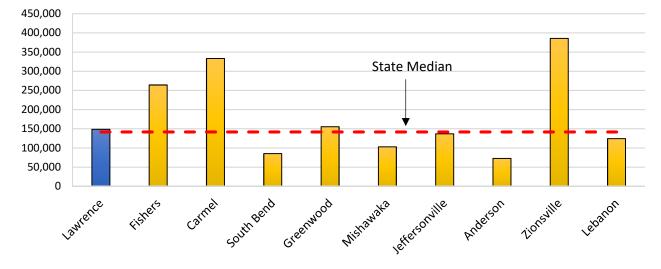
Population per Square Mile (2010)

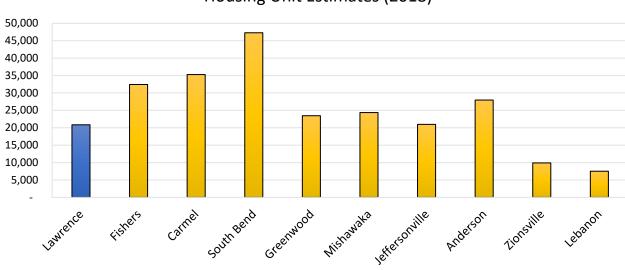
Source: United States Census Bureau





Median Value of Owner-Occupied Housing Units (2019)





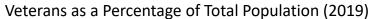
ADOPTED BUDGET

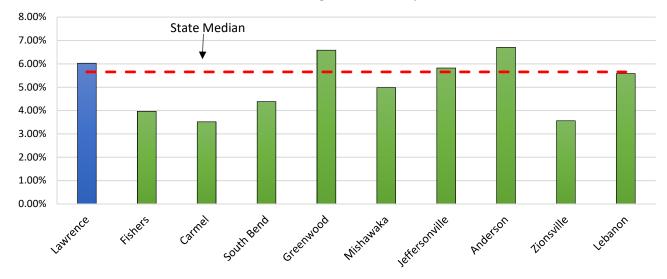
Housing Unit Estimates (2018)

Source: United States Census Bureau

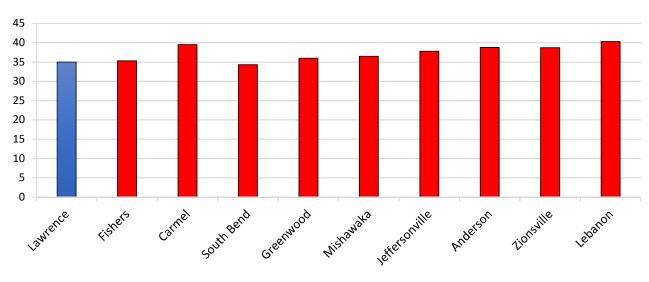
Source: United States Census Bureau







Source: United States Census Bureau



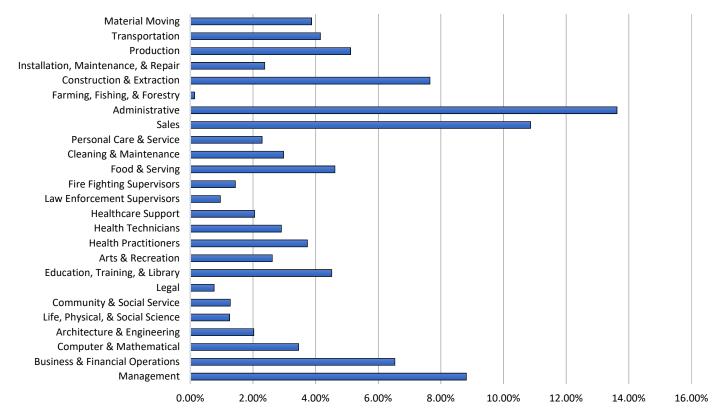
Median Age Estimates (Both Sexes, 2018)

Source: City-Data





Occupation Breakdown (2019)



ADOPTED BUDGET

Source: United States Census Bureau

Preserving the Future

INTRODUCTION AND HISTORICAL OVERVIEW

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GOALS AND STRATEGIES FOR 2021

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.

Quality Public Safety

Continue to improve City of Lawrence public safety and first responder care by purchasing more police vehicles as well as new fire apparatus in 2021. A second Annual police citizen's academy will give citizens real life exposure to the training requirements and daily demands of an officer.

Improved Quality of Life

Aimed at retaining current citizens while attracting potential new citizens, increasing business opportunities, increasing recreational facilities such as bicycle trails and pedestrian lanes, continuing to improve entertainment attractiveness with additions such as Fort Ben Farmer's Market, Lawrence Oktoberfest, as well as Winterfest.

Transparent Government

ADOPTED BUDGET

Publish timely monthly reports as well as fiscal dashboards, both required by financial policies to improve the level of local business trust in the fiscal activities of government; continue to encourage citizen decision making by use of interactive social media engagement and the city of Lawrence webpage.

Fiscal Accountability and Wellness

Continue to provide more online bill payments options for customers such as increasing payment kiosk; continue to improve the overall health of city of Lawrence, providing financial advantages of a better credit rating and; improve the efficiency in the processes in workflow, and to improve the efficiency of workflow by decentralizing certain job tasks.

Infrastructure

To improve city's infrastructure to increase the attractiveness of potential commuters and new businesses through improvements to our streets by allocating more in road improvements and millions in upgrades to the city's utilities.

Workforce Development

To improve the quality of the workforce through development and training, which starts with the creation of the Trade's district initiative in 2020;to improve the efficiency of the workforce through evaluation and team building initiatives.

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 school districts, both K-12 and college.

City Branding

Continue to market the City of Lawrence using promotional products, such as social media posts and advertisements on the City of Lawrence website. This aims to increase business opportunities, as well as to attract potential new citizens.



SHORT-TERM INITIATIVES & ORGANIZATIONAL FACTORS

For a fifth year, Mayor Steve Collier has continued to launch several short-term initiatives. Although 2020 was a challenging year, the City of Lawrence has continued to mitigate both economic and physical challenges associated with COVID-19.

To capitalize on the positive or minimize the negative impact of external factors that constantly present new challenges, the City of Lawrence created these initiatives as an immediate response to opportunities and threats toward the city:

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 as well as continued funding for body cameras.

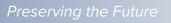
Other Post Employee Benefits

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

Fiscal Transparency

ADOPTED BUDGET

To ensure financial transparency and accountability, civil city and the utilities release monthly financial statements and this information 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.



Economic Partnership

In order to address the needs of local businesses, Mayor 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.

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 other educational opportunities available in the city.

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 web page. 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.



ADOPTED BUDGET

Preserving the Future

PRIORITIES AND ISSUES

Understanding the challenges he inherited, Mayor Collier lead the assembling of his first budget with one priority in mind: "Moving Lawrence Forward". As we enter into the fifth year of Mayor Collier's administration, we begin this year by "Preserving the Future" 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 2020. 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 opened a new state of the art Police Station in 2019 that provides LPD the room necessary to perform its public safety responsibilities along with adding an economic development impact in the same area. The station not only functions as the first standalone facility for the department, was 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 neighbourhood 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 maintained those three straight years. Maintaining active dialogue with the rating agencies and pro-actively 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 Neighbourhood Revitalization

Previously the City of Lawrence took steps to improve the beautification of neighbourhoods 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 skill set. 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 skill set required for manufacturing jobs. The City of Lawrence will partner with the local school district and local colleges in this project.



STANDARD &POOR'S







ADOPTED BUDGET

Preserving the Future

BUDGET OVERVIEW

This 2021 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.

2021 ADMINISTRATION AND COMMON COUNCIL PRIORITIES

2021 Strong financial health Providing our first responders with the tools to promote quality public safety Parks and Recreational Development Consistent Accurate Financial Statement Publishing Foster Communication With Rating Agencies Street Paving Projects Water and Sewer Infrastructure Projects Employment Training Recruit Lawrence Based Businesses Promote Diversity to greater reflect the community we serve

LAWRENCE AT A 2021 GLANCE

The overall 2021 Budget for the City of Lawrence is \$75,321,594. 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 \$25,507,393 or 33.9% of the total 2021 Budget and is the largest fund. The General fund provides the majority of the services that the citizens of Lawrence receive.

GENERAL FUND

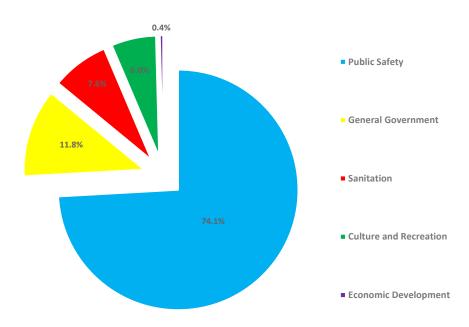
ADOPTED BUDGET

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 74% of the funding proposed for 2021 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 2021 is \$25,507,393. The General Fund has a minimum fund balance target of 20% of budgeted expenditures.

Preserving the Futu

2021 Adopted Budget: Expenditures by Function



The 2021 adopted budget is a structurally balanced budget: anticipated revenues equal anticipated expenditures:

2021 Proposed General Fund Budget

Projected 1/1/2021 Reserved Operating Fund Balance ¹	\$	4.67
Revenue:		
Property Taxes	Ś	10.07
PILOT/FHRA	Ŧ	4.06
Trash Collection Fees		2.29
Local Income Taxes		3.74
Other		3.43
Unreserved Fund Balance		1.92
Total Revenue	\$	25.51
Expense ² :		
Public Safety	\$	18.90
Trash Collection		1.95
Parks and Recreation		1.53
<u>Other</u>		3.13
Total Expense	\$	25.51
Projected 12/31/2021 Reserved Operating Fund Balance	\$	4.67

Balanced Budget Proposal (in \$ millions)

(1) Projected net balance as of August 19, 2020

(2) Includes one-time expenditures of approximately \$1.78 million

(3) Reserved fund balance equal to 20% of operating budget; excluding one-time expenditures

(4) Projected total fund balance at the end of FY2021 is approximately \$5.9 million.

ADOPTED BUDGET

The General Fund has minimum fund balance target of 20% of budgeted expenditures.

Preserving the Future

ENTERPRISE FUNDS

City of Lawrence Enterprise funds, the second largest operation, include Water Works and Sewage Works utilities. Enterprise funding for 2021 is budgeted at \$20,364,525 or approximately 27% of the total 2021 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 2021 Adopted Budget of \$8,389,642. The Sewage Works has a 4.9% decrease in the 2021 Adopted Budget is essentially flat compared to the 2020 Adopted Budget. The Water Works has a 2021 Adopted Budget of \$11,974,883. 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 make up \$11,364,220 or approximately 15.1% of the total 2021 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 \$9,846,959 or approximately 13.1% of the City's 2021 Adopted Budget. Capital projects include vehicle purchases, technology upgrades, and utility infrastructure upgrades. Nearly \$9.1 million of the capital projects budget is allocated to the water and sewer utilities, including the Clinton Street Lift Station 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 2021 City of Lawrence Budget consists of Internal Service Funds (5.2% of total budget), Enterprise Debt Service Funds (4.0%), Debt Service Funds (1.1%), Fiduciary Funds (0.7%) and Redevelopment Funds (0.0%).

The 2021 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 2020 or 2021 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.







ADOPTED BUDGET

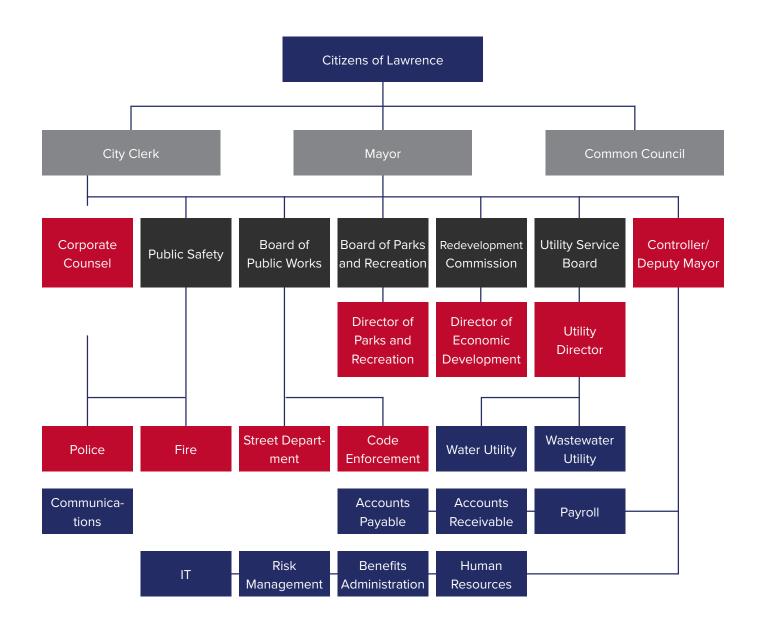
FINANCIAL GOVERNM STRUCTURE, POLICY & PROCESS

D E. BROOKS

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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.



Preserving the Future

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

ADOPTED BUDGET

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

ADOPTED BUDGET

Preserving the Future

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

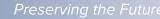
INTERNAL SERVICE FUNDS

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.

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 2021 BUDGET

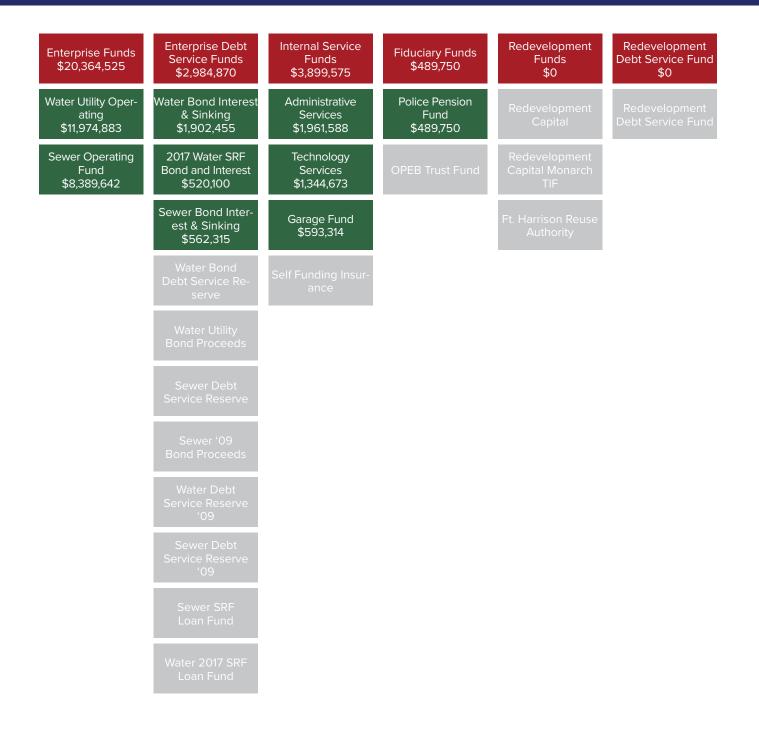
2021 Total City Budget \$75,321,594

General Fund \$25,507,393	Special Rev \$11,36		Debt Serv \$864	Captial Project Funds \$9,846,959	
	Motor Vehicle Highway \$3,498,625	Local Road and Street \$645,000	Government Center \$0	Municipal Building Corp \$493,802	Cumulative Capital Improvement \$716,000
	Park Non-reverting \$219,184	Public Safety LOIT \$4,512,225	Station 2 and Train- ing Center \$370,500	Park Building \$0	Water Capital Im- provement \$5,345,000
	Law Enforcement Cont. Ed. \$73,000	Emergency Medical Service \$2,416,186	Fire Debt II Fund \$0	Park Bond 1990 \$0	Sewer Capital Improvement \$3,785,959
	Federal Revenue Sharing Trust For- feiture	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 Materi- als Response			
	Animal Shelter Fund	Federal Grant			
	Federal Grant 022516	COIT Special Distri- bution			
	Deferral Program Fund	Local Grant		l Budget egory Budget T	otals
	State Grant	Transportation Bond Proceeds Fund		ropriated Fund -Budgeted Fun	l Budget Totals Ids

ADOPTED BUDGET

FINANCIAL ORGANIZATION CHART

2021 Total City Budget \$75,321,594



ADOPTED BUDGET

eserving the Future

City of Lawrence 2021 Adopted Budget

		Mayor's Office	Department of Public Works	Corporation Counsel	Controller's Office	City Council	Police
General Fu	nd	X	X		X	X	Х
pecial Rev	venue Funds						
	Motor Vehicle Highway		X				
	Local Road & Street		X				
	Federal Revenue Sharing (Forfeiture)						х
	Developers Escrow Fund						
	Park Non-Reverting						
217		х	X				Х
222	Animal Shelter Fund						
224	Public Safety LOIT						х
230	Federal Grant 022516		X				х
233	Law Enforcement Cont. Ed.						Х
239	Deferral Program Fund						Х
243	State Grant		X				Х
245	Rainy Day Fund						
246	Special Non-Reverting Fund		X				
247	Hazardous Materials Response						
	Federal Grant		X				х
	COIT Special Distribution		X				
	Local Grant		X				Х
	Transportation Bond Proceeds Fund		X				
625	Emergency Medical Service						
Debt Servi	ce Funds						
	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	х	X				Х
Capital Pro	ject Funds						
328	Municipal Building Corp 2018						х
	Cumulative Capital Improvement				X		Х
	Cumulative Capital Building						
	Water Capital Improvement						
618	Sewer Capital Improvement						
Interprise	Funds						
601	Water Utility Operating						
606	Sewer Operating Fund						
nterprise	Debt Service Funds						
	Water Bond Interest & Sinking						
	2017 Water SRF Bond and Interest						
	Water Bond Debt Service Reserve						
	Water Utility Bond Proceeds						
	Sewer Bond Interest & Sinking						
	Sewer Debt Service Reserve						
	Sewer '09 Bond Proceeds						
614	Water Debt Service Reserve '09						
615	Sewer Debt Service Reserve '09						
	Sewer SRF Loan Fund						
619	Water 2017 SRF Loan Fund						
nternal So	rvice Funds						
	Self Funding Insurance				x		
	Administrative Services			x	X		
	Technology Services						
	Garage Fund						
-	and a						
iduciary F							v
	Police Pension Fund OPEB Trust Fund	x	X	x	X		X
020		~					
	ment Funds						
	Redevelopment Capital						
/10	Redevelopment Capital Monarch TIF						
	Ft. Harrison Reuse Authority						

ADOPTED BUDGET

AND IN WE

City of Lawrence **2021 Adopted Budget**

				Data &					
Fire	Dorks	Streat	Conitation	Information	Economic Development	Clark	Communica-		Sewer Utility
Fire X	Parks X	Street X	Sanitation X	Services	X	Clerk X	tions X	water Utility	Sewer Utility
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BASISOF 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 statues 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 Statue.

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.
- 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 docu-

ADOPTED BUDGET

ment.

- 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.

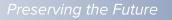
DEBT POLICY

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 totalling \$36,774,096 as of September 30, 2020.

- 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 statue, 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 totalling one year of the major fund obligation.

ADOPTED BUDGET

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.
- 4. That report is presented to the Mayor, Common Council, City Controller, and uploaded to the City's website.
- 5. Write off's and allowance for doubtful accounts are calculated by the City Controller and approved by the Mayor and Common Council.



ADOPTED BUDGET

BUDGET PROCESS

The 2021 City budget proposal is constructed on a calendar year basis and includes 21 funds. Detailed information for departmental and fund requests for 2021 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 2021 is November 1, 2020. A public hearing concerning the 2021 budget must be held on or before October 21, 2020. Publication of notice to taxpayers of 2021 proposed budgets, property tax rates, and property tax levies must occur before October 11, 2020, 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 2021 requested budget.

CITY OF LAWRENCE 2021 BUDGET CALENDAR

July 10	Proposed budget calendar and guidelines delivered to all department heads.
July 24	Proposed 2021 budgets due from all departments (including misc. revenue projections).
August 11	Budget Meetings with Mayor, Department Heads and Controller.
August 12	Budget Meetings with Mayor, Department Heads and Controller.
August 18	Additional Budget Meetings, if necessary.
August 26	Finalize budget, distribute final draft to Department Heads.
August 28	Submit Budget and Salary Ordinances to be placed on Council Agenda.
September 8	2021 Budget and Salary Ordinances introduced at City Council Meeting.
September 16	City Council Finance Meeting to discuss budget (6:00 PM, PAR).
September 23	Publication of notice to taxpayers of Proposed 2021 Budgets, Tax Rates and Levies.
October 5	Public Hearing on the Proposed 2021 Budget.
October 21	Adopt 2021 Budget Ordinance and Salary Ordinance.
October 22	Submit 2021 Budgets, Tax Rates, and Tax Levies to DLGF through Gateway.
November 2	Deadline to adopt 2021 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 pre-existing 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.



ADOPTED BUDGET

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

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Revenue and Expenditure Summary - By Fund Type

ADOPTED BUDGET

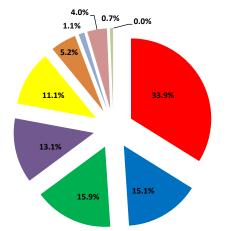
					2020 Adopted	9/30/2020	2021 Adopted
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
					U		
evenues:							
General Fund	\$ 20,262,238	\$ 20,651,193	\$ 22,525,886	\$ 23,110,855	\$ 23,390,194	\$ 15,116,287	\$ 23,451,373
Special Revenue Funds	11,134,550	10,839,926	10,437,911	10,564,208	9,320,744	7,767,777	9,300,696
Debt Service Funds	1,345,878	1,175,894	951,522	536,652	480,741	138,935	1,059,681
Capital Projects Funds	1,177,299	3,611,727	22,295,585	9,973,587	7,247,959	7,281,016	7,324,570
Enterprise Funds	16,925,603	17,485,933	19,815,333	19,066,463	20,047,489	15,232,164	20,365,393
Enterprise Debt Service Funds	2,271,468	4,201,285	10,024,395	2,429,880	3,148,088	13,998,240	3,029,882
Internal Service Funds	3,971,874	6,015,797	6,382,088	5,674,416	3,576,556	5,535,575	3,899,575
Fiduciary Funds	515,162	473,753	470,944	493,952	557,000	436,903	555,070
Redevelopment Funds	5,401,197	4,717,083	5,555,371	5,699,241	-	2,591,807	
Redevelopment Debt Service Funds							
Total Revenues	\$ 63,005,268	\$ 69,172,591	\$ 98,459,035	\$ 77,549,255	\$ 67,768,771	\$ 68,098,705	\$ 68,986,238
xpenditures:							
General Fund	\$ 19,528,282	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 25,113,731	\$ 17,020,729	\$ 25,507,39
Special Revenue Funds	7,956,408	11,094,672	10,532,818	10,837,852	13,175,371	7,622,408	11,364,220
Debt Service Funds	1,403,293	1,406,367	1,574,899	473,573	511,374	510,573	864,302
Capital Projects Funds	519,456	1,145,944	8,208,674	16,792,012	10,340,661	9,603,128	9,846,959
Enterprise Funds	17,566,158	16,905,825	21,321,764	19,114,814	20,042,505	15,270,187	20,364,52
Enterprise Debt Service Funds	2,030,067	4,834,428	6,343,796	4,115,723	3,103,076	1,770,391	2,984,870
Internal Service Funds	3,061,861	5,781,769	5,657,615	5,828,797	3,672,774	4,821,938	3,899,57
Fiduciary Funds	393,949	425,987	419,017	417,439	489,750	301,727	489,750
Redevelopment Funds	5,139,199	4,630,570	4,906,620	5,218,497	-	5,299,462	
Redevelopment Debt Service Funds	-		-			-	
Total Expenditures	\$ 57,598,673	\$ 65,646,126	\$ 79,207,333	\$ 84,308,658	\$ 76,449,242	\$ 62,220,543	\$ 75,321,59
evenues less Expenditures	\$ 5,406,595	\$ 3,526,466	\$ 19,251,702	\$ (6,759,403)	\$ (8,680,471)	\$ 5,878,162	\$ (6,335,35



Expenditure Summary - Top Uses of Funds (by Fund)

					2020 Adopted	9/30/2020	2021 Adopted	2021 % of
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget	Total
General Fund	\$ 19,528,282	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 25,113,731	\$ 17,020,729	\$ 25,507,393	33.9%
Water Utility Operating	6,956,601	7,606,009	10,471,664	10,737,570	11,701,707	8,922,367	11,974,883	15.9%
Special Revenue Funds	7,956,408	11,094,672	10,532,818	10,837,852	13,175,371	7,622,408	11,364,220	15.1%
Capital Projects Funds	519,456	1,145,944	8,208,674	16,792,012	10,340,661	9,603,128	9,846,959	13.1%
Sewer Utility Operating	10,609,556	9,299,816	10,850,100	8,377,244	8,340,798	6,347,820	8,389,642	11.1%
Internal Service Funds	3,061,861	5,781,769	5,657,615	5,828,797	3,672,774	4,821,938	3,899,575	5.2%
Enterprise Debt Service Funds	2,030,067	4,834,428	6,343,796	4,115,723	3,103,076	1,770,391	2,984,870	4.0%
Debt Service Funds	1,403,293	1,406,367	1,574,899	473,573	511,374	510,573	864,302	1.1%
Fiduciary Funds	393,949	425,987	419,017	417,439	489,750	301,727	489,750	0.7%
Redevelopment Funds	5,139,199	4,630,570	4,906,620	5,218,497	-	5,299,462	-	0.0%
Total Expenditures	\$ 57,598,673	\$ 65,646,126	\$ 79,207,333	\$ 84,308,658	\$ 76,449,242	\$ 62,220,543	\$ 75,321,594	100.0%

2021 Adopted Budget: Top Uses of Funds (by Fund)



- General Fund
 Special Revenue Funds
 Water Utility Operating
 Capital Projects Funds
 Sewer Utility Operating
 Internal Service Funds
 Enterprise Debt Service Funds
 Debt Service Funds
 Fiduciary Funds
- Redevelopment Funds

ADOPTED BUDGET

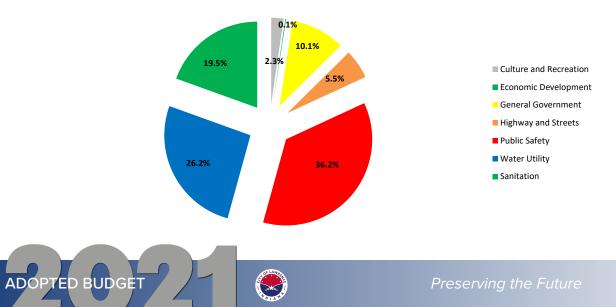
Preserving the Futu



Expenditures by Function

					2020 Adopted	9/30/2020	2021 Adopted
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
Culture and Recreation	\$ 1,513,416	\$ 1,637,219	\$ 1,763,098	\$ 1,708,285	\$ 1,791,755	\$ 933,029	\$ 1,746,952
Economic Development	5,227,636	4,723,666	4,923,033	5,257,045	105,999	5,353,332	106,273
General Government	5,990,226	7,664,570	7,610,589	7,778,728	7,584,113	7,092,986	7,636,746
Highway and Streets	2,597,412	3,551,569	3,756,311	4,117,473	5,274,924	2,381,726	4,143,625
None	248,225	1,402,961	601,834	940,467	-	177,669	-
Public Safety	20,600,887	22,476,685	26,751,193	29,974,219	26,792,218	21,127,259	27,259,453
Water Utility	8,193,040	12,091,393	17,187,598	19,534,377	18,826,657	15,046,773	19,742,438
Sanitation	13,227,832	12,098,064	16,613,678	14,998,063	16,073,576	10,107,770	14,686,107
Total by Expenditures by Function	\$ 57,598,673	\$ 65,646,126	\$ 79,207,333	\$ 84,308,658	\$ 76,449,242	\$ 62,220,543	\$ 75,321,594

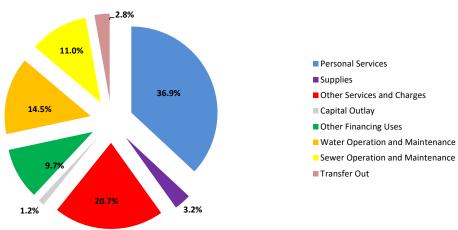
2021 Adopted Budget: Expenditures by Function





Expenditures by Category (All Funds)

					2020 Adopted	9/30/2020	2021 Adopted
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
410 - Personal services	\$ 22,620,728	\$ 22,909,146	\$ 23,871,670	\$ 24,084,331	\$ 27,784,346	\$ 19,446,446	\$ 27,818,288
420 - Supplies	1,199,067	1,200,307	1,423,032	1,408,132	2,349,193	893,111	2,397,949
430 - Other services and charges	15,688,028	21,167,662	23,857,649	22,451,722	15,694,134	17,862,035	15,561,973
440 - Capital outlay	392,342	707,269	1,012,989	6,804,751	1,310,881	2,631,058	887,070
450 - Other financing uses	4,681,186	4,205,016	7,408,770	7,697,315	7,169,968	6,438,110	7,292,473
600 - Water Operation and Maintenance	5,673,223	7,301,392	10,024,171	11,695,101	10,409,598	7,857,655	10,932,063
700 - Sewer Operation and Maintenance	6,366,166	5,575,865	6,859,052	7,222,306	9,145,715	5,008,128	8,292,629
800 - Transfer Out (Interfund)	977,932	2,579,468	4,750,000	2,945,000	2,585,407	2,084,000	2,139,149
Total by Expenditures by Category	\$ 57,598,673	\$ 65,646,126	\$ 79,207,333	\$ 84,308,658	\$ 76,449,242	\$ 62,220,543	\$ 75,321,594



ADOPTED BUDGET

2021 Adopted Budget: Expenditures by Category

Preserving the Future

Detailed Expenditures

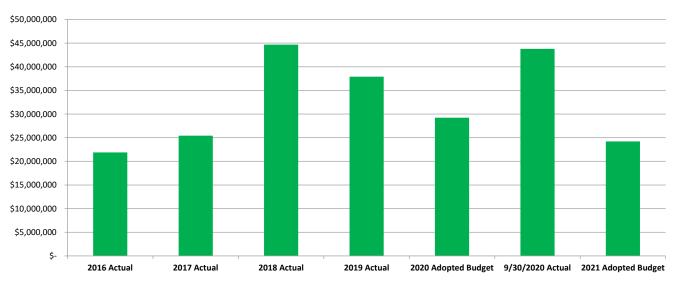
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	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	9/30/2020 Actual	2021 Adopted Budget
411 - Salaries and Wages	\$ 14,747,463	\$ 15,207,038	\$ 15,489,534	\$ 15,875,437	\$ 17,978,826	\$ 12,709,524	\$ 17,996,447
412 - Overtime	813,361	797,536	958,456	976,887	961,000	760,728	957,000
413 - Employee Benefits	7,059,904	6,904,572	7,423,680	7,232,008	8,844,520	5,976,194	8,864,841
421 - Office Supplies	21,708	23,603	19,786	14,662	39,426	23,039	38,151
422 - Operating Supplies	658,902	585,640	696,184	691,083	1,041,139	482,040	1,029,455
423 - Repair and Maintenance Supplies	443,634	451,837	619,109	604,818	1,010,373	253,358	974,094
429 - Other Supplies	74,823	139,228	87,954	97,569	158,255	107,645	156,249
430 - Other services and charges	-	-	-	-	-	-	-
431 - Professional Services	4,401,280	6,007,960	8,017,804	6,276,195	2,057,103	4,128,561	2,156,730
432 - Communication and Transportation	239,327	186,623	195,173	214,767	407,916	158,055	426,237
433 - Printing and Advertising	8,083	27,872	65,534	84,136	103,674	89,641	121,799
434 - Insurance	689,785	784,929	814,506	896,594	1,167,902	1,189,351	1,302,602
435 - Utility Services	508,270	512,863	536,762	497,288	612,361	393,898	636,036
436 - Repairs and Maintenance	333,409	381,377	467,904	506,051	748,054	271,456	1,093,431
437 - Rentals	42,195	62,039	68,844	87,820	77,909	50,145	95,221
438 - Debt Service	3,034,303	3,622,540	3,401,529	3,018,989	2,840,704	2,553,137	3,377,502
439 - Other Services and Charges	8,483,112	11,582,712	15,157,331	13,574,834	10,143,918	10,885,053	6,217,415
441 - Land	-	-	451,215	50,875	55,000	15	-
443 - Buildings	-	-	-	5,949,993	-	2,103,985	-
444 - Improvements Other Than Building	8,770	32,601	59,926	151,378	345,300	27,528	353,000
445 - Machinery and Equipment	325,652	674,668	501,849	644,141	910,581	499,545	534,070
449 - Other Capital Outlays	57,920	-	-	8,364	-	-	-
452 - Interfund Operating Transfers	3,607,383	4,783,231	7,460,963	7,697,315	7,169,968	6,438,110	9,431,622
610 - Purchased Water	5,999	8,196	15,492	10,512	12,000	14,002	15,000
615 - Purchased Power	304,918	274,282	357,846	303,105	325,000	210,664	347,000
618 - Chemicals	91,150	62,258	89,138	90,959	105,000	54,841	120,000
620 - Materials and Supplies	384,783	328,754	540,601	964,173	359,200	338,713	282,350
631 - Contractual Serv - Engineering	66,029	561,951	671,369	1,341,885	10,000	534,612	20,000
632 - Contractual Serv - Accounting	7,382	87,543	27,708	39,483	-	-	-
633 - Contractual Serv - Legal	48,993	164,765	28,077	16,624	30,000	67,633	15,000
635 - Contractual Serv - Testing	12,573	16,801	20,901	22,755	50,000	23,132	50,000
636 - Contractual Services - Other	450,881	798,628	4,073,709	2,944,406	463,000	3,961,609	452,500
642 - Rental of Equipment	3,947	6,784	8,414	10,392	11,000	6,307	11,000
650 - Transportation Expenses	84,269	61,206	76,872	55,910	137,450	43,681	98,200
656 - Insurance - Vehicle	16,845	18,792	23,404	29,460	37,500	33,790	37,500
657 - Insurance - General Liability	20,102	18,176	12,736	13,300	10,000	17,195	10,000
658 - Insurance - Workman's Comp	22,158	23,008	24,877	26,611	25,000	27,523	25,000
659 - Insurance - Other	11,052	28,136	11,498	5,860	15,000	3,542	15,000
675 - Miscellaneous Expenses	3,412,244	4,065,371	3,302,477	5,164,213	8,156,322	2,419,798	9,041,198
710 - Purchased Wastewater Treatment	2,308,890	1,838,952	2,041,639	2,233,523	2,777,000	1,866,776	3,125,000
715 - Purchased Power	100,751	94,421	108,317	111,324	124,000	79,538	114,000
720 - Materials and Supplies	237,642	290,827	260,813	413,326	112,100	75,466	66,000
731 - Contractual Serv - Engineering	253,223	95,880	303,887	233,576		114,193	10,000
732 - Contractual Serv - Accounting	7,382	11,148	-	7,629	-		
733 - Contractual Serv - Legal	137,074	121,781	28,511	16,023		2,500	15,000
735 - Contractual Serv - Testing	6,977	4,257	355	5,133	30,000	8,257	15,000
736 - Contractual Services - Other	539,313	247,508	755,262	1,363,639	283,000	723,350	320,000
742 - Rental of Equipment	3,947	6,784	7,614	44,209	10,000	8,948	10,000
750 - Transportation Expenses	87,406	44,378	54,908	51,224	58,200	41,666	67,250
756 - Insurance - Vehicle	16,845	18,792	23,404	29,460	37,500	33,790	37,500
757 - Insurance - General Liability	20,102	18,176	12,736	13,300	10,000	17,195	25,000
758 - Insurance - Workman's Comp	20,102	23,008	24,877	26,611	25,000	27,523	23,000
759 - Insurance - Other	11,052	28,136	11,498	5,860	15,000		5,000
770 - Bad Debt Expense	11,032	20,130	11,498	5,600	15,000	3,542	5,000
775 - Miscellaneous Expenses	- 3,343,301	- 3,508,558	- 3,794,352	- 3,562,968	- 6,547,041	- 2,359,754	- 5,182,694
Total	\$ 57,598,673	\$ 65,646,126			\$ 76,449,242	-	-

Statement of Revenue, Expenditures, and Change in Fund Balance

					2020 Adopted	9/30/2020	2021 Adortes
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	9/30/2020 Actual	2021 Adopted Budget
	2010 Actual	2017 Actual	2018 Actual	2019 Actual	Buuget	Actual	Buuget
Revenue:							
310 - Taxes	\$ 14,914,689	\$ 14,328,206	\$ 15,512,748	\$ 15,927,751	\$ 10,724,488	\$ 7,726,149	\$ 11,396,273
320 - Licenses and Permits	450,289	433,190	482,163	442,475	457,657	432,216	336,776
330 - Intergovernmental	10,544,356	12,362,217	12,757,249	13,512,775	11,792,935	9,941,970	11,556,179
335 - State Shared Revenue	544,473	704,610	972,074	996,351	816,042	577,952	741,510
340 - Charges for Services	14,385,359	13,192,500	13,165,054	11,969,657	8,537,266	10,323,159	8,740,006
350 - Fines, Forfeitures, and Fees	248,842	231,397	215,298	268,092	249,641	132,089	157,230
360 - Miscellaneous	2,177,988	1,268,754	1,518,126	753,169	732,213	438,160	542,055
390 - Other Financing Sources	4,328,090	9,790,525	34,896,248	14,612,522	14,411,040	23,295,448	15,150,818
400 - Water Operating Revenue	6,658,957	8,251,235	10,346,603	10,708,164	11,702,367	8,918,684	11,975,74
480 - Other Water Revenue	-	353,106	55,000	-	-	-	
500 - Sewer Operating Revenue	8,752,225	8,256,851	8,538,471	8,358,298	8,345,122	6,312,879	8,389,642
Total Revenue	\$ 63,005,268	\$ 69,172,591	\$ 98,459,035	\$ 77,549,255	\$ 67,768,771	\$ 68,098,705	\$ 68,986,238
xpenditures:							
410 - Personal services	\$ 22,620,728	\$ 22,909,146	\$ 23,871,670	\$ 24,084,331	\$ 27,784,346	\$ 19,446,446	\$ 27,818,28
420 - Supplies	1,199,067	1,200,307	1,423,032	1,408,132	2,349,193	893,111	2,397,94
430 - Other Services and Charges	15,688,028	21,167,662	23,857,649	22,451,722	15,694,134	17,862,035	15,561,97
440 - Capital outlay	392,342	707,269	1,012,989	6,804,751	1,310,881	2,631,058	887,07
450 - Other Financing Uses	4,681,186	4,205,016	7,408,770	7,697,315	7,169,968	6,438,110	7,292,47
600 - Water Operation and Maintenance	5,673,223	7,301,392	10,024,171	11,695,101	10,409,598	7,857,655	10,932,06
700 - Sewer Operation and Maintenance	6,366,166	5,575,865	6,859,052	7,222,306	9,145,715	5,008,128	8,292,62
800 - Transfer Out (Interfund)	977,932	2,579,468	4,750,000	2,945,000	2,585,407	2,084,000	2,139,14
Total Expenditures	\$ 57,598,673	\$ 65,646,126	\$ 79,207,333	\$ 84,308,658	\$ 76,449,242	\$ 62,220,543	\$ 75,321,59
let Revenue	\$ 5,406,595	\$ 3,526,466	\$ 19,251,702	\$ (6,759,403)	\$ (8,680,471)	\$ 5,878,162	\$ (6,335,35
Beginning Fund Balance ¹							
	16,485,391	21,891,986	25,418,452	44,670,153	37,910,750	37,910,750	30,542,58
Ending Fund Balance	\$ 21,891,986	\$ 25,418,452	\$ 44,670,153	\$ 37,910,750	\$ 29,230,279	\$ 43,788,912	\$ 24,207,228

(1) - Projected beginning 2021 fund balance; please see three-year consolidated fund balance for adjustments by fund

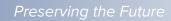


ADOPTED BUDGET

Period Ending Fund Balance

Changes in Fund Balance*

			/2018 Fund		Actual 2018	Surplus/		1/1/2019 Fund		Actual 2019	Surplus/	12/31/2019
			Balance	2018 Revenue		(Deficit)	Fund Balance	Balance	2019 Revenue		(Deficit)	Fund Balance
General F		Ş	3,554,988	\$ 22,525,880	\$ 20,242,131	\$ 2,283,755	\$ 5,838,743	\$ 5,838,743	\$ 23,110,855	\$ 21,509,950	\$ 1,600,905	\$ 7,439,648
	evenue Funds	ć	2,919,524	¢ 2044444	ć 2.049.022	ć oc.002	¢ 2.015.007	¢ 2.015.007	¢ 2,027,005	ć 2.000.005	ć (ca.000)	\$ 2,952,527
	Motor Vehicle Highway Local Road & Street	Ş	678,502	\$ 3,044,114 972,074	\$ 2,948,032 808,279	\$ 96,082 163,795	\$ 3,015,607 842,297	\$ 3,015,607 842,297	\$ 2,927,905 996,351	\$ 2,990,985 1,126,487	(130,136)	5 2,952,527
202			3,558	70,525	32,721	37,804	41,361	41,361	8,163	24,477	(16,314)	25,047
204	-		95,745	-	95,745	(95,745)	-	-	-	-	-	
	Park Non-Reverting		166,868	228,244	269,819	(41,575)	125,292	125,292	201,426	205,382	(3,956)	121,337
217	Donation		111,891	69,509	54,896	14,613	126,504	126,504	45,702	50,764	(5,063)	121,442
	Animal Shelter Fund		2,000	-	-	-	2,000	2,000	-	-	-	2,000
	Public Safety LOIT		1,698,278	2,925,959	2,966,506	(40,547)	1,657,731	1,657,731	3,242,252	2,828,571	413,681	2,071,412
	Federal Grant 022516		(303,048)	75,772	-	75,772	(227,276)	(227,276)	72,550	-	72,550	(154,726
233	Law Enforcement Cont. Ed. Deferral Program Fund		194,207	41,289 5,972	68,336	(27,047)	167,161	167,161	45,571	60,133	(14,562)	152,599 79,554
	State Grant		61,321 (42,912)	329,003	321,285	5,972 7,718	67,293 (35,194)	67,293 (35,194)	12,261 896,265	867,155	12,261 29,110	(6,084
	Rainy Day Fund		(42,512)	525,005	521,205		(55,154)	(55,154)			25,110	(0,004
	Special Non-Reverting Fund		-	-	-	-	-	-	-	-	-	
	Hazardous Materials Response		0	2,185	-	2,185	2,185	2,185	8,971	-	8,971	11,156
250	Federal Grant		(37,676)	187,598	280,549	(92,950)	(130,626)	(130,626)	176,370	73,312	103,058	(27,567
257	COIT Special Distribution		1	-	-	-	1	1	-	-	-	1
275	Local Grant		4,112	-	-	-	4,112	4,112	-	-	-	4,112
420			84,981	-	-	-	84,981	84,981	-	-	-	84,981
625			1,906,393	2,485,668	2,686,651	(200,983)	1,705,410	1,705,410	1,930,421	2,610,585	(680,164)	1,025,245
Total		Ş	7,543,745	\$ 10,437,911	\$ 10,532,818	\$ (94,908)	\$ 7,448,838	\$ 7,448,838	\$ 10,564,208	\$ 10,837,852	\$ (273,644)	\$ 7,175,194
	ice Funds											
	Government Center	\$			\$ 79,214						\$ -	
	Park Building		166,727	-	77,000	(77,000)	89,727	89,727	-	76,000	(76,000)	13,727
	Fire Debt Fund Park Bond 1990		-	-	-	-	-	-	-	-	-	-
	Park Bond 1990 Park 1998		8,301 163,194	94,792	8,301 257,486	(8,301)	499	499	-	-	-	499
	Fire Debt II Fund		16,899	54,752	16,899	(162,694) (16,899)	433	455	-		-	433
	Fire Debt V Fund		68,490	-	68,490	(68,490)		-	-	-	-	
	Station 2 and Training Center		187,497	388,651	374,000	14,651	202,148	202,148	371,640	187,500	184,140	386,288
327			349,954	468,079	693,509	(225,430)	124,524	124,524	165,012	210,073	(45,061)	79,463
Total		\$	1,040,275	\$ 951,522	\$ 1,574,899	\$ (623,377)	\$ 416,898	\$ 416,898	\$ 536,652	\$ 473,573	\$ 63,079	\$ 479,977
Canital Pro	oject Funds											
	Municipal Building Corp 2018	\$	-	\$ 12,902,387	\$ 3,412,571	\$ 9,489,816	\$ 9,489,816	\$ 9,489,816	\$ 90,182	\$ 7,184,793	\$ (7,094,611)	\$ 2,395,205
	Cumulative Capital Improvement		294,811	378,457	217,040	161,418	456,228	456,228	384,763	215,307	169,456	625,684
425			52,193	-	52,193	(52,193)	-	-	-	-	-	
617	Water Capital Improvement		822,304	4,264,741	1,406,971	2,857,770	3,680,075	3,680,075	5,366,506	5,456,561	(90,055)	3,590,020
618	Sewer Capital Improvement		1,794,051	4,750,000	3,119,900	1,630,100	3,424,151	3,424,151	4,132,136	3,935,352	196,784	3,620,935
Total		\$	2,963,359	\$ 22,295,585	\$ 8,208,674	\$ 14,086,911	\$ 17,050,270	\$ 17,050,270	\$ 9,973,587	\$ 16,792,012	\$ (6,818,425)	\$ 10,231,845
Enterprise												
	Water Utility Operating			\$ 10,401,603			\$ 1,035,230			\$ 10,737,570		\$ 1,005,825
<u>606</u> Total	Sewer Operating Fund		2.461.188 3.566.479	<u>9.413.730</u> \$ 19.815.333	10.850.100 \$ 21.321.764	(1.436.370) \$ (1,506,431)	1.024.818 \$ 2.060.048	1.024.818 \$ 2,060,048	8.358.298 \$ 19,066,463	8.377.244 \$ 19,114,814	(18.945) \$ (48.351)	1.005.872 \$ 2,011,697
				,,			, ,,.			, ,.	, , , , , ,	
	Debt Service Funds Water Bond Interest & Sinking	\$		\$ 1,004,001	\$ 1,004,001	\$ -	¢ .	Ś.	\$ 1,011,721	\$ 1,011,721	\$-	¢ .
	2017 Water SRF Bond and Interest	Ŷ	90,736	172,521	25,972	146,549	237,285	237,285	526,653	174,549	352,104	589,389
604			317,520	51,114		51,114	368,634	368,634	52,858	17 1,5 15	52,841	421,475
	Water Utility Bond Proceeds		18,433	-	8,250	(8,250)	10,182	10,182	-	-	-	10,182
607	Sewer Bond Interest & Sinking		-	781,002	781,002	-	-	-	775,476	775,476	-	
608	Sewer Debt Service Reserve		233,251	565,051	-	565,051	798,302	798,302	16,934	-	16,934	815,235
008									-	-		
611			-	-		-	-	-			-	
611 614	Water Debt Service Reserve '09			-	-	-	-	-	-	-	-	-
611 614 615	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09		- - 253,830	-	- - 253,830	- - (253,830)	-	-	-	-	-	
611 614 615 616	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund		- - 253,830 -	- - - - -	-	-			- - -		- - - - () 107 731)	
611 614 615 616 <u>619</u>	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund	<u>.</u>	-	- - - 7,450,705 \$ 10,024,395	4,270,740	3,179,965	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - 46,238	- - - 2,153,959	(2,107,721)	
611 614 615 616	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund	\$	-		4,270,740	-					(2,107,721) \$ (1,685,843)	
611 614 615 616 <u>619</u> Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds		- - 913,770	\$ 10,024,395	4,270,740 \$ 6,343,796	3,179,965 \$ 3,680,599	\$ 4,594,369	\$ 4,594,369	\$ 2,429,880	\$ 4,115,723	\$ (1,685,843)	\$ 2,908,526
611 614 615 616 <u>619</u> Total nternal So 280	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance		- 913,770 1,784,348	\$ 10,024,395 \$ 4,132,895	4,270,740 \$ 6,343,796 \$ 3,494,492	3,179,965 3,680,599 \$ 638,403	 \$ 4,594,369 \$ 2,422,751 	 \$ 4,594,369 \$ 2,422,751 	 \$ 2,429,880 \$ 3,502,834 	 \$ 4,115,723 \$ 3,692,416 	\$ (1,685,843) \$ (189,582)	\$ 2,908,526 \$ 2,233,169
611 614 615 616 <u>619</u> Total nternal S 280 701	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services		- 913,770 1,784,348 42,127	\$ 10,024,395 \$ 4,132,895 1,205,619	4,270,740 \$ 6,343,796 \$ 3,494,492 1,197,194	3,179,965 \$ 3,680,599 \$ 638,403 8,426	\$ 4,594,369 \$ 2,422,751 50,553	\$ 4,594,369 \$ 2,422,751 50,553	\$ 2,429,880 \$ 3,502,834 1,157,794	\$ 4,115,723 \$ 3,692,416 1,137,822	\$ (1,685,843) \$ (189,582) 19,972	\$ 2,908,526 \$ 2,233,169 70,525
611 614 615 616 <u>619</u> Total <u>nternal S</u> 280 701 702	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services		- 913,770 1,784,348	\$ 10,024,395 \$ 4,132,895	4,270,740 \$ 6,343,796 \$ 3,494,492	3,179,965 3,680,599 \$ 638,403	 \$ 4,594,369 \$ 2,422,751 	 \$ 4,594,369 \$ 2,422,751 	 \$ 2,429,880 \$ 3,502,834 	 \$ 4,115,723 \$ 3,692,416 	\$ (1,685,843) \$ (189,582)	\$ 2,908,526 \$ 2,233,169 70,525
611 614 615 616 <u>619</u> Total <u>nternal S</u> 280 701 702	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund	\$	- 913,770 1,784,348 42,127 67,565	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574	4,270,740 \$ 6,343,796 \$ 3,494,492 1,197,194	3,179,965 3,680,599 \$ 638,403 8,426 77,644	\$ 4,594,369 \$ 2,422,751 50,553 145,209	\$ 4,594,369 \$ 2,422,751 50,553 145,209	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788	\$ 4,115,723 \$ 3,692,416 1,137,822	\$ (1,685,843) \$ (189,582) 19,972 15,228	\$ 2,908,526 \$ 2,233,169 70,525 160,437
611 614 615 616 619 Total 280 701 702 <u>703</u> Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund Water 2017 SRF Loan Fund Self Funding Insurance Administrative Services Technology Services Garage Fund	\$	- 913,770 1,784,348 42,127 67,565	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574	4,270,740 \$ 6,343,796 \$ 3,494,492 1,197,194 965,930	3,179,965 3,680,599 \$ 638,403 8,426 77,644	\$ 4,594,369 \$ 2,422,751 50,553 145,209	\$ 4,594,369 \$ 2,422,751 50,553 145,209	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560	\$ (1,685,843) \$ (189,582) 19,972 15,228	\$ 2,908,526 \$ 2,233,169 70,525 160,437
611 614 615 616 619 Total 704 702 703 Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund Water 2017 SRF Loan Fund Self Funding Insurance Administrative Services Technology Services Garage Fund	\$	- 913,770 1,784,348 42,127 67,565	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088	4,270,740 \$ 6,343,796 \$ 3,494,492 1,197,194 965,930 \$ 5,657,615	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472	 \$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 	\$ 4,594,369 \$ 2,422,751 50,553 145,209	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416	<pre>\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797</pre>	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381)	\$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131
611 614 615 616 <u>619</u> Total 280 701 702 703 Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Funds	\$	- 913,770 1,784,348 42,127 67,565 1,894,040	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088	4,270,740 \$ 6,343,796 \$ 3,494,492 1,197,194 965,930 \$ 5,657,615	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472	 \$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416	<pre>\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797</pre>	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381)	\$ 2,233,169 70,525 160,437 \$ 2,464,131
611 614 615 616 619 Total 280 701 702 703 Total Educiary I 802	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Funds Police Pension Fund OPEB Trust Fund	\$	- 913,770 1,784,348 42,127 67,565 1,894,040	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944	4,270,740 6,343,796 3,494,492 1,197,194 965,930 5,657,615 419,017	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 \$ 145,209 \$ 2,618,512 \$ 105,597	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797 \$ 417,439	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381) \$ 76,513	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110
611 614 615 616 619 Total 280 701 702 703 Total 3 iduciary 1 802 825 Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Funds Police Pension Fund OPEB Trust Fund	\$	913,770 1,784,348 42,127 67,565 1,894,040 53,669	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944	4,270,740 6,343,796 3,494,492 1,197,194 965,930 5,657,615 419,017	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 \$ 145,209 \$ 2,618,512 \$ 105,597	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797 \$ 417,439	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381) \$ 76,513	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110
611 614 615 616 616 701 702 703 703 703 703 703 703 703 703 703 703	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Funds Police Pension Fund OPEB Trust Fund	\$	913,770 1,784,348 42,127 67,565 1,894,040 53,669	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944	4,270,740 6,343,796 3,3,494,492 1,197,194 965,930 5,657,615 3,419,017 5,419,017	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 \$ 145,209 \$ 2,618,512 \$ 105,597	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952 \$ 493,952	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797 \$ 417,439 \$ 417,439	\$ (1,685,843) \$ (1,89,582) 19,972 15,228 \$ (154,381) \$ 76,513 \$ 76,513	\$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110 \$ 182,110
611 614 615 616 280 701 702 703 Total *iduciary 802 825 Total 825 Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Police Pension Fund OPEB Trust Fund poment Funds	\$ \$ \$ \$ \$		\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944	4,270,740 6,343,796 3,3,494,492 1,197,194 965,930 5,657,615 3,419,017 5,419,017	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952 \$ 493,952	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797 \$ 417,439 \$ 417,439	\$ (1,685,843) \$ (1,89,582) 19,972 15,228 \$ (154,381) \$ 76,513 \$ 76,513	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110 \$ 182,110 \$ 1,366,046
611 614 615 616 619 Total 280 701 702 703 Total 802 825 Total 802 825 Total 802 825 Total 802 825 406 400 815	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Police Pension Fund OPEB Trust Fund pment Funds Redevelopment Capital Redevelopment Capital Monarch TIF Ft. Harrison Reuse Authority	\$ \$ \$ \$ \$	913,770 1,784,348 42,127 67,565 1,894,040 53,669 938,220 1,130,010 1,634,161	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944 \$ 470,944 \$ 631,300 719,250 4,204,821	4,270,740 6,343,796 3,494,492 1,197,194 965,930 5,657,615 419,017 419,017 419,017 419,017 5,472,428 590,000 <u>3,844,492</u>	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928 \$ 51,928 \$ 51,928 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 \$ 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952 \$ 519,918 734,938 -444,386	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797 \$ 417,439 \$ 250,964 665,000 4,302,533	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381) \$ 76,513 \$ 76,513 \$ 268,953 69,938 141,853	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110 \$ 182,110 \$ 1,366,046 1,329,198 2,136,643
611 614 615 616 280 701 702 703 Total Fiduciary 802 825 Total 825 Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Police Pension Fund OPEB Trust Fund pment Funds Redevelopment Capital Redevelopment Capital Monarch TIF Ft. Harrison Reuse Authority	\$ \$ \$ \$ \$	913,770 1,784,348 42,127 67,565 1,894,040 53,669 938,220 1,130,010 1,634,161	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944 \$ 470,944 \$ 631,300 719,250 4,204,821	4,270,740 6,343,796 5 3,494,492 1,197,194 965,930 5 5,657,615 5 419,017 5 419,017 5 419,017 5 472,428 590,000	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928 \$ 51,928 \$ 51,928 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952 \$ 519,918 734,938 -444,386	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 998,560 - \$ 5,828,797 \$ 417,439 \$ 417,439 \$ 417,439 \$ 250,964 665,000 -	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381) \$ 76,513 \$ 76,513 \$ 268,953 69,938 141,853	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110
611 614 615 616 619 Total 280 701 702 703 Total 802 825 Total 825 Total 8825 Total 8825 Total 8825 Total 8825 Total	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Police Pension Fund OPEB Trust Fund pment Funds Redevelopment Capital Redevelopment Capital Monarch TIF Ft. Harrison Reuse Authority	\$ \$ \$ \$ \$	913,770 1,784,348 42,127 67,565 1,894,040 53,669 938,220 1,130,010 1,634,161	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944 \$ 470,944 \$ 631,300 719,250 4,204,821	4,270,740 6,343,796 3,494,492 1,197,194 965,930 5,657,615 419,017 419,017 419,017 419,017 5,472,428 590,000 <u>3,844,492</u>	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928 \$ 51,928 \$ 51,928 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 \$ 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952 \$ 519,918 734,938 -444,386	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797 \$ 417,439 \$ 250,964 665,000 4,302,533	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381) \$ 76,513 \$ 76,513 \$ 268,953 69,938 141,853	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110 \$ 182,110 \$ 1,366,046 1,329,198 2,136,643
611 614 615 616 619 701 702 280 701 702 703 703 704 802 802 802 802 802 802 802 802 802 802	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Technology Services Garage Fund Funds Police Pension Fund OPEB Trust Fund ervice Funds Redevelopment Capital Redevelopment Capital Redevelopment Capital Redevelopment Capital Redevelopment Capital Redevelopment Capital Redevelopment Capital Ket Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service Service S	\$ \$ \$ \$ \$	913,770 1,784,348 42,127 67,565 1,894,040 53,669 938,220 1,130,010 1,634,161	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944 \$ 470,944 \$ 631,300 719,250 4,204,821 \$ 5,555,371	4,270,740 6,343,796 3,494,492 1,197,194 965,930 5,657,615 419,017 419,017 419,017 419,017 5,472,428 590,000 <u>3,844,492</u>	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928 \$ 51,928 \$ 51,928 \$ 51,928	\$ 4,594,369 \$ 2,422,751 \$ 50,553 \$ 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952 \$ 519,918 734,938 4,444,386 \$ 5,699,241	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 5,828,797 \$ 417,439 \$ 250,964 665,000 4,302,533	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381) \$ 76,513 \$ 76,513 \$ 268,953 69,938 141,853	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110 \$ 182,110 \$ 1,366,046 1,329,198 2,136,643
611 614 615 616 619 701 702 280 701 702 703 703 704 802 802 802 802 802 802 802 802 802 802	Water Debt Service Reserve '09 Sewer Debt Service Reserve '09 Sewer SRF Loan Fund Water 2017 SRF Loan Fund Water 2017 SRF Loan Fund ervice Funds Self Funding Insurance Administrative Services Garage Fund Funds Police Pension Fund OPEB Trust Fund ment Funds Redevelopment Capital Monarch TIF Ft. Harrison Reuse Authority poment Debt Service Fund Redevelopment Debt Service Fund	\$ \$ \$ \$ \$	913,770 1,784,348 42,127 67,565 1,894,040 53,669 938,220 1,130,010 1,634,161 3,702,392	\$ 10,024,395 \$ 4,132,895 1,205,619 1,043,574 \$ 6,382,088 \$ 470,944 \$ 631,300 719,250 4,204,821 \$ 5,555,371 \$	4,270,740 6,343,796 3,494,492 1,197,194 965,930 5,657,615 419,017 419,017 419,017 419,017 5,472,428 590,000 <u>3,844,492</u>	3,179,965 \$ 3,680,599 \$ 638,403 8,426 77,644 \$ 724,472 \$ 51,928 \$ 51,928 \$ 51,928 \$ 158,872 129,250 360,628 \$ 648,751	\$ 4,594,369 \$ 2,422,751 \$ 50,553 \$ 145,209 \$ 2,618,512 \$ 105,597 \$ 105,597 \$ 1,097,093 1,259,260 1,994,790 \$ 4,351,142	\$ 4,594,369 \$ 2,422,751 50,553 145,209 \$ 2,618,512 \$ 105,597 \$ 1,097,093 1,259,260 1,94,790 \$ 4,351,142	\$ 2,429,880 \$ 3,502,834 1,157,794 1,013,788 \$ 5,674,416 \$ 493,952 \$ 519,918 734,938 4,444,393 \$ 5,669,241 \$ -	\$ 4,115,723 \$ 3,692,416 1,137,822 998,560 \$ 998,560 \$ 5,828,797 \$ 417,439 \$ 250,964 665,000 4.302,533 \$ 5,218,497	\$ (1,685,843) \$ (189,582) 19,972 15,228 \$ (154,381) \$ 76,513 \$ 76,513 \$ 268,953 69,938 141,853	 \$ 2,908,526 \$ 2,233,169 70,525 160,437 \$ 2,464,131 \$ 182,110 \$ 1,366,046 1,329,198 2,136,643 \$ 4,831,887 \$ 185,778



