

City of Lawrence

MUNICIPAL BUDGET 2022

INVESTING IN LAWRENCE



Adopted:
November 17, 2021

Mayor Steve Collier
Controller Tyler Douthit





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lawrence
Indiana**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

FOR IMMEDIATE RELEASE

July 21, 2021

For more information, contact:

Technical Services Center

Phone: (312) 977-9700

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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, Deputy Mayor/CFO**.

There are over 1,700 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 21,000 members and the communities they serve.

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 assessed value.

Capital and Debt

This section reviews the capital expenditure policy that defines the parameters for the

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

TABLE OF CONTENTS

4	Reader's Guide to City of Lawrence 2022 Budget
10	Transmittal Letter
11	Letter from the Controller
18	A Look at Lawrence
20	History
21	Statistical Information
34	Introduction and Historical Overview
36	Strategic Goals and Strategies
38	Short-term Organizational Factors
40	Priorities and Issues
42	Budget Overview
46	Financial Structure, Policy, and Process
48	Organization Chart
49	Fund Description and Fund Structure
54	Department/Fund Relationship
58	Basis of Budgeting
58	Financial Policies
63	Budget Process
66	Financial Summaries
76	Consolidated Revenue
80	Governmental Revenue
94	Enterprise Consolidated Revenue
100	Redevelopment Consolidated Revenue
104	Revenue Forecasts
106	Capital and Debt
108	Capital Expenditures/Capital Improvement Plan
111	Capital Improvement Plan
112	Debt Policy
116	Personnel Summaries
117	Position Summary
118	General Fund
130	Non-Departmental

134	Mayor's Office
140	Department of Public Works
146	Corporation Counsel
150	Controller's Office
156	City Council
160	Police
166	Fire
172	Parks
178	Street
182	Sanitation
186	Information Technology
192	Economic Development Commission
196	City Clerk
202	Communications
208	Special Revenue Funds
210	Summary
212	American Rescue Plan - 176
214	Motor Vehicle Highway Fund - 201
218	Local Road and Street Fund - 202
224	Federal Revenue Sharing Forfeiture - 203
228	Developer's Escrow Fund - 204
230	Park Non-Reverting Fund - 211
236	Donation Fund - 217
240	Animal Shelter Fund - 222
242	Public Safety LOIT - 224
246	Fed Grant - 230
250	Local Law Enforcement Continued Ed. Fund - 233
256	Deferral Program Fund - 239
258	State Grant - 243
262	Rainy Day Fund - 245
264	Special Non-Reverting Fund - 246
266	Hazardous Materials Response Fund - 247

268	Federal Grant Fund - 250
270	County Option Income Tax (COIT) Special Distribution Fund - 257
272	Local Grant - 275
274	Transportation Bond Proceeds Fund - 420
276	Emergency Medical Service - 625
280	Debt Service Funds
282	Summary
284	Government Center - 301
286	Park Building - 306
290	Fire Debt Fund - 308
292	Park Bond 1990 - 312
294	Park Bond 1998 - 314
298	Fire Debt II Fund - 322
200	Fire Debt V Fund - 325
302	Station 2 and Training Center - 326
308	Municipal Building Corp. - 327
314	Capital Project Funds
316	Summary
318	Municipal Building Corp 2018 - 328
322	Cumulative Capital Improvement Fund - 424
328	Cumulative Capital Building - 425
330	Water Capital Improvement Fund - 617
334	Sewer Capital Improvement Fund - 618
338	Enterprise Funds
340	Summary
342	Water Operating Fund - 601
350	Sewer Operating Fund - 606
358	Stormwater Fund - 630
364	Enterprise Debt Service Funds
366	Summary
368	Water Bond Interest & Sinking - 602
370	2017 Water SRF Bond and Interest - 603
372	Water Bond Debt Service Reserve - 604
374	Water Utility Bond Proceeds - 605

378	Sewer Bond Interest & Sinking - 607
380	Sewer Debt Service Reserve - 608
382	Sewer '09 Bond Proceeds - 611
384	Water Debt Service Reserve '09 - 614
386	Sewer Debt Service Reserve '09 - 615
388	Sewer SRF Loan Fund - 616
390	Water 2017 SRF Loan Fund - 619
394	Internal Service Funds
396	Summary
398	Self Funding Insurance - 280
402	Administrative Services - 701
406	Technology Services - 702
410	Garage Fund - 703
414	Fiduciary Funds
418	Police Pension - 802
422	Redevelopment Funds
424	Summary
426	Redevelopment Fund - 406
430	Redevelopment Capital Market Monarch TIF - 410
432	Ft. Harrison Reuse Authority - 815
434	Redevelopment Debt Service Funds
436	Redevelopment Debt Service Fund - 408
438	Appendix
440	Debt Amortization Schedule
442	Civil City Debt Schedule
446	Enterprise Debt Service Schedule - Sewer
452	Enterprise Debt Service Schedule - Water
458	Redevelopment Debt Service Schedule
462	Glossary

A MESSAGE FROM OUR MAYOR STEVE COLLIER

It is with a great sense of pride and accomplishment that I present you the 2022 Proposed Budget for the City of Lawrence. City Controller Tyler Douthit 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. Although there was initial concern for revenue lost due to the pandemic, the 2022 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 that 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 taking the next step forward for quality economic growth and success for its businesses and residents alike. This administration commitment to celebrating

and embracing our diversity creates an environment for a quality of life where families can live, work and play!

As we continue to be vigilant managers of the city's finances, we remain steadfastly committed to achieving progressive goals with a strong, highly qualified administrative staff and a Common Council that is committed to the task of serving the City of Lawrence.

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

Sincerely,



Steve Collier
City of Lawrence, Mayor

A WORD FROM OUR CONTROLLER TYLER DOUTHIT

August 27, 2021

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”) 2022 budget for the City of Lawrence. This budget proposal 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.

This budget will also form the basis for our submittal to the Government Finance Officers Association’s (“GFOA”) Distinguished Budget Presentation Program. We are pleased to have earned this award again for 2021, our fifth consecutive honor, and look forward to submitting the FY 2022 budget for consideration. With the 2022 budget, we are investing in Lawrence by ensuring the City’s long-term financial stability and enhancing the quality of life in Lawrence.

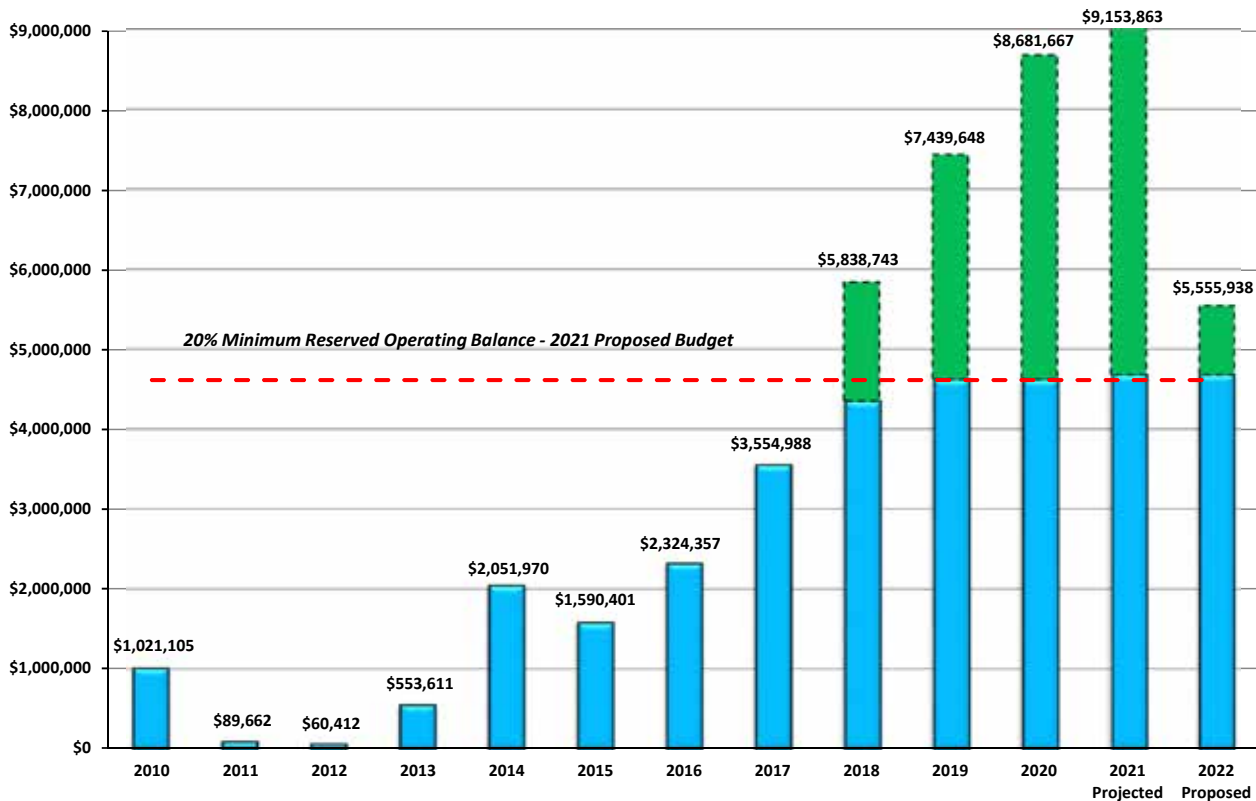
FINANCIAL HEALTH:

A little over five 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 2022 proposed budget, this will be our fourth consecutive year maintaining a 20% OR. By way of comparison, the State of Indiana’s operating reserve is approximately 13% of expenditures.

City of Lawrence General Fund Operating Balance Comparison
2010-2020 Actual; 2021 - 2022 Projected



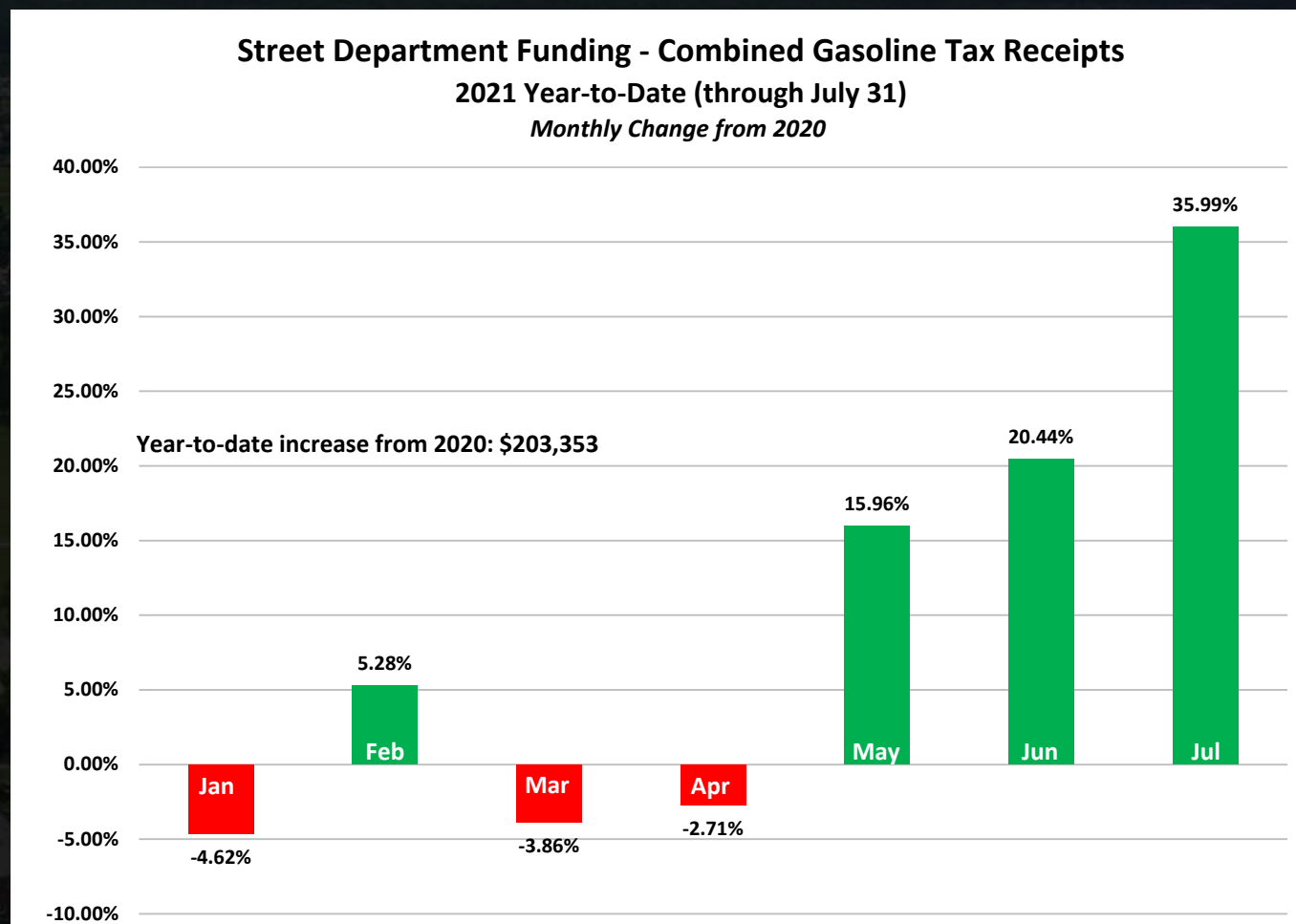
Note: 2010 - 2020 actual reported operating balance (including audit adjustments)

Unreserved Operating Balance
 Reserved Operating Balance

COVID-19 IMPACT UPDATE:

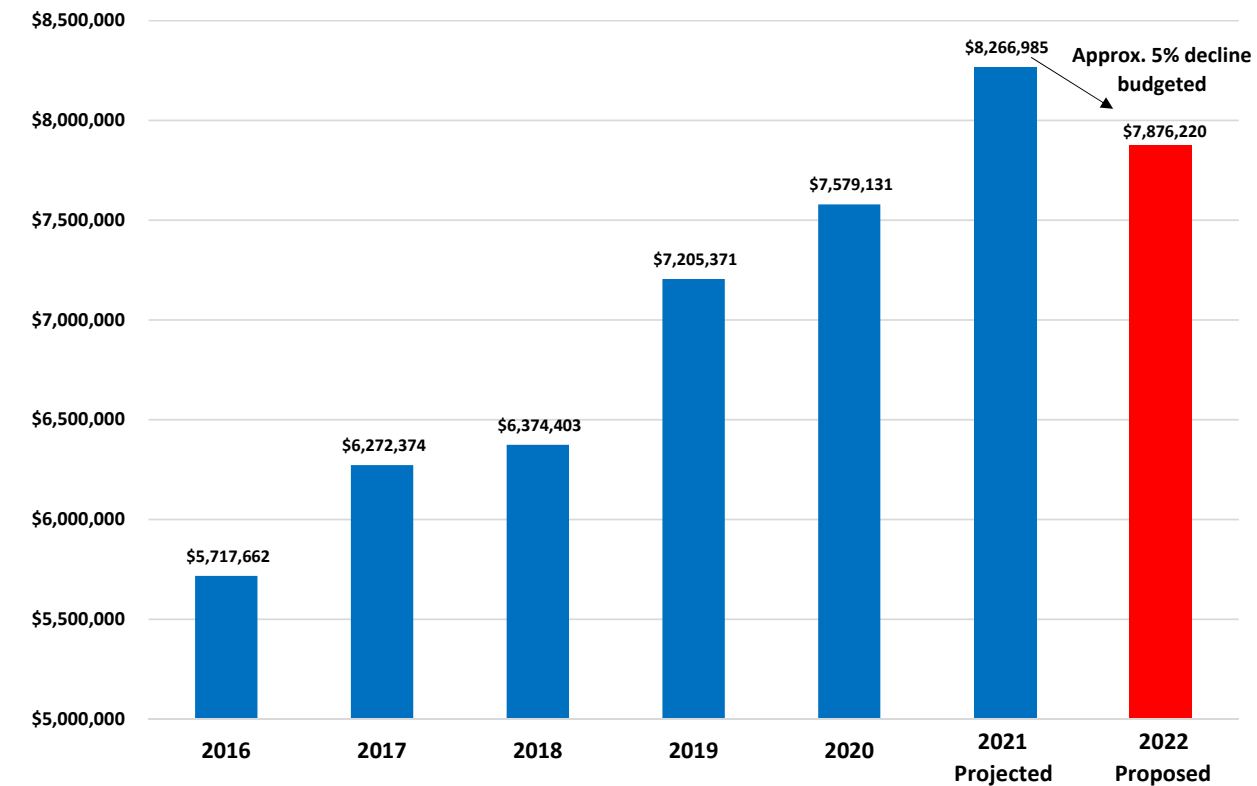
Thankfully, the City is in its strongest financial position in years. The COVID-19 pandemic continues to disrupt our everyday lives, including the operations of the City. Our strong financial position will ensure we can withstand the global pandemic without disrupting our workforce, unlike many other communities. In our 2021 budget we made spending cuts to ensure our strong financial position was maintained while focusing on providing essential services. Although we are maintaining a positive outlook with our 2022 budget, we must continue to monitor our revenue sources for COVID-19 related impacts.

- The terrific work done by our Street Department is funded by gasoline taxes, which are up slightly this year compared to 2020 as a result of increased vehicle traffic.
 - Through July, the Street Department's revenues are up \$203,353 compared to the same period in 2020



- Income tax revenue – Local Income Tax (“LIT”) and Public Safety LIT (“PS LIT”) – received in 2021 reflect collections from 2019.
 - 2022 receipts should reflect collections from 2020, the year of the pandemic, which should be somewhat less than current receipts
 - Continuing a cautious approach, we have budgeted an approximate 6% decline for PS LIT in 2022 from 2021’s projected tax revenue.
 - As a result, the expenditures that we shifted in 2021 from Public Safety back in to the General Fund will remain in the General Fund for 2022. This shift is expected to be temporary.

Combined Income Tax Receipts 2016-2020 Actual; 2021-2022 Projected



Includes LIT (COIT), LIT (LOIT), and LIT Public Safety Distributions

- The City of Lawrence was awarded approximately \$11.1 million in American Rescue Plan (“ARP”) funding that is to be received in two tranches.
 - o The first tranche is expected to be received in September 2021 with the second tranche being received 1 year later.
 - o The two main uses for this funding are revenue loss replacement and infrastructure improvements.
 - Revenue loss will help the City capture pandemic related revenue losses in the General Fund, Motor Vehicle Highway Fund, and Public Safety Tax Fund.
- Our EMS operation experienced pandemic related revenue losses in 2020, but we have seen a slight rebound in 2021.
 - o In 2021 we shifted some funding out of the EMS fund and into the General fund.
 - o Although there has been a slight rebound in revenues, we will be maintaining this shift in funding.

2022 BUDGET PROPOSAL HIGHLIGHTS:

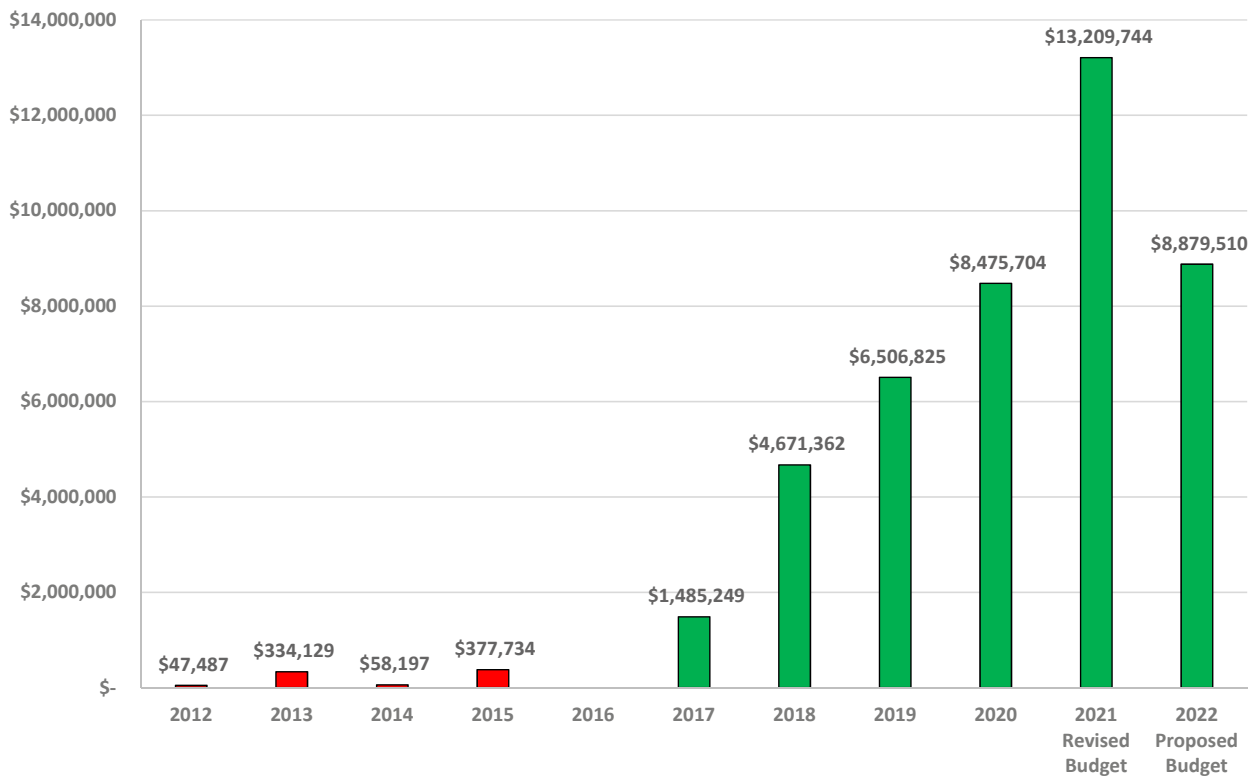
Our budget is a fiscally responsible budget; highlights of the 2022 budget request include:

- Our proposed 2022 General Fund budget is a balanced budget
- The budget maintains balanced priorities – continued allocation of budgetary spending for public safety, maintaining our vast infrastructure, and extending quality of life and economic development initiatives while utilizing our unreserved fund balance for one-time capital improvements
- Continuing to invest in Lawrence, Stormwater will be seeking a revenue backed bond to begin much needed storm water infrastructure improvements
- The Street Department budget will focus on strip patching, sidewalk repairs and replacements, and paving the parking lot at Community Park
- Utilizing some of the General Fund unreserved fund balance, we will apply for the \$1 million Community Crossing Matching Grant to continue making much needed street repairs
- Our Parks Department plans to purchase additional new playground equipment and replace the roof of the Sterrett Center
 - Our Parks Department will be expanding Winterfest to encompass more family activities in conjunction with Lawrence Christmas festivities
 - The Parks Department will also be launching “Tour Lawrence”, our new bike share program
- We will be continuing our ongoing updates to the Government Center, including moving the Parks Department offices in to the main level
- Our 2022 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
 - 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
 - This important initiative will begin connectivity to our City Center and Fort Harrison State Park
 - This grant was applied for in 2020 but funding was halted amidst the pandemic
 - Additional funding included to pave the Lee Road Nature trail that was originally an unpaved trail created in-house by our Street Department
- Our 2022 budget proposal also includes funding for continued beautification projects:
 - Funding for additional decorative crosswalks
 - 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 2022 budget proposal 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 2022 budget, we will have reinvested over \$34 million back into the utility over the past six years!

City of Lawrence Municipal Water Works Utility
Capital Improvements Projects Comparison: 2012-2020 Actual; 2021-2022 Budgeted



Notes:

(1) - 2017 - 2020 capital improvements include projects financed with funds from the SRF loan program; 2020 - 2022 includes a portion from Series

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 2022.

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 Humphrey Nagila, Jared Hooton, and Daniel Beyer. While challenges remaining to our long-term sustainable funding of certain services, we are investing in Lawrence with this fiscally responsible budget.

Copies of this budget document are available on our website at 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 sixth consecutive year.

Respectfully submitted,



Tyler Douthit
City Controller



An aerial photograph of a busy highway interchange, likely Lawrence, Georgia. The image shows multiple lanes of traffic, several large commercial buildings, and extensive parking lots filled with cars. The scene is captured from a high angle, providing a clear view of the road layout and surrounding infrastructure. The text 'A LOOK AT LAWRENCE' is overlaid in a large, white, italicized font across the center of the image.

A LOOK AT LAWRENCE



TABLE OF CONTENTS

History of Lawrence	20
Lawrence Township in 1883	21
Timeline for the City of Lawrence	22
Lawrence in Relation to its Neighbors	24
Map of Lawrence's City, Streets, & Parks	25
Elected Officials	26
Board Members	27
Demographics	28

HISTORY OF LAWRENCE



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

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

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

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

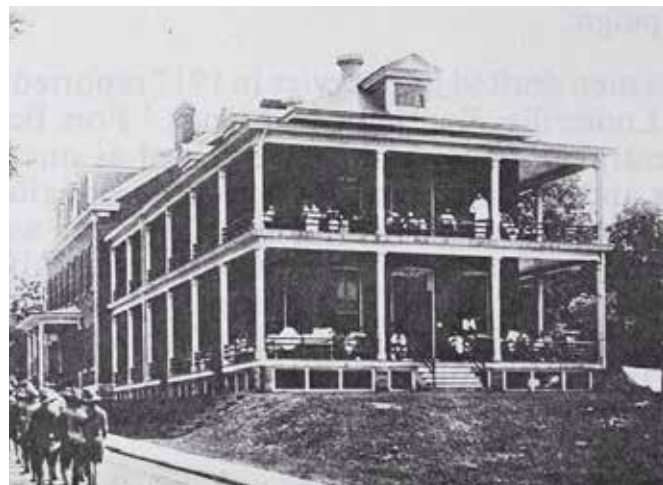
In 1929, the residents of Lawrence — then about 600 — voted to make their village a town. By 1940, the population had grown to 1,048; by 1950, Lawrence had 1,999 residents. A special census in 1956 showed 7,863 residents, and talk began of incorporating as a fifth-class city.

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

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

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

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



LAWRENCE TOWNSHIP IN 1883



TAX EVALUATION

\$1,704,009



ACRES IN STAPLE GRAIN AND VEGETABLES

2,011



ACRES OF CORN

5,967



ACRES OF WHEAT CULTIVATED

5,414




NATURAL VARIETIES OF TIMBER

54



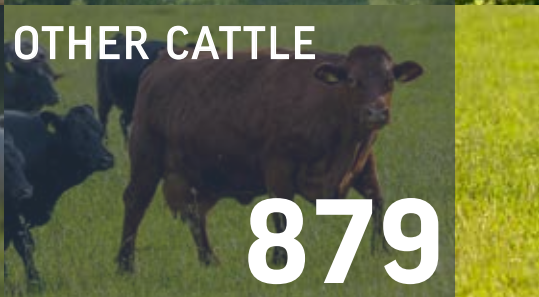
HORSES

934



MILCH-COWS

723



OTHER CATTLE

879



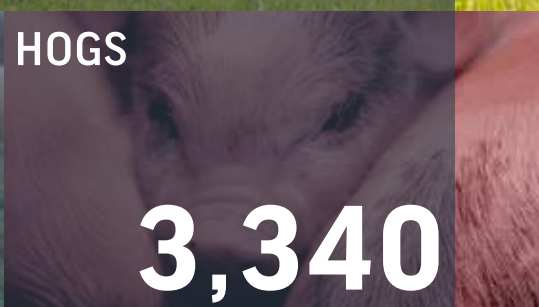
MULES

49



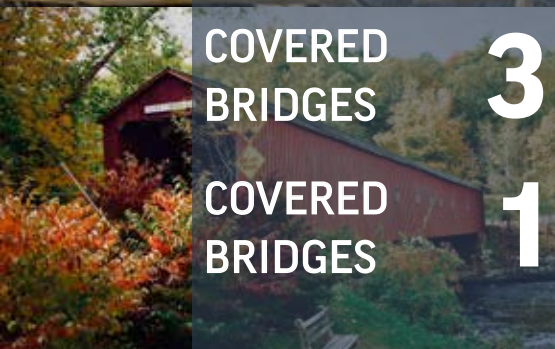
SHEEP

2,184



HOGS

3,340



COVERED BRIDGES

3

COVERED BRIDGES

1



IRON BRIDGES OVER MUD CREEK

1



COST OF EACH BRIDGE

\$8,710

TIMELINE FOR THE CITY OF LAWRENCE

1823

Elisha Reddick, first colonist arrived to Lawrence with his wife Elizabeth, They had a total of 14 children. In the early 1820's you could own land without ever settling on it.

1830

First School Constructed

1837

First church constructed in Lawrence, Lawrence Methodist Episcopal.

1850

Bee Line Railroad was completed that ran 8.5 miles through Lawrence.

1919

Pendleton State Rd. (Pendleton Pike)/Highway 67 was first paved.

2000

Population was 38,915; Fort Harrison recognized as the top Base Redevelopment Program in the USA.

1997

Fort Benjamin Harrison Redevelopment Plan approved by the Department of Metropolitan Development.

1996

Closure of Fort Harrison; Fort Harrison State park opens.

1991

U.S. Army announced the closing of Fort Harrison.

1990

Population was 27,592.

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+.

THE FUTURE LOOKS BRIGHT

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.

1968

Indian Lake and Oaklandon were annexed by the City of Lawrence.

1967

Fort Harrison was annexed by the City of Lawrence.

1960

Mayor Settles was elected as first mayor and remained mayor for 24 years. Population was 10,126 making Lawrence a fourth class city.

1956

Population was 7,863.

1953

Started construction of the U.S. Army Financial Center.

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

2021

Approval to begin work on brand new Fire Station 38. City regains control of Stormwater funds by creating it's own Stormwater district. The Fort Ben Cultural Campus had it's grand opening. It was funded by a Lilly Endowment for the Arts for \$5.8 million. City earns the GFOA's Distinguished Budget Presentation Award for fifth consecutive year.