					Proje					_							pted Budget				
1/1	/2020 Fund Balance						Surplus/ (Deficit)						1/2020 Fund Balance								2/31/2020 Ind Balance
\$	7,439,648	\$ 3	23,390,194	\$	25,113,731	\$	(1,723,537)	\$	2,274,837	\$	7,990,948	\$	7,990,948	\$	23,451,373	\$	25,507,393	\$	(2,056,020)	\$	5,934,928
\$	2,952,527 712,160 25,047	\$	3,047,190 816,042	\$	4,093,318 1,181,606		(1,046,128) (365,564) -		169,446 279,155 -	\$	2,075,845 625,751 25,047	\$	625,751 25,047	\$	2,692,967 741,510 -	\$	3,498,625 645,000	\$	(805,658) 96,510 -	\$	722,261 25,047
	- 121,337 121,442		- 178,500		206,766		- (28,266)		- 9,026		- 102,097 121,442		- 102,097 121,442		- 250,500		219,184		- 31,316		- 133,413 121,442
	2,000 2,071,412		- 3,035,112		- 4,409,092		- (1,373,980)		- 1,373,980		2,000 2,071,412		2,000 2,071,412		- 3,035,112		- 4,512,225		- (1,477,113)		2,000 594,299
	(154,726) 152,599		- 43,900		- 78,000		(34,100)		- 41,173		(154,726) 159,672		(154,726) 159,672		- 55,607		- 73,000		(17,393)		(154,726) 142,279
	79,554 (6,084)		-		-		-		-		79,554 (6,084)		79,554 (6,084)		-		-		-		79,554 (6,084)
	۔ 11,156		-		-		-		-		- 11,156		- 11,156		-		-		-		- 11,156
	(27,567)		-		-		-		-		(27,567) 1		(27,567)		-		-		-		(27,567)
	4,112		-		-		-		-		4,112		4,112		-		-		-		4,112
\$	84,981 1,025,245 7,175,194		2,200,000 9,320,744				(1,006,589) (3,854,627)				84,981 466,173 5,640,864	\$	84,981 466,173 5,640,864		2,525,000 9,300,696		2,416,186 11,364,220		<u>108,814</u> (2,063,524)		84,981 574,987 3,577,340
\$	-		-	\$	-	\$	-	\$	-	\$	-	\$			-	\$	-	\$	-	\$	-
	13,727		-		-		-		-		13,727		13,727		-		-		-		13,727
	499		-		-		-		-		499		499		-		-		-		499
	- 386,288		- 376,202		- 377,500		(1,298)		- (195,190)		- 189,800		- 189,800		- 371,640		- 370,500		- 1,140		- 190,940
\$	79,463 479,977	\$	104,539 480,741	\$	<u>133,874</u> 511,374		(29,335) (30,633)		(6,602) (201,792)		43,526 247,552	\$	43,526 247,552		688,041 1,059,681	\$	493,802 864,302		<u>194,239</u> 195,379	\$	237,765 442,931
	2,395,205 625,684	\$	121,379 194,966	\$	2,504,316 205,731		(2,382,936) (10,765)				12,269 824,334	\$	12,269 824,334		- 402,736 -	\$	- 716,000 -		- (313,264) -		12,269 511,070
	3,590,020 3,620,935		4,860,436 2,104,236		4,581,506 2,311,575		278,929 (207,340)		(2,868,949) (543,547)		1,000,000 2,870,049		1,000,000 2,870,049		5,345,000 1,576,834		5,345,000 3,785,959		(2,209,125)		1,000,000 660,924
\$	10,231,845	\$	7,281,016	\$		\$	(2,322,112)					\$	4,706,652	\$		\$		\$	(2,522,389)		
	1,005,872		8,345,122	_	11,701,707 8,340,798	_	4,324	_	(10,196)	_	1,000,000	_	1,000,000 1,000,000	_	8,389,642	_	8,389,642	_		_	1,000,866 1,000,000
Ş					20,042,505		4,984			Ş	2,000,000								866		2,000,866
\$	- 589,389	\$	1,809,850 520,100	\$	1,809,850 520,100	\$	-	\$	-	\$	- 589,389	\$	- 589,389	\$	1,902,455 520,100	\$	1,902,455 520,100	\$	-	\$	- 589,389
	421,475 10,182		45,012		-		45,012		-		466,487 10,182		466,487 10,182		45,012		-				511,499 10,182
	815,235				773,126		-		-		815,235		-		562,315		562,315		-		815,235
	615,255		-		-		-		-		- 015,255		- 013,235		-		-		-		- 015,255
	-		-		-		-		-		-		-		-		-		-		-
	- 1 072 245		-		-		-		- (451 727)		- 620 518		- 620 518		-		-		-		-
\$	2,908,526	\$	3,148,088	\$	3,103,076	\$	45,012	\$	(451,727)	\$	2,501,811	\$	2,501,811	\$	3,029,882	\$	2,984,870	\$	45,012	\$	2,546,823
\$	2,233,169	\$	-	\$	-	\$		\$	-	\$	2,233,169	\$	2,233,169	\$	-	\$	-	\$	-	\$	2,233,169
	70,525 160,437		1,773,322 1,344,673		1,773,322 1,344,673 583,436				(70,525) (160,437)		-		-		1,344,673		1,344,673		-		-
\$	2,464,131	\$	583,436 3,701,431	\$	583,436 3,701,431	\$		\$	(230,962)	_		_		-	595,514	-	393,314	-		\$	2,233,169
\$	182,110	\$	557,000	\$	489,750	\$	67,250		(45,437)	\$	203,923	\$	203,923			\$	489,750	\$	65,320	\$	269,243
\$	182,110	\$	557,000	\$	489,750	\$	67,250	\$	(45,437)	\$	203,923	\$	203,923	\$	555,070	\$	489,750	\$	65,320	\$	269,243
	1,366,046 1,329,198		-	\$	-	\$	-		-		1,329,198		1,366,046 1,329,198			\$	-	\$	-		1,366,046 1,329,198
	2,136,643 4,831,887		-	\$		\$	-	\$			2,136,643 4,831,887		2,136,643 4,831,887		-	\$	-	\$			2,136,643 4,831,887
_	185,778 185,778	_		\$ \$		\$ \$;	\$ \$		\$ \$	185,778 185,778		185,778 185,778			\$ \$		\$ \$;	\$ \$	185,778 185,778
ć	27 010 750	¢	67 926 702	ć	75,740,366	ć	(7 912 662)	ć	445 406	ć	30,542,584	ć	20 5 42 504	ć	69 096 339	ć	75 221 504	ć	(6 225 256)	¢	24 207 228

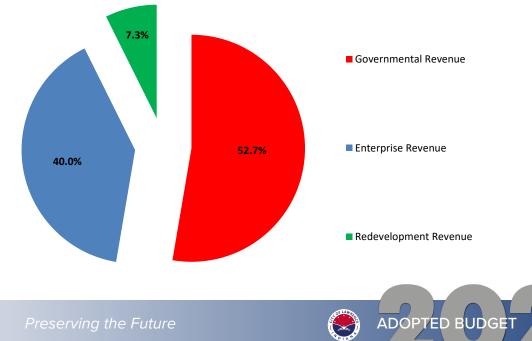
CONSOLIDATED REVENUE





Revenue Summary - Total City

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
Governmental Revenue	\$ 39,518,290	\$ 54,049,195	\$ 40,855,029	\$ 37,728,194	\$ 29,311,822	\$ 38,669,131
Enterprise Revenue	24,937,218	38,854,469	30,994,985	30,040,577	36,195,076	30,317,107
Redevelopment Revenue	4,717,083	5,555,371	5,699,241	-	2,591,807	-
Total Revenue	\$ 69,172,591	\$ 98,459,035	\$ 77,549,255	\$ 67,768,771	\$ 68,098,705	\$ 68,986,238



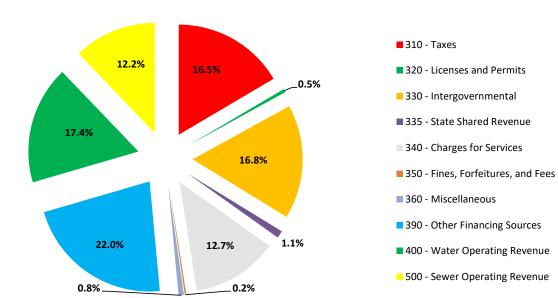
2019 Actual: Revenue by Category

Revenue Summary - Total City

ADOPTED BUDGET

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
310 - Taxes	\$ 14,328,206	\$ 15,512,748	\$ 15,927,751	\$ 10,724,488	\$ 7,726,149	\$ 11,396,273
320 - Licenses and Permits	433,190	482,163	442,475	457,657	432,216	336,776
330 - Intergovernmental	12,362,217	12,757,249	13,512,775	11,792,935	9,941,970	11,556,179
335 - State Shared Revenue	704,610	972,074	996,351	816,042	577,952	741,510
340 - Charges for Services	13,192,500	13,165,054	11,969,657	8,537,266	10,323,159	8,740,006
350 - Fines, Forfeitures, and Fees	231,397	215,298	268,092	249,641	132,089	157,230
360 - Miscellaneous	1,268,754	1,518,126	753,169	732,213	438,160	542,055
390 - Other Financing Sources	9,790,525	34,896,248	14,612,522	14,411,040	23,295,448	15,150,818
400 - Water Operating Revenue	8,251,235	10,346,603	10,708,164	11,702,367	8,918,684	11,975,749
480 - Other Water Revenue	353,106	55,000	-	-	-	-
500 - Sewer Operating Revenue	8,256,851	8,538,471	8,358,298	8,345,122	6,312,879	8,389,642
Total Revenue	\$ 69,172,591	\$ 98,459,035	\$ 77,549,255	\$ 67,768,771	\$ 68,098,705	\$ 68,986,238

2021 Adopted Budget: Revenue by Category



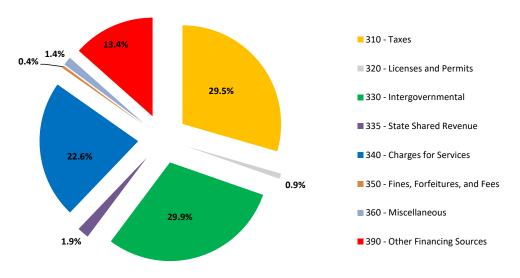
GOVERNMENTAL REVENUE





Governmental Revenue Summary - Total City

							2021 Adopted
				2020 Adopted	9/30/2020	2021 Adopted	Budget % of
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget	Total
310 - Taxes	\$ 9,612,388	\$ 10,139,773	\$ 10,233,759	\$ 10,724,488	\$ 5,135,367	\$ 11,396,273	29.5%
320 - Licenses and Permits	433,190	482,163	442,475	457,657	432,216	336,776	0.9%
330 - Intergovernmental	12,362,217	12,757,249	13,512,775	11,792,935	9,941,970	11,556,179	29.9%
335 - State Shared Revenue	704,610	972,074	996,351	816,042	577,952	741,510	1.9%
340 - Charges for Services	13,192,500	13,165,054	11,969,657	8,537,266	10,323,159	8,740,006	22.6%
350 - Fines, Forfeitures, and Fees	231,397	215,298	268,092	249,641	132,089	157,230	0.4%
360 - Miscellaneous	642,748	639,296	747,919	732,213	436,532	542,055	1.4%
390 - Other Financing Sources	2,339,240	15,678,288	2,684,000	4,417,952	2,332,537	5,199,102	13.4%
Total Revenue	\$ 39,518,290	\$ 54,049,195	\$ 40,855,029	\$ 37,728,194	\$ 29,311,822	\$ 38,669,131	100.0%



2021 Adopted Budget: Revenue by Category

GOVERNMENTAL REVENUE:

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



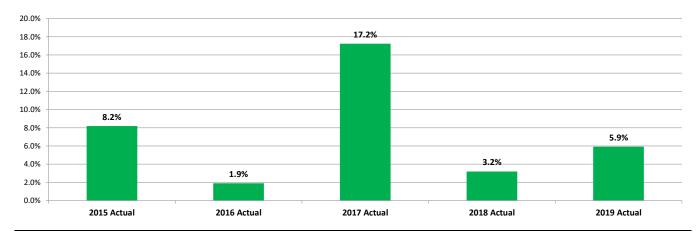
Governmental Revenue Summary - Intergovernmental Revenue by Fund

						2020 Adopted	9/30/2020	2021 Adopted
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
General Fund	\$ 4,595,341	\$ 4,681,442	\$ 4,959,002	\$ 5,731,005	\$ 5,829,234	\$ 5,636,695	\$ 4,222,665	\$ 5,680,824
Motor Vehicle Highway	2,459,782	2,426,227	2,550,655	2,944,764	2,814,866	2,682,190	1,670,111	2,342,967
Federal Revenue Sharing Trust Forfeiture	27,636	87,218	1,209	70,525	8,163	-	46,074	-
Public Safety LOIT	2,640,712	2,673,718	2,884,027	2,922,397	3,242,252	3,035,112	2,629,175	3,035,112
Federal Grant	32,047	56,231	60,000	75,772	72,550	-	-	-
Law Enforcement Cont. Ed.	8,227	11,452	992	1,184	2,020	1,900	1,692	2,264
Deferral Program Fund	2,992	4,528	14,271	5,972	12,261	-	6,362	-
State Grant	-	26,873	1,034,654	329,003	896,265	-	838,063	-
Local Grant Fund	-	-	20,465	-	-	-	-	-
Federal Grant	-	78,297	341,825	187,598	176,370	-	132,589	-
Station 2 and Training Center	48,450	14,965	21,113	35,382	34,073	32,068	8,334	34,073
Municipal Building Corp	68,615	69,707	61,661	42,662	15,127	9,539	4,450	63,041
Cumulative Capital Improvement	37,353	36,232	38,590	40,041	40,643	38,431	20,552	42,828
Police Pension Fund	426,467	377,467	373,753	370,944	368,952	357,000	361,903	355,070
Total Revenue	\$ 10,347,622	\$ 10,544,356	\$ 12,362,217	\$ 12,757,249	\$ 13,512,775	\$ 11,792,935	\$ 9,941,970	\$ 11,556,179

Governmental Revenue Summary - Intergovernmental Revenue Sources

						2020 Adopted	9/30/2020	2021 Adopted
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
338.001 - Public Safety Tax	\$ 2,640,712	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,242,252	\$ 3,035,112	\$ 2,629,175	\$ 3,035,112
335.005 - COIT	2,083,528	2,123,338	2,390,373	2,439,463	2,850,991	2,725,034	2,372,536	2,770,846
335.014 - Gasoline Tax - Motor Vehicle Hwy	2,084,865	1,669,870	1,741,946	2,146,276	1,979,933	1,857,190	1,268,568	1,517,967
Other	1,322,442	1,481,191	2,505,004	2,346,771	2,382,182	1,160,368	1,892,284	1,248,254
335.004 - LOIT	907,891	920,606	997,974	1,012,543	1,112,128	1,064,841	816,985	979,240
335.002 - Auto and Aircraft Excise Tax	933,267	919,276	1,034,184	1,091,310	1,110,356	1,125,390	560,879	1,179,760
335.006 - Wheel Tax/Surtax	374,917	756,357	808,710	798,488	834,933	825,000	401,542	825,000
Total Revenue	\$ 10,347,622	\$ 10,544,356	\$ 12,362,217	\$ 12,757,249	\$ 13,512,775	\$ 11,792,935	\$ 9,941,970	\$ 11,556,179

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 59% 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%. 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 \$3.7 million per year. Both taxes are deposited into the General Fund, and represent approximately 16% of all General Fund revenue.

COVID-19 Impacts on Income Tax Revenue

Income tax revenue received in 2020 reflect collections from 2018. 2021 receipts should reflect collections from 2019, with 2022 receipts reflecting collections from 2020, the year of the pandemic, which should be materially less than current receipts. We have budgeted an approximate 10% decline for income taxes in 2021 to mitigate the more material impact expected in 2022. Further guidance from the State is not expected until later in the year regarding income tax collections for 2020.

The state gasoline tax – motor vehicle highway ("MVH") generates approximately \$1.5 million per year and represents approximately 13% of intergovernmental revenue and 3.9% 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.

COVID-19 Impacts on MVH Revenue

ADOPTED BUDGET

As a result of the pandemic and shut down orders, vehicular traffic has declined materially when compared to 2019. Through July, gas tax revenues were down nearly \$300,000 compared to the same period in 2019. Several large employers have announced indefinite work from home orders and this decline in gas tax revenue is expected to continue into FY2021. As a result, we are expecting a decline of approximately 15% in this revenue in 2021 from 2019 actual revenue.

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 \$825,000 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.

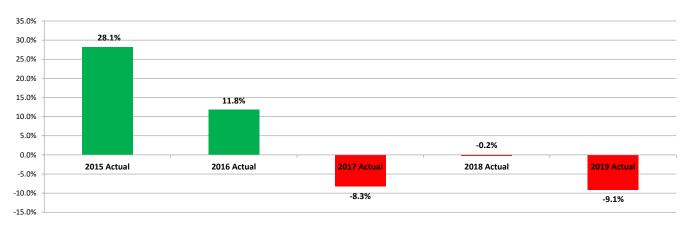
Governmental Revenue Summary - Charges for Services by Fund

						2020 Adopted	9/30/2020	2021 Adopted
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
General Fund	\$ 5,413,522	\$ 5,846,766	\$ 5,831,083	\$ 6,310,030	\$ 6,330,893	\$ 6,385,266	\$ 5,058,487	\$ 6,501,663
Park Non-Reverting	154,124	134,930	224,622	145,689	158,354	160,000	48,651	235,000
Animal Shelter Fund	-	-	-	-	-	-	-	-
Law Enforcement Cont. Ed.	30,955	52,055	42,876	40,105	43,551	42,000	45,829	53,343
State Grant Fund	-	-	-	-	-	-	-	-
Hazardous Materials Response	2,792	-	-	2,185	8,971	-	4,316	-
Self Funding Insurance	5,390,256	3,827,172	3,993,788	4,118,524	3,497,713	-	3,508,768	-
Park Building	96,000	151,000	-	-	-	-	-	-
Park 1998	264,000	209,000	280,000	94,792	-	-	-	-
Emergency Medical Services	1,514,942	4,164,435	2,820,131	2,453,730	1,930,176	1,950,000	1,657,107	1,950,000
Total Revenue	\$ 12,866,591	\$ 14,385,359	\$ 13,192,500	\$ 13,165,054	\$ 11,969,657	\$ 8,537,266	\$ 10,323,159	\$ 8,740,006

Governmental Revenue Summary - Charges for Services Revenue Sources

						2020 Adopted	9/30/2020	2021 Adopted
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
345.004 - Emergency Medical Services	\$ 1,514,937	\$ 4,164,435	\$ 2,820,126	\$ 2,453,730	\$ 1,930,176	\$ 1,950,000	\$ 1,657,107	\$ 1,950,000
349.004 - In Lieu of Taxes - Mun. Utility	2,819,220	3,033,265	2,858,750	2,947,516	3,108,459	3,108,459	2,331,344	3,108,459
344.002 - Garbage and Trash Collection Fee	2,095,772	2,289,099	2,221,168	2,257,737	2,280,312	2,285,898	1,700,958	2,345,306
349.006 - User Fee - Local Entities	401,000	475,000	691,947	824,971	824,971	900,000	900,000	900,000
345.005 - Employee & Employer Ins Premiums	5,363,438	3,798,238	3,781,734	3,912,323	3,254,038	-	2,973,248	-
345.010 - Retiree Insurance Premiums	26,818	16,883	203,929	204,859	243,675	-	166,864	-
345.011 - Retiree Medical	-	8,182	5,197	-	-	-	-	-
345.012 - Retiree Dental	-	3,575	2,698	-	-	-	-	-
345.013 - Retiree Vision	-	294	230	-	-	-	-	-
Other	645,406	596,388	606,721	563,917	328,027	292,909	593,637	436,241
Total Revenue	\$ 12,866,591	\$ 14,385,359	\$ 13,192,500	\$ 13,165,054	\$ 11,969,657	\$ 8,537,266	\$ 10,323,159	\$ 8,740,006

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 2021 (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 2021.

Emergency Medical Service fees are expected to generate approximately \$1.9 million in 2021. 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 feefor-service programs. The total amount received through September of 2020 was \$3,454,617 for FY2011 through FY2018 (average of \$431,827 per year). This City has a pending reimbursement request for FY 2019. 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 declines in 2017-2019 (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. 74% 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

											20	20 Adopted	ç	9/30/2020	20	21 Adopted
	201	5 Actual	2	016 Actual	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
General Fund	\$8	3,360,065	\$	8,366,860	\$	8,476,545	\$	9,022,797	\$	9,402,186	\$	9,920,826	\$	4,834,802	\$	10,073,798
COIT Special Distribution		-		660,863		-		-		-		-		-		-
Station 2 and Training Center		500,782		158,268		207,055		353,232		337,567		344,134		82,033		337,567
Municipal Building Corp.		710,064		738,980		605,783		425,371		149,885		95,000		44,118		625,000
Cumulative Capital Improvement		338,837		323,676		323,005		338,373		344,120		364,528		174,414		359,908
Total Revenue	\$ 9	9,909,748	\$	10,248,646	\$	9,612,388	\$	10,139,773	\$	10,233,759	\$	10,724,488	\$	5,135,367	\$	11,396,273

Governmental Revenue Summary - Sources

	2	015 Actual	2	016 Actual	2	017 Actual	2018 Actual	2019 Actual	2	020 Adopted Budget	g	9/30/2020 Actual	20	021 Adopted Budget
311.001 - General Property	\$	9,909,748	\$	9,367,496	\$	9,612,388	\$ 10,139,773	\$ 10,233,759	\$	10,724,488	\$	5,135,367	\$	11,396,273
311.005 - Other		-		-		-	-			-		-		-
335.003 - COIT Special Distribution		-		881,150		-	-	-		-		-		-
Total Revenue	\$	9,909,748	\$	10,248,646	\$	9,612,388	\$ 10,139,773	\$ 10,233,759	\$	10,724,488	\$	5,135,367	\$	11,396,273

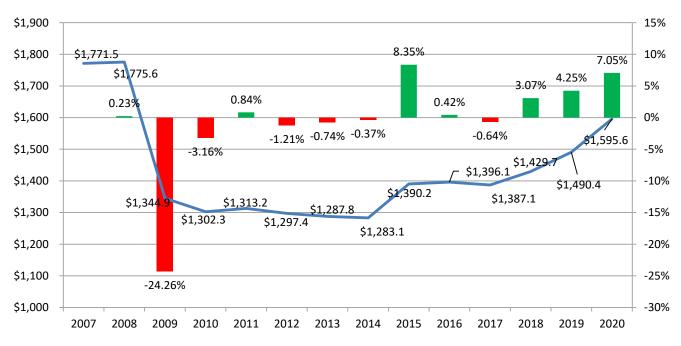


Taxes Revenue: Annual Percentage Change

			Lawrence	City of					
	Mar	ion County	Township	Lawrence	Speedway	Beech	Grove	Southp	ort
2020	\$	43,112.3	\$ 5,654.2	\$ 1,595.6	\$ 618.4	\$	487.7	\$	55.8
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

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

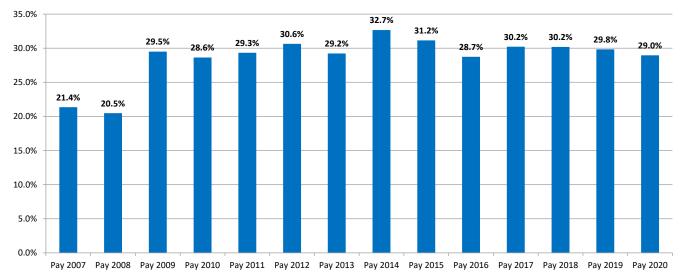
City of Lawrence - Certified Net Assessed Valuation by Year and Percentage Change

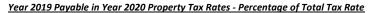


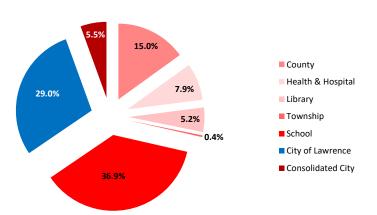
				Health &				City of	Consolidated	
Taxing Unit	State	Welfare	County	Hospital	Library	Township	School	Lawrence	City	Total
2019 Pay 2020			0.3869	0.2039	0.1344	0.0095	0.9498	0.7449	0.1427	2.5721
2018 Pay 2019	-	-	0.3906	0.2106	0.1361	0.0098	0.9588	0.7867	0.1444	2.6370
2017 Pay 2018	-	-	0.3893	0.2083	0.1361	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

Marion County, Indiana Historical Property Tax Rates - Summary

<u>City of Lawrence Property Tax Rate - Percentage of Total Property Tax Rate</u>







ADOPTED BUDGET

Marion County, Indiana Historical Property Tax Rates

	2019 Pay	2018 Pay	2017 Pay	2016 Pay	2015 Pay	2014 Pay	2013 Pay	2012 Pay	2011 Pay	2010 Pay
Taxing Unit	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
County										
County General Fund	0.3667	0.3707	0.3695	0.3742	0.3666	0.3598	0.3800	0.3699	0.3613	0.3462
Property Reassessment	0.0046	0.0047	0.0048	0.0049	0.0048	0.0048	0.0051	-	0.0051	0.0047
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	0.0028	0.0024	0.0022	0.0024	0.0041	0.0051	0.0055	0.0055	0.0053	0.0028
Debt Service for Juvenile Debt	-	-	-	-	-	-	-	0.0050	0.0162	-
Total County	0.3869	0.3906	0.3893	0.3943	0.3883	0.3825	0.4034	0.3932	0.4007	0.3665
Health & Hospital	0 1000	0 1002	0 1067	0 105 4	0 1 0 0 1	0 1010	0 1000	0 1011	0 1740	0.1040
Co. Health & Hosp. Fund	0.1988	0.1993	0.1967	0.1954	0.1891	0.1816	0.1889	0.1811	0.1740	0.1640
Co. Health & Hosp. Debt Svc. Co. Health & Hosp. Cum. Bldg.	0.0045	0.0107	0.0110	0.0116	0.0119	0.0110	0.0134	0.0165	0.0128	0.0159
	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006
Total Health & Hospital	0.2039	0.2106	0.2083	0.2076	0.2016	0.1932	0.2029	0.1982	0.1874	0.1805
Library										
Library Fund	0.1026	0.1043	0.1047	0.1060	0.0987	0.0958	0.1018	0.1006	0.1003	0.0947
Library Debt Service	0.0192	0.0265	0.0258	0.0296	0.0293	0.0291	0.0318	0.0275	0.0278	0.0220
Library Capital Projects	0.0126	0.0053	0.0056	0.0011	0.0038	0.0041	0.0037	0.0020	-	0.0017
Total Library	0.1344	0.1361	0.1361	0.1367	0.1318	0.1290	0.1373	0.1301	0.1281	0.1184
Township										
Township Fund	0.0077	0.0078	0.0078	0.0075	0.0043	0.0072	0.0040	0.0037	0.0037	0.0028
Township Debt Fund	0.0003	0.0003	0.0003	0.0004	0.00043	0.0003	0.00040	0.0004	0.0037	0.0028
Poor Relief Fund	0.0003	-	-	-	0.00032	-	0.00034	0.0034	0.0020	0.0035
Fire Prevention Fund	-	-	-	-	-	_	-	-	-	-
Park and Recreation Fund				-	-	-	-	-	-	
Bond #2	0.0015	0.0017	0.0017	0.0022	0.0017	0.0013	0.0017	0.0018	-	-
Total Township	0.0095	0.0098	0.0098	0.0101	0.0095	0.0088	0.0094	0.0093	0.0094	0.0063
School										
School Operations	0.5018	0.5461	-	-	-	-	-	-	0.2712	-
School Capital Projects	-	-	0.2547	0.2610	0.2558	0.2525	0.2965	0.2926	0.3108	0.2933
School Debt Service	0.3881	0.3882	0.4255	0.3985	0.5057	0.3618	0.2622	0.3998	0.2142	0.4412
School Transportation	-	-	0.2342	0.2330	0.2257	0.2084	0.2226	0.2143	0.0227	0.2023
School Bus Replacement	-	-	0.0440	0.0183	0.0352	0.0173	0.0226	0.0436	0.0552	0.0027
School Pre-School Program	-	-	-	-	-	-	-	-	-	-
Retirement / Severance Debt Svc	0.0599	0.0245	0.0341	0.0608	0.0474	0.0505	0.0418	0.0537		0.0441
Total Schools	0.9498	0.9588	0.9925	0.9716	1.0698	0.8905	0.8457	1.0040	0.8741	0.9836
City of Lawrence										
City Corporation	0.7037	0.7279	0.7339	0.7265	0.6962	0.6814	0.7201	0.6791	0.6741	0.6436
Cum. Capital Development	0.0254	0.0266	0.0275	0.0276	0.0276	0.0276	0.0278	-	0.0278	0.0299
Police Pension	-	-	-	-	-	-	-	0.0278	-	-
Lease Rental Payment	-	-	-	-	-	-	-	-	-	-
Bond #3	0.0055	0.0099	0.0293	0.0441	0.0531	0.0507	0.0580	0.0543	0.0539	0.0528
City Law. Fire Building Debt	0.0103	0.0223	0.0243	0.0151	0.0114	0.0358	0.0494	0.0198	0.0197	0.0234
Total City of Lawrence	0.7449	0.7867	0.8150	0.8133	0.7883	0.7955	0.8553	0.7810	0.7755	0.7497
Consolidated City										
Cons. Co. General Fund	0.0725	0.0738	0.0740	0.0747	0.0722	0.0709	0.0749	0.0729	0.0746	0.0638
Cons. Co. Park General	0.0500	0.0738	0.0740	0.0517	0.0499	0.0490	0.0749	0.0504	0.0740	0.0525
Cons. Co. Park Debt Service	0.0015	0.00011	0.0016	0.0079	0.0433	0.0490	0.0094	0.0074	0.0092	0.0085
Metro Thoroughfare Debt Svc	0.0015	0.0011	0.0018	0.0079	0.0145	0.0084	0.0094	0.0074	0.0092	0.0085
MECA Emergency Comm. Debt	0.0030	0.0049	0.0162	0.0143	0.00145	0.0138	0.0173	0.0143	0.0130	0.0134
Tax Increment Replacement	-	-	-	-	-	-	-	-	-	-
Total Consolidated City	0.1427	0.1444	0.1488	0.1581	0.1541	0.1539	0.1647	0.1556	0.1551	0.1506
Total Tax Rate	2.5721	2.6370	2.6998	2.6917	2.7434	2.5534	2.6187	2.6714	2.5303	2.5556

City of Lawrence	
Property Tax Collections History	

	2014	2015	2016	2017	2018	2019	2020 ¹
Certified Levy	\$ 12,532,634	\$ 11,297,655	\$ 11,056,415	\$ 11,369,689	\$ 11,870,992	\$ 11,942,727	\$ 11,885,589
Circuit Breaker Impact							
1% Impact (Homestead)	\$ 621,795	\$ 566,898	\$ 859,737	\$ 853,530	\$ 934,705	\$ -	\$ -
2% Impact (Non-Homestead Residential)	848,829	676,173	872,864	779,729	772,832	-	-
3% Impact (Other Real & Personal)	-	-	-	-	-	-	-
Over 65	3,895	2,578	4,820	3,937	5,410	-	-
Total Circuit Breaker Impact	\$ 1,474,520	\$ 1,245,649	\$ 1,737,421	\$ 1,637,196	\$ 1,712,947	\$ 1,656,988	\$ 1,641,153
Net Levy (Billed)	\$ 11,058,114	\$ 10,052,006	\$ 9,318,994	\$ 9,732,492	\$ 10,158,045	\$ 10,285,739	\$ 10,244,436
Circuit Breaker Loss	11.8%	11.0%	15.7%	14.4%	14.4%	13.9%	13.8%
Collections							
Spring	\$ 5,591,881	\$ 5,189,854	\$ 4,861,303	\$ 4,920,569	\$ 5,373,366	\$ 5,570,513	\$ 5,133,416
Fall	 4,910,989	 4,718,218	 4,519,338	 4,702,153	 4,767,788	 4,540,334	 4,957,353
Total	\$ 10,502,870	\$ 9,908,072	\$ 9,380,641	\$ 9,622,722	\$ 10,141,154	\$ 10,110,847	\$ 10,090,769
Percentage of Net Levy Collected	95.0%	98.6%	100.7%	98.9%	99.8%	98.3%	98.5%
Percentage of Abstract Levy Collected	83.8%	87.7%	84.8%	84.6%	85.4%	84.7%	84.9%

(1) 2020 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, 2020	
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Property Class	Owner	Net AV
Commercial	Star Harrison Place LLC	\$ 26,257,700
Industrial	ILPT Kyin LLC	24,823,600
Commercial	Pacific Geist LLC	14,829,700
Commercial	The Fort Apartments Holdings LLC	13,428,000
Commercial	7007 Courthouse Dr LP	10,857,400
Commercial	Charleston Bay II LP	10,721,500
Commercial	Wal-Mart Real Estate Business Trust	10,616,400
Commercial	Landings At 56th LLC	9,632,300
Commercial	Jm Meyer Realty LLC	6,828,400
Commercial	Pendleton Realty LLC	6,155,400
Total		\$ 134,150,400

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 \$10.1 million, or 42.9% 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 2020 was \$1.640 million and is expected to slightly increase to \$1.657 million in 2021. 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 2019 taxes payable in 2020 was \$0.7449 per \$100 assessed valuation, which represents 29.0% of the total tax rate paid by Lawrence residents. The total tax rate paid by Lawrence residents is \$2.5721 per \$100 assessed valuation. The Certified Net Assessed Valuation ("CNAV") for 2020 for the City of Lawrence was \$1,595,595,213, which represents a 7% increase in CNAV from 2019. An increase in CNAV can offset the impact of the Circuit Breakers. The Certified Property Tax Levy for 2020 was \$11,885,589. The State of Indiana sets the allowable growth rate for property tax levies. The 2021 maximum property tax levy growth rate was set at 4.2% (increase of \$499,195).

COVID-19 Impacts on Property Tax Revenue

Property tax payments are due twice a year – "Spring" payments are due in May and "Fall" payments are due in November. The City receives property taxes collected twice a year – Spring payments are received in late June and Fall payments are received in late December. Indiana property taxpayers received an extension into July for spring payments and money collected after June is expected to be received before year-end. As a result, Spring property taxes collected in June were down compared to 2019. It is anticipated that collections for the year will be greater than last year and not materially different than the forecast

Given the continued challenges regarding property tax caps, the City has made it a priority to identify revenue enhancement and new revenue opportunities in 2021.



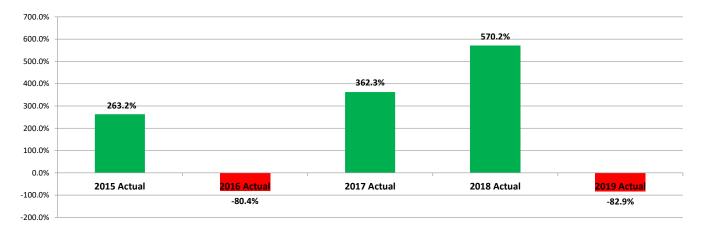
Governmental Revenue Summary - Other Financing Sources by Fund

						2020 Adopted	9/30/2020	2021 Adopted
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
General Fund	\$ 2,344,005	\$ 168,493	\$ 206,322	\$ 290,614	\$ 236,451	\$ 163,396	\$ 97,717	\$ 274,527
Motor Vehicle Highway	-	-	-	8,919	16,129	215,000	11,634	240,000
Park Non-Reverting	-	49,716	-	77,179	39,290	13,000	-	10,000
Law Enforcement Cont. Ed.	-	-	-	-	-	-	-	-
Public Safety LOIT	206,226	-	4,960	3,562	-	-	-	-
Self Funding Insurance	34,344	144,702	95,577	14,371	5,121	-	1,630	-
Park 1998	1,000	-	-	-	-	-	-	-
Station 2 and Training Center	-	698	72	38	-	-	-	-
Municipal Building Corp. 2018	-	-	-	12,902,387	90,182	-	121,379	-
Municipal Building Corp.	-	3,260	210	46	-	-	-	-
Cumulative Capital Improvement	-	1,428	132	43	-	-	-	-
Administrative Services	-	-	1,126,728	1,205,619	1,157,794	1,773,322	856,363	1,961,588
Technology Services	-	-	799,703	1,043,574	1,013,788	1,219,798	920,497	1,344,673
Garage Fund	-	-	-	-	-	583,436	248,317	593,314
Police Pension Fund	-	137,695	100,000	100,000	125,000	200,000	75,000	200,000
Emergency Medical Services Fund	-	-	5,536	31,938	245	250,000	-	575,000
Total Revenue	\$ 2,585,575	\$ 505,992	\$ 2,339,240	\$ 15,678,288	\$ 2,684,000	\$ 4,417,952	\$ 2,332,537	\$ 5,199,102

Governmental Revenue Summary - Other Financing Sources Revenue Sources

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	9/30/2020 Actual	2021 Adopted Budget
391.002 - Other Funds	\$ 1,891,714	\$ (0)	\$ -	\$ 104,414	\$ 3,000	U	\$ -	ć
392.001 - Sale of Capital Assets	207,194	21,610	55,235	10,139	1,796	1,336	8,608	20,620
392.002 - Insurance Reimbursements	188,361	54,275	83,986	163,637	123,013	80,000	4,904	58,807
393.004 - Bond Anticipation Note	-	-	-	12,838,630	-	-	120,000	-
396.001 - From Overpayments	1,121	28	1,755	240	207	-	1,527	-
398.001 - Charges for Services	-	-	1,926,431	2,249,193	2,171,582	3,576,556	2,025,177	3,899,575
Other	297,185	430,080	271,833	312,034	384,401	760,060	172,321	1,220,100
Total Revenue	\$ 2,585,575	\$ 505,992	\$ 2,339,240	\$ 15,678,288	\$ 2,684,000	\$ 4,417,952	\$ 2,332,537	\$ 5,199,102

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 2021 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 2021 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 CONSOLIDATEI REVENUE



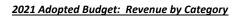


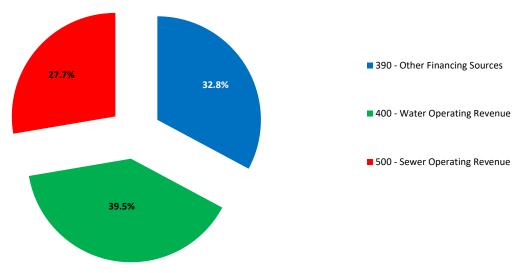


Enterprise Revenue Summary - Total City

ADOPTED BUDGET

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
360 - Miscellaneous	\$ 624,741	\$ 875,259	\$-	\$-	\$ 602	\$-
390 - Other Financing Sources	7,451,285	19,039,136	11,928,522	9,993,088	20,962,911	9,951,716
400 - Water Operating Revenue	8,251,235	10,346,603	10,708,164	11,702,367	8,918,684	11,975,749
480 - Other Water Revenue	353,106	55,000	-	-	-	-
500 - Sewer Operating Revenue	8,256,851	8,538,471	8,358,298	8,345,122	6,312,879	8,389,642
Total Revenue	\$ 24,937,218	\$ 38,854,469	\$ 30,994,985	\$ 30,040,577	\$ 36,195,076	\$ 30,317,107



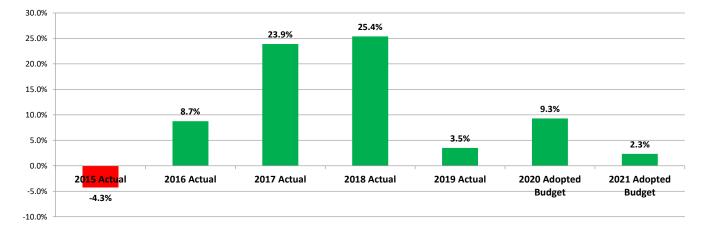




Enterprise Revenue Summary - Water Operating Revenue

						2020 Adopted	9/30/2020	2021 Adopted
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
460.001 - Tap Fees	30,500	45,000	40,550	59,500	33,640	45,500	39,000	63,298
460.002 - Inspection Fees	16,275	12,850	9,750	20,400	12,064	15,000	9,971	15,000
460.003 - Penalties	116,484	158,186	201,564	234,539	223,224	233,623	64,001	247,556
460.004 - Special Assessments	33,178	45,894	38,353	44,072	41,589	42,000	26,515	42,000
460.005 - Plan Review Fees	20,740	22,705	18,990	23,429	15,530	19,000	14,090	20,000
460.006 - New Meters	40,781	54,528	49,511	64,612	43,001	38,285	47,062	47,688
460.007 - Backflow	15,077	28,802	22,999	21,654	22,234	24,000	23,212	30,000
460.008 - EDU Fee	156,810	137,850	149,710	204,590	112,540	179,130	332,875	216,000
460.009 - Application Fee	6,050	7,750	5,850	8,200	6,664	6,700	5,750	10,000
460.010 - Observation Fee	-	2,700	-	-	-	-	-	-
461.001 - Residential Customers	3,533,118	3,870,978	5,050,131	6,318,536	6,668,778	7,218,906	5,614,297	7,395,675
461.002 - Commercial Customers	1,473,292	1,702,792	2,113,744	2,628,648	2,719,794	2,988,476	2,084,461	3,016,252
462.002 - Private Fire Protection	215,806	259,817	335,470	433,442	485,544	542,644	406,460	538,469
471.003 - Sales Tax	334,042	139,664	-	-	-	-	-	-
471.004 - Hydrant Meter Usage	117,683	143,648	188,667	251,188	270,301	300,663	230,334	299,763
471.005 - Refunds & Overpayments	-	747	90	1,980	165	-	1,606	-
471.006 - Sale of Utility Assets	1,724	1,501	1,557	1,279	3,762	-	15,911	-
471.008 - Tower Rental	-	23,546	19,478	20,062	20,664	21,500	-	22,000
471.010 - Interest on Investment	-	-	-	8	-	-	-	-
471.011 - Other	11,969	-	4,821	10,464	28,669	26,940	3,138	12,048
Total Revenue	\$ 6,123,530	\$ 6,658,957	\$ 8,251,235	\$ 10,346,603	\$ 10,708,164	\$ 11,702,367	\$ 8,918,684	\$ 11,975,749





ADOPTED BUDGET

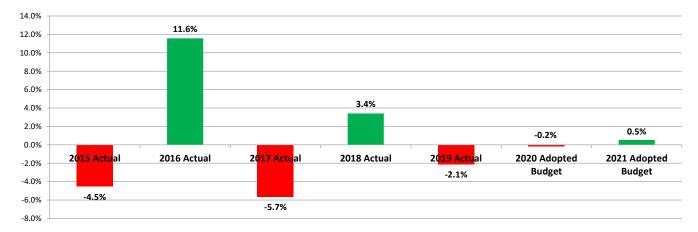


Enterprise Revenue Summary - Sewer Operating Revenue

ADOPTED BUDGET

						2020 Adamted	0/20/2020	2021 Adapted
						2020 Adopted	9/30/2020	2021 Adopted
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
521.001 - Residential Revenues	\$ 4,069,879	\$ 4,467,356	\$ 4,320,946	\$ 4,398,907	\$ 4,434,575	\$ 4,456,777	\$ 3,308,888	\$ 4,561,561
521.006 - Other Revenues	9,997	-	-	-	-	-	-	-
522.001 - Residential Revenues	659,986	775,852	701,164	731,102	712,375	799,165	614,166	872,306
522.002 - Commercial Revenues	2,680,899	3,113,624	2,806,690	2,924,649	2,842,677	2,713,027	1,968,214	2,582,724
522.006 - Sewer Tracking Fee	-	-	-	-		-	-	-
536.001 - Tap Fees	5,900	8,700	8,000	11,300	6,580	3,416	8,000	12,999
536.002 - Inspection Fees	10,438	9,300	6,800	10,425	6,950	4,722	9,800	16,099
536.003 - Penalties	231,762	202,960	244,647	231,930	222,637	227,948	64,151	112,735
536.004 - Special Assessments	3,800	13,188	1,925	5,425	-	-	-	-
536.005 - Plan Review Fees	19,380	19,930	18,240	19,440	15,500	10,449	14,160	21,119
536.006 - EDU Fee	146,160	131,250	141,750	196,500	105,800	125,000	318,750	200,000
536.007 - Application Fee	6,100	7,350	6,600	8,250	6,550	4,220	6,750	10,099
536.008 - Refunds & Overpayments	-	2,715	90	-	79	158	-	-
536.009 - Interest on Investment	-	-	-	-		-	-	-
536.011 - Sale of Assets	-	-	-	-	2,500	-	-	-
536.012 - Miscellaneous	-	-	-	543	2,076	240	-	-
Total Revenue	\$ 7,844,301	\$ 8,752,225	\$ 8,256,851	\$ 8,538,471	\$ 8,358,298	\$ 8,345,122	\$ 6,312,879	\$ 8,389,642

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 25% 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. 2020 YTD revenues include the receipt of approximately \$12.4 million in bond proceeds from the issuance of Waterworks Series 2020 revenue bonds for our Phase II water capital improvements. Please See Fund 605 – Water Utility Bonds Proceeds for more detail.

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 65% of Sewer operating revenue; commercial revenue accounts for 31% of Sewer operating revenue. The Sewer utility is currently undertaking a rate study and will be looking at a rate adjustment in 2021. Please see Fund 606 – Sewer Operating Fund for more detail.

COVID-19 Impacts on Utility Revenue

Commercial customer accounts revenue declined in the spring due to the nationwide shutdown. Both utilities experienced a decline of approximately 15% in revenue in these accounts through early summer as a result. Additionally, the State of Indiana issued a moratorium on non-pay residential disconnects that extended from late March of 2020 through the end of September 2020. As a result, residential customers who were in non-payment status would continue to receive service and penalties from non-payment were deferred. These residential customers have been granted payment plans to collect prior balances due. However, it is unclear at this time how much either utility will collect on these outstanding balances.

REDEVELOPMENT CONSOLIDATED REVENUE





Redevelopment Commission Controlled Funds Revenue Summary

							20	20 Adopted	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget	Actual		Budget
310 - Taxes	\$	4,715,818	\$	5,372,974	\$	5,693,992	\$	-	\$ 2,590,782	\$	-
360 - Miscellaneous		1,265		3,571		5,249		-	1,025		-
390 - Other Financing Sources		-		178,825		-		-	-		-
Total Revenue	\$	4,717,083	\$	5,555,371	\$	5,699,241	\$	-	\$ 2,591,807	\$	-

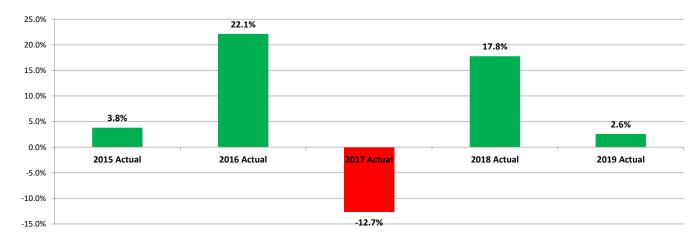


Redevelopment Commission Controlled Funds Revenue Summary - by Fund

	20)15 Actual	21	016 Actual	2	017 Actual	2	018 Actual	21	019 Actual	20	20 Adopted Budget	I	9/30/2020 Actual	20	21 Adopted Budget
Redevelopment Capital	Ś	997,417	Ś	718,259	Ś	461,484	Ś	631,300	Ś	519,918	Ś		Ś	248,124	Ś	-
Redevelopment Capital Monarch TIF	Ċ	-		1,068,487	Ċ	616,173	,	719,250	Ċ	734,938	Ċ			64,663	Ċ	-
Redevelopment Debt Reserve		-		-		-		-		-				-		-
Fort Harrison Reuse Authority		3,424,637		3,614,451		3,639,425		4,204,821		4,444,386				2,279,021		-
Total Revenue	\$	4,422,054	\$	5,401,197	\$	4,717,083	\$	5,555,371	\$	5,699,241	\$	-	\$	2,591,807	\$	-

Redevelopment Commission Controlled Funds Revenue Summary - by Revenue Source

											20	20 Adopted	9	9/30/2020	20	21 Adopted
	2015 Ac	tual	20	16 Actual	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
311.001 - General Property	\$ 4,417	,025	\$	4,666,043	\$	4,715,818	\$	5,372,974	\$	5,693,992	\$	-	\$	2,590,782	\$	-
361.001 - Interest		-		488		1,265		2,904		5,249		-		1,025		-
391.002 - Other Funds		79		-		-		150,000		-		-		-		-
393.003 - Revenue Bonds		-		-		-		-		-		-		-		-
Other	4	,950		734,666		-		29,492		-		-		-		-
Total Revenue	\$ 4,422	,054	\$	5,401,197	\$	4,717,083	\$	5,555,371	\$	5,699,241	\$	-	\$	2,591,807	\$	-



Redevelopment Revenue: Annual Percentage Change

100

ADOPTED BUDGET

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	Co	ollection
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		516,067
2020 YTD		247,658

No significant changes in Pendleton Pike TIF collections are expected for 2021.

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 \$2.934 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	733,539
2020 YTD	64,103

Due to the Spring property tax payment deadline extension to July of 2020, Monarch's YTD collections are down substantially compared to 2019. Monarch collections are expected to remain flat compared to 2019.

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	4,444,386
2020 YTD	2,279,021

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.

ADOPTED BUDGET

REVENUE FORECASTS

INTERGOVERNMENTAL

- Income tax revenue received in 2020 reflect collections from 2018. 2021 receipts should reflect collections from 2019, with 2022 receipts reflecting collections from 2020, the year of the pandemic, which should be materially less than current receipts. We have budgeted an approximate 10% decline for income taxes in 2021 to mitigate the more material impact expected in 2022. Further guidance from the State is not expected until later in the year regarding income tax collections for 2020.
- 2. Gasoline Tax: As a result of the pandemic and shut down orders, vehicular traffic has declined materially when compared to 2019. Through July, gas tax revenues were down nearly \$300,000 compared to the same period in 2019. Several large employers have announced indefinite work from home orders and this decline in gas tax revenue is expected to continue into FY2021. As a result, we are expecting a decline of approximately 15% in this revenue in 2021 from 2019 actual revenue.
- Auto Excise Tax: The State of Indiana provides budgetary estimates for this revenue source. 2021 estimates were assumed equal to the average annual revenue from 2017-2019 actual 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 2020 budget level.

TAXES

1. Property Taxes: The State of Indiana sets the allowable growth rate in property tax levy for municipalities. The 2021 maximum property tax levy growth rate was set at 4.2%. The City's pro-forma revenue projections include an annual growth rate of 1.5% for property taxes.

CHARGES FOR SERVICES

- 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 \$430,000 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

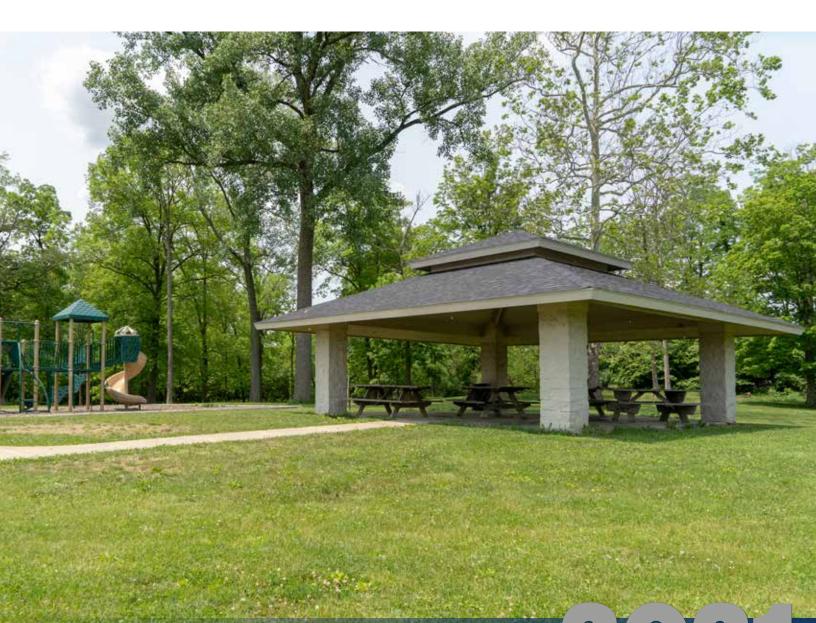
1. 1. Water rates were increased in 2017 with amended ordinance No. 7, 2017. Pro-forma revenue projections for the utility assume a 2019 revenue increase of approximately 6.8% from 2018; an 11% increase in 2020 from 2019; and no material change in revenue in years beyond 2020.

SEWER OPERATING REVENUE

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

REDEVELOPMENT REVENUE

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





CAPITALAND DEBT

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CAPITAL EXPENDITURE AND IMPROVEMENT POLICY



City of Lawrence 2021 Adopted Budget

nd/Dep	artment	Description	Long-Term Operating Costs	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	Total
101	Common Council	Capital TBD	TBD	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
101	Controller	Decorative Crosswalks	No impact to operating budget	100,000	100,000	100,000	100,000	100,000	500,000
101	Controller	Next Level Trail/Connectivity	Annual maintenance - staff time	450,000	-	-	-	-	450,000
101	Controller	Energy Savings	Annual maintenance - annual preventative maintenance	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	100,000	100,000	100,000	100,000	100,000	500,000
101	Parks	Parking Lot Resurfacing	No impact to operating budget	-	-	500,000	-	-	500,000
201	Street	Street repaving, street lights, sidewalk repairs	Annual maintenance - staff time	-	650,000	650,000	650,000	650,000	2,600,00
201	Street		No additional impact to operating budget	100,000	200,000	200,000	200,000	200,000	900,00
202	Street	Street repaving	Annual maintenance - staff time	250,000	250,000	250,000	250,000	250,000	1,250,00
224	Fire	Fire gear	No impact to operating budget	100,000	100,000	100,000	100,000	100,000	500,00
224	Fire	Fire station parking lot resurfacing	No impact to operating budget	-	50,000	-	50,000		100,00
224	Police	Police vehicles	No additional impact to operating budget	160,000	160,000	160,000	160,000	160,000	800,00
326	Fire	Fire Station 38 Demolition/New Station	No impact to operating budget	8,500,000	-	-	-	-	8,500,00
327	Administration	Government Center Renovation	No impact to operating budget	-	2,500,000	-	-	-	2,500,00
406	Economic Development		No impact to operating budget	200,000	200,000	200,000	200,000	200,000	1,000,000
424	Parks	Staff vehicle	No additional impact to operating budget	35,000	35,000	35,000	35,000	35,000	175,00
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	16,564,500	4,000,000	4,000,000	4,000,000	4,000,000	32,564,500
617	Water Works Utility	Vehicle Replacement	No additional impact to operating budget	209,000	225,000	225,000	225,000	225,000	1,109,000
618	Sewage Works Utility	See next page	Staff time	1,905,000	1,000,000	1,000,000	1,000,000	1,000,000	5,905,000
618	Sewage Works Utility	Vehicle Replacement	No additional impact to operating budget	595,000	150,000	150,000	150,000	150,000	1,195,000
625	Fire	Vehicles and fire apparatus	No additional impact to operating budget	-	-	400,000		750,000	1,150,000
702	Data & Information Services	Servers, computers, laptops	Staff time	75,000	75,000	75,000	75,000	75,000	375,000

Five-Year Capital Improvement Plan Summary - By Expenditure Type

	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	Total
Vehicles	\$ 1,099,000	\$ 770,000	\$ 1,170,000	\$ 770,000	\$ 1,520,000	\$ 5,329,000
Computer Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Machinery & Equipment	190,000	190,000	190,000	190,000	190,000	950,000
Parks/Trails System	650,000	200,000	700,000	200,000	200,000	1,950,000
Buildings & Improvements	8,880,000	2,880,000	380,000	380,000	380,000	12,900,000
Land & Improvements	700,000	1,400,000	1,350,000	1,400,000	1,350,000	6,200,000
Water System	16,564,500	4,000,000	4,000,000	4,000,000	4,000,000	32,564,500
Sewer System	1,905,000	1,000,000	1,000,000	1,000,000	1,000,000	5,905,000
Total Capital Improvement Plan	\$ 30,063,500	\$ 10,515,000	\$ 8,865,000	\$ 8,015,000	\$ 8,715,000	\$ 66,173,500

Five-Year Capital Improvement Plan Summary - by Funding Source

Fund/Department	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	Total
Cash	\$ 8,593,500	\$ 7,240,000	\$ 7,690,000	\$ 7,240,000	\$ 7,190,000	\$ 37,953,500
Capital Lease	675,000	775,000	1,175,000	775,000	1,525,000	4,925,000
Long-Term Bond Financing	20,795,000	2,500,000	-	-	-	23,295,000
Total Capital Improvement Plan	\$ 30,063,500	\$ 10,515,000	\$ 8,865,000	\$ 8,015,000	\$ 8,715,000	\$ 66,173,500

ADOPTED BUDGET

The City has embarked on an ambitious capital improvement program over the next five years. The 2021 estimate consists of the following:

WATER WORKS UTILITY:

- \$16.6 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 provided by long-term financing issued in 2020
 - An additional \$4 million in capital improvements to the water system are planned, including the following:
 - 5400 Carroll Road water main extension
 - Zoeller Street water main replacement, Wallingwood Drive water main replacement, and Maple Lane water main replacement
 - 52nd Street elevated water tank rehabilitation
 - 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 opened its first stand alone and dedicated police headquarters in the fall of 2019
- 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 2021
- 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:

- 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

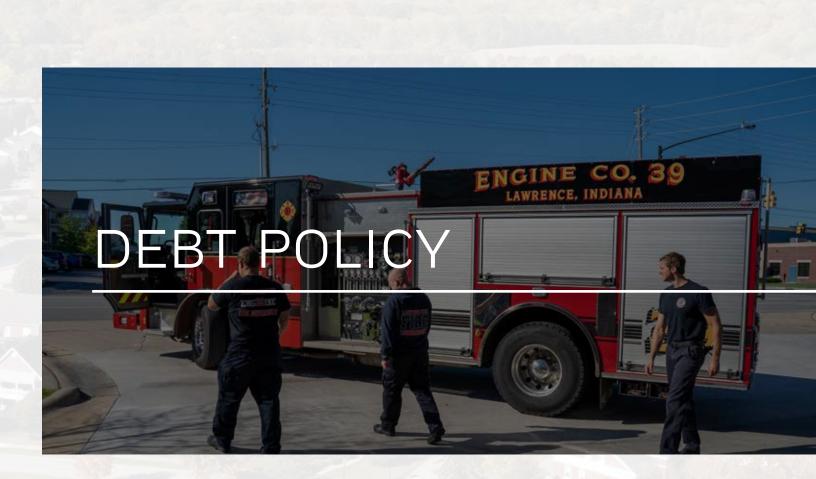
OTHER CAPITAL IMPROVEMENTS:

- Approximately \$75,000 in IT and other equipment replacements
- Nearly \$600,000 in vehicle replacements at the Street Department, Parks Department, and Utilities
- With the opening of the police headquarters, the police department vacated a significant amount of space in the Lawrence Government Center
 - o It is anticipated that approximately \$2.5 million in renovations to the Government Center will be necessary in 2022
 - 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
 - o Playground equipment and major facility upgrade at the Parks Department
- Anticipated expense of nearly \$250,000 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.
 - o This program will be financed through a capital lease and is expected to cost approximately \$380,000 in year 1
 - o Future debt service payments are expected to be covered through operational savings from more efficient equipment and systems.

2021-2025

The City is anticipating the following additional capital improvements as part of its overall 5-year plan:

- Over \$4 million annually in ongoing water system infrastructure improvements
- \$1 million annually in ongoing sewer system infrastructure improvements
- · Continued paving and sidewalk repairs/replacements
- Continued investments in IT infrastructure
- · Continued fleet replacements at the Police, Fire, and Street Departments
- Continued upgrades to Park Department assets







\$	1,662,610,212
	11,084,068
<u>\$</u>	-
\$	-
\$	11,084,068
	0.0%
	100.0%
	<u>\$</u> \$

ADOPTED BUDGET

City Debt Summary - by Revenue Type

	2021	2022	2023	2024	2025	2026-2030	2	2031-2035
Governmental Revenue	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$-	\$	-
Enterprise Revenue	2,302,585	2,297,884	2,304,486	2,299,116	2,130,111	7,504,003		2,601,500
Redevelopment Revenue	933,249	958,674	963,859	963,804	968,507	4,132,890		2,370,000
Total	\$ 3,735,436	\$ 3,690,303	\$ 3,455,889	\$ 3,262,920	\$ 3,098,618	\$ 11,636,893	\$	4,971,500

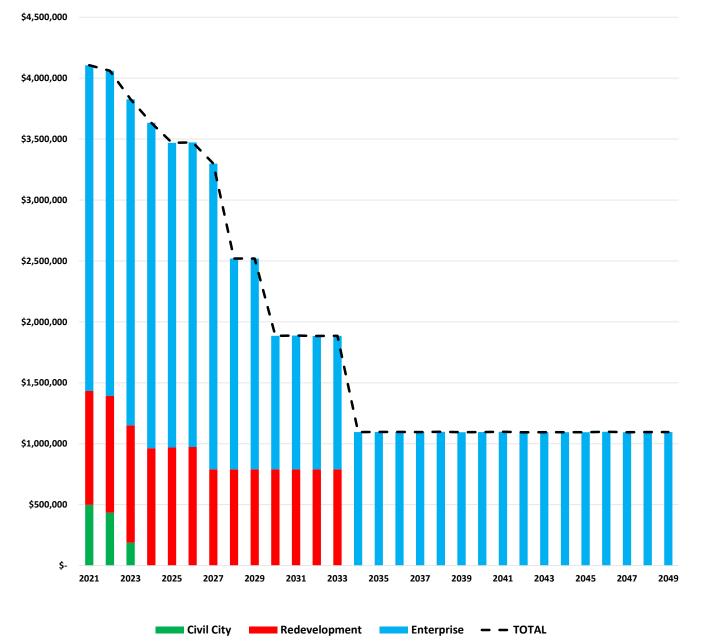
City Debt Summary - by Function

	2021	2022	2023	2024		2025		2026-2030		2031-2035
Public Safety	\$ 499,602	\$ 433,745	\$ 187,544	\$	-	\$	-	\$ -	\$	-
Parks and Recreation	-	-	-		-		-	-		-
Economic Development	933,249	958,674	963,859		963,804		968,507	4,132,890		2,370,000
Sanitation	774,424	770,993	776,725		776,140		729,347	2,487,340		-
Water Utility	1,528,161	1,526,891	1,527,761		1,522,976		1,400,764	5,016,663		2,601,500
Total	\$ 3,735,436	\$ 3,690,303	\$ 3,455,889	\$	3,262,920	\$	3,098,618	\$ 11,636,893	\$	4,971,500

City Debt Summary - by Fund

	2021	2022	2023	2024	2025	2026-2030	2031-2035
326 Fire Station 2 and Training Center	367,000	367,444	187,544	-	-	-	-
327 Municipal Building Corp.	132,602	66,301	-	-	-	-	-
406 Redevelopment Capital	168,249	168,674	173,859	173,804	178,507	182,889	-
410 Redevelopment Capital Monarch TIF	765,000	790,000	790,000	790,000	790,000	3,950,001	2,370,000
602 Water Bond Interest & Sinking	1,528,161	1,526,891	1,527,761	1,522,976	1,400,764	5,016,663	2,601,500
607 Sewer Bond Interest & Sinking	774,424	770,993	776,725	776,140	729,347	2,487,340	-
Total	\$ 3,735,436	\$ 3,690,303	\$ 3,455,889	\$ 3,262,920	\$ 3,098,618	\$ 11,636,893	\$ 4,971,500





City Debt Service Summary - By Year

Principal and interest due each Fiscal Year

PERSONNEL SUMMARIES



Preserving the Future

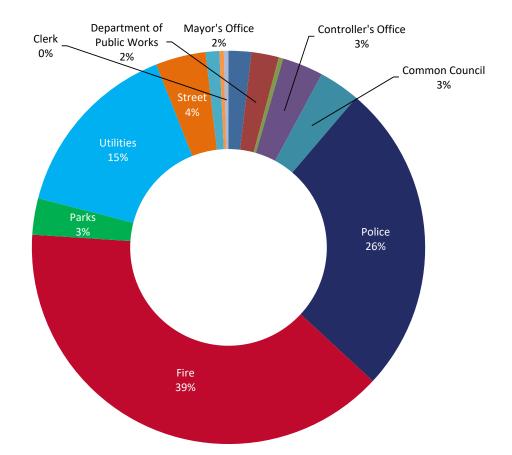
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	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget
Mayor's Office	4.0	4.0	5.0	5.0	5.0
Department of Public Works	5.0	6.0	6.0	5.0	6.0
Corporation Counsel	1.0	1.0	1.0	1.0	1.0
Controller's Office	7.0	9.0	8.0	9.0	9.0
Common Council	9.0	9.0	9.0	9.0	9.0
Police	67.0	68.5	68.5	67.5	68.5
Fire	96.0	97.5	99.5	99.5	104.5
Parks	9.0	9.0	8.0	8.0	8.0
Utilities	39.0	39.0	39.0	40.0	40.0
Street	9.0	10.0	11.0	11.0	11.0
Garage	-	-	-	3.0	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	15.0	15.0	15.0	15.0
Total Employee Count	262.0	270.0	272.0	275.0	282.0

Personnel Summary by Department

No significant staffing changes expected in 2021

2021 Personnel Budget by Department



ADOPTED BUDGET

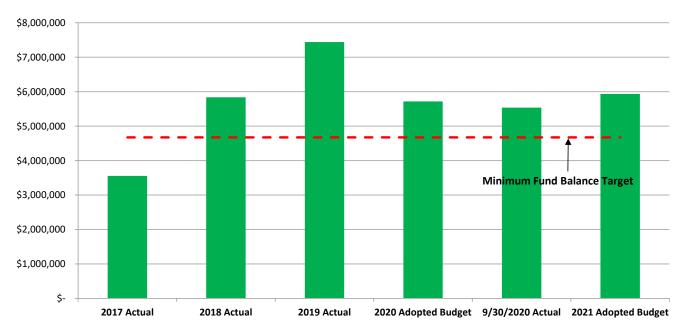
GENERAL FUND

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Statement of Revenue, Expenditures, and Change in Fund Balance

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
<u>Revenue:</u>						
310 - Taxes	\$ 8,476,545	\$ 9,022,797	\$ 9,402,186	\$ 9,920,826	\$ 4,834,802	\$ 10,073,798
320 - Licenses and Permits	397,155	391,732	345,565	307,657	363,296	226,776
330 - Intergovernmental	4,959,002	5,731,005	5,829,234	5,636,695	4,222,665	5,680,824
340 - Charges for Services	5,831,083	6,310,030	6,330,893	6,385,266	5,058,487	6,501,663
350 - Fines, Forfeitures, and Fees	231,397	215,298	268,092	249,641	132,089	157,230
360 - Miscellaneous	549,690	564,410	698,435	726,713	407,232	536,555
390 - Other Financing Sources	206,322	290,614	236,451	163,396	97,717	274,527
Total Revenue	\$ 20,651,193	\$ 22,525,886	\$ 23,110,855	\$ 23,390,194	\$ 15,116,287	\$ 23,451,373
Expenditures:						
410 - Personal Services	\$ 15,290,749	\$ 15,997,954	\$ 16,269,240	\$ 17,420,556	\$ 12,490,636	\$ 17,410,779
420 - Supplies	309,397	312,703	317,395	372,619	170,139	361,662
430 - Other Services and Charges	3,781,062	3,904,855	4,622,043	6,974,956	4,299,493	7,343,382
440 - Capital outlay	39,354	26,619	301,272	345,600	60,461	391,570
450 - Other Financing Uses						
Total Expenditures	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 25,113,731	\$ 17,020,729	\$ 25,507,393
Net Revenue	\$ 1,230,631	\$ 2,283,755	\$ 1,600,905	\$ (1,723,537)	\$ (1,904,441)	\$ (2,056,020)
Beginning Fund Balance ¹	2,324,357	3,554,988	5,838,743	7,439,648	7,439,648	7,990,948
Ending Fund Balance	\$ 3,554,988	\$ 5,838,743	\$ 7,439,648	\$ 5,716,111	\$ 5,535,206	\$ 5,934,928



Period Ending Fund Balance

ADOPTED BUDGET

Detailed	Revenue
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	2	017 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	ç	9/30/2020 Actual	20	21 Adopted Budget
10 Tayor												
<u>10 - Taxes</u> 211.001 - Conoral Bronorty	ć	0 476 545	ć	0 0 2 2 7 0 7	ć	0 402 196	ć	0 0 0 0 0 0 0 0	ć	4 924 902	ć	10 072 709
311.001 - General Property 311.005 - Other	Ş	8,470,545	Ş	9,022,797	Ş	9,402,180	Ş	9,920,826	Ş	4,034,002	Ş	10,075,798
		-		-		-		-		-		
335.003 - COIT Special Distribution	ć	0 47C FAF	ć	0 022 707	ć	0 402 196	ć	9,920,826	ć	4 024 002	ć	10 072 700
Total	Ş	8,470,545	Ş	9,022,797	Ş	9,402,180	Ş	9,920,820	Ş	4,034,002	Ş	10,075,790
20 - Licenses and Permits												
321.006 - Dog Licenses	\$	1,530	\$	1,414	\$	1,255	\$	1,548	\$	817	\$	990
321.011 - Peddler License		3,650		3,100		2,750		3,950		1,750		3,00
321.018 - Amusement Device License		10,300		800		200		-		-		
321.030 - Other Business Licenses		120		2,200		1,380		1,320		1,700		28
322.001 - Building Permits		90,763		93,740		77,325		48,430		113,165		70,00
322.002 - Demolition Permits		1,004		10,509		5,675		5,795		1,851		2,50
322.003 - Electrical Permits		23,677		29,286		16,467		11,621		30,855		10,00
322.005 - Plumbing Permits		14,515		20,044		11,741		6,427		16,842		10,00
322.006 - Sign Permits		13,508		8,429		11,442		15,173		5,648		5,00
322.010 - Contractor Listing License		98,587		122,460		113,564		112,317		100,188		75,00
322.012 - Alarm Permits		-		-		-		-		-		
322.020 - Other Nonbusiness Licenses		139,500		99,750		103,767		101,076		90,481		50,00
Total	\$	397,155	\$	391,732	\$	345,565	\$	307,657	\$	363,296	\$	226,77
<u> 30 - Intergovernmental</u>												
335.001 - Financial Institutions Tax	\$	51,995	\$	49,490	\$	66,227	\$	58,710	\$	40,791	\$	61,06
335.002 - Auto and Aircraft Excise Tax		1,034,184		1,091,310		1,110,356		1,125,390		560,879		1,179,76
335.004 - LOIT		997,974		1,012,543		1,112,128		1,064,841		816,985		979,24
335.005 - COIT		2,390,373		2,439,463		2,850,991		2,725,034		2,372,536		2,770,84
335.007 - CVET		35,038		34,225		42,703		36,519		20,695		40,78
335.008 - Liquor Excise Tax		21,252		19,553		17,672		17,919		17,045		17,04
335.009 - Liquor Gallonage Tax		102,227		99,043		102,393		100,565		82,773		104,36
335.010 - Cigarette Tax - General Fund		30,510		29,327		28,663		29,892		13,292		29,89
335.018 - Wagering Tax Distributions		272,506		272,506		272,506		272,506		182,244		272,50
338.002 - 911 Fees		-		641,680		201,727		201,727		100,864		201,72
<u>338.005 - Task Force Reimbursement</u>	-	22,943	-	41,865	-	23,866	-	3,592	-	14,561	-	23,60
Total	Ş	4,959,002	Ş	5,731,005	Ş	5,829,234	Ş	5,636,695	\$	4,222,665	Ş	5,680,82
40 - Charges for Services												
341.001 - Court Costs, Fees, and Charges	\$	5,035	\$	5,780	\$	5,641	\$	6,231	\$	3,275	\$	3,68
341.002 - Zoning Fees		7,425		4,770		5,335		5,325		4,210		5,00
341.004 - Inspection Fees		4,250		4,925		5,615		5,335		3,438		3,00
341.005 - Storm Water Plan Review App		6,355		11,148		4,895		8,068		3,560		5,00
341.008 - Copies of Public Records		811		2,376		1,769		2,080		1,595		1,39
341.012 - Application Fees		-		1,480		-		-		-		
342.005 - Fire Inspection		13,038		15,479		6,320		4,661		38,393		75,91
342.007 - Finger Print Fee		3,360		5,385		5,355		6,209		1,815		1,41
342.009 - Vehicle Impound Released		7,050		6,570		31,820		35,000		28,500		34,49
342.011 - Misc. Reimbursement		-		-		50,400		-		41,400		. ,
344.002 - Garbage and Trash Collection Fee		2,221,168		2,257,737		2,280,312		2,285,898		1,700,958		2,345,30
349.004 - In Lieu of Taxes - Mun. Utility		2,858,750		2,947,516		3,108,459		3,108,459		2,331,344		3,108,45
349.006 - User Fee - Local Entities		691,947		824,971		824,971		900,000		900,000		900,00
349.008 - Misc Dormant Funds				216,428								200,00
<u>362.003 - Office Space</u>		11,894		5,465		1		18,000		-		18,00
Total	~	5,831,083	ć		ć	6,330,893	ć		ć	F 050 407	ć	6,501,66

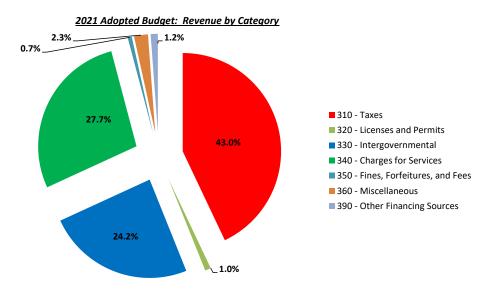
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City of Lawrence 2021 Adopted Budget

350 - Fines, Forfeitures, and Fees												
351.002 - Ordinance Violations	\$	138,456	\$	112,611	\$	157,186	\$	131,114	\$	68,122	\$	67,047
351.004 - Cry Wolf False Alarm Fines		92,940		102,688		110,906		118,527		63,966		90,183
Total	\$	231,397	\$	215,298	\$	268,092	\$	249,641	\$	132,089	\$	157,230
360 - Miscellaneous												
361.001 - Interest	\$	-	\$	59,530	\$	198,266	\$	225,000	\$	46,288	\$	50,000
362.001 - Mobile Towers		-		-		-		-		-		-
364.001 - Cable Franchise Fees		549,690		503,858		494,928		501,713		360,945		486,555
368.001 - From Sale of Lawn Bags		-		-		-		-		-		-
369.001 - Legal Settlements		-		-		-		-		-		-
397.002 - Sale of Unclaimed Property		-		1,022		5,241		-		-		-
399.003 - Extraordinary Gains		-		-		-		-		-		-
<u> 399.004 - Transfer In</u>						-						
Total	\$	549,690	\$	564,410	\$	698,435	\$	726,713	\$	407,232	\$	536,555
390 - Other Financing Sources												
391.001 - Transfer from Rainy Day Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
391.002 - Other Funds		-		104,414		-		-		-		-
391.None - None		-		-		-		-		-		-
392.001 - Sale of Capital Assets		52,535		7,280		1,796		1,336		108		20,620
392.002 - Insurance Reimbursements		78,450		54,521		47,983		80,000		4,904		58,807
392.003 - Other Damage Reimbursements		-		-		-		-		-		-
392.004 - Sale of Land		3,824		1,255		-		-		-		-
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		207		-		-		-
396.002 - Other Refunds		358		57,860		3,569		-		5,325		5,325
396.003 - Return on Insurance Premium		276		196		20,612		-		-		-
397.001 - Sale of Lawn Bags		49		-		7		-		-		-
399.001 - Miscellaneous		44,620		39,833		48,760		55,195		68,276		163,577
399.002 - Fuel Cost Sharing Revenue		24,680		25,015		113,517		26,865		19,105		26,198
Total	\$	206,322	\$	290,614	\$	236,451	\$	163,396	\$	97,717	\$	274,527
	Ŧ		Ŧ		Ŧ		Ŧ		Ŧ	,. 1	Ŧ	,.

Total Revenue

\$ 20,651,193 \$ 22,525,886 \$ 23,110,855 \$ 23,390,194 \$ 15,116,287 \$ 23,451,373



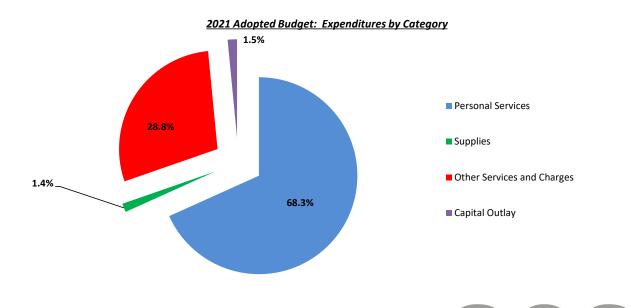


Expenditures by Function

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	201	L8 Actual	2	019 Actual		Budget		Actual		Budget
Culture and Recreation	\$	1,046,871	\$:	1,110,145	\$	1,377,995	\$	1,584,989	\$	858,155	\$	1,527,768
Economic Development		93 <i>,</i> 096		16,413		38,548		105,999		53,869		106,273
General Government		1,486,358	:	1,415,092		1,734,624		3,415,339		2,065,317		3,021,171
None		-		-		-		-		-		-
Public Safety		15,073,679	16	6,091,635		16,448,793		18,097,413		12,822,504		18,903,990
Sanitation		1,720,558	:	1,608,845		1,909,991		1,909,991		1,220,883		1,948,191
Total by Expenditures by Function	\$	19,420,562	\$ 20	0,242,131	\$	21,509,950	\$	25,113,731	\$	17,020,729	\$	25,507,393

Expenditures by Category (All Funds)

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
410 - Personal services	\$ 15,290,749	\$ 15,997,954	\$ 16,269,240	\$ 17,420,556	\$ 12,490,636	\$ 17,410,779
420 - Supplies	309,397	312,703	317,395	372,619	170,139	361,662
430 - Other services and charges	3,781,062	3,904,855	4,622,043	6,974,956	4,299,493	7,343,382
440 - Capital outlay	39,354	26,619	301,272	345,600	60,461	391,570
450 - Other financing uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 25,113,731	\$ 17,020,729	\$ 25,507,393



ADOPTED BUDGET



Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 10,140,962	\$ 10,373,711	\$ 10,617,941	\$ 11,291,097	\$ 8,053,012	\$ 11,270,638
412 - Overtime	401,935	513,041	540,431	445,500	373,748	441,500
413 - Employee Benefits	4,747,852	5,111,202	5,110,868	5,683,959	4,063,875	5,698,641
421 - Office Supplies	11,581	12,959	8,644	20,800	10,372	18,975
422 - Operating Supplies	102,778	109,396	110,395	184,141	72,974	169,225
423 - Repair and Maintenance Supplies	165,004	149,321	150,140	104,450	56,100	112,240
429 - Other Supplies	30,035	41,027	48,216	63,228	30,692	61,222
431 - Professional Services	257,922	246,550	327,442	549,955	352,625	633,230
432 - Communication and Transportation	106,376	111,038	110,740	209,109	116,165	196,502
433 - Printing and Advertising	23,612	46,515	72,795	79,474	70,312	89,774
434 - Insurance	94,321	88,211	262,580	315,000	283,101	577,000
435 - Utility Services	194,377	232,773	196,512	279,861	187,873	303,536
436 - Repairs and Maintenance	225,723	227,922	239,475	277,160	188,382	252,500
437 - Rentals	31,309	36,440	50,682	45,559	27,705	51,021
438 - Debt Service	16,163	17,412	9,178	390,000	120,000	725,000
439 - Other Services and Charges	2,831,258	2,897,994	3,352,640	4,828,838	2,953,330	4,514,819
444 - Improvements Other Than Building	13,148	8,293	111,162	286,650	27,528	336,000
445 - Machinery and Equipment	26,206	18,326	190,110	58,950	32,933	55,570
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 25,113,731	\$ 17,020,729	\$ 25,507,393



Expenditures Summary - by Department

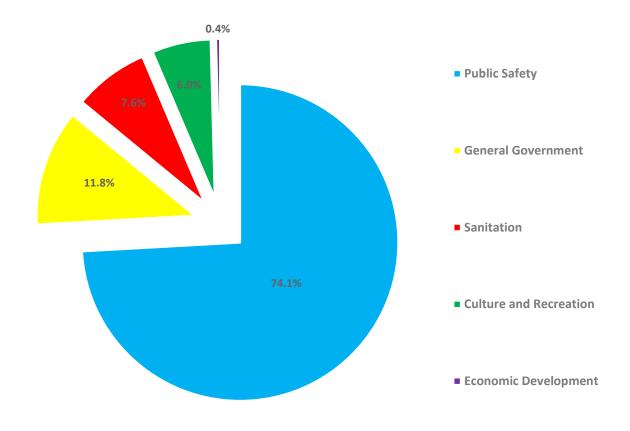
					2020 Adopted	9/30/2020	2021 Adopted
		2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
101-000	Non-Departmental	\$ 17,611	\$ 103,601	\$ 163,233	\$-	\$ -	\$-
101-001	Mayor's Office	330,472	327,462	414,626	513,168	329,491	520,855
101-002	Department of Public Works	647,666	555,643	646,779	921,354	586,436	1,031,398
101-003	Corporation Counsel	28,471	-	-	-	-	-
101-004	Controller's Office	125,675	90,867	153,698	1,375,000	828,737	790,000
101-005	City Council	228,912	235,259	255,787	491,175	240,879	558,756
101-006	Police	6,088,633	6,653,740	6,803,912	7,633,375	5,314,753	7,932,798
101-007	Fire	8,133,821	8,459,838	8,748,862	9,405,697	6,778,504	9,909,734
101-008	Parks	1,046,871	1,110,145	1,377,995	1,584,989	858,155	1,527,768
101-009	Street	-	-	-	-	-	-
101-010	Sanitation	1,720,558	1,608,845	1,909,991	1,909,991	1,220,883	1,948,191
101-012	Data & Information Services	4,272	(237)	-	-	-	-
101-015	Economic Development Commission	93,096	16,413	38,548	105,999	53,869	106,273
101-016	Clerk	103,281	102,497	100,501	114,642	79,774	120,162
101-017	Communications	851,226	978,057	896,019	1,058,341	729,247	1,061,458
Total Expe	enditures	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 25,113,731	\$ 17,020,729	\$ 25,507,393

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 74% of the funding proposed for 2021 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 2021 is \$25,507,393. The General Fund has a minimum fund balance target of 20% of budgeted expenditures.







The 2021 adopted budget is a structurally balanced budget: anticipated revenues equal anticipated expenditures:

2021 Proposed General Fund Budget

Projected 1/1/2021 Reserved Operating Fund Balance ¹	\$ 4.67
Revenue:	
Property Taxes	\$ 10.07
PILOT/FHRA	4.06
Trash Collection Fees	2.29
Local Income Taxes	3.74
Other	3.43
Unreserved Fund Balance	 1.92
Total Revenue	\$ 25.51
Expense ² :	
Public Safety	\$ 18.90
Trash Collection	1.95
Parks and Recreation	1.53
<u>Other</u>	 3.13
Total Expense	\$ 25.51
Projected 12/31/2021 Reserved Operating Fund Balance	\$ 4.67

Balanced Budget Proposal (in \$ millions)

(1) Projected net balance as of August 19, 2020

(2) Includes one-time expenditures of approximately \$1.78 million

(3) Reserved fund balance equal to 20% of operating budget; excluding one-time expenditures

(4) Projected total fund balance at the end of FY2021 is approximately \$5.9 million.

The General Fund has minimum fund balance target of 20% of budgeted expenditures.



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Salaries and wages increase reflect a 5% raise for all employees issued in 2020. With the revenue uncertainty resulting from the COVID-19 pandemic, salaries and wages have not been increased for 2021
- The 2021 General Fund budget has been increased nearly \$400,000 from 2020. The majority of the increase reflects moving debt service budgets for the Fire Department from Fund 625 to the General Fund. Additionally, the budget for the Police Department was increased, primarily a result of moving budget for insurance from Fund 224 to the General Fund
- The City Council budget was increased as \$250,000 was provided in the City Council for a one-time capital investment of their determination
- Advertising budget has increased as the City has expanded its marketing effort with additional billboards and television ads promoting our local restaurants and the great amenities offered by our Park system.
- The majority of the 2021 budget expenditure reductions are reflected in Other Services and Charges, which were reduced by approximately \$300,000. The City currently exceeds its General Fund balance target of 20% of budgeted expenditures. Funds in excess of this target are released for on-time capital investments. This reduction reflects releasing a smaller amount of funds in order to preserve flexibility for FY2022. 2021 one-time investments include the following:
 - o Funding should we receive a Next Level Trails matching grant to connect 63rd Street to Lee Rd
 - o Payments for debt service payments for our energy savings program to upgrade City fire stations and other facilities.
 - o Our 2021 budget also includes funding for continued beautification projects:
 - · Funding for additional decorative crosswalks
 - Feedback has been extremely positive on our crosswalks at 59th Street and Lee Rd and 59th Street and Wheeler Rd
- Property tax revenues were increased 1.5% from 2020 expected revenue. The State of Indiana provides allowable growth quotients for property tax levies and set the increase at 4.2% for 2021.
- 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
- 2021 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 2021 adopted budget.





NON-DEPARTMENTAL

UEFDANC





Expenditures by Function

	201	7 Actual	20	18 Actual	20	19 Actual	20	20 Adopted Budget	9)/30/2020 Actual	1 Adopted Budget
General Government	\$	17,611	\$	103,601	\$	163,233	\$	-	\$	-	\$ -
Total by Expenditures by Function	\$	17,611	\$	103,601	\$	163,233	\$	-	\$	-	\$ -

Expenditures by Category

					2020 Adopted	9/30/2020	2021 Adopted
	2017	Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
410 - Personal Services	\$	-	\$-	\$-	\$-	\$ -	\$-
420 - Supplies		-	-	-	-	-	-
430 - Other Services and Charges		17,611	103,601	163,233	-	-	-
440 - Capital Outlay		-	-	-	-	-	-
450 - Other Financing Uses		-	-	-	-	-	-
Total by Expenditures by Category	\$	17,611	\$ 103,601	\$ 163,233	\$-	\$-	\$-



Detailed Expenditures

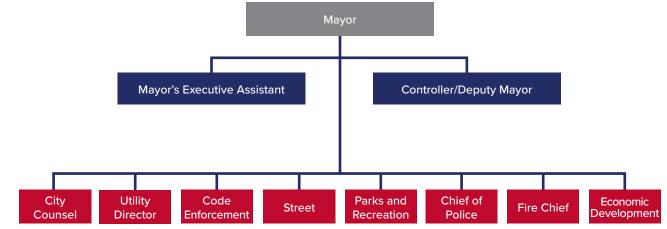
				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$-	\$ -	\$-	\$-	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance 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	17,611	103,601	163,233	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 17,611	\$ 103,601	\$ 163,233	\$-	\$-	\$-

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.

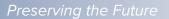




	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Atual	Budget
Mayor	1	1	1	1	1
Deputy Chief of Staff	0	0	1	1	1
Executive Assistant	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Economic Development Director	1	1	1	1	1
Total Employee Count	4	4	5	5	5

Performance Indicators

						2021
Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Effectiveness	DWD	254	242	163	53	100
Output	DWD	24	24	29	24	24
Output	DWD	63	85	84	107	100
Technology	DWD	157,498	169,676	181,751	211,985	227,884
Effectiveness	DWD	7,384	8,102	5,506	3,081	5,500
	Effectiveness Output Output Technology	Effectiveness DWD Output DWD Output DWD Technology DWD	EffectivenessDWD254OutputDWD24OutputDWD63TechnologyDWD157,498	EffectivenessDWD254242OutputDWD2424OutputDWD6385TechnologyDWD157,498169,676	Effectiveness DWD 254 242 163 Output DWD 24 24 29 Output DWD 63 85 84 Technology DWD 157,498 169,676 181,751	Effectiveness DWD 254 242 163 53 Output DWD 24 24 29 24 Output DWD 63 85 84 107 Technology DWD 157,498 169,676 181,751 211,985



2020 ACCOMPLISHMENTS

- ✓ Acquired 12 new police vehicles. (SF)
- ✓ Acquired new ambulances and battalion vehicles for the fire department. (SF)
- ✓ Increased public safety spending. (SF)
- ✓ Increased funding for the street department resulted in \$2 million for paving, \$100,000 for street lights, and \$40,000 for sidewalk repair. (DWD)
- ✓ Public Private Partnership results in Freije Engineering relocating to Lawrence. (ED)
- ✓ Lawrence granted two opportunity zones encouraging private capital investment. (ED)
- Expanded Lawrence Christmas by introducing Ice-skating as a Lawrence winter fest event (DWD)
- Managed city through covid-19 pandemic and citywide shutdown (SF)

2021 OBJECTIVES

- Complete new fire 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 42nd and post Road area. (ED)
- Pursue capital investment in our two Opportunity Zones. (ED)
- Build on success of Farmers Market and Lawrence Christmas. (DWD)
- Initiate efforts to increase Public Safety Tax. (SF)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

ADOPTED BUDGET

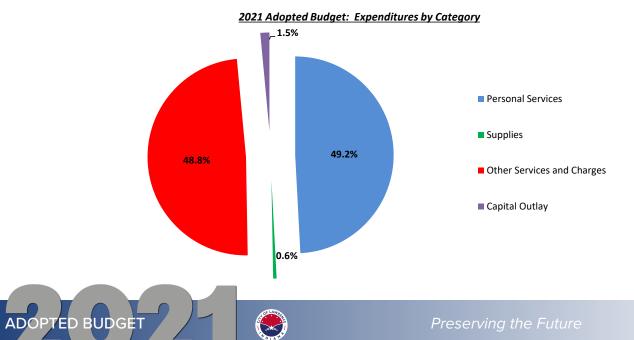


Expenditures by Function

	201	L7 Actual	20:	18 Actual	20	19 Actual	202	20 Adopted Budget	9	/30/2020 Actual	202	1 Adopted Budget
General Government	\$	330,472	\$	327,462	\$	414,626	\$	513,168	\$	329,491	\$	520,855
Total by Expenditures by Function	\$	330,472	\$	327,462	\$	414,626	\$	513,168	\$	329,491	\$	520,855

Expenditures by Category

							20	20 Adopted	9	/30/2020	20	21 Adopted
	20	17 Actual	2018 Actual		2019 Actual		Budget		Actual			Budget
410 - Personal Services	\$	232,845	\$	220,791	\$	218,227	\$	256,035	\$	179,012	\$	256,035
420 - Supplies		2,233		2,163		2,277		2,900		1,264		2,955
430 - Other Services and Charges		94,796		104,508		192,078		246,483		146,990		254,115
440 - Capital Outlay		598		-		2,044		7,750		2,226		7,750
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	330,472	\$	327,462	\$	414,626	\$	513,168	\$	329,491	\$	520,855





Detailed Expenditures

							202	20 Adopted	9	/30/2020	202	1 Adopted
	201	7 Actual	20	18 Actual	20)19 Actual		Budget		Actual		Budget
411 - Salaries and Wages	\$	173,161	\$	164,147	\$	164,154	\$	190,125	\$	132,415	\$	190,125
412 - Overtime		-		-		-		-		-		-
413 - Employee Benefits		59,684		56,644		54,073		65,910		46,596		65,910
421 - Office Supplies		1,244		1,083		433		1,250		597		1,305
422 - Operating Supplies		48		45		240		50		11		50
423 - Repair and Maintenance Supplies		-		-		-		-		-		-
429 - Other Supplies		941		1,035		1,604		1,600		656		1,600
431 - Professional Services		39,339		(6,958)		77,117		85,150		46,160		87,150
432 - Communication and Transportation		6,730		7,832		5,113		10,825		1,859		10,825
433 - Printing and Advertising		13,676		42,516		68,369		59,000		68,762		82,050
434 - Insurance		-		-		-		-		-		-
435 - Utility Services		-		-		-		-		-		-
436 - Repairs and Maintenance		1,781		28,657		2,657		26,500		1,430		26,500
437 - Rentals		2,965		3,079		2,992		3,950		1,610		5,063
438 - Debt Service		-		-		-		-		-		-
439 - Other Services and Charges		30,305		29,382		35,830		61,058		27,169		42,527
444 - Improvements Other Than Building		-		-		-		-		-		-
445 - Machinery and Equipment		598		-		2,044		7,750		2,226		7,750
452 - Interfund Operating Transfers		-		-		-		-		-		-
Total Expenditures	\$	330,472	\$	327,462	\$	414,626	\$	513,168	\$	329,491	\$	520,855

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

2021 budget increases include the following:

• Increase in professional services and printing and advertising, which will expand the City's marketing effort with additional billboards and television ads promoting our local restaurants and the great amenities offered by our Park system



DEPARTMENT OF PUBLIC WORKS

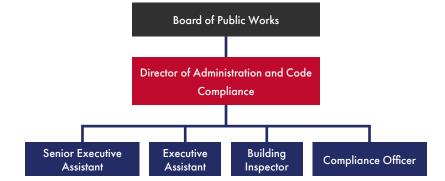
ADOPTED BUDGET

Mission Statement: To improve the quality of life and preserve property values for the neighbourhoods 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.

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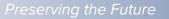
	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Director of Engineering	0	0	0	1	1
Director of Code Enforcement	1	1	1	0	0
Laborer	0	0	0	0	0
Administrative Assistant	1	2	2	2	2
Building Inspector	2	2	2	1	1
Executive Assistant	1	1	1	1	1
Total Employee Count	5	6	6	5	5

* 3 Members of the Board of Works not shown

- * 6 Members of the Board of Zoning Appeals not shown
- * 1 part-time employee not shown

Performance Indicators

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of Violations Cited	Effectiveness	DWD	185	108	168	113	125
Number of Property Maintenance Violations Invoiced	Effectiveness	DWD	58	71	61	42	75
Number of Permits	Effectiveness	ED	4,182	4,536	3,044	3,353	2,000
Number of Contractors	Effectiveness	ED	604	2,378	1,925	706	750
Number of Licenses	Effectiveness	ED	853	2,014	2,183	739	500
Number of New Cases	Effectiveness	DWD	990	743	1.570	683	500





2020 ACCOMPLISHMENTS

- Revised code enforcement procedures to create consistency in enforcement processes and streamline inspections. (DWD)
- Revised building inspections protocols and procedures to make it easier and flexible for applicants to get timely inspections done. (DWD)
- Revised Building Code & Contractor licensing ordinances create consistency and clarity with permits as well as to eliminate dual licensing requirements for Contractors with Lawrence and Indianapolis/Marion County. (DWD)
- Started working on an online permitting portal for contractors to submit permit applications, pay fees and receive permits. (DWD)
- Implemented an update to the City's American with Disabilities Act Transition Plan and Tile VI plan in accordance with set standards of the Indiana Department of Transportation. (DWD)
- Implemented Bid Opportunities section in our website to advertise bids and for vendors to obtain contract documents at no cost to them (DWD)
- Redesigned DPW website to highlight different divisions and division specific information. (DWD)

2021 OBJECTIVES

ADOPTED BUDGET

- Roll out online permitting process and online contractor registration portals. (DWD)
- Develop SOPs for building inspections and permitting based on new ordinances. (DWD)
- Invest in staff training/certifications to promote efficiency and knowledge. (DWD)
- Continue to develop standard operating procedures for staff to work in New World case management system. (DWD)
- Look for other opportunities to improve service (DWD)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.



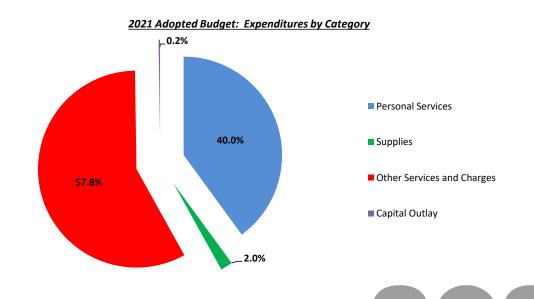


Expenditures by Function

				2020 Adopted		9/30/2020		2021 Adopted				
	201	L7 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
General Government	\$	647,666	\$	555,643	\$	646,779	\$	921,354	\$	586,436	\$	1,031,398
Total by Expenditures by Function	\$	647,666	\$	555,643	\$	646,779	\$	921,354	\$	586,436	\$	1,031,398

Expenditures by Category

							20	20 Adopted	9	/30/2020	20	21 Adopted
	20	17 Actual	20	18 Actual	20	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	313,485	\$	260,044	\$	318,416	\$	468,589	\$	327,062	\$	412,100
420 - Supplies		19,492		11,891		15,986		34,750		7,463		20,300
430 - Other Services and Charges		313,636		282,298		310,629		414,315		251,911		596,498
440 - Capital Outlay		1,054		1,410		1,748		3,700		-		2,500
450 - Other Financing Uses		-		-				-		-		-
Total by Expenditures by Category	\$	647,666	\$	555,643	\$	646,779	\$	921,354	\$	586,436	\$	1,031,398



ADOPTED BUDGET



Detailed Expenditures

ADOPTED BUDGET

	201	7 Actual	20	18 Actual	20	019 Actual	202	20 Adopted Budget	9	/30/2020 Actual	202	21 Adopted Budget
411 - Salaries and Wages	\$	197,181	Ś	162,888	Ś	198,865	Ś	282,710	Ś	205,114	Ś	245,000
412 - Overtime	Ŷ	107,101	Ŷ	102,000	Ŷ	190,005	Ŷ	6,000	Ŷ	1,333	Ŷ	6,000
413 - Employee Benefits		116,195		97,033		119,406		179,879		120,615		161,100
421 - Office Supplies		1,036		1,370		1,061		4,200		610		3,000
422 - Operating Supplies		6,728		3,419		6,684		21,050		4,419		11,300
423 - Repair and Maintenance Supplies		10,425		5,316		2,180		5,500		1,477		2,500
429 - Other Supplies		1,302		1,786		6,061		4,000		958		3,500
431 - Professional Services		8,406		39,521		47,301		47,500		23,931		185,100
432 - Communication and Transportation		11,409		10,115		10,713		17,450		5,852		18,700
433 - Printing and Advertising		1,419		2,691		4,046		6,500		1,551		6,000
434 - Insurance		45,557		41,770		46,847		71,000		59,779		71,000
435 - Utility Services		86,217		78,086		70,287		96,500		50,699		96,500
436 - Repairs and Maintenance		76,732		44,396		76,441		81,000		44,961		30,000
437 - Rentals		1,684		1,914		1,684		3,640		702		3,640
438 - Debt Service		-		-		-		-		-		-
439 - Other Services and Charges		82,212		63,804		53,309		90,725		64,437		185,558
444 - Improvements Other Than Building		-		-		-		-		-		-
445 - Machinery and Equipment		1,054		1,410		1,748		3,700		-		2,500
452 - Interfund Operating Transfers		-		-		-		-		-		-
Total Expenditures	\$	647,666	\$	555,643	\$	646,779	\$	921,354	\$	586,436	\$	1,031,398

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

2021 budget increases include the following:

- DPW completed a thorough review of its licensing and permitting operations, including adopting a new ordinance simplifying our fee structure and our inspections process
- Professional services and Other services and charges were increased to reflect contractual services to conduct building and inspections and code review
- The increase is partially offset by a decrease in salaries and wages, which reflect the elimination of a full-time inspector's position.
- These changes are expected to promote a more business friendly approach to licensing and permitting

CORPORATION COUNSEL





Expenditures by Function

	201	7 Actual	2018 Acti	ual	2019 Actua	al	0 Adopted Budget	9	/30/2020 Actual	20	21 Adopted Budget
General Government	\$	28,471	\$	-	\$	-	\$ -	\$	-	\$	-
Total by Expenditures by Function	\$	28,471	\$	-	\$	-	\$ -	\$	-	\$	-

Expenditures by Category

	2017	/ Actual	2018 Actual	2019 Actual	2020 Adopted Budget	9/30/2020 Actual	2021 Adopted Budget
410 - Personal Services	\$	-	\$-	\$-	\$-	- \$	-\$-
420 - Supplies		-	-	-	-	-	
430 - Other Services and Charges		28,221	-	-	-		
440 - Capital Outlay		250	-	-	-		
450 - Other Financing Uses		-	-	-	-		
Total by Expenditures by Category	\$	28,471	\$-	\$-	\$.	\$	-\$-





Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	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	28,133	-	-	-	-	-
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	88	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	250	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 28,471	\$-	\$-	\$-	\$-	\$-

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

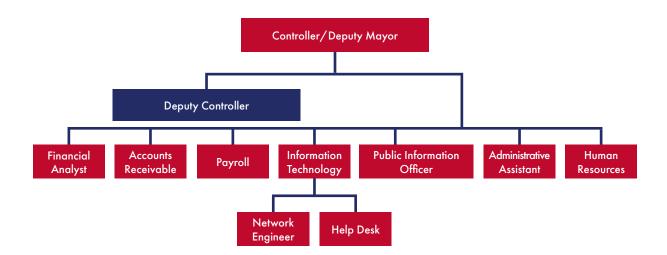
ADOPTED BUDGET

• 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.





	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Deputy Mayor/Controller	1	1	1	1	1
Deputy Controller	1	1	0	1	1
Manager of Communications	1	1	1	1	1
Human Resource Director	0	1	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	0	0	0	0
Administrative Assistant	1	1	1	1	1
Audio/Visual Coordinator	0	1	1	1	1
Financial Analyst	0	1	1	1	1
Total Employee Count	7	9	8	9	9

Performance Indicators

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of checks to vendors	Output	DW	3,663	3,212	2,781	2,645	2,713
Number of EFTs to vendors	Technology	FA	533	840	797	762	780
SBOA Audit Findings	Effectiveness	FA	5	4	1	1	1
Bond Rating (S&P) Utility	Effectiveness	FA	BBB	A-	А	А	А
Bond Rating (S&P) City	Effectiveness	FA	A+	A+	A+	A+	A+
Average Salary per Employee	Output	DW	37,835	38,891	43,995	48,500	46,248
Average Salary per Elected Employee	Output	FA	22,825	23,888	24,986	28,400	26,693
Average Retirement Age	Output	FA	57	56	56	47	52
Number of Men	Effectiveness	FA	262	210	232	244	238
Number of Women	Effectiveness	FA	72	42	47	71	71

ADOPTED BUDGET

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2020 ACCOMPLISHMENTS

- \checkmark Initiate ratings review for the City. (FA)
- \checkmark Receive a timely audit with 1 or less findings. (FA)
- \checkmark Issue banking RFP for Utilities to maximize banking services. (FA)
- \checkmark 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)
- \checkmark 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. (FA)
- ✓ Create job descriptions for each position. (DWD)

2021 OBJECTIVES

- Earn Government Finance Officer's Association's Distinguished Budget Presentation Award for the fifth consecutive year. (FA)
- Receive a timely audit with 1 or less findings. (FA)
- Implement online permitting platform, allowing businesses and residents to apply and pay for permits online. (FA, DWD)
- Update City handbook (DWD)
- Create a City Newsletter (DWD)

ADOPTED BUDGET

- Establish City of Lawrence Advisory Council on Disabilities (HR)
- Publish timely Monthly Revenue Reports online. (FA)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

MONDAY-FRIDAY

Suite 300

Controller's Office

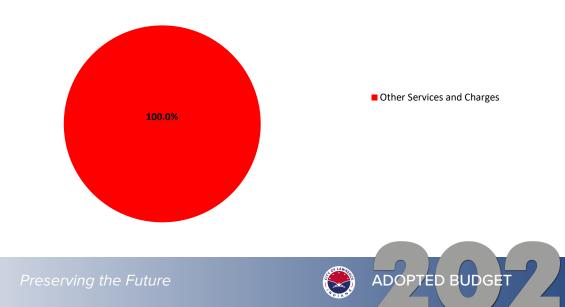
Expenditures by Function

							20	20 Adopted	9	/30/2020	202	21 Adopted
	201	L7 Actual	201	8 Actual	20	19 Actual		Budget		Actual		Budget
General Government	\$	125,675	\$	90 <i>,</i> 867	\$	153,698	\$	1,375,000	\$	828,737	\$	790,000
Total by Expenditures by Function	\$	125,675	\$	90,867	\$	153,698	\$	1,375,000	\$	828,737	\$	790,000

Expenditures	by Category
--------------	-------------

							202	0 Adopted	9)/30/2020	20	21 Adopted
	20 1	17 Actual	201	L8 Actual	20	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		125,675		90,867		153,698.27	1,	375,000.00		828,737.34		790,000.00
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	125,675	\$	90,867	\$	153,698	\$	1,375,000	\$	828,737	\$	790,000

2021 Adopted Budget: Expenditures by Category



Detailed Expenditures

ADOPTED BUDGET

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	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	-	(8,908)	-	60,000	13,035	-
432 - Communication and Transportation	65	-	-	-	-	-
433 - Printing and Advertising	769	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	12,691	-	-	-	40,000	-
437 - Rentals	150	(226)	-	-	-	-
438 - Debt Service	-	-	-	390,000	120,000	390,000
439 - Other Services and Charges	112,000	100,000	153,698	925,000	655,702	400,000
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 125,675	\$ 90,867	\$ 153,698	\$ 1,375,000	\$ 828,737	\$ 790,000

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
 - o Payments to this fund began in 2016 to fund the non-reimbursable portion of benefits provided in the Police Pension Fund
- The majority of the decrease in the 2021 includes the completion of the City's match for the Amy Beverland sidewalk (which will connect an adjacent neighbourhood to Amy Beverland Elementary School) in 2020. The total project cost is estimated at \$2 million, and the City's share is approximately \$500,000
- The City will also continue to pay for debt service in 2021 for the energy savings program to upgrade City fire stations and other facilities. Future debt service payments are expected to be covered through operational savings from more efficient equipment and systems.

CITY COUNCIL







	2017	2018	2019	2020	2021
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
Total Employee Count	9	9	9	9	9

Performance Indicators

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of laws passed by Council	Output	DWD	21	20	15	14	16
Number of meetings recorded	Technology	DWD	24	24	31	24	24
Number of Council meetings	Output	DWD	24	24	31	24	24





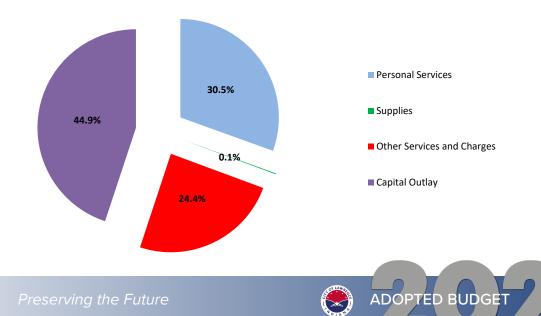
Expenditures by Function

							20	20 Adopted	9	/30/2020	202	21 Adopted
	20	17 Actual	2018 Actual		2019 Actual		Budget		Actual		Budget	
General Government	\$	228,912	\$	235,259	\$	255,787	\$	491,175	\$	240,879	\$	558,756
Total by Expenditures by Function	\$	228,912	\$	235,259	\$	255,787	\$	491,175	\$	240,879	\$	558,756

Expenditures by Category

							20	20 Adopted	9	/30/2020	20	21 Adopted
	20	17 Actual	20	18 Actual	20	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	149,329	\$	150,790	\$	151,533	\$	151,534	\$	127,020	\$	170,450
420 - Supplies		95		99		461		750		212		792
430 - Other Services and Charges		78,988		84,370		90,794		137,891		86,147		136,514
440 - Capital Outlay		500		-		13,000		201,000		27,500		251,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	228,912	\$	235,259	\$	255,787	\$	491,175	\$	240,879	\$	558,756

2021 Adopted Budget: Expenditures by Category





Detailed Expenditures

ADOPTED BUDGET

					201		•	120/2020	202	1 Adamtad
	 	 			204	20 Adopted	9,	/30/2020		1 Adopted
	 7 Actual	18 Actual	20	019 Actual	<u> </u>	Budget	<u> </u>	Actual		Budget
411 - Salaries and Wages	\$ 126,524	\$ 126,874	\$	127,499	\$	127,500	\$	106,874	\$	143,500
412 - Overtime	-	-		-		-		-		-
413 - Employee Benefits	22,804	23,915		24,033		24,034		20,145		26,950
421 - Office Supplies	85	89		42		250		170		270
422 - Operating Supplies	-	-		-		-		-		-
423 - Repair and Maintenance Supplies	-	-		-		-		-		-
429 - Other Supplies	10	10		418		500		42		522
431 - Professional Services	61,875	68,125		75,065		98,125		67,000		105,000
432 - Communication and Transportation	38	24		14		610		45		650
433 - Printing and Advertising	-	-		-		150		-		150
434 - Insurance	-	-		-		-		-		-
435 - Utility Services	-	-		-		-		-		-
436 - Repairs and Maintenance	-	-		-		-		-		-
437 - Rentals	1,093	1,269		1,129		1,219		759		1,200
438 - Debt Service	-	-		-		-		-		-
439 - Other Services and Charges	15,982	14,952		14,586		37,787		18,344		29,514
444 - Improvements Other Than Building	-	-		13,000		200,000		27,500		250,000
445 - Machinery and Equipment	500	-		-		1,000		-		1,000
452 - Interfund Operating Transfers	-	-		-		-		-		-
Total Expenditures	\$ 228,912	\$ 235,259	\$	255,787	\$	491,175	\$	240,879	\$	558,756

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

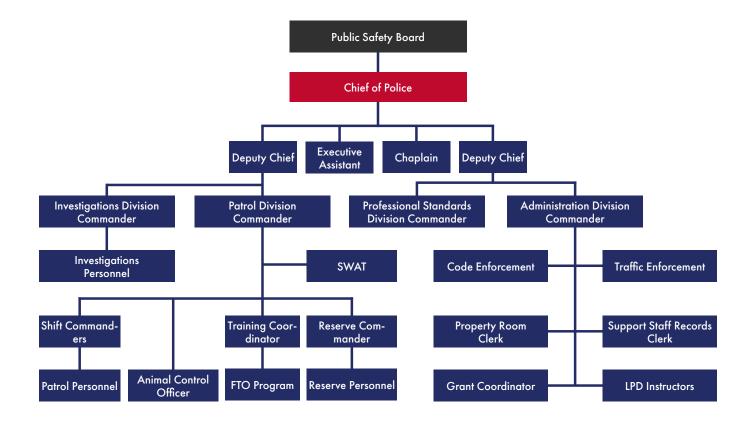
2021 budget increases include the following:

 250,000 (\$200,000 in 2020) for a project to be completed in 2021 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.