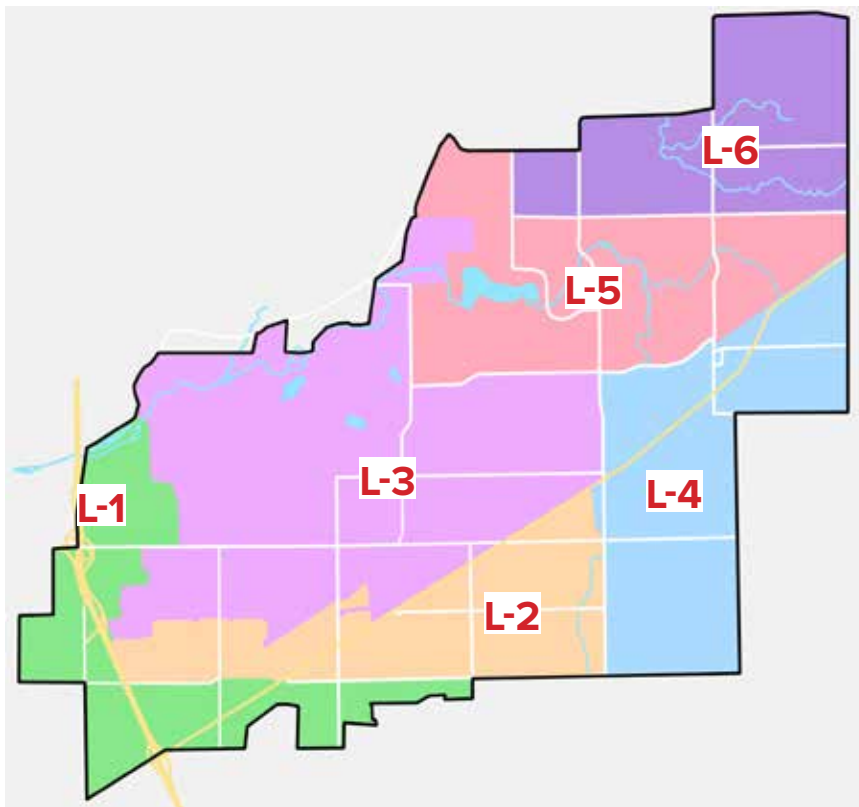
2020

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

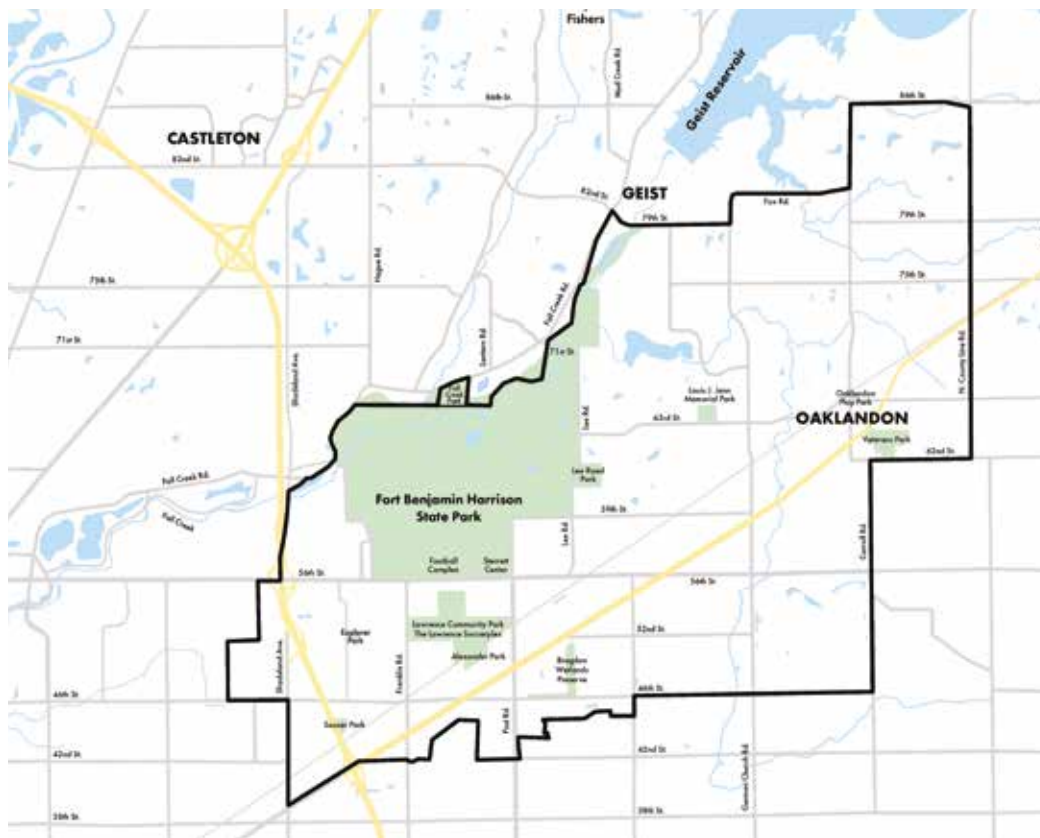
***LAWRENCE, INDIANA, IN RELATION TO ITS NEIGHBOR, INDIANAPOLIS,
AND THE INTERSTATE SYSTEM***



CITY OF LAWRENCE COUNCIL DISTRICTS



CITY, STREETS AND PARKS



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



Sherron Freeman
District 3



Maria Rusomaroff
District 4



Lauren Russel
District 6

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Mark Clark
Shawn Wright-Browner

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Steven Hall
Dale Tekippe
David Parnell
Zachary Brown
Tracy Boyd

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Coats, Amy
Phillips, Jessica
Taylor, Tom
Warman, Randy
Burns, Damonn

FIRE PENSION

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

POLICE PENSION

Steve Collier
Gary Woodruff

Tyler Douthit
Brandon Raftery
Adam Hazelwood
Jason Heiney
James Meyer

POLICE MERIT

Ronald Christensen
Karen Horth Powers
Robert Hendrickson
Gail Gartin
Charles Wheeler

ECONOMIC DEVELOPMENT

Marion Hall
Harry Cangany
Elizabeth Shevlot
Betty Robinson

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Thomas Crouch
Stephen Hall
Faith Alvarez
Desmond Woods
Alternate - Trace Yates
Alternate - Christopher Downs

FORT HARRISON REUSE AUTHORITY

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Jason Fenwick
Lacy Johnson
Karen Horth Powers
Russell Brown

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David Blount
Jerry Clifford
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
Amy Norman

DEMOGRAPHICS



HOUSING



Households - 18,721

Average Household Size - 2.59

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

Median Gross Rent - \$903

POPULATION



Population - 49,462

Median Age - 35

% Male - 48.4%

% Female - 51.60%

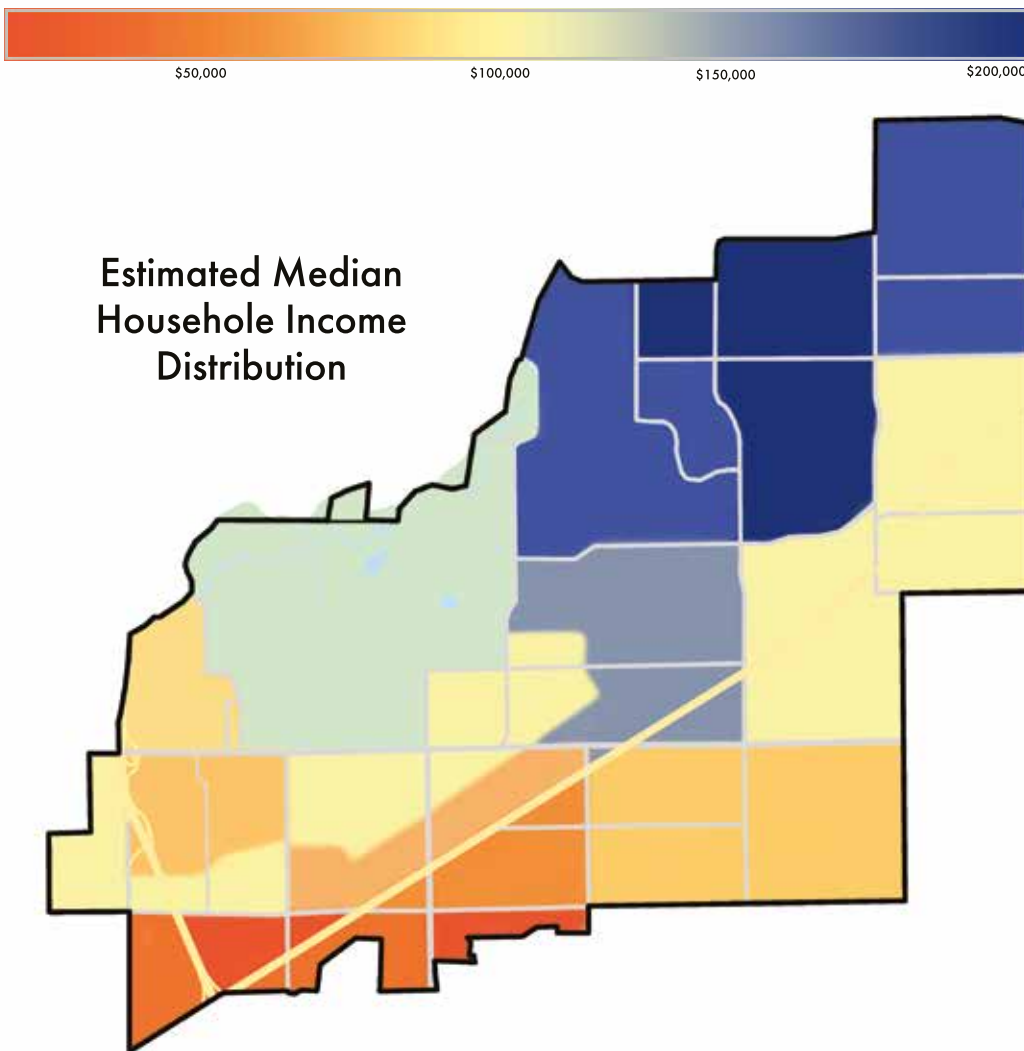
INCOME



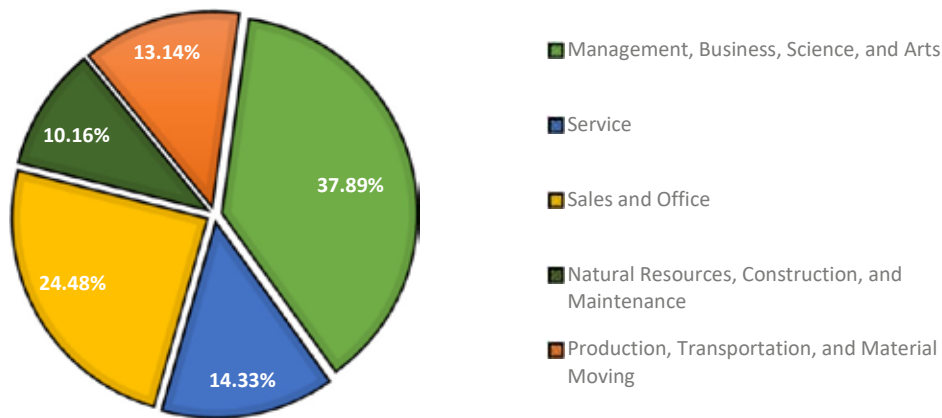
Median Income for a Family - \$74,707

Median Income for a Household - \$56,819

Source: United States Census Bureau & World Population Review



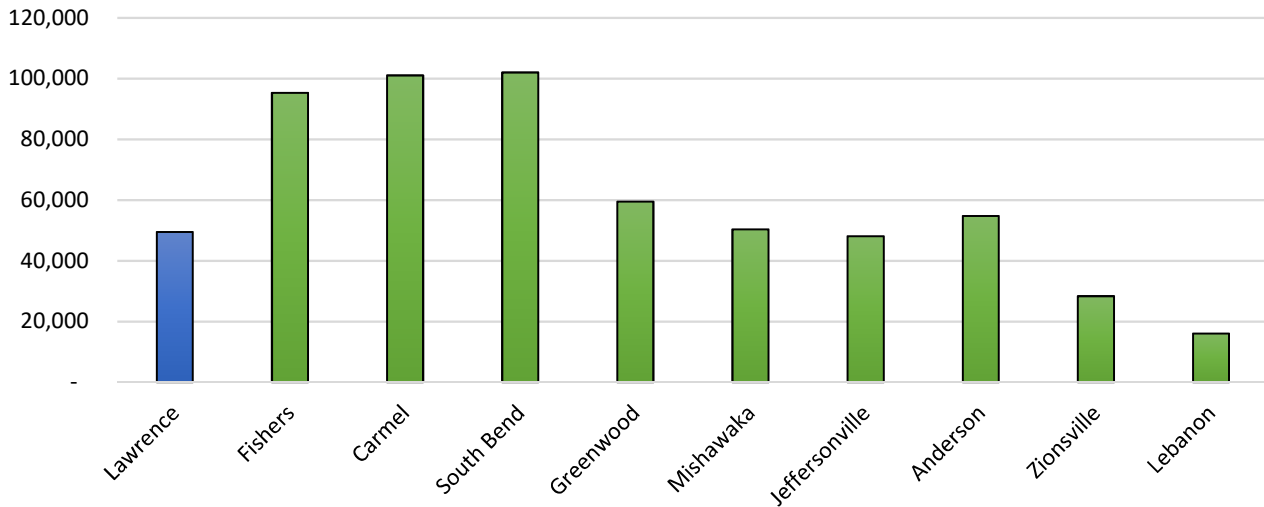
Estimated Occupation by Category (2019)



Source: United States Census Bureau

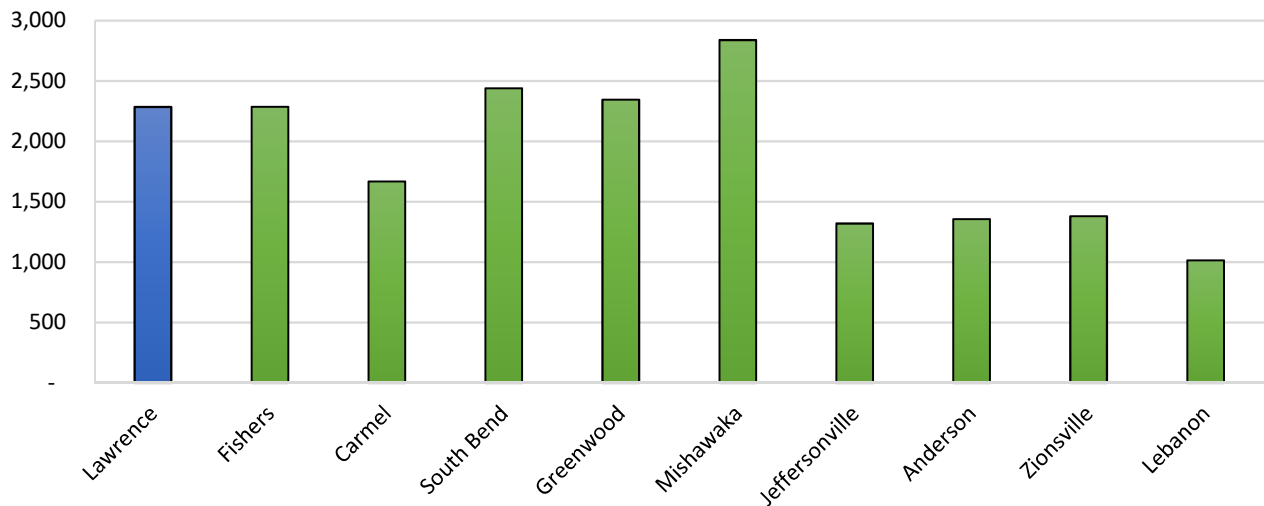


Population Estimates (2019)



Source: United States Census Bureau

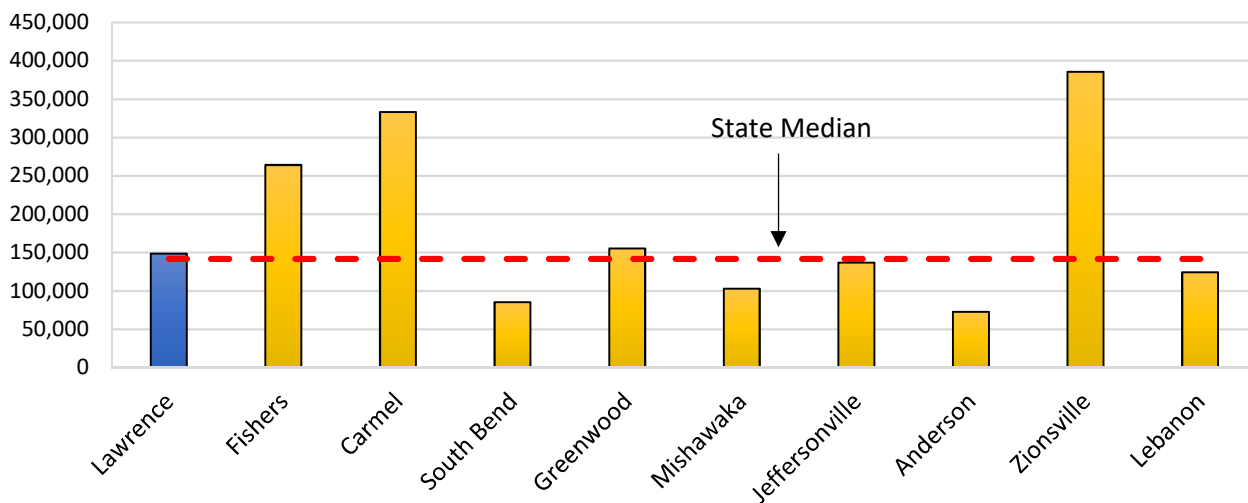
Population per Square Mile (2010)



Source: United States Census Bureau

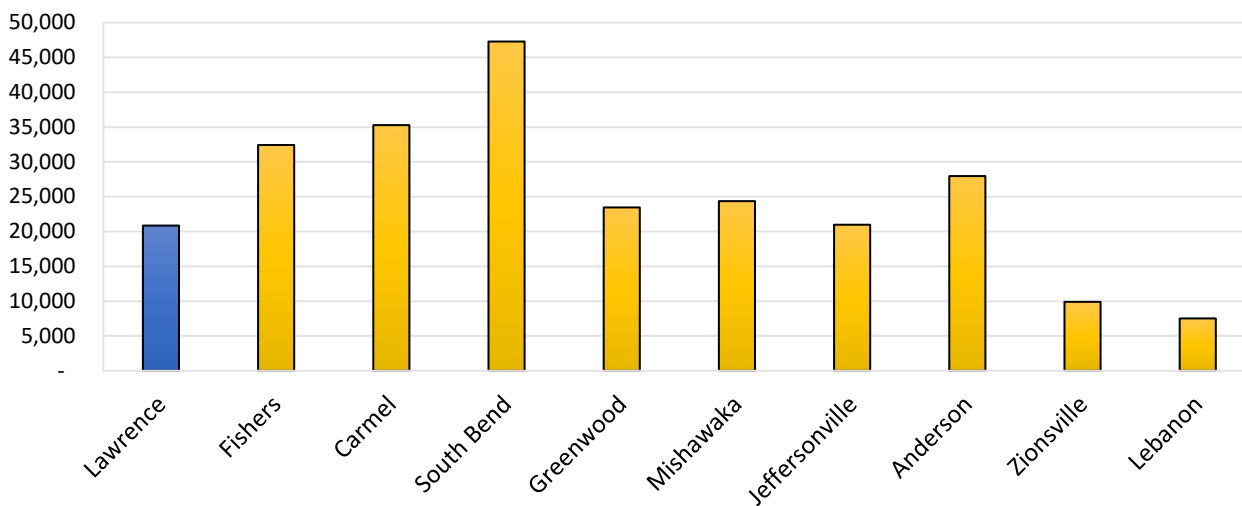


Median Value of Owner-Occupied Housing Units (2019)



Source: United States Census Bureau

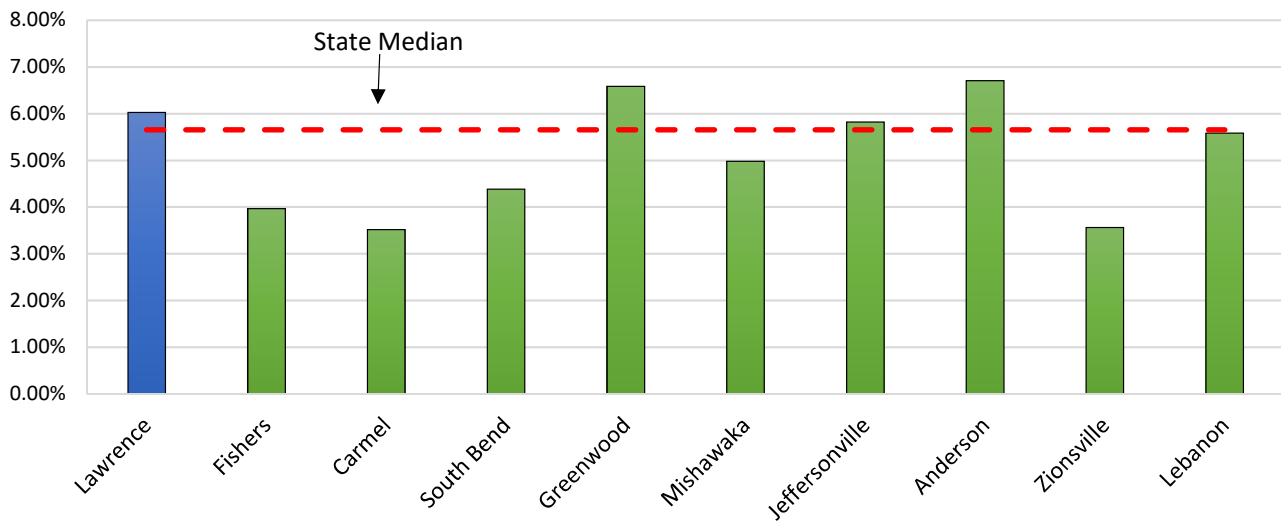
Housing Unit Estimates (2018)



Source: United States Census Bureau

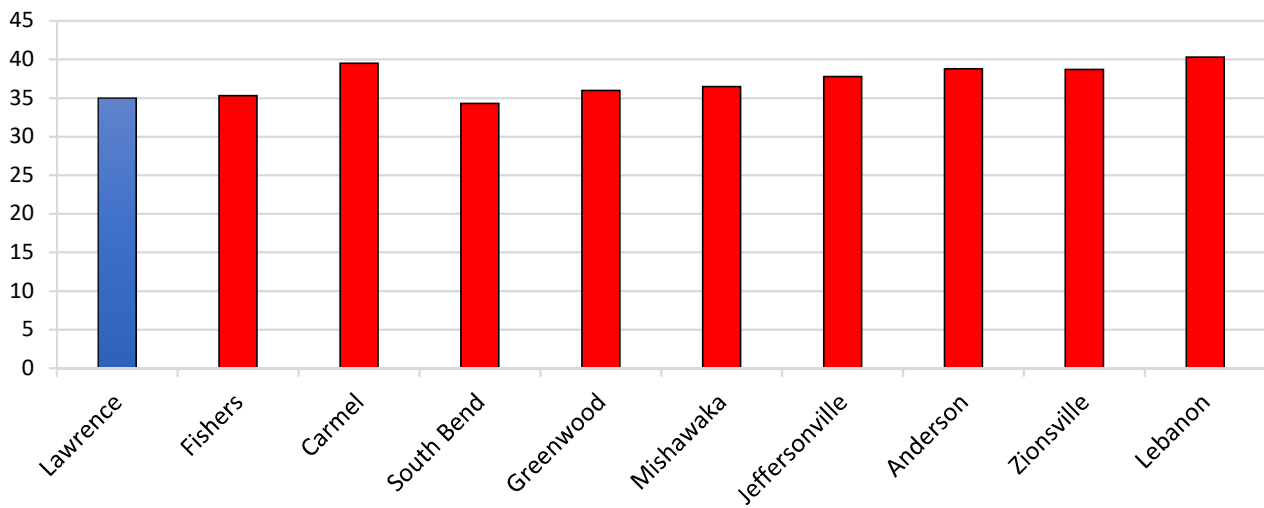


Veterans as a Percentage of Total Population (2019)



Source: United States Census Bureau

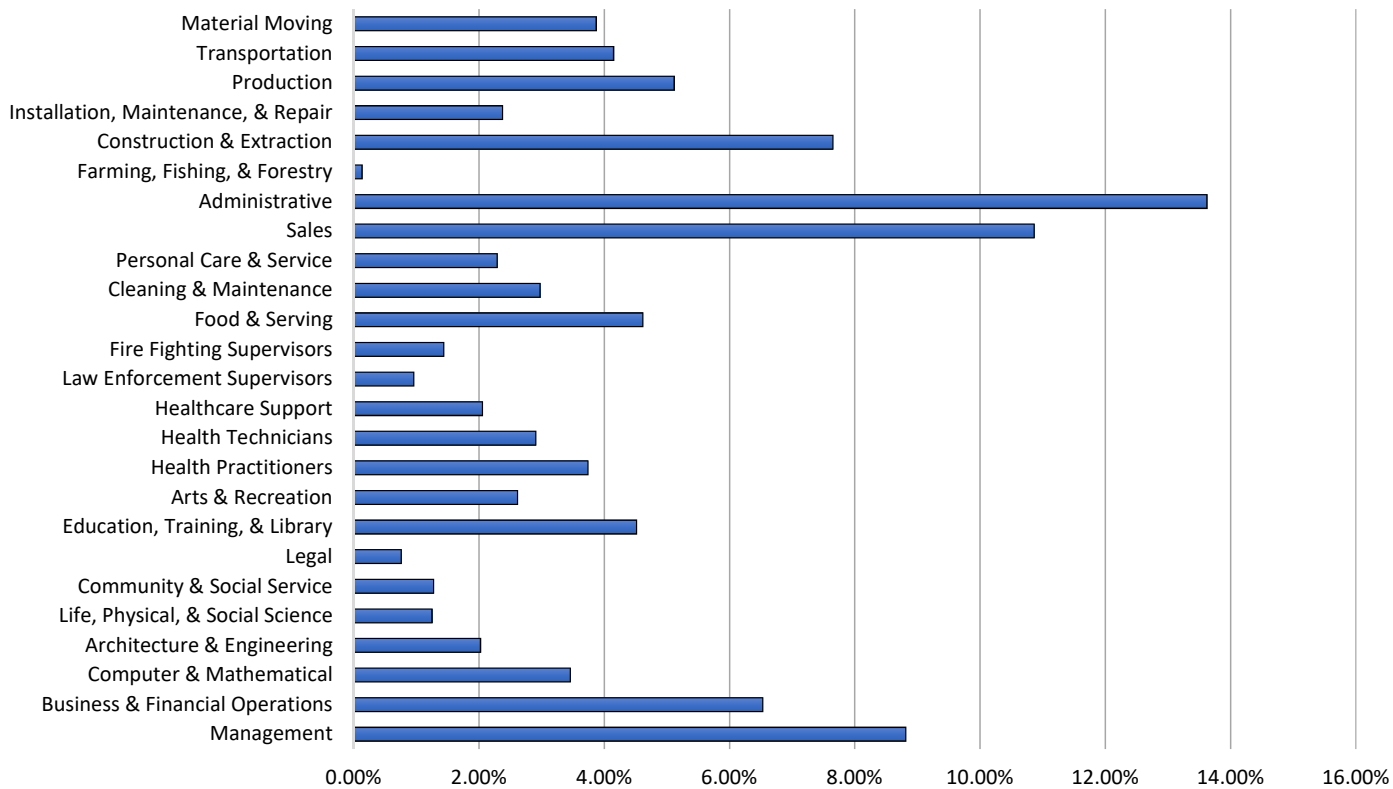
Median Age Estimates (Both Sexes, 2018)



Source: City-Data



Occupation Breakdown (2019)



Source: United States Census Bureau



INTRODUCTION AND HISTORICAL OVERVIEW



TABLE OF CONTENTS

Goals and Strategies	36
Short-term Initiatives	38
Administration Vision	40
Priorities and Issues	41
Budget Overview	42

GOALS AND STRATEGIES FOR 2022

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.

The City of Lawrence has seven goals identified as key factors for growth and stability. Each year the City designs its budget around accomplishing projects that directly associate with these goals using various strategies. These goals and strategies can be linked to performance indicators that quantify the effectiveness and efficiency of the services provided and overall management of the City. These goals and strategies will have a direct impact on the level of safety and efficiency of first responders in the City, quality of life, transparent and trust worthy government, infrastructure, economic growth, fiscal accountability and a robust fiscal health.

1. Quality Public Safety – to improve the City of Lawrence’s level of public safety and first responder care by investing in capital expenditures, such as purchasing more police vehicles and new fire apparatus in 2022. A third annual police Citizens Academy will give citizens real life exposure to the training requirements and daily demands required of an officer.

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

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

4. Fiscal Accountability and Wellness – 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 work flow, and to improve the efficiency of workflow by decentralizing certain job tasks.

5. 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.

6. **Workforce Development** – to improve the quality of the workforce through development and training, which builds on the Trades District initiative in 2022; to improve the efficiency of the workforce through evaluation and team building initiatives.

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

8. **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 AND ORGANIZATIONAL FACTORS

For a sixth year, Mayor Steve Collier has continued to launch several short-term initiatives. Although 2021 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:

- 1. Public Safety** – The Mayor has focused more funding for community partnership programs, invested in replacing police vehicles and vital fire apparatus that are a necessity for public safety in the form of capital improvements as well as continued funding for body cameras.
- 2. Other Post Employee Benefits**– In order to solidify the City’s ability to satisfy all of its financial obligations and it’s rapidly growing Other Post Employment Benefit liabilities, Mayor Steve Collier had money appropriated to meet the obligations of the city that were not properly accounted for by the City of Lawrence in previous years because of the limited amount of retirees.
- 3. Fiscal Transparency** – To ensure financial transparency and accountability, civil city and the utilities release monthly financial statements and this information is posted on the website. The City of Lawrence is frequently evaluating and reevaluating its financial policies and procedures, to ensure they are maintaining the fiscal goals of the City. The City of Lawrence has also successfully sought out to improve its credit ratings by S&P.
- 4. Economic Partnership** – In order to address the needs of local businesses, Mayor Collier has proposed the creation of a Trades District Area. Mayor Collier’s proposed Trades District has received funding and design is underway. The Trades District Area will be an incubator for re-training the workforce with contemporary workforce skills required by our current community partners.
- 5. Partnership with Lawrence Schools** – In an effort to blend the vision of the City with our school partners, Mayor Collier initiated a marketing campaign “Great City. Great Schools” in 2017. The joint marketing effort with the Lawrence Township School System sought to market the great amenities and schooling available in the City. The Mayor has proposed expanding this initiative in 2019 to include vocational and other educational opportunities available in the City.
- 6. Emphasis on Quality of Life** – Through an unprecedented increase in funding for Parks and Recreation, the Mayor has proposed substantial facilities upgrades, playground equipment upgrades, and the creation of a trail system master planning document to enhance the quality of life for all residents of Lawrence.