	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	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	2	2
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	3	4	4	4
Sergeant	14	13	12	15	15
Patrolman - 1st Class	22	29	29	33	33
Patrolman - 2nd Class	12	2	9	1	1
Probationary Officer	3	9	2	1	2
Animal Ctrl Enforcement Officer	1	1	1	1	1
Chaplain	0	0.5	0.5	0.5	0.5
Total Employee Count	67	68.5	68.5	67.5	68.5

* 5 Members of the Police Merit Commission not shown

* 1 part-time employee not shown

Performance Indicators

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of police report	Output	DWD	5,783	4,273	4,045	4,018	4,500
Number of reported gun shot victims	Output	DWD	13	21	28	27	25
Number of Homicides	Effectiveness	SF	2	5	3	5	4
Number of Traffic Tickets Written	Effectiveness	SF	1,000	593	901	756	900

2020 ACCOMPLISHMENTS

- Received a grant for nine new radar detectors and nine portable breath test instruments for enhanced traffic enforcement. (DWD)
- Completion of moving into and operationalizing the new LPD police station, including Property Room, and Communications Center. LPD is now fully functional from our new headquarters, including Public Safety 911 Communications Center. (DWD)
- Significant increase in social media communications strategy, including Facebook, and effectively utilizing live LPD Twitter feed. Established LPD LinkedIn page, ready for 2021 launch. (DWD)
- ✓ Initiated comprehensive review and update process for LPD Policies, Procedures, and Practices. (DWD)
- New Reserve Officers hired; Entire division will have donated more than 3,500 hours of training, patrol, investigative, administrative and vehicle maintenance work. (DWD)
- Implemented the purging process for approximately 1400 pounds of narcotics resulting from cases between 2010-2020, all set for controlled destruction. Hundreds of firearms used during crimes also designated for safe destruction. (DWD)
- Assisted with public events held with no significant threats to public safety (Lagers in Lawrence, Christmas Tree Lighting / Parade, etc.). (SF)

2021 OBJECTIVES

ADOPTED BUDGET

- Begin the next new-hire and promotional processes, realizing that previous eligibility lists expired in September 2019. (DWD)
- Strive to work with community stakeholders to fully understand and address current Community Safety and Quality of Life Issues. (DWD)
- Continue to investigate availability of 2021 State 911 grant funding to pay/receive reimbursements for all mandatory certifications tele communicators need to maintain. Work within budget to increase pay of 911 Operators to maintain competitiveness with area 911 Centers, in an effort to increase retention. (DWD)
- Expand highest quality, most relevant training opportunities for officers and supervisors, to include conferences, seminars, supervisory, operational/investigative coursework. Capitalize on LPD Training Facility to draw highest caliber training offerings from across the state, and expose LPD officers to this programming free of charge. (DWD)
- Finalize our Project Safe Neighborhood grant for community improvement program, "Laundry and More," in the challenged 42nd/Post neighborhoods (\$27,000). (SF)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

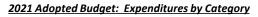


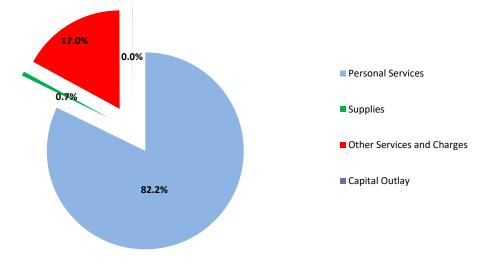
Expenditures by Function

	2	017 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopted Budget
Public Safety	\$	6,088,633	\$	6,653,740	\$	6,803,912	\$	7,633,375	\$	5,314,753	\$	7,932,798
Total by Expenditures by Function	\$	6,088,633	\$	6,653,740	\$	6,803,912	\$	7,633,375	\$	5,314,753	\$	7,932,798

Expenditures by Category

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	5,454,226	\$	5,913,286	\$	6,097,978	\$	6,527,605	\$	4,574,177	\$	6,523,705
420 - Supplies		98,781		127,455		107,715		52,300		45,886		55,000
430 - Other Services and Charges		532,625		612,761		595,459		1,050,470		692,066		1,351,093
440 - Capital Outlay		3,000		238		2,760		3,000		2,623		3,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	6,088,633	\$	6,653,740	\$	6,803,912	\$	7,633,375	\$	5,314,753	\$	7,932,798





Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 3,589,204	\$ 3,771,458	\$ 3,959,343	\$ 4,166,435	\$ 2,917,733	\$ 4,166,435
412 - Overtime	111,799	147,515	150,566	165,000	96,185	161,000
413 - Employee Benefits	1,753,223	1,994,313	1,988,069	2,196,170	1,560,259	2,196,270
421 - Office Supplies	4,939	5,409	2,981	6,500	6,095	6,500
422 - Operating Supplies	35,262	31,787	29,088	27,300	23,867	30,000
423 - Repair and Maintenance Supplies	51,377	81,547	65,015	2,500	4,099	2,500
429 - Other Supplies	7,203	8,712	10,631	16,000	11,825	16,000
431 - Professional Services	76,815	82,737	78,589	135,680	124,440	134,680
432 - Communication and Transportation	60,420	62,913	60,991	82,790	49,153	77,000
433 - Printing and Advertising	1,252	978	-	2,250	-	-
434 - Insurance	1,498	-	-	1,000	-	231,000
435 - Utility Services	9,837	8,308	9,196	23,861	56,877	58,536
436 - Repairs and Maintenance	22,834	66,596	49,862	36,000	27,962	51,000
437 - Rentals	12,527	17,448	17,874	18,091	12,351	18,551
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	347,442	373,781	378,948	750,798	421,284	780,326
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	3,000	238	2,760	3,000	2,623	3,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 6,088,633	\$ 6,653,740	\$ 6,803,912	\$ 7,633,375	\$ 5,314,753	\$ 7,932,798

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

2021 budget increases include the following:

- Majority of the increase in 2021 is primarily a result of moving budget for insurance from Fund 224 to the General Fund
- The COVID-19 pandemic is expected to hit Fund 224 revenue in 2022. This budgetary move was intended to mitigate some of this impact on the overall fund balance
- LPD operations are budgeted in General Fund and the Public Safety Tax fund



LAWRENCE FIRE DEPARTMENT

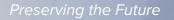
Mission Statement: To proudly provide our citizens and visitors with a top quality, unified emergency services organization dedicated to protecting, educating, and assisting all persons in need through proactive, effective emergency intervention.

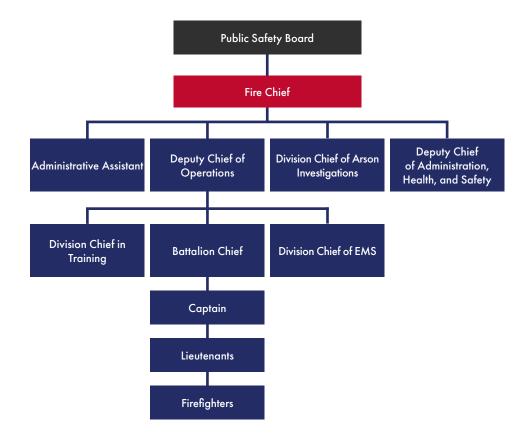
LAWRENCE

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ADOPTED BUDGET

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	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	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	7	9	9
Engineer	13	13	12	12	12
Firefighter - 1st Class	39	48	43	42	45
Firefighter - 2nd Class	8	0	2	4	6
Firefighter Probationary	2	2	6	3	0
EMT	3	3	4	4	4
Paramedic	9	9	11	11	14
Chaplain	0	0.5	0.5	0.5	0.5
Total Employee Count	96	97.5	99.5	99.5	104.5

* 19 P/T EMTs not shown

* 15 P/T Paramedics not shown

* 1 P/T Maintenance

* 5 Members of the Fire Merit Commission not shown

Performance Indicators

						2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	Estimated
Unit of Measure						
Number of fires reported	Output	SF	166	200	220	200
Number of fire runs	Output	SF	7,512	7,577	8,425	7,947
Number of community outreach events	Effectiveness	DWD	50	52	54	20
Average Response Time	Effectiveness	SF	0	0	0	0
Percentage of Response <8:00	Effectiveness	SF	1	1	1	1
Number of Unit Responses	Effectiveness	SF	4,019	4,501	5,856	6,200
Number of medical emergencies reported	Output	SF	6,550	5,260	5,118	5,800
Number of EMS billing	Output	DWD	38,896	38,219	39,768	38,961
Average EMS Response Time (MIN:SEC)	Effectiveness	SF	0	0	0	0
Annual EMS Call Volume	Output	SF	5,459	5,260	5,118	5,800
Number of Unit Responses	Effectiveness	SF	3837	5083	5058	6000



2020 ACCOMPLISHMENTS

- 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)
- ✓ Conducted 2 Fire Recruit Training Classes. (DWD)
- ✓ Took delivery of 1 new Engine, 1 new Ambulance, and 3 new Staff Vehicles keeping the fire department on track with current rotation plan. (DWD)
- Implemented a new EMS Central Supply housed at Fire Station 40 that will drastically reduce our dependence on IEMS supply, both substantially reducing costs and allowing our Medic Units to resupply at any time during their shifts, keeping our units in service more often. (DWD)
- Purchased 1 new Power Cot for new Medic Unit which will dramatically reduce future injuries for crews using this new device daily. (SF)
- Joined Pro Team Tactical, a medical rehab facility, that houses medical treatment, injury rehab and back to work performance plans to allow a faster return to work for all of our Fire and EMS personnel. (DWD)
- Major concrete replacement on the Training Tower pad, which was severely, cracked and failing. This will allow the safe operations of heavy fire apparatus who utilize the training facility several times a month throughout the year. (DWD)

2021 OBJECTIVES

- Ongoing need to hire 3 additional Full-Time EMTs which will fully staff our 3 Medic Units serving the City, this will make EMS Operations and staffing consistent allowing for a reduction in Overtime. (DWD)
- ► The Fire Department will be conducting a Hiring Process and 2-year list for Career Firefighter positions in the spring of 2021. (DWD)
- Station 38- complete tear down and replacement of existing firehouse built in 1986. (DWD)
- Station 36 Remodel existing fire station to accommodate staffing of Engine 36 (four personnel), IFD Ladder 36 (four personnel) and Medic 36 (two personnel). (DWD)
- Order new Engine 39 to continue replacement of aging reserve apparatus. This new purchase will continue a replacement cycle that will eliminate our old reserve engine and have a fleet of newer and safer apparatus for our crews. (DWD)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.



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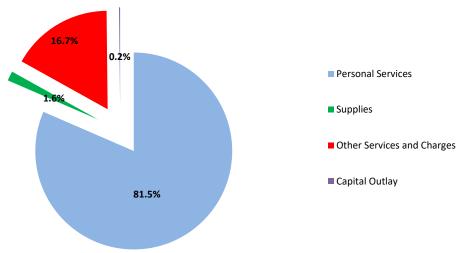


Expenditures by Function

						2020 Adopted			/30/2020	2021 Adopted		
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Public Safety	\$	8,133,821	\$	8,459,838	\$	8,748,862	\$	9,405,697	\$	6,778,504	\$	9,909,734
Total by Expenditures by Function	\$	8,133,821	\$	8,459,838	\$	8,748,862	\$	9,405,697	\$	6,778,504	\$	9,909,734

Expenditures by Category

							20	20 Adopted	9	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	7,468,916	\$	7,744,307	\$	7,838,580	\$	8,046,839	\$	5,974,978	\$	8,076,839
420 - Supplies		106,123		103,450		125,060		135,519		62,692		155,715
430 - Other Services and Charges		533,762		601,547		769,757		1,205,689		733,924		1,659,860
440 - Capital Outlay		25,019		10,534		15,465		17,650		6,910		17,320
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	8,133,821	\$	8,459,838	\$	8,748,862	\$	9,405,697	\$	6,778,504	\$	9,909,734



ADOPTED BUDGET

2021 Adopted Budget: Expenditures by Category

Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 4,913,712	\$ 5,051,175	\$ 5,060,124	\$ 5,249,425	\$ 3,810,683	\$ 5,249,425
412 - Overtime	251,755	315,774	331,535	225,000	263,906	225,000
413 - Employee Benefits	2,303,449	2,377,358	2,446,921	2,572,414	1,900,389	2,602,414
421 - Office Supplies	1,458	1,815	2,753	3,700	1,432	3,000
422 - Operating Supplies	25,195	39,549	41,700	69,641	27,569	80,275
423 - Repair and Maintenance Supplies	61,049	35,648	53,011	24,950	19,823	36,740
429 - Other Supplies	18,421	26,438	27,596	37,228	13,869	35,700
431 - Professional Services	39,177	67,459	45,790	59,000	63,719	81,800
432 - Communication and Transportation	6,192	4,981	5,712	64,948	42,045	56,841
433 - Printing and Advertising	1,117	331	82	1,200	-	1,200
434 - Insurance	-	-	162,832	173,000	159,239	200,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	80,984	64,534	94,556	105,360	57,572	106,700
437 - Rentals	7,536	7,290	19,562	10,300	8,971	14,025
438 - Debt Service	-	-	-	-	-	335,000
439 - Other Services and Charges	398,756	456,952	441,223	791,881	402,379	864,294
444 - Improvements Other Than Building	12,278	-	1,120	650	-	-
445 - Machinery and Equipment	12,741	10,534	14,345	17,000	6,910	17,320
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 8,133,821	\$ 8,459,838	\$ 8,748,862	\$ 9,405,697	\$ 6,778,504	\$ 9,909,734

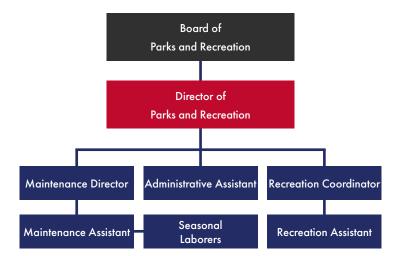
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

2020 budget increases include the following:

- Majority of the increase in 2021 reflects moving debt service budgets for the Fire Department from Fund 625 to the General Fund.
- The COVID-19 pandemic created additional expense in Fund 625 in 2020. This budgetary move was intended to mitigate some of this impact on the overall fund balance
- LFD operations are budgeted in General Fund and the Public Safety Tax fund

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.



2017	2018	2019	2020	2021
Actual	Actual	Actual	Actual	Budget
1	1	1	1	1
1	1	1	1	1
2	1	1	1	1
1	1	1	1	1
4	4	4	4	4
9	8	8	8	8
	Actual 1 1 2 1 1	Actual Actual 1 1 1 1 2 1 1 1	Actual Actual Actual 1 1 1 1 1 1 2 1 1 1 1 1	Actual Actual Actual Actual 1 1 1 1 1 1 1 1 2 1 1 1 1 1 1 1 2 1 1 1 1 1 1 1

* 5 Members of the Park Board not shown

* 4 Part-time employees not shown

Performance Indicators

ADOPTED BUDGET

City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
ED	170	194	200	32	150
DWD	6	6	6	5	5
s ED	15	18	19	1	20
	DWD	DWD 6	DWD 6 6	DWD 6 6 6	DWD 6 6 6 5

2020 ACCOMPLISHMENTS

- \checkmark 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)

2021 OBJECTIVES

- ► To install an ADA compliant playground within Alexander Park. (DWD)
- Complete the development of the Fort Harrison Cultural Art Campus and initiate community events and programming in cooperation with Arts for Lawrence. (DWD)
- Combine operations of the Fall Creek Baseball League and Lawrence Park Baseball League into one league and move all recreational baseball and softball to Lawrence Community Park. (DWD)
- Design and complete the redevelopment of Civic Plaza in coordination with the Fort Harrison Reuse Authority to better serve the expanding community programming venue. (DWD)
- Implement phase one of the 2021 through 2026 Comprehensive Park Master, to include a rebranding of all park signage and wayfinding. (DWD)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

ADOPTED BUDGET



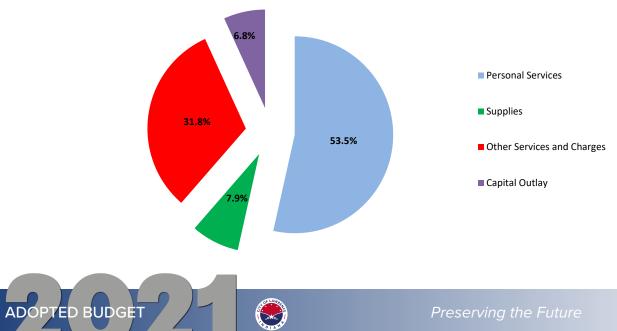
Expenditures by Function

								20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Culture and Recreation	\$	1,046,871	\$	1,110,145	\$	1,377,995	\$	1,584,989	\$	858,155	\$	1,527,768
Total by Expenditures by Function	\$	1,046,871	\$	1,110,145	\$	1,377,995	\$	1,584,989	\$	858,155	\$	1,527,768

Expenditures by Category

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	693,140	\$	684,797	\$	675,707	\$	820,294	\$	502,240	\$	817,294
420 - Supplies		78,526		64,793		64,108		140,100		49,513		120,600
430 - Other Services and Charges		273,226		348,691		373,924		520,095		290,702		485,874
440 - Capital Outlay		1,979		11,863		264,255		104,500		15,700		104,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	1,046,871	\$	1,110,145	\$	1,377,995	\$	1,584,989	\$	858,155	\$	1,527,768

2021 Adopted Budget: Expenditures by Category



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Detailed Expenditures

	2017 Astual	2018 Astual	2010 Astual	2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 462,223		. ,	\$ 520,583	\$ 342,036	\$ 517,583
412 - Overtime	36,633	44,485	56,701	45,000	9,893	45,000
413 - Employee Benefits	194,284	198,693	182,850	254,711	150,311	254,711
421 - Office Supplies	721	1,809	693	2,700	768	2,700
422 - Operating Supplies	35,032	34,181	32,233	65,000	16,459	46,500
423 - Repair and Maintenance Supplies	41,582	26,440	29,771	70,000	30,475	69,000
429 - Other Supplies	1,191	2,364	1,411	2,400	1,810	2,400
431 - Professional Services	2,161	4,572	3,550	45,000	14,340	20,000
432 - Communication and Transportation	15,794	19,119	23,549	22,600	13,747	22,600
433 - Printing and Advertising	5,330	-	297	10,250	-	250
434 - Insurance	47,266	46,440	52,901	70,000	64,083	75,000
435 - Utility Services	98,324	146,379	117,029	159,500	80,297	148,500
436 - Repairs and Maintenance	30,378	22,459	14,816	24,000	15,950	34,000
437 - Rentals	4,094	4,397	6,312	7,000	2,370	7,000
438 - Debt Service	16,163	17,412	9,178	-	-	-
439 - Other Services and Charges	53,715	87,914	146,293	181,745	99,916	178,524
444 - Improvements Other Than Building	870	8,293	97,042	86,000	28	86,000
445 - Machinery and Equipment	1,109	3,571	167,214	18,500	15,672	18,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,046,871	\$ 1,110,145	\$ 1,377,995	\$ 1,584,989	\$ 858,155	\$ 1,527,768

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

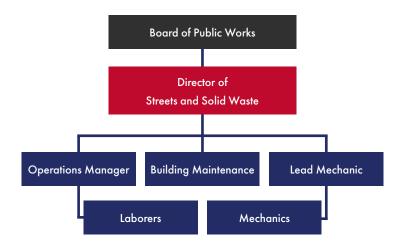
No significant changes in 2021



STREET DEPARTMENT

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





	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Building Inspector	1	1	0	0	0
Manager of Streets & Solid Waste	1	1	1	1	1
Operations Manager	1	1	1	1	1
Garage Mechanic	2	2	3	0	0
Laborer	4	5	6	9	9
Total Employee Count	9	10	11	11	11

* 4 P/T Laborers not shown

Performance Indicators

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of potholes	Effectiveness	DWD	4,500	10,759	11,031	9,010	10,021
Number of miles repaved	Effectiveness	DWD	8	7	11	8	10
Feet of sidewalk repairs	Effectiveness	DWD	30	30	142	80	111
Number of miles swept	Effectiveness	DWD	N/A	N/A	180	190	185
Feet of new storm ditching	Effectiveness	DWD	N/A	N/A	4,654	1,220	2,937
Major Sinkhole Repair	Effectiveness	DWD	10	9	10	12	11

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



2020 ACCOMPLISHMENTS

- \checkmark Replace one tandem salt trucks and salt boxes with 800-gal brine tanks. (DWD)
- \checkmark Purchased a new sign truck and service body truck. (DWD)
- \checkmark Tack machine for patching holes. (SF)
- \checkmark Purchased a new hot box with a dump body. (DWD)
- ✓ Build salt box hangers. (DWD)
- ✓ Strip patched 53,654 SF. (DWD)
- ✓ City road repaved Harman Way, Samuel Records and Harrison Park subdivision. (SF)
- \checkmark 40 City street signs installed. (DWD)
- ✓ 9010 potholes repaired. (SF)
- ✓ Removed 80FT of sidewalk trip hazards. (SF)
- ✓ Sinkhole repairs 12. (SF)
- ✓ Replaced 1250 feet of sidewalk. (SF)
- ✓ Replaced 350 feet of storm sewer pipe. (SF)
- ✓ Repaired 1220 of open ditch. (SF)
- ✓ Repaired bridge at Admirals Landing
- \checkmark Swept the entire City twice 190 miles 350 yards of debris removed. (DWD)
- \checkmark Tree removal and stump grinding throughout the City. (DWD)
- ✓ Built a new nature trail. (DWD)
- ✓ Installed skating rink for Lawrence Christmas. (DWD)
- \checkmark Replaced 4 garage doors at 53 street shop. (SF)

2021 OBJECTIVES

- ▶ Repaving roads in the City if possible. (SF)
- Strip patching. (SF)
- Pothole maintenance. (SF)
- Sidewalk replacement. (SF)
- Repair all City owned streetlights. (DWD)
- Tree removal in City right away. (SF)
- Sign replacement.(DWD)
- Replace 4 street vehicles.(DWD)
- Replace 2 salt trucks if possible. (DWD)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

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



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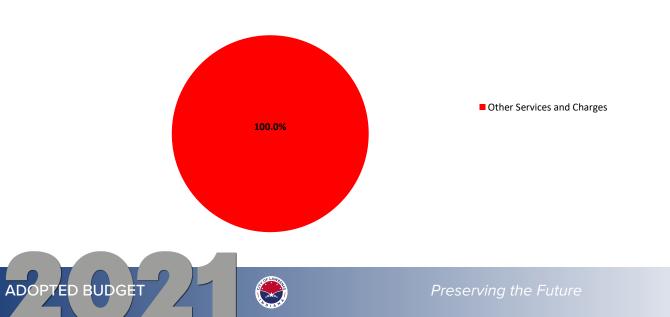
Expenditures by Function

						2020 Adopted		ç	9/30/2020		2021 Adopted		
	2	2017 Actual		2018 Actual		2019 Actual		Budget		Actual		Budget	
Sanitation	\$	1,720,558	\$	1,608,845	\$	1,909,991	\$	1,909,991	\$	1,220,883	\$	1,948,191	
Total by Expenditures by Function	\$	1,720,558	\$	1,608,845	\$	1,909,991	\$	1,909,991	\$	1,220,883	\$	1,948,191	

Expenditures by Category

	2	017 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	9	/30/2020 Actual	20	21 Adopted Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		1,720,558		1,608,845		1,909,991		1,909,991		1,220,883		1,948,191
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	1,720,558	\$	1,608,845	\$	1,909,991	\$	1,909,991	\$	1,220,883	\$	1,948,191

2021 Adopted Budget: Expenditures by Category





Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	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	1,720,558	1,608,845	1,909,991	1,909,991	1,220,883	1,948,191
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,720,558	\$ 1,608,845	\$ 1,909,991	\$ 1,909,991	\$ 1,220,883	\$ 1,948,191

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

The City has contracted with a third party for trash collection

- 2020 is year eight of a 10-year contract
- The 2021 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

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of helpdesk tickets	Technology	FA	1,159	1,297	1,310	2,189	2,200
Number of managed IT devices	Technology	FA	543	565	640	1,100	1,600
Number of Downtime (in hours)	Technology	FA	6	5	8	>5	<5

ADOPTED BUDGET

2020 ACCOMPLISHMENTS

- ✓ 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)

2021 OBJECTIVES

Station 38 rebuild (DWD)

- Water plant scada network build (DWD)
- Azure Site Recovery (business continuity) (DWD)
- Barracuda mail protection (phishing/malware protection) (DWD)

(ED), (FA), (DWD), (SF)
Reference Page 40 for
details on these symbols.



Expenditures by Function

	201	7 Actual	20)18 Actual	2019 Actual	20	20 Adopted Budget	g)/30/2020 Actual	2021 Adopt Budget	
General Government	\$	4,272	\$	(237)	\$-	\$	-	\$	-	\$	-
Total by Expenditures by Function	\$	4,272	\$	(237)	\$-	\$	-	\$	-	\$	-

Expenditures by Category

						2020	0 Adopted	9/30/2020	20	21 Adopted
	2017	Actual	2018 A	ctual	2019 Actual	E	Budget	Actual		Budget
410 - Personal Services	\$	-	\$	-	\$-	\$	-	\$	- \$	-
420 - Supplies		405		(212)	-		-		-	-
430 - Other Services and Charges		2,142		(25)	-		-		-	-
440 - Capital Outlay		1,725		-	-		-		-	-
450 - Other Financing Uses		-		-	-		-		-	-
Total by Expenditures by Category	\$	4,272	\$	(237)	\$-	\$	-	\$.	· \$	-

ADOPTED BUDGET



Detailed Expenditures

ADOPTED BUDGET

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$-	\$-	\$-	\$-	\$-	\$-
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	405	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	(212)	-	-	-	-
431 - Professional Services	2,016	-	-	-	-	-
432 - Communication and Transportation	67	(25)	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	59	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	1,725	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 4,272	\$ (237)	\$-	\$-	\$-	\$-

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



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

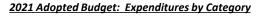
	Туре	City Goals	1	2017 Actual	:	2018 Actual	2019 Actual	2020 Actual	2021 Estimated
Unit of Measure									
New Jobs from approved projects	Effectiveness	ED		255		80	220	35	115
New businesses	Output	ED		7		4	4	5	7
Assessed Value	Effectiveness	ED	\$	217,200,377	\$	229,414,052	\$ 242,171,772	\$ 3,087,718,800	\$ 3,241,178,424
New Homes	Output	ED		79		150	61	85	50

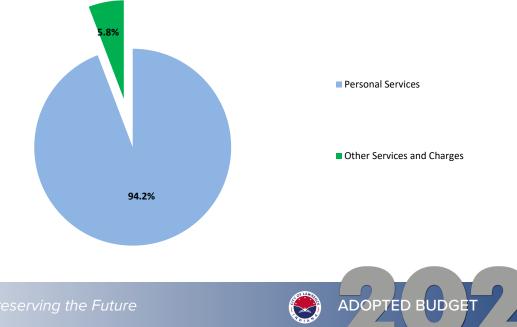
Expenditures by Function

		2020 Adopted 9/30/2020							/30/2020	202	21 Adopted	
	201	7 Actual	201	.8 Actual	20	19 Actual		Budget		Actual		Budget
Economic Development	\$	93,096	\$	16,413	\$	38,548	\$	105,999	\$	53 <i>,</i> 869	\$	106,273
Total by Expenditures by Function	\$	93,096	\$	16,413	\$	38,548	\$	105,999	\$	53 <i>,</i> 869	\$	106,273

Expenditures by Category

							20	20 Adopted	9	/30/2020	20	21 Adopted
	201	7 Actual	201	8 Actual	20	19 Actual		Budget		Actual		Budget
410 - Personal Services	\$	88,890	\$	11,604	\$	34,051	\$	100,121	\$	50,489	\$	100,121
420 - Supplies				-		-		-		-		-
430 - Other Services and Charges		4,206		4,809		4,497		5,878		3,380		6,152
440 - Capital Outlay				-		-		-		-		-
450 - Other Financing Uses				-		-		-		-		-
Total by Expenditures by Category	\$	93,096	\$	16,413	\$	38,548	\$	105,999	\$	53,869	\$	106,273





2020 ACCOMPLISHMENTS

- ✓ Developed a data base featuring all City Businesses with ten or more employees (ED)
- ✓ Completed a total redesign and update of the City's Economic Development website, including the development of a Digital Property Guide (ED)
- ✓ Completed City/RDC owned property assessment and prioritization study (ED)
- ✓ Initiated the distribution of written monthly economic development updates to the Council, RDC, and City's Department Heads. (ED)
- Moved forward to an executed project agreement, the proposed Sondhi Solutions/Veritas Parcel J Development (ED)
- Successfully completed all negotiations as necessary to allow the Freije project agreement to be executed, paving the way for Freije to begin construction of their new Trades District Headquarters Building in Spring of 2021 (ED)
- Successfully negotiated with third party land owner the needed property transaction to allow Harris & Ford to move forward with their 59th Street plant expansion project (ED)
- Worked to secure available liquor licenses to give the City control relative to approvals, etc. (ED)
- Initiated Executive Sessions as a means of better preparing the Commissioners for public meeting discussions and actions (ED)
- Completed appraisals and public offering process to advance the redevelopment of the property (ED)
- Completed appraisals and demolition of structures, to pave the way for an offer to sell this property to the public, anticipated to be complete in first quarter of 2021 (ED)
- ✓ Initiated communications toward the drafting of an agreement with the CAITO and NIDCO groups to market these parcels, using the RDC's 4399 Shadeland Ave parcel for access and control (ED)
- Assisted Fluid Waste Systems with relocation of their operations to the City of Lawrence in the former Waddell Power buildings (ED)
- Commissioned a survey of the portions of City owned former ROW and alleys, to convey such former property back to adjacent property owners, and to allow the City to convey this property to the CDC for redevelopment, in 2021. (ED)
- ✓ Moved forward the sale of this property to Irfan and Jammie Kahn, for the purposes of developing a new Himalayan Salt Distribution business headquarters (ED)

2021 OBJECTIVES

ADOPTED BUDGET

- City of Lawrence Trades District Actionable Strategic Plan Development (ED)
- ▶ Franklin Road TIF Extension to 56th Street (ED)
- FHRA Parcel J West Development (ED)
- Post Road Redevelopment (ED)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.



Detailed Expenditures

					2020 Adopted	9/30/2020	2021 Adopted
	201	7 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$	59,822	\$ 5,874	\$ 28,246	\$ 64,872	\$ 37,806	\$ 64,872
412 - Overtime		-	-	-	-	-	-
413 - Employee Benefits		29,068	5,731	5,805	35,249	12,683	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	4,497	5,878	3,380	6,152
444 - Improvements Other Than Building		-	-	-	-	-	-
445 - Machinery and Equipment		-	-	-	-	-	-
452 - Interfund Operating Transfers		-	-	-	-	-	-
Total Expenditures	\$	93,096	\$ 16,413	\$ 38,548	\$ 105,999	\$ 53,869	\$ 106,273

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

No significant changes in 2021



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.

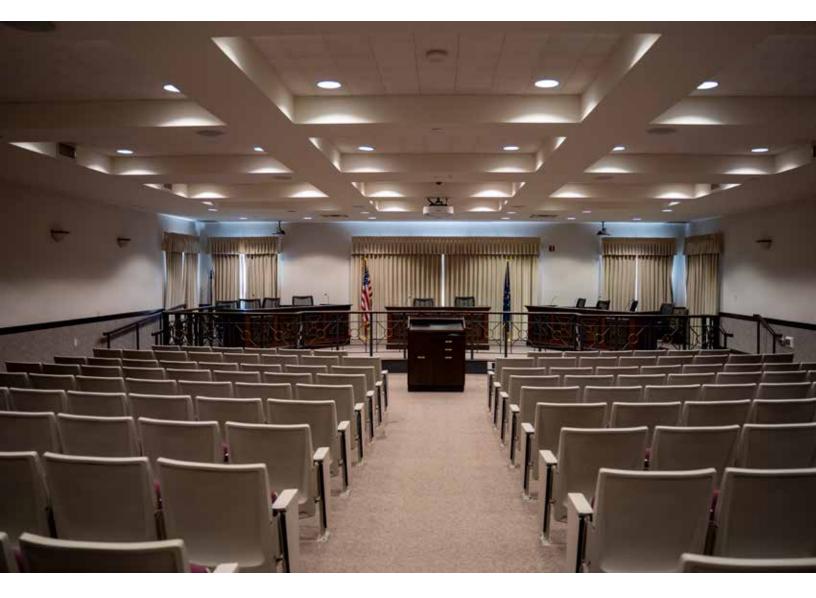
The clerk conducts research and assists a variety of individuals and organizations in obtaining information that supports public safety, economic development, and the City functions.

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.





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Position - Full Time	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget
City Clerk	1	1	1	1	1
Total Employee Count	1	1	1	1	1

Performance Indicators

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of laws passed by Council	Output	DWD	21	20	15	14	16
Number of meetings recorded - Council	Technology	DWD	24	24	31	24	24
Number of Council meetings	Output	DWD	24	24	31	24	24
Number of Board meetings	Output	DWD	63	85	68	51	55
Number of meetings recorded - Board	Technology	DWD	42	85	68	47	51

ADOPTED BUDGET

2020 ACCOMPLISHMENTS

- ✓ From mid-March through rest of year, sustained the functioning of the Common Council and the various boards and commissions of the City of Lawrence. Almost all of the meetings during this time were conducted virtually with participants joining either through video or audio conferencing. This included access for members of the public. (DWD)
- As part of this process, I maintained the relationships and coordination links within the City government and with other agencies essential to the functioning of the Common Council and the various boards and commissions. (DWD)
- 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)
- 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)

2021 OBJECTIVES

ADOPTED BUDGET

- Continue the functioning of the Common Council and various boards and commissions either virtually or in person depending on pandemic conditions. (DWD)
- Prepare for the smooth transition back to permanent in-person meetings and consultations. (DWD)
- 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.(SF)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

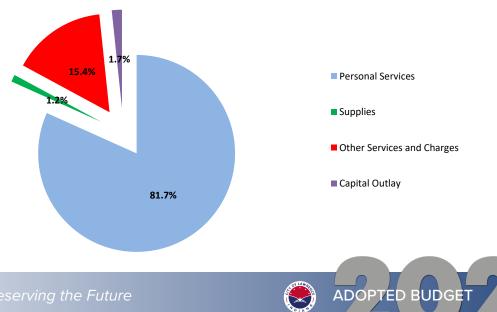


Expenditures by Function

							2020 Adopted			/30/2020	2021 Adopted		
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget	
General Government	\$	103,281	\$	102,497	\$	100,501	\$	114,642	\$	79,774	\$	120,162	
Total by Expenditures by Function	\$	103,281	\$	102,497	\$	100,501	\$	114,642	\$	79,774	\$	120,162	

Expenditures by Category

							20	20 Adopted	9	/30/2020	20	21 Adopted
	202	17 Actual	201	L8 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	91,967	\$	92 <i>,</i> 459	\$	90,972	\$	93,505	\$	72,934	\$	98,201
420 - Supplies		524		466		386		1,400		190		1,400
430 - Other Services and Charges		9,704		9,572		9,143		17,737		6,650		18,561
440 - Capital Outlay		1,086		-		-		2,000		-		2,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	103,281	\$	102,497	\$	100,501	\$	114,642	\$	79,774	\$	120,162



2021 Adopted Budget: Expenditures by Category



Detailed Expenditures

							202	20 Adopted	0/20	/2020	202	1 Adopted
	201	7 Actual	2018 A	Actual	2	019 Actual	202	Budget	•	tual		Budget
411 - Salaries and Wages	\$	70,850	\$ 7	70,850	\$	70,850	\$	70,850	\$	56,326		75,101
412 - Overtime		-		-		-		-		-		-
413 - Employee Benefits		21,117	2	21,609		20,122		22,655		16,609		23,100
421 - Office Supplies		524		466		386		1,100		190		1,100
422 - Operating Supplies		-		-		-		-		-		-
423 - Repair and Maintenance Supplies		-		-		-		300		-		300
429 - Other Supplies		-		-		-		-		-		-
431 - Professional Services		-		-		-		4,500		-		4,500
432 - Communication and Transportation		1,213		1,204		1,202		2,166		1,176		2,166
433 - Printing and Advertising		48		-		-		124		-		124
434 - Insurance		-		-		-		-		-		-
435 - Utility Services		-		-		-		-		-		-
436 - Repairs and Maintenance		-		-		-		-		-		-
437 - Rentals		1,259		1,269		1,129		1,359		942		1,542
438 - Debt Service		-		-		-		-		-		-
439 - Other Services and Charges		7,183		7,099		6,812		9,588		4,531		10,229
444 - Improvements Other Than Building		-		-		-		-		-		-
445 - Machinery and Equipment		1,086		-		-		2,000		-		2,000
452 - Interfund Operating Transfers		-		-		-		-		-		-
Total Expenditures	\$	103,281	\$ 10)2,497	\$	100,501	\$	114,642	\$	79,774	\$	120,162

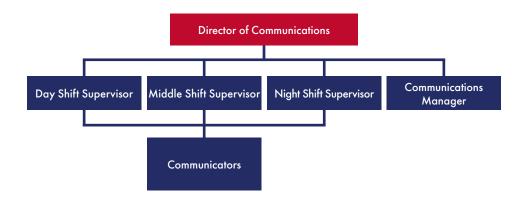
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

No significant changes in 2021



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.



	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Director of Communications	0	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
Total Employee Count	14	15	15	15	15

* 2 part-time employees not shown

Performance Indicators

ADOPTED BUDGET

							2021
	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Estimated
Unit of Measure							
Number of calls per year	Output	SF	85,364	80,333	73,121	62,228	67,675
Number of abandoned calls	Output	SF	3,818	2,941	3,381	2,773	3,077
Number of calls in % answered within 40 sec	Effectiveness	DWD	100	100	100	100	100

2020 ACCOMPLISHMENTS

- Successfully migrated to the new police station/911 center with no firewall or connection issues.
- ✓ 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)
- \checkmark 911 Console position 6 Training Console is now live and fully functional.
- ✓ Successful transfer of all communication center non-emergency telephone lines from McCoy St. to the new facility. (DWD)
- ✓ Acquired free accounts to PoliceOne for all dispatchers which gives access to training and education materials/courses that normally are pay per course. (DWD)
- ✓ Development of a third CTO so that each shift can have access to a certified trainer. (DWD)

2021 OBJECTIVES

- Launch SOP committee and establish a monthly meeting schedule to begin review and updating of 911 policy and procedure. (DWD)
- Expand APCO membership to include all dispatchers (Assoc. of Public Safety Communications) for individual access to the membership training materials. (DWD)
- ► Work on restructuring Supervisor responsibilities and duties possible shift in how supervisors report issues and move certain in house functions to days versus nights. (weekly computer maintenance, calendar updates, gun permits, permanent shift responsibilities, etc.) (DWD)
- Development and research on how to create Lawrence's first in-house EMD trainer now that we have hired an EMT for our latest 911 dispatcher opening. (DWD)
- Acquire an additional part time dispatcher who is fully trained with our current CAD system. (DWD)
- Continue to try and increase pay for existing 911 dispatchers. (DWD)
- Resolve the IP Flex line communication errors with the Vesta Phone system so that there are no further service interruptions for 911 calls. (DWD)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

ADOPTED BUDGET



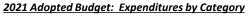
Expenditures by Function

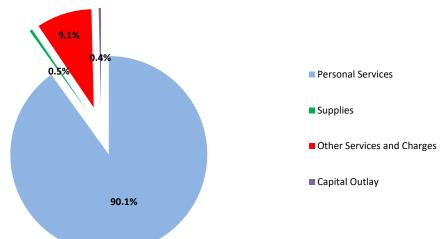
		• •					/30/2020	20	21 Adopted		
	20	17 Actual	20	18 Actual	20	19 Actual	Budget		Actual		Budget
Public Safety	\$	851,226	\$	978,057	\$	896,019	\$ 1,058,341	\$	729,247	\$	1,061,458
Total by Expenditures by Function	\$	851,226	\$	978,057	\$	896,019	\$ 1,058,341	\$	729,247	\$	1,061,458

Expenditures by Category

ADOPTED BUDGET

							20	20 Adopted	9	/30/2020	20	21 Adopted
	20	17 Actual	20	18 Actual	20)19 Actual		Budget		Actual		Budget
410 - Personal Services	\$	797,952	\$	919,876	\$	843,777	\$	956,034	\$	682,724	\$	956,034
420 - Supplies		3,218		2,598		1,403		4,900		2,919		4,900
430 - Other Services and Charges		45,913		53,010		48,840		91,407		38,102		96,524
440 - Capital Outlay		4,142		2,574		1,999		6,000		5,502		4,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	851,226	\$	978,057	\$	896,019	\$	1,058,341	\$	729,247	\$	1,061,458







Detailed Expenditures

	201	7 Actual	20	18 Actual	2(019 Actual	20	20 Adopted Budget	9	/30/2020 Actual	202	21 Adopted Budget
411 - Salaries and Wages	\$	548,285	\$	578,825	\$	572,703	\$	618,597	\$	444,024	\$	618,597
412 - Overtime		1,640		5,145		1,485		4,500		2,431		4,500
413 - Employee Benefits		248,027		335,906		269,589		332,937		236,268		332,937
421 - Office Supplies		1,169		918		294		1,100		511		1,100
422 - Operating Supplies		512		416		450		1,100		650		1,100
423 - Repair and Maintenance Supplies		570		370		163		1,200		227		1,200
429 - Other Supplies		967		894		495		1,500		1,532		1,500
431 - Professional Services		-		-		30		15,000		-		15,000
432 - Communication and Transportation		4,448		4,876		3,446		7,720		2,289		7,720
433 - Printing and Advertising		-		-		-		-		-		-
434 - Insurance		-		-		-		-		-		-
435 - Utility Services		-		-		-		-		-		-
436 - Repairs and Maintenance		265		1,280		1,143		4,300		508		4,300
437 - Rentals		-		-		-		-		-		-
438 - Debt Service		-		-		-		-		-		-
439 - Other Services and Charges		41,200		46,854		44,221		64,387		35,305		69,504
444 - Improvements Other Than Building		-		-		-		-		-		-
445 - Machinery and Equipment		4,142		2,574		1,999		6,000		5,502		4,000
452 - Interfund Operating Transfers		-		-		-		-		-		-
Total Expenditures	\$	851,226	\$	978,057	\$	896,019	\$	1,058,341	\$	729,247	\$	1,061,458

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

No significant changes in 2021



SPECIAL REVENUE FUNDS

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Revenue and Expenditure Summary - By Fund

	2017 4 4	2010 1 1	2010	2020 Adopted	9/30/2020	2021 Adopt
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
renue:						
201 Motor Vehicle Highway	\$ 2,586,690	\$ 3,044,114	\$ 2,927,905	\$ 3.047.190	\$ 1,750,665	\$ 2,692,9
202 Local Road & Street	704,610	972,074	996,351	816,042	577,952	741,5
203 Federal Revenue Sharing Trust Forfeiture	1,209	70,525	8,163		46,074	/+1,
204 Developers Escrow Fund	1,205	-		-	- 10,07	
211 Park Non-Reverting	229,321	228,244	201,426	178,500	48,651	250,
217 Donation	88,360	69,509	45,702	1/0,500	29,300	250,
222 Animal Shelter Fund	-			-	25,500	
224 Public Safety LOIT	2,888,987	2,925,959	3,242,252	3,035,112	2,629,175	3,035,
230 Federal Grant 022516	60,000	75,772	72,550	5,055,112	2,023,175	5,055,
233 Law Enforcement Cont. Ed.	43,868	41,289	45,571	43,900	47,521	55,
239 Deferral Program Fund	14,271	5,972	12,261	43,500	6,362	55,
243 State Grant	1,034,654	329,003	896,265	-	838,063	
245 Rainy Day Fund	1,054,054	525,005	850,205	-	838,005	
246 Special Non-Reverting Fund	-	-	-	-		
247 Hazardous Materials Response	-	2,185	8,971	-	4,316	
250 Federal Grant	- 341,825	187,598	176,370	-	132,589	
257 COIT Special Distribution	541,825	107,590	170,570	-	152,569	
275 Local Grant	20.465	-	-	-	-	
	20,465	-	-	-	-	
420 Transportation Bond Proceeds Fund	2 825 666	2 495 669	1 020 421	-	1 657 107	2 5 2 5
625 Emergency Medical Service Total Revenue	2,825,666	2,485,668	1,930,421	2,200,000 \$ 9,320,744	1,657,107	2,525,
enditures: 201 Motor Vehicle Highway	\$ 2,480,576	\$ 2,948,032	\$ 2,990,985	\$ 1 093 318	\$ 2,159,853	\$ 3,498,
					³ 2,139,833 221,873	
202 Local Road & Street 203 Federal Revenue Sharing Trust Forfeiture	410,131 1,552	808,279 32,721	1,126,487 24,477	1,181,606	16,980	645,
204 Developers Escrow Fund	1,552	95,745	- 24,477	-	10,980	
· ·				-	46,400	210
211 Park Non-Reverting	191,423	269,819	205,382	206,766	46,400	219,
217 Donation	61,281	54,896	50,764	-	28,474	
222 Animal Shelter Fund	2 019 005	2 066 506	-	-	2 700 100	4 5 1 2
224 Public Safety LOIT	2,918,995	2,966,506	2,828,571	4,409,092	2,799,100	4,512,
230 Federal Grant 022516 233 Law Enforcement Cont. Ed.	- 42,667	- 68,336		- 78,000	- 26,149	73,
233 Law Enforcement Cont. Ed. 239 Deferral Program Fund	42,007	06,530	60,133	78,000	20,149	73,
239 Deferral Program Fund 243 State Grant	- 1,063,554	- 321,285	- 867,155	-	- 2,688	
	1,005,554	521,285	807,155	-	2,088	
245 Rainy Day Fund 246 Special Non-Reverting Fund	-	-	-	-	-	
246 Special Non-Reverting Fund 247 Hazardous Materials Response	-	-	-	-	-	
	760	- 200 E 40	-	-	174 001	
250 Federal Grant	318,941	280,549	73,312	-	174,981	
257 COIT Special Distribution	660,862	-	-	-	-	
275 Local Grant	20,465	-	-	-	-	
420 Transportation Bond Proceeds Fund 625 Emergency Medical Service	-	-	-	2 206 580	-	2 410
	2,923,464	2,686,651	2,610,585	3,206,589	2,145,911	2,416,
Total Expenditures	\$ 11,094,67 2	\$ 10,532,818	\$ 10,837,852	\$ 13,175,371	\$ 7,622,408	\$ 11,364 <u>,</u>
Revenue less Expenditures	\$ (254,746)					

MOTOR VEHICLE HIGHWAY FUND FUND 201

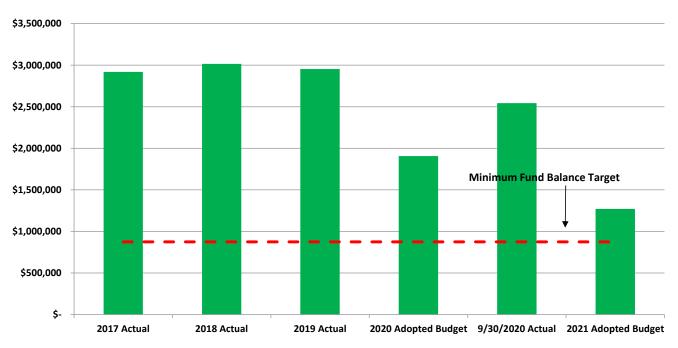
Motor Vehicle Highway Fund - revenue associated with motor vehicle registration fees, licensing fees, Gasoline Tax, auto transfer fees, motor vehicle title fees as well as any other similar taxes and fees. These funds are utilized for street construction street maintenance, pursuant to Indiana Code ("IC")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

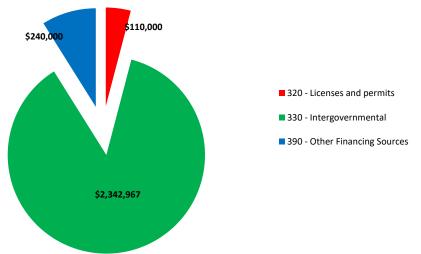
							20	20 Adopted	ç	9/30/2020	20	21 Adopted
	20	017 Actual	2	018 Actual	2	019 Actual		Budget	-	Actual		Budget
Revenue:												
320 - Licenses and permits	\$	36,035	\$	90,431	\$	96,910	\$	150,000	\$	68,920	\$	110,000
330 - Intergovernmental		2,550,655		2,944,764		2,814,866		2,682,190		1,670,111		2,342,967
390 - Other Financing Sources		-		8,919		16,129		215,000		11,634		240,000
Total Revenue	\$	2,586,690	\$	3,044,114	\$	2,927,905	\$	3,047,190	\$	1,750,665	\$	2,692,967
Expenditures:												
410 - Personal Services	\$	863,725	\$	886,135	\$	848,888	\$	1,112,486	\$	554,652	\$	1,113,192
420 - Supplies		283,505		458,582		491,978		811,913		181,692		949,200
430 - Other Services and Charges		1,242,490		1,356,871		1,386,638		1,862,138		1,303,930		1,319,233
440 - Capital Outlay		90,856		246,443		263,481		306,781		119,580		117,000
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	2,480,576	\$	2,948,032	\$	2,990,985	\$	4,093,318	\$	2,159,853	\$	3,498,625
Net Revenue	\$	106,115	\$	96,082	\$	(63,080)	\$	(1,046,128)	\$	(409,188)	\$	(805,658)
Beginning Fund Balance ¹		2,813,410		2,919,524		3,015,607		2,952,527		2,952,527		2,075,845
Ending Fund Balance	\$	2,919,524	\$	3,015,607	\$	2,952,527	\$	1,906,399	\$	2,543,339	\$	1,270,187



Period Ending Fund Balance

Detailed Revenue

							20	20 Adopted	c	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget	-	Actual		Budget
320 - Licenses and permits												
322.007 - Street and Curb Cut Permits	\$	29,820	\$	79,421	\$	91,300	\$	125,000	\$	63,400	\$	100,000
322.008 - Storm Water/Drainage Permits		6,215		11,010		5,610		25,000		5,520		10,000
Total	\$	36,035	\$	90,431	\$	96,910	\$	150,000	\$	68,920	\$	110,000
330 - Intergovernmental												
335.006 - Wheel Tax/Surtax	\$	808,710	\$	798,488	\$	834,933	\$	825,000	\$	401,542	\$	825,000
<u> 335.014 - Gasoline Tax - Motor Vehicle Hwy</u>		1,741,946		2,146,276		1,979,933		1,857,190		1,268,568		1,517,967
Total	\$	2,550,655	\$	2,944,764	\$	2,814,866	\$	2,682,190	\$	1,670,111	\$	2,342,967
390 - Other Financing Sources												
399.001 - Miscellaneous	\$	-	\$	8,919	\$	-	\$	215,000	\$	3,134	\$	240,000
392.001 - Sale of Capital Assets		-		-		-		-		8,500		-
392.002 - Insurance Reimbursements		-		-		16,129		-		-		-
Total	\$	-	\$	8,919	\$	16,129	\$	215,000	\$	11,634	\$	240,000
Total Revenue	\$	2,586,690	\$	3,044,114	\$	2,927,905	\$	3,047,190	\$	1,750,665	\$	2,692,967



2021 Adopted Budget: Revenue by Category



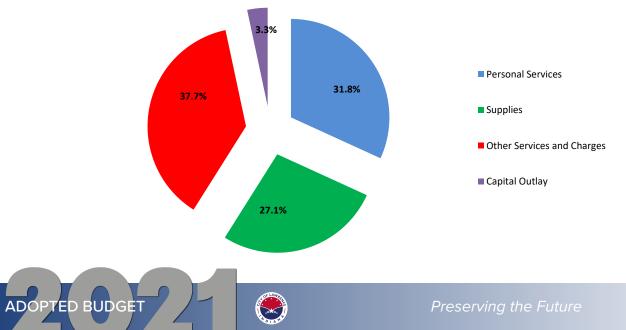
Expenditures by Function

							20	20 Adopted	g	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Highway and Streets	\$	2,480,576	\$	2,948,032	\$	2,990,985	\$	4,093,318	\$	2,159,853	\$	3,498,625
Total by Expenditures by Function	\$	2,480,576	\$	2,948,032	\$	2,990,985	\$	4,093,318	\$	2,159,853	\$	3,498,625

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	863,725	\$	886,135	\$	848,888	\$	1,112,486	\$	554,652	\$	1,113,192
420 - Supplies		283,505		458,582		491,978		811,913		181,692		949,200
430 - Other Services and Charges		1,242,490		1,356,871		1,386,638		1,862,138		1,303,930		1,319,233
440 - Capital Outlay		90,856		246,443		263,481		306,781		119,580		117,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	2,480,576	\$	2,948,032	\$	2,990,985	\$	4,093,318	\$	2,159,853	\$	3,498,625

2021 Adopted Budget: Expenditures by Category



						20	20 Adopted	9	/30/2020	20	21 Adopted
	2017 Actua	I I	2018 Actual	2	019 Actual		Budget		Actual		Budget
411 - Salaries and Wages	\$ 536,32	8 \$	533,049	\$	557,569	\$	611,670	\$	356,606	\$	612,370
412 - Overtime	31,37	2	40,865		36,515		40,000		15,548		40,000
413 - Employee Benefits	296,02	5	312,222		254,804		460,816		182,498		460,822
421 - Office Supplies	6	2	662		134		1,200		349		1,500
422 - Operating Supplies	50,60	9	65,676		77,352		125,213		48,304		119,200
423 - Repair and Maintenance Supplies	228,90	9	386,242		404,421		564,000		99,487		606,000
429 - Other Supplies	3,92	5	6,002		10,071		21,500		6,521		22,500
431 - Professional Services	32,39	5	39,912		131,363		110,000		95,237		62,000
432 - Communication and Transportation	19,85	0	18,293		21,592		24,600		16,163		27,511
433 - Printing and Advertising		-	-		-		-		-		-
434 - Insurance	74,17	7	75,396		80,192		105,000		87,327		105,000
435 - Utility Services	171,00	0	174,212		173,659		191,000		125,675		191,000
436 - Repairs and Maintenance	67,04	9	76,951		150,852		275,000		51,738		540,000
437 - Rentals	9,39	2	14,212		15,943		9,000		7,417		15,500
438 - Debt Service	138,14	8	90,918		101,174		170,000		73,895		170,000
439 - Other Services and Charges	730,48	0	866,977		711,863		1,077,538		873,508		408,222
441 - Land		-	-		50,875		55,000		-		-
444 - Improvements Other Than Building		-	8,293		4,336		4,950		-		-
445 - Machinery and Equipment	90,85	6	238,151		208,270		246,831		119,580		117,000
452 - Interfund Operating Transfers		-	-		-		-		-		-
Total Expenditures	\$ 2,480,57	6\$	5 2,948,032	\$	2,990,985	\$	4,093,318	\$	2,159,853	\$	3,498,625

Detailed Expenditures

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.
- As a result of the COVID-19 pandemic and shut down orders, vehicular traffic has declined materially when compared to 2019.
 - o Through July, gas tax revenues were down nearly \$300,000 compared to the same period in 2019.
 - o Several large employers have announced indefinite work from home orders and this decline in gas tax revenue is expected to continue into FY2021.
 - o As a result, we are expecting a decline of approximately 15% in this revenue in 2021 from 2019 actual revenue.
- 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
- 2021 budgeted expenditures include:
 - Funds allocated for paving projects have been substantially reduced in 2021 until the COVID-19 revenue impacts have passed. Other services and charges includes a reduction of nearly \$670,000 for paving, professional services \$50,000 for paving related engineering, and a reduction of approximately \$130,000 in expected fleet and equipment upgrades in 2021

ADOPTED BUDGET

• Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$875,000



LOCAL ROAD AND STREET FUND FUND 202

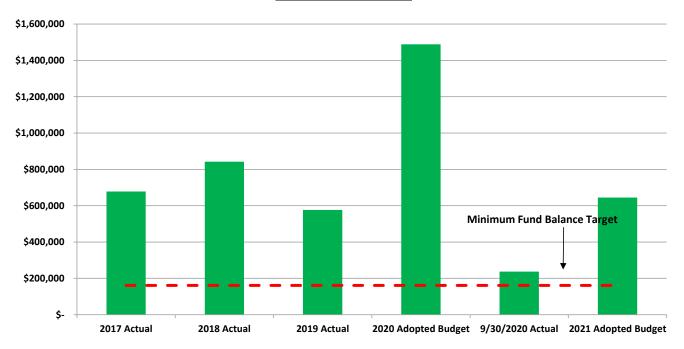
Local Road and Street Fund - Indiana Code provides for local road and street funding to be used exclusively for engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems. Payment of principal and interest on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

							20	20 Adopted	9)/30/2020	202	1 Adopted
	20	17 Actual	20	18 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
320 - Licenses and permits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
335 - State Shared Revenues		704,610		972,074		996,351		816,042		577,952		741,510
390 - Other Financing Sources				-		-		-		-		
Total Revenue	\$	704,610	\$	972,074	\$	996,351	\$	816,042	\$	577,952	\$	741,510
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		410,131		808,279		1,126,487		1,181,606		221,873		645,000
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	410,131	\$	808,279	\$	1,126,487	\$	1,181,606	\$	221,873	\$	645,000
Net Revenue	\$	294,478	\$	163,795	\$	(130,136)	\$	(365,564)	\$	356,079	\$	96,510
Beginning Fund Balance ¹		384,023		678,502		842,297		712,160		712,160		625,751
Ending Fund Balance	\$	678,502	\$	842,297	\$	712,160	\$	346,596	\$	1,068,239	\$	722,261



ADOPTED BUDGET

Period Ending Fund Balance

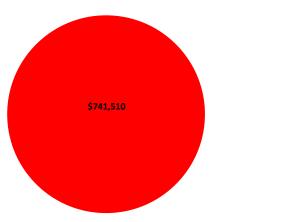


Detailed Revenue

ADOPTED BUDGET

	20	17 Actual	20	18 Actual	20	19 Actual	202	20 Adopted Budget	9	/30/2020 Actual	1 Adopted Budget
335 - State Shared Revenues											
335.015 - Gasoline Tax - LRS	\$	704,610	\$	972,074	\$	996,351	\$	816,042	\$	577,952	\$ 741,510
<u> 335.014 - Gasoline Tax - Motor Vehicle Hwy</u>		-						_			 -
Total	\$	704,610	\$	972,074	\$	996,351	\$	816,042	\$	577,952	\$ 741,510
Total Revenue	\$	704,610	\$	972,074	\$	996,351	\$	816,042	\$	577,952	\$ 741,510

2021 Adopted Budget: Revenue by Category



335 - State Shared Revenues



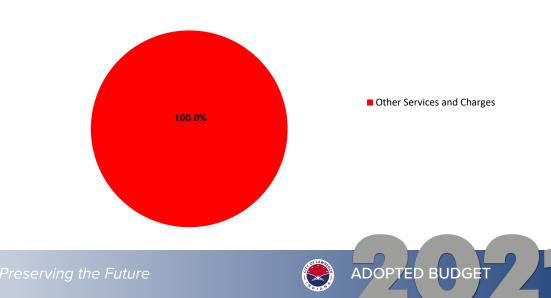
Expenditures by Function

							20	20 Adopted	9	/30/2020	202	1 Adopted
	20	17 Actual	20	18 Actual	2	019 Actual		Budget		Actual		Budget
Highway and Streets	\$	410,131	\$	808,279	\$	1,126,487	\$	1,181,606	\$	221,873	\$	645,000
Total by Expenditures by Function	\$	410,131	\$	808,279	\$	1,126,487	\$	1,181,606	\$	221,873	\$	645,000

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	201	7 Actual	201	8 Actual	20	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		410,131		808,279		1,126,487		1,181,606		221,873		645,000
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	410,131	\$	808,279	\$	1,126,487	\$	1,181,606	\$	221,873	\$	645,000

2021 Adopted Budget: Expenditures by Category



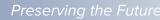
Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actua	2018 Actual	2019 Actual	Budget	Actual	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	55,42	9 50,149	57,448	93,476	98,042	-
432 - Communication and Transportation			-	-	-	-
433 - Printing and Advertising			-	-	-	-
434 - Insurance			-	-	-	-
435 - Utility Services			-	-	-	-
436 - Repairs and Maintenance			-	-	-	-
437 - Rentals			-	-	-	-
438 - Debt Service	354,70	3 366,130	369,040	388,130	20,360	395,000
439 - Other Services and Charges		- 392,000	700,000	700,000	103,471	250,000
441 - Land			-	-	-	-
444 - Improvements Other Than Building			-	-	-	-
445 - Machinery and Equipment			-	-	-	-
452 - Interfund Operating Transfers			-	-	-	-
Total Expenditures	\$ 410,13	1\$ 808,279	\$ 1,126,487	\$ 1,181,606	\$ 221,873	\$ 645,000

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.
- As a result of the COVID-19 pandemic and shut down orders, vehicular traffic has declined materially when compared to 2019.
 - o Through July, gas tax revenues were down nearly \$300,000 compared to the same period in 2019.
 - o Several large employers have announced indefinite work from home orders and this decline in gas tax revenue is expected to continue into FY2021.
 - o As a result, we are expecting a decline of approximately 15% in this revenue in 2021 from 2019 actual revenue.
- 2021 budgeted expenditures include:

- o Lease payment in the approximate amount of \$386,000. Final lease payment is due in 2024
- Reduction of \$450,000 for paving to \$250,000. The state paving grant program is available in 2021. The City intends to apply for a matching grant for paving in the amount of \$250,000
- o \$93,476 for paving related engineering costs
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$162,000

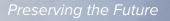


FEDERAL REVENUE SHARING TRUST FORFEITURE FUND 203

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

ADOPTED BUDGET

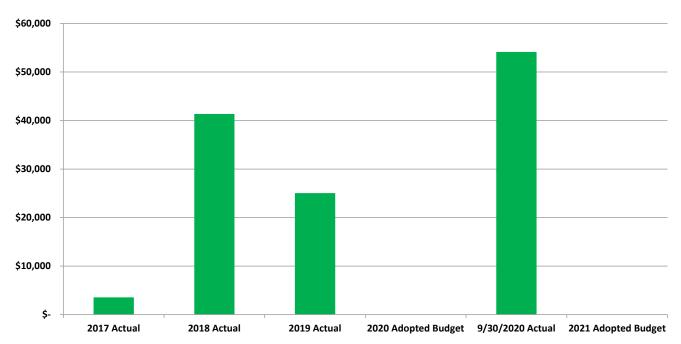
Primary function: Public Safety. Funds are not budgeted.