In his sixth 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.

PRIORITIES AND ISSUES

Understanding the challenges he inherited, Mayor Collier led the assembling of his first budget with one priority in mind: “Moving Lawrence Forward”. As we enter into the 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.



BUDGET OVERVIEW

This 2022 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.

2022 ADMINISTRATION AND COMMON COUNCIL PRIORITIES

2022 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 2022 GLANCE

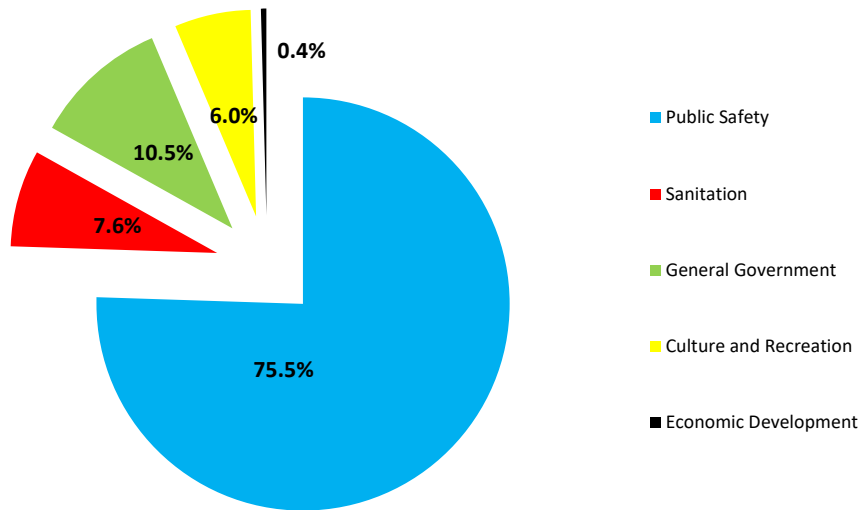
The overall 2022 Budget for the City of Lawrence is \$75,433,178. The city has 25 different funds that are budgeted. Only 16 of the total funds are approved through the legislative process and 7 funds are approved through the Utility Service Board ("USB"). The General fund makes up \$25,661,773 or 34% of the total 2022 Budget and is the largest fund. The General fund provides the majority of the services that the citizens of Lawrence receive.

GENERAL FUND

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

The General Fund provides funding that is vital to the operation of the City. Nearly 75% of the funding proposed for 2022 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 2022 is \$25,661,773. The General Fund has a minimum fund balance target of 20% of budgeted expenditures.

2022 Adopted Budget: Expenditures by Function



The 2022 adopted budget is a structurally balanced budget: anticipated revenues equal anticipated expenditures:

**City of Lawrence
2022 Proposed General Fund Budget
Balanced Budget Proposal (in \$ millions)**

Projected 1/1/2022 Reserved Operating Fund Balance¹	\$ 4.67
Revenue:	
Property Taxes	\$ 10.23
PILOT/FHRA	4.06
Trash Collection Fees	2.32
Local Income Taxes	4.41
Other	3.16
<u>Unreserved Fund Balance</u>	<u>3.60</u>
Total Revenue	\$ 27.77
Expense²:	
Public Safety	\$ 20.18
Trash Collection	1.95
Parks and Recreation	1.89
<u>Other</u>	<u>3.75</u>
Total Expense	\$ 27.77
Projected 12/31/2022 Reserved Operating Fund Balance	\$ 4.67

- (1) Projected net balance as of August 19, 2021
- (2) Includes one-time expenditures of approximately \$3.60 million
- (3) Reserved fund balance equal to 20% of operating budget; excluding one-time expenditures
- (4) Projected total fund balance at the end of FY2022 is approximately \$5.5 million.

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

ENTERPRISE FUNDS

City of Lawrence Enterprise funds, the second largest operation, include Water Works and Sewage Works utilities as well as Stormwater. Enterprise funding for 2022 is budgeted at \$22,064,721 or approximately 29% of the total 2022 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. Stormwater's budget is adopted by the Stormwater Board and then is adopted by the City's Common Council.

The Sewage Works has a 2022 Adopted Budget of \$9,203,425. The Sewage Works has a 4.9% increase in the 2022 Adopted Budget. The Water Works has a 2022 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 \$11,213,641 or approximately 14.8% of the total 2022 Budget for the City of Lawrence. The City of Lawrence has 21 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 \$8,808,199 or approximately 11.7% of the City's 2022 Adopted Budget. Capital projects include vehicle purchases, technology upgrades, and utility infrastructure upgrades. Nearly \$8.0 million of the capital projects budget is allocated to the water and sewer utilities, including 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 Fire 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 2022 City of Lawrence Budget consists of Internal Service Funds (5.1% of total budget), Enterprise Debt Service Funds (3.4%), Debt Service Funds (1.0%), Fiduciary Funds (0.6%) and Redevelopment Funds (0.0%).

The 2022 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 2021 or 2022 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.





***FINANCIAL STRUCTURE,
POLICY AND PROCESS***

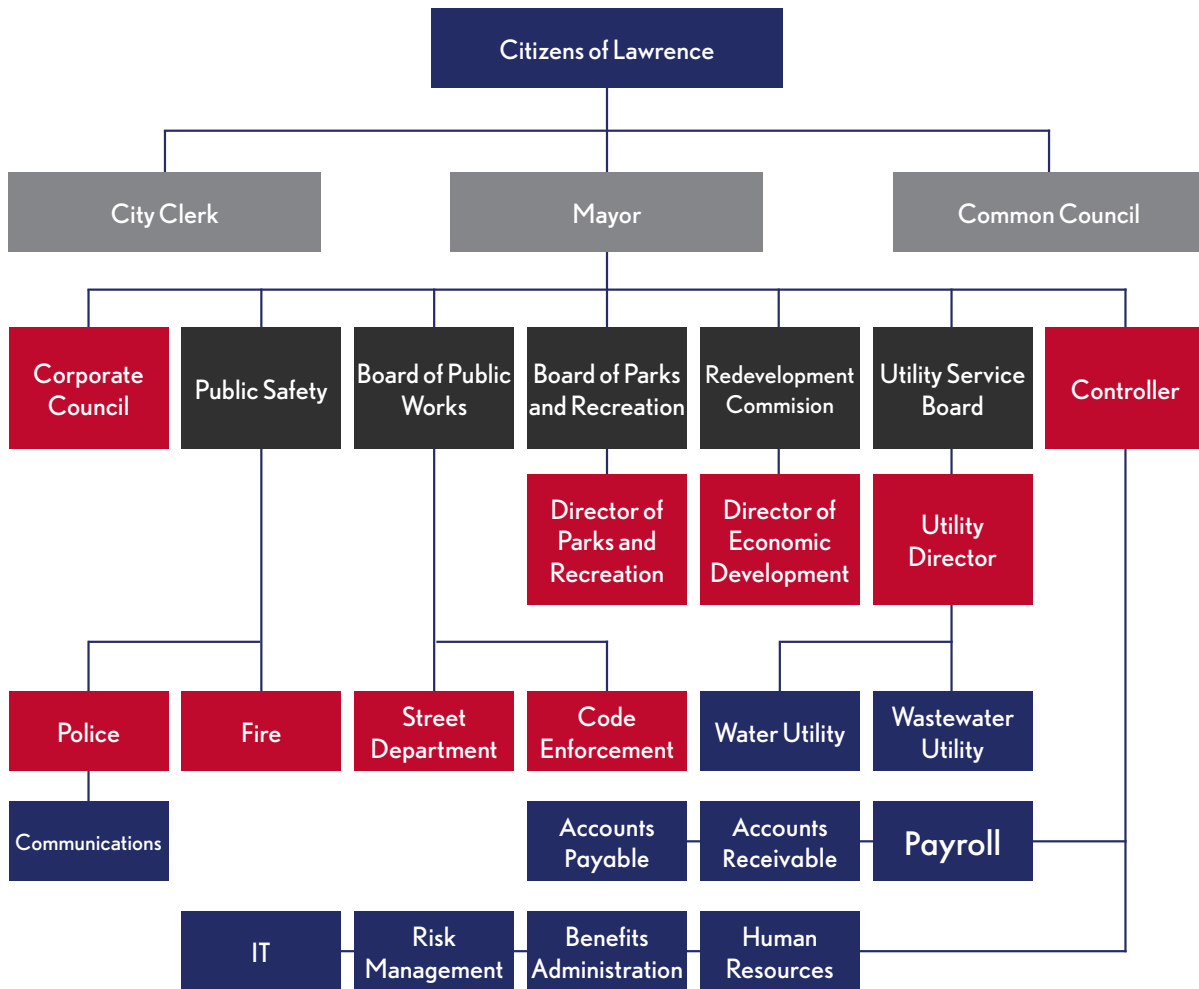


TABLE OF CONTENTS

Organizational Chart	48
Fund Description	49
Financial Organization Chart	54
Department/Fund Relationship	56
Basis of Budgeting	58
Financial Policies	58
Budget Process	63

CITY OF LAWRENCE

ORGANIZATIONAL CHART



FUND DESCRIPTION

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

American Rescue Plan - The federal government adopted Section 9901 of the American Rescue Plan Act of 2021 (“ARP”), which established the Coronavirus Local Fiscal Recovery Fund (“Fund”) to provide grant funds to units of local government (“ARP Funds”). ARP requires recipients of ARP Funds to establish a plan for use of the funds to be adopted by the fiscal body of the recipient. In addition, ARP funds must be appropriated by the fiscal body prior to distribution.

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

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

Federal Revenue Sharing Trust Forfeiture – Revenue from Police property forfeitures. Primary function: Public Safety. Funds are not budgeted.

Developers Escrow Fund – Dormant fund. Funds are not budgeted

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

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

Animal Shelter Fund – Dormant fund. Funds are not budgeted

Public Safety Local Option Income Tax (“LOIT”) – portion of income tax restricted to public safety uses. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

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

Law Enforcement Continuing Education Fund – Funding primarily from gun permit applications and fees. Expenditures are restricted to Police training. Funds received remain for those exclusive purposes. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

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

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

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

Special Non-Reverting Fund - This fund was established in 2016, per state guidelines, to account for the local match regarding the state road paving grant program. Primary function: Highways and Streets. Funds are not budgeted.

Hazardous Materials Response – To account for funding received for reimbursement of costs related to hazardous materials cleanup. Primary function: Public Safety. Funds are not budgeted.

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

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

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

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

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

DEBT SERVICE FUNDS

Government Center Fund – Dormant fund

Park Building Fund – To account for debt service on Park building bonds. Primary function: Cul-

ture and recreation. Funds are budgeted and subject to annual appropriation.

Fire Debt Fund – Dormant fund

Park Bond 1990 Fund – Dormant fund

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

Fire Debt II Fund - Dormant fund

Fire Debt V Fund – Dormant fund

Station 2 and Training Center Fund – To account for debt service on fire station and training facility improvements. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

Municipal Building Corp Fund - To account for debt service on government center and fire facility improvements. Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.

CAPITAL PROJECT FUNDS

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

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

Cumulative Capital Building Fund – Dormant fund

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

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

ENTERPRISE FUNDS

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

Sewer Operating Fund - To account for the operating and maintenance expenses of the Sewage Works Utility. Primary function: Sanitation. Funds are budgeted and subject to annual appropriation.

ation.

Stormwater Fund - Established pursuant to IC 8-1.5-5, funds are to be utilized for the construction of stormwater systems within the district. Stormwater user fees are established by local ordinance.

ENTERPRISE DEBT SERVICE FUNDS

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

Water Bond and Interest Sinking – To account for debt service payments on outstanding Water Works Revenue Bonds. Primary function: None. Funds are budgeted and subject to annual appropriation.

Water Bond Debt Service Reserve – To account for the debt service reserve requirement for Water Works Revenue Bonds sold in 2007. Primary function: None. Funds are not budgeted.

Water Utility Bond Proceeds – To account for costs of issuance and expenditure of bond proceeds on water utility bond issuances. Funds are not Budgeted.

Sewer Bond and Interest Sinking – To account for debt service payments on outstanding Sewage Works Revenue Bonds. Primary function: Sanitation. Funds are budgeted and subject to annual appropriation.

Sewer Bond Debt Service Reserve – To account for the debt service reserve requirement for Sewage Works Revenue Bonds sold in 2015. Primary function: Sanitation. Funds are not budgeted.

Sewer '09 Bond Proceeds – Dormant fund

Water Bond Debt Service Reserve '09 – To account for the debt service reserve requirement for Water Works Revenue Bonds sold in 2009. Primary function: None. Funds are not budgeted.

Sewer Bond Debt Service Reserve '09 – To account for the debt service reserve requirement for Sewage Works Revenue Bonds sold in 2009. Primary function: Sanitation. Funds are not budgeted.

Sewer SRF Loan Fund – Dormant fund

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

INTERNAL SERVICE FUNDS

Self-Funding Insurance – To account for employer and employees' contributions for medical, dental, and vision health coverage and all related expenditures. Primary function: None. Funds

are not budgeted

Administrative Services Fund – To account for the costs of shared administrative service throughout the City. Primary function: General government. Funds are budgeted and subject to annual appropriation.

Technology Services Fund – To account for the costs of information services throughout the City. Primary function: General government. Funds are budgeted and subject to annual appropriation.

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

FIDUCIARY FUNDS

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

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

2022 Total City Budget \$74,433,178

General Fund \$25,661,773	Special Revenue Funds \$11,213,641		Debt Service Funds \$753,801		Capital Project Funds \$8,808,199
	COVID-19 ARP Fund \$0	Local Road and Street \$645,000	Government Center \$0	Municipal Building Corp \$380,301	Cumulative Cap. Improvement \$716,000
	Motor Vehicle Highway \$3,498,625	Public Safety LOIT \$4,512,225	Station 2 and Training Center \$373,500	Park Building \$0	Water Capital Improvement \$5,150,000
	Park Non-reverting \$68,605	Emergency Medical Service \$2,416,186	Fire Debt II Fund \$0	Park Bond 1990 \$0	Sewer Capital Improvement \$2,942,199
	Law Enf. Cont. Ed. \$73,000	Rainy Day Fund	Park 1998	Fire Debt Fund	Municipal Building Corp 2018
	Federal Revenue Sharing Trust Forfeiture	Special Non-reverting Fund	Fire Debt V Fund		Cumulative Capital Building
	Developers Escrow Fund	Hazardous Materials Response			
	Donation	Federal Grant			
	Animal Shelter Fund	COIT Special Distribution			
	Federal Grant 022516	Local Grant			
	Deferral Program Fund	Transportation Bond Proceeds Fund			
	State Grant				

FINANCIAL ORGANIZATION CHART

2022 Total City Budget \$74,433,178

Enterprise Funds \$21,064,721	Enterprise Debt Service Funds \$2,541,718	Internal Service Funds \$3,899,575	Fiduciary Funds \$489,750	Redevelopment Funds	Redevelopment Debt Service Fund
Water Utility Operating \$11,861,296	Water Bond Interest & Sinking \$1,901,185	Administrative Services \$1,961,588	Police Pension Fund \$489,750	Redevelopment Capital	Redevelopment Debt Service Fund
Sewer Operating Fund \$9,293,425	2017 Water SRF Bond and Interest \$516,530	Technology Services \$1,344,673	OPEB Trust Fund	Redevelopment Capital Monarch TIF	
Stormwater Fund \$1,000,000	Sewer Bond Interest & Sinking \$640,533	Garage Fund \$593,314		Ft. Harrison Reuse Authority	
	Water Bond Debt Service Reserve	Self Funding Insurance			
	Water Utility Bond Proceeds				
	Sewer Debt Service Reserve				
	Sewer '09 Bond Proceeds				
	Water Debt Service Reserve '09				
	Sewer Debt Service Reserve '09				
	Sewer SRF Loan Fund				
	Water 2017 SRF Loan Fund				

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

Department/Fund Relationship

	Department of Corporation Controller's				
	Mayor's Office	Public Works	Counsel	Office	City Council
General Fund	X	X		X	X
Special Revenue Funds					
176 Covid-19 American Rescue Plan				X	
201 Motor Vehicle Highway		X			
202 Local Road & Street		X			
203 Federal Revenue Sharing (Forfeiture)					
204 Developers Escrow Fund					
211 Park Non-Reverting					
217 Donation	X	X			
222 Animal Shelter Fund					
224 Public Safety LOIT					
230 Federal Grant 022516		X			
233 Law Enforcement Cont. Ed.					
239 Deferral Program Fund					
243 State Grant		X			
245 Rainy Day Fund					
246 Special Non-Reverting Fund		X			
247 Hazardous Materials Response					
250 Federal Grant		X			
257 COIT Special Distribution		X			
275 Local Grant		X			
420 Transportation Bond Proceeds Fund		X			
625 Emergency Medical Service					
Debt Service Funds					
301 Government Center	X				
306 Park Building					
308 Fire Debt Fund					
312 Park Bond 1990					
314 Park 1998					
322 Fire Debt II Fund					
325 Fire Debt V Fund					
326 Station 2 and Training Center					
327 Municipal Building Corp	X	X			
Capital Project Funds					
328 Municipal Building Corp 2018					
424 Cumulative Capital Improvement				X	
425 Cumulative Capital Building					
617 Water Capital Improvement					
618 Sewer Capital Improvement					
Enterprise Funds					
601 Water Utility Operating					
606 Sewer Operating Fund					
630 Stormwater Fund		X			
Enterprise Debt Service Funds					
602 Water Bond Interest & Sinking					
603 2017 Water SRF Bond and Interest					
604 Water Bond Debt Service Reserve					
605 Water Utility Bond Proceeds					
607 Sewer Bond Interest & Sinking					
608 Sewer Debt Service Reserve					
611 Sewer '09 Bond Proceeds					
614 Water Debt Service Reserve '09					
615 Sewer Debt Service Reserve '09					
616 Sewer SRF Loan Fund					
619 Water 2017 SRF Loan Fund					
Internal Service Funds					
280 Self Funding Insurance				X	
701 Administrative Services			X	X	
702 Technology Services					
703 Garage Fund					
Fiduciary Funds					
802 Police Pension Fund					
825 OPEB Trust Fund	X	X	X	X	
Redevelopment Funds					
406 Redevelopment Capital					
410 Redevelopment Capital Monarch TIF					
815 Ft. Harrison Reuse Authority					
Redevelopment Debt Service Fund					
408 Redevelopment Debt Service Fund					

Police	Fire	Parks	Data & Information Services	Economic Development	Clerk	Communica-tions	Water Utility	Sewer Utility
X	X	X		X	X	X		
X								
		X						
X	X	X						
X	X					X		
X	X							
X								
X	X	X						
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X								
X	X	X		X	X	X	X	X
				X				
				X				
				X				
				X				

BASIS OF BUDGETING

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

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

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

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

FINANCIAL POLICIES

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

PURPOSE

1. Provide clear financial principles and procedures to the Mayor, Common Council, and City employees.

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

Operating & Budgeting Policies

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

OPERATING

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

These reports shall be presented to the Mayor, Common Council, and uploaded to the city's website by the City Controller.

BUDGETING

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

1. The budget is approved by the Common Council through the legislative process defined by Indiana State Statute.
2. The City of Lawrence shall maintain an internal control policy
3. The budget process of public notification shall be in compliance with all State statutes.
4. The budget is prepared using the cash basis method of accounting.
5. The budget shall be the working document used to accomplish the strategic goals outlined.
6. The City Controller shall prepare a balanced operating budget annually and present it to the Mayor, Common Council, and Constituents of the City of Lawrence by the first Common Council meeting in the month of September.
7. The City defines a balanced budget as a budget in which the estimated receipts of that current year are equal to or greater than the estimated expenditures of the same year. If prior to the presentation of the annual budget to the Mayor and Common Council, the expenditures are greater than receipts, the City Controller will adjust the expenditures in order to present a balanced budget.
8. The City Controller shall ensure that all debt service is funded in the prepared budget document.

9. The Capital Improvement Plan (CIP) shall be prepared during the annual budget process.
10. The Budget shall be adopted by November 1 or in accordance with Indiana State Statute.
11. The City shall approve a balanced budget.
12. Department Heads are responsible for the preparation of the corresponding departmental budgets. Department budgets are reviewed by the Mayor and City Controller during departmental meetings.
13. Budgets shall include the prior three years of actual historical information, and at least one year of future projected information.
14. All appropriations are on a calendar year basis if not expended or encumbered.
15. All remaining surplus in a fund reverts to the fund balance and becomes part of the fund's operating reserve.

FUNDS

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

Government Funds are divided into basic fund categories:

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

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

REVENUE POLICIES

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

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

EXPENDITURE POLICIES

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

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

RESERVE FUND BALANCE POLICY

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

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

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

DEBT POLICY

The City of Lawrence incurs and issues debt in order to fund approved major purchases of equipment, facilities, fund capital improvement projects, or any other funding obligations or needs. The City of Lawrence's debt service funds are non-major and are accounted for and budgeted on a cash basis of accounting.

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

10. The city's Debt manager will report all debt to the Department of Local Government Finance (DLGF) by updating the City of Lawrence's debt obligation in Gateway yearly.
11. Indiana law mandates a 2% debt limit on net assessed valuation for general obligation and other debt.

CAPITAL EXPENDITURE AND IMPROVEMENT POLICY

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

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

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

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

ACCOUNTING, AUDITING, AND REPORTING POLICIES

1. The City of Lawrence utilizes the Generally Accepted Accounting Principles (GAAP) and the standards defined the Governmental Accounting Standards Board (GASB).
2. The City of Lawrence uses a Cash Basis Method of Accounting and a Fund Basis accounting system.
3. The State Board of Accounts performs an annual audit for all of the funds for the City of Lawrence.
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.

BUDGET PROCESS

The 2022 City budget proposal is constructed on a calendar year basis and includes 24 funds. Detailed information for departmental and fund requests for 2022 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 2022 is November 1, 2021. A public hearing concerning the 2022 budget must be held on or before October 21, 2021. Publication of notice to taxpayers of 2022 proposed budgets, property tax rates, and property tax levies must occur before October 11, 2021, 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 2022 requested budget.

CITY OF LAWRENCE 2022 BUDGET CALENDAR



July 9	Proposed budget calendar and guidelines delivered to all department heads.
July 23	Proposed 2022 budgets due from all departments (including misc. revenue projections).
August 10	Budget Meetings with Mayor, Department Heads and Controller.
August 11	Budget Meetings with Mayor, Department Heads and Controller.
August 17	Additional Budget Meetings, if necessary.
August 25	Finalize budget, distribute final draft to Department Heads.
August 27	Submit Budget and Salary Ordinances to be placed on Council Agenda.
September 7	2022 Budget and Salary Ordinances introduced at City Council Meeting.
September 15	City Council Finance Meeting to discuss budget (6:00 PM, PAR).
September 22	Publication of notice to taxpayers of Proposed 2022 Budgets, Tax Rates and Levies.
October 4	Public Hearing on the Proposed 2022 Budget.
October 20	Adopt 2022 Budget Ordinance and Salary Ordinance.
October 21	Submit 2022 Budgets, Tax Rates, and Tax Levies to DLGF through Gateway.
November 1	Deadline to adopt 2022 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.
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8. The City Controller shall ensure that all debt service is funded in the prepared budget document.
9. The Capital Improvement Plan (CIP) shall be prepared during the annual budget process.
10. The Budget shall be adopted by November 1 or in accordance with Indiana State Statute.
11. The City shall approve a balanced budget.
12. Department Heads are responsible for the preparation of the corresponding department. Department budgets are reviewed by the Mayor and City Controller during departmental meetings.
13. Budgets shall include the prior three years of actual historical information, and at least one year of future projected information.
14. All appropriations are on a calendar year basis if not expended or encumbered.
15. All remaining surplus in a fund reverts to the fund balance and becomes part of the fund's operating reserve.

BUDGET AMENDMENT POLICY

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

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





FINANCIAL SUMMARIES

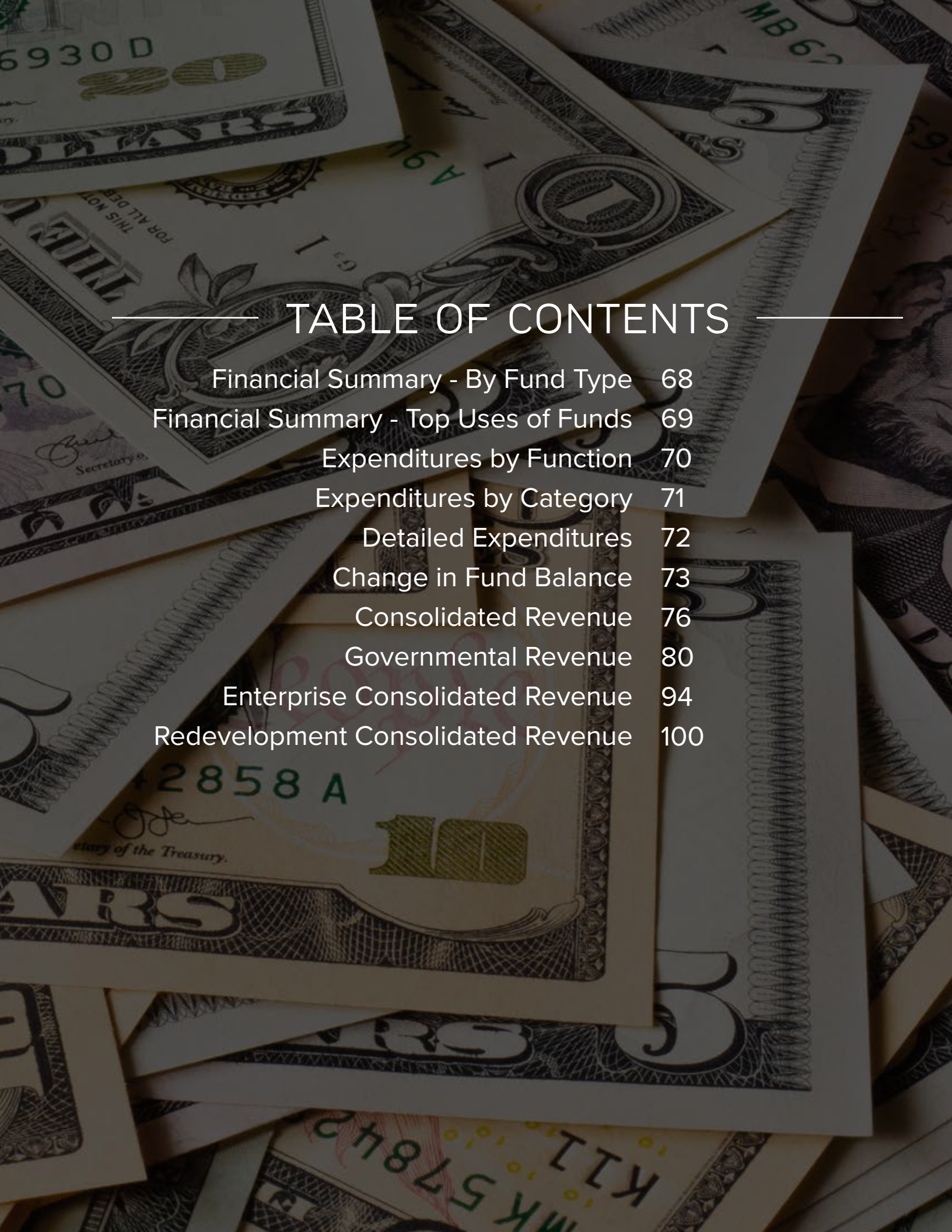


TABLE OF CONTENTS

Financial Summary - By Fund Type	68
Financial Summary - Top Uses of Funds	69
Expenditures by Function	70
Expenditures by Category	71
Detailed Expenditures	72
Change in Fund Balance	73
Consolidated Revenue	76
Governmental Revenue	80
Enterprise Consolidated Revenue	94
Redevelopment Consolidated Revenue	100



Revenue and Expenditure Summary - By Fund Type

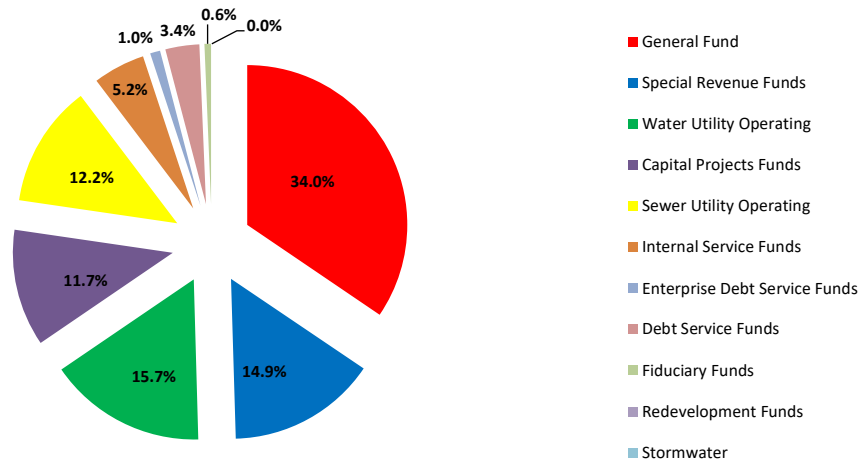
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenues:							
General Fund	\$ 20,651,193	\$ 22,525,886	\$ 23,110,855	\$ 23,726,218	\$ 23,451,373	\$ 15,763,350	\$ 23,797,856
Special Revenue Funds	10,839,926	10,437,911	10,564,208	10,466,808	10,849,246	13,165,991	10,318,253
Debt Service Funds	1,175,894	951,522	536,652	286,008	1,059,681	429,064	836,536
Capital Projects Funds	3,611,727	22,295,585	9,973,587	10,541,560	7,324,570	6,432,419	6,564,611
Enterprise Funds	17,485,933	19,815,333	19,066,463	20,533,398	22,842,853	17,016,038	22,324,208
Enterprise Debt Service Funds	4,201,285	10,024,395	2,429,880	14,696,753	2,464,770	1,890,157	2,541,718
Internal Service Funds	6,015,797	6,382,088	5,674,416	7,506,899	3,624,363	5,357,854	3,899,575
Fiduciary Funds	473,753	470,944	493,952	436,903	555,070	469,726	468,952
Redevelopment Funds	4,717,083	5,555,371	5,699,241	5,503,911	-	3,594,203	-
<u>Redevelopment Debt Service Funds</u>	-	-	-	-	-	-	-
Total Revenues	\$ 69,172,591	\$ 98,459,035	\$ 77,549,255	\$ 93,698,458	\$ 72,171,926	\$ 64,118,804	\$ 70,751,709
Expenditures:							
General Fund	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 22,484,199	\$ 25,507,393	\$ 18,297,262	\$ 25,661,773
Special Revenue Funds	11,094,672	10,532,818	10,837,852	11,099,992	11,364,220	7,478,150	11,213,641
Debt Service Funds	1,406,367	1,574,899	473,573	510,573	864,302	757,969	753,801
Capital Projects Funds	1,145,944	8,208,674	16,792,012	12,790,524	9,846,959	5,416,189	8,808,199
Enterprise Funds	16,905,825	21,321,764	19,114,814	20,538,956	21,748,993	15,352,715	22,064,721
Enterprise Debt Service Funds	4,834,428	6,343,796	4,115,723	5,388,415	2,464,770	5,715,105	2,541,718
Internal Service Funds	5,781,769	5,657,615	5,828,797	6,864,794	3,899,575	5,321,713	3,899,575
Fiduciary Funds	425,987	419,017	417,439	400,507	489,750	295,607	489,750
Redevelopment Funds	4,630,570	4,906,620	5,218,497	5,561,975	-	5,940,067	-
<u>Redevelopment Debt Service Funds</u>	-	-	-	-	-	-	-
Total Expenditures	\$ 65,646,126	\$ 79,207,333	\$ 84,308,658	\$ 85,639,933	\$ 76,185,962	\$ 64,574,777	\$ 75,433,178
Revenues less Expenditures	\$ 3,526,466	\$ 19,251,702	\$ (6,759,403)	\$ 8,058,525	\$ (4,014,035)	\$ (455,973)	\$ (4,681,469)



Expenditure Summary - Top Uses of Funds (by Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget	2021 % of Total
General Fund	\$ 19,420,562	\$ 20,242,131	\$ 21,509,950	\$ 22,484,199	\$ 25,507,393	\$ 18,297,262	\$ 25,661,773	34.0%
Water Utility Operating	7,606,009	10,471,664	10,737,570	12,087,961	11,980,431	8,844,517	11,861,296	15.7%
Special Revenue Funds	11,094,672	10,532,818	10,837,852	11,099,992	11,364,220	7,478,150	11,213,641	14.9%
Capital Projects Funds	1,145,944	8,208,674	16,792,012	12,790,524	9,846,959	5,416,189	8,808,199	11.7%
Sewer Utility Operating	9,299,816	10,850,100	8,377,244	8,450,995	8,768,562	6,261,320	9,203,425	12.2%
Internal Service Funds	5,781,769	5,657,615	5,828,797	6,864,794	3,899,575	5,321,713	3,899,575	5.2%
Enterprise Debt Service Funds	4,834,428	6,343,796	4,115,723	5,388,415	2,464,770	5,715,105	2,541,718	3.4%
Debt Service Funds	1,406,367	1,574,899	473,573	510,573	864,302	757,969	753,801	1.0%
Fiduciary Funds	425,987	419,017	417,439	400,507	489,750	295,607	489,750	0.6%
Redevelopment Funds	4,630,570	4,906,620	5,218,497	5,561,975	-	5,940,067	-	0.0%
Stormwater	-	-	-	-	1,000,000	246,878	1,000,000	1.3%
Total Expenditures	\$ 65,646,126	\$ 79,207,333	\$ 84,308,658	\$ 85,639,933	\$ 76,185,962	\$ 64,574,777	\$ 75,433,178	100.0%

2022 Adopted Budget: Top Uses of Funds (by Fund)

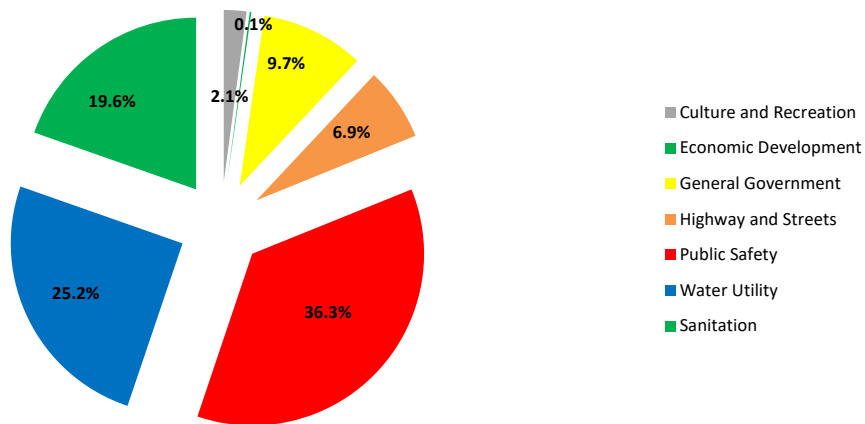




Expenditures by Function

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 1,637,219	\$ 1,763,098	\$ 1,708,285	\$ 1,388,833	\$ 1,746,952	\$ 1,138,190	\$ 1,596,373
Economic Development	4,723,666	4,923,033	5,257,045	5,634,936	106,273	6,005,479	110,128
General Government	7,664,570	7,610,589	7,778,728	9,756,969	7,636,746	7,419,565	7,313,281
Highway and Streets	3,551,569	3,756,311	4,117,473	4,089,273	5,143,625	2,174,838	5,143,625
None	1,402,961	601,834	940,467	498,447	-	819,860	-
Public Safety	22,478,185	26,564,693	30,164,219	26,463,231	27,259,453	19,743,277	27,249,442
Water Utility	12,091,393	17,187,598	19,534,378	23,334,066	19,227,889	17,532,027	18,912,486
Sanitation	12,098,064	16,613,678	14,998,063	14,467,181	15,065,027	9,744,545	14,734,348
Total by Expenditures by Function	\$ 65,647,626	\$ 79,020,833	\$ 84,498,659	\$ 85,632,935	\$ 76,185,965	\$ 64,577,781	\$ 75,059,683

2022 Adopted Budget: Expenditures by Function

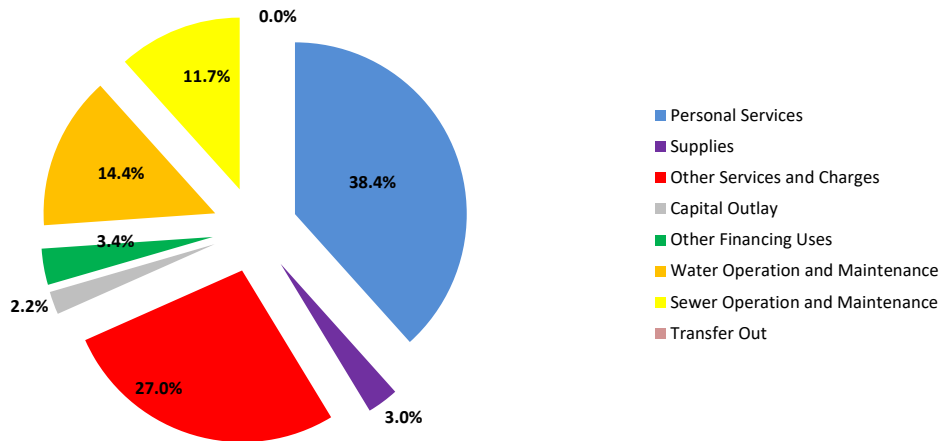




Expenditures by Category (All Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal services	\$ 22,909,146	\$ 23,871,670	\$ 24,084,331	\$ 25,059,449	\$ 27,818,288	\$ 20,364,316	\$ 28,935,268
420 - Supplies	1,200,307	1,423,032	1,408,132	1,821,659	2,397,949	999,047	2,236,652
430 - Other services and charges	21,167,662	23,857,649	22,451,722	27,968,742	26,028,063	20,872,789	20,382,161
440 - Capital outlay	707,269	1,012,989	6,804,751	760,851	902,070	467,157	1,629,343
450 - Other financing uses	4,205,016	7,408,770	7,697,315	8,743,855	-	6,336,510	2,564,227
600 - Water Operation and Maintenance	7,301,392	10,024,171	11,695,101	14,018,724	10,581,963	10,360,081	10,897,065
700 - Sewer Operation and Maintenance	5,575,865	6,859,052	7,222,306	7,266,652	8,457,629	5,174,877	8,788,462
800 - Transfer Out (Interfund)	2,578,214	4,750,000	2,945,000	-	-	-	-
Total by Expenditures by Category	\$ 65,644,872	\$ 79,207,333	\$ 84,308,658	\$ 85,639,933	\$ 76,185,962	\$ 64,574,777	\$ 75,433,178

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

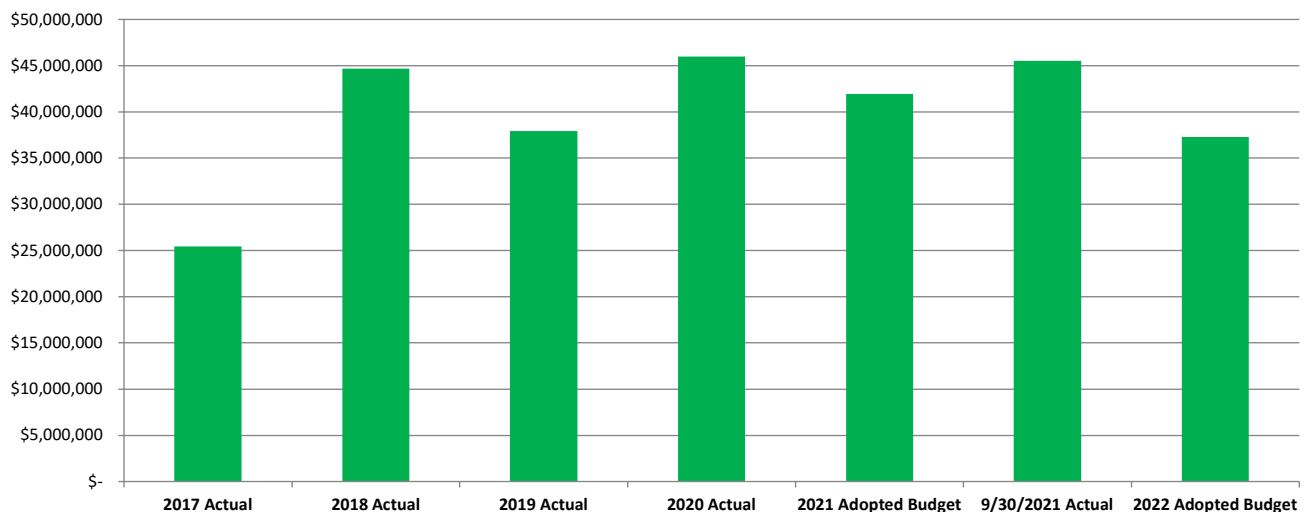
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 15,207,038	\$ 15,489,534	\$ 15,875,437	\$ 16,603,137	\$ 17,996,447	\$ 13,295,588	\$ 19,101,852
412 - Overtime	797,536	958,456	976,887	861,336	957,000	828,946	850,309
413 - Employee Benefits	6,904,572	7,423,680	7,232,008	7,594,976	8,864,841	6,239,782	8,983,107
421 - Office Supplies	23,603	19,786	14,662	27,175	38,151	19,438	36,651
422 - Operating Supplies	585,640	696,184	691,083	692,788	1,029,455	607,557	963,613
423 - Repair and Maintenance Supplies	451,837	619,109	604,818	485,069	974,094	316,099	887,567
429 - Other Supplies	139,228	87,954	97,569	154,491	156,249	55,953	148,821
430 - Other services and charges	-	-	-	-	-	-	-
431 - Professional Services	6,007,960	8,017,804	6,276,195	5,789,357	2,589,171	4,237,050	2,574,429
432 - Communication and Transportation	186,623	195,173	214,767	220,591	426,237	155,478	410,503
433 - Printing and Advertising	27,872	65,534	84,136	131,084	121,799	69,466	122,722
434 - Insurance	784,929	814,506	896,594	1,352,148	1,302,602	1,550,393	1,066,602
435 - Utility Services	512,863	536,762	497,288	532,935	636,036	423,789	771,651
436 - Repairs and Maintenance	381,377	467,904	506,051	457,607	1,318,431	663,616	1,251,230
437 - Rentals	62,039	68,844	87,820	64,603	95,221	53,154	107,170
438 - Debt Service	3,622,540	3,401,529	3,018,989	3,504,277	3,705,061	2,773,105	3,594,560
439 - Other Services and Charges	11,582,712	15,157,331	13,574,834	14,274,292	16,033,505	10,455,744	10,683,294
441 - Land	-	451,215	50,875	15	-	-	-
443 - Buildings	-	-	5,949,993	2,103,985	-	-	-
444 - Improvements Other Than Building	32,601	59,926	151,378	137,628	353,000	45,556	368,158
445 - Machinery and Equipment	674,668	501,849	644,141	623,208	549,070	386,601	1,261,185
449 - Other Capital Outlays	-	-	8,364	-	-	35,000	-
452 - Interfund Operating Transfers	4,783,231	7,460,963	7,697,315	8,743,855	-	6,336,510	2,564,227
610 - Purchased Water	8,196	15,492	10,512	34,224	15,000	23,529	15,000
615 - Purchased Power	274,282	357,846	303,105	277,385	347,000	225,706	312,000
618 - Chemicals	62,258	89,138	90,959	73,598	120,000	61,512	130,000
620 - Materials and Supplies	328,754	540,601	964,173	559,543	282,350	394,536	500,450
631 - Contractual Serv - Engineering	561,951	671,369	1,341,885	948,265	20,000	1,044,548	30,000
632 - Contractual Serv - Accounting	87,543	27,708	39,483	7,232	-	-	-
633 - Contractual Serv - Legal	164,765	28,077	16,624	67,633	15,000	31,340	40,000
635 - Contractual Serv - Testing	16,801	20,901	22,755	30,018	50,000	15,888	64,000
636 - Contractual Services - Other	798,628	4,073,709	2,944,406	7,099,128	452,500	5,965,845	625,000
642 - Rental of Equipment	6,784	8,414	10,392	8,889	11,000	12,336	22,900
650 - Transportation Expenses	61,206	76,872	55,910	76,831	98,200	47,533	123,925
656 - Insurance - Vehicle	18,792	23,404	29,460	33,790	37,500	35,739	37,500
657 - Insurance - General Liability	18,176	12,736	13,300	17,195	10,000	20,552	20,400
658 - Insurance - Workman's Comp	23,008	24,877	26,611	27,523	25,000	29,452	25,075
659 - Insurance - Other	28,136	11,498	5,860	3,542	15,000	7,083	15,000
675 - Miscellaneous Expenses	4,065,371	3,302,477	5,164,213	4,215,377	8,521,098	2,355,544	8,295,282
710 - Purchased Wastewater Treatment	1,838,952	2,041,639	2,233,523	2,356,730	3,125,000	2,047,186	3,735,000
715 - Purchased Power	94,421	108,317	111,324	99,787	114,000	77,479	102,500
720 - Materials and Supplies	290,827	260,813	413,326	90,084	66,000	112,079	259,405
731 - Contractual Serv - Engineering	95,880	303,887	233,576	206,893	10,000	109,500	40,000
732 - Contractual Serv - Accounting	11,148	-	7,629	6,006	-	-	25,000
733 - Contractual Serv - Legal	121,781	28,511	16,023	2,500	15,000	-	42,000
735 - Contractual Serv - Testing	4,257	355	5,133	8,257	15,000	7,516	31,500
736 - Contractual Services - Other	247,508	755,262	1,363,639	1,402,001	320,000	546,790	541,500
742 - Rental of Equipment	6,784	7,614	44,209	11,530	10,000	9,216	17,500
750 - Transportation Expenses	44,378	54,908	51,224	69,390	67,250	41,878	97,700
756 - Insurance - Vehicle	18,792	23,404	29,460	33,790	37,500	35,739	37,500
757 - Insurance - General Liability	18,176	12,736	13,300	17,195	25,000	20,552	23,805
758 - Insurance - Workman's Comp	23,008	24,877	26,611	27,523	27,500	29,452	29,452
759 - Insurance - Other	28,136	11,498	5,860	3,542	5,000	7,083	13,513
770 - Bad Debt Expense	-	-	-	-	-	-	-
775 - Miscellaneous Expenses	7,144,472	7,638,545	7,865,501	7,810,198	5,182,694	6,903,416	4,432,620
Total	\$ 69,282,040	\$ 83,051,526	\$ 88,611,190	\$ 89,980,154	\$ 76,185,962	\$ 68,767,853	\$ 75,433,178

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
310 - Taxes	\$ 14,328,206	\$ 15,512,748	\$ 15,927,751	\$ 16,066,898	\$ 11,396,273	\$ 9,334,870	\$ 11,368,171
320 - Licenses and Permits	433,190	482,163	442,475	513,195	336,776	199,638	375,992
330 - Intergovernmental	12,362,217	12,757,249	13,512,775	7,666,230	13,104,729	9,744,091	13,123,076
335 - State Shared Revenue	704,610	972,074	996,351	6,875,507	741,510	635,892	1,100,000
340 - Charges for Services	13,192,500	13,165,054	11,969,657	13,109,060	11,415,006	12,089,320	10,991,737
350 - Fines, Forfeitures, and Fees	231,397	215,298	268,092	157,454	157,230	139,601	150,311
360 - Miscellaneous	1,268,754	1,518,126	753,169	563,339	542,055	404,489	501,555
390 - Other Financing Sources	9,790,525	34,896,248	14,612,522	28,214,206	13,735,494	16,473,711	12,916,659
400 - Water Operating Revenue	8,251,235	10,346,603	10,708,164	12,086,403	11,975,749	8,838,497	11,861,296
480 - Other Water Revenue	353,106	55,000	-	-	-	-	-
500 - Sewer Operating Revenue	8,256,851	8,538,471	8,358,298	8,446,166	8,767,104	6,258,695	8,362,912
Total Revenue	\$ 69,172,591	\$ 98,459,035	\$ 77,549,255	\$ 93,698,458	\$ 72,171,926	\$ 64,118,804	\$ 70,751,709
Expenditures:							
410 - Personal services	\$ 22,909,146	\$ 23,871,670	\$ 24,084,331	\$ 25,059,449	\$ 27,818,288	\$ 20,364,316	\$ 28,935,268
420 - Supplies	1,200,307	1,423,032	1,408,132	1,821,659	2,397,949	999,047	2,236,652
430 - Other Services and Charges	21,167,662	23,857,649	22,451,722	27,968,742	26,028,063	20,872,789	20,382,161
440 - Capital outlay	707,269	1,012,989	6,804,751	760,851	902,070	467,157	1,629,343
450 - Other Financing Uses	4,205,016	7,408,770	7,697,315	8,743,855	-	6,336,510	2,564,227
600 - Water Operation and Maintenance	7,301,392	10,024,171	11,695,101	14,018,724	10,581,963	10,360,081	10,897,065
700 - Sewer Operation and Maintenance	5,575,865	6,859,052	7,222,306	7,266,652	8,457,629	5,174,877	8,788,462
800 - Transfer Out (Interfund)	2,578,214	4,750,000	2,945,000	-	-	-	-
Total Expenditures	\$ 65,644,872	\$ 79,207,333	\$ 84,308,658	\$ 85,639,933	\$ 76,185,962	\$ 64,574,777	\$ 75,433,178
Net Revenue	\$ 3,527,719	\$ 19,251,702	\$ (6,759,403)	\$ 8,058,525	\$ (4,014,035)	\$ (455,973)	\$ (4,681,469)
Beginning Fund Balance¹	21,891,986	25,419,705	44,671,407	37,912,004	45,970,528	45,970,528	41,956,493
Ending Fund Balance	\$ 25,419,705	\$ 44,671,407	\$ 37,912,004	\$ 45,970,528	\$ 41,956,493	\$ 45,514,555	\$ 37,275,024

(1) - Projected beginning 2022 fund balance; please see three-year consolidated fund balance for adjustments by fund

Period Ending Fund Balance



Changes in Fund Balance*

	Actual					Actual				
	1/1/2019	2019		Surplus/	12/31/2019	1/1/2020	2020		Surplus/	12/31/2020
	Fund Balance	2019 Revenue	Expenditures	(Deficit)	Fund Balance	Fund Balance	2020 Revenue	Expenditures	(Deficit)	Fund Balance
General Fund	\$ 5,838,743	\$ 23,110,855	\$ 21,509,950	\$ 1,600,905	\$ 7,439,648	\$ 7,439,648	\$ 23,726,218	\$ 22,484,199	\$ 1,242,019	\$ 8,681,667
Special Revenue Funds										
176 Covid-19 American Rescue Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201 Motor Vehicle Highway	3,015,607	2,927,905	2,990,985	(63,080)	2,952,527	2,952,527	2,675,016	3,137,789	(462,773)	2,489,754
202 Local Road & Street	842,297	996,351	1,126,487	(130,136)	712,160	712,160	807,305	951,484	(144,179)	567,981
203 Federal Revenue Sharing Trust Forfeiture	41,361	8,163	24,477	(16,314)	25,047	25,047	88,638	16,980	71,658	96,705
204 Developers Escrow Fund	-	-	-	-	-	-	-	-	-	-
211 Park Non-Reverting	125,292	201,426	205,382	(3,956)	121,337	121,337	56,534	59,307	(2,773)	118,564
217 Donation	126,504	45,702	50,764	(5,063)	121,442	121,442	30,950	12,718	18,232	139,673
222 Animal Shelter Fund	2,000	-	-	-	2,000	2,000	-	-	-	2,000
224 Public Safety LOIT	1,657,731	3,242,252	2,828,571	413,681	2,071,412	2,071,412	3,422,066	3,831,402	(409,335)	1,662,076
230 Federal Grant 022516	(227,276)	72,550	-	72,550	(154,726)	(154,726)	154,726	-	154,726	-
233 Law Enforcement Cont. Ed.	167,161	45,571	60,133	(14,562)	152,599	152,599	62,340	46,954	15,386	167,985
239 Deferral Program Fund	67,293	12,261	-	12,261	79,554	79,554	9,008	-	9,008	88,562
243 State Grant	(35,194)	896,265	867,155	29,110	(6,084)	(6,084)	838,063	312,047	526,016	519,932
245 Rainy Day Fund	-	-	-	-	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-	-	-	-	-
247 Hazardous Materials Response	2,185	8,971	-	8,971	11,156	11,156	5,924	-	5,924	17,080
250 Federal Grant	(130,626)	176,370	73,312	103,058	(27,567)	(27,567)	138,947	186,400	(47,453)	(75,020)
257 COIT Special Distribution	1	-	-	-	1	1	-	-	-	1
275 Local Grant	4,112	-	-	-	4,112	4,112	-	-	-	4,112
420 Transportation Bond Proceeds Fund	84,981	-	-	-	84,981	84,981	-	-	-	84,981
625 Emergency Medical Service	1,705,410	1,930,421	2,610,585	(680,164)	1,025,245	1,025,245	2,177,290	2,544,911	(367,621)	657,625
Total	\$ 7,448,838	\$ 10,564,208	\$ 10,837,852	\$ (273,644)	\$ 7,175,194	\$ 7,175,194	\$ 10,466,808	\$ 11,099,992	\$ (633,184)	\$ 6,542,010
Debt Service Funds										
301 Government Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306 Park Building	89,727	-	76,000	(76,000)	13,727	13,727	-	-	-	13,727
308 Fire Debt Fund	-	-	-	-	-	-	-	-	-	-
312 Park Bond 1990	-	-	-	-	-	-	-	-	-	-
314 Park 1998	499	-	-	-	499	499	-	-	-	499
322 Fire Debt II Fund	-	-	-	-	-	-	-	-	-	-
325 Fire Debt V Fund	-	-	-	-	-	-	-	-	-	-
326 Station 2 and Training Center	202,148	371,640	187,500	184,140	386,288	386,288	186,026	377,500	(191,474)	194,814
327 Municipal Building Corp	124,524	165,012	210,073	(45,061)	79,463	79,463	99,982	133,073	(33,091)	46,372
Total	\$ 416,898	\$ 536,652	\$ 473,573	\$ 63,079	\$ 479,977	\$ 479,977	\$ 286,008	\$ 510,573	\$ (224,565)	\$ 255,413
Capital Project Funds										
328 Municipal Building Corp 2018	\$ 9,489,816	\$ 90,182	\$ 7,184,793	\$ (7,094,611)	\$ 2,395,205	\$ 2,395,205	\$ 121,379	\$ 2,504,316	\$ (2,382,936)	\$ 12,269
424 Cumulative Capital Improvement	456,228	384,763	215,307	169,456	625,684	625,684	401,312	245,674	155,638	781,322
425 Cumulative Capital Building	-	-	-	-	-	-	-	-	-	-
617 Water Capital Improvement	3,680,075	5,366,506	5,456,561	(90,055)	3,590,020	3,590,020	7,089,632	6,395,126	694,506	4,284,526
618 Sewer Capital Improvement	3,424,151	4,132,136	3,935,352	196,784	3,620,935	3,620,935	2,929,236	3,645,408	(716,172)	2,904,763
Total	\$ 17,050,270	\$ 9,973,587	\$ 16,792,012	\$ (6,818,425)	\$ 10,231,845	\$ 10,231,845	\$ 10,541,560	\$ 12,790,524	\$ (2,248,964)	\$ 7,982,881
Enterprise Funds										
601 Water Utility Operating	\$ 1,035,230	\$ 10,708,164	\$ 10,737,570	\$ (29,406)	\$ 1,005,825	\$ 1,005,825	\$ 12,086,819	\$ 12,087,961	\$ (1,143)	\$ 1,004,682
606 Sewer Operating Fund	1,024,818	8,358,298	8,377,244	(18,945)	1,005,872	1,005,872	8,446,580	8,450,995	(4,415)	1,001,457
630 Stormwater Fund	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,060,048	\$ 19,066,463	\$ 19,114,814	\$ (48,351)	\$ 2,011,697	\$ 2,011,697	\$ 20,533,398	\$ 20,538,956	\$ (5,558)	\$ 2,006,139
Enterprise Debt Service Funds										
602 Water Bond Interest & Sinking	\$ -	\$ 1,011,721	\$ 1,011,721	\$ -	\$ -	\$ -	\$ 1,181,298	\$ 1,181,298	\$ -	\$ -
603 2017 Water SRF Bond and Interest	237,285	526,653	174,549	352,104	589,389	589,389	521,539	516,600	4,939	594,328
604 Water Bond Debt Service Reserve	368,634	52,858	17	52,841	421,475	421,475	47,013	-	47,013	468,488
605 Water Utility Bond Proceeds	10,182	-	-	-	10,182	10,182	12,400,873	2,076,116	10,324,756	10,334,939
607 Sewer Bond Interest & Sinking	-	775,476	775,476	-	-	-	537,438	537,438	-	-
608 Sewer Debt Service Reserve	798,302	16,934	-	16,934	815,235	815,235	3,836	-	3,836	819,071
611 Sewer '09 Bond Proceeds	-	-	-	-	-	-	-	-	-	-
614 Water Debt Service Reserve '09	-	-	-	-	-	-	-	-	-	-
615 Sewer Debt Service Reserve '09	-	-	-	-	-	-	-	-	-	-
616 Sewer SRF Loan Fund	-	-	-	-	-	-	-	-	-	-
619 Water 2017 SRF Loan Fund	3,179,965	46,238	2,153,959	(2,107,721)	1,072,245	1,072,245	4,755	1,076,962	(1,072,207)	38
Total	\$ 4,594,369	\$ 2,429,880	\$ 4,115,723	\$ (1,685,843)	\$ 2,908,526	\$ 2,908,526	\$ 14,696,753	\$ 5,388,415	\$ 9,308,337	\$ 12,216,864
Internal Service Funds										
280 Self Funding Insurance	\$ 2,422,751	\$ 3,502,834	\$ 3,692,416	\$ (189,582)	\$ 2,233,169	\$ 2,233,169	\$ 4,362,796	\$ 3,832,129	\$ 530,666	\$ 2,763,836
701 Administrative Services	50,553	1,157,794	1,137,822	19,972	70,525	70,525	1,461,818	1,417,574	44,244	114,768
702 Technology Services	145,209	1,013,788	998,560	15,228	160,437	160,437	1,191,460	1,191,454	6	160,444
703 Garage Fund	-	-	-	-	-	-	490,825	217,059	273,766	273,766
Total	\$ 2,618,513	\$ 5,674,416	\$ 5,828,797	\$ (154,381)	\$ 2,464,131	\$ 2,464,131	\$ 7,506,899	\$ 6,658,216	\$ 848,682	\$ 3,312,813
Fiduciary Funds										
802 Police Pension Fund	\$ 105,597	\$ 493,952	\$ 417,439	\$ 76,513	\$ 182,110	\$ 182,110	\$ 436,903	\$ 400,507	\$ 36,396	\$ 218,506
825 OPEB Trust Fund	-	-	-	-	-	-	-	-	-	-
Total	\$ 105,597	\$ 493,952	\$ 417,439	\$ 76,513	\$ 182,110	\$ 182,110	\$ 436,903	\$ 400,507	\$ 36,396	\$ 218,506
Redevelopment Funds										
406 Redevelopment Capital	\$ 1,097,093	\$ 519,918	\$ 250,964	\$ 268,953	\$ 1,366,046	\$ 1,366,046	\$ 513,307	\$ 499,731	\$ 13,576	\$ 1,379,622
410 Redevelopment Capital Monarch TIF	1,259,260	734,938	665,000	69,938	1,329,198	1,329,198	456,402	720,910	(264,508)	1,064,689
815 Ft. Harrison Reuse Authority	1,994,790	4,444,386	4,302,533	141,853	2,136,643	2,136,643	4,534,203	4,341,334	192,869	2,329,512
Total	\$ 4,351,143	\$ 5,699,241	\$ 5,218,497	\$ 480,744	\$ 4,831,887	\$ 4,831,887	\$ 5,503,911	\$ 5,561,975	\$ (58,063)	\$ 4,773,823
Redevelopment Debt Service Fund										
408 Redevelopment Debt Service Fund	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778
Total	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778
TOTAL ALL FUNDS	\$ 44,670,196	\$ 77,549,255	\$ 84,308,658	\$ (6,759,403)	\$ 37,910,793	\$ 37,910,793	\$ 93,698,458	\$ 85,433,356	\$ 8,265,102	\$ 46,175,895