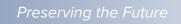
ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							202	0 Adopted	9	/30/2020	202	21 Adopted
	201	7 Actual	20	18 Actual	20	19 Actual	I	Budget		Actual		Budget
Revenue:												
330 - Intergovernmental	\$	1,209	\$	70,525	\$	8,163	\$	-	\$	46,074	\$	-
335 - State Shared Revenues		-		-		-		-		-		-
390 - Other Financing Sources		-		-		-		-		-		-
Total Revenue	\$	1,209	\$	70,525	\$	8,163	\$	-	\$	46,074	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		1,311		31,361		7,175		-		7,380		-
430 - Other Services and Charges		242		360		900		-		-		-
440 - Capital Outlay		-		1,000		16,402		-		9,600		-
450 - Other Financing Uses		-	_	-		-	_	_		-		-
Total Expenditures	\$	1,552	\$	32,721	\$	24,477	\$	-	\$	16,980	\$	-
Net Revenue	\$	(343)	\$	37,804	\$	(16,314)	\$	-	\$	29,094	\$	-
Beginning Fund Balance ¹		3,901		3,558		41,361		-		25,047		_
Ending Fund Balance	\$	3,558	\$	41,361	\$	25,047	\$	-	\$	54,141	\$	-



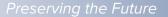
Period Ending Fund Balance





Detailed Revenue												
							202	0 Adopted	9	/30/2020	2021	Adopted
	2017	Actual	2018	3 Actual	201	L9 Actual		Budget		Actual	В	udget
330 - Intergovernmental												
332.003 - Federal Forfeiture Fees	\$	1,209	\$	70,525	\$	8,163	\$	-	\$	46,074	\$	-
Total	\$	1,209	\$	70,525	\$	8,163	\$	-	\$	46,074	\$	-
Total Revenue	\$	1,209	\$	70,525	\$	8,163	\$	-	\$	46,074	\$	-

ADOPTED BUDGET





Expenditures by Function

ADOPTED BUDGET

	201	7 Actual	20	18 Actual	20:	19 Actual	20	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopted Budget
Public Safety	\$	1,552	\$	32,721	\$	24,477	\$		\$	16,980	\$	
Total by Expenditures by Function	\$	1,552	\$	32,721	\$	24,477	\$	-	\$	16,980	\$	-

Expenditures by Category (All Funds)

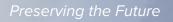
								Adopted	1 9	9/30/2020		Adopted
	201	7 Actual	2018	Actual	2019 A	ctual	В	udget		Actual	B	udget
410 - Personal Services	\$	-	\$	-	\$	-	\$		\$	-	\$	-
420 - Supplies		1,311		31,361		7,175		-		7,380		-
430 - Other Services and Charges		242		360		900				-		-
440 - Capital Outlay		-		1,000	1	.6,402		-		9,600		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	1,552	\$	32,721	\$ 2	4,477	\$		\$	16,980	\$	-

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 - Dormant fund. Funds are not budgeted.





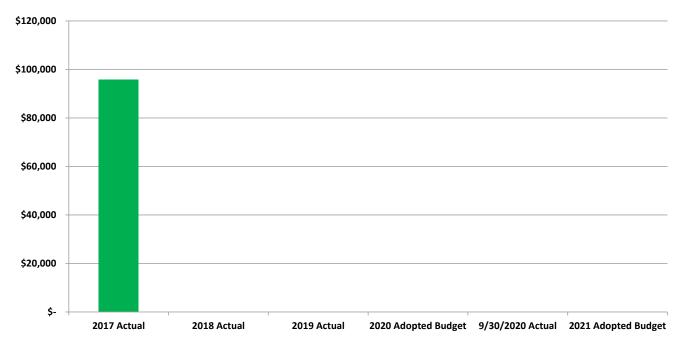
City of Lawrence

2021 Adopted Budget

Statement of Revenue, Expenditures, and Change in Fund Balance

							2020 Adopted	9	9/30/2020	2021	Adopted
	201	7 Actual	20	18 Actual	2019 Actua	I	Budget		Actual	В	udget
Revenue:											
320 - Licenses and permits	\$	-	\$	-	\$	-	\$-	\$	-	\$	-
330 - Intergovernmental		-		-		-	-		-		-
390 - Other Financing Sources		-		-		-			-		
Total Revenue	\$	-	\$	-	\$	-	\$-	\$	-	\$	-
Expenditures:											
410 - Personal Services	\$	-	\$	-	\$	-	\$-	\$	-	\$	-
420 - Supplies		-		-		-	-		-		-
430 - Other Services and Charges		-		-		-	-		-		-
440 - Capital Outlay		-		-		-	-		-		-
450 - Other Financing Uses		-		95,745	_	-	_		-		-
Total Expenditures	\$	-	\$	95,745	\$	-	\$ -	\$	-	\$	-
Net Revenue	\$	-	\$	(95,745)	\$	-	\$-	\$	-	\$	-
Beginning Fund Balance ¹		95,745		95,745		-	-		-		-
Ending Fund Balance	\$	95,745	\$	-	\$	-	\$-	\$	-	\$	-

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

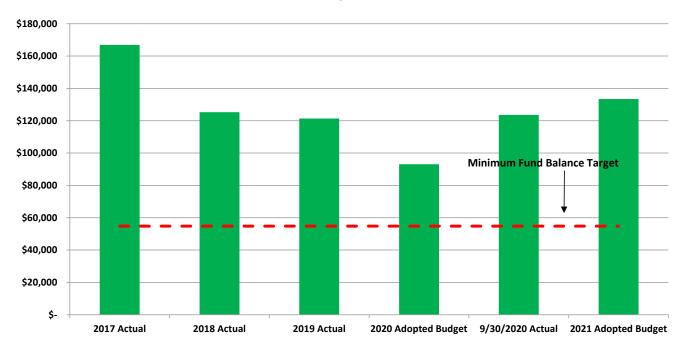
Park Non-Reverting Fund - Established pursuant to IC 36-10-3-22, funds received by the Department of Parks and Recreation from the operation of all programs and concession stands are deposited into the special non-reverting operating fund. Money is restricted to parks maintenance and related expenditures.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

							203	20 Adopted	9	/30/2020	202	21 Adopted
	20:	17 Actual	20	18 Actual	20)19 Actual	20.	Budget		Actual	201	Budget
			-									
Revenue:												
340 - Charges for Services	\$	224,622	\$	145,689	\$	158,354	\$	160,000	\$	48,651	\$	235,000
360 - Miscellaneous		4,699		5,377		3,783		5,500		-		5,500
390 - Other Financing Sources		-		77,179		39,290		13,000		-		10,000
Total Revenue	\$	229,321	\$	228,244	\$	201,426	\$	178,500	\$	48,651	\$	250,500
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		44,580		57,586		35,437		69,000		11,600		70,000
430 - Other Services and Charges		145,921		210,734		155,315		122,766		34,800		124,184
440 - Capital Outlay		923		1,500		14,630		15,000		-		25,000
450 - Other Financing Uses		_		_		-		-		-		-
Total Expenditures	\$	191,423	\$	269,819	\$	205,382	\$	206,766	\$	46,400	\$	219,184
Net Revenue	\$	37,898	\$	(41,575)	\$	(3,956)	\$	(28,266)	\$	2,252	\$	31,316
Beginning Fund Balance ¹		<u>128,970</u>		166,868		125,292		121,337		121,337		102,097
Ending Fund Balance	\$	166,868	\$	125,292	\$	121,337	\$	93,071	\$	123,588	\$	133,413



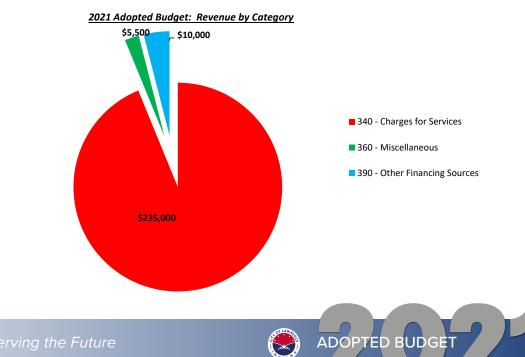
Period Ending Fund Balance

ADOPTED BUDGET



Detailed Revenue

		2017 Actual					202	20 Adopted	9	/30/2020	202	1 Adopted
	201	L7 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
340 - Charges for Services												
347.001 - Recreation Programs	\$	101,115	\$	56,754	\$	73,750	\$	60,000	\$	19,457	\$	120,000
347.002 - Park Rentals		123,305		88,935		84,604		100,000		29,194		115,000
347.004 - Play Camp		154		-		-		-		-		-
347.005 - Park Rental Deposits		49		-		-		-		-		-
<u>349.None - None</u>		-		-		-		-		-		-
Total	\$	224,622	\$	145,689	\$	158,354	\$	160,000	\$	48,651	\$	235,000
<u> 360 - Miscellaneous</u>												
<u> 368.002 - From Park Rentals</u>	<u>\$</u>	4,699	<u>\$</u>	5,377	<u>\$</u>	3,783	<u>\$</u>	5,500	<u>\$</u>		\$	5,500
Total	\$	4,699	\$	5,377	\$	3,783	\$	5,500	\$	-	\$	5,500
390 - Other Financing Sources												
391.002 - Other Funds		-		-		3,000		-		-		
392.002 - Insurance Reimbursements		-		77,179		36,048		-		-		-
396.002 - Other Refunds		-		-		-		-		-		-
<u>399.001 - Miscelleneous</u>		-		-		242		13,000		-		10,000
Total	\$	-	\$	77,179	\$	39,290	\$	13,000	\$	-	\$	10,000
Total Revenue	\$	229,321	\$	228,244	\$	201,426	\$	178,500	\$	48,651	\$	250,500





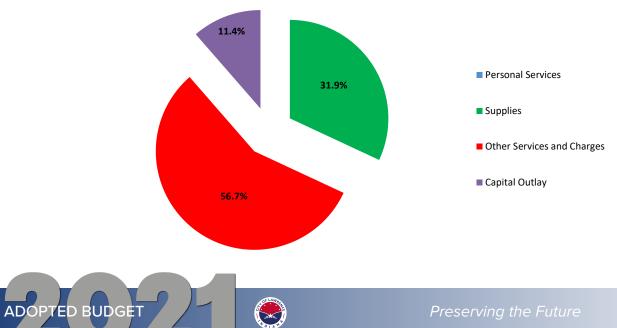
Expenditures by Function

							202	20 Adopted	9	/30/2020	202	21 Adopted
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
Culture and Recreation	\$	191,423	\$	269,819	\$	205,382	\$	206,766	\$	46,400	\$	219,184
Total by Expenditures by Function	\$	191,423	\$	269,819	\$	205,382	\$	206,766	\$	46,400	\$	219,184

Expenditures by Category (All Funds)

							202	20 Adopted	9	/30/2020	20	21 Adopted
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		44,580		57,586		35,437		69 <i>,</i> 000		11,600		70,000
430 - Other Services and Charges		145,921		210,734		155,315		122,766		34,800		124,184
440 - Capital Outlay		923		1,500		14,630		15,000		-		25,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	191,423	\$	269,819	\$	205,382	\$	206,766	\$	46,400	\$	219,184

2021 Adopted Budget: Expenditures by Category





Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$-	\$-	\$-	\$-	\$-	\$-
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	3,067	4,307	6,191	15,000	995	15,000
423 - Repair and Maintenance Supplies	34,854	44,713	23,478	48,000	10,605	49,000
429 - Other Supplies	6,659	8,566	5,768	6,000	-	6,000
431 - Professional Services	9,600	800	-	-	-	-
432 - Communication and Transportation	3,313	1,846	6,112	4,300	4,347	6,300
433 - Printing and Advertising	163	55	55	1,000	-	1,000
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	59,387	24,665	13,837	24,000	8,149	24,000
436 - Repairs and Maintenance	6,405	16,060	2,402	18,000	3,372	18,000
437 - Rentals	8,160	6,323	1,356	10,000	2,318	7,500
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	58,893	160,984	131,552	65,466	16,613	67,384
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	923	-	-	2,000	-	2,000
445 - Machinery and Equipment	-	1,500	14,630	13,000	-	23,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 191,423	\$ 269,819	\$ 205,382	\$ 206,766	\$ 46,400	\$ 219,184

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Revenue from the non-reverting fund is derived from parks programs and facility rentals
 - o The shut down orders resulting from the COVID-19 pandemic have had a substantial impact on revenues in this fund
 - o Most park facilities have not been available for rent throughout 2020, resulting in the decline in recreation program and park rental revenue
 - o Additional revenue generating opportunities have been identified for 2021, but remain dependent on our local facilities opening
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$55,000



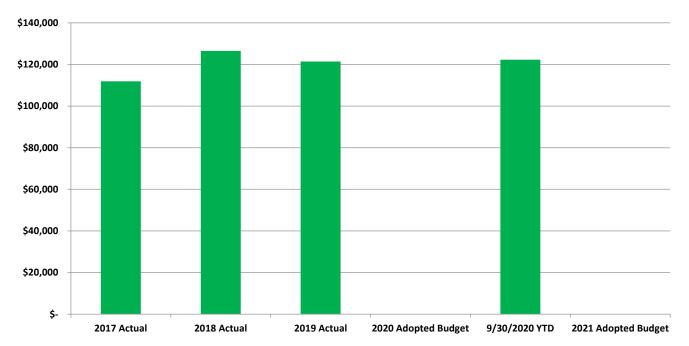


Donation Fund - To account for charitable contributions given to the City of Lawrence by stakeholders. Funds are restricted tot he specific charitable designation.

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



	2017 Actual 2018 Actual				20	20 Adopted	9)/30/2020	202	21 Adopted		
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
Revenue:												
360 - Miscellaneous	\$	88,360	\$	69,509	\$	45,702	\$	-	\$	29,300	\$	-
Total Revenue	\$	88,360	\$	69,509	\$	45,702	\$	-	\$	29,300	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		26,802		12,147		8,869		-		1,101		-
430 - Other Services and Charges		34,479		42,748		41,685		-		27,373		-
440 - Capital Outlay		-		-		210		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	61,281	\$	54,896	\$	50,764	\$	-	\$	28,474	\$	-
Net Revenue	\$	27,079	\$	14,613	\$	(5,063)	\$	-	\$	826	\$	-
Beginning Fund Balance ¹		84,812		111,891		126,504				121,442		
Ending Fund Balance	\$	111,891	\$	126,504	\$	121,442	\$	-	\$	122,268	\$	-



Period Ending Fund Balance

ADOPTED BUDGET



Detailed Revenue

ADOPTED BUDGET

							2020	Adopted	9/3	30/2020	2021 A	dopted
	2017	Actual	201	8 Actual	20	019 Actual	В	udget	4	Actual	Bud	lget
360 - Miscellaneous												
367.001 - From Private Sources	\$	-	\$	124	\$	-	\$	-	\$	-	\$	-
367.005 - SWAT Team Donations		-		-		-		-		-		-
367.007 - Other Police Donations		5,483		1,600		700		-		700		-
367.008 - K-9 Donations		-		-		-		-		-		-
367.011 - Park Special Projects Donations		-		-		1,500		-		-		-
367.012 - 4th of July Donations		43,255		38,087		20,049		-		-		-
367.014 - Other Fire Donations		16,448		-		-		-		-		-
367.015 - City Festival & Celebration		-		-		885		-		24,500		-
367.016 - National Night Out Donations		2,327		353		-		-		-		-
367.017 - Blue Star Banner Program		2,950		4,420		10,100		-		4,100		-
367.020 - Community Foundation		-		-		-		-		-		-
367.021 - Tree Lighting		4,950		9,250		1,500		-		-		-
367.022 - Community Safety Day		2,525		6,000		7,000		-		-		-
367.023 - Friday's at the Fort		-		-		-		-		-		-
367.024 - Farmers Market		10,422		4,675		3,968		-		-		-
<u> 367.025 - Oaklandon Water Tower</u>		-		5,000		-		_		-		-
Total	\$	88,360	\$	69,509	\$	45,702	\$		\$	29,300	\$	-
Total Revenue	\$	88,360	\$	69,509	\$	45,702	\$	-	\$	29,300	\$	-

Expenditures by Function

	201	7 Actual	20 2	18 Actual	20	19 Actual	20	20 Adopted Budget	g	9/30/2020 Actual	20	21 Adopted Budget
Culture and Recreation	\$	41,639	\$	48,648	\$	48,909	\$	-	\$	28,474	\$	-
Public Safety		19,642		6,248		1,855		-		-		-
Total by Expenditures by Function	\$	61,281	\$	54,896	\$	50,764	\$	-	\$	28,474	\$	-

Expenditures by Category (All Funds)

	2017	/ Actual	2018	3 Actual	2019	Actual	dopted dget	9	/30/2020 Actual	Adopted udget
410 - Personal Services	\$	-	\$	-	\$	-	\$ -	\$	-	\$ -
420 - Supplies		26,802		12,147		8,869	-		1,101	-
430 - Other Services and Charges		34,479		42,748		41,685	-		27,373	-
440 - Capital Outlay		-		-		210	-		-	-
450 - Other Financing Uses		-		-		-	-		-	-
Total by Expenditures by Category	\$	61,281	\$	54,896	\$	50,764	\$ -	\$	28,474	\$ -

Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$-	\$-	\$-	\$-	\$-	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	344	216	450	-	-	-
422 - Operating Supplies	3,756	5,738	1,672	-	182	-
423 - Repair and Maintenance Supplies	496	2,791	90	-	-	-
429 - Other Supplies	22,206	3,402	6,657	-	919	-
431 - Professional Services	-	7,600	-	-	-	-
432 - Communication and Transportation	460	346	281	-	-	-
433 - Printing and Advertising	488	1,484	1,062	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	5,138	1,685	9,137	-	150	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	28,393	31,633	31,205	-	27,223	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	210	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 61,281	\$ 54,896	\$ 50,764	\$-	\$ 28,474	\$-

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

ADOPTED BUDGET

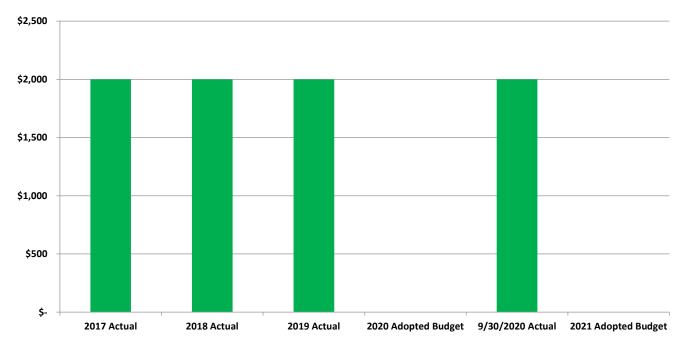
Funds are not budgeted nor subject to appropriation

ANIMAL SHELTER FUND FUND 222

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



	201	7 Actual	201	8 Actual	2019	Actual	0 Adopted Budget	9	/30/2020 Actual		Adopted udget
Revenue:											
340 - Charges for Services	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
Total Revenue	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
Expenditures:											
410 - Personal Services	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
420 - Supplies		-		-		-	-		-		-
430 - Other Services and Charges		-		-		-	-		-		-
440 - Capital Outlay		-		-		-	-		-		-
450 - Other Financing Uses		-		-		-	 -		-	_	-
Total Expenditures	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
Net Revenue	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
Beginning Fund Balance ¹		2,000		2,000		2,000	 -		2,000		-
Ending Fund Balance	\$	2,000	\$	2,000	\$	2,000	\$ -	\$	2,000	\$	-



Period Ending Fund Balance

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

• No revenue or expenditures planned

PUBLIC SAFETY

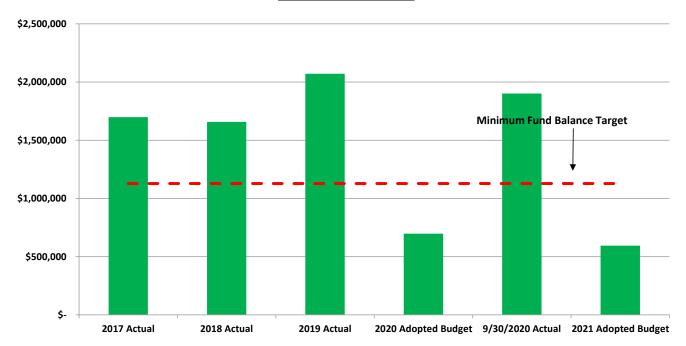
FUND 224

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



			Actual 2018 Actua				20	20 Adopted	9)/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
330 - Intergovernmental	\$	2,884,027	\$	2,922,397	\$	3,242,252	\$	3,035,112	\$	2,629,175	\$	3,035,112
390 - Other Financing Sources		4,960		3,562		-		-		-		-
Total Revenue	\$	2,888,987	\$	2,925,959	\$	3,242,252	\$	3,035,112	\$	2,629,175	\$	3,035,112
Expenditures:												
410 - Personal Services	\$	1,474,082	\$	1,592,466	\$	1,592,466	\$	2,502,295	\$	1,801,721	\$	2,502,295
420 - Supplies		346,318		387,421		383,537		564,145		266,813		525,140
430 - Other Services and Charges		1,023,792		919,271		748,557		1,166,652		675,448		1,381,790
440 - Capital Outlay		74,802		67,349		104,011		176,000		55,118		103,000
450 - Other Financing Uses				-		-		-		-		_
Total Expenditures	\$	2,918,995	\$	2,966,506	\$	2,828,571	\$	4,409,092	\$	2,799,100	\$	4,512,225
Net Revenue	\$	(30,008)	\$	(40,547)	\$	413,681	\$	(1,373,980)	\$	(169,924)	\$	(1,477,113)
Beginning Fund Balance ¹		1,728,285		1,698,278		1,657,731		2,071,412		2,071,412		2,071,412
Ending Fund Balance	\$	1,698,278	\$	1,657,731	\$	2,071,412	\$	697,432	\$	1,901,487	\$	594,299



Period Ending Fund Balance

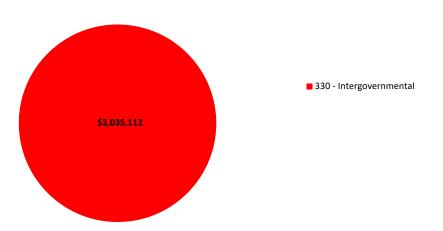
ADOPTED BUDGET



Detailed Revenue

							20	20 Adopted	g	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
330 - Intergovernmental												
338.001 - Public Safety Tax	\$	2,884,027	\$	2,922,397	\$	3,242,252	\$	3,035,112	\$	2,629,175	\$	3,035,112
<u> 335.014 - Gasoline Tax - Motor Vehicle Hwy</u>	_	-		-		-		-		-		-
Total	\$	2,884,027	\$	2,922,397	\$	3,242,252	\$	3,035,112	\$	2,629,175	\$	3,035,112
390 - Other Financing Sources												
392.001 - Sale of Capital Assets	\$	2,700	\$	2,858	\$	-	\$	-	\$	-	\$	-
396.003 - Return on Insurance Premium		2,260		704		-		-		-		-
Total	\$	4,960	\$	3,562	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	2,888,987	\$	2,925,959	\$	3,242,252	\$	3,035,112	\$	2,629,175	\$	3,035,112

2021 Adopted Budget: Revenue by Category





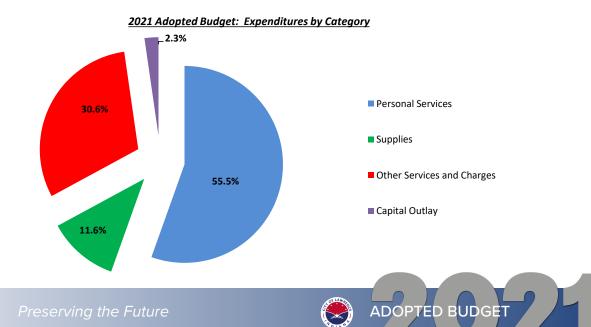


Expenditures by Function

							20	20 Adopted	ç)/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Public Safety	\$	2,918,995	\$	2,966,506	\$	2,828,571	\$	4,409,092	\$	2,799,100	\$	4,512,225
Total by Expenditures by Function	\$	2,918,995	\$	2,966,506	\$	2,828,571	\$	4,409,092	\$	2,799,100	\$	4,512,225

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	1,474,082	\$	1,592,466	\$	1,592,466	\$	2,502,295	\$	1,801,721	\$	2,502,295
420 - Supplies		346,318		387,421		383,537		564,145		266,813		525,140
430 - Other Services and Charges		1,023,792		919,271		748,557		1,166,652		675,448		1,381,790
440 - Capital Outlay		74,802		67,349		104,011		176,000		55,118		103,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	2,918,995	\$	2,966,506	\$	2,828,571	\$	4,409,092	\$	2,799,100	\$	4,512,225



Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 993,894	\$ 1,060,055	\$ 1,060,055	\$ 1,684,020	\$ 1,263,015	\$ 1,684,020
412 - Overtime	35,000	37,000	37,000	65,000	48,750	65,000
413 - Employee Benefits	445,188	495,411	495,411	753,275	489,956	753,275
421 - Office Supplies	-	-	-	-	1,442	-
422 - Operating Supplies	317,469	348,297	357,266	525,845	233,714	488,840
423 - Repair and Maintenance Supplies	12,198	23,823	9,908	13,000	7,866	11,000
429 - Other Supplies	16,651	15,302	16,363	25,300	23,790	25,300
431 - Professional Services	34,292	2,496	3,384	26,262	15,237	70,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	460,357	489,055	323,656	415,000	344,065	430,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	8,202	-	-	-
437 - Rentals	-	-	-	1,200	750	1,200
438 - Debt Service	378,662	267,395	271,497	465,000	166,985	570,000
439 - Other Services and Charges	150,481	160,325	141,818	259,190	148,410	310,590
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	2,500	50,000	-	15,000
445 - Machinery and Equipment	74,802	67,349	93,147	126,000	55,118	88,000
449 - Other Capital Outlays	-	-	8,364	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 2,918,995	\$ 2,966,506	\$ 2,828,571	\$ 4,409,092	\$ 2,799,100	\$ 4,512,225

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%)
- Income tax revenue received in 2020 reflect collections from 2018.
 - 2021 receipts should reflect collections from 2019, with 2022 receipts reflecting collections from 2020, the year of the pandemic, which should be materially less than current receipts.
 - o We have budgeted an approximate 10% decline for income taxes in 2021 to mitigate the more material impact expected in 2022.
 - o Further guidance from the State is not expected until later in the year regarding income tax collections for 2020.
- Budgeted expenditures fund a portion of Police and Fire salaries and operating expenses
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$1,100,000
- The City does not have the ability to change the current income tax rate. Those rates are established by the Marion County COIT Board; however, we intend to lobby for an increase in the rate in 2021

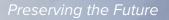




Federal Grant 022516 - To account for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets.

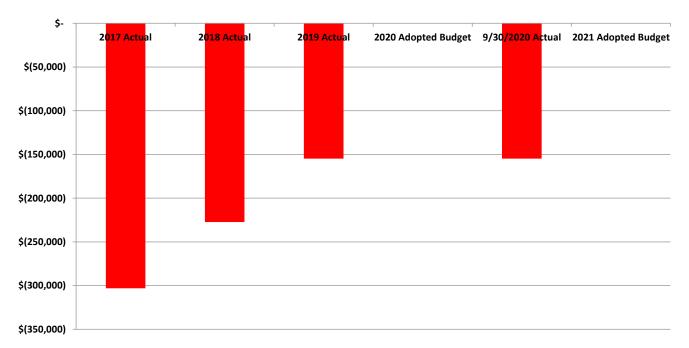
ADOPTED BUDGET

Primary function: None. Funds are not budgeted.





							20	20 Adopted	9	/30/2020	202	1 Adopted
	20	17 Actual	20)18 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
330 - Intergovernmental	\$	60,000	\$	75,772	\$	72,550	\$	-	\$	-	\$	-
Total Revenue	\$	60,000	\$	75,772	\$	72,550	\$	-	\$	-	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		-		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		_		-		-		_		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	60,000	\$	75,772	\$	72,550	\$	-	\$	-	\$	-
Beginning Fund Balance ¹		(363,048)		(303,048)		(227,276)		-		(154,726)		
Ending Fund Balance	\$	(303,048)	\$	(227,276)	\$	(154,726)	\$	-	\$	(154,726)	\$	-



Period Ending Fund Balance

ADOPTED BUDGET



Expenditures by Function

	2017	Actual	2018	3 Actual	2019	Actual	0 Adopted Budget	9	/30/2020 Actual	1 Adopted Budget
None	\$	-	\$	-	\$	-	\$ -	\$	-	\$ -
Total by Expenditures by Function	\$	-	\$	-	\$	-	\$ -	\$	-	\$ -

Expenditures by Category (All Funds)

	2017 A	ctual	2018 Actual	2019 Actual	2020 Adopted Budget	9/30/2020 Actual	2021 Adopted Budget
410 - Personal Services	\$	-	\$-	\$-	\$-	\$ -	\$-
420 - Supplies		-	-	-	-	-	-
430 - Other Services and Charges		-	-	-	-	-	-
440 - Capital Outlay		-	-	-	-	-	-
450 - Other Financing Uses		-	-	-	-	-	-
Total by Expenditures by Category	\$	-	\$-	\$-	\$-	\$-	\$-

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

ADOPTED BUDGET

• No future revenue or expenditures are planned from this fund

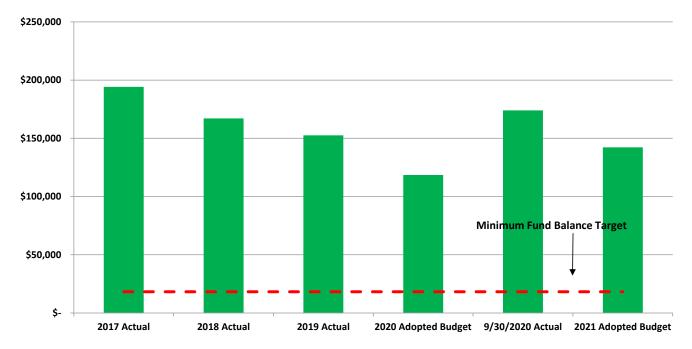
LAW ENFORCEMENT CONT. ED. FUND 233

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.



							20	20 Adopted	9	/30/2020	202	21 Adopted
	20	17 Actual	20	18 Actual	20	019 Actual		Budget		Actual		Budget
Revenue:												
330 - Intergovernmental	\$	992	\$	1,184	\$	2,020	\$	1,900	\$	1,692	\$	2,264
340 - Charges for Services		42,876		40,105		43,551		42,000		45,829		53,343
390 - Other Financing Sources		-		-		-		-		-		-
Total Revenue	\$	43,868	\$	41,289	\$	45,571	\$	43,900	\$	47,521	\$	55,607
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		13 <i>,</i> 953		26,331		25,952		28,000		11,108		23,000
430 - Other Services and Charges		28,714		42,005		34,181		50,000		15,041		50,000
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	42,667	\$	68,336	\$	60,133	\$	78,000	\$	26,149	\$	73,000
Net Revenue	\$	1,201	\$	(27,047)	\$	(14,562)	\$	(34,100)	\$	21,372	\$	(17,393)
Beginning Fund Balance ¹		193,006		194,207		167,161		152,599		152,599		159,672
Ending Fund Balance	\$	194,207	\$	167,161	\$	152,599	\$	118,499	\$	173,970	\$	142,279



ADOPTED BUDGET

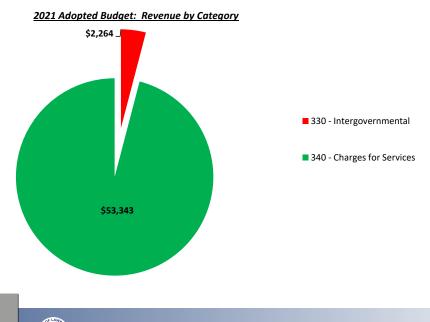
Period Ending Fund Balance



Detailed Revenue

ADOPTED BUDGET

							20	20 Adopted	9	/30/2020	202	1 Adopted
	201	7 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
330 - Intergovernmental												
338.003 - Local Law Enforcement Fees	\$	992	\$	1,184	\$	2,020	<u>\$</u>	1,900	\$	1,692	<u>\$</u>	2,264
Total	\$	992	\$	1,184	\$	2,020	\$	1,900	\$	1,692	\$	2,264
340 - Charges for Services												
	ć	10.020	ć	40 5 70	ć	10 101	ć	10 500	ć	12 11 1	ć	44.055
342.001 - Accident Reports	\$	19,026	\$	18,570	Ş	19,101	Ş	19,500	\$	12,114	Ş	14,855
342.002 - Gun Permit Applications		21,540		19,140		22,240		20,000		32,210		36,778
342.008 - Vehicle Inspection		2,310		2,395		2,210		2,500		1,505		1,710
Total	\$	42,876	\$	40,105	\$	43,551	\$	42,000	\$	45,829	\$	53,343
390 - Other Financing Sources												
399.001 - Miscellaneous	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	43,868	\$	41,289	\$	45,571	\$	43,900	\$	47,521	\$	55,607





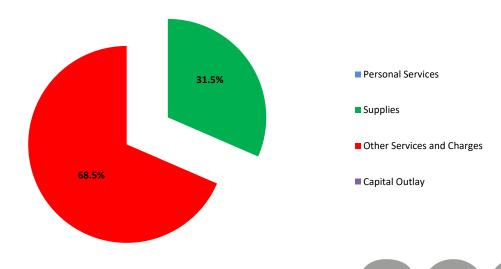
Expenditures by Function

							20	20 Adopted	9	/30/2020	20	21 Adopted
	201	7 Actual	201	L8 Actual	20	19 Actual		Budget		Actual		Budget
Public Safety	\$	42,667	\$	68,336	\$	60,133	\$	78,000	\$	26,149	\$	73,000
Total by Expenditures by Function	\$	42,667	\$	68,336	\$	60,133	\$	78,000	\$	26,149	\$	73,000

Expenditures by Category (All Funds)

							202	20 Adopted	9/	/30/2020	202	21 Adopted
	201	7 Actual	2018	Actual	2019	Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		13,953		26,331		25,952		28,000		11,108		23,000
430 - Other Services and Charges		28,714		42,005		34,181		50,000		15,041		50,000
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	42,667	\$	68,336	\$	60,133	\$	78,000	\$	26,149	\$	73,000

2021 Adopted Budget: Expenditures by Category



ADOPTED BUDGET

Detailed Expenditures

ADOPTED BUDGET

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$-	\$-	\$-	\$ -	\$-	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	13,323	24,859	24,786	25,000	9,371	20,000
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	630	1,472	1,166	3,000	1,737	3,000
431 - Professional Services	-	20,675	11,050	10,000	-	10,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	5,000
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	4,225	-	5,439	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	28,714	21,330	18,906	40,000	9,602	35,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 42,667	\$ 68,336	\$ 60,133	\$ 78,000	\$ 26,149	\$ 73,000

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 \$19,000

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.

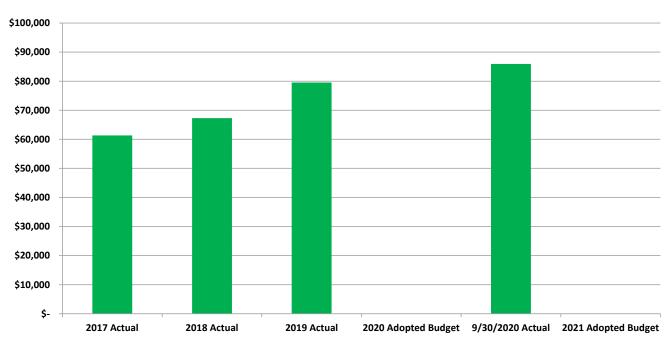
Primary function: Public Safety. Funds are not budgeted.





ADOPTED BUDGET

	20:	2017 Actual		2018 Actual		2019 Actual		2020 Adopted Budget		9/30/2020 Actual		21 Adopted Budget
Revenue:												
<u>330 - Intergovernmental</u>	Ś	14,271	Ś	5,972	Ś	12,261	Ś	-	Ś	6,362	Ś	-
Total Revenue	\$	14,271	\$	5,972	\$	12,261	\$	-	\$	6,362	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		-		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses				_		-		-		_		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	14,271	\$	5,972	\$	12,261	\$	-	\$	6,362	\$	-
Beginning Fund Balance ¹		47,051		61,321		67,293		-		79,554		-
Ending Fund Balance	\$	61,321	\$	67,293	\$	79,554	\$	-	\$	85,916	\$	-

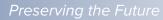


Period Ending Fund Balance

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

• No significant changes

ADOPTED BUDGET

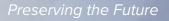




State Grant Fund - To account for expenditures that are reimbursable from state grants. Local matches, if any, are funded in repsective departmental budgets.

ADOPTED BUDGET

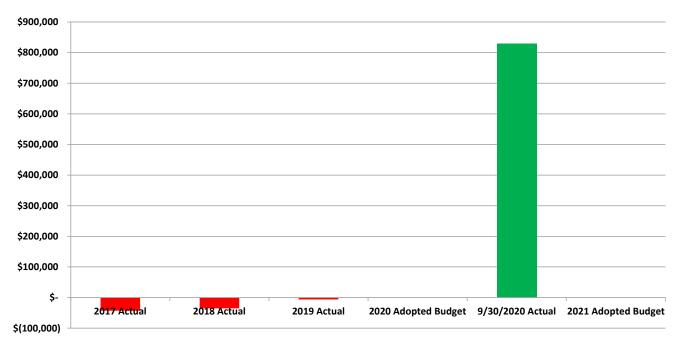
Primary function: None. Funds are not budgeted.





							20	20 Adopted	9	9/30/2020		21 Adopted
	20	017 Actual	20	2018 Actual		2019 Actual		Budget		Actual		Budget
Revenue:												
<u> 330 - Intergovernmental</u>	\$	1,034,654	<u>\$</u>	329,003	<u>\$</u>	896,265	<u>\$</u>	-	<u>\$</u>	838,063	\$	-
Total Revenue	\$	1,034,654	\$	329,003	\$	896,265	\$	-	\$	838,063	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		1,063,554		303,685		867,155		-		-		-
440 - Capital Outlay		-		17,600		-		-		-		-
450 - Other Financing Uses		-		-		-		-		2,688		-
Total Expenditures	\$	1,063,554	\$	321,285	\$	867,155	\$	-	\$	2,688	\$	-
Net Revenue	\$	(28,900)	\$	7,718	\$	29,110	\$	-	\$	835,376	\$	-
Beginning Fund Balance ¹		(14,011)		(42,912)		(35,194)		-		(6,084)		-
Ending Fund Balance	\$	(42,912)	\$	(35,194)	\$	(6,084)	\$	-	\$	829,292	\$	-

Period Ending Fund Balance







Expenditures by Function

	2	017 Actual	20	18 Actual	20	19 Actual	202	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopted Budget
None	\$	1,063,554	\$	321,285	\$	867,155	\$	-	\$	2,688	\$	-
Total by Expenditures by Function	\$	1,063,554	\$	321,285	\$	867,155	\$	-	\$	2,688	\$	-

Expenditures by Category (All Funds)

						2020	Adopted	9/30/2020	202	21 Adopted
	2017	7 Actual	2018 Actu	al	2019 Actual	Bu	dget	Actual		Budget
410 - Personal Services	\$	-	\$	-	\$-	\$	-	\$ -	\$	-
420 - Supplies		-		-	-		-	-		-
430 - Other Services and Charges	1	,063,554	303,6	85	867,155		-	-		-
440 - Capital Outlay		-	17,6	00	-		-	-		-
450 - Other Financing Uses		-		-	-		-	2,688		-
Total by Expenditures by Category	\$ 1	,063,554	\$ 321,2	85	\$ 867,155	\$	-	\$ 2,688	\$	-

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 2020
- 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 2021, although at a reduced amount of \$250,000

ADOPTED BUDGET



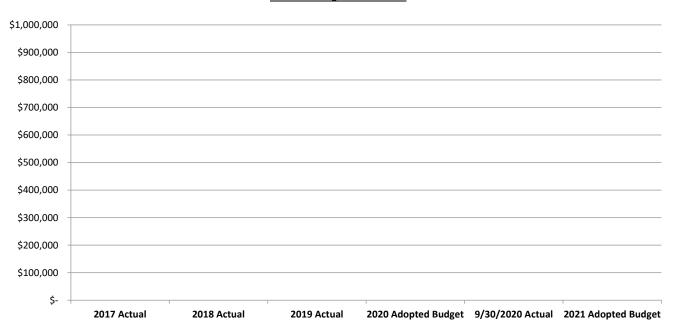
RAIN DAY FUND FUND 245

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

Primary function: None. Funds are not budgeted.



				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
Revenue:						
340 - Charges for Services	<u>\$</u> -	<u>\$</u> -	<u>\$</u> -	<u>\$ -</u>	<u>\$</u> -	<u>\$ -</u>
Total Revenue	\$-	\$-	\$-	\$-	\$-	\$-
Expenditures:						
410 - Personal Services	\$-	\$-	\$-	\$-	\$-	\$-
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses						
Total Expenditures	\$-	\$-	\$-	\$-	\$-	\$-
Net Revenue	\$-	\$-	\$-	\$ -	\$-	\$-
Beginning Fund Balance						
Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-



Period Ending Fund Balance

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

• No revenue or expenditures planned

SPECIAL NON-REVERTING FUND

FUND 246

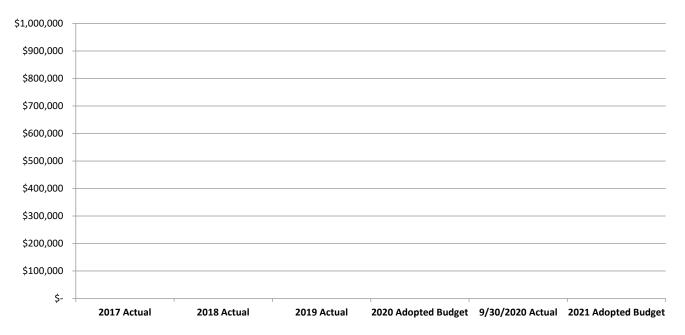
Special Non-Reverting Fund - This fund was established in 2016, per state guidelines, to account for the local match regarding the state road paving grant program.

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



				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
Revenue:						
340 - Charges for Services	<u>\$</u> -	<u>\$</u>	<u>\$</u> -	<u>\$</u> -	<u>\$</u> -	<u>\$</u> -
Total Revenue	\$-	\$-	\$-	\$-	\$-	\$-
Expenditures:						
410 - Personal Services	\$-	\$ -	\$-	\$-	\$-	\$-
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses						
Total Expenditures	\$-	\$-	\$-	\$-	\$-	\$-
Net Revenue	\$-	\$-	\$-	\$-	\$-	\$-
Beginning Fund Balance	-	-				
Ending Fund Balance	\$-	\$ -	\$-	\$ -	\$-	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

• No revenue or expenditures planned



HAZARDOUS MATERIALS RESPONSE FUND

FUND 247

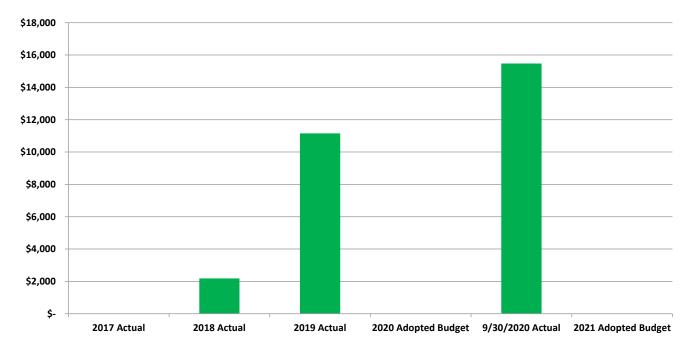
Hazardous Materials Response Fund - To account for funding received for reimbursement of costs related to hazardous materials cleanup.

Primary function: Public Safety. Funds are not budgeted.





	2017	' Actual	20	18 Actual	20	019 Actual	20	20 Adopted Budget	9	/30/2020 Actual	202	21 Adopted Budget
	2017	Actual	20	10 Actual	21			Duuget		Actual		Duuget
Revenue:												
340 - Charges for Services	\$	-	\$	2,185	\$	8,971	\$	-	\$	4,316	\$	-
Total Revenue	\$	-	\$	2,185	\$	8,971	\$	-	\$	4,316	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		409		-		-		-		-		-
430 - Other Services and Charges		351		-		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	760	\$	-	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	(760)	\$	2,185	\$	8,971	\$	-	\$	4,316	\$	-
Beginning Fund Balance ¹		761		0		2,185		-		11,156		
Ending Fund Balance	\$	0	\$	2,185	\$	11,156	\$	-	\$	15,472	\$	-



ADOPTED BUDGET

Period Ending Fund Balance



Expenditures by Function

	20	17 Actual	20:	18 Actual	201	9 Actual	20	20 Adopted Budget	I	9/30/2020 Actual	2	021 Adopte Budget	d
Public Safety	\$	760	\$	-	\$	-	\$	-	\$		- !	\$	-
Total by Expenditures by Function	\$	760	\$	-	\$	-	\$	•	\$		- ;	\$	-

Expenditures by Category (All Funds)

ADOPTED BUDGET

					20	20 Adopted	9/30/2020	2021 Adopted
	2017 A	Actual	2018 Actual	2019 A	ctual	Budget	Actual	Budget
410 - Personal Services	\$	-	\$ -	\$	- \$	-	\$-	\$-
420 - Supplies		409	-		-	-	-	-
430 - Other Services and Charges		351	-		-	-	-	-
440 - Capital Outlay		-	-		-	-	-	-
450 - Other Financing Uses		-	-		-	-	-	-
Total by Expenditures by Category	\$	760	\$-	\$	- \$	-	\$-	\$-

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

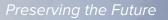




Federal Grant - Fund accounts for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets. This fund was created in 2016 to more accurately account for federal grants and will account for all federal grant activity in the future.

ADOPTED BUDGET

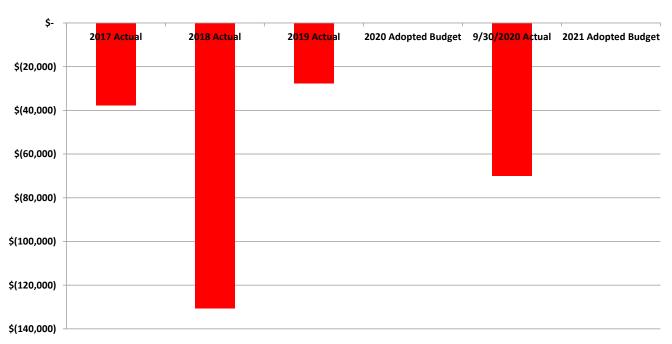
Primary function: None. Funds are not budgeted.



ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	q	/30/2020	202	1 Adopted
	20	17 Actual	20)18 Actual	20	019 Actual	20	Budget		Actual		Budget
Revenue:												
330 - Intergovernmental	\$	341,825	\$	187,598	\$	176,370	\$	-	\$	132,589	\$	-
Total Revenue	\$	341,825	\$	187,598	\$	176,370	\$	-	\$	132,589	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		39,965		13,037		6,725		-		27,776		-
430 - Other Services and Charges		177,147		267,512		60,790		-		132,395		-
440 - Capital Outlay		101,830		-		5,797		-		14,811		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	318,941	\$	280,549	\$	73,312	\$	-	\$	174,981	\$	-
Net Revenue	\$	22,884	\$	(92,950)	\$	103,058	\$	-	\$	(42,392)	\$	-
Beginning Fund Balance ¹		(60,559)		(37,676)		(130,626)		-		(27,567)		-
Ending Fund Balance	\$	(37,676)	\$	(130,626)	\$	(27,567)	\$	-	\$	(69,959)	\$	-



Period Ending Fund Balance



Expenditures by Function

	20	17 Actual	20	18 Actual	20	19 Actual	20	20 Adopted Budget	ł	9	/30/2020 Actual	20	21 Adopted Budget
None	\$	318,941	\$	280,549	\$	73,312	\$	-		\$	174,981	\$	-
Total by Expenditures by Function	\$	318,941	\$	280,549	\$	73,312	\$	-	•	\$	174,981	\$	-

Expenditures by Category (All Funds)

							20	20 Adopted	9	9/30/2020	20	21 Adopted
	20:	17 Actual	20	18 Actual	201	9 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		39 <i>,</i> 965		13,037		6,725		-		27,776		-
430 - Other Services and Charges		177,147		267,512		60,790		-		132,395		-
440 - Capital Outlay		101,830		-		5,797		-		14,811		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	318,941	\$	280,549	\$	73,312	\$	-	\$	174,981	\$	-

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

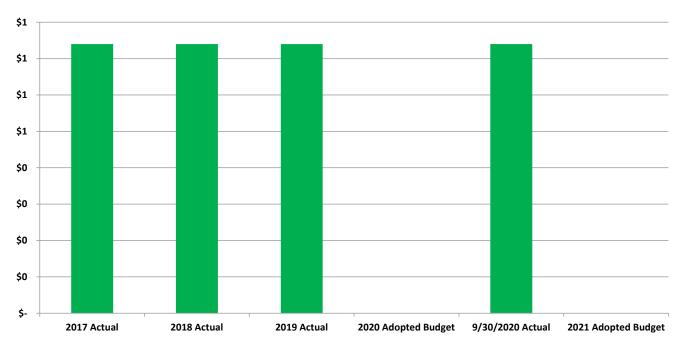
COIT SPECIAL DISTRIBUTION FUND 257

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.



						2	020 Adopted	9/	/30/2020	202	1 Adopted
	20	17 Actual	2018 Actua	I	2019 Actual		Budget		Actual		Budget
Revenue:											
<u> 310 - Taxes</u>	\$	-	<u>\$</u>	-	<u>\$</u> -	Ś	<u> </u>	\$	-	\$	-
Total Revenue	\$	-	\$	-	\$-	\$; -	\$	-	\$	-
Expenditures:											
410 - Personal Services	\$	-	\$	-	\$ -	\$; -	\$	-	\$	-
420 - Supplies		-		-	-		-		-		-
430 - Other Services and Charges		660,862		-	-		-		-		-
440 - Capital Outlay		-		-	-		-		-		-
450 - Other Financing Uses		-		-		_	_		-		-
Total Expenditures	\$	660,862	\$	-	\$ -	\$		\$	-	\$	-
Net Revenue	\$	(660,862)	\$	-	\$ -	\$		\$	-	\$	-
Beginning Fund Balance ¹		660,863		1	1	_			1		
Ending Fund Balance	\$	1	\$	1	\$ 1	\$; –	\$	1	\$	-



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

ADOPTED BUDGET



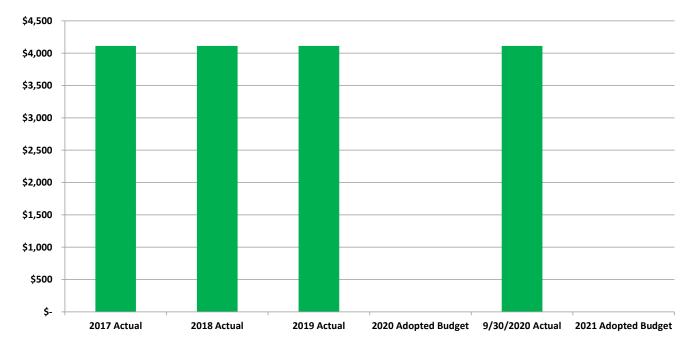
Local Grant Fund - To account for any local grants received.

Primary function: None. Funds are not budgeted.