*Notes: 2019-2020 Actual; 2022 Adopted Budget; 2021 Adjustments reflect estimated under spending and/or additional revenue and represent the estimated 2021 year-end fund balance as of 9/30/2021; 2022 Adopted budget with projected 2021 year-end balance

Projected						Adopted Budget				
1/1/2021	2021		Surplus/	12/31/2021		1/1/2022	2022		Surplus/	12/31/2022
Fund Balance	2021 Revenue	Expenditures	(Deficit)	Adjustments	Fund Balance	Fund Balance	2022 Revenue	Expenditures	(Deficit)	Fund Balance
\$ 8,681,667	\$ 23,451,373	\$ 25,507,393	\$ (2,056,020)	\$ 1,420,000	\$ 8,045,647	\$ 8,045,647	\$ 23,797,856	\$ 25,661,773	\$ (1,863,917)	\$ 6,181,730
\$ -	\$ 5,583,581	\$ -	\$ 5,583,581	\$ -	\$ 5,583,581	\$ 5,583,581	\$ -	\$ -	\$ -	\$ 5,583,581
2,489,754	2,687,819	3,295,860	(608,041)	-	1,881,713	2,595,432	2,927,906	3,498,625	(570,719)	2,024,713
567,981	805,499	574,108	231,391	-	799,372	664,491	1,100,000	645,000	455,000	1,119,491
96,705	-	-	-	-	96,705	96,705	-	-	-	96,705
-	-	-	-	-	-	-	-	-	-	-
118,564	116,005	148,120	(32,115)	-	86,449	149,880	200,000	68,605	131,395	281,275
139,673	-	-	-	-	139,673	139,673	-	-	-	139,673
2,000	-	-	-	-	2,000	2,000	-	-	-	2,000
1,662,076	3,672,326	4,512,225	(839,899)	699,621	1,521,798	1,521,798	3,471,142	4,512,225	(1,041,083)	480,715
-	-	-	-	-	-	-	-	-	-	-
167,985	47,193	63,134	(15,941)	-	152,044	150,592	49,205	73,000	(23,795)	126,797
88,562	-	-	-	-	88,562	88,562	-	-	-	88,562
519,932	-	-	-	-	519,932	519,932	-	-	-	519,932
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
17,080	-	-	-	-	17,080	17,080	-	-	-	17,080
(75,020)	-	-	-	-	(75,020)	(75,020)	-	-	-	(75,020)
1	-	-	-	-	1	1	-	-	-	1
4,112	-	-	-	-	4,112	4,112	-	-	-	4,112
84,981	-	-	-	-	84,981	84,981	-	-	-	84,981
657,625	2,266,834	2,416,186	(149,352)	143,889	652,162	766,439	2,570,000	2,416,186	153,814	920,253
\$ 6,542,010	\$ 15,179,257	\$ 11,009,633	\$ 4,169,624	\$ 843,510	\$ 11,555,143	\$ 12,310,237	\$ 10,318,253	\$ 11,213,641	\$ (895,388)	\$ 11,414,849
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,727	-	-	-	-	13,727	13,727	-	-	-	13,727
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
499	-	-	-	-	499	499	-	-	-	499
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
194,814	371,640	370,500	1,140	-	195,954	195,954	373,500	373,500	-	195,954
46,372	688,041	493,802	194,239	-	240,611	240,611	463,036	380,301	82,735	323,346
\$ 255,413	\$ 1,059,681	\$ 864,302	\$ 195,379	\$ -	\$ 450,792	\$ 450,792	\$ 836,536	\$ 753,801	\$ 82,735	\$ 533,527
\$ 12,269	\$ -	\$ -	\$ -	\$ -	\$ 12,269	\$ 12,269	\$ -	\$ -	\$ -	\$ 12,269
781,322	419,670	253,840	165,830	-	947,152	947,152	414,611	716,000	(301,389)	645,763
-	-	-	-	-	-	-	-	-	-	-
4,284,526	5,345,000	5,345,000	-	-	4,284,526	4,284,526	5,150,000	5,150,000	-	4,284,526
2,904,763	1,576,834	3,785,959	-	-	2,904,763	2,904,763	1,000,000	2,942,199	-	2,904,763
\$ 7,982,881	\$ 7,341,504	\$ 9,384,799	\$ 165,830	\$ -	\$ 8,148,711	\$ 8,148,711	\$ 6,564,611	\$ 8,808,199	\$ (301,389)	\$ 7,847,322
\$ 1,004,682	\$ 11,975,749	\$ 11,980,431	\$ (4,682)	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 11,861,296	\$ 11,861,296	\$ -	\$ 1,000,000
1,001,457	8,767,104	8,768,562	(1,458)	-	1,000,000	1,000,000	8,362,912	9,203,425	(840,513)	159,487
-	2,100,000	1,000,000	1,100,000	-	1,100,000	1,100,000	2,100,000	1,000,000	1,100,000	2,200,000
\$ 2,006,139	\$ 22,842,853	\$ 21,748,993	\$ 1,093,860	\$ -	\$ 3,100,000	\$ 3,100,000	\$ 22,324,208	\$ 22,064,721	\$ 259,487	\$ 3,359,487
\$ -	\$ 1,902,455	\$ 309,198	\$ 1,593,257	\$ -	\$ 1,593,257	\$ 1,593,257	\$ 1,901,185	\$ 1,901,185	\$ -	\$ 1,593,257
594,328	-	516,530	(516,530)	-	77,798	77,798	-	-	-	77,798
468,488	-	-	-	-	468,488	468,488	-	-	-	468,488
10,334,939	-	4,800,441	(4,800,441)	-	5,534,498	5,534,498	-	-	-	5,534,498
-	562,315	88,936	473,379	-	473,379	473,379	640,533	640,533	-	473,379
819,071	-	-	-	-	819,071	819,071	-	-	-	819,071
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	38	38	-	-	-	38
\$ 12,216,864	\$ 2,464,770	\$ 5,715,105	\$ (3,250,335)	\$ -	\$ 8,966,529	\$ 8,966,529	\$ 2,541,718	\$ 2,541,718	\$ -	\$ 8,966,529
\$ 2,763,836	\$ -	\$ -	\$ -	\$ -	\$ 2,763,836	\$ 2,763,836	\$ -	\$ -	\$ -	\$ 2,763,836
114,768	1,846,820	1,961,588	(114,768)	-	-	-	1,961,588	1,961,588	-	-
160,444	1,184,229	1,344,673	(160,444)	-	-	-	1,344,673	1,344,673	-	-
273,766	593,314	593,314	-	-	273,766	273,766	593,314	593,314	-	273,766
\$ 3,312,813	\$ 3,624,363	\$ 3,899,575	\$ (275,212)	\$ -	\$ 3,037,602	\$ 3,037,602	\$ 3,899,575	\$ 3,899,575	\$ -	\$ 3,037,602
\$ 218,506	\$ 555,070	\$ 489,750	\$ 65,320	\$ 283,826	\$ 283,826	\$ 283,826	\$ 468,952	\$ 489,750	\$ (20,798)	\$ 263,028
-	-	-	-	-	-	-	-	-	-	-
\$ 218,506	\$ 555,070	\$ 489,750	\$ 65,320	\$ 283,826	\$ 283,826	\$ 283,826	\$ 468,952	\$ 489,750	\$ (20,798)	\$ 263,028
\$ 1,379,622	\$ -	\$ -	\$ -	\$ -	\$ 1,379,622	\$ 1,379,622	\$ -	\$ -	\$ -	\$ 1,379,622
1,064,689	-	-	-	-	1,064,689	1,064,689	-	-	-	1,064,689
2,329,512	-	-	-	-	2,329,512	2,329,512	-	-	-	2,329,512
\$ 4,773,823	\$ -	\$ -	\$ -	\$ -	\$ 4,773,823	\$ 4,773,823	\$ -	\$ -	\$ -	\$ 4,773,823
\$ 185,778	\$ -	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778
\$ 185,778	\$ -	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778
\$ 46,175,895	\$ 76,518,871	\$ 78,619,550	\$ 108,446	\$ 5,584,938	\$ 48,547,851	\$ 49,302,945	\$ 70,751,709	\$ 75,433,178	\$ (2,739,270)	\$ 46,563,675



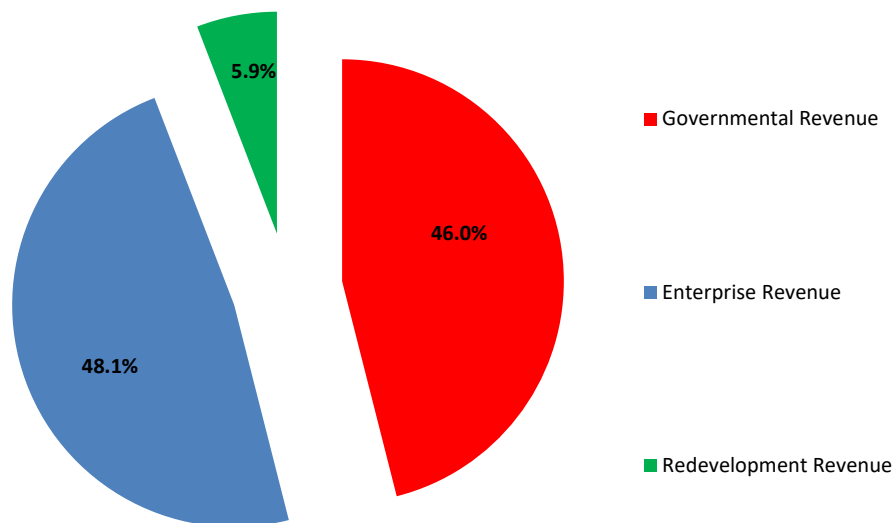
CONSOLIDATED REVENUE



Revenue Summary - Total City

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Governmental Revenue	\$ 54,049,195	\$ 40,855,029	\$ 43,302,874	\$ 37,837,180	\$ 30,134,763	\$ 39,015,614
Enterprise Revenue	38,854,469	30,994,985	45,249,019	30,129,457	23,206,445	28,915,926
Redevelopment Revenue	5,555,371	5,699,241	5,503,911	-	3,594,203	-
Total Revenue	\$ 98,459,035	\$ 77,549,255	\$ 94,055,804	\$ 67,966,637	\$ 56,935,412	\$ 67,931,540

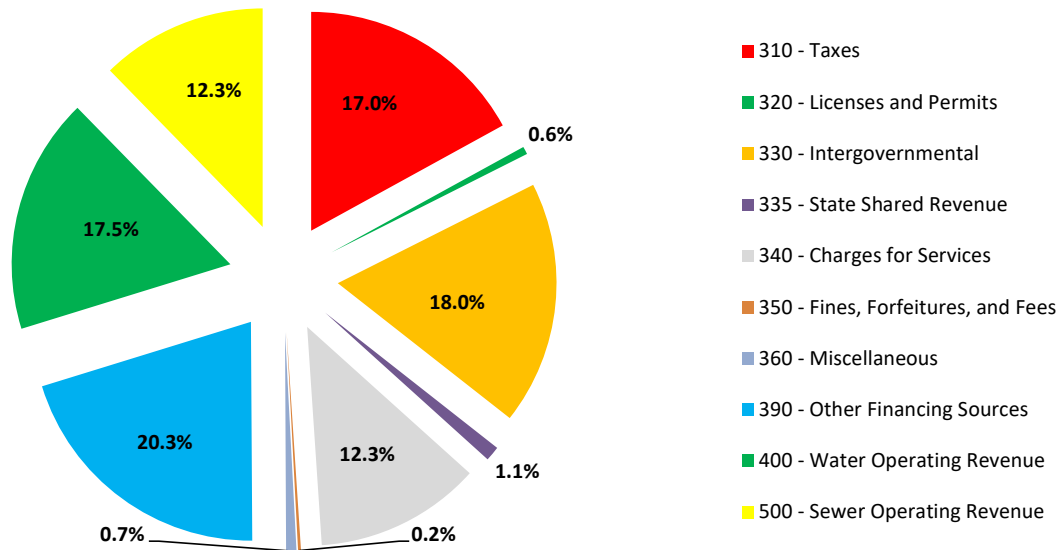
2020 Actual: Revenue by Category



Revenue Summary - Total City

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
310 - Taxes	\$ 15,512,748	\$ 15,927,751	\$ 16,279,422	\$ 10,877,460	\$ 9,044,145	\$ 11,552,587
320 - Licenses and Permits	482,163	442,475	536,285	376,776	208,532	389,082
330 - Intergovernmental	12,757,249	13,512,775	7,683,541	11,837,064	10,195,257	12,228,509
335 - State Shared Revenue	972,074	996,351	7,064,553	816,042	577,952	741,510
340 - Charges for Services	13,165,054	11,969,657	12,950,269	8,653,663	9,934,608	8,332,748
350 - Fines, Forfeitures, and Fees	215,298	268,092	157,454	157,230	139,601	150,311
360 - Miscellaneous	1,518,126	753,169	581,736	542,055	386,383	507,055
390 - Other Financing Sources	34,896,248	14,612,522	28,269,975	13,963,494	11,351,741	13,805,530
400 - Water Operating Revenue	10,346,603	10,708,164	12,086,403	11,975,749	8,838,497	11,861,296
480 - Other Water Revenue	55,000	-	-	-	-	-
500 - Sewer Operating Revenue	8,538,471	8,358,298	8,446,166	8,767,104	6,258,695	8,362,912
Total Revenue	\$ 98,459,035	\$ 77,549,255	\$ 94,055,804	\$ 67,966,637	\$ 56,935,412	\$ 67,931,540

2022 Adopted Budget: Revenue by Category





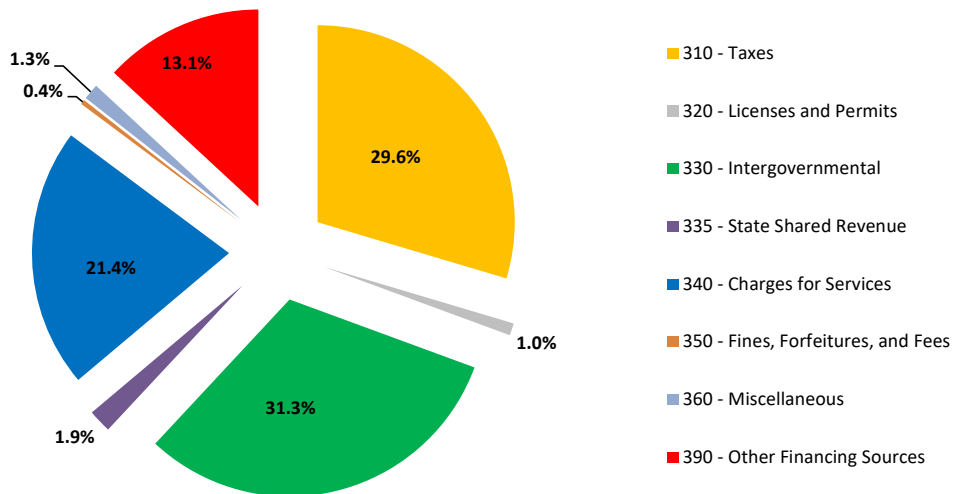


GOVERNMENTAL REVENUE

Governmental Revenue Summary - Total City

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget	2022 Adopted Budget % of Total
310 - Taxes	\$ 10,139,773	\$ 10,233,759	\$ 10,789,155	\$ 10,877,460	\$ 5,680,292	\$ 11,552,587	29.6%
320 - Licenses and Permits	482,163	442,475	536,285	376,776	208,532	389,082	1.0%
330 - Intergovernmental	12,757,249	13,512,775	7,683,541	11,837,064	10,195,257	12,228,509	31.3%
335 - State Shared Revenue	972,074	996,351	7,064,553	816,042	577,952	741,510	1.9%
340 - Charges for Services	13,165,054	11,969,657	12,950,269	8,653,663	9,934,608	8,332,748	21.4%
350 - Fines, Forfeitures, and Fees	215,298	268,092	157,454	157,230	139,601	150,311	0.4%
360 - Miscellaneous	639,296	747,919	579,881	542,055	386,382	507,055	1.3%
390 - Other Financing Sources	15,678,288	2,684,000	3,541,736	4,576,890	3,012,139	5,113,812	13.1%
Total Revenue	\$ 54,049,195	\$ 40,855,029	\$ 43,302,874	\$ 37,837,180	\$ 30,134,763	\$ 39,015,614	100.0%

2022 Adopted Budget: Revenue by Category



GOVERNMENTAL REVENUE:

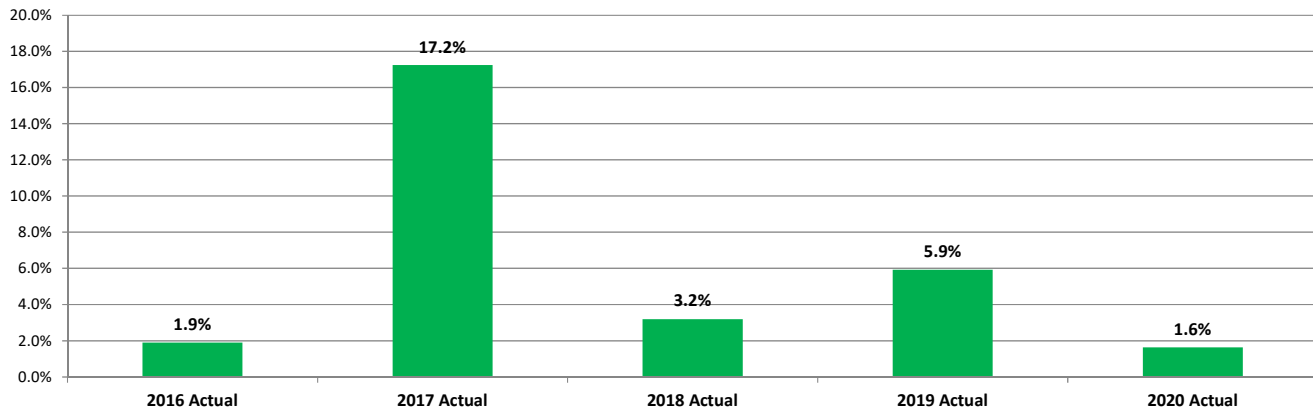
The top four revenue categories – Intergovernmental, Charges for Services, Taxes, and Other Financing Sources – account for nearly 95% of all governmental revenue collected.

Governmental Revenue Summary - Intergovernmental Revenue by Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Fund	\$ 4,681,442	\$ 4,959,002	\$ 5,731,005	\$ 5,829,234	\$ 6,068,202	\$ 5,680,824	\$ 4,475,951	\$ 6,353,154
Motor Vehicle Highway	2,426,227	2,550,655	2,944,764	2,814,866	2,582,498	3,254,303	1,859,933	2,814,867
Federal Revenue Sharing Trust Forfeiture	87,218	1,209	70,525	8,163	88,638	-	15,753	-
Public Safety LOIT	2,673,718	2,884,027	2,922,397	3,242,252	3,422,066	3,672,326	2,828,019	3,471,142
Federal Grant	56,231	60,000	75,772	72,550	154,726	-	-	-
Law Enforcement Cont. Ed.	11,452	992	1,184	2,020	2,108	2,264	1,528	1,873
Deferral Program Fund	4,528	14,271	5,972	12,261	9,008	-	5,229	-
State Grant	26,873	1,034,654	329,003	896,265	838,063	-	88,774	-
Local Grant Fund	-	20,465	-	-	-	-	35,000	-
Federal Grant	78,297	341,825	187,598	176,370	138,947	-	13,080	-
Station 2 and Training Center	14,965	21,113	35,382	34,073	17,068	34,073	14,959	34,071
Municipal Building Corp	69,707	61,661	42,662	15,127	9,114	63,041	17,329	34,820
Cumulative Capital Improvement	36,232	38,590	40,041	40,643	42,089	42,828	18,810	44,197
Police Pension Fund	377,467	373,753	370,944	368,952	361,903	355,070	369,726	368,952
Total Revenue	\$ 10,544,356	\$ 12,362,217	\$ 12,757,249	\$ 13,512,775	\$ 13,734,432	\$ 13,104,729	\$ 9,744,091	\$ 13,123,076

Governmental Revenue Summary - Intergovernmental Revenue Sources

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
338.001 - Public Safety Tax	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,242,252	\$ 3,422,066	\$ 3,672,326	\$ 2,828,019	\$ 3,471,142
335.005 - COIT	2,123,338	2,390,373	2,439,463	2,850,991	3,078,718	2,770,846	2,647,077	3,192,950
335.014 - Gasoline Tax - Motor Vehicle Hwy	1,669,870	1,741,946	2,146,276	1,979,933	1,746,186	2,429,303	1,415,358	1,979,934
Other	1,481,191	2,505,004	2,346,771	2,382,182	2,412,861	1,248,254	1,110,908	1,202,229
335.004 - LOIT	920,606	997,974	1,012,543	1,112,128	1,078,347	979,240	784,084	1,212,128
335.002 - Auto and Aircraft Excise Tax	919,276	1,034,184	1,091,310	1,110,356	1,159,942	1,179,760	514,070	1,229,760
335.006 - Wheel Tax/Surtax	756,357	808,710	798,488	834,933	836,312	825,000	444,575	834,933
Total Revenue	\$ 10,544,356	\$ 12,362,217	\$ 12,757,249	\$ 13,512,775	\$ 13,734,432	\$ 13,104,729	\$ 9,744,091	\$ 13,123,076

Intergovernmental Revenue: Annual Percentage Change

INTERGOVERNMENTAL REVENUE:

Income Taxes represent the largest intergovernmental revenue source, collectively generating approximately \$7.8 million per year, or approximately 60% of all intergovernmental revenue and approximately 20% 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 \$3.4 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 \$4.4 million per year. Both taxes are deposited into the General Fund.

COVID-19 Impacts on Income Tax Revenue

Income tax revenue received in 2021 reflect collections from 2019. 2022 receipts should reflect collections from 2020, which should be materially less than current receipts. Continuing with a cautious approach, we have budgeted an approximate 6% decline for income taxes in 2022 to mitigate the impact expected.

The state gasoline tax – motor vehicle highway (“MVH”) generates approximately \$1.9 million per year and represents approximately 15% of intergovernmental revenue and 5% 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

As a result of the pandemic and shut down orders, vehicular traffic has declined materially when compared to 2019. Through July of 2020, gas tax revenues were down nearly \$300,000 compared to the same period in 2019. Fortunately, we have seen a slight rebound. Through July of 2021, gas tax revenues are up approximately \$200,000 compared to the same period in 2020. However, several large employers have announced indefinite work from home orders and this decline in gas tax revenue from 2019 is expected to continue into FY2022. As a result, we are expecting a decline of approximately 3% in this revenue in 2022 from 2019 actual revenue.

The state auto excise tax generates approximately \$1.2 million per year and is distributed state-wide 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.

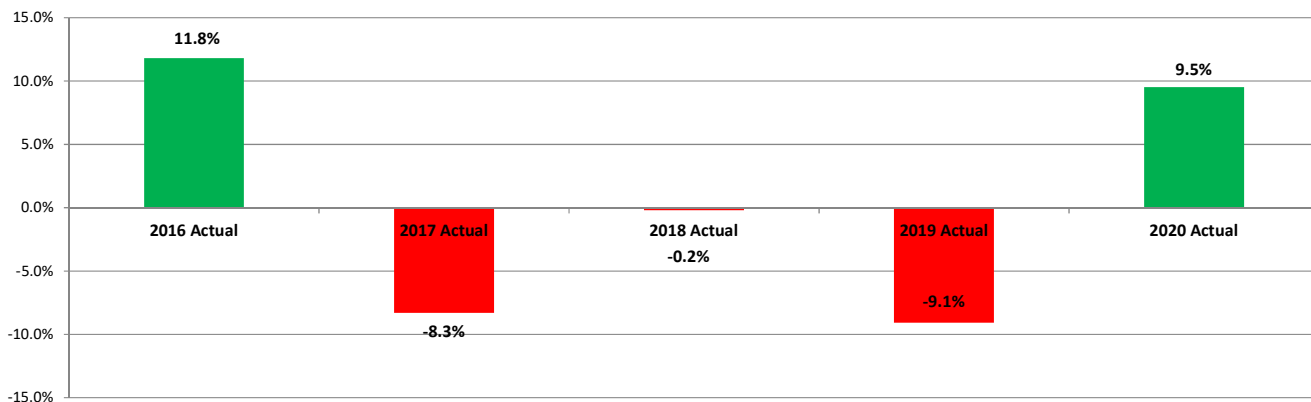
Governmental Revenue Summary - Charges for Services by Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Fund	\$ 5,846,766	\$ 5,831,083	\$ 6,310,030	\$ 6,330,893	\$ 6,448,894	\$ 6,501,663	\$ 5,205,178	\$ 6,094,405
Park Non-Reverting	134,930	224,622	145,689	158,354	56,396	235,000	89,569	200,000
Animal Shelter Fund	-	-	-	-	-	-	-	-
Law Enforcement Cont. Ed.	52,055	42,876	40,105	43,551	60,232	53,343	29,785	47,332
State Grant Fund	-	-	-	-	-	-	-	-
Hazardous Materials Response	-	-	2,185	8,971	5,924	-	-	-
Self Funding Insurance	3,827,172	3,993,788	4,118,524	3,497,713	4,360,323	-	2,973,526	-
Park Building	151,000	-	-	-	-	-	-	-
Park 1998	209,000	280,000	94,792	-	-	-	-	-
Emergency Medical Services	4,164,435	2,820,131	2,453,730	1,930,176	2,177,290	2,525,000	1,872,416	2,550,000
Total Revenue	\$ 14,385,359	\$ 13,192,500	\$ 13,165,054	\$ 11,969,657	\$ 13,109,060	\$ 9,315,006	\$ 10,170,474	\$ 8,891,737

Governmental Revenue Summary - Charges for Services Revenue Sources

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
345.004 - Emergency Medical Services	\$ 4,164,435	\$ 2,820,126	\$ 2,453,730	\$ 1,930,176	\$ 2,177,290	\$ 2,525,000	\$ 1,872,416	\$ 2,550,000
349.004 - In Lieu of Taxes - Mun. Utility	3,033,265	2,858,750	2,947,516	3,108,459	3,108,459	3,108,459	2,331,344	3,108,459
344.002 - Garbage and Trash Collection Fee	2,289,099	2,221,168	2,257,737	2,280,312	2,288,156	2,345,306	1,763,660	1,948,191
349.006 - User Fee - Local Entities	475,000	691,947	824,971	824,971	900,000	900,000	1,031,462	950,000
345.005 - Employee & Employer Ins Premiums	3,798,238	3,781,734	3,912,323	3,254,038	3,768,221	-	2,881,494	-
345.010 - Retiree Insurance Premiums	16,883	203,929	204,859	243,675	222,578	-	89,969	-
345.011 - Retiree Medical	8,182	5,197	-	-	-	-	-	-
345.012 - Retiree Dental	3,575	2,698	-	-	-	-	-	-
345.013 - Retiree Vision	294	230	-	-	-	-	-	-
Other	596,388	606,721	563,917	328,027	644,356.28	436,241.00	200,129.06	335,087.00
Total Revenue	\$ 14,385,359	\$ 13,192,500	\$ 13,165,054	\$ 11,969,657	\$ 13,109,060	\$ 9,315,006	\$ 10,170,474	\$ 8,891,737

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 2022 (please see fund 280 – Self-Funding Insurance for more detail). Self-Funding Insurance funds are not subject to appropriation and are not budgeted.

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 8% 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 2022.

Emergency Medical Service fees are expected to generate approximately \$2.5 million in 2022. Revenue is deposited into fund 625 – Emergency Medical Services Fund and is the sole funding source for the City of Lawrence ambulance service. A fee increase was implemented in 2016 and brings the City’s fees closer to surrounding communities. This is expected to generate an additional \$150,000 per year.

The federal Office of Medicaid Policy and Planning (OMPP) initiated a program to provide a payment adjustment to qualified in-state government-owned ambulance providers. The payment adjustment is intended to reimburse in-state government-owned ambulance providers the actual incurred costs of providing ambulance service to eligible Indiana Medicaid beneficiaries. The City of Lawrence Fire Department qualifies under this program. The City began receiving reimbursements in 2016 for Medicaid fee-for-service programs. The total amount received through September of 2020 was \$3,454,617 for FY2011 through FY2018 (average of \$431,827 per year). This City has a pending reimbursement request for FY 2020. 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).

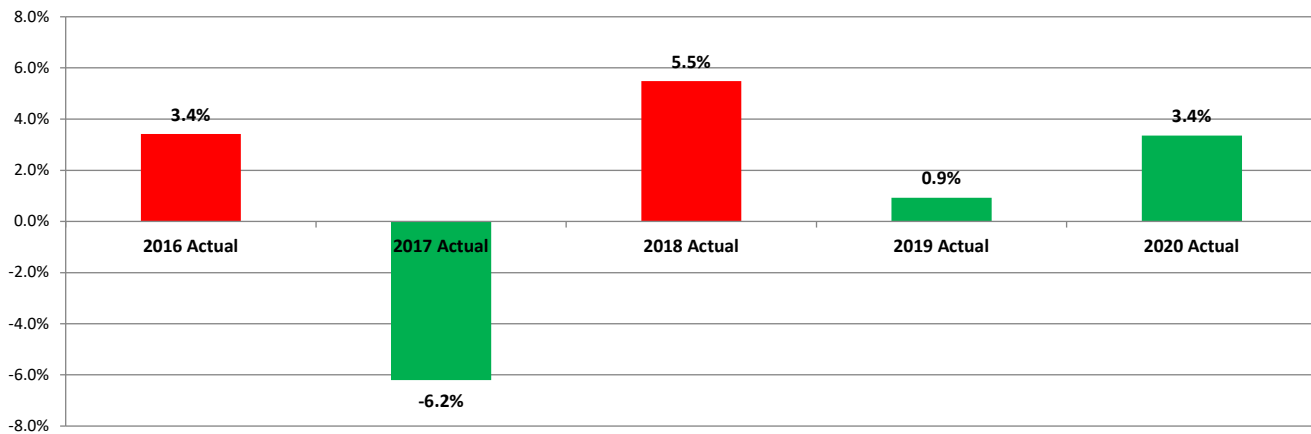
Excluding health insurance premiums, Charges for Services generate just under \$9 million per year, or approximately 22% of all governmental revenue. 74% of the charges are revenue sources of the General fund, with most of the remaining amounts funding EMS operations.

Governmental Revenue Summary - Taxes by Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Fund	\$ 8,366,860	\$ 8,476,545	\$ 9,022,797	\$ 9,402,186	\$ 9,957,582	\$ 10,073,798	\$ 5,379,727	\$ 10,230,112
COIT Special Distribution	660,863	-	-	-	-	-	-	-
Station 2 and Training Center	158,268	207,055	353,232	337,567	168,958	337,567	183,664	339,429
Municipal Building Corp.	738,980	605,783	425,371	149,885	90,868	625,000	213,112	428,216
Cumulative Capital Improvement	323,676	323,005	338,373	344,120	359,223	359,908	194,513	370,414
Total Revenue	\$ 10,248,646	\$ 9,612,388	\$ 10,139,773	\$ 10,233,759	\$ 10,576,632	\$ 11,396,273	\$ 5,971,016	\$ 11,368,171

Governmental Revenue Summary - Sources

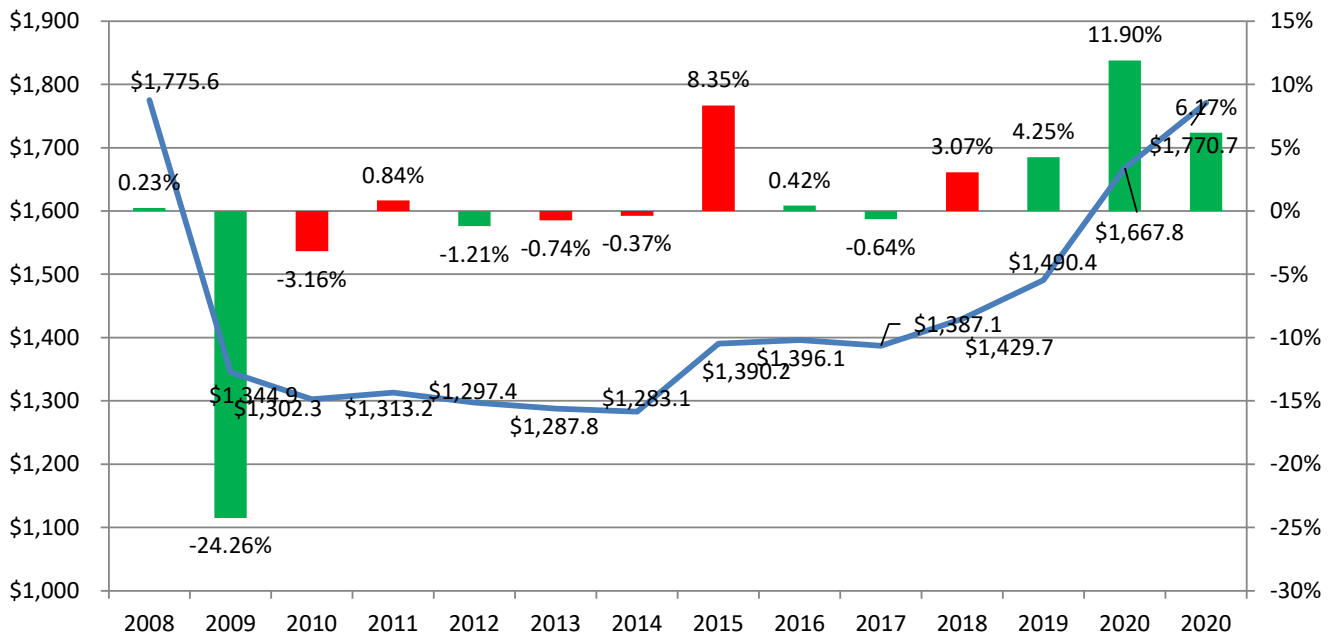
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
311.001 - General Property	\$ 9,367,496	\$ 9,612,388	\$ 10,139,773	\$ 10,233,759	\$ 10,576,632	\$ 11,396,273	\$ 5,971,016	\$ 11,368,171
311.005 - Other	-	-	-	-	-	-	-	-
335.003 - COIT Special Distribution	881,150	-	-	-	-	-	-	-
Total Revenue	\$ 10,248,646	\$ 9,612,388	\$ 10,139,773	\$ 10,233,759	\$ 10,576,632	\$ 11,396,273	\$ 5,971,016	\$ 11,368,171

Taxes Revenue: Annual Percentage Change

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

	Marion County	Lawrence Township	City of Lawrence	Speedway	Beech Grove	Southport
2021	\$ 47,348.8	\$ 6,111.8	\$ 1,770.7	\$ 674.8	\$ 544.4	\$ 67.8
2020	43,112.3	5,654.2	1,667.8	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

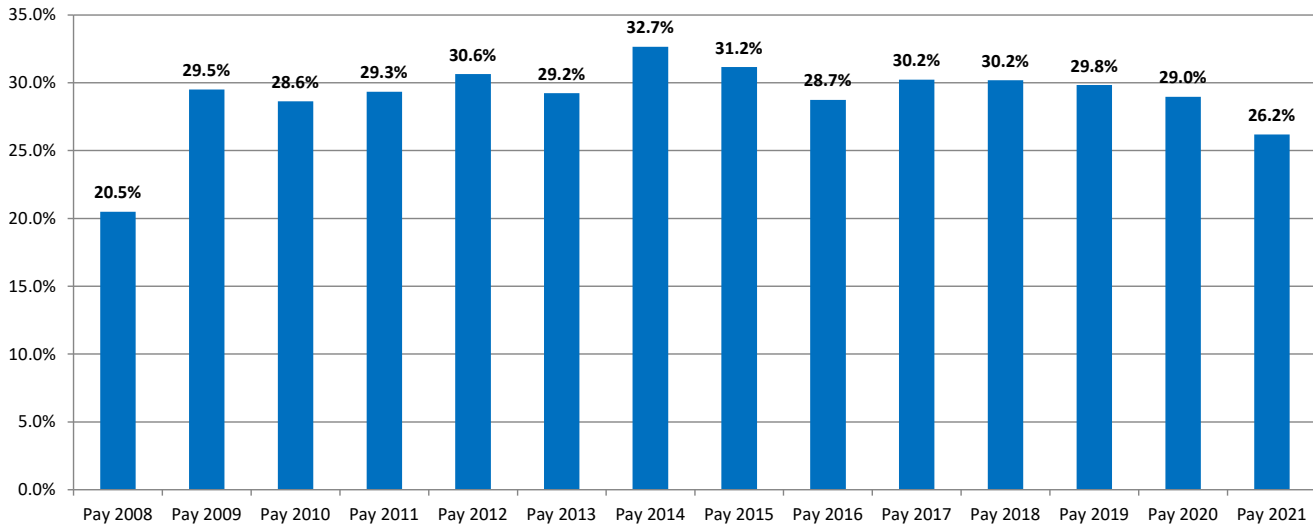
City of Lawrence - Certified Net Assessed Valuation by Year and Percentage Change



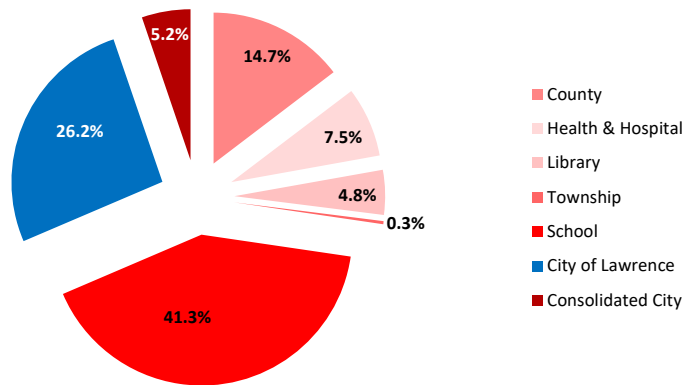
Marion County, Indiana Historical Property Tax Rates - Summary

Taxing Unit	State	Welfare	County	Health & Hospital	Library	Township	School	City of Lawrence	Consolidated City	Total
2020 Pay 2021			0.4063	0.2081	0.1333	0.0092	1.1432	0.7257	0.1452	2.7710
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

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



Year 2020 Payable in Year 2021 Property Tax Rates - Percentage of Total Tax Rate



Marion County, Indiana Historical Property Tax Rates

Taxing Unit	2020 Pay 2021	2019 Pay 2020	2018 Pay 2019	2017 Pay 2018	2016 Pay 2017	2015 Pay 2016	2014 Pay 2015	2013 Pay 2014	2012 Pay 2013	2011 Pay 2012
County										
County General Fund	0.3719	0.3667	0.3707	0.3695	0.3742	0.3666	0.3598	0.3800	0.3699	0.3613
Property Reassessment	0.0044	0.0046	0.0047	0.0048	0.0049	0.0048	0.0048	0.0051	-	0.0051
Co. Cum. Cap. Development	0.0038	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128
Capital Lease	0.0262	0.0028	0.0024	0.0022	0.0024	0.0041	0.0051	0.0055	0.0055	0.0053
Debt Service for Juvenile Debt	-	-	-	-	-	-	-	-	0.0050	0.0162
Total County	0.4063	0.3869	0.3906	0.3893	0.3943	0.3883	0.3825	0.4034	0.3932	0.4007
Health & Hospital										
Co. Health & Hosp. Fund	0.2031	0.1988	0.1993	0.1967	0.1954	0.1891	0.1816	0.1889	0.1811	0.1740
Co. Health & Hosp. Debt Svc.	0.0044	0.0045	0.0107	0.0110	0.0116	0.0119	0.0110	0.0134	0.0165	0.0128
Co. Health & Hosp. Cum. Bldg.	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006
Total Health & Hospital	0.2081	0.2039	0.2106	0.2083	0.2076	0.2016	0.1932	0.2029	0.1982	0.1874
Library										
Library Fund	0.1015	0.1026	0.1043	0.1047	0.1060	0.0987	0.0958	0.1018	0.1006	0.1003
Library Debt Service	0.0144	0.0192	0.0265	0.0258	0.0296	0.0293	0.0291	0.0318	0.0275	0.0278
Library Capital Projects	0.0174	0.0126	0.0053	0.0056	0.0011	0.0038	0.0041	0.0037	0.0020	-
Total Library	0.1333	0.1344	0.1361	0.1361	0.1367	0.1318	0.1290	0.1373	0.1301	0.1281
Township										
Township Fund	0.0077	0.0077	0.0078	0.0078	0.0075	0.0043	0.0072	0.0040	0.0037	0.0037
Township Debt Fund	0.0005	0.0003	0.0003	0.0003	0.0004	0.0003	0.0003	0.0003	0.0004	0.0020
Poor Relief Fund	-	-	-	-	-	0.0032	-	0.0034	0.0034	0.0037
Fire Prevention Fund	-	-	-	-	-	-	-	-	-	-
Park and Recreation Fund	-	-	-	-	-	-	-	-	-	-
Bond #2	0.0010	0.0015	0.0017	0.0017	0.0022	0.0017	0.0013	0.0017	0.0018	-
Total Township	0.0092	0.0095	0.0098	0.0098	0.0101	0.0095	0.0088	0.0094	0.0093	0.0094
School										
School Operations	0.5341	0.5018	0.5461	-	-	-	-	-	-	0.2712
School Capital Projects	0.2228	-	-	0.2547	0.2610	0.2558	0.2525	0.2965	0.2926	0.3108
School Debt Service	0.3549	0.3881	0.3882	0.4255	0.3985	0.5057	0.3618	0.2622	0.3998	0.2142
School Transportation	-	-	-	0.2342	0.2330	0.2257	0.2084	0.2226	0.2143	0.0227
School Bus Replacement	-	-	-	0.0440	0.0183	0.0352	0.0173	0.0226	0.0436	0.0552
School Pre-School Program	-	-	-	-	-	-	-	-	-	-
Retirement / Severance Debt Svc	0.0314	0.0599	0.0245	0.0341	0.0608	0.0474	0.0505	0.0418	0.0537	-
Total Schools	1.1432	0.9498	0.9588	0.9925	0.9716	1.0698	0.8905	0.8457	1.0040	0.8741
City of Lawrence										
City Corporation	0.6668	0.7037	0.7279	0.7339	0.7265	0.6962	0.6814	0.7201	0.6791	0.6741
Cum. Capital Development	0.0252	0.0254	0.0266	0.0275	0.0276	0.0276	0.0276	0.0278	-	0.0278
Police Pension	-	-	-	-	-	-	-	-	0.0278	-
Lease Rental Payment	-	-	-	-	-	-	-	-	-	-
Bond #3	0.0197	0.0055	0.0099	0.0293	0.0441	0.0531	0.0507	0.0580	0.0543	0.0539
City Law, Fire Building Debt	0.0140	0.0103	0.0223	0.0243	0.0151	0.0114	0.0358	0.0494	0.0198	0.0197
Total City of Lawrence	0.7257	0.7449	0.7867	0.8150	0.8133	0.7883	0.7955	0.8553	0.7810	0.7755
Consolidated City										
Cons. Co. General Fund	0.0721	0.0725	0.0738	0.0740	0.0747	0.0722	0.0709	0.0749	0.0729	0.0746
Cons. Co. Park General	0.0494	0.0500	0.0509	0.0510	0.0517	0.0499	0.0490	0.0518	0.0504	0.0459
Cons. Co. Park Debt Service	0.0047	0.0015	0.0011	0.0016	0.0079	0.0079	0.0084	0.0094	0.0074	0.0092
Metro Thoroughfare Debt Svc	0.0047	0.0056	0.0049	0.0162	0.0143	0.0145	0.0158	0.0175	0.0145	0.0150
MECA Emergency Comm. Debt	0.0143	0.0131	0.0137	0.0060	0.0095	0.0096	0.0098	0.0111	0.0104	0.0104
Tax Increment Replacement	-	-	-	-	-	-	-	-	-	-
Total Consolidated City	0.1452	0.1427	0.1444	0.1488	0.1581	0.1541	0.1539	0.1647	0.1556	0.1551
Total Tax Rate	2.7710	2.5721	2.6370	2.6998	2.6917	2.7434	2.5534	2.6187	2.6714	2.5303

City of Lawrence
Property Tax Collections History

	2015	2016	2017	2018	2019	2020	2021 ¹
Certified Levy	\$ 11,297,655	\$ 11,056,415	\$ 11,369,689	\$ 11,870,992	\$ 11,942,727	\$ 11,885,589	\$ 12,850,182
Circuit Breaker Impact							
1% Impact (Homestead)	\$ 566,898	\$ 859,737	\$ 853,530	\$ 934,705	\$ -	\$ -	\$ -
2% Impact (Non-Homestead Residential)	676,173	872,864	779,729	772,832	-	-	-
3% Impact (Other Real & Personal)	-	-	-	-	-	-	-
Over 65	2,578	4,820	3,937	5,410	-	-	-
Total Circuit Breaker Impact	\$ 1,245,649	\$ 1,737,421	\$ 1,637,196	\$ 1,712,947	\$ 1,656,988	\$ 1,641,153	\$ 1,959,610
Net Levy (Billed)	\$ 10,052,006	\$ 9,318,994	\$ 9,732,492	\$ 10,158,045	\$ 10,285,739	\$ 10,244,436	\$ 10,890,572
Circuit Breaker Loss	11.0%	15.7%	14.4%	14.4%	13.9%	13.8%	15.2%
Collections							
Spring	\$ 5,189,854	\$ 4,861,303	\$ 4,920,569	\$ 5,373,366	\$ 5,570,513	\$ 4,960,953	\$ 5,776,503
Fall	4,718,218	4,519,338	4,702,153	4,752,358	4,540,334	5,256,456	4,973,642
Total	\$ 9,908,072	\$ 9,380,641	\$ 9,622,722	\$ 10,125,723	\$ 10,110,847	\$ 10,217,409	\$ 10,750,145
Percentage of Net Levy Collected	98.6%	100.7%	98.9%	99.7%	98.3%	99.7%	98.7%
Percentage of Abstract Levy Collected	87.7%	84.8%	84.6%	85.3%	84.7%	86.0%	83.7%

(1) 2021 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

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 \$11.3 million for 2021. The General Fund receives approximately \$10.2 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 2020 taxes payable in 2021 was \$0.7257 per \$100 assessed valuation, which represents 26.0% of the total tax rate paid by Lawrence residents. The total tax rate paid by Lawrence residents is \$2.7710 per \$100 assessed valuation. The Certified Net Assessed Valuation (“CNAV”) for 2021 for the City of Lawrence was \$1667,781,617, which represents an 4.5% increase in CNAV from 2020. An increase in CNAV can offset the impact of the Circuit Breakers. The Certified Property Tax Levy for 2021 was \$12,850,182. The State of Indiana sets the allowable growth rate for property tax levies. The 2022 maximum property tax levy growth rate was set at 4.2% (increase of \$504,699).

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.

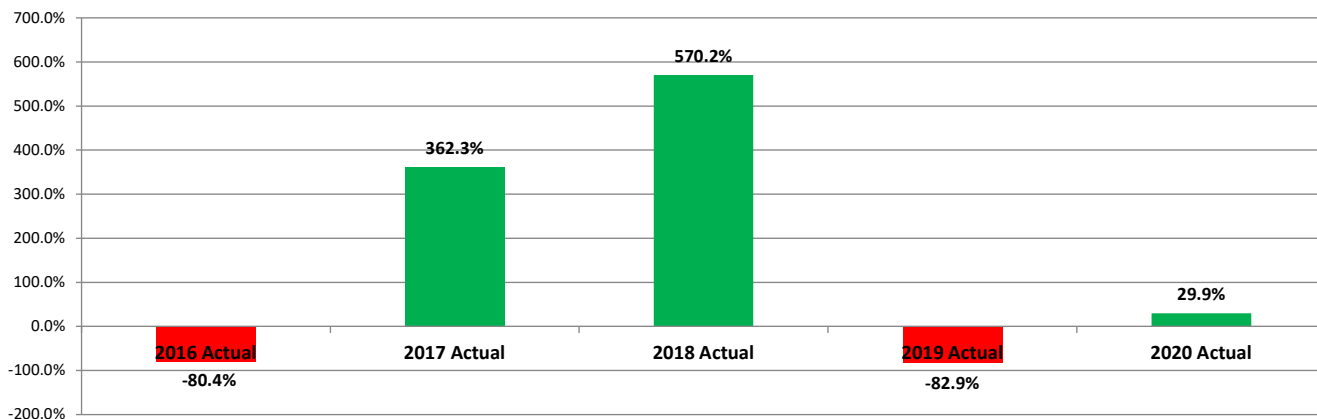
Governmental Revenue Summary - Other Financing Sources by Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Fund	\$ 168,493	\$ 206,322	\$ 290,614	\$ 236,451	\$ 124,528	\$ 274,527	\$ 66,199	\$ 189,237
Motor Vehicle Highway	-	-	8,919	16,129	18,698	240,000	-	16,129
Park Non-Reverting	49,716	-	77,179	39,290	-	10,000	-	-
Law Enforcement Cont. Ed.	-	-	-	-	-	-	-	-
Public Safety LOIT	-	4,960	3,562	-	-	-	-	-
Self Funding Insurance	144,702	95,577	14,371	5,121	2,473	-	-	-
Park 1998	-	-	-	-	-	-	-	-
Station 2 and Training Center	698	72	38	-	-	-	-	-
Municipal Building Corp. 2018	-	-	12,902,387	90,182	121,379	-	1	-
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	1,461,818	1,846,820	1,224,969	1,961,588
Technology Services	-	799,703	1,043,574	1,013,788	1,191,460	1,184,229	830,631	1,344,673
Garage Fund	-	-	-	-	490,825	593,314	328,728	593,314
Police Pension Fund	137,695	100,000	100,000	125,000	75,000	200,000	100,000	100,000
Emergency Medical Services Fund	-	5,536	31,938	245	-	-	-	20,000
Total Revenue	\$ 505,992	\$ 2,339,240	\$ 15,678,288	\$ 2,684,000	\$ 3,486,181	\$ 4,348,890	\$ 2,550,528	\$ 4,224,941

Governmental Revenue Summary - Other Financing Sources Revenue Sources

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
391.002 - Other Funds	\$ (0)	\$ -	\$ 104,414	\$ 3,000	\$ -	\$ -	\$ -	\$ -
392.001 - Sale of Capital Assets	21,610	55,235	10,139	1,796	15,800	20,620	10,393	23,070
392.002 - Insurance Reimbursements	54,275	83,986	163,637	123,013	4,904	58,807	-	58,807
393.004 - Bond Anticipation Note	-	-	12,838,630	-	-	-	-	-
396.001 - From Overpayments	28	1,755	240	207	1,527	-	1,121	1,121
398.001 - Charges for Services	-	1,926,431	2,249,193	2,171,582	3,144,103	3,624,363	2,384,328	3,899,575
Other	430,080	271,833	312,034	384,401	319,847	645,100	154,686	242,368
Total Revenue	\$ 505,992	\$ 2,339,240	\$ 15,678,288	\$ 2,684,000	\$ 3,486,181	\$ 4,348,890	\$ 2,550,528	\$ 4,224,941

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 2022 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 2022 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 issued permanent bond financing in 2020 to take out the BAN. Please see fund 328 – Municipal Building Corp 2018 for more detail.



ENTERPRISE CONSOLIDATED REVENUE

ADOPTED BUDGET 2022

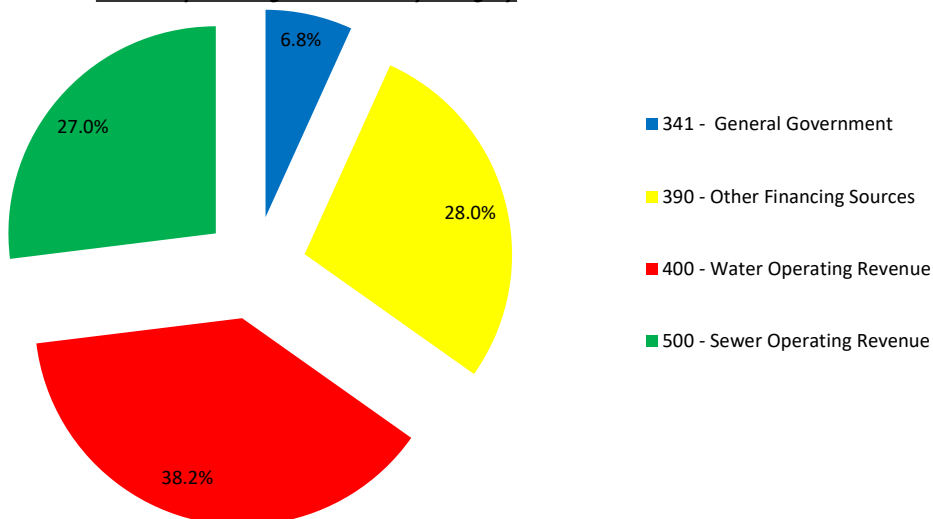
INVESTING IN LAWRENCE

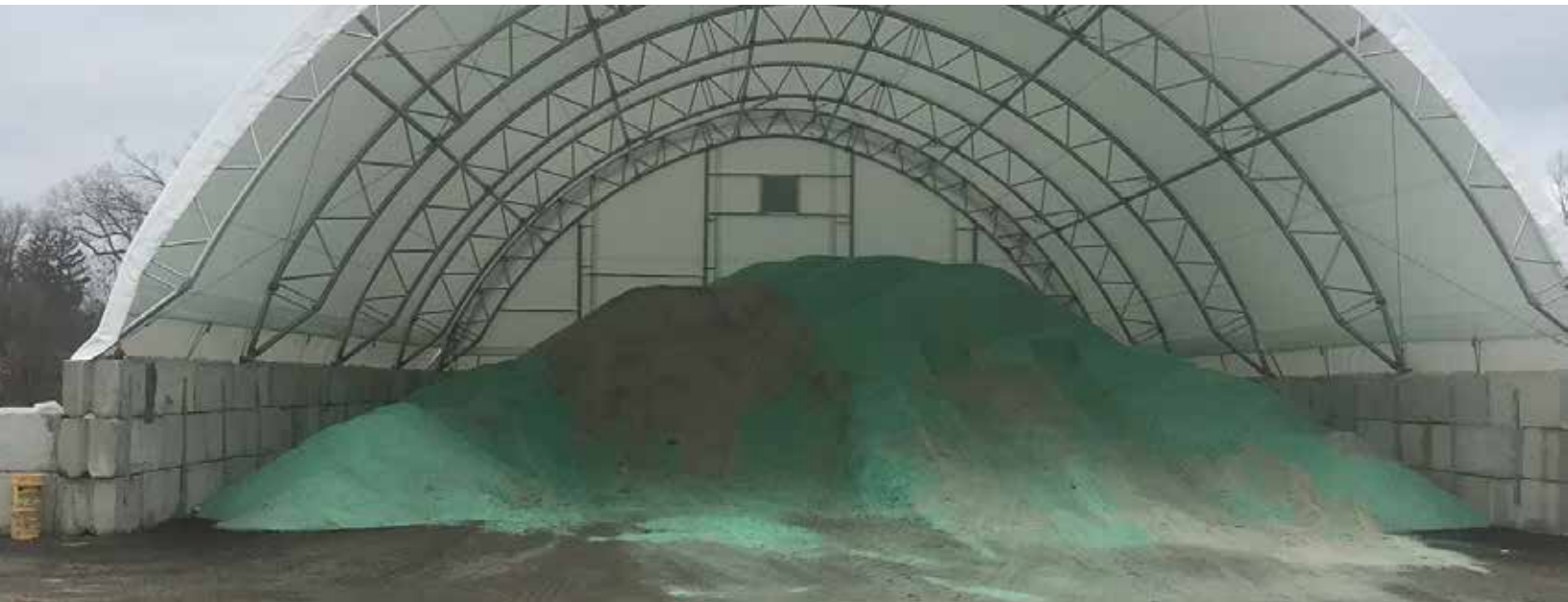


Enterprise Revenue Summary - Total City

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
341 - General Government	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 1,918,846	\$ 2,100,000
360 - Miscellaneous	875,259	-	829	-	1	-
390 - Other Financing Sources	19,039,136	11,928,522	24,715,621	9,386,604	8,109,252	8,691,718
400 - Water Operating Revenue	10,346,603	10,708,164	12,086,403	11,975,749	8,838,497	11,861,296
480 - Other Water Revenue	55,000	-	-	-	-	-
500 - Sewer Operating Revenue	8,538,471	8,358,298	8,446,166	8,767,104	6,258,696	8,362,912
Total Revenue	\$ 38,854,469	\$ 30,994,985	\$ 45,249,019	\$ 32,229,457	\$ 25,125,291	\$ 31,015,926

2022 Adopted Budget: Revenue by Category

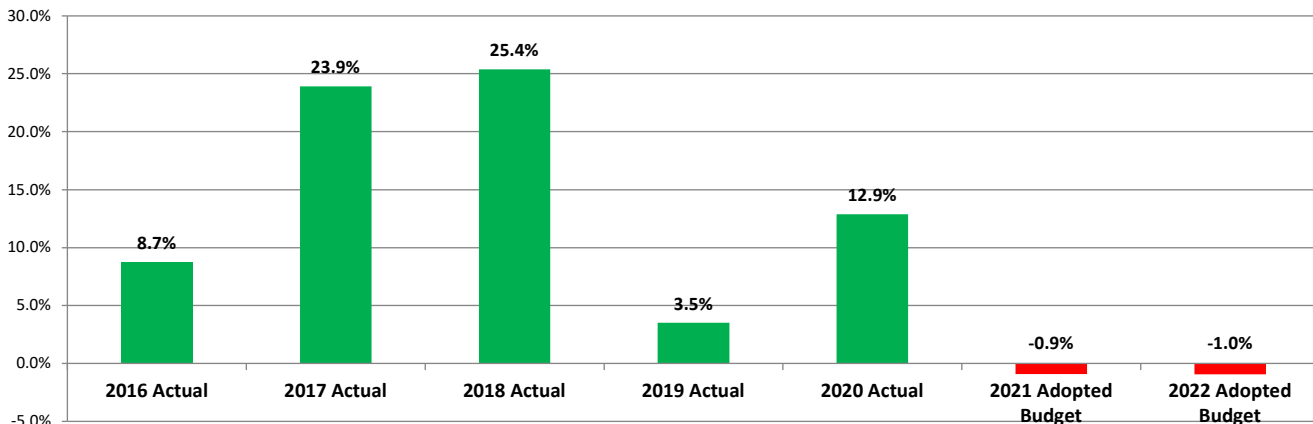




Enterprise Revenue Summary - Water Operating Revenue

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
460.001 - Tap Fees	45,000	40,550	59,500	33,640	53,090	63,298	20,050	26,980
460.002 - Inspection Fees	12,850	9,750	20,400	12,064	15,193	15,000	14,625	21,165
460.003 - Penalties	158,186	201,564	234,539	223,224	89,206	247,556	150,471	199,715
460.004 - Special Assessments	45,894	38,353	44,072	41,589	37,906	42,000	26,956	36,344
460.005 - Plan Review Fees	22,705	18,990	23,429	15,530	19,071	20,000	10,065	13,575
460.006 - New Meters	54,528	49,511	64,612	43,001	73,113	47,688	35,043	45,841
460.007 - Backflow	28,802	22,999	21,654	22,234	27,474	30,000	17,452	24,860
460.008 - EDU Fee	137,850	149,710	204,590	112,540	372,425	216,000	81,190	102,124
460.009 - Application Fee	7,750	5,850	8,200	6,664	9,150	10,000	4,333	6,099
460.010 - Observation Fee	2,700	-	-	-	-	-	-	-
461.001 - Residential Customers	3,870,978	5,050,131	6,318,536	6,668,778	7,679,627	7,395,675	5,692,031	7,632,850
461.002 - Commercial Customers	1,702,792	2,113,744	2,628,648	2,719,794	2,843,249	3,016,252	2,097,207	2,833,965
462.002 - Private Fire Protection	259,817	335,470	433,442	485,544	540,898	538,469	426,929	567,987
471.003 - Sales Tax	139,664	-	-	-	-	-	-	-
471.004 - Hydrant Meter Usage	143,648	188,667	251,188	270,301	303,111	299,763	245,257	327,153
471.005 - Refunds & Overpayments	747	90	1,980	165	-	-	-	-
471.006 - Sale of Utility Assets	1,501	1,557	1,279	3,762	1,606	-	-	-
471.008 - Tower Rental	23,546	19,478	20,062	20,664	21,284	22,000	16,388	22,138
471.010 - Interest on Investment	-	-	8	-	-	-	-	-
471.011 - Other	-	4,821	10,464	28,669	-	12,048	500	500
Total Revenue	\$ 6,658,957	\$ 8,251,235	\$ 10,346,603	\$ 10,708,164	\$ 12,086,403	\$ 11,975,749	\$ 8,838,497	\$ 11,861,296