		2017 Actual					202	0 Adopted	9,	/30/2020	202	1 Adopted
	201	7 Actual	2018	Actual	2019	Actual		Budget		Actual		Budget
Revenue:												
<u> 330 - Intergovernmental</u>	\$	20,465	\$		\$		\$		\$	-	\$	
Total Revenue	\$	20,465	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures:												
410 - Personal Services	\$	20,465	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		-		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	20,465	\$	-	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Beginning Fund Balance ¹		4,112		4,112		4,112		-		4,112		-
Ending Fund Balance	\$	4,112	\$	4,112	\$		\$	-	\$	4,112	\$	-

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

• No revenue or expenditures planned

TRANSPORTATION BOND PROCEEDS

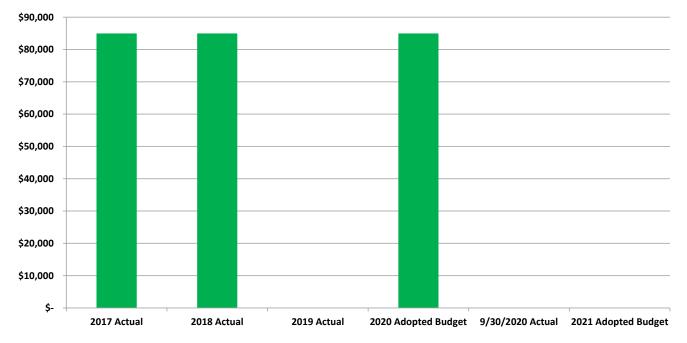
FUND 420

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



							202	20 Adopted	9	/30/2020	2021	Adopted
	201	7 Actual	201	L8 Actual	20	19 Actual		Budget		Actual	В	udget
Revenue:												
320 - Licenses and permits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
330 - Intergovernmental		-		-		-		-		-		-
390 - Other Financing Sources		-		-		-		-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		-		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-	_	_		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Beginning Fund Balance ¹		84,981		<u>84,981</u>		<u>84,981</u>		-		<u>84,981</u>		-
Ending Fund Balance	\$	84,981	\$	84,981	\$	84,981	\$	-	\$	84,981	\$	-

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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

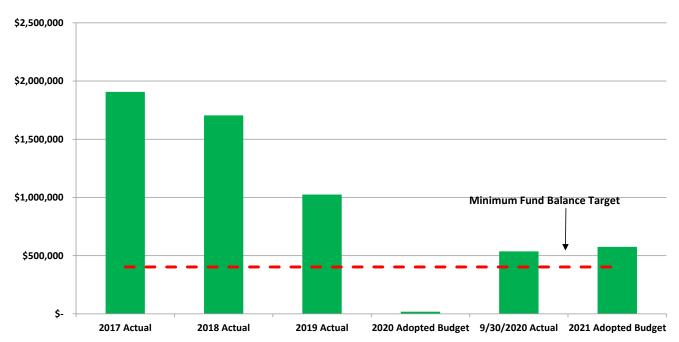


Emergency Medical Service - Any individual transported by the Lawrence Fire Department to any hospital, other health care facility or nursing home or otherwise provided medical servic-es by the Lawrence Fire Department is required to pay a user fee established by local ordi-nance. Payments for this service are deposited into this non-reverting fund.

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

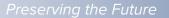


	2017 Astual						20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
340 - Charges for Services	\$	2,820,131	\$	2,453,730	\$	1,930,176	\$	1,950,000	\$	1,657,107	\$	1,950,000
390 - Other Financing Sources		5,536		31,938		245		250,000		-		<u>575,000</u>
Total Revenue	\$	2,825,666	\$	2,485,668	\$	1,930,421	\$	2,200,000	\$	1,657,107	\$	2,525,000
Expenditures:												
410 - Personal Services	\$	1,231,821	\$	1,300,032	\$	1,367,937	\$	1,566,804	\$	1,201,892	\$	1,566,804
420 - Supplies		112,910		110,731		106,436		194,950		104,933		214,000
430 - Other Services and Charges		1,263,749		1,204,749		1,086,623		1,304,835		799,616		610,382
440 - Capital Outlay		314,984		71,140		49,589		140,000		39,470		25,000
450 - Other Financing Uses						-		-		-		-
Total Expenditures	\$	2,923,464	\$	2,686,651	\$	2,610,585	\$	3,206,589	\$	2,145,911	\$	2,416,186
Net Revenue	\$	(97,798)	\$	(200,983)	\$	(680,164)	\$	(1,006,589)	\$	(488,803)	\$	108,814
Beginning Fund Balance ¹		2,004,191		1,906,393		1,705,410		1,025,245		1,025,245		466,173
Ending Fund Balance	\$	1,906,393	\$	1,705,410	\$	1,025,245	\$	18,656	\$	536,442	\$	574,987



ADOPTED BUDGET

Period Ending Fund Balance

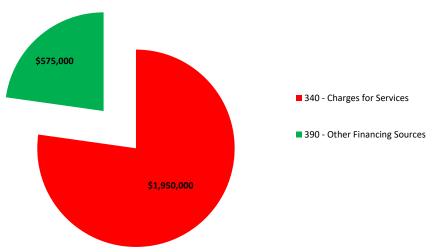




Detailed Revenue

							20	20 Adopted	g)/30/2020	20	21 Adopted
	2	2017 Actual		018 Actual	2	019 Actual		Budget		Actual		Budget
340 - Charges for Services												
341.008 - Copies of Public Records	\$	5					\$	-	\$	-	\$	-
345.004 - Emergency Medical Services	_	2,820,126		2,453,730		1,930,176		1,950,000		1,657,107		1,950,000
Total	\$	2,820,131	\$	2,453,730	\$	1,930,176	\$	1,950,000	\$	1,657,107	\$	1,950,000
390 - Other Financing Sources												
399.001 - Miscellaneous	\$	-	\$	-	\$	-	\$	250,000	\$	-	\$	575,000
392.002 - Insurance Reimbursements	_	5,536		31,938		245		-		-		-
Total	\$	5,536	\$	31,938	\$	245	\$	250,000	\$	-	\$	575,000
Total Revenue	\$	2,825,666	\$	2,485,668	\$	1,930,421	\$	2,200,000	\$	1,657,107	\$	2,525,000

2021 Adopted Budget: Revenue by Category





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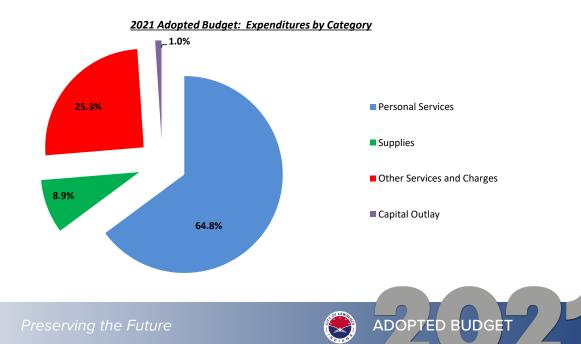


Expenditures by Function

							20	20 Adopted	ç	9/30/2020	20	21 Adopted
	2	2017 Actual		018 Actual	2	019 Actual		Budget		Actual		Budget
Public Safety	\$	2,923,464	\$	2,686,651	\$	2,610,585	\$	3,206,589	\$	2,145,911	\$	2,416,186
Total by Expenditures by Function	\$	2,923,464	\$	2,686,651	\$	2,610,585	\$	3,206,589	\$	2,145,911	\$	2,416,186

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	1,231,821	\$	1,300,032	\$	1,367,937	\$	1,566,804	\$	1,201,892	\$	1,566,804
420 - Supplies		112,910		110,731		106,436		194,950		104,933		214,000
430 - Other Services and Charges		1,263,749		1,204,749		1,086,623		1,304,835		799,616		610,382
440 - Capital Outlay		314,984		71,140		49,589		140,000		39,470		25,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	2,923,464	\$	2,686,651	\$	2,610,585	\$	3,206,589	\$	2,145,911	\$	2,416,186





Detailed Expenditures

ADOPTED BUDGET

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 709,500	\$ 693,907	\$ 784,857	\$ 941,194	\$ 621,213	\$ 941,194
412 - Overtime	247,308	269,479	252,540	200,000	264,935	200,000
413 - Employee Benefits	275,012	336,645	330,540	425,610	315,743	425,610
421 - Office Supplies	605	985	437	4,000	152	2,000
422 - Operating Supplies	93,571	99,216	101,666	160,250	99,354	182,000
423 - Repair and Maintenance Supplies	9,810	7,830	3,298	14,700	2,037	15,000
429 - Other Supplies	8,923	2,700	1,035	16,000	3,390	15,000
431 - Professional Services	140,939	166,158	137,594	183,410	109,137	180,000
432 - Communication and Transportation	30,334	33,319	47,333	800	-	800
433 - Printing and Advertising	887	2,352	1,789	3,000	395	3,125
434 - Insurance	149,063	143,680	172,686	173,000	166,648	-
435 - Utility Services	88,099	105,112	113,280	117,500	72,200	117,500
436 - Repairs and Maintenance	37,534	92,811	33,468	102,000	5,412	72,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	451,186	432,681	410,082	490,000	310,035	-
439 - Other Services and Charges	365,706	228,636	170,392	235,125	135,789	236,957
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	18,530	43,341	33,380	1,700	-	-
445 - Machinery and Equipment	296,454	27,799	16,209	138,300	39,470	25,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 2,923,464	\$ 2,686,651	\$ 2,610,585	\$ 3,206,589	\$ 2,145,911	\$ 2,416,186

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 2020 was \$3,454,617 for FY2011 through FY2018 (average
 of \$431,827 per year). This City has a pending reimbursement request for FY 2019. 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).
- The COVID-19 pandemic has had an adverse impact on expenditures in 2020, including a significant increase in overtime and supply costs
- As a result, 2021 debt service and insurance expense costs have been moved to Fire General Fund to alleviate fund balance concerns

ADOPTED BUDGET

• Minimum fund balance target is 2 months of budgeted expenditures, or approximately \$403,000

DEBT SERVICE FUNDS FIF

II

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LAWRENCE GOVERNMENT CENTER

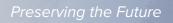


Revenue and Expenditure Summary - By Fund

							20	20 Adopted	q	/30/2020	20	21 Adopted
	20	017 Actual	2	018 Actual	20	19 Actual	20	Budget	5	Actual	20	Budget
Revenue:												
301 Government Center	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
306 Park Building		-		-		-		-		-		
308 Fire Debt Fund		-		-		-		-		-		
312 Park Bond 1990		-		-		-		-		-		
314 Park 1998		280,000		94,792		-		-		-		
322 Fire Debt II Fund		-		-		-		-		-		
325 Fire Debt V Fund		-		-		-		-		-		
326 Station 2 and Training Center		228,240		388,651		371,640		376,202		90,366		371,640
327 Municipal Building Corp		667,654		468,079		165,012		104,539		48,568		688,042
Total Revenue	\$	1,175,894	\$	951,522	\$	536,652	\$	480,741	\$	138,935	\$	1,059,681
xpenditures:												
301 Government Center	\$	-	\$	79,214	\$	-	\$	-	\$	-	\$	
306 Park Building		76 <i>,</i> 000		77,000		76,000		-		-		
308 Fire Debt Fund		-		-		-		-		-		
312 Park Bond 1990		-		8,301		-		-		-		
314 Park 1998		260,430		257,486		-		-		-		
322 Fire Debt II Fund		-		16,899		-		-		-		
325 Fire Debt V Fund		-		68,490		-		-		-		
326 Station 2 and Training Center		372,500		374,000		187,500		377,500		377,500		370,50
327 Municipal Building Corp		697,437		693,509		210,073		133,874		133,073		493,802
Total Expenditures	\$	1,406,367	\$	1,574,899	\$	473,573	\$	511,374	\$	510,573	\$	864,302
	4	(000 (7-)		(200 05-)			-	100 0001		1000 000	•	100 0-1
Revenue less Expenditures	\$	(230,473)	Ş	(623,377)	Ş	63,079	\$	(30,633)	Ş	(371,638)	Ş	195,379

GOVERNMENT CENTER FUND 301 -----

Government Center - Dormant Fund





							20	20 Adopted	9,	/30/2020	202	1 Adopted
	201	7 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
Revenue:												
330 - Intergovernmental	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		-		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		79,214		-		-		-		-
Total Expenditures	\$	-	\$	79,214	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	-	\$	(79,214)	\$	-	\$	-	\$	-	\$	-
Beginning Fund Balance ¹		79,214		79,214		-		-		-		-
Ending Fund Balance	\$	79,214	\$	-	\$	-	\$	-	\$	-	\$	-

Period Ending Fund Balance \$90,000 \$80,000 \$70,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$2017 Actual 2018 Actual 2019 Actual 2020 Adopted Budget 9/30/2020 Actual 2021 Adopted Budget

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

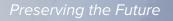
Bonds matured

- 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)
- 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.

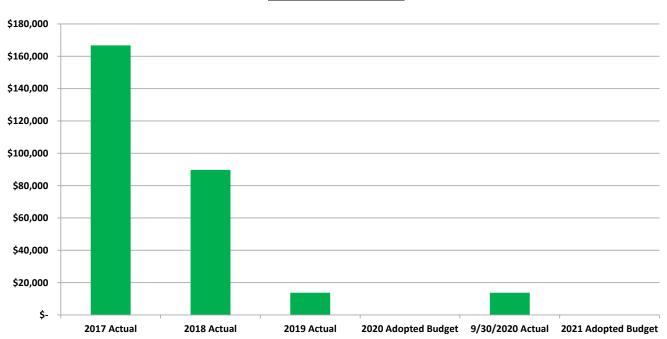




ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							202	20 Adopted	9	/30/2020	202	1 Adopted
	20	17 Actual	20)18 Actual	20)19 Actual		Budget		Actual	I	Budget
Revenue:												
330 - Intergovernmental	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
340 - Charges for Services		-		-		-		-		-		-
390 - Other Financing Sources		-		-		-		-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		76,000		77,000		76,000		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	76,000	\$	77,000	\$	76,000	\$	-	\$	-	\$	-
Net Revenue	\$	(76,000)	\$	(77,000)	\$	(76,000)	\$	-	\$	-	\$	-
Beginning Fund Balance ¹		242,727		166,727		89,727		-		13,727		-
Ending Fund Balance	\$	166,727	\$	89,727	\$	13,727	\$	-	\$	13,727	\$	-



Period Ending Fund Balance





Detailed Revenue							
					2020 Adopted	9/30/2020	2021 Adopted
	2017 Actua	l 2018	Actual 2	019 Actual	Budget	Actual	Budget
340 - Charges for Services							
<u> 349.004 - In Lieu of Taxes - Mun. Utility</u>	<u>\$</u>	<u>- \$</u>	- \$	-	<u>\$</u> -	<u>\$</u> -	<u>\$ -</u>
Total	\$	- \$	- \$	-	\$-	\$-	\$-
Total Revenue	\$	- \$	- \$	-	\$-	\$-	\$-



Expenditures by Function

	201	7 Actual	20 1	L8 Actual	201	.9 Actual	20	20 Adopted Budget	I	9/30/2020 Actual)	2021 Adopto Budget	ed
Culture and Recreation	\$	76,000	\$	77,000	\$	76,000	\$	-	\$		-	\$	-
Total by Expenditures by Function	\$	76,000	\$	77,000	\$	76,000	\$	-	\$	5	-	\$	-

Expenditures by Category (All Funds)

						2	020 Adopted	9/30/2020) 2	021 Adopted
	201	7 Actual	2018 A	ctual	2019 Actua	l I	Budget	Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	- \$		\$	- \$	
420 - Supplies		-		-		-	-		-	-
430 - Other Services and Charges		76,000	7	7,000	76,00	0	-		-	-
440 - Capital Outlay		-		-		-	-		-	-
450 - Other Financing Uses		-		-		-	-		-	-
Total by Expenditures by Category	\$	76,000	\$ 7	7,000	\$ 76,00	0\$; -	\$	- \$; -





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 2020



FIRE DEBT FUND FUND 308

Fire Debt Fund - Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance	

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	9/30/2020 Actual	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
Revenue:						
<u>330 - Intergovernmental</u>			-		-	-
Total Revenue	\$-	\$	- \$	- \$ -	\$ -	\$-
Expenditures:						
410 - Personal Services	\$-	\$	- \$	- \$ -	\$ -	\$-
420 - Supplies	-		-		-	-
430 - Other Services and Charges	-		-		-	-
440 - Capital Outlay	-		-		-	-
450 - Other Financing Uses			-		-	
Total Expenditures	\$-	\$	- \$	- \$ -	\$ -	\$-
Net Revenue	\$-	\$	- \$	- \$ -	\$-	\$-
Beginning Fund Balance ¹				<u> </u>		
Ending Fund Balance	\$-	\$	- \$	-\$-	\$-	\$-

Period Ending Fund Balance

\$1,000,000 \$900,000 \$800,000 \$700,000 \$600,000 \$500,000 \$400,000 \$200,000 \$200,000 \$200,000 \$200,000 \$2017 Actual 2018 Actual 2019 Actual 2020 Adopted Budget 9/30/2020 Actual 2021 Adopted Budget

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

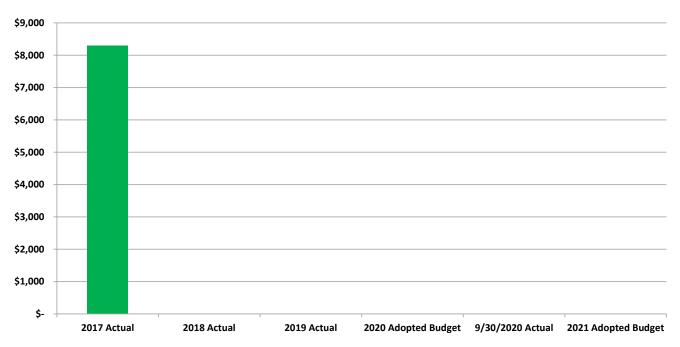
- Bonds matured
- No revenue or expenditures planned

PARK BOND 1990 FUND 312

Park Bond 1990 Fund - Dormant Fund



								Adopted	9/30/202	0	2021 Adopted
	201	7 Actual	20	18 Actual	2019	Actual	E	Budget	Actual		Budget
Revenue:											
<u>330 - Intergovernmental</u>		-		-		-		-		-	-
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$-
Expenditures:											
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$-
420 - Supplies		-		-		-		-		-	-
430 - Other Services and Charges		-		-		-		-		-	-
440 - Capital Outlay		-		-		-		-		-	-
450 - Other Financing Uses		-		8,301		-		-		-	
Total Expenditures	\$	-	\$	8,301	\$	-	\$	-	\$	-	\$-
Net Revenue	\$	-	\$	(8,301)	\$	-	\$	-	\$	-	\$-
Beginning Fund Balance ¹		8,301		8,301		-		-		-	
Ending Fund Balance	\$	8,301	\$	-	\$	-	\$	-	\$	-	\$ -



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)

ADOPTED BUDGET

This fund will have a zero balance upon completion of the transfer

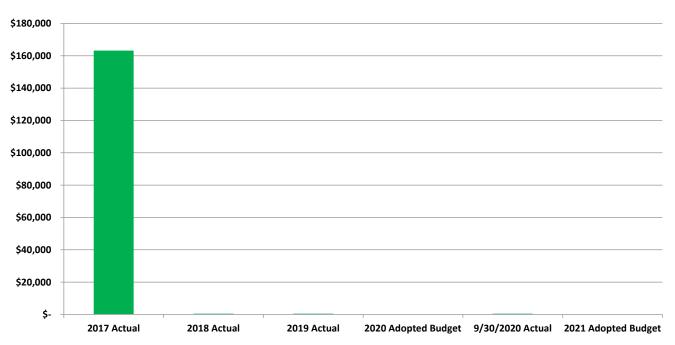
PARK BOND 1998 FUND 314

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.



						20	020 Adopted	ç	9/30/2020	2021 Adop	ted
	20	17 Actual	20	18 Actual	2019 Actual		Budget		Actual	Budget	
Revenue:											
330 - Intergovernmental	\$	-	\$	-	\$ -	•\$	-	\$	-	\$	-
340 - Charges for Services		280,000		94,792			-		-		-
390 - Other Financing Sources				-			-		-		-
Total Revenue	\$	280,000	\$	94,792	\$.	\$	-	\$	-	\$	-
Expenditures:											
410 - Personal Services	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
420 - Supplies		-		-			-		-		-
430 - Other Services and Charges		260,430		257,486	-		-		-		-
440 - Capital Outlay		-		-	-		-		-		-
450 - Other Financing Uses		-		-			_		-		-
Total Expenditures	\$	260,430	\$	257,486	\$.	\$	-	\$	-	\$	-
Net Revenue	\$	19,570	\$	(162,694)	\$.	· \$	-	\$	-	\$	-
Beginning Fund Balance ¹		143,623		163,194	499		-		499		-
Ending Fund Balance	\$	163,194	\$	499	\$ 499	\$	-	\$	499	\$	-



Period Ending Fund Balance



Detailed Revenue

ADOPTED BUDGET

	20	17 Actual	20	18 Actual	2019	9 Actual	20	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopted Budget
<u> 340 - Charges for Services</u>												
349.004 - In Lieu of Taxes - Mun. Utility	\$	280,000	\$	94,792	\$	-	\$	-	\$	-	\$	-
Total	\$	280,000	\$	94,792	\$	-	\$	-	\$	-	\$	-
390 - Other Financing Sources												
396.001 - From Overpayments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	280,000	\$	94,792	\$	-	\$	-	\$	-	\$	-



Expenditures by Function

	20	17 Actual	20	18 Actual	2019 Ad	tual	20	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopted Budget
Culture and Recreation	\$	260,430	\$	257,486	\$	-	\$	-	\$	-	\$	-
Total by Expenditures by Function	\$	260,430	\$	257,486	\$	-	\$	-	\$	-	\$	-

Expenditures by Category (All Funds)

						2	020 Adopted	9/30/2020	20	021 Adopted
	201	.7 Actual	2018	8 Actual	2019 Actual		Budget	Actual		Budget
410 - Personal Services	\$	-	\$	-	\$-	- \$	-	\$	- \$	-
420 - Supplies		-		-	-	-	-		-	-
430 - Other Services and Charges		260,430		257,486	-	-	-		-	-
440 - Capital Outlay		-		-		-	-		-	-
450 - Other Financing Uses		-		-	-	-	-		-	-
Total by Expenditures by Category	\$	260,430	\$	257,486	\$.	- \$	-	\$	- \$	-

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

ADOPTED BUDGET

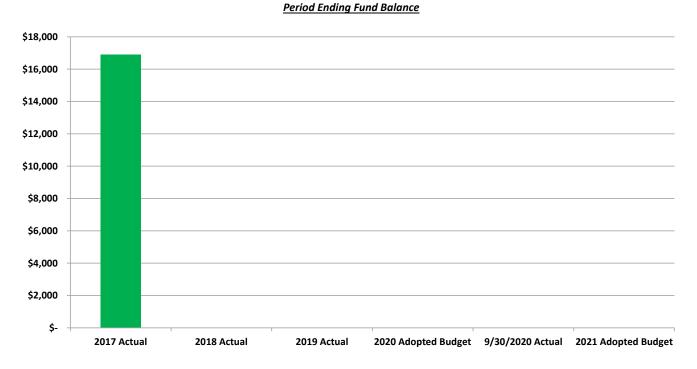
- The bonds were refunded in 2012
- Bonds matured in 2018
- No revenue or expenditures planned



Fire Debt II Fund - Dormant Fund



							2020 Adopted	9/30/2020	202	1 Adopted
	201	.7 Actual	20	18 Actual	2019 Actua	I	Budget	Actual		Budget
Revenue:										
<u> 330 - Intergovernmental</u>		-		-		-				-
Total Revenue	\$	-	\$	-	\$	-	\$-	\$	- \$	-
Expenditures:										
410 - Personal Services	\$	-	\$	-	\$	-	\$-	\$	- \$	-
420 - Supplies		-		-		-	-		-	-
430 - Other Services and Charges		-		-		-	-		-	-
440 - Capital Outlay		-		-		-	-		-	-
450 - Other Financing Uses		-		16,899		-				-
Total Expenditures	\$	-	\$	16,899	\$	-	\$-	\$	- \$	-
Net Revenue	\$	-	\$	(16,899)	\$	-	\$-	\$	- \$	-
Beginning Fund Balance ¹		16,899		16,899		-				
Ending Fund Balance	\$	16,899	\$	-	\$	-	\$ -	\$	- \$	-



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)

ADOPTED BUDGET

This fund will have a zero balance upon completion of the transfer



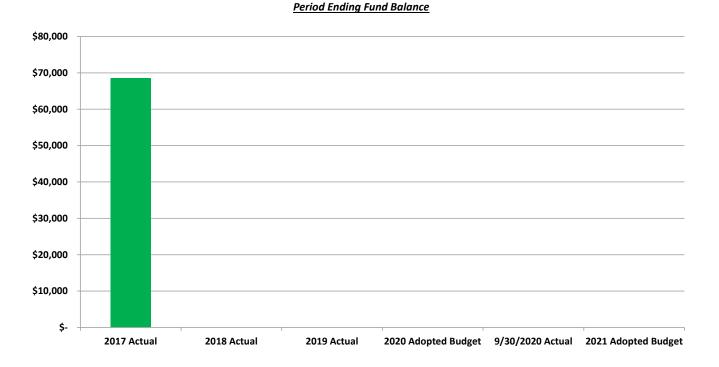
FIR VRENCE 1 ND 325

Fire Debt V Fund - Dormant Fund



FU

						2		2020 Adopted		9/30/2020		2021 Adopted	
	2017 Actual		2018 Actual		2019 Actual		Budget		Actual		Budget		
Revenue:													
<u> 330 - Intergovernmental</u>	<u>\$</u>	-	\$	-	\$		<u>\$</u>	-	\$	-	\$	-	
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Expenditures:													
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
420 - Supplies		-		-		-		-		-		-	
430 - Other Services and Charges		-		-		-		-		-		-	
440 - Capital Outlay		-		-		-		-		-		-	
450 - Other Financing Uses		-		68,490		_		-		-		-	
Total Expenditures	\$	-	\$	68,490	\$	-	\$	-	\$	-	\$	-	
Net Revenue	\$	-	\$	(68,490)	\$	-	\$	-	\$	-	\$	-	
Beginning Fund Balance ¹		68,490		68,490		-		-		-		-	
Ending Fund Balance	\$	68,490	\$	-	\$	-	\$	-	\$	-	\$	-	



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)

ADOPTED BUDGET

• This fund will have a zero balance and remain dormant



STATION 2 AND TRAINING CENTER FUND

FUND 326

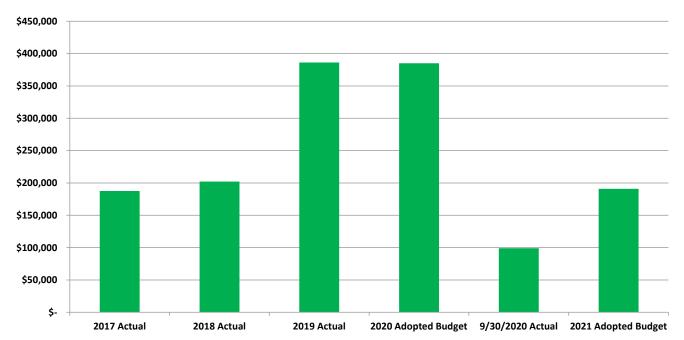
Station 2 and Training Center Fund - To account for debt service on fire station and training facility improvements.

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



							202	20 Adopted	9	/30/2020	202	21 Adopted
	20	17 Actual	20	018 Actual	20	019 Actual		Budget		Actual		Budget
Revenue:												
310 - Taxes	\$	207,055	\$	353,232	\$	337,567	\$	344,134	\$	82,033	\$	337,567
330 - Intergovernmental		21,113		35,382		34,073		32,068		8,334		34,073
390 - Other Financing Sources		72		38		_		-		-		-
Total Revenue	\$	228,240	\$	388,651	\$	371,640	\$	376,202	\$	90,366	\$	371,640
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		372,500		374,000		187,500		377,500		377,500		370,500
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	372,500	\$	374,000	\$	187,500	\$	377,500	\$	377,500	\$	370,500
Net Revenue	\$	(144,260)	\$	14,651	\$	184,140	\$	(1,298)	\$	(287,134)	\$	1,140
Beginning Fund Balance ¹		331,757		187,497		202,148		386,288		386,288		189,800
Ending Fund Balance	\$	187,497	\$	202,148	\$	386,288	\$	384,990	\$	99,155	\$	190,940

Statement of Revenue, Expenditures, and Change in Fund Balance



Period Ending Fund Balance

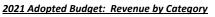
ADOPTED BUDGET

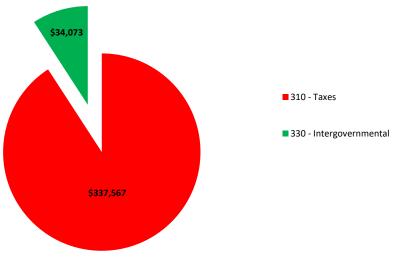


Detailed Revenue

ADOPTED BUDGET

							202	20 Adopted	9	/30/2020	202	1 Adopted
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
<u> 310 - Taxes</u>												
311.001 - General Property	\$	207,055	\$	353,232	\$	337,567	\$	344,134	\$	82,033	\$	337,567
Total	\$	207,055	\$	353,232	\$	337,567	\$	344,134	\$	82,033	\$	337,567
<u> 330 - Intergovernmental</u>												
335.001 - Financial Institutions Tax	\$	979	\$	1,490	\$	1,851	\$	1,464	\$	546	\$	1,851
335.002 - Auto and Aircraft Excise Tax		19,474		32,861		31,029		29,411		7,510		31,029
<u>335.007 - CVET</u>		660		1,031		1,193		1,193		277		1,193
Total	\$	21,113	\$	35,382	\$	34,073	\$	32,068	\$	8,334	\$	34,073
390 - Other Financing Sources												
399.001 - Miscellaneous	\$	-			\$	-	\$	-	\$	-	\$	-
<u> 392.004 - Sale of Land</u>		72		38		-		-		-		-
Total	\$	72	\$	38	\$	-	\$	-	\$	-	\$	-
Total Revenue	Ś	228,240	Ś	388,651	Ś	371,640	Ś	376,202	Ś	90,366	Ś	371,640









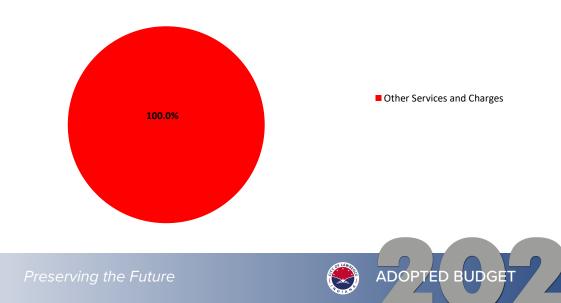
Expenditures by Function

							20	20 Adopted	9	/30/2020	202	21 Adopted
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
Public Safety	\$	372,500	\$	374,000	\$	187,500	\$	377,500	\$	377,500	\$	370,500
Total by Expenditures by Function	\$	372,500	\$	374,000	\$	187,500	\$	377,500	\$	377,500	\$	370,500

Expenditures by Category (All Funds)

	201	7 Actual	2018 Actual	20	019 Actual	2020 Adopte Budget	d	9/30/2020 Actual		21 Adopted Budget
410 - Personal Services	\$	-	<u>^</u>	- Ś	-	Ś	- \$	-	~	-
420 - Supplies		-		-	-	,	- '	-	,	-
430 - Other Services and Charges		372,500	374,00	0	187,500	377,50	0	377,500		370,500
440 - Capital Outlay		-		-	-		-	-		-
450 - Other Financing Uses		-		-	-		-	-		-
Total by Expenditures by Category	\$	372,500	\$ 374,00	0\$	187,500	\$ 377,50	0\$	377,500	\$	370,500

2021 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	9/30/2020 Actual	2021 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	372,500	374,000	187,500	377,500	377,500	370,500
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 372,500	\$ 374,000	\$ 187,500	\$ 377,500	\$ 377,500	\$ 370,500

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

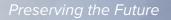
- Bonds were originally issued in 2002 for the construction of a new fire station and training facility
- The bonds were refunded in 2012
- Bonds mature in 2023





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

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

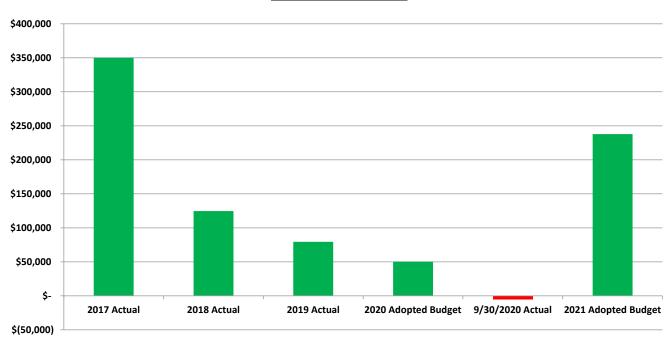




ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	9	/30/2020	202	21 Adopted
	20	17 Actual	20	18 Actual	20	019 Actual		Budget		Actual		Budget
Revenue:												
310 - Taxes	\$	605,783	\$	425,371	\$	149,885	\$	95,000	\$	44,118	\$	625,000
330 - Intergovernmental		61,661		42,662		15,127		9,539		4,450		63,041
390 - Other Financing Sources		210		46		-		-		-		-
Total Revenue	\$	667,654	\$	468,079	\$	165,012	\$	104,539	\$	48,568	\$	688,041
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		697,437		693,509		210,073		133,874		133,073		493,802
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	697,437	\$	693,509	\$	210,073	\$	133,874	\$	133,073	\$	493,802
Net Revenue	\$	(29,783)	\$	(225,430)	\$	(45,061)	\$	(29,335)	\$	(84,505)	\$	194,239
Beginning Fund Balance ¹		379,737		349,954		124,524		79,463		79,463		<u>43,526</u>
Ending Fund Balance	\$	349,954	\$	124,524	\$	79,463	\$	50,128	\$	(5,042)	\$	237,765

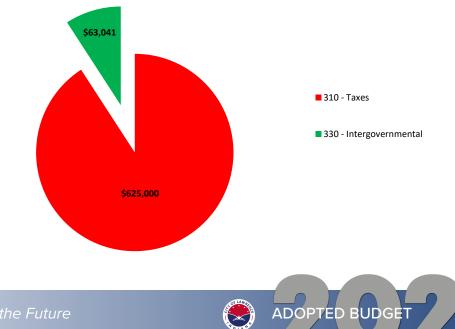


Period Ending Fund Balance



Detailed Revenue

							202	20 Adopted	9	/30/2020	202	1 Adopted
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
<u>310 - Taxes</u>												
<u> 311.001 - General Property</u>	\$	605,783	\$	425,371	<u>\$</u>	149,885	<u>\$</u>	95,000	\$	44,118	\$	625,000
Total	\$	605,783	\$	425,371	\$	149,885	\$	95,000	\$	44,118	\$	625,000
330 - Intergovernmental												
335.001 - Financial Institutions Tax	\$	2,859	\$	1,797	\$	822	\$	475	\$	292	\$	4,137
335.002 - Auto and Aircraft Excise Tax		56,874		39,623		13,775		8,750		4,010		56,807
<u>335.007 - CVET</u>		1,927		1,243		530		314		148		2,097
Total	\$	61,661	\$	42,662	\$	15,127	\$	9,539	\$	4,450	\$	63,041
390 - Other Financing Sources												
399.001 - Miscellaneous	\$	-			\$	-	\$	-	\$	-	\$	-
<u> 392.004 - Sale of Land</u>		210		46		-		-		-		-
Total	\$	210	\$	46	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	667,654	\$	468,079	\$	165,012	\$	104,539	\$	48,568	\$	688,041



2021 Adopted Budget: Revenue by Category



Expenditures by Function

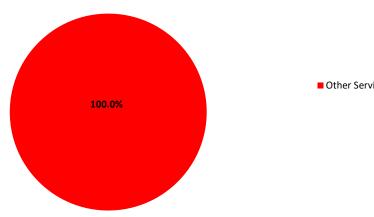
							202	20 Adopted	9	/30/2020	20	21 Adopted
	201	7 Actual	203	18 Actual	20	19 Actual		Budget		Actual		Budget
Public Safety	\$	697,437	\$	693,509	\$	210,073	\$	133,874	\$	133,073	\$	493,802
Total by Expenditures by Function	\$	697,437	\$	693,509	\$	210,073	\$	133,874	\$	133,073	\$	493,802

Expenditures by Category (All Funds)

ADOPTED BUDGET

							20	20 Adopted	9	/30/2020	20	21 Adopted
	203	17 Actual	201	8 Actual	20	19 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		697,437		693 <i>,</i> 509		210,073		133,874		133,073		493,802
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	697,437	\$	693,509	\$	210,073	\$	133,874	\$	133,073	\$	493,802

2021 Adopted Budget: Expenditures by Category



Other Services and Charges





Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	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	697,437	693,509	210,073	133,874	133,073	493,802
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 697,437	\$ 693,509	\$ 210,073	\$ 133,874	\$ 133,073	\$ 493,802

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
- The City expects to sell bonds in the fourth quarter of 2020 to repay the Bond Anticipation note issued in 2018 to fund new Lawrence police headquarters. The increase in debt service budget for 2021 reflects the issuance of this new debt



CAPITAL PROJECT FUNDS

TABLE OF CONTENTS

328 - Municipal Building Corp. 2018	301
424 - Cumulative Capital Improvement Fund	304
425 - Cumulative Capital Building	309
617 - Water Capital Improvement Fund	311
618 - Sewer Capital Improvement Fund	314



Revenue and Expenditure Summary - By Fund

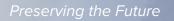
ADOPTED BUDGET

							20	020 Adopted	ç	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual	_	Budget		Actual		Budget
<u>Revenue:</u>												
328 Municipal Building Corp 2018	\$	-	\$	12,902,387	\$	90,182	\$	-	\$	121,379	\$	-
424 Cumulative Capital Improvement		361,727		378,457		384,763		402,959		194,966		402,736
425 Cumulative Capital Building		-		-		-		-		-		-
617 Water Capital Improvement		1,250,000		4,264,741		5,366,506		4,795,000		4,860,436		5,345,000
618 Sewer Capital Improvement		2,000,000		4,750,000	_	4,132,136	_	2,050,000		2,104,236		1,576,834
Total Revenue	\$	3,611,727	\$	22,295,585	\$	9,973,587	\$	7,247,959	\$	7,281,016	\$	7,324,570
Expenditures:												
328 Municipal Building Corp 2018	\$	-	\$	3,412,571	\$	7,184,793	\$	-	\$	2,504,316	\$	-
424 Cumulative Capital Improvement		417,299		217,040		215,307		496,000		205,731		716,000
425 Cumulative Capital Building		-		52,193		-		-		-		-
617 Water Capital Improvement		427,696		1,406,971		5,456,561		4,795,000		4,581,506		5,345,000
618 Sewer Capital Improvement		300,949		3,119,900		3,935,352		5,049,661		2,311,575		3,785,959
Total Expenditures	\$	1,145,944	\$	8,208,674	\$	16,792,012	\$	10,340,661	\$	9,603,128	\$	9,846,959
					•							
Revenue less Expenditures	\$	2,465,783	\$	14,086,911	\$	(6,818,425)	\$	(3,092,702)	\$	(2,322,112)	\$	(2,522,389)

MUNICPAL BUILDING CORP. FUND 2018

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.

ADOPTED BUDGET

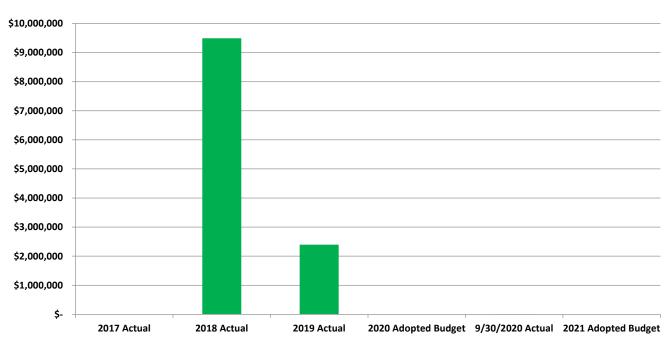


FUND 328

ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

						2020 Adopted	9	9/30/2020	2021 Adopted
	2017 Actual	2	2018 Actual	2	019 Actual	Budget		Actual	Budget
Revenue:									
390 - Other Financing Sources	<u>\$</u>	<u>- \$</u>	12,902,387	\$	90,182	<u>\$ -</u>	\$	121,379	<u>\$</u> -
Total Revenue	\$	- \$	12,902,387	\$	90,182	\$-	\$	121,379	\$-
Expenditures:									
410 - Personal Services	\$.	- \$	-	\$	-	\$-	\$	-	\$-
420 - Supplies		-	-		11,771	-		-	-
430 - Other Services and Charges		-	2,978,956		1,219,726	-		400,331	-
440 - Capital Outlay		-	433,615		5,953,296	-		2,103,985	-
450 - Other Financing Uses			_				_		
Total Expenditures	\$.	- \$	3,412,571	\$	7,184,793	\$-	\$	2,504,316	\$-
Net Revenue	\$	- \$	9,489,816	\$	(7,094,611)	\$-	\$	(2,382,936)	\$-
Beginning Fund Balance ¹		-	-		9,489,816	-		2,395,205	-
Ending Fund Balance	\$.	- \$	9,489,816	\$	2,395,205	\$ -	\$	12,269	\$ -



Period Ending Fund Balance





Expenditures by Function

	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	9/30/2020 Actual	2021 Adopted Budget
Public Safety	\$-	\$ 3,412,571	\$ 7,184,793	\$-	\$ 2,504,316	\$-
Total by Expenditures by Function	\$-	\$ 3,412,571	\$ 7,184,793	\$-	\$ 2,504,316	\$-

Expenditures by Category (All Funds)

						202	0 Adopted	9/30/2020	20	021 Adopted
	2017 A	ctual	2018 Actual	2	019 Actual		Budget	Actual		Budget
410 - Personal Services	\$	-	\$	- \$	-	\$	-	\$	\$	-
420 - Supplies		-		-	11,771		-			-
430 - Other Services and Charges		-	2,978,956	5	1,219,726		-	400,331		-
440 - Capital Outlay		-	433,615	5	5,953,296		-	2,103,985		-
450 - Other Financing Uses		-		-	-		-			-
Total by Expenditures by Category	\$	-	\$ 3,412,571	\$	7,184,793	\$	-	\$ 2,504,316	\$	-

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 was completed in the Fall of 2019
- It is anticipated that permanent bond financing will be issued in the fourth quarter of 2020 to retire the BAN



CUMULATIVE CAPITAL IMPROVEMENT

FUND 424

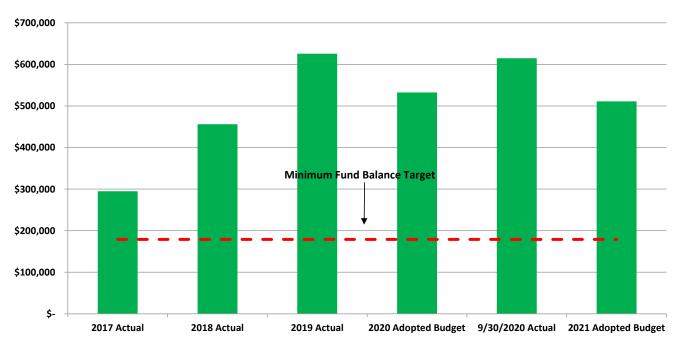
ADOPTED BUDGET

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

							20	20 Adopted	9	/30/2020	202	21 Adopted
	20	17 Actual	20	18 Actual	20	019 Actual		Budget		Actual		Budget
Revenue:												
310 - Taxes	\$	323,005	\$	338,373	\$	344,120	\$	364,528	\$	174,414	\$	359,908
330 - Intergovernmental		38,590		40,041		40,643		38,431		20,552		42,828
390 - Other Financing Sources		132		43		-		-		-		-
Total Revenue	\$	361,727	\$	378,457	\$	384,763	\$	402,959	\$	194,966	\$	402,736
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		349,927		178,149		151,960		386,000		160,784		581,000
440 - Capital Outlay		67,372		38,890		63,347		110,000		44,947		135,000
450 - Other Financing Uses		-		-		-		-		-		_
Total Expenditures	\$	417,299	\$	217,040	\$	215,307	\$	496,000	\$	205,731	\$	716,000
Net Revenue	\$	(55,572)	\$	161,418	\$	169,456	\$	(93,041)	\$	(10,765)	\$	(313,264)
Beginning Fund Balance ¹		350,383		294,811		456,228		625,684		625,684		824,334
Ending Fund Balance	\$	294,811	\$	456,228	\$	625,684	\$	532,643	\$	614,919	\$	511,070



ADOPTED BUDGET

Period Ending Fund Balance

ng the Future

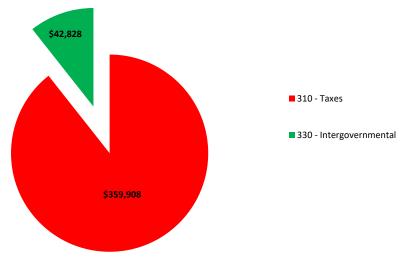


Detailed Revenue

ADOPTED BUDGET

	201	L7 Actual	20	18 Actual	20	19 Actual	202	20 Adopted Budget	9	/30/2020 Actual	1 Adopted Budget
	20.	, , locual		20710100		19710100		Dudget		/	Duuget
<u> 310 - Taxes</u>											
311.001 - General Property	<u>\$</u>	323,005	\$	338,373	\$	344,120	\$	364,528	\$	174,414	\$ 359,908
Total	\$	323,005	\$	338,373	\$	344,120	\$	364,528	\$	174,414	\$ 359,908
330 - Intergovernmental											
335.001 - Financial Institutions Tax	\$	1,790	\$	1,686	\$	2,208	\$	1,755	\$	1,347	\$ 2,807
335.002 - Auto and Aircraft Excise Tax		35,595		37,188		37,012		35,246		18,521	38,598
<u>335.007 - CVET</u>		1,206		1,166		1,423		1,430		684	 1,423
Total	\$	38,590	\$	40,041	\$	40,643	\$	38,431	\$	20,552	\$ 42,828
390 - Other Financing Sources											
399.001 - Miscellaneous	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
<u> 392.004 - Sale of Land</u>		132		43		_		-			 -
Total	\$	132	\$	43	\$	-	\$	-	\$	-	\$ -
Total Revenue	\$	361,727	\$	378,457	\$	384,763	\$	402,959	\$	194,966	\$ 402,736

2021 Adopted Budget: Revenue by Category





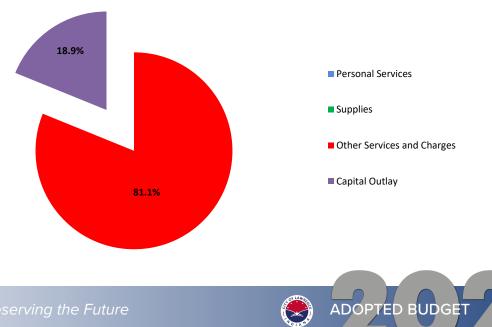


Expenditures by Function

	20	17 Actual	20	18 Actual	20	19 Actual	202	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopted Budget
Culture and Recreation	\$	20,857	\$	-	\$	-	\$	-	\$	-	\$	-
General Government		396,442		217,040		215,307		496,000		205,731		716,000
Total by Expenditures by Function	\$	417,299	\$	217,040	\$	215,307	\$	496,000	\$	205,731	\$	716,000

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	201	.7 Actual	2018	Actual	201	9 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		349,927		178,149		151,960		386,000		160,784		581,000
440 - Capital Outlay		67,372		38,890		63,347		110,000		44,947		135,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	417,299	\$	217,040	\$	215,307	\$	496,000	\$	205,731	\$	716,000



2021 Adopted Budget: Expenditures by Category

Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	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	186,138	104,165	76,938	150,000	96,540	150,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	13,242	6,000	-	6,000	-	6,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	150,547	67,985	75,023	230,000	64,244	425,000
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	67,372	38,890	63,347	110,000	44,947	135,000
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 417,299	\$ 217,040	\$ 215,307	\$ 496,000	\$ 205,731	\$ 716,000

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 2020 & 2021 expenditures include the following:
 - o Annual licensing contract for the City's ERP
 - o Debt service payments for IT related equipment and fire and EMS equipment
 - o Purchase of IT equipment and park vehicles

ADOPTED BUDGET

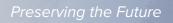
• Fund balance target is a minimum of three months of budgeted expenditures, or \$179,000 at current funding levels



CUMULATIVE CAPITAL BUILDING FUND 425

ADOPTED BUDGET

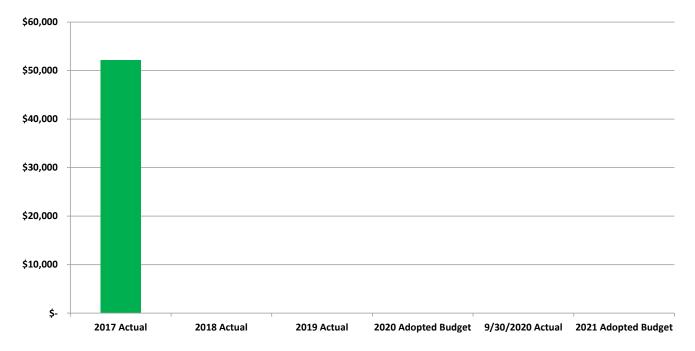
Cumulative Capital Building - Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	9	/30/2020	202	1 Adopted
	201	7 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
Revenue:												
<u> 330 - Intergovernmental</u>	<u>\$</u>	-	<u>\$</u>	-	<u>\$</u>		<u>\$</u>	-	<u>\$</u>	-	\$	-
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		52,193		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	-	\$	52,193	\$	-	\$	-	\$	-	\$	-
Net Revenue	Ś	-	\$	(52,193)	Ś	-	Ś	-	Ś	-	Ś	-
Beginning Fund Balance ¹	ŕ	52,193		52,193			r		•	_		_
Ending Fund Balance	\$	52,193	\$	-	\$	-	\$	-	\$	-	\$	-

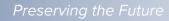
Period Ending Fund Balance



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
- This fund will have a zero balance and remain dormant

ADOPTED BUDGET



WATER CAPITAL IMPROVEMENT FUND FUND 617

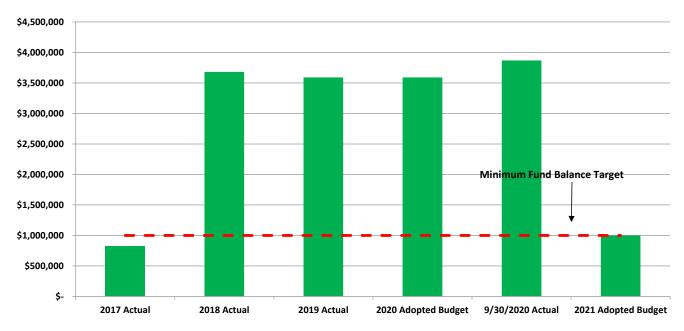
Water Capital Improvement Fund - To account for capital improvements to the Water Works system. Funds are budgeted and subject to annual appropriation.

ADOPTED BUDGET

ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	9)/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
390 - Other Financing Sources	<u>\$</u>	1,250,000	\$	4,264,741	\$	5,366,506	\$	4,795,000	\$	4,860,436	\$	5,345,000
Total Revenue	\$	1,250,000	\$	4,264,741	\$	5,366,506	\$	4,795,000	\$	4,860,436	\$	5,345,000
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		427,696		1,406,971		5,456,561		4,795,000		4,581,506		5,345,000
800 - Transfer Out (Interfund)		-		-		-		-		-		-
Total Expenditures	\$	427,696	\$	1,406,971	\$	5,456,561	\$	4,795,000	\$	4,581,506	\$	5,345,000
Net Revenue	\$	822,304	\$	2,857,770	\$	(90,055)	\$	-	\$	278,929	\$	-
Beginning Fund Balance ¹		0		822,304		3,680,075		3,590,020		3,590,020	_	1,000,000
Ending Fund Balance	\$	822,304	\$	3,680,075	\$	3,590,020	\$	3,590,020	\$	3,868,949	\$	1,000,000



Period Ending Fund Balance

Expenditures by Function												
							20	20 Adopted	ç	/30/2020	20	21 Adopted
	201	7 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Water Utility	\$	427,696	\$	1,406,971	\$	5,456,561	\$	4,795,000	\$	4,581,506	\$	5,345,000
Total by Expenditures by Function	\$	427,696	\$	1,406,971	\$	5,456,561	\$	4,795,000	\$	4,581,506	\$	5,345,000

Expenditures by Category (All Funds)												
	20 [,]	L7 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	ç)/30/2020 Actual	20	21 Adopted Budget
410 - Personal Services	Ś	-	Ś		Ś		Ś	-	Ś	-	Ś	-
430 - Other Services and Charges	,	-		-	,	-		-	,	-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		427,696		1,406,971		5,456,561		4,795,000		4,581,506		5,345,000
800 - Transfer Out (Interfund)		-		-		-		-		-		-
Total by Expenditures by Category	\$	427,696	\$	1,406,971	\$	5,456,561	\$	4,795,000	\$	4,581,506	\$	5,345,000

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
 - o Water rates were increased 68%, effective with June 2017 billings
 - o 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
- \$5,345,000 of Interfund transfers from the Water Operating Fund have been budgeted for 2021 and include:
 - o PILOT payment to City of approximately \$1 million (required by the Water bond ordinance to be paid from this fund)
 - o An additional \$4.2 million in capital improvements to the water system are planned, including the following:
 - 5400 Carroll Road water main extension
 - Zoeller Street water main replacement, Wallingwood Drive water main replacement, and Maple Lane water main replacement

ADOPTED BUDGET

- 52nd Street elevated water tank rehabilitation
- New residential meters

Fundanditures by Fundtion

- Utility vehicle replacements
- Fund balance target is a minimum of \$1,000,000

SEWER CAPITAL IMPROVEMENT

FUND 618

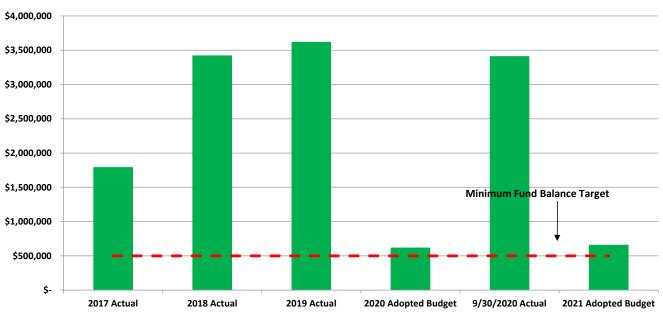
Sewer Capital Improvement Fund - To account for the operating and maintenance expenses of the Sewage Works Utility.

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



Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	ç)/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
390 - Other Financing Sources	\$	2,000,000	\$	4,750,000	\$	4,132,136	<u>\$</u>	2,050,000	\$	2,104,236	\$	1,576,834
Total Revenue	\$	2,000,000	\$	4,750,000	\$	4,132,136	\$	2,050,000	\$	2,104,236	\$	1,576,834
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
700 - Sewer Operation and Maintenance		300,949		3,119,900		3,935,352		5,049,661		2,311,575		3,785,959
800 - Transfer Out (Interfund)		-		-		-	_					_
Total Expenditures	\$	300,949	\$	3,119,900	\$	3,935,352	\$	5,049,661	\$	2,311,575	\$	3,785,959
Net Revenue	\$	1,699,051	\$	1,630,100	\$	196,784	\$	(2,999,661)	\$	(207,340)	\$	(2,209,125)
Beginning Fund Balance ¹		95,000		1,794,051		3,424,151		3,620,935		3,620,935		2,870,049
Ending Fund Balance	\$	1,794,051	\$	3,424,151	\$	3,620,935	\$	621,274	\$	3,413,596	\$	660,924



Period Ending Fund Balance

ADOPTED BUDGET



Expenditures by Function

ADOPTED BUDGET

	201	7 Astual	2		2		20	20 Adopted	ç)/30/2020	20	21 Adopted
	201	17 Actual	2018 Actual		2019 Actual		Budget		Actual		Budget	
Sanitation	\$	300,949	\$	3,119,900	\$	3,935,352	\$	5,049,661	\$	2,311,575	\$	3,785,959
Total by Expenditures by Function	\$	300,949	\$	3,119,900	\$	3,935,352	\$	5,049,661	\$	2,311,575	\$	3,785,959

Expenditures by Category (All Funds)

					_		20	20 Adopted	9	/30/2020	20	21 Adopted
	201	.7 Actual	20	18 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		-		-		-		-		-
440 - Capital Outlay		300,949		3,119,900		3,935,352		5,049,661		2,311,575		3,785,959
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	300,949	\$	3,119,900	\$	3,935,352	\$	5,049,661	\$	2,311,575	\$	3,785,959

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- \$1.576 million of Interfund transfers from the Sewer Operating Fund have been budgeted for 2021
- 2021 capital projects include sewer main replacements and manhole rehabilitation projects



ENTERPRISE EURIDES

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Revenue and Expenditure Summary - By Fund

ADOPTED BUDGET

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
Revenue:						
601 Water Utility Operating	\$ 8,604,341	\$ 10,401,603	\$ 10,708,164	\$ 11,702,367	\$ 8,918,986	\$ 11,975,749
606 Sewer Operating Fund	8,881,592	9,413,730	8,358,298	8,345,122	6,313,179	8,389,642
Total Revenue	\$ 17,485,933	\$ 19,815,333	\$ 19,066,463	\$ 20,047,489	\$ 15,232,164	\$ 20,365,391
Expenditures:						
601 Water Utility Operating	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 11,701,707	\$ 8,922,367	\$ 11,974,883
606 Sewer Operating Fund	9,299,816	10,850,100	8,377,244	8,340,798	6,347,820	8,389,642
Total Expenditures	\$ 16,905,825	\$ 21,321,764	\$ 19,114,814	\$ 20,042,505	\$ 15,270,187	\$ 20,364,525
Revenue less Expenditures	\$ 580,108	\$ (1,506,431)	\$ (48,351)	\$ 4,984	\$ (38,023)	\$ 866

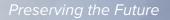


WATER UTILITY OPERATING FUND 601

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

ADOPTED BUDGET

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





	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	0.5	0.5	1	1	1
Safety Director	0.5	0.5	0	0	0
GIS Coordinator	0.5	0.5	0.5	0.5	0.5
Department Manager	3	3	2.5	2.5	2.5
Foreman	1.5	1.5	1	1.5	1.5
Licensed Plant Operator	1.5	1.5	1	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	9.5	9.5	9.5
Billing Clerk	2.5	2.5	2.5	2.5	2.5
Total Employee Count	19.5	19.5	19.5	20	20

* 5 Members of the Utility Service Board not shown

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

Performance Indicators

ADOPTED BUDGET

	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated
Unit of Measure							
Number of customers	Output	ED	14,271	14,789	14,883	15,067	15,150
Number of shutoffs	Output	DWD	2,367	2,849	2,288	627	3,000
Number of service calls	Output	DWD	17,763	11,871	10,653	9,508	15,000
Number of New Water Taps	Output	ED	58	80	41	73	83
WIMS unbilled-unmetered	Output	DWD	3,929,000	3,700,000	23,000,000	18,796,000	11,730,000
CAR unbilled-metered water	Output	DWD	13,164,011	40,979,000	39,742,666	3,898,000	16,650,000
Total Authorized Non-Metered Uses	Effectiveness	ED	17,093,011	44,679,000	38,132,666	14,114,000	28,380,000
Total Plant Production	Effectiveness	ED	1,165,529,000	1,351,097,000	1,115,000,000	1,136,023,000	1,303,586,000
Total Adjusted Production	Effectiveness	ED	1,148,435,989	1,306,418,000	1,076,000,000	1,121,909,000	1,275,206,000
Metered & Sold - Water Gallons	Output	ED	1,057,497,473	1,086,175,000	946,000,000	973,970,000	1,109,429,000
Cycle 1 Gallons	Output	ED	366,328,641	384,701,000	313,000,000	338,272,000	332,828,700
Cycle 2 Gallons	Output	ED	691,168,832	701,474,000	634,000,000	635,955,000	776,600,300
Cycle 1 volume charges	Output	ED	2,314,244	2,900,984	312,739,415	3,062,886	2,662,629
Cycle 2 volume charges	Output	ED	3,772,513	4,712,150	632,877,936	5,237,080	6,212,802
Total Metered Water Revenues	Effectiveness	DWD	6,086,757	7,613,134	945,617,351	8,299,966	8,875,431



2020 ACCOMPLISHMENTS

- ✓ Implement new Asset Management software. (This is still in progress) (DWD)
- I1-12000 East 62nd Street new water main installation. (dependent upon easement acquisition) (This project on indefinite hold due to lack of cooperation from certain property owners over easement acquisition) (DWD)
- ✓ Complete 47th Street Water Main Project. (Completed) (DWD)
- ✓ Complete Franklin Road water main replacement. (Completed) (DWD)
- ✓ Complete Brookhaven Water Main Replacements. (In progress, will finish in 2021) (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. (Completed) (DWD)
- Begin engineering next round of water main replacements areas to be determined. (In progress) (DWD)

2021 OBJECTIVES

- ▶ Bid and Construct the 5400 Carroll Road new water main installation. (DWD)
- ▶ Bid and construct the Maple/Zoeller/Wallingwood Water Main Replacement Project (DWD)
- ▶ Bid and begin construction of Phase II Contract 'B' Water Main Projects (DWD)
- Complete test wells and evaluation in the Fort wellfield and secure permission from IDNR for two (2) new production wells (DWD)
- Complete first part of the Brookhaven Water Main Replacement Project and begin design work for the next sections (DWD)
- Continue work on Phase II Contract 'A' Water System Improvements Projects (DWD)
- Migrate data and implement new water asset management plan (DWD)
- Complete updated Emergency Response Plan for water utility and Cyber Security Plan and certify them to EPA, per regulatory requirements (DWD)

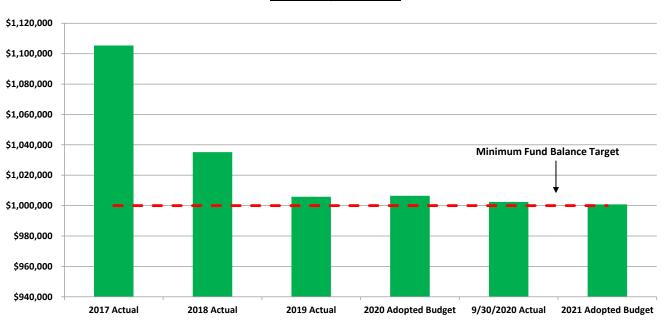
(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.

ADOPTED BUDGET

ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

	2	017 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopted Budget
Revenue:												
360 - Miscellaneous	\$	-	\$	-	\$	-	\$	-	\$	302	\$	-
400 - Water Operating Revenue		8,251,235		10,346,603		10,708,164		11,702,367		8,918,684		11,975,749
480 - Other Water Revenue		353,106		55,000		-	_	-		-	_	-
Total Revenue	\$	8,604,341	\$	10,401,603	\$	10,708,164	\$	11,702,367	\$	8,918,986	\$	11,975,749
Expenditures:												
410 - Personal services	\$	1,560,251	\$	1,543,359	\$	1,572,889	\$	1,910,217	\$	1,257,629	\$	1,910,217
430 - Other services and charges		-		41,950		120,025		110,000		126,877		170,000
450 - Other financing uses		3,428,276		6,359,119		6,921,839		7,169,968		6,032,104		7,292,473
600 - Water Operation and Maintenance		2,617,482		2,527,236		2,122,817		2,511,522		1,505,757		2,602,193
800 - Transfer Out (Interfund)	_	-		-		-	_	-		-	_	-
Total Expenditures	\$	7,606,009	\$	10,471,664	\$	10,737,570	\$	11,701,707	\$	8,922,367	\$	11,974,883
Net Revenue	\$	998,331	\$	(70,060)	\$	(29,406)	\$	660	\$	(3,381)	\$	866
Beginning Fund Balance ¹		106,959		1,105,291		1,035,230		1,005,825		1,005,825		1,000,000
Ending Fund Balance	\$	1,105,291	\$	1,035,230	\$	1,005,825	\$	1,006,485	\$	1,002,443	\$	1,000,866



Period Ending Fund Balance

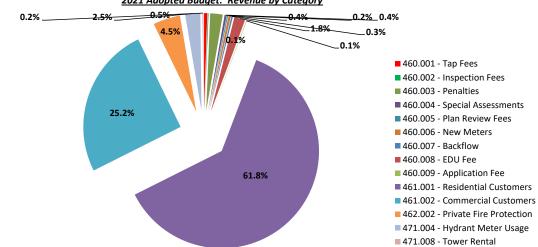


	2	017 Actual	20	18 Actual	20	019 Actual	2020 Adopted Budget		9	9/30/2020 Actual	2021 Adopt Budget	
0 - Miscellaneous												
399.001 - Misc.	\$	_	Ś		Ś		Ś		Ś	302	¢	
399.004 - Transfer In	Ŷ	-	Ŷ	-	Ŷ	-	Ŷ	-	Ŷ	- 502	Ŷ	
Total	\$	-	\$	-	\$	-	\$	-	\$	302	\$	
0 - Water Operating Revenue												
460.001 - Tap Fees	\$	40,550	\$	59,500	\$	33,640	\$	45,500	\$	39,000	\$	63,29
460.002 - Inspection Fees		9,750		20,400		12,064		15,000		9,971		15,00
460.003 - Penalties		201,564		234,539		223,224		233,623		64,001		247,55
460.004 - Special Assessments		38,353		44,072		41,589		42,000		26,515		42,00
460.005 - Plan Review Fees		18,990		23,429		15,530		19,000		14,090		20,00
460.006 - New Meters		49,511		64,612		43,001		38,285		47,062		47,68
460.007 - Backflow		22,999		21,654		22,234		24,000		23,212		30,00
460.008 - EDU Fee		149,710		204,590		112,540		179,130		332,875		216,00
460.009 - Application Fee		5,850		8,200		6,664		6,700		5,750		10,00
460.010 - Observation Fee		-		-		-		-		-		
461.001 - Residential Customers		5,050,131		6,318,536		6,668,778		7,218,906		5,614,297		7,395,67
461.002 - Commercial Customers		2,113,744		2,628,648		2,719,794		2,988,476		2,084,461		3,016,25
462.002 - Private Fire Protection		335,470		433,442		485,544		542,644		406,460		538,46
471.003 - Sales Tax		-		-		-		-		-		
471.004 - Hydrant Meter Usage		188,667		251,188		270,301		300,663		230,334		299,76
471.005 - Refunds & Overpayments		90		1,980		165		-		1,606		
471.006 - Sale of Utility Assets		1,557		1,279		3,762		-		15,911		
471.008 - Tower Rental		19,478		20,062		20,664		21,500		-		22,00
471.010 - Interest on Investement				8		-		-		-		
<u>471.011 - Other</u>		4,821		10,464		28,669		26,940		3,138		12,04
Total	\$	8,251,235	\$1	0,346,603	\$	10,708,164	\$	11,702,367	\$	8,918,684	\$	11,975,74
0 - Other Water Revenue												
480.011 - Wtr Bond Proceeds Reimbursement	\$	353,106	Ś	55,000	Ś	-	<u>\$</u>	-	Ś	-	Ś	
Total	Ś	353,106		55,000			Ś		Ś		Ś	

Total Revenue

\$ 8,604,341 \$ 10,401,603 \$ 10,708,164 \$ 11,702,367 \$ 8,918,986 \$ 11,975,749

ADOPTED BUDGET



2021 Adopted Budget: Revenue by Category

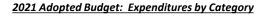


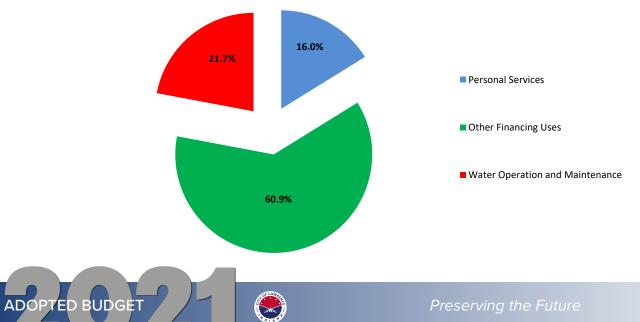
Expenditures by Function

					2020 Adopted	g	9/30/2020	2021 Adopted
	2	017 Actual	2018 Actual	2019 Actual	Budget		Actual	Budget
Water Utility	\$	7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 11,701,707	\$	8,922,367	\$ 11,974,883
Total by Expenditures by Function	\$	7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 11,701,707	\$	8,922,367	\$ 11,974,883

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal services	\$	1,560,251	\$	1,543,359	\$	1,572,889	\$	1,910,217	\$	1,257,629	\$	1,910,217
430 - Other services and charges		-		41,950		120,025		110,000		126,877		170,000
450 - Other financing uses		3,428,276		6,359,119		6,921,839		7,169,968		6,032,104		7,292,473
600 - Water Operation and Maintenance		2,617,482		2,527,236		2,122,817		2,511,522		1,505,757		2,602,193
800 - Transfer Out (Interfund)		-		-		-		-		-		-
Total by Expenditures by Category	\$	7,606,009	\$	10,471,664	\$	10,737,570	\$	11,701,707	\$	8,922,367	\$	11,974,883





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Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 1,046,727	\$ 1,012,573	\$ 1,056,802	\$ 1,208,422	\$ 830,615	\$ 1,208,422
412 - Overtime	34,834	52,909	57,347	110,500	32,755	110,500
413 - Employee Benefits	478,690	477,877	458,740	591,295	394,259	591,295
439 - Other Services and Charges	-	-	-	-	-	-
452 - Interfund Operating Transfers	3,428,276	6,359,119	6,921,839	7,169,968	6,032,104	7,292,473
610 - Purchased Water	8,196	15,492	10,512	12,000	14,002	15,000
615 - Purchased Power	274,282	357,846	303,105	325,000	210,664	347,000
616 - Fuel for Power Production	-	-	-	-	-	-
617 - Purchased Water	-	-	-	-	-	-
618 - Chemicals	62,258	89,138	90,959	105,000	54,841	120,000
620 - Materials and Supplies	328,754	385,518	338,589	359,200	160,134	282,350
631 - Contractual Serv - Engineering	131,010	100,659	8,130	10,000	4,585	20,000
632 - Contractual Serv - Accounting	11,829	27,708	39,483	-	-	-
633 - Contractual Serv - Legal	22,056	23,611	16,624	30,000	2,633	15,000
634 - Contractual Serv - Mgt. Fees	-	-	-	-	-	-
635 - Contractual Serv - Testing	16,801	20,901	22,755	50,000	23,132	50,000
636 - Contractual Services - Other	179,736	213,793	410,027	463,000	291,595	452,500
641 - Rental of Building/Real Property	-	-	-	-	-	-
642 - Rental of Equipment	6,784	8,414	10,392	11,000	6,307	11,000
650 - Transportation Expenses	61,206	76,872	55,910	137,450	43,681	98,200
656 - Insurance - Vehicle	18,792	23,404	29,460	37,500	33,790	37,500
657 - Insurance - General Liability	18,176	12,736	13,300	10,000	17,195	10,000
658 - Insurance - Workman's Comp	23,008	24,877	26,611	25,000	27,523	25,000
659 - Insurance - Other	28,136	11,498	5 <i>,</i> 860	15,000	3,542	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	1,426,458	1,176,718	861,123	1,031,372	739,011	1,273,643
Total Expenditures	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 11,701,707	\$ 8,922,367	\$ 11,974,883

ADOPTED BUDGET

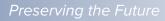
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 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
 - o Water rates were increased 68%, effective with June 2017 billings
 - o An additional increase in rates of 6.8% will become effective with billings in January 2019
 - o 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 reflects the full increase from Phase II. 2020 and 2021 are budgeted to reflect the third and final increase in rates
- Commercial customer accounts revenue declined in the spring due to the nationwide COV-ID-19 shutdown.
 - o The waterworks utility experienced a decline of approximately 15% in revenue in these accounts through early summer as a result.
 - o Additionally, the State of Indiana issued a moratorium on non-pay residential disconnects that extended from late March of 2020 through the end of September 2020.
 - o As a result, residential customers who were in non-payment status would continue to receive service and penalties from non-payment were deferred.
 - o These residential customers have been granted payment plans to collect prior balances due.
 - o However, it is unclear at this time how much either utility will collect on these outstanding balances.
- 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 2021, which include:
 - o Funding for Interfund transfers to fund the bond and interest fund
 - o Funding for Interfund transfers to the Water Capital Improvement Fund for capital improvements
- Minimum fund balance target is \$1,000,000

ADOPTED BUDGET



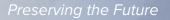
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SEWER UTILITY OPERATING FUND 606

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.





ADOPTED BUDGET



	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	0.5	0.5	1	1	1
Safety Director	0.5	0.5	0	0	0
GIS Coordinator	0.5	0.5	0.5	0.5	0.5
Department Manager	3	3	2.5	2.5	2.5
Foreman	1.5	1.5	1	1.5	1.5
Licensed Plant Operator	1.5	1.5	1	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	9.5	9.5	9.5
Billing Clerk	2.5	2.5	2.5	2.5	2.5
Total Employee Count	19.5	19.5	19.5	20	20

* 5 Members of the Utility Service Board not shown

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

Performance Indicators

	Туре	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated
Unit of Measure							
Number of customers	Output	DWD	14,497	14,789	14,883	15,067	15,150
Number of Inspections	Effectiveness	DWD	56	82	28	73	90
Number of repair sewer inspections	Effectiveness	DWD	64	45	33	51	75
Total Flow To Treatment	Effectiveness	DWD	1,862,095,022	1,815,916,000	1,791,000,000	1,653,857,000	2,313,800,000
LU Billed Sewer Gallons	Output	DWD	1,059,205,220	1,088,886,000	947,000,000	976,226,000	1,226,314,000
Cycle 1 Gallons	Output	DWD	366,328,641	384,700,879	313,000,000	338,272,000	490,525,600
Cycle 2 Gallons	Output	DWD	692,876,579	701,474,000	634,000,000	636,955,000	735,788,400
Cycle 1 volume charges	Output	DWD	2,333,159	2,378,289	2,110,994	2,179,274	2,944,000
Cycle 2 volume charges	Output	DWD	4,284,709	4,382,880	3,968,403	4,217,704	4,415,000

2020 ACCOMPLISHMENTS

- ✓ Implement new Asset Management software. (This is still a work in progress) (DWD)
- Complete design and bid Elmhurst Basin Sewer Main and Manhole Rehab Project. (Done, construction in progress and will be completed in Spring 2021) (DWD)
- ✓ Begin design and bid process for 2020 Capital Improvements Projects (locations TBD). (This has been put on hold) (DWD)
- ✓ Complete vehicle replacements per plan. Completed (DWD)
- Complete all scheduled inspection and system maintenance work on mains, grinder pumps, and lift stations. Completed (DWD)

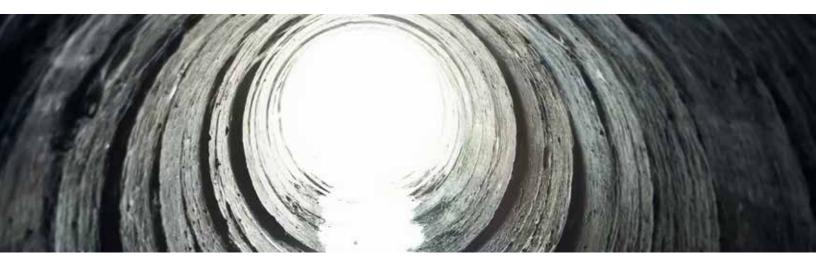
2021 OBJECTIVES

- Complete all scheduled inspection and system maintenance work on mains, grinder pumps, and lift stations (DWD)
- Complete vehicle replacements per plan (DWD)
- Complete sewer rate study and proceed with rate adjustment approval process with USB and Council (DWD)
- Migrate data and implement sewer asset management program (DWD)
- Perform any sewer main and manhole improvements possible within sewer capital funding constraints (DWD)

(ED), (FA), (DWD), (SF) Reference Page 40 for details on these symbols.



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							20	20 Adopted	9	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
360 - Miscellaneous	\$	624,741	\$	875,259	\$	-	\$	-	\$	300	\$	-
500 - Sewer Operating Revenue		8,256,851		8,538,471		8,358,298		8,345,122		6,312,879		8,389,642
Total Revenue	\$	8,881,592	\$	9,413,730	\$	8,358,298	\$	8,345,122	\$	6,313,179	\$	8,389,642
Expenditures:												
410 - Personal services	\$	1,248,160	\$	1,332,893	\$	1,249,789	\$	1,549,337	\$	1,037,072	\$	1,578,823
430 - Other services and charges		-		500,883		120,025		110,000		126,877		165,000
450 - Other financing uses		776,741		781,002		775,476		-		403,318		-
700 - Sewer Operation and Maintenance		5,274,916		3,485,322		3,286,954		4,096,054		2,696,553		4,506,670
800 - Transfer Out (Interfund)		2,000,000		4,750,000		2,945,000		2,585,407		2,084,000		2,139,149
Total Expenditures	\$	9,299,816	\$	10,850,100	\$	8,377,244	\$	8,340,798	\$	6,347,820	\$	8,389,642
Net Revenue	\$	(418,224)	\$	(1,436,370)	\$	(18,945)	\$	4,324	\$	(34,641)	\$	-
Beginning Fund Balance ¹	_	2,879,412		2,461,188	_	1,024,818		1,005,872		1,005,872		1,000,000
Ending Fund Balance	\$	2,461,188	\$	1,024,818	\$	1,005,872	\$	1,010,196	\$	971,231	\$	1,000,000

\$3,000,000 \$2,500,000 \$1,500,000 \$1,000,000 \$500,000 \$2,000,000 \$1,000,000 \$2,000,000 \$1,000,000 \$2,000,000 \$1,000,000 \$2,000,000 \$2,000,000 \$1,000,000 \$2,000,000 \$2,000,000 \$2,000,000 \$2,000,000 \$2,000,000 \$1,500,000 \$2,000,0000 \$2,000,

Period Ending Fund Balance

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ADOPTED BUDGET

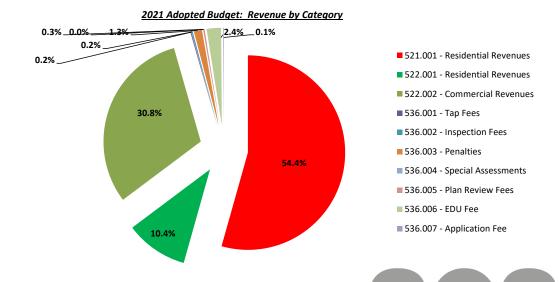


Detailed Revenue

	20	17 Actual	20	018 Actual	2	019 Actual	2020 Adopted Budget		9/30/2020 Actual		20	21 Adopte Budget
60 - Miscellaneous												
399.001 - Misc.	\$	-	\$	-	\$	-	\$	-	\$	300	\$	
<u> 399.004 - Transfer In</u>		624,741		875,259		-		-		-		
Total	\$	624,741	\$	875,259	\$	-	\$	-	\$	300	\$	
00 - Sewer Operating Revenue												
521.001 - Residential Revenues	\$	4,320,946	\$	4,398,907	\$	4,434,575	\$	4,456,777	\$	3,308,888	\$	4,561,5
521.006 - Other Revenues		-		-		-		-		-		
522.001 - Residential Revenues		701,164		731,102		712,375		799,165		614,166		872,3
522.002 - Commercial Revenues		2,806,690		2,924,649		2,842,677		2,713,027		1,968,214		2,582,7
536.001 - Tap Fees		8,000		11,300		6,580		3,416		8,000		12,9
536.002 - Inspection Fees		6,800		10,425		6,950		4,722		9 <i>,</i> 800		16,0
536.003 - Penalties		244,647		231,930		222,637		227,948		64,151		112,7
536.004 - Special Assessments		1,925		5,425		-		-		-		
536.005 - Plan Review Fees		18,240		19,440		15,500		10,449		14,160		21,1
536.006 - EDU Fee		141,750		196,500		105,800		125,000		318,750		200,0
536.007 - Application Fee		6,600		8,250		6,550		4,220		6,750		10,0
536.008 - Refunds & Overpayments		90		-		79		158		-		
536.011 - Sale of Assets		-		-		2,500		-		-		
536.012 - Miscellaneous		-		543		2,076		240		-		
Total	Ś	8,256,851	Ś	8,538,471	Ś	8,358,298	Ś	8,345,122	Ś	6,312,879	Ś	8.389.64







ADOPTED BUDGET

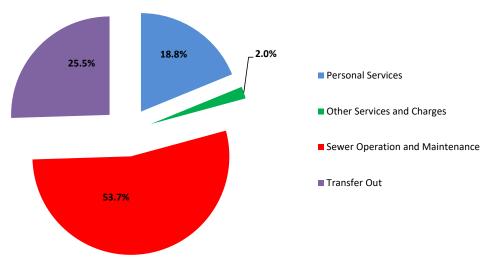
Expenditures by Function

	2	017 Actual	2018 Actual	2	019 Actual	20	20 Adopted Budget	ç)/30/2020 Actual	20	21 Adopted Budget
Sanitation	\$	9,299,816	\$ 10,850,100	\$	8,377,244	\$	8,340,798	\$	6,347,820	\$	8,389,642
Total by Expenditures by Function	\$	9,299,816	\$ 10,850,100	\$	8,377,244	\$	8,340,798	\$	6,347,820	\$	8,389,642

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2018 Actual		20	019 Actual		Budget		Actual		Budget
410 - Personal services	\$	1,248,160	\$	1,332,893	\$	1,249,789	\$	1,549,337	\$	1,037,072	\$	1,578,823
430 - Other services and charges		-		500,883		120,025		110,000		126,877		165,000
450 - Other financing uses		776,741		781,002		775,476		-		403,318		-
700 - Sewer Operation and Maintenance		5,274,916		3,485,322		3,286,954		4,096,054		2,696,553		4,506,670
800 - Transfer Out (Interfund)		2,000,000		4,750,000		2,945,000		2,585,407		2,084,000		2,139,149
Total by Expenditures by Category	\$	9,299,816	\$	10,850,100	\$	8,377,244	\$	8,340,798	\$	6,347,820	\$	8,389,642

2021 Adopted Budget: Expenditures by Category





							20	20 Adopted	q	/30/2020	20	21 Adopted
	2	017 Actual	2	2018 Actual	2	019 Actual	20	Budget		Actual	20	Budget
411 - Salaries and Wages	\$	828,437	\$	857,340	\$	842,956	\$	970,292	\$	710,216	\$	997,363
412 - Overtime		23,632		45,162		53,054		75,000		22,275		75,000
413 - Employee Benefits		396,091		430,392		353,779		504,045		304,580		506,460
439 - Other Services and Charges		2,000,000		5,208,933		2,945,000		2,585,407		2,084,000		-
452 - Interfund Operating Transfers		776,741		781,002		775,476		-		403,318		2,139,149
701 - Salaries & Wages - Employees		-		-		-		-		-		-
703 - Salary & Wage-Officers & Directo		-		-		-		-		-		-
704 - Employee Pensions & Benefits		-		-		-		-		-		-
710 - Purchased Wastewater Treatment		1,838,952		2,041,639		2,233,523		2,777,000		1,866,776		3,125,000
711 - Sludge Removal Expense		-		-		-		-		-		-
715 - Purchased Power		94,421		108,317		111,324		124,000		79,538		114,000
716 - Fuel for Power Production		-		-		-		-		-		-
718 - Chemicals		-		-		-		-		-		-
720 - Materials and Supplies		136,609		197,813		71,926		112,100		40,846		66,000
731 - Contractual Serv - Engineering		70,948		21,076		7,955		-		747		10,000
732 - Contractual Serv - Accounting		11,148		-		7,629		-		-		-
733 - Contractual Serv - Legal		121,781		28,511		16,023		-		2,500		15,000
734 - Contractual Serv - Mgmt Fees		-		-		-		-		-		-
735 - Contractual Serv - Testing		4,257		355		5,133		30,000		8,257		15,000
736 - Contractual Services - Other		126,508		124,405		194,858		283,000		211,650		320,000
741 - Rental of Building/Real Property		-		-		-		-		-		-
742 - Rental of Equipment		6,784		7,614		10,354		10,000		6,307		10,000
750 - Transportation Expenses		44,378		54,908		51,224		58,200		41,666		67,250
756 - Insurance - Vehicle		18,792		23,404		29,460		37,500		33,790		37,500
757 - Insurance - General Liability		18,176		12,736		13,300		10,000		17,195		25,000
758 - Insurance - Workman's Comp		23,008		24,877		26,611		25,000		27,523		27,500
759 - Insurance - Other		28,136		11,498		5,860		15,000		3,542		5,000
770 - Bad Debt Expense		-		-		-		-		-		-
771 - Depreciation and Amortization		-		-		-		-		-		-
775 - Miscellaneous Expenses		2,731,018		870,118		621,797		724,254		483,094		834,420
Total Expenditures	\$	9,299,816	\$	10,850,100	\$	8,377,244	\$	8,340,798	\$	6,347,820	\$	8,389,642

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The 2020 budget includes Interfund transfers of \$2,139,149 which include:
 - o Funding for a contractual payment to the City
 - o \$2.1 million in capital improvements

Detailed Expenditures

- o Transfers to the Bond and Interest Fund to make debt service payments on outstanding Sewer Revenue bonds
- Commercial customer accounts revenue declined in the spring due to the nationwide COVID-19 shutdown.
 - The sewer utility experienced a decline of approximately 15% in revenue in these accounts through early summer as a result.
 - o Additionally, the State of Indiana issued a moratorium on non-pay residential disconnects that extended from late March of 2020 through the end of September 2020.
 - As a result, residential customers who were in non-payment status would continue to receive service and penalties from non-payment were deferred.
 - o These residential customers have been granted payment plans to collect prior balances due.
 - o However, it is unclear at this time how much either utility will collect on these outstanding balances.
- The Sewer utility is currently undertaking a rate study and will be looking at a rate adjustment in 2021
- Minimum fund balance target is \$1,000,000



ENTERPRISE DEBT SERVICE FUNDS

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Revenue and Expenditure Summary - By Fund

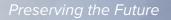
	20	17 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	9	9/30/2020 Actual	20	21 Adopte Budget
venue:												
602 Water Bond Interest & Sinking	Ś	1,227,625	Ś	1,004,001	Ś	1,011,721	Ś	1,809,850	ć	758,266	\$	1,902,45
603 2017 Water SRF Bond and Interest	Ļ	90,736	Ļ	172,521	Ļ	526,653	Ļ	520,100	Ļ	391,497	Ļ	520,10
604 Water Bond Debt Service Reserve		636,598		51,114		52,858		45,012		35,742		45,01
605 Water Utility Bond Proceeds		229,136				-		-3,012		12,400,873		+3,01
607 Sewer Bond Interest & Sinking		776,741		781,002		775,476		773,126		403,318		562,31
608 Sewer Debt Service Reserve		-		565,051		16,934				3,806		502,51
611 Sewer '09 Bond Proceeds		-						_		5,000		
614 Water Debt Service Reserve '09		182,897		_		_		_		_		
615 Sewer Debt Service Reserve '09		- 102,057		-		-		-		-		
616 Sewer SRF Loan Fund		-		-		-		-		-		
619 Water 2017 SRF Loan Fund		1,057,553		7,450,705		46.238		-		4,738		
Total Revenue		4,201,285	Ś	10,024,395	Ś	2,429,880	Ś	3,148,088	Ś	13,998,240	Ś	3,029,88
penditures:												
602 Water Bond Interest & Sinking	\$	1,227,625	\$	1,004,001	\$	1,011,721	\$	1,809,850	\$	133,661	\$	1,902,4
603 2017 Water SRF Bond and Interest		-		25,972		174,549		520,100		516,600		520,10
604 Water Bond Debt Service Reserve		983,288		-		17		-		-		
605 Water Utility Bond Proceeds		210,703		8,250		-		-		436,174		
607 Sewer Bond Interest & Sinking		776,741		781,002		775,476		773,126		227,492		562,33
608 Sewer Debt Service Reserve		-		-		-		-		-		
611 Sewer '09 Bond Proceeds		-		-		-		-		-		
614 Water Debt Service Reserve '09		578,519		-		-		-		-		
615 Sewer Debt Service Reserve '09		-		253,830		-		-		-		
616 Sewer SRF Loan Fund		-		-		-		-		-		
619 Water 2017 SRF Loan Fund		1,057,553		4,270,740		2,153,959		-		456,465		
Total Expenditures	\$	4,834,428	\$	6,343,796	\$	4,115,723	\$	3,103,076	\$	1,770,391	\$	2,984,87
venue less Expenditures	Ś	(633,142)	Ś	3,680,599	Ś	(1,685,843)	Ś	45,012	-	12,227,849	Ś	45,01



WATER BOND AND INTEREST SINKING FUND 602

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

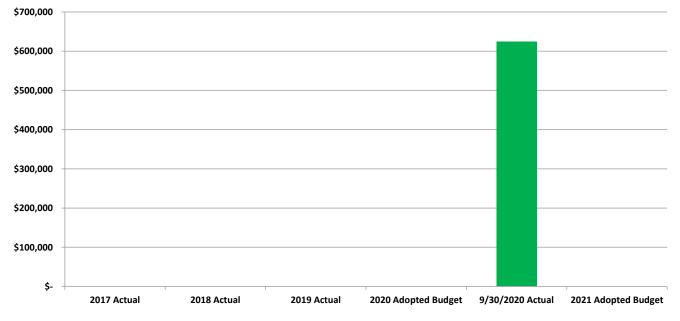
Primary function: None. Funds are budgeted and subject to annual appropriation.





	2		-	018 Actual	-	019 Actual	20	20 Adopted	g	9/30/2020	20	21 Adopted
	20	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
390 - Other Financing Sources	\$	1,227,625	\$	1,004,001	\$	1,011,721	\$	1,809,850	\$	758,266	\$	1,902,455
Total Revenue	\$	1,227,625	\$	1,004,001	\$	1,011,721	\$	1,809,850	\$	758,266	\$	1,902,455
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		1,227,625		1,004,001		1,011,721		1,809,850		133,661		1,902,455
800 - Transfer Out (Interfund)				-		_				-		-
Total Expenditures	\$	1,227,625	\$	1,004,001	\$	1,011,721	\$	1,809,850	\$	133,661	\$	1,902,455
Net Revenue	\$	-	\$	-	\$	-	\$	-	\$	624,605	\$	-
Beginning Fund Balance ¹		-		-		-				-		-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	624,605	\$	-

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

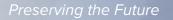
- This fund was established to pay debt service on outstanding water bonds
- Interfund transfers from the Water Operating fund the payments
- As of September 30, 2020, current bonds outstanding include the following:
 - o Refunding Revenue Bonds, Series 2017A: \$3.8 mm principal outstanding, maturing 2030
 - o Refunding Revenue Bonds, Series 2017B: \$2.46 mm principal outstanding, maturing 2028
 - o State Revolving Fund Loan, Series 2017: \$7.798 mm principal outstanding, maturing 2039
 - o Revenue Bonds, Series 2020: \$12.295 mm principal outstanding, maturing 2050
- The budget increase from 2019 to 2021 reflects the issuance of Series 2020 (see Fund 605 for projects financed by Series 2020)
- The fund is expected to have a \$0 fund balance at the end of each year





2017 WATER SRF BOND & INTEREST SINKING FUND 603

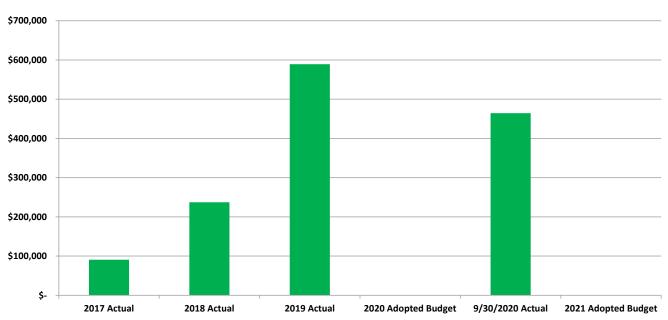
2017 Water SRF Bond and Interest - To account for debt service payments on the State Revolving Fund Ioan issued in 2017.





ADOPTED BUDGET

	2017 Actual		20)18 Actual	20	19 Actual	202	20 Adopted Budget	9)/30/2020 Actual	202	1 Adopted Budget
Revenue:												
390 - Other Financing Sources	<u>\$</u>	90,736	\$	172,521	\$	526,653	\$	520,100	\$	391,497	\$	520,100
Total Revenue	\$	90,736	\$	172,521	\$	526,653	\$	520,100	\$	391,497	\$	520,100
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		-		25,972		174,549		520,100		516,600		520,100
800 - Transfer Out (Interfund)		-		-		-		-		-		-
Total Expenditures	\$	-	\$	25,972	\$	174,549	\$	520,100	\$	516,600	\$	520,100
Net Revenue	\$	90,736	\$	146,549	\$	352,104	\$	-	\$	(125,103)	\$	-
Beginning Fund Balance ¹		-		90,736		237,285		-		589,389		-
Ending Fund Balance	\$	90,736	\$	237,285	\$	589,389	\$	-	\$	464,286	\$	-



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
- Interfund transfers from Water Operating fund the payments

ADOPTED BUDGET

The fund is expected to have a \$0 fund balance at the end of each year

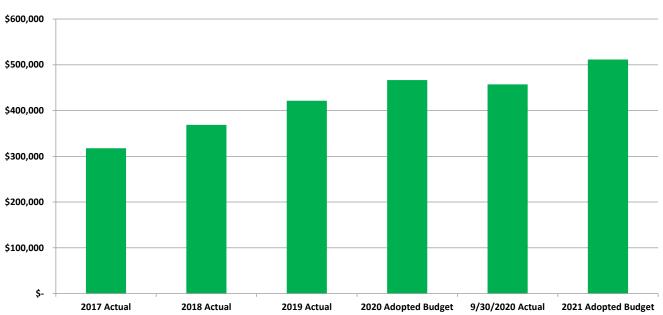
WATER BOND DEBT SERVICE RESERVE FUND 604

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

ADOPTED BUDGET

Primary function: None. Funds are not budgeted.

	2017 Actual		20	18 Actual	20)19 Actual	20	20 Adopted Budget	g	9/30/2020 Actual		1 Adopted Budget
Revenue:												
390 - Other Financing Sources	<u>\$</u>	636,598	\$	51,114	\$	<u>52,858</u>	\$	45,012	\$	35,742	<u>\$</u>	45,012
Total Revenue	\$	636,598	\$	51,114	\$	52,858	\$	45,012	\$	35,742	\$	45,012
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		983,288		-		17		-		-		-
800 - Transfer Out (Interfund)		-		-		-		-		-		_
Total Expenditures	\$	983,288	\$	-	\$	17	\$	-	\$	-	\$	-
Net Revenue	\$	(346,690)	\$	51,114	\$	52,841	\$	45,012	\$	35,742	\$	45,012
Beginning Fund Balance ¹		664,210		317,520		368,634		421,475		421,475		466,487
Ending Fund Balance	\$	317,520	\$	368,634	\$	421,475	\$	466,487	\$	457,217	\$	511,499



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

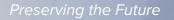
ADOPTED BUDGET



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.

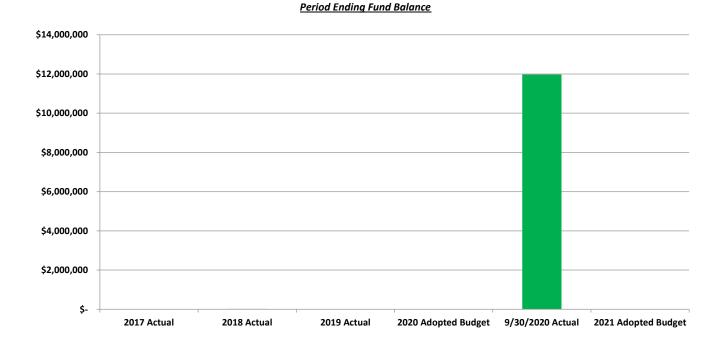
ADOPTED BUDGET



ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							202	20 Adopted		9/30/2020	202	1 Adopted
	20	17 Actual	203	18 Actual	20	19 Actual	201	Budget		Actual		Budget
Revenue:												
390 - Other Financing Sources	\$	229,136	\$	-	\$	-	\$	-	\$	12,400,873	\$	-
Total Revenue	\$	229,136	\$	-	\$	-	\$	-	\$	12,400,873	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		210,703		8,250		-		-		436,174		-
800 - Transfer Out (Interfund)		-		-		-			_	-	_	-
Total Expenditures	\$	210,703	\$	8,250	\$	-	\$	-	\$	436,174	\$	-
Net Revenue	\$	18,433	\$	(8,250)	\$	-	\$	-	\$	11,964,699	\$	-
Beginning Fund Balance ¹		-		18,433		10,182		-		10,182		-
Ending Fund Balance	\$	18,433	\$	10,182	\$		\$	-	\$	11,974,881	\$	-





Expenditures by Function

	201	7 Actual	201	8 Actual	2019 Actual	20	20 Adopted Budget	9/30/2020 Actual	1	2021 Adopted Budget
Water Utility	\$	210,703	\$	8,250	\$-	\$	-	\$ 436,17	'4	\$-
Total by Expenditures by Function	\$	210,703	\$	8,250	\$-	\$	-	\$ 436,17	4	\$ -

Expenditures by Category (All Funds)

	201	L7 Actual	2018 Actu	al	2019 Actual	2020 Adopt Budget	ed	9/30/2 Actu		20	21 Adopted Budget
410 - Personal Services	\$	-	\$	- \$	\$-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-	-		-		-		-
450 - Other Financing Uses		-		-	-		-		-		-
600 - Water Operation and Maintenance		210,703	8,2	50	-		-	43	6,174		-
800 - Transfer Out (Interfund)		-		-	-		-		-		-
Total by Expenditures by Category	\$	210,703	\$ 8,2	.50 Ş	\$-	\$	-	\$ 43	6,174	\$	-

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
- Funds received in 2020 reflect bond proceeds from issuance of Water revenue bonds Series 2020
 - o These funds will be utilized for the following:
 - Fort Harrison water treatment plant rehabilitation
 - Indian Lake water treatment plant rehabilitation
 - Water main replacements throughout the City
 - o With the completion of these projects, all three Lawrence water treatment plants will have been completely rehabilitated within the last three years



SEWER BOND INTEREST & SINKING

FUND 607

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

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



							20	20 Adopted	q	/30/2020	202	1 Adopted
	20	17 Actual	20	18 Actual	20)19 Actual	20	Budget	5	Actual	201	Budget
								244800				244801
Revenue:												
390 - Other Financing Sources	\$	776,741	\$	781,002	\$	775,476	\$	773,126	\$	403,318	\$	562,315
Total Revenue	\$	776,741	\$	781,002	\$	775,476	\$	773,126	\$	403,318	\$	562,315
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
700 - Sewer Operation and Maintenance		776,741		781,002		775,476		773,126		227,492		562,315
800 - Transfer Out (Interfund)		-		-		-		_		-		-
Total Expenditures	\$	776,741	\$	781,002	\$	775,476	\$	773,126	\$	227,492	\$	562,315
Net Revenue	\$	-	\$	-	\$	-	\$	-	\$	175,826	\$	-
Beginning Fund Balance ¹		-		-		-		-		-		-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	175,826	\$	-

Period Ending Fund Balance

\$200,000 \$180,000 \$160,000 \$140,000 \$120,000 \$100,000 \$80,000 \$60,000 \$40,000 \$20,000 \$-2017 Actual 2018 Actual 2019 Actual 9/30/2020 Actual 2020 Adopted Budget 2021 Adopted Budget

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

- 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:
 - o Series 2009A: \$1.644 mm principal outstanding, maturing 2030
 - o Series 2009B: \$2.2 mm principal outstanding, maturing 2030
 - o Series 2009C: \$0.150 mm principal outstanding, maturing 2025
 - o Series 2015: \$1.360 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

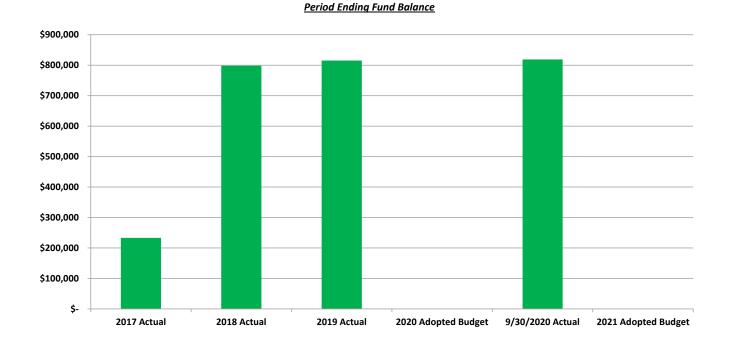
Sewer Debt Service Reserve - To account for the debt service reserve requirement for Sewage Works Revenue Bonds.

Primary function: Sanitation. Funds are not budgeted.

FUND 608



							20	20 Adopted	9	/30/2020	202	1 Adopted
	20:	L7 Actual	20	18 Actual	20)19 Actual		Budget		Actual		Budget
Revenue:												
<u> 390 - Other Financing Sources</u>	\$	-	<u>\$</u>	<u>565,051</u>	\$	16,934	\$	-	\$	<u>3,806</u>	\$	_
Total Revenue	\$	-	\$	565,051	\$	16,934	\$	-	\$	3,806	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
700 - Sewer Operation and Maintenance		-		-		-		-		-		-
800 - Transfer Out (Interfund)		-		-		-		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	-	\$	565,051	\$	16,934	\$	-	\$	3,806	\$	-
Beginning Fund Balance ¹		233,251		233,251		798,302				815,235		-
Ending Fund Balance	\$	233,251	\$	798,302	\$	815,235	\$	-	\$	819,041	\$	-



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

ADOPTED BUDGET

No revenue or expenditures planned in 2021

351

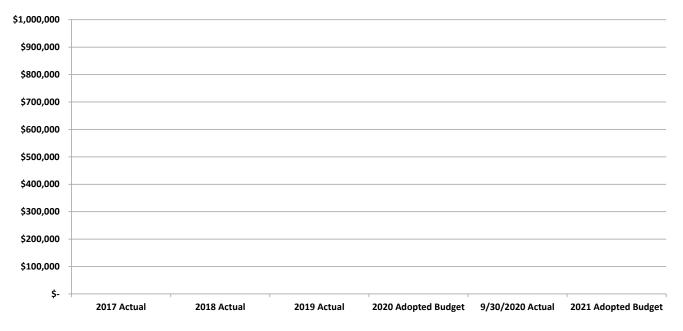
SEWER '09 BOND PROCEEDS FUND 611

Sewer 09 Bond Proceeds - Dormant Fund



					20	20 Adopted	9/30/2020)	2021 Adopted
	2017 Actua	I 20:	18 Actual	2019 Actual		Budget	Actual		Budget
Revenue:									
390 - Other Financing Sources	<u>\$</u>	<u>- \$</u>	-	<u>\$</u>	<u> </u>	_	<u>\$</u>	_	<u>\$</u> -
Total Revenue	\$	- \$	-	\$	- \$	-	\$	-	\$-
Expenditures:									
410 - Personal Services	\$	- \$	-	\$	- \$	-	\$	-	\$-
430 - Other Services and Charges		-	-		-	-		-	-
450 - Other Financing Uses		-	-		-	-		-	-
700 - Sewer Operation and Maintenance		-	-		-	-		-	-
800 - Transfer Out (Interfund)		-	-		-	-		-	-
Total Expenditures	\$	- \$	-	\$	- \$	-	\$	-	\$ -
Net Revenue	\$	- \$	-	\$	- \$	-	\$	-	\$-
Beginning Fund Balance ¹		-	-		-	_		-	-
Ending Fund Balance	\$	- \$	-	\$	- \$	-	\$	-	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

ADOPTED BUDGET

- Dormant Fund
- No revenue or expenditures planned

WATER DEBT SERVICE RESERVE '09

FUND 614

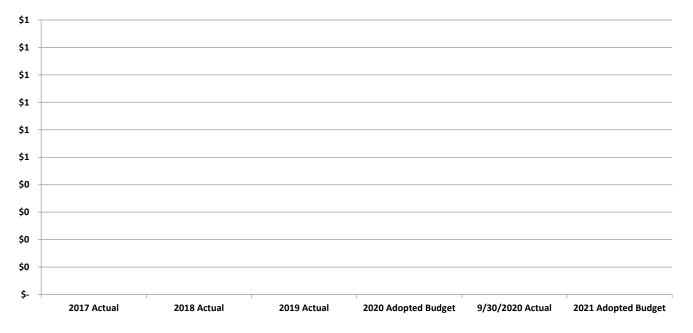
Water Debt Service Reserve '09 - To account for debt service reserve requirement for Water Works Revenue Bonds sold in 2009.

Primary function: None. Funds are not budgeted.



							2020) Adopted	9/30/2020	,	2021 Adopte	Ч
	20	17 Actual	2018 Actua	al	2019 Act	ual		Budget	Actual	,	Budget	u
	-											
Revenue:												
390 - Other Financing Sources	\$	182,897	\$	-	\$	_	\$	_	\$	-	\$	-
Total Revenue	\$	182,897	\$	-	\$	-	\$	-	\$	-	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		304		-		-		-		-		-
800 - Transfer Out (Interfund)		578,214		-		-				-		-
Total Expenditures	\$	578,519	\$	-	\$	-	\$	-	\$	-	\$	-
Net Revenue	\$	(395,621)	\$	-	\$	-	\$	-	\$	-	\$	-
Beginning Fund Balance ¹		395,621		-		-	_			-		-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

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

ADOPTED BUDGET

- This fund will become a Dormant Fund
- No revenue or expenditures planned

355

SEWER DEBT SERVICE RESERVE '09

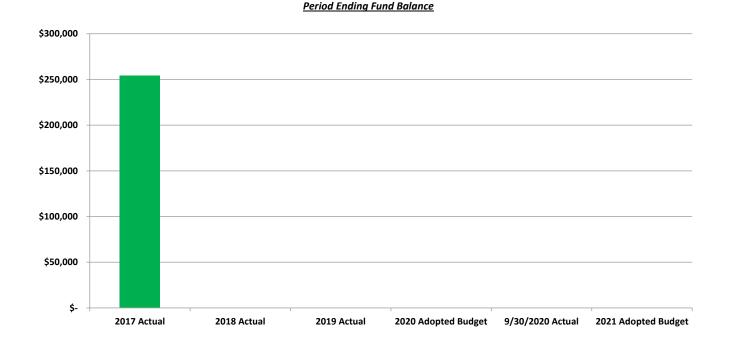
Sewer Debt Service Reserve '09 - To account for the debt service requirement for Sewage Works Revenue Bonds sold in 2009.

Primary function: Sanitation. Funds are not budgeted.

FUND 615



							20	20 Adopted	9	/30/2020	1 Adopted
	20	17 Actual	20	18 Actual	201	L9 Actual		Budget		Actual	Budget
Revenue:											
390 - Other Financing Sources	<u>\$</u>	-	\$	-	\$		\$		<u>\$</u>		\$
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Expenditures:											
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
430 - Other Services and Charges		-		-		-		-		-	-
450 - Other Financing Uses		-		-		-		-		-	-
700 - Sewer Operation and Maintenance		-		253,830		-		-		-	-
800 - Transfer Out (Interfund)		-		-		-		-		-	-
Total Expenditures	\$	-	\$	253,830	\$	-	\$	-	\$	-	\$ -
Net Revenue	\$	-	\$	(253,830)	\$	-	\$	-	\$	-	\$ -
Beginning Fund Balance ¹		253,830		253,830		-		-		-	-
Ending Fund Balance	\$	253,830	\$	-	\$	-	\$	-	\$	-	\$ -



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

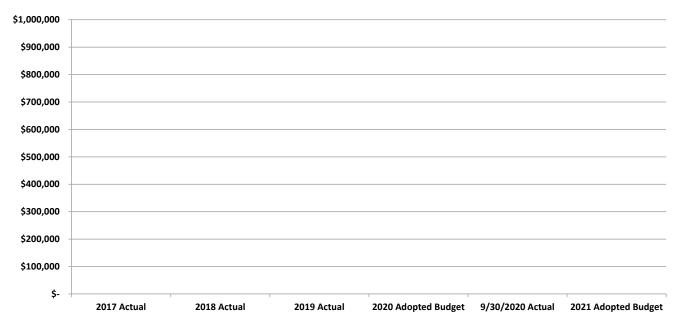
FUND 616

Sewer SRF Loan - Dormant Fund



				20	20 Adopted	9/30/2020	2021 Adopted
	2017 Actua	l 201	.8 Actual 201	9 Actual	Budget	Actual	Budget
Revenue:							
390 - Other Financing Sources	\$	<u>- \$</u>	- \$	- \$		<u> </u>	<u>\$</u> -
Total Revenue	\$	- \$	- \$	- \$	- \$; -	\$-
Expenditures:							
410 - Personal Services	\$	- \$	- \$	- \$	- \$	5 -	\$-
430 - Other Services and Charges		-	-	-	-	-	-
450 - Other Financing Uses		-	-	-	-	-	-
700 - Sewer Operation and Maintenance		-	-	-	-	-	-
800 - Transfer Out (Interfund)		-	-	-	-	-	
Total Expenditures	\$	- \$	- \$	- \$	- \$	-	\$-
Net Revenue	\$	- \$	- \$	- \$	- \$	-	\$-
Beginning Fund Balance ¹		-	-	-	-	-	-
Ending Fund Balance	\$	- \$	- \$	- \$	- \$; -	\$-

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

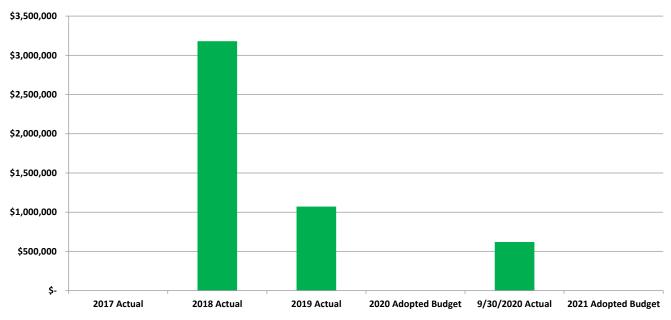
Water SRF Loan - To account for the expenditure of loan proceeds from the State Revolving Fund loan issued to the Water Utility in 2017.



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Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	ç	9/30/2020	202	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
390 - Other Financing Sources	\$	1,057,553	\$	7,450,705	\$	46,238	\$		\$	4,738	\$	-
Total Revenue	\$	1,057,553	\$	7,450,705	\$	46,238	\$	-	\$	4,738	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance		1,057,553		4,270,740		2,153,959		-		456,465		-
800 - Transfer Out (Interfund)		-		-		-		-		_	_	-
Total Expenditures	\$	1,057,553	\$	4,270,740	\$	2,153,959	\$	-	\$	456,465	\$	-
Net Revenue	\$	-	\$	3,179,965	\$	(2,107,721)	\$	-	\$	(451,727)	\$	-
Beginning Fund Balance ¹		_				3,179,965		-		1,072,245		
Ending Fund Balance	\$	-	\$	3,179,965	\$	1,072,245	\$	-	\$	620,518	\$	-



ADOPTED BUDGET

Period Ending Fund Balance

Expenditures by Function

ADOPTED BUDGET

	2	017 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	9/30/2020 Actual	20	21 Adopted Budget
Water Utility	\$	1,057,553	\$	4,270,740	\$	2,153,959	\$	-	\$ 456,465	\$	-
Total by Expenditures by Function	\$	1,057,553	\$	4,270,740	\$	2,153,959	\$	-	\$ 456,465	\$	-

Expenditures by Category (All Funds)

							20	20 Adopted	g	9/30/2020	20	21 Adopted
	201	7 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430 - Other Services and Charges		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
600 - Water Operation and Maintenance	:	1,057,553		4,270,740		2,153,959		-		456,465		-
800 - Transfer Out (Interfund)		-		-		-		-		-		-
Total by Expenditures by Category	\$:	1,057,553	\$	4,270,740	\$	2,153,959	\$	-	\$	456,465	\$	-

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



ADOPTED BUDGET

SERVICE/FUNDS

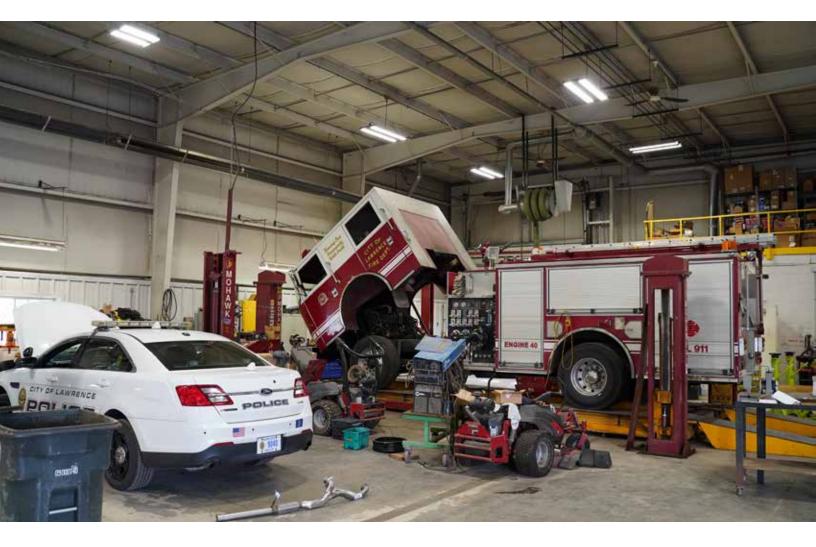
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702 - Technology Services 375
703 - Garage Fund 379



Revenue and Expenditure Summary - By Fund

							20	20 Adopted	ç	9/30/2020	20	21 Adopted
	20	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
280 Self Funding Insurance	\$	4,089,366	\$	4,132,895	\$	3,502,834	\$	-	\$	3,510,398	\$	-
701 Administrative Services		1,126,728		1,205,619		1,157,794		1,773,322		856,363		1,961,588
702 Technology Services		799,703		1,043,574		1,013,788		1,219,798		920,497		1,344,673
703 Garage Fund		-		-		-		583,436		248,317		593,314
Total Revenue	\$	6,015,797	\$	6,382,088	\$	5,674,416	\$	3,576,556	\$	5,535,575	\$	3,899,575
Expenditures:												
280 Self Funding Insurance	\$	3,965,030	\$	3,494,492	\$	3,692,416	\$	-	\$	2,759,596	\$	-
701 Administrative Services		1,084,601		1,197,194		1,137,822		1,773,322		863,300		1,961,588
702 Technology Services		732,138		965,930		998,560		1,316,016		920,494		1,344,673
703 Garage Fund		-		-		-		583,436		278,549		593,314
Total Expenditures	\$	5,781,769	\$	5,657,615	\$	5,828,797	\$	3,672,774	\$	4,821,938	\$	3,899,575
Revenue less Expenditures	\$	234,027	\$	724,472	\$	(154,381)	\$	(96,218)	\$	713,637	\$	-

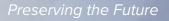
SELF FUNDING INSURANCE

Self Funding Employee Insurance - To account for employer and employees' contributions for medical, dental, and vision health insurance and all related expenditures.

ADOPTED BUDGET

Primary function: None. Funds are not budgeted.