Water Operating Revenue: Annual Percentage Change

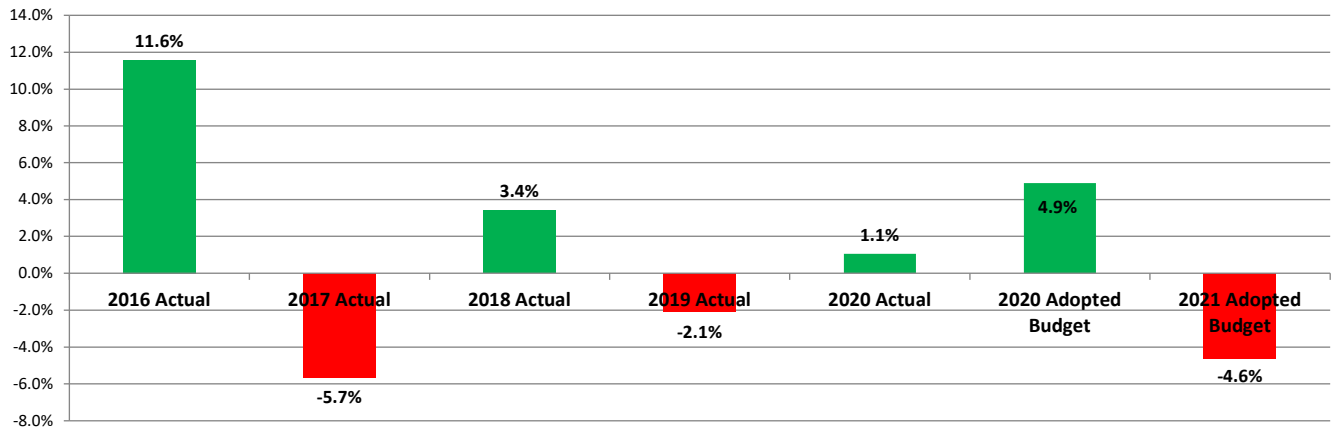




Enterprise Revenue Summary - Sewer Operating Revenue

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
521.001 - Residential Revenues	\$ 4,467,356	\$ 4,320,946	\$ 4,398,907	\$ 4,434,575	\$ 4,457,936	\$ 4,561,561	\$ 3,433,271	\$ 4,529,284
521.006 - Other Revenues	-	-	-	-	-	-	-	-
522.001 - Residential Revenues	775,852	701,164	731,102	712,375	819,202	872,306	624,674	791,876
522.002 - Commercial Revenues	3,113,624	2,806,690	2,924,649	2,842,677	2,647,838	2,582,724	1,947,842	2,658,700
522.006 - Sewer Tracking Fee	-	-	-	-	-	-	-	-
536.001 - Tap Fees	8,700	8,000	11,300	6,580	11,850	12,999	3,780	4,653
536.002 - Inspection Fees	9,300	6,800	10,425	6,950	13,550	16,099	17,600	23,750
536.003 - Penalties	202,960	244,647	231,930	222,637	104,641	112,735	134,527	176,777
536.004 - Special Assessments	13,188	1,925	5,425	-	-	-	-	-
536.005 - Plan Review Fees	19,930	18,240	19,440	15,500	17,990	21,119	12,270	16,342
536.006 - EDU Fee	131,250	141,750	196,500	105,800	353,380	577,462	79,850	155,000
536.007 - Application Fee	7,350	6,600	8,250	6,550	8,780	10,099	4,880	6,530
536.008 - Refunds & Overpayments	2,715	90	-	79	6,000	-	-	-
536.009 - Interest on Investment	-	-	-	-	-	-	-	-
536.011 - Sale of Assets	-	-	-	2,500	5,000	-	-	-
536.012 - Miscellaneous	-	-	543	2,076	-	-	-	-
Total Revenue	\$ 8,752,225	\$ 8,256,851	\$ 8,538,471	\$ 8,358,298	\$ 8,446,166	\$ 8,767,104	\$ 6,258,695	\$ 8,362,912

Sewer Operating Revenue: Annual Percentage Change



Enterprise Revenues consist of rates charged for the operation of the water and sewer utilities. As well as Stormwater Fees collected during Property Tax collection.

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 2019 and 2020 Actuals are related to the phased-in rate increase. 2020 Actual 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 2022.

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

STORMWATER REVENUE:

Established pursuant to IC 8-1.5-5, funds are to be utilized for the construction of stormwater systems within the district. In 2021, the Lawrence Common Council voted to remove Lawrence from the Marion County Stormwater District. This established the Lawrence Stormwater District, resulting in approximately \$2 million in user fees being collected by the City.

Please see Fund 630 – Stormwater Fund for more detail.





REDEVELOPMENT CONSOLIDATED REVENUE

Redevelopment Commission Controlled Funds Revenue Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
310 - Taxes	\$ 5,372,974	\$ 5,693,992	\$ 5,490,266	\$ -	\$ 3,363,853	\$ -
360 - Miscellaneous	3,571	5,249	1,026	-	-	-
390 - Other Financing Sources	178,825	-	12,619	-	230,350	-
Total Revenue	\$ 5,555,371	\$ 5,699,241	\$ 5,503,911	\$ -	\$ 3,594,203	\$ -





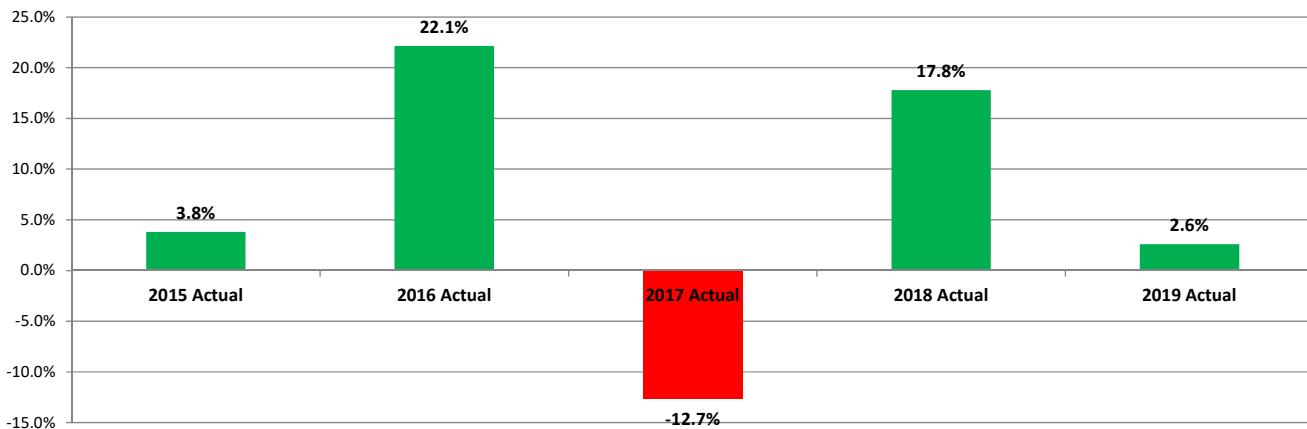
Redevelopment Commission Controlled Funds Revenue Summary - by Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Redevelopment Capital	\$ 718,259	\$ 461,484	\$ 631,300	\$ 519,918	\$ 513,307	\$ -	\$ 459,264	\$ -
Redevelopment Capital Monarch TIF	1,068,487	616,173	719,250	734,938	456,402	-	706,050	-
Redevelopment Debt Reserve	-	-	-	-	-	-	-	-
Fort Harrison Reuse Authority	3,614,451	3,639,425	4,204,821	4,444,386	4,534,203	-	2,428,889	-
Total Revenue	\$ 5,401,197	\$ 4,717,083	\$ 5,555,371	\$ 5,699,241	\$ 5,503,911	\$ -	\$ 3,594,203	\$ -

Redevelopment Commission Controlled Funds Revenue Summary - by Revenue Source

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
311.001 - General Property	\$ 4,666,043	\$ 4,715,818	\$ 5,372,974	\$ 5,693,992	\$ 5,490,266	\$ -	\$ 3,363,853	\$ -
361.001 - Interest	488	1,265	3,571	5,249	1,026	-	-	-
391.002 - Other Funds	-	-	150,000	-	-	-	-	-
393.003 - Revenue Bonds	-	-	-	-	-	-	-	-
Other	734,666	-	28,825	-	12,619	-	230,350	-
Total Revenue	\$ 5,401,197	\$ 4,717,083	\$ 5,555,371	\$ 5,699,241	\$ 5,503,911	\$ -	\$ 3,594,203	\$ -

Redevelopment Revenue: Annual Percentage Change



The City of Lawrence has three Tax Increment Finance Districts:

- Pendleton Pike
- Monarch
- Fort Harrison Reuse Authority

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

Year	Collection
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	513,307
2021 YTD	459,264

No significant changes in Pendleton Pike TIF collections are expected for 2022.

Monarch TIF collections are utilized to repay debt service on bonds issued to fund infrastructure improvements to Monarch Beverage Corp. These bonds mature in 2033. Annual Monarch TIF collections are depicted below:

Year	Collection
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	456,402
2021 YTD	706,050

Monarch collections are expected to remain flat.

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
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	4,534,203
2021 YTD	2,428,889

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

REVENUE FORECASTS

INTERGOVERNMENTAL

1. Income tax revenue received in 2021 reflect collections from 2019. 2022 receipts should reflect collections from 2020, which should be materially less than current receipts. Continuing with a cautious approach, we have budgeted an approximate 6% decline for income taxes in 2022 to mitigate the impact expected.
2. Gasoline Tax: As a result of the pandemic and shut down orders, vehicular traffic has declined materially when compared to 2019. Through July of 2020, gas tax revenues were down nearly \$300,000 compared to the same period in 2019. Fortunately, we have seen a slight rebound. Through July of 2021, gas tax revenues are up approximately \$200,000 compared to the same period in 2020. However, several large employers have announced indefinite work from home orders and this decline in gas tax revenue from 2019 is expected to continue into FY2022. As a result, we are expecting a decline of approximately 3% in this revenue in 2023 from 2019 actual revenue.
3. Auto Excise Tax: The State of Indiana provides budgetary estimates for this revenue source. 2022 estimates were assumed equal to the average annual revenue from 2017-2020 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 2022 maximum property tax levy growth rate was set at 4.2%.

CHARGES FOR SERVICES

1. Emergency Medical Services: EMS fees consist of fees directly billed for ambulance runs, which are forecast to remain flat in pro-forma revenue projections. The City also receives reimbursements for Medicaid fee-for-service programs. The City has averaged approximately \$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. Water rates were increased in 2017 with amended ordinance No. 7, 2017. Pro-forma revenue projections for the utility assume a 2019 revenue increase of approximately 6.8% from 2018; an 11% increase in 2020 from 2019; and no material change in revenue in years beyond 2020.

SEWER OPERATING REVENUE

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

STORMWATER REVENUE

1. In 2021, the Lawrence Common Council voted to remove Lawrence from the Marion County Stormwater District. This established the Lawrence Stormwater District, resulting in approximately \$2 million in user fees being collected by the City.

REDEVELOPMENT REVENUE

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

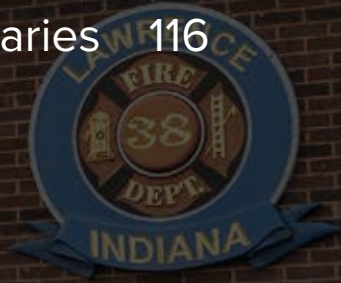


CAPITAL AND DEBT



TABLE OF CONTENTS

Capital Expenditure and Improvement Policy	108
Debt Policy	112
Debt Summary	113
Personnel Summaries	116



A yellow Caterpillar roller is paving a gravel path through a wooded area. The roller is positioned in the center of the frame, moving away from the viewer. The path is made of dark gravel and is flanked by trees and greenery. The background is a dense forest with tall trees and a canopy of green leaves. The overall scene is dimly lit, suggesting an overcast day or early morning/late afternoon.

CAPITAL EXPENDITURE AND IMPROVEMENT POLICY

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

Fund/Department	Description	Long-Term Operating Costs	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2026 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	250,000	250,000	-	-	-	500,000
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	650,000	3,250,000
201 Street	Equipment and fleet upgrades	No additional impact to operating budget	200,000	200,000	200,000	200,000	200,000	1,000,000
202 Street	Street repaving	Annual maintenance - staff time	250,000	250,000	250,000	250,000	250,000	1,250,000
224 Fire	Fire gear	No impact to operating budget	100,000	100,000	100,000	100,000	100,000	500,000
224 Fire	Fire station parking lot resurfacing	No impact to operating budget	50,000	-	50,000	-	-	100,000
224 Police	Police vehicles	No additional impact to operating budget	160,000	160,000	160,000	160,000	160,000	800,000
326 Fire	Fire Station 38 Demolition/New Station	No impact to operating budget	11,000,000	-	-	-	-	11,000,000
327 Administration	Government Center Renovation	No impact to operating budget	2,500,000	-	-	-	-	2,500,000
406 Economic Development	Land and economic incentives	No impact to operating budget	200,000	200,000	200,000	200,000	200,000	1,000,000
424 Parks	Staff vehicle	No additional impact to operating budget	35,000	35,000	35,000	35,000	35,000	175,000
424 Non-Departmental	Equipment and fleet upgrades	No impact to operating budget	75,000	75,000	75,000	75,000	75,000	375,000
617 Water Works Utility	See next page	Staff time	9,000,000	4,000,000	4,000,000	4,000,000	4,000,000	25,000,000
617 Water Works Utility	Vehicle Replacement	No additional impact to operating budget	225,000	225,000	225,000	225,000	225,000	1,125,000
618 Sewage Works Utility	See next page	Staff time	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
618 Sewage Works Utility	Vehicle Replacement	No additional impact to operating budget	150,000	150,000	150,000	150,000	150,000	750,000
625 Fire	Vehicles and fire apparatus	No additional impact to operating budget	500,000	400,000	-	750,000	750,000	2,400,000
702 Data & Information Services	Servers, computers, laptops	Staff time	75,000	75,000	75,000	75,000	75,000	375,000
Total Capital Improvement Plan			\$ 27,265,000	\$ 9,115,000	\$ 8,015,000	\$ 8,715,000	\$ 8,715,000	\$ 61,825,000

Five-Year Capital Improvement Plan Summary - By Expenditure Type

	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	Total
Vehicles	\$ 1,270,000	\$ 1,170,000	\$ 770,000	\$ 1,520,000	\$ 1,520,000	\$ 6,250,000
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	450,000	950,000	200,000	200,000	200,000	2,000,000
Buildings & Improvements	13,880,000	380,000	380,000	380,000	380,000	15,400,000
Land & Improvements	1,400,000	1,350,000	1,400,000	1,350,000	1,350,000	6,850,000
Water System	9,000,000	4,000,000	4,000,000	4,000,000	4,000,000	25,000,000
Sewer System	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total Capital Improvement Plan	\$ 27,265,000	\$ 9,115,000	\$ 8,015,000	\$ 8,715,000	\$ 8,715,000	\$ 61,825,000

Five-Year Capital Improvement Plan Summary - by Funding Source

Fund/Department	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	Total
Cash	\$ 12,490,000	\$ 7,940,000	\$ 7,240,000	\$ 7,190,000	\$ 7,190,000	\$ 43,453,500
Capital Lease	1,275,000	1,175,000	775,000	1,525,000	1,525,000	5,425,000
Long-Term Bond Financing	13,500,000	-	-	-	-	34,295,000
Total Capital Improvement Plan	\$ 27,265,000	\$ 9,115,000	\$ 8,015,000	\$ 8,715,000	\$ 8,715,000	\$ 83,173,500

The City has embarked on an ambitious capital improvement program over the next five years. The 2022 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 –\$600,000
 - o Funding for these improvements is provided by long-term financing issued in 2020
 - o An additional \$4 million in capital improvements to the water system are planned, including the following:
 - Zoeller Street water main replacement, Wallingwood Drive water main replacement, and Maple Lane water main replacement
 - 52nd Street elevated water tank rehabilitation
 - Brookside/North Law Park Water Main Replacements
 - New residential meters
 - Utility vehicle replacements

SEWAGE WORKS UTILITY:

- \$2,000,000 in capital improvements for the Sewage Works Utility have been budgeted for 2022, 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 2022
- 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 \$500,000, 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
 - It is anticipated that approximately \$500,000 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 moving customer service operations of the Utility in to the Government Center
 - 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.
 - This program will be financed through a capital lease and is expected to cost approximately \$380,000 in year 1
 - Future debt service payments are expected to be covered through operational savings from more efficient equipment and systems.

2023-2026

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



DEBT POLICY



2022 Estimated Debt Issuance Limitation - Civil City

Estimated Net Assessed Valuation - 2020 Payable 2021	\$	1,739,496,227
2% of One-Third Thereof		11,596,642
Less bonds subject to limitation		
<u>None</u>	\$	-
Total bonds subject to limitation	\$	-
Issuance Margin	\$	11,596,642
Percentage of Debt to Debt Limit		0.0%
Percentage Available		100.0%

City Debt Summary - by Revenue Type

	2022	2023	2024	2025	2026	2027-2031	2032-2036
Governmental Revenue	\$ 926,005	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Enterprise Revenue	2,297,884	2,304,486	2,299,116	2,130,111	2,128,870	5,895,353	2,601,280
Redevelopment Revenue	958,674	963,859	963,804	968,507	972,889	3,950,001	1,580,000
Total	\$ 4,182,563	\$ 4,488,938	\$ 4,785,169	\$ 4,811,601	\$ 4,814,683	\$ 18,428,666	\$ 12,767,619

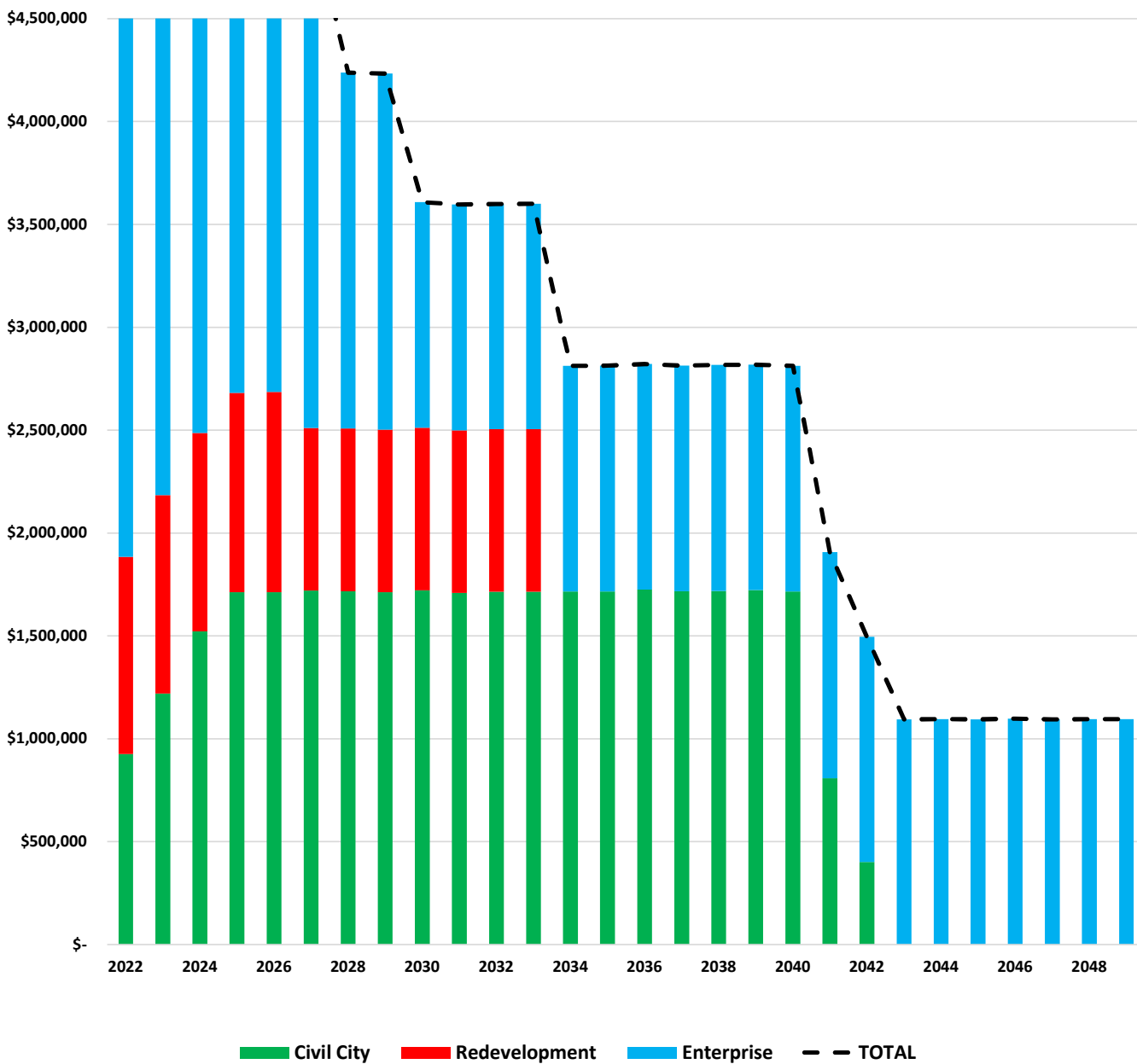
City Debt Summary - by Function

	2022	2023	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 926,005	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Parks and Recreation	-	-	-	-	-	-	-
Economic Development	958,674	963,859	963,804	968,507	972,889	3,950,001	1,580,000
Sanitation	770,993	776,725	776,140	729,347	729,445	1,757,895	-
Water Utility	1,526,891	1,527,761	1,522,976	1,400,764	1,399,425	4,137,458	2,601,280
Total	\$ 4,182,563	\$ 4,488,938	\$ 4,785,169	\$ 4,811,601	\$ 4,814,683	\$ 18,428,666	\$ 12,767,619

City Debt Summary - by Fund

	2022	2023	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	367,444	187,544	-	-	-	-	-
327 Municipal Building Corp.	558,561	1,033,049	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
406 Redevelopment Capital	168,674	173,859	173,804	178,507	182,889	-	-
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	790,000	790,000	3,950,001	1,580,000
602 Water Bond Interest & Sinking	1,526,891	1,527,761	1,522,976	1,400,764	1,399,425	4,137,458	2,601,280
607 Sewer Bond Interest & Sinking	770,993	776,725	776,140	729,347	729,445	1,757,895	-
Total	\$ 4,182,563	\$ 4,488,938	\$ 4,785,169	\$ 4,811,601	\$ 4,814,683	\$ 18,428,666	\$ 12,767,619

City Debt Service Summary - By Year



Principal and interest due each Fiscal Year



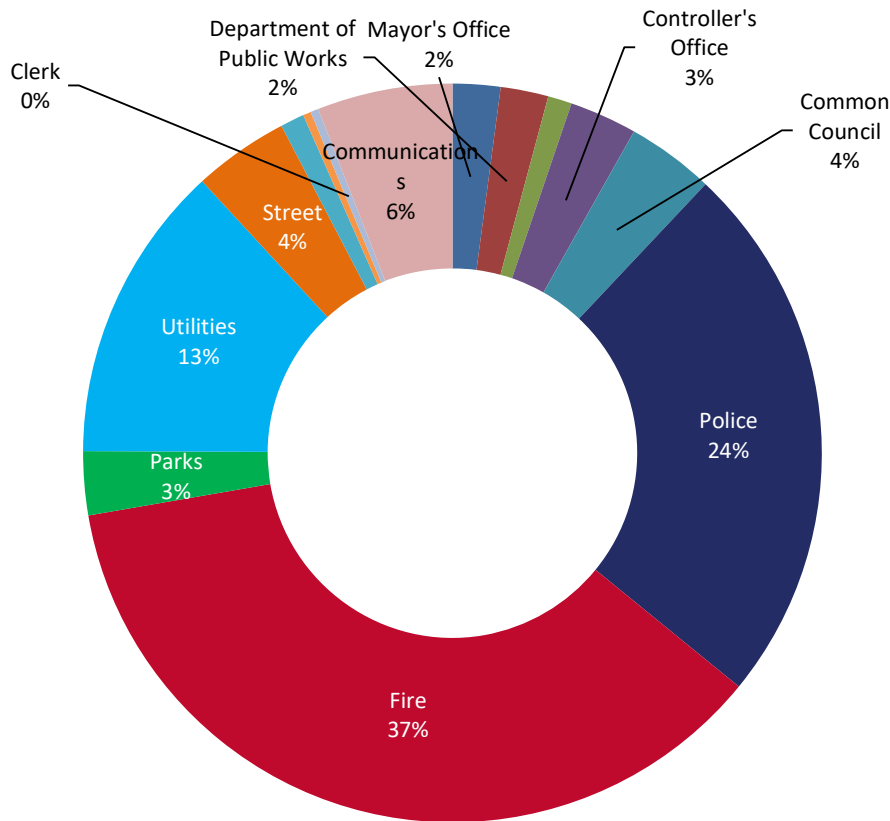
PERSONNEL SUMMARIES

Personnel Summary by Department

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Mayor's Office	4.0	5.0	5.0	6.0	6.0
Department of Public Works	6.0	6.0	5.0	6.0	6.0
Corporation Counsel	1.0	1.0	1.0	2.0	3.0
Controller's Office	8.0	7.0	8.0	8.0	8.5
Common Council	9.0	9.0	9.0	10.0	11.0
Police	68.5	68.5	67.5	66.5	68.5
Fire	97.5	99.5	99.5	100.5	104.5
Parks	9.0	8.0	8.0	8.0	8.0
Utilities	42.0	42.0	43.0	36.0	37.5
Street	10.0	11.0	11.0	10.0	12.0
Garage	-	-	3.0	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	16.0	16.0	16.0	17.0	17.0
Total Employee Count	273.0	275.0	278.0	275.0	287.0

No significant staffing changes expected in 2022

2022 Personnel Budget by Department



GENERAL FUND





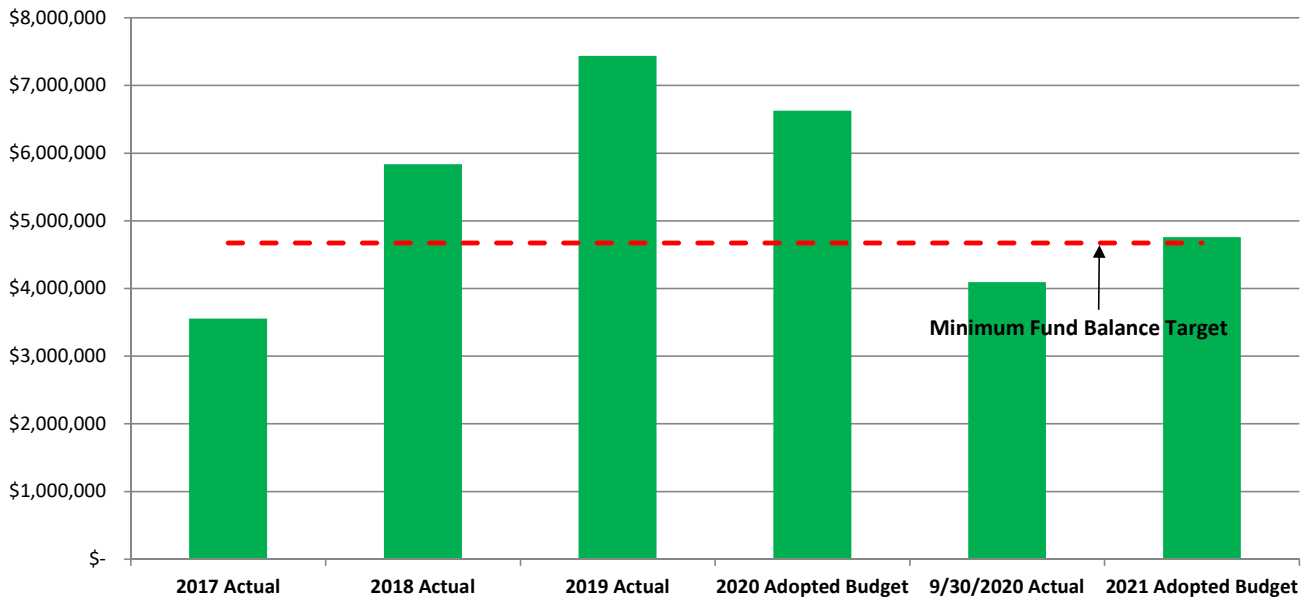
TABLE OF CONTENTS

General Fund Summary	120
Non-Departmental	130
Mayor's Office	134
Department of Public Works	140
Corporation Counsel	146
Controller's Office	150
City Council	156
Lawrence Police Department	160
Lawrence Fire Department	166
Parks and Recreation	172
Street Department	178
Sanitation	182
Data and Information Services	186
Economic Development Commission	192
City Clerk	196
Communications	202