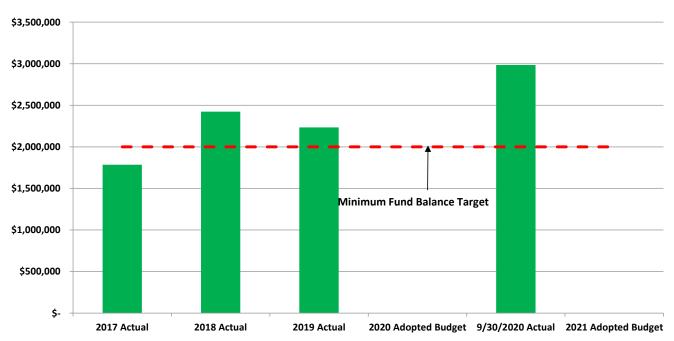
FUND 280



ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							2020 Ado	oted	ç	9/30/2020	202	1 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual	Budge			Actual		Budget
Revenue:												
340 - Charges for Services	\$	3,993,788	\$	4,118,524	\$	3,497,713	\$	-	\$	3,508,768	\$	-
360 - Miscellaneous		-		-		-		-		-		-
390 - Other Financing Sources		95,577		14,371		5,121		-		1,630		-
Total Revenue	\$	4,089,366	\$	4,132,895	\$	3,502,834	\$	-	\$	3,510,398	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		3,963,777		3,494,492		3,692,416		-		2,759,596		-
450 - Other Financing Uses		-		-		-		-		-		-
<u>800 - Transfer Out (Interfund)</u>		1,253		-		-		-	_	-		-
Total Expenditures	\$	3,965,030	\$	3,494,492	\$	3,692,416	\$	-	\$	2,759,596	\$	-
Net Revenue	\$	124,335	\$	638,403	\$	(189,582)	\$	-	\$	750,802	\$	-
Beginning Fund Balance ¹		1,660,013		1,784,348		2,422,751		-		2,233,169		-
Ending Fund Balance	\$	1,784,348	\$	2,422,751	\$	2,233,169	\$	-	\$	2,983,971	\$	-



Period Ending Fund Balance



Detailed Revenue

	21	017 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	9)/30/2020 Actual	1 Adopted Budget
40 - Charges for Services											
345.005 - Employee & Employer Ins Premiums	\$	3,781,734	\$	3,912,323	\$	3,254,038	\$	-	\$	2,973,248	\$
345.006 - Flex Spending 2014		-		1,342		-		-		-	
345.010 - Retiree Insurance Premiums		203,929		204,859		243,675		-		166,864	
345.011 - Retiree Medical		5,197		-		-		-		-	
345.012 - Retiree Dental		2,698		-		-		-		-	
345.013 - Retiree Vision		230		-		-		-		-	
345.014 - Stop Loss Reimbursement		-		-		-		-		368,655	
Total	\$	3,993,788	\$	4,118,524	\$	3,497,713	\$	-	\$	3,508,768	\$
60 - Miscellaneous											
<u>345.006 - Flex Spending 2014</u>	\$	-	\$	-	\$	-	\$	_	\$	-	\$
Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$
0 - Other Financing Sources											
396.001 - From Overpayments	\$	224	\$	-	\$	-	\$	-	\$	1,527	\$
396.002 - Other Refunds		-		251		238		-		103	
399.001 - Miscelleneous		95,353		-		4,883		-		-	
<u> 399.004 - Transfer-In</u>		-		14,120	_	-		-		-	
Total	\$	95,577	\$	14,371	\$	5,121	\$	-	\$	1,630	\$
otal Revenue	\$	4,089,366	Ś	4,132,895	Ś	3,502,834	\$	-	\$	3,510,398	\$

ADOPTED BUDGET

Expenditures by Function

	2	017 Actual	2	018 Actual	2	019 Actual	20	20 Adopted Budget	9/30/2020 Actual	20	21 Adopted Budget
General Government	\$	3,965,030	\$	3,494,492	\$	3,692,416	\$		\$ 2,759,596	\$	
Total by Expenditures by Function	\$	3,965,030	\$	3,494,492	\$	3,692,416	\$	-	\$ 2,759,596	\$	-

Expenditures by Category (All Funds)

ADOPTED BUDGET

							20	20 Adopted	9	/30/2020	1 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual	Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
420 - Supplies		-		-		-		-		-	-
430 - Other Services and Charges		3,963,777		3,494,492		3,692,416		-		2,759,596	-
440 - Capital Outlay		-		-		-		-		-	-
450 - Other Financing Uses		1,253		-		-		-		-	-
Total by Expenditures by Category	\$	3,965,030	\$	3,494,492	\$	3,692,416	\$	-	\$	2,759,596	\$ -

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 2021, 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 2020. 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 2021, 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 2020. 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 favourable through September 30, 2020. 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 2020. 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

Administrative Services Fund - To account for the costs of shared administrative service throughout the City.

ICE POLICE STATION

ADOPTED BUDGET

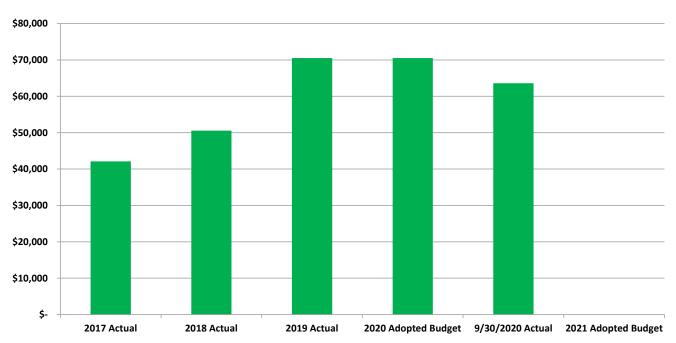
Primary function: General government. Funds are budgeted and subject to annual appropriation.

FUN

ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	q	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual	20	Budget	9	Actual	20	Budget
Revenue:												
390 - Other Financing Sources	\$	1,126,728	\$	1,205,619	\$	1,157,794	\$	1,773,322	\$	856,363	\$	1,961,588
Total Revenue	\$	1,126,728	\$	1,205,619	\$	1,157,794	\$	1,773,322	\$	856,363	\$	1,961,588
Expenditures:												
410 - Personal Services	\$	783,619	\$	800,727	\$	773,378	\$	987,032	\$	630,628	\$	1,000,559
420 - Supplies		5,332		6,570		9,435		11,850		7,110		13,800
430 - Other Services and Charges		295,650		389,446		353,328		763,940		223,055		931,729
440 - Capital Outlay		-		450		1,681		10,500		2,507		15,500
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	1,084,601	\$	1,197,194	\$	1,137,822	\$	1,773,322	\$	863,300	\$	1,961,588
Net Revenue	\$	42,127	\$	8,426	\$	19,972	\$	-	\$	(6,937)	\$	-
Beginning Fund Balance ¹				42,127		50,553		70,525		70,525		-
Ending Fund Balance	\$	42,127	\$	50,553	\$	70,525	\$	70,525	\$	63,588	\$	-



Period Ending Fund Balance



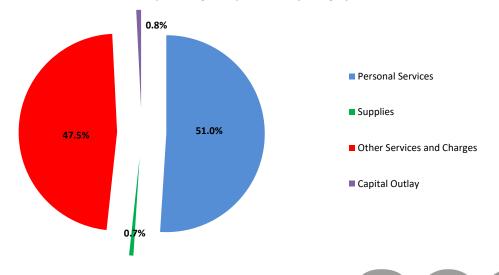


Expenditures by Function

							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	2017 Actual		018 Actual	2	019 Actual		Budget		Actual		Budget
General Government	\$	1,084,601	\$	1,197,194	\$	1,137,822	\$	1,773,322	\$	863,300	\$	1,961,588
Total by Expenditures by Function	\$	1,084,601	\$	1,197,194	\$	1,137,822	\$	1,773,322	\$	863,300	\$	1,961,588

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	20	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	783,619	\$	800,727	\$	773,378	\$	987,032	\$	630,628	\$	1,000,559
420 - Supplies		5,332		6,570		9,435		11,850		7,110		13,800
430 - Other Services and Charges		295,650		389,446		353,328		763,940		223,055		931,729
440 - Capital Outlay		-		450		1,681		10,500		2,507		15,500
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	1,084,601	\$	1,197,194	\$	1,137,822	\$	1,773,322	\$	863,300	\$	1,961,588



ADOPTED BUDGET

2021 Adopted Budget: Expenditures by Category

Detailed Expenditures

ADOPTED BUDGET

	2017 4-4	2010 4-4-	2010 4-1	2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 580,971	\$ 586,068	\$ 590,478		\$ 490,837	. ,
412 - Overtime	2,990	-	-	15,000	-	15,000
413 - Employee Benefits	199,659	214,659	182,900	266,280	139,791	269,498
421 - Office Supplies	4,545	4,221	2,236	5,450	3,197	6,400
422 - Operating Supplies	-	1,575	4,915	5,200	2,468	6,200
423 - Repair and Maintenance Supplies	-	-	1,377	-	-	-
429 - Other Supplies	787	774	907	1,200	1,445	1,200
431 - Professional Services	174,333	185,535	198,434	159,000	137,195	221,500
432 - Communication and Transportation	22,173	24,162	21,296	30,450	9,735	31,400
433 - Printing and Advertising	2,723	14,909	8,435	20,200	18,702	22,900
434 - Insurance	7,010	8,747	56,754	155,000	19,753	190,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	3,122	12,808	7,250	23,700	4,522	93,700
437 - Rentals	8,039	10,184	10,702	12,150	9,933	15,500
438 - Debt Service	37,017	1,200	-	196,200	-	196,200
439 - Other Services and Charges	41,233	131,901	50,457	167,240	23,215	160,529
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	450	1,681	10,500	2,507	15,500
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,084,601	\$ 1,197,194	\$ 1,137,822	\$ 1,773,322	\$ 863,300	\$ 1,961,588

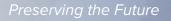
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 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 2021
 - o Funding was previously provided in the General Fund
 - o 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 2021
 - o Funding was previously provided in the General Fund
 - o Please see Corporation Counsel in the General Fund section for historical expenditures
- Expenditures from this fund will be billed monthly to departments in 2021
 - Increases in 2021 budgeted expenditures are primarily attributed to a \$70,000 increase in repair and maintenance for cleaning and work expected at the Lawrence Government Center in 2021
- 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.

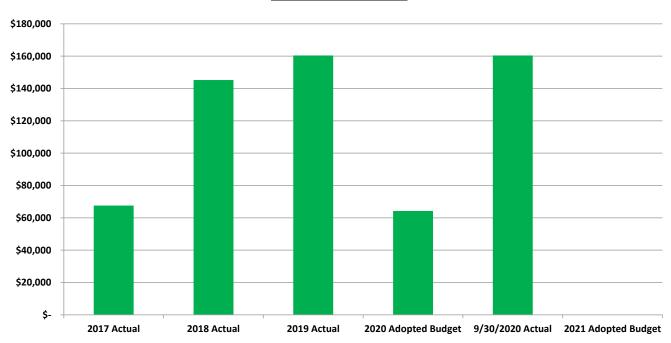




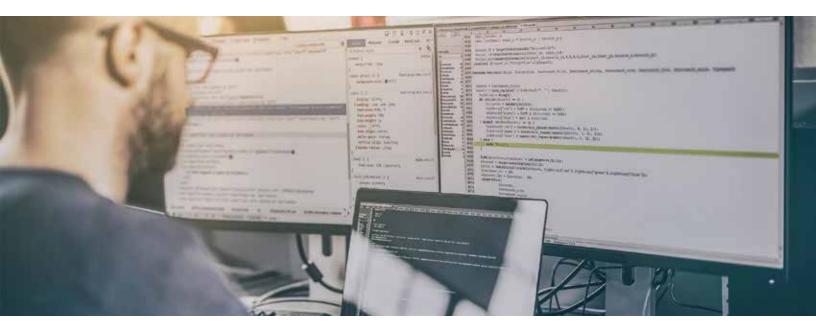
ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

						2020 Adopted				20	21 Adopted	
	20	17 Actual	2	018 Actual	2	019 Actual		Budget	-	/30/2020 Actual		Budget
Revenue:												
390 - Other Financing Sources	\$	799,703	\$	1,043,574	\$	1,013,788	\$	1,219,798	\$	920,497	\$	1,344,673
Total Revenue	\$	799,703	\$	1,043,574	\$	1,013,788	\$	1,219,798	\$	920,497	\$	1,344,673
Expenditures:												
410 - Personal Services	\$	10,286	\$	11,085	\$	4,305	\$	16,148	\$	6,244	\$	16,148
420 - Supplies		15,827		6,564		3,421		28,800		11,162		30,000
430 - Other Services and Charges		688,877		839,897		959,799		1,096,068		753,750		1,223,525
440 - Capital Outlay		17,148		108,383		31,035		175,000		149,338		75,000
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	732,138	\$	965,930	\$	998,560	\$	1,316,016	\$	920,494	\$	1,344,673
Net Revenue	\$	67,565	\$	77,644	\$	15,228	\$	(96,218)	\$	3	\$	-
Beginning Fund Balance ¹		-		67,565		145,209		160,437		160,437		-
Ending Fund Balance	\$	67,565									\$	-



Period Ending Fund Balance

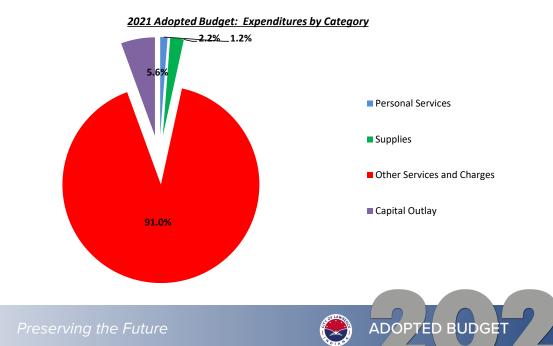


Expenditures by Function

	20	17 Actual	20	18 Actual	20	19 Actual	20	20 Adopted Budget	9	/30/2020 Actual	20	21 Adopted Budget
General Government	\$	732,138	\$	965,930	\$	998,560	\$	1,316,016	\$	920,494	\$	1,344,673
Total by Expenditures by Function	\$	732,138	\$	965,930	\$	998,560	\$	1,316,016	\$	920,494	\$	1,344,673

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	201	L7 Actual	20	18 Actual	20)19 Actual		Budget		Actual		Budget
410 - Personal Services	\$	10,286	\$	11,085	\$	4,305	\$	16,148	\$	6,244	\$	16,148
420 - Supplies		15,827		6,564		3,421		28,800		11,162		30,000
430 - Other Services and Charges		688,877		839,897		959,799		1,096,068		753,750		1,223,525
440 - Capital Outlay		17,148		108,383		31,035		175,000		149,338		75,000
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	732,138	\$	965,930	\$	998,560	\$	1,316,016	\$	920,494	\$	1,344,673



Detailed Expenditures

				2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	\$ 9,555	\$ 10,298	\$ 3,999	\$ 15,000	\$ 5,778	\$ 15,000
412 - Overtime	-	-	-	-	23	-
413 - Employee Benefits	731	788	306	1,148	444	1,148
421 - Office Supplies	6,323	743	2,761	7,700	7,447	9,000
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	56	-	-	100	-	-
429 - Other Supplies	9,448	5,822	660	21,000	3,715	21,000
431 - Professional Services	655,089	700,679	781,382	775,000	590,950	830,000
432 - Communication and Transportation	4,102	5,988	7,413	136,068	10,418	161,525
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	27,967	34,992	59,727	20,000	27,665	27,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	1,720	98,239	111,277	165,000	124,717	205,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	17,148	108,383	31,035	175,000	149,338	75,000
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 732,138	\$ 965,930	\$ 998,560	\$ 1,316,016	\$ 920,494	\$ 1,344,673

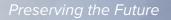
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 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 2021
- Annual maintenance contracts and other recurring costs are budgeted in 2021
- 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 2021
- · 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.





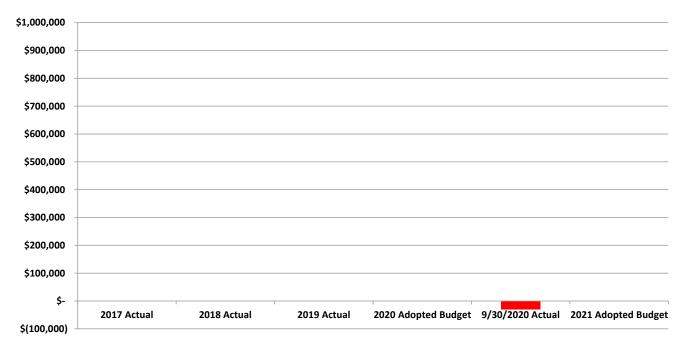
	2017	2018	2019	2020	2021
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Garage Mechanic	0	0	0	3	3
Total Employee Count	0	0	0	3	3

* 1 P/T Mechanic not shown

Statement of Revenue, Expenditures, and Change in Fund Balance

					202	0 Adopted	9	/30/2020	202	1 Adopted
	2017 Actua	l 2018	Actual	2019 Actual		Budget	Actual			Budget
Revenue:										
390 - Other Financing Sources	<u>\$</u>	- <u>\$</u>	- 5	<u>-</u>	\$	583,436	<u>\$</u>	248,317	<u>\$</u>	593,314
Total Revenue	\$	- \$	- \$; -	\$	583,436	\$	248,317	\$	593,314
Expenditures:										
410 - Personal Services	\$	- \$	- \$	- 5	\$	241,721	\$	164,247	\$	241,721
420 - Supplies		-	-	-		267,916		92,298		211,147
430 - Other Services and Charges		-	-	-		41,799		(9,238)		140,446
440 - Capital Outlay		-	-	-		32,000		31,242		-
450 - Other Financing Uses			-	-		-		-		-
Total Expenditures	\$	- \$	- \$; -	\$	583,436	\$	278,549	\$	593,314
Net Revenue	\$	- \$	- \$; -	\$	-	\$	(30,232)	\$	-
Beginning Fund Balance ¹		-	-	-		-		-		-
Ending Fund Balance	\$	- \$	- ç	; -	\$	-	\$	(30,232)	\$	-

Period Ending Fund Balance



ADOPTED BUDGET

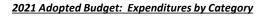


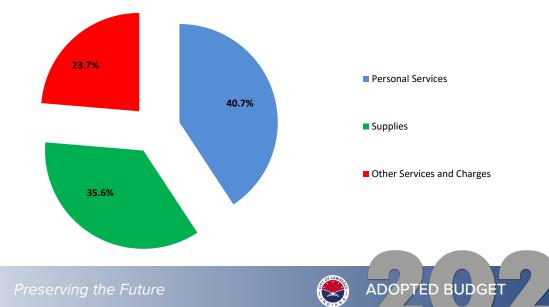
Expenditures by Function

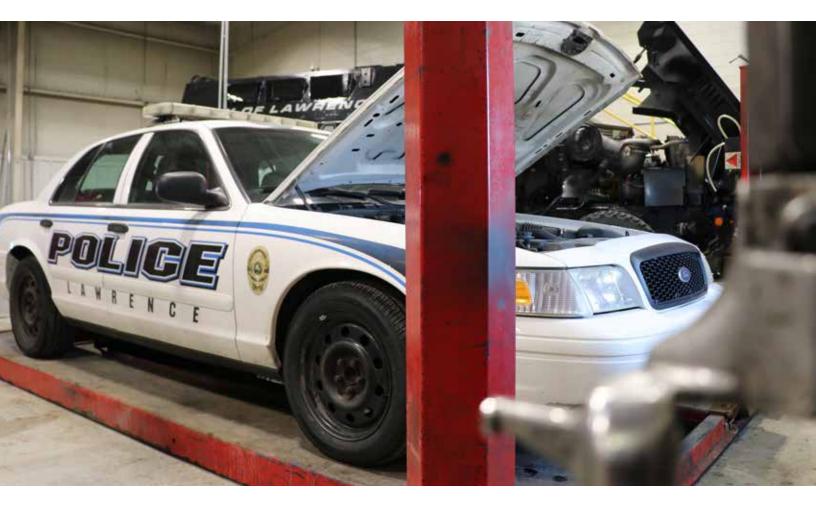
	2017 <i>A</i>	octual 2018	Actual 2019		2020 Adopted Budget	9	/30/2020 Actual	202	21 Adopted Budget
Culture and Recreation	\$	- \$	- \$	-	\$ -	\$	-	\$	-
General Government		-	-	-	583,436		278,549		593,314
Total by Expenditures by Function	\$	- \$	- \$	-	\$ 583,436	\$	278,549	\$	593,314

Expenditures by Category (All Funds)

					202	20 Adopted	9/30/20	20 2	202:	1 Adopted
	2017 /	Actual	2018 Actual	2019 Actual		Budget	Actua	I I	E	Budget
410 - Personal Services	\$	-	\$-	\$-	\$	241,721	\$ 164	,247	\$	241,721
420 - Supplies		-	-	-		267,916	92	,298		211,147
430 - Other Services and Charges		-	-	-		41,799	(9	,238)		140,446
440 - Capital Outlay		-	-	-		32,000	31	,242		-
450 - Other Financing Uses		-	-	-		-		-		-
Total by Expenditures by Category	\$	-	\$-	\$-	\$	583 <i>,</i> 436	\$ 278	,549	\$	593,314







Detailed Expenditures

				2020 Adamted	0/20/2020	2024 Adamted
	2017 Astural	2010 Astro-1	2010 Astural	2020 Adopted	9/30/2020	2021 Adopted
	2017 Actual	2018 Actual	2019 Actual	Budget	Actual	Budget
411 - Salaries and Wages	Ş -	\$-	Ş -	\$ 157,629	\$ 110,748	\$ 157,629
412 - Overtime	-	-	-	10,000	2,694	10,000
413 - Employee Benefits	-	-	-	74,092	50,805	74,092
421 - Office Supplies	-	-	-	276	80	276
422 - Operating Supplies	-	-	-	490	14,677	28,990
423 - Repair and Maintenance Supplies	-	-	-	266,123	77,262	180,854
429 - Other Supplies	-	-	-	1,027	279	1,027
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	2,589	1,052	2,199
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	4,902	-	602
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	26,194	(15,075)	84,231
437 - Rentals	-	-	-	-	1,872	4,500
438 - Debt Service	-	-	-	-	-	32,000
439 - Other Services and Charges	-	-	-	8,114	2,913	16,914
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	32,000	31,242	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$-	\$-	\$-	\$ 583,436	\$ 278,549	\$ 593,314



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 2021, based on utilization
- The fund balance is expected to be zero at the end of each year



FIDUCIARY FUNDS

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802 - Police Pension 386

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POLICE PENSION FUND 802

Police Pension - To account for police pension expenditures under the State Police Pension Plan.

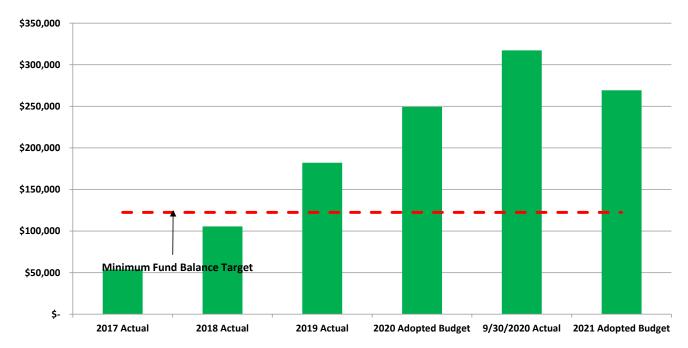
Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

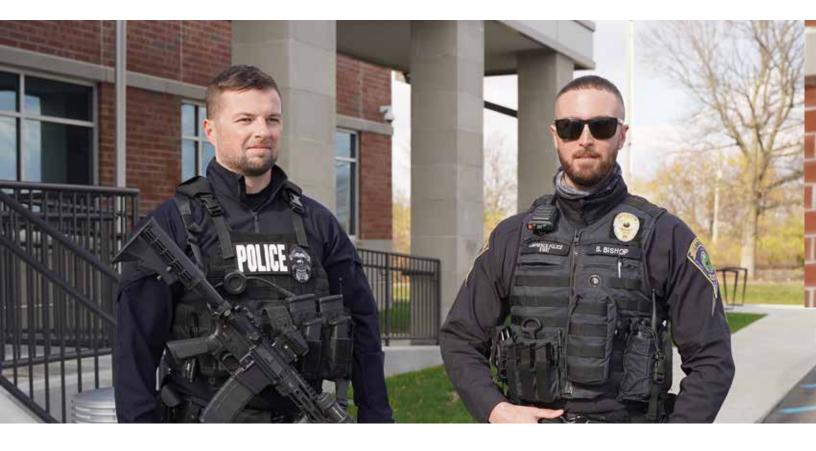
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						20	20 Adopted	9	/30/2020	202	1 Adopted	
	20	2017 Actual		18 Actual	20	19 Actual		Budget		Actual		Budget
Revenue:												
330 - Intergovernmental	\$	373,753	\$	370,944	\$	368,952	\$	357,000	\$	361,903	\$	355,070
390 - Other Financing Sources		100,000		100,000		125,000		200,000		75,000		200,000
Total Revenue	\$	473,753	\$	470,944	\$	493,952	\$	557,000	\$	436,903	\$	555,070
Expenditures:												
410 - Personal Services	\$	425,987	\$	407,017	\$	405,439	\$	477,750	\$	301,727	\$	477,750
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		12,000		12,000		12,000		-		12,000
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-				-		-		-		-
Total Expenditures	\$	425,987	\$	419,017	\$	417,439	\$	489,750	\$	301,727	\$	489,750
Net Revenue	\$	47,766	\$	51,928	\$	76,513	\$	67,250	\$	135,177	\$	65,320
Beginning Fund Balance ¹		5,904		53,669		105,597		182,110		182,110		203,923
Ending Fund Balance	\$	53,669	\$	105,597	\$	182,110	\$	249,360	\$	317,287	\$	269,243



ADOPTED BUDGET

Period Ending Fund Balance

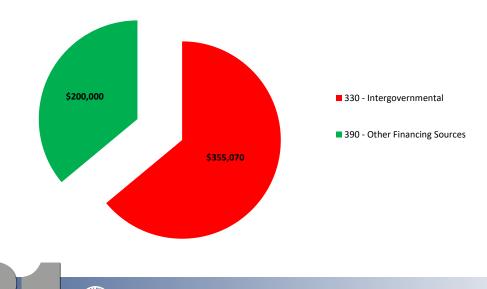


Detailed Revenue

ADOPTED BUDGET

	20	17 Actual	20	18 Actual	20	19 Actual	202	0 Adopted Budget	9	/30/2020 Actual	1 Adopted Budget
330 - Intergovernmental											
335.013 - Cigarette Tax - Police Pension	\$	373,753	\$	370,944	\$	368,952	\$	357,000	\$	361,903	\$ 355,070
Total	\$	373,753	\$	370,944	\$	368,952	\$	357,000	\$	361,903	\$ 355,070
<u> 390 - Other Financing Sources</u>											
399.001 - Miscellaneous	\$	100,000	\$	100,000	\$	125,000	\$	200,000	\$	75,000	\$ 200,000
Total	\$	100,000	\$	100,000	\$	125,000	\$	200,000	\$	75,000	\$ 200,000
Total Revenue	\$	473,753	\$	470,944	\$	493,952	\$	557,000	\$	436,903	\$ 555,070

2021 Adopted Budget: Revenue by Category



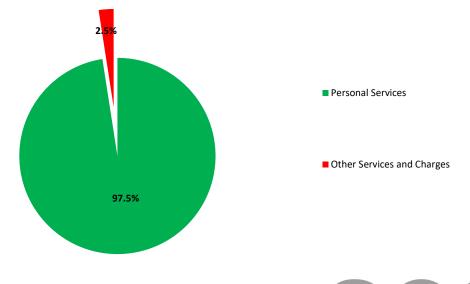


Expenditures by Function

							202	20 Adopted	9	/30/2020	202	1 Adopted
	203	17 Actual	20	2018 Actual		19 Actual		Budget		Actual		Budget
Public Safety	\$	425,987	\$	419,017	\$	417,439	\$	489,750	\$	301,727	\$	489,750
Total by Expenditures by Function	\$	425,987	\$	419,017	\$	417,439	\$	489,750	\$	301,727	\$	489,750

Expenditures by Category (All Funds)

							20	20 Adopted	9	/30/2020	20	21 Adopted
	201	L7 Actual	202	L8 Actual	20	019 Actual		Budget		Actual		Budget
410 - Personal Services	\$	425,987	\$	407,017	\$	405,439	\$	477,750	\$	301,727	\$	477,750
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		12,000		12,000		12,000		-		12,000
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	425,987	\$	419,017	\$	417,439	\$	489,750	\$	301,727	\$	489,750



ADOPTED BUDGET

2021 Adopted Budget: Expenditures by Category

Detailed Expenditures

							20	20 Adopted	q	/30/2020	202	1 Adopted
	20	17 Actual	20	18 Actual	20	19 Actual	20	Budget	,	Actual		Budget
411 - Salaries and Wages	\$	360,663	\$	362,534	\$	360,779	\$	393,750	\$	267,484	\$	393,750
412 - Overtime		-		-		-		-		-		-
413 - Employee Benefits		65,324		44,483		44,660		84,000		34,242		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		-		12,000
441 - Land		-		-		-		-		-		-
444 - Improvements Other Than Building		-		-		-		-		-		-
445 - Machinery and Equipment		-		-		-		-		-		-
449 - Other Capital Outlays		-		-		-		-		-		-
452 - Interfund Operating Transfers		-		-		-		-		-		-
Total Expenditures	\$	425,987	\$	419,017	\$	417,439	\$	489,750	\$	301,727	\$	489,750

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 2021 budget includes continued funding for the health benefits
- No major changes in revenues or expenditures are expected





REDEVELOPMENT FUNDS

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- 406 Redevelopment Capital 395
- 410 Redevelopment Capital Monarch TIF 399
 - 815 Ft. Harrison Reuse Authority 401

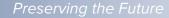




Revenue and Expenditure Summary - By Fund

ADOPTED BUDGET

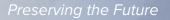
							20	20 Adopted	g	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
406 Redevelopment Capital	\$	461,484	\$	631,300	\$	519,918	\$	-	\$	248,124	\$	-
410 Redevelopment Capital Monarch TIF		616,173		719,250		734,938		-		64,663		-
815 Ft. Harrison Reuse Authority		3,639,425		4,204,821		4,444,386	_			2,279,021		_
Total Revenue	\$	4,717,083	\$	5,555,371	\$	5,699,241	\$	-	\$	2,591,807	\$	-
Expenditures:												
406 Redevelopment Capital	\$	440,831	\$	472,428	\$	250,964	\$	-	\$	238,129	\$	-
410 Redevelopment Capital Monarch TIF		553,825		590,000		665,000		-		720,000		-
815 Ft. Harrison Reuse Authority		3,635,914		3,844,192		4,302,533		-		4,341,334		-
Total Expenditures	\$	4,630,570	\$	4,906,620	\$	5,218,497	\$	-	\$	5,299,462	\$	-
										(0 - 0 - 0)		
Revenue less Expenditures	\$	86,513	Ş	648,751	\$	480,744	\$	-	\$	(2,707,655)	Ş	-





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.

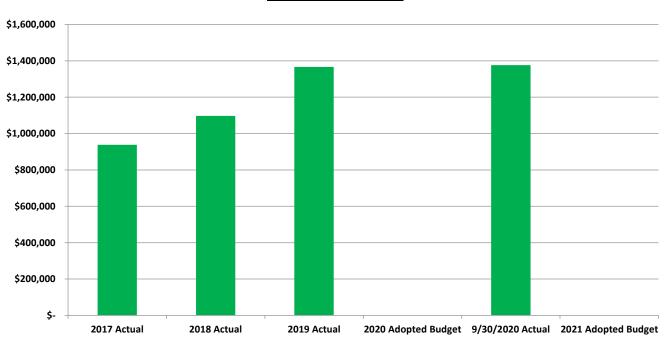




ADOPTED BUDGET

Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	ç	9/30/2020	20	21 Adopted
	20	2017 Actual		2018 Actual		019 Actual	Budget			Actual	Budget	
Revenue:												
310 - Taxes	\$	460,219	\$	478,396	\$	516,067	\$	-	\$	247,658	\$	-
360 - Miscellaneous		1,265		2,904		3 <i>,</i> 850		-		466		-
390 - Other Financing Sources		_		150,000		_		-		_		-
Total Revenue	\$	461,484	\$	631,300	\$	519,918	\$	-	\$	248,124	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		440,831		472,428		250,964		-		238,129		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	440,831	\$	472,428	\$	250,964	\$	-	\$	238,129	\$	-
Net Revenue	\$	20,653	\$	158,872	\$	268,953	\$	-	\$	9,995	\$	-
Beginning Fund Balance ¹		917,567		938,220		1,097,093		-		1,366,046		-
Ending Fund Balance	\$	938,220	\$	1,097,093	\$	1,366,046	\$	-	\$	1,376,041	\$	-



Period Ending Fund Balance





Detailed Revenue

							20	20 Adopted	q	/30/2020	2021	Adopted
	20	17 Actual	20	18 Actual	20	19 Actual		Budget	5	Actual		udget
<u> 310 - Taxes</u>												
311.001 - General Property	<u>\$</u>	460,219	\$	478,396	\$	516,067	\$	-	\$	247,658	\$	_
Total	\$	460,219	\$	478,396	\$	516,067	\$	-	\$	247,658	\$	-
360 - Miscellaneous												
<u>361.001 - Interest</u>	<u>\$</u>	1,265	\$	2,904	\$	3,850	\$	-	<u>\$</u>	466	\$	-
Total	\$	1,265	\$	2,904	\$	3,850	\$	-	\$	466	\$	-
390 - Other Financing Sources												
391.002 - Other Funds	\$	-	\$	150,000	\$	-	\$	-	\$	-	\$	-
<u> 396.002 - Other Refunds</u>		-		-		-		-		-		-
Total	\$	-	\$	150,000	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	461,484	\$	631,300	\$	519,918	\$	-	\$	248,124	\$	-

Expenditures by Function

	20	17 Actual	20:	18 Actual	20	19 Actual	20	20 Adopted Budget	I	9/30/2020 Actual	20	21 Adopted Budget
Economic Development	\$	440,831	\$	472,428	\$	250,964	\$	-		\$ 238,129	\$	-
Total by Expenditures by Function	\$	440,831	\$	472,428	\$	250,964	\$	-		\$ 238,129	\$	-

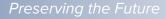
Expenditures by Category (All Funds)

							202	20 Adopted	9	/30/2020	20	21 Adopted
	201	.7 Actual	2018	Actual	2019	Actual		Budget		Actual		Budget
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		440,831	4	72,428		250,964		-		238,129		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total by Expenditures by Category	\$	440,831	\$ 4	72,428	\$	250,964	\$	-	\$	238,129	\$	-

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City of Lawrence has three Tax Increment Finance Districts:
 - o Pendleton Pike
 - o Monarch
 - o 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:

- o Debt service for bonds issued in 2012; principal outstanding \$0.950 mm, maturing 2026
- o Continued redevelopment of the Pendleton Pike corridor in Lawrence

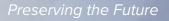


REDEVELOPMENT CAPITAL MONARCH FUND 410

Redevelopment Capital Fund - To account for tax increment collections and expenditures from the Pendleton Pike Tax increment Financing District.

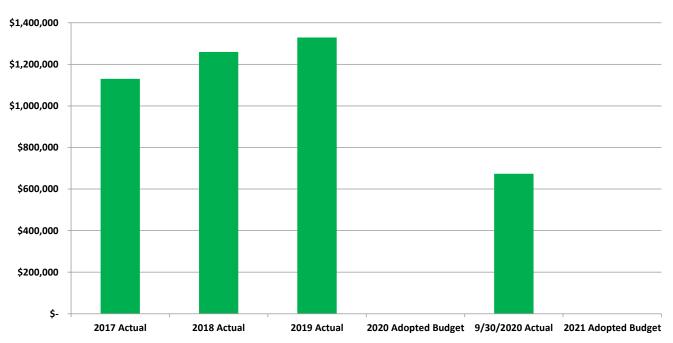
ADOPTED BUDGET

Primary Function: Economic development. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

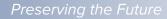
							20	20 Adopted	9	/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
310 - Taxes	\$	616,173	\$	689,758	\$	733,539	\$	-	\$	64,103	\$	-
360 - Miscellaneous		-		667		1,399		-		560		-
390 - Other Financing Sources		_		28,825		_		-		_		-
Total Revenue	\$	616,173	\$	719,250	\$	734,938	\$	-	\$	64,663	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		553,825		590,000		665,000		-		720,000		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses	_	_		_		_		-		_		-
Total Expenditures	\$	553,825	\$	590,000	\$	665,000	\$	-	\$	720,000	\$	-
Net Revenue	\$	62,348	\$	129,250	\$	69,938	\$	-	\$	(655,337)	\$	-
Beginning Fund Balance ¹		1,067,662		1,130,010		1,259,260	_	-	_	1,329,198		-
Ending Fund Balance	\$	1,130,010	\$	1,259,260	\$	1,329,198	\$	-	\$	673,861	\$	-



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 \$2.934 million; bonds mature in 2033

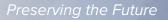




Ft. Harrison Reuse Authority Fund - To account for tax increment collections from the Fort Harrison Tax Increment Financing Allocation Area. 100% of revenue collected is distributed to the Reuse Authority.

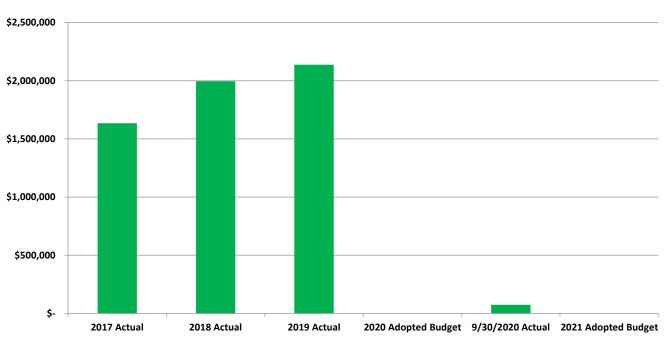
ADOPTED BUDGET

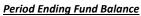
Primary function: Economic development. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

							20	20 Adopted	9	9/30/2020	20	21 Adopted
	2	017 Actual	2	018 Actual	2	019 Actual		Budget		Actual		Budget
Revenue:												
310 - Taxes	\$	3,639,425	\$	4,204,821	\$	4,444,386	\$	-	\$	2,279,021	\$	-
360 - Miscellaneous		-		-		-		-		-		-
390 - Other Financing Sources		-		-		-		-		-		-
Total Revenue	\$	3,639,425	\$	4,204,821	\$	4,444,386	\$	-	\$	2,279,021	\$	-
Expenditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		3,635,914		3,844,192		4,302,533		-		4,341,334		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	3,635,914	\$	3,844,192	\$	4,302,533	\$	-	\$	4,341,334	\$	-
Net Revenue	\$	3,511	\$	360,628	\$	141,853	\$	-	\$	(2,062,313)	\$	-
Beginning Fund Balance ¹		1,630,650		1,634,161		1,994,790		-		2,136,643		-
Ending Fund Balance	\$	1,634,161	\$	1,994,790	\$	2,136,643	\$	-	\$	74,330	\$	-



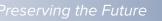




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SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 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
- Several major developments are underway and scheduled for completion in 2021/2022:
 - o Cityscape apartments a 250 high-end housing development
 - o A new hotel is expected break ground in late 2020
 - o A new branch of the Marion County Public Library
 - o Plus several mixed-use developments
- These initiatives are expected to have a positive impact on revenue in this TIF in the near future





REDEVELOPMENT DEBTSERVICE FUNDS

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408-Redevelopment Debt Service Fund 406

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REDEVELOPMENT DEBT SERVICE FUND

Redevelopment Debt Service Fund - To account for the debt service reserve requirement Redevelopment bonds.

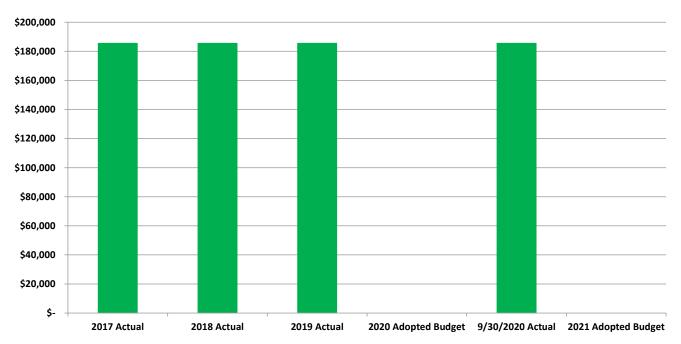
Primary function: Economic Development. Funds are not budgeted.

FUND 408



							202	20 Adopted	9,	/30/2020	202	1 Adopted
	20	17 Actual	20	18 Actual	20	19 Actual		Budget		Actual		Budget
evenue:												
310 - Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
360 - Miscellaneous		-		-		-		-		-		-
390 - Other Financing Sources		-		-				-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
penditures:												
410 - Personal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
420 - Supplies		-		-		-		-		-		-
430 - Other Services and Charges		-		-		-		-		-		-
440 - Capital Outlay		-		-		-		-		-		-
450 - Other Financing Uses		-		-		-		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
et Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
eginning Fund Balance ¹		185,778		185,778		185,778		-		185,778		_
nding Fund Balance	\$	185,778	\$	185,778	\$		\$	-	\$	185,778	\$	-

Statement of Revenue, Expenditures, and Change in Fund Balance



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)

ADOPTED BUDGET

- Principal outstanding \$0.950 mm, maturing 2026
- No revenue or expenditures planned
- Reserve remains intact until final payment on bonds

APPENDIX



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- Civil City Debt Schedules Gov. 412
- Enterprise Debt Service Schedules-Sewer 415
- Enterprise Debt Service Schedules-Water 420
- Redevelopment Debt Service Schedules 427



City Debt Summary - by Revenue Type

	2021	2022	2023	2024	2025	20	26-2030	2	2031-2035
Governmental Revenue	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$	-	\$	-
Enterprise Revenue	2,302,585	2,297,884	2,304,486	2,299,116	2,130,111		7,504,003		2,601,500
Redevelopment Revenue	933,249	958,674	963,859	963,804	968,507		4,132,890		2,370,000
Total	\$ 3,735,436	\$ 3,690,303	\$ 3,455,889	\$ 3,262,920	\$ 3,098,618	\$ 1	1,636,893	\$	4,971,500

City Debt Summary - by Function

	2021	2022	2023	2024	2025	2026-2030	2	2031-2035
Public Safety	\$ 499,602	\$ 433,745	\$ 187,544	\$ -	\$ -	\$-	\$	-
Parks and Recreation	-	-	-	-	-	-		-
Economic Development	933,249	958,674	963,859	963,804	968,507	4,132,890		2,370,000
Sanitation	774,424	770,993	776,725	776,140	729,347	2,487,340		-
Water Utility	1,528,161	1,526,891	1,527,761	1,522,976	1,400,764	5,016,663		2,601,500
Total	\$ 3,735,436	\$ 3,690,303	\$ 3,455,889	\$ 3,262,920	\$ 3,098,618	\$ 11,636,893	\$	4,971,500

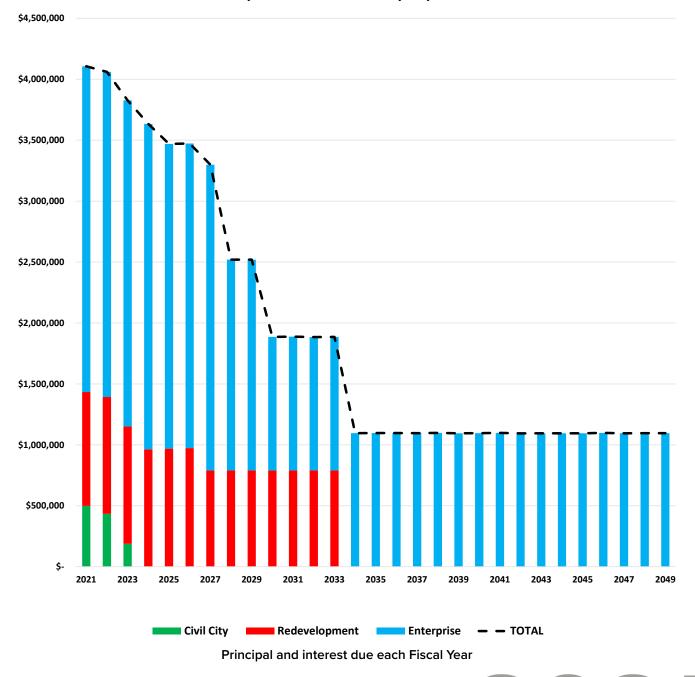
City Debt Summary - by Fund

ADOPTED BUDGET

	2021	2022	2023	2024	2025	2026-2030	2031-2035
326 Fire Station 2 and Training Center	367,000	367,444	187,544	-	-	-	-
327 Municipal Building Corp.	132,602	66,301	-	-	-	-	-
406 Redevelopment Capital	168,249	168,674	173,859	173,804	178,507	182,889	-
410 Redevelopment Capital Monarch TIF	765,000	790,000	790,000	790,000	790,000	3,950,001	2,370,000
602 Water Bond Interest & Sinking	1,528,161	1,526,891	1,527,761	1,522,976	1,400,764	5,016,663	2,601,500
607 Sewer Bond Interest & Sinking	774,424	770,993	776,725	776,140	729,347	2,487,340	-
Total	\$ 3,735,436	\$ 3,690,303	\$ 3,455,889	\$ 3,262,920	\$ 3,098,618	\$ 11,636,893	\$ 4,971,500



City Debt Service Summary - By Year



ADOPTED BUDGET

CIVIL CITY DEBT SCHEDULES GOV.





Governmental Debt Service Summary - by Function

	2021	2022	2023	2024		2025	202	6-2030	2031-203	35
Public Safety	\$ 499,602	\$ 433,745	\$ 187,544 \$		- \$		- \$	-	\$	-
Parks and Recreation	-	-	-		-		-	-		-
Total	\$ 499,602	\$ 433,745	\$ 187,544 \$		- \$		- \$	-	\$	-

Governmental Debt Service Summary - by Fund

	2021	2022	2023	2024		2025	20	26-2030	2031-	2035
326 Fire Station 2 and Training Center	\$ 367,000	\$ 367,444	\$ 187,544 \$		- \$		- \$	-	\$	-
327 Municipal Building Corp.	132,602	66,301	-		-		-	-		-
Total	\$ 499,602	\$ 433,745	\$ 187,544 \$		- \$		- \$	-	\$	-

Fund 326: Station 2 and Training Center

Date	Principal	Interest Rate	Interest	Total	FY Total
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
Total	\$ 885,000		\$ 36,988	\$ 921,988	\$ 921,988

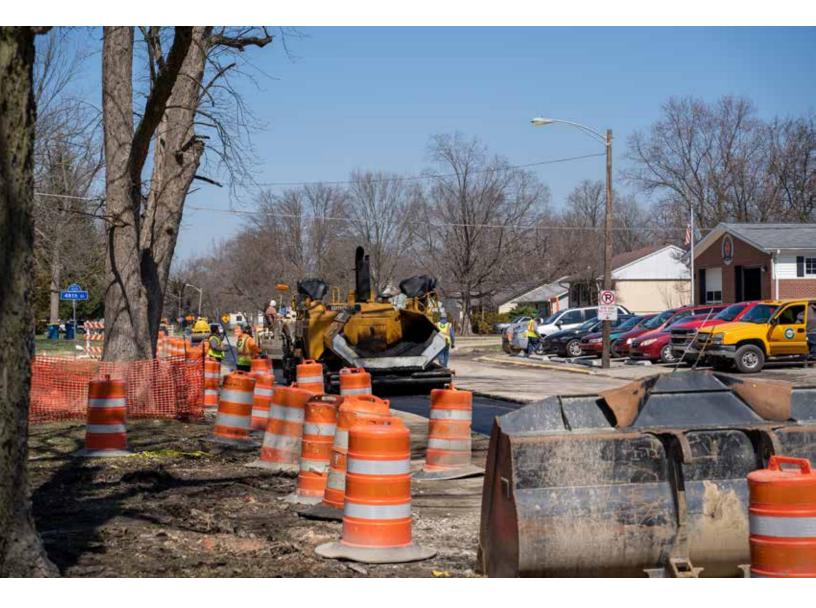
Fund 327: Municipal Building Corp.

Date	F	Lease Payment	FY Total
2/15/2021		66,301	
8/15/2021		66,301	132,602
2/15/2022		66,301	66,301
Total	\$	198,903	\$ 198,903

ENTERPRISE DEBT SERVICE SCHEDULES - SEWER







Enterprise Debt Service Summary - Sewer Utility

	2021	2022	2023	2024	2025	2	2026-2030	2031	-2035
Series 2009 A	\$ 191,098	\$ 191,081	\$ 191,063	\$ 191,046	\$ 191,027	\$	763,924	\$	-
Series 2009B	319,820	319,408	318,316	321,578	318,790		1,283,414		-
Series 2009C	45,666	43,176	45,688	42,844	-		-		-
Series 2015	217,840	217,328	221,658	220,672	219,530		440,002		-
Total	\$ 774,424	\$ 770,993	\$ 776,725	\$ 776,140	\$ 729,347	\$	2,487,340	\$	-



Sewer Utility: Series 2009A

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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
Total	\$ 1,643,565		\$ 75,674	\$ 1,719,239	\$ 1,719,239

Sewer Utility: Series 2009B

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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
Total	\$ 2,200,000		\$ 681,326	\$ 2,881,326	\$ 2,881,326

Date	Principal	Interest Rate	Interest	Period Total	FY Total
	Thicpai	interest nate			111000
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
Total	\$ 150,000		\$ 27,374	\$ 177,374	\$ 177,374

Sewer Utility: Series 2009C

Sewer Utility: Series 2015

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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
Total	\$ 1,360,000		\$ 177,030	\$ 1,537,030	\$ 1,537,030

ENTERPRISE DEBT SERVICE SCHEDULES - WATER







Enterprise Debt Service Summary - Water Utility

	2021	2022	2023	2024	2025	2	2026-2030	20	31-2035
Series 2017 A	\$ 556,106	\$ 555,106	\$ 558,506	\$ 551,756	\$ 554,256	\$	1,764,125	\$	-
Series 2017B	452,095	452,105	448,995	450,540	326,568		652,258		-
Series 2017 SRF	519,960	519,680	520,260	520,680	519,940		2,600,280		2,601,500
Series 2020	370,794	370,794	370,794	370,794	370,794		2,058,969		2,879,169

Water Utility: Series 2017A

ADOPTED BUDGET

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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
Total	\$ 3,800,000		\$ 739,856	\$ 4,539,856	\$ 4,539,856

Date	 Principal	Interest Rate	1.	nterest	D	eriod Total	FY Total
	Principal	Interest Rate		iterest	P		FTIOLAI
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
Total	\$ 2,460,000		\$	322,560	\$	2,782,560	\$ 2,782,560

Water Utility: Series 2017B

Water Utility: Series 2017 State Revolving Fund Loan											
Date	Principal	Interest Rate	Interest	Period Total	FY Total						
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 <i>,</i> 030	59 <i>,</i> 030							
1/1/2027	402,000	2.00%	59 <i>,</i> 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						
Total	\$ 7,798,000		\$ 1,564,700	\$ 9,362,700	\$ 9,362,700						

Water Utility: Series 2017 State Revolving Fund Loan

ADOPTED BUDGET

						Remainin
Date	Principal	Interest Rate	Interest	Period Total	FY Total	Balance
7/1/2020	-		-	-		12,395,00
1/2021	-		170,977	170,977	170,977	12,395,00
/1/2021	-		185,397	185,397		12,395,00
L/1/2022	-		185,397	185,397	370,794	12,395,00
/1/2022	-		185,397	185,397		12,395,00
L/1/2023	-		185,397	185,397	370,794	12,395,00
/1/2023	-		185,397	185,397		12,395,00
L/1/2024	-		185,397	185,397	370,794	12,395,0
/1/2024	-		185,397	185,397		12,395,0
L/1/2025	-		185,397	185,397	370,794	12,395,0
7/1/2025	-		185,397	185,397		12,395,0
L/1/2026	-		185,397	185,397	370,794	12,395,0
7/1/2026	-		185,397	185,397		12,395,0
L/1/2027	-		185,397	185,397	370,794	12,395,0
7/1/2027	-		185,397	185,397		12,395,0
L/1/2028	-		185,397	185,397	370,794	12,395,0
/1/2028	-		185,397	185,397		12,395,0
L/1/2029	-		185,397	185,397	370,794	12,395,0
/1/2029	-		185,397	185,397		12,395,0
 L/1/2030	-		185,397	185,397	370,794	12,395,0
/1/2030	-		185,397	185,397		12,395,0
/1/2031	205,000	4.00%	185,397	390,397	575,794	12,190,0
/1/2031	-		181,297	181,297	, -	12,190,0
l/1/2032	215,000	4.00%	181,297	396,297	577,594	11,975,0
/1/2032	-		176,997	176,997	_ ,	11,975,0
1/1/2033	220,000	4.00%	176,997	396,997	573,994	11,755,0
/1/2033			172,597	172,597		11,755,0
L/1/2034	230,000	4.00%	172,597	402,597	575,194	11,525,0
7/1/2034			167,997	167,997		11,525,0
l/1/2035	240,000	4.00%	167,997	407,997	575,994	11,285,0
7/1/2035		1100/0	163,197	163,197	575,55	11,285,0
/1/2036	250,000	4.00%	163,197	413,197	576,394	11,035,0
7/1/2036	-	1.00/0	158,197	158,197	576,554	11,035,0
/1/2037	260,000	4.00%	158,197	418,197	576,394	10,775,0
7/1/2037		1.00/0	152,997	152,997	576,554	10,775,0
L/1/2038	270,000	3.00%	152,997	422,997	575,994	10,505,0
7/1/2038	270,000	5.0070	148,947	148,947	575,554	10,505,0
/1/2039	280,000	3.00%	148,947	428,947	577,894	10,225,0
7/1/2039	200,000	5.0070	144,747	144,747	577,054	10,225,0
L/1/2040	805,000	3.00%	144,747	949,747	1,094,494	9,420,0
7/1/2040	803,000	5.0070	132,672	132,672	1,094,494	9,420,0
L/1/2040	830,000	2.75%	132,672	962,672	1,095,344	9,420,0 8,590,0
7/1/2041	830,000	2.75/0	132,072	121,259	1,030,044	8,590,0
L/1/2041	855,000	2.75%	121,259	976,259	1,097,519	7,735,0
	655,000	2.13/0			1,097,519	
7/1/2042	075 000	2 750/	109,503	109,503	1 004 000	7,735,0
L/1/2043	875,000	2.75%	109,503	984,503	1,094,006	6,860,0

						Remaining
Date	Principal	Interest Rate	Interest	Period Total	FY Total	Balance
1/1/2044	900,000	2.75%	97,472	997,472	1,094,944	5,960,000
7/1/2044			85,097	85,097		5,960,000
1/1/2045	925,000	2.75%	85,097	1,010,097	1,095,194	5,035,000
7/1/2045			72,378	72,378		5,035,000
1/1/2046	950,000	2.875%	72,378	1,022,378	1,094,756	4,085,000
7/1/2046			58,722	58,722		4,085,000
1/1/2047	980,000	2.875%	58,722	1,038,722	1,097,444	3,105,000
7/1/2047			44,634	44,634		3,105,000
1/1/2048	1,005,000	2.875%	44,634	1,049,634	1,094,269	2,100,000
7/1/2048			30,188	30,188		2,100,000
1/1/2049	1,035,000	2.875%	30,188	1,065,188	1,095,375	1,065,000
7/1/2049			15,309	15,309		1,065,000
1/1/2050	1,065,000	2.875%	15,309	1,080,309	1,095,619	-
Total	\$ 12,395,000		\$ 8,347,327	\$ 20,742,327	\$ 20,742,327	







REDEVELOPMENT DEBT SERVICE SCHEDULES







Redevelopment Debt Service Summary - by Function

	2021	2022	2023	2024	2025		2026-2030	2031-2035
Economic Development	\$ 933,249	\$ 958,674	\$ 963,859	\$ 963,804 \$	968,50	7\$	4,132,890	\$ 2,370,000
Total	\$ 933,249	\$ 958,674	\$ 963,859	\$ 963,804 \$	968,50	7\$	4,132,890	\$ 2,370,000

Redevelopment Debt Service Summary - by Fund

	2021	2022	2023	2024	2025	2026-2030	2031-2035
406 Redevelopment Capital	\$ 168,249 \$	168,674	\$ 173,859	\$ 173,804 \$	178,507	\$ 182,889	\$-
410 Redevelopment Capital Monarch TIF	765,000	790,000	790,000	790,000	790,000	3,950,001	2,370,000
Total	\$ 933,249 \$	958,674	\$ 963,859	\$ 963,804 \$	968,507	\$ 4,132,890	\$ 2,370,000



Fund 406: Redevelopment Capital Fund

Year	Principal	Interest	Total
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
Total	\$ 950,000	\$ 95,982	\$ 1,045,982

Fund 410: Redevelopment Capital Monarch TIF

Year	Principal	Interest	Total
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
Total	\$ 2,933,628	\$ 7,311,373	\$ 10,245,001



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.

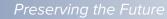
Bond: A debt instrument used to certify a written promise to repay a sum of money (face value) on a specific date (maturity date) at a specified interest rate based on a specified percentage of the principal. Municipal bonds are generally classified as either a general obligation or special obligation 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 or 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.

ADOPTED BUDGET

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.

ADOPTED BUDGET

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 provided 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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City of Lawrence

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Adopted Budget Preserving the Future