Statement of Revenue, Expenditures, and Change in Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:						
310 - Taxes	\$ 9,022,797	\$ 9,402,186	\$ 9,957,582	\$ 10,073,798	\$ 5,379,727	\$ 10,230,112
320 - Licenses and Permits	391,732	345,565	439,375	226,776	139,612	279,082
330 - Intergovernmental	5,731,005	5,829,234	6,068,202	5,680,824	4,475,951	6,353,154
340 - Charges for Services	6,310,030	6,330,893	6,448,894	6,501,663	5,205,178	6,094,405
350 - Fines, Forfeitures, and Fees	215,298	268,092	157,454	157,230	139,601	150,311
360 - Miscellaneous	564,410	698,435	530,396	536,555	357,082	501,555
390 - Other Financing Sources	290,614	236,451	124,314	274,527	66,199	189,237
Total Revenue	\$ 22,525,886	\$ 23,110,855	\$ 23,726,218	\$ 23,451,373	\$ 15,763,350	\$ 23,797,856
Expenditures:						
410 - Personal Services	\$ 15,997,954	\$ 16,269,240	\$ 16,086,948	\$ 17,410,779	\$ 13,161,231	\$ 18,128,108
420 - Supplies	312,703	317,395	251,678	361,662	155,086	277,759
430 - Other Services and Charges	3,904,855	4,622,043	5,989,969	7,343,382	4,891,239	6,118,304
440 - Capital outlay	26,619	301,272	155,604	391,570	89,706	1,137,602
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 20,242,131	\$ 21,509,950	\$ 22,484,199	\$ 25,507,393	\$ 18,297,262	\$ 25,661,773
Net Revenue	\$ 2,283,755	\$ 1,600,905	\$ 1,242,019	\$ (2,056,020)	\$ (2,533,912)	\$ (1,863,917)
Beginning Fund Balance¹	3,554,988	5,838,743	7,439,648	8,681,667	6,625,647	6,625,647
Ending Fund Balance	\$ 5,838,743	\$ 7,439,648	\$ 8,681,667	\$ 6,625,647	\$ 4,091,736	\$ 4,761,730

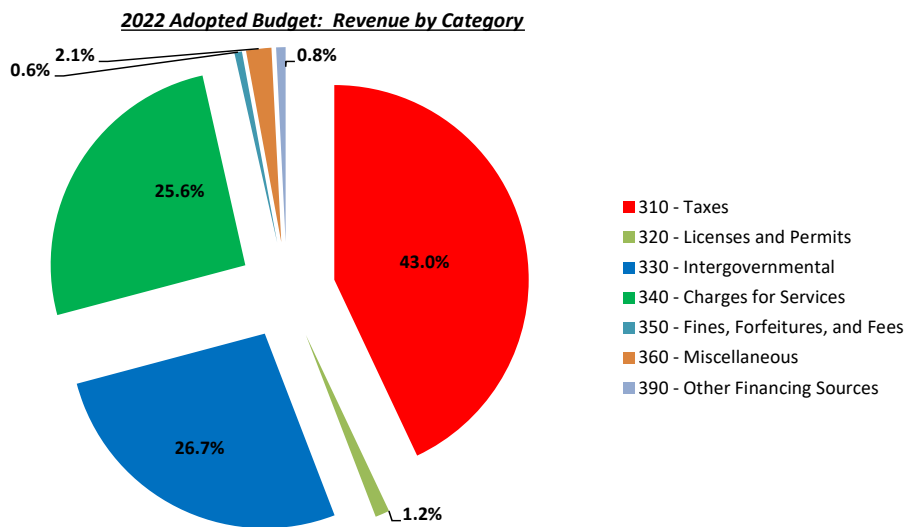
Period Ending Fund Balance



Detailed Revenue

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
310 - Taxes						
311.001 - General Property	\$ 9,022,797	\$ 9,402,186	\$ 9,957,582	\$ 10,073,798	\$ 5,379,727	\$ 10,230,112
311.005 - Other	-	-	-	-	-	-
335.003 - COIT Special Distribution	-	-	-	-	-	-
Total	\$ 9,022,797	\$ 9,402,186	\$ 9,957,582	\$ 10,073,798	\$ 5,379,727	\$ 10,230,112
320 - Licenses and Permits						
321.006 - Dog Licenses	\$ 1,414	\$ 1,255	\$ 1,153	\$ 996	\$ 702	\$ 798
321.011 - Peddler License	3,100	2,750	1,850	3,000	3,125	3,865
321.018 - Amusement Device License	800	200	-	-	200	-
321.030 - Other Business Licenses	2,200	1,380	1,760	280	1,300	1,000
322.001 - Building Permits	93,740	77,325	135,231	70,000	72,718	99,264
322.002 - Demolition Permits	10,509	5,675	2,336	2,500	200	4,881
322.003 - Electrical Permits	29,286	16,467	36,354	10,000	17,222	26,445
322.005 - Plumbing Permits	20,044	11,741	19,418	10,000	8,806	16,429
322.006 - Sign Permits	8,429	11,442	7,035	5,000	2,347	9,400
322.010 - Contractor Listing License	122,460	113,564	116,142	75,000	2,100	2,000
322.012 - Alarm Permits	-	-	-	-	-	-
322.013 - Contractor Registration Fees	-	-	-	-	7,200	65,000
322.020 - Other Nonbusiness Licenses	99,750	103,767	118,096	50,000	23,692	50,000
Total	\$ 391,732	\$ 345,565	\$ 439,375	\$ 226,776	\$ 139,612	\$ 279,082
330 - Intergovernmental						
335.001 - Financial Institutions Tax	\$ 49,490	\$ 66,227	\$ 73,286	\$ 61,064	\$ 31,400	\$ 61,064
335.002 - Auto and Aircraft Excise Tax	1,091,310	1,110,356	1,159,942	1,179,760	514,070	1,229,760
335.004 - LOIT	1,012,543	1,112,128	1,078,347	979,240	784,084	1,212,128
335.005 - COIT	2,439,463	2,850,991	3,078,718	2,770,846	2,647,077	3,192,950
335.007 - CVET	34,225	42,703	41,388	40,782	20,463	40,782
335.008 - Liquor Excise Tax	19,553	17,672	30,096	17,045	17,853	9,290
335.009 - Liquor Gallonage Tax	99,043	102,393	111,887	104,361	88,248	104,361
335.010 - Cigarette Tax - General Fund	29,327	28,663	27,202	29,892	12,683	29,892
335.018 - Wagering Tax Distributions	272,506	272,506	272,506	272,506	272,185	272,506
338.002 - 911 Fees	641,680	201,727	178,026	201,727	82,752	183,616
338.005 - Task Force Reimbursement	41,865	23,866	16,805	23,601	5,136	16,805
Total	\$ 5,731,005	\$ 5,829,234	\$ 6,068,202	\$ 5,680,824	\$ 4,475,951	\$ 6,353,154
340 - Charges for Services						
341.001 - Court Costs, Fees, and Charges	\$ 5,780	\$ 5,641	\$ 4,345	\$ 3,680	\$ 4,405	\$ 5,364
341.002 - Zoning Fees	4,770	5,335	5,360	5,000	4,225	5,722
341.004 - Inspection Fees	4,925	5,615	4,113	3,000	8,028	5,000
341.005 - Storm Water Plan Review App	11,148	4,895	6,200	5,000	7,263	7,000
341.008 - Copies of Public Records	2,376	1,769	2,581	1,397	1,921	1,894
341.012 - Application Fees	1,480	-	-	-	-	-
342.005 - Fire Inspection	15,479	6,320	44,964	75,913	9,125	19,950
342.007 - Finger Print Fee	5,385	5,355	2,250	1,410	2,160	2,250
342.009 - Vehicle Impound Released	6,570	31,820	37,575	34,498	31,735	37,575
342.011 - Misc. Reimbursement	-	50,400	41,400	-	-	-
344.002 - Garbage and Trash Collection Fee	2,257,737	2,280,312	2,288,156	2,345,306	1,763,660	1,948,191
347.002 - Park Rentals	-	-	3,493	-	9,850	-
349.004 - In Lieu of Taxes - Mun. Utility	2,947,516	3,108,459	3,108,459	3,108,459	2,331,344	3,108,459
349.006 - User Fee - Local Entities	824,971	824,971	900,000	900,000	1,031,462	950,000
349.008 - Misc Dormant Funds	216,428	-	-	-	-	-
362.003 - Office Space	5,465	1	-	18,000	-	3,000

Total	\$ 6,310,030	\$ 6,330,893	\$ 6,448,894	\$ 6,501,663	\$ 5,205,178	\$ 6,094,405
350 - Fines, Forfeitures, and Fees						
351.002 - Ordinance Violations	\$ 112,611	\$ 157,186	\$ 82,025	\$ 67,047	\$ 69,598	\$ 72,047
351.004 - Cry Wolf False Alarm Fines	102,688	110,906	75,429	90,183	70,003	78,264
Total	\$ 215,298	\$ 268,092	\$ 157,454	\$ 157,230	\$ 139,601	\$ 150,311
360 - Miscellaneous						
361.001 - Interest	\$ 59,530	\$ 198,266	\$ 48,663	\$ 50,000	\$ 2,472	\$ 15,000
362.001 - Mobile Towers	-	-	-	-	-	-
364.001 - Cable Franchise Fees	503,858	494,928	481,733	486,555	352,276	486,555
368.001 - From Sale of Lawn Bags	-	-	-	-	-	-
369.001 - Legal Settlements	-	-	-	-	-	-
397.002 - Sale of Unclaimed Property	1,022	5,241	-	-	2,334	-
399.003 - Extraordinary Gains	-	-	-	-	-	-
399.004 - Transfer In	-	-	-	-	-	-
Total	\$ 564,410	\$ 698,435	\$ 530,396	\$ 536,555	\$ 357,082	\$ 501,555
390 - Other Financing Sources						
391.001 - Transfer from Rainy Day Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391.002 - Other Funds	104,414	-	-	-	-	-
391.003 - None	-	-	-	-	-	-
392.001 - Sale of Capital Assets	7,280	1,796	350	20,620	10,393	23,070
392.002 - Insurance Reimbursements	54,521	47,983	4,904	58,807	-	58,807
392.003 - Other Damage Reimbursements	-	-	-	-	-	-
392.004 - Sale of Land	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	240	207	-	-	1,121	1,121
396.002 - Other Refunds	57,860	3,569	22,900	5,325	5,020	913
396.003 - Return on Insurance Premium	196	20,612	-	-	-	-
397.001 - Sale of Lawn Bags	-	7	-	-	-	-
399.001 - Miscellaneous	39,833	48,760	70,810	163,577	30,406	79,225
399.002 - Fuel Cost Sharing Revenue	25,015	113,517	25,565	26,198	19,260	26,101
Total	\$ 290,614	\$ 236,451	\$ 124,528	\$ 274,527	\$ 66,199	\$ 189,237
Total Revenue	\$ 22,525,886	\$ 23,110,855	\$ 23,726,432	\$ 23,451,373	\$ 15,763,350	\$ 23,797,856





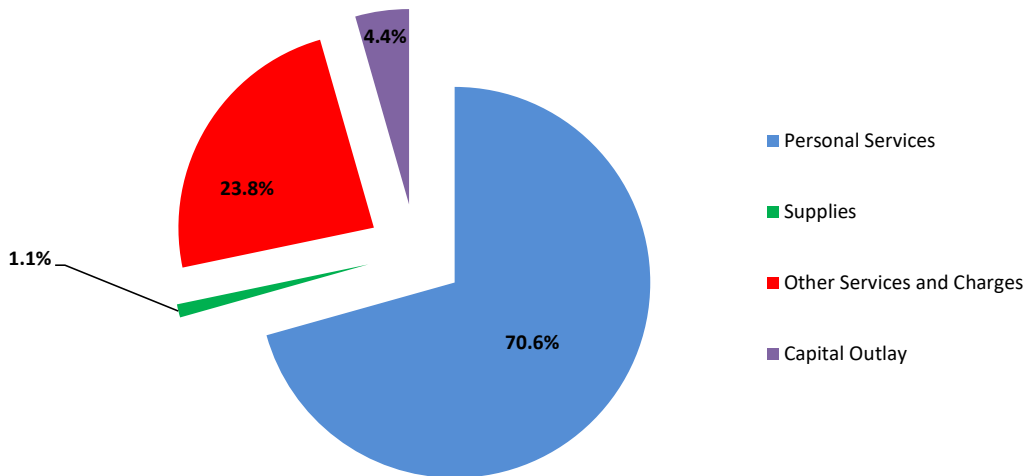
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 1,110,145	\$ 1,377,995	\$ 1,316,808	\$ 1,527,768	\$ 1,036,848	\$ 1,527,768
Economic Development	16,413	38,548	72,961	106,273	65,412	110,128
General Government	1,415,092	1,734,624	2,646,501	3,021,171	1,880,587	2,697,706
None	-	-	-	-	-	-
Public Safety	16,091,635	16,448,793	16,614,589	18,903,990	14,057,713	19,377,980
Sanitation	1,608,845	1,909,991	1,833,340	1,948,191	1,256,702	1,948,191
Total by Expenditures by Function	\$ 20,242,131	\$ 21,509,950	\$ 22,484,199	\$ 25,507,393	\$ 18,297,262	\$ 25,661,773

Expenditures by Category (All Funds)

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal services	\$ 15,997,954	\$ 16,269,240	\$ 16,086,948	\$ 17,410,779	\$ 13,161,231	\$ 18,128,108
420 - Supplies	312,703	317,395	251,678	361,662	155,086	277,759
430 - Other services and charges	3,904,855	4,622,043	5,989,969	7,343,382	4,891,239	6,118,304
440 - Capital outlay	26,619	301,272	155,604	391,570	89,706	1,137,602
450 - Other financing uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 20,242,131	\$ 21,509,950	\$ 22,484,199	\$ 25,507,393	\$ 18,297,262	\$ 25,661,773

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 10,373,711	\$ 10,617,941	\$ 10,547,356	\$ 11,270,638	\$ 8,486,463	\$ 11,986,029
412 - Overtime	513,041	540,431	435,252	441,500	482,148	441,500
413 - Employee Benefits	5,111,202	5,110,868	5,104,340	5,698,641	4,192,620	5,700,579
421 - Office Supplies	12,959	8,644	13,431	18,975	7,134	17,475
422 - Operating Supplies	109,396	110,395	92,624	169,225	67,264	107,750
423 - Repair and Maintenance Supplies	149,321	150,140	73,666	112,240	46,649	95,740
429 - Other Supplies	41,027	48,216	71,958	61,222	34,039	56,794
431 - Professional Services	246,550	327,442	439,381	633,230	613,836	598,249
432 - Communication and Transportation	111,038	110,740	163,270	196,502	115,835	182,468
433 - Printing and Advertising	46,515	72,795	96,999	89,774	47,875	89,774
434 - Insurance	88,211	262,580	283,101	577,000	529,445	341,000
435 - Utility Services	232,773	196,512	266,411	303,536	214,137	463,151
436 - Repairs and Maintenance	227,922	239,475	243,747	252,500	107,475	242,900
437 - Rentals	36,440	50,682	37,176	51,021	25,613	66,470
438 - Debt Service	17,412	9,178	122,933	725,000	546,766	725,000
439 - Other Services and Charges	2,897,994	3,352,640	4,336,951	4,514,819	2,690,257	3,409,292
444 - Improvements Other Than Building	8,293	111,162	95,694	336,000	25,648	336,000
445 - Machinery and Equipment	18,326	190,110	59,909	55,570	64,058	801,602
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 20,242,131	\$ 21,509,950	\$ 22,484,199	\$ 25,507,393	\$ 18,297,262	\$ 25,661,773



Expenditures Summary - by Department

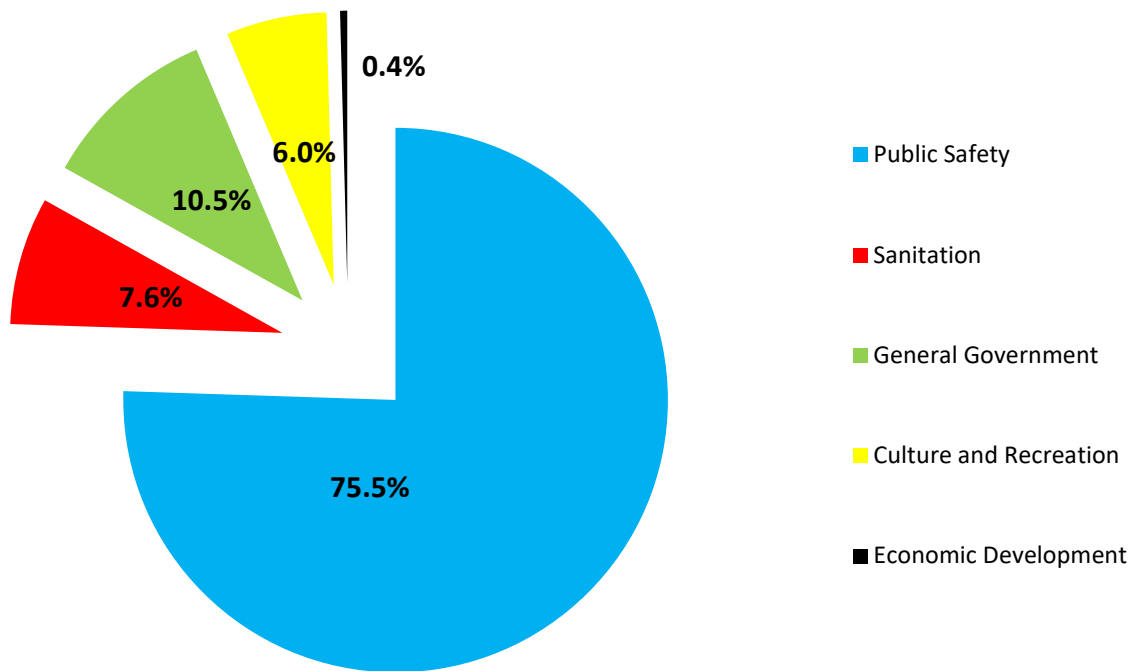
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
101-000 Non-Departmental	\$ 103,601	\$ 163,233	\$ 154,726	\$ -	\$ -	\$ -
101-001 Mayor's Office	327,462	414,626	452,262	520,855	372,664	520,855
101-002 Department of Public Works	555,643	646,779	790,437	1,031,398	552,238	1,007,933
101-003 Corporation Counsel	-	-	-	-	-	-
101-004 Controller's Office	90,867	153,698	843,361	790,000	656,566	490,000
101-005 City Council	235,259	255,787	305,250	558,756	222,839	558,756
101-006 Police	6,653,740	6,803,912	6,873,323	7,932,798	5,765,500	8,152,094
101-007 Fire	8,459,838	8,748,862	8,780,308	9,909,734	7,546,164	10,164,428
101-008 Parks	1,110,145	1,377,995	1,316,808	1,527,768	1,036,848	1,527,768
101-009 Street	-	-	-	-	-	-
101-010 Sanitation	1,608,845	1,909,991	1,833,340	1,948,191	1,256,702	1,948,191
101-012 Data & Information Services	(237)	-	-	-	-	-
101-015 Economic Development Commission	16,413	38,548	72,961	106,273	65,412	110,128
101-016 Clerk	102,497	100,501	100,466	120,162	76,281	120,162
101-017 Communications	978,057	896,019	960,958	1,061,458	746,050	1,061,458
Total Expenditures	\$ 20,242,131	\$ 21,509,950	\$ 22,484,199	\$ 25,507,393	\$ 18,297,262	\$ 25,661,773

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 75% of the funding proposed for 2022 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 2022 is \$25,661,773. The General Fund has a minimum fund balance target of 20% of budgeted expenditures.

2022 Adopted Budget: Expenditures by Function



The 2022 adopted budget is a structurally balanced budget:
Anticipated revenues equal anticipated expenditures:

City of Lawrence
2022 Proposed General Fund Budget
Balanced Budget Proposal (in \$ millions)

Projected 1/1/2022 Reserved Operating Fund Balance¹	\$ 4.67
Revenue:	
Property Taxes	\$ 10.23
PILOT/FHRA	4.06
Trash Collection Fees	2.32
Local Income Taxes	4.41
Other	3.16
<u>Unreserved Fund Balance</u>	<u>3.60</u>
Total Revenue	\$ 27.77
Expense²:	
Public Safety	\$ 20.18
Trash Collection	1.95
Parks and Recreation	1.89
<u>Other</u>	<u>3.75</u>
Total Expense	\$ 27.77
Projected 12/31/2022 Reserved Operating Fund Balance	\$ 4.67

(1) Projected net balance as of August 19, 2021

(2) Includes one-time expenditures of approximately \$3.60 million

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

(4) Projected total fund balance at the end of FY2022 is approximately \$5.5 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 have not been increased for 2022
- The 2022 General Fund budget has remained relatively flat from 2021. 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 remained flat 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 2022 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 FY2023. 2022 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 2022 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 2021 expected revenue. The State of Indiana provides allowable growth quotients for property tax levies and set the increase at 4.2% for 2022.
- 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
- 2022 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 2022 adopted budget.





NON DEPARTMENTAL



Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ 103,601	\$ 163,233	\$ 154,726	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 103,601	\$ 163,233	\$ 154,726	\$ -	\$ -	\$ -

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	103,601	163,233	154,726	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 103,601	\$ 163,233	\$ 154,726	\$ -	\$ -	\$ -



Detailed Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-	-
439 - Other Services and Charges	17,611	103,601	163,233	154,726	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-
Total Expenditures	\$ 17,611	\$ 103,601	\$ 163,233	\$ 154,726	\$ -	\$ -	\$ -

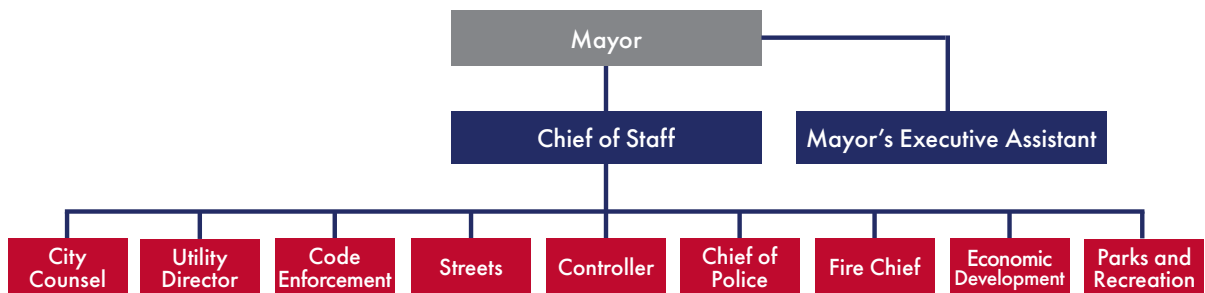




MAYOR'S OFFICE

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

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



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Mayor	1	1	1	1	1
Deputy Chief of Staff	0	1	1	2	2
Executive Assistant	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Director of Communications	0	0	0	0	0
Manager of Communications	0	0	0	0	0
Economic Development Director	1	1	1	1	1
Total Employee Count	4	5	5	6	6

Performance Indicators

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
Number of outreach events	Effectiveness	DWD	254	242	163	53	163	200
Number of Council meetings	Output	DWD	24	24	29	24	29	24
Number of Board meetings	Output	DWD	63	85	84	107	84	100
Number of Total Sessions on Webpage	Technology	DWD	157,498	169,676	181,751	211,985	175,475	227,884
Total Number of Phone Calls	Effectiveness	DWD	7,384	8,102	5,506	3,081	5,823	6,200

2021 ACCOMPLISHMENTS

- ✓ Implemented a Cultural Campus within the city center. **(ED)**
- ✓ Assisted 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)**

2022 OBJECTIVES

- ▶ Complete 12 Storm Water projects identified in several parts of the city. **(DWD)**
- ▶ Complete new fire station construction. **(SF)**
- ▶ Continue renovation to City Government Center and Operations building, vacation of Utility building. **(DWD)**
- ▶ Continued FHRA development – Cityscape Apartments, David Weekly Homes Phase III, Hotel & Parking Garage. **(DWD)**
- ▶ Break ground of the Public Library within City’s downtown area. **(ED)**
- ▶ Begin construction works of a roundabout at 75th St & Oaklandon Rd through the Indianapolis Metropolitan Planning Organization. **(ED)**

(ED), (FA), (DWD), (SF)

Reference Page 40 for
details on these symbols.



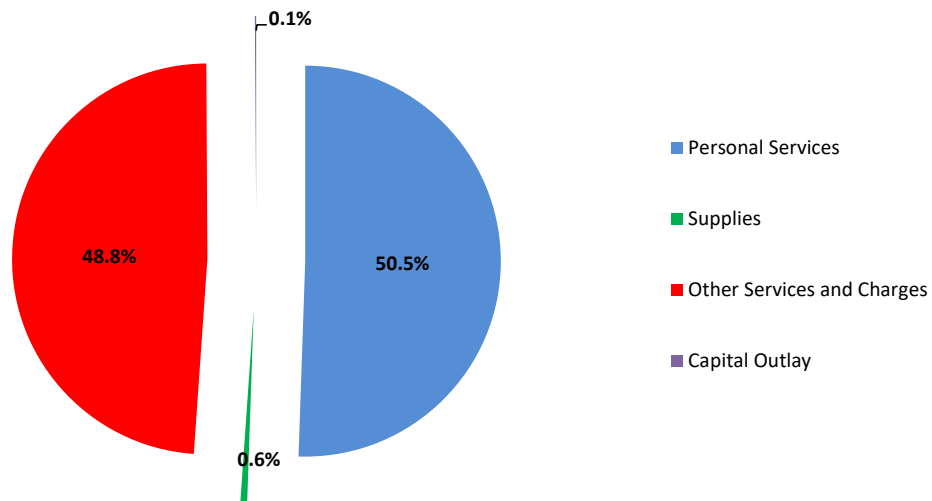
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ 327,462	\$ 414,626	\$ 452,262	\$ 520,855	\$ 372,664	\$ 520,855
Total by Expenditures by Function	\$ 327,462	\$ 414,626	\$ 452,262	\$ 520,855	\$ 372,664	\$ 520,855

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 220,791	\$ 218,227	\$ 237,449	\$ 256,035	\$ 188,840	\$ 263,259
420 - Supplies	2,163	2,277	1,984	2,955	1,359	2,955
430 - Other Services and Charges	104,508	192,078	206,922	254,115	182,464	254,115
440 - Capital Outlay	-	2,044	5,907	7,750	-	526
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 327,462	\$ 414,626	\$ 452,262	\$ 520,855	\$ 372,664	\$ 520,855

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 164,147	\$ 164,154	\$ 176,484	\$ 190,125	\$ 140,067	\$ 197,349
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	56,644	54,073	60,965	65,910	48,773	65,910
421 - Office Supplies	1,083	433	621	1,305	253	1,305
422 - Operating Supplies	45	240	20	50	42	50
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	1,035	1,604	1,344	1,600	1,064	1,600
431 - Professional Services	(6,958)	77,117	67,250	87,150	88,964	87,150
432 - Communication and Transportation	7,832	5,113	2,585	10,825	1,262	10,825
433 - Printing and Advertising	42,516	68,369	94,405	82,050	46,470	82,050
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	28,657	2,657	1,873	26,500	1,686	26,500
437 - Rentals	3,079	2,992	1,651	5,063	-	5,063
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	29,382	35,830	39,157	42,527	44,082	42,527
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	2,044	5,907	7,750	-	526
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 327,462	\$ 414,626	\$ 452,262	\$ 520,855	\$ 372,664	\$ 520,855

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No significant changes in 2022

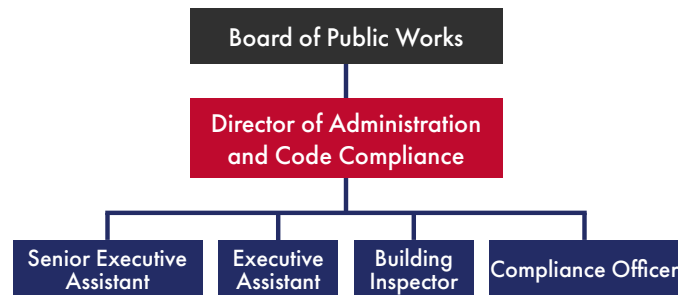




DEPARTMENT OF PUBLIC WORKS

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.



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Director of Engineering	0	0	1	1	1
Director of Code Enforcement	1	1	0	0	0
Laborer	0	0	0	0	0
Administrative Assistant	2	2	2	2	2
Building Inspector	2	2	1	1	1
Executive Assistant	1	1	1	1	1
GIS Coordinator	0	0	0	1	1
Total Employee Count	6	6	5	6	6

* 3 Members of the Board of Works not shown

* 6 Members of the Board of Zoning Appeals not shown

Performance Indicators

Unit of Measure	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Number of Violations Cited	Effectiveness	DWD	185	108	168	113	0	
Number of Property Maintenance Violations Invoiced	Effectiveness	DWD	58	71	61	42	88	100
Number of Permits	Effectiveness	ED	4,182	4,536	3,044	3,353	1,595	1,600
Number of Contractors	Effectiveness	ED	604	2,378	1,925	706	3,110	3,200
Number of Licenses	Effectiveness	ED	853	2,014	2,183	739	3,439	3,500
Number of New Cases	Effectiveness	DWD	990	743	1,570	683	464	500

2021 ACCOMPLISHMENTS

- ✓ 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)

2022 OBJECTIVES

- ▶ Improve communications with other departments
- ▶ Create and provide bilingual applications and forms to the public
- ▶ Create and implement a tracking system for storm water complaints
- ▶ Create and implement a tracking system for project reviews with outside consultants
- ▶ Continue to look for ways to improve the on-line permitting and contractor registration process

(ED), (FA), (DWD), (SF)

Reference Page 40 for
details on these symbols.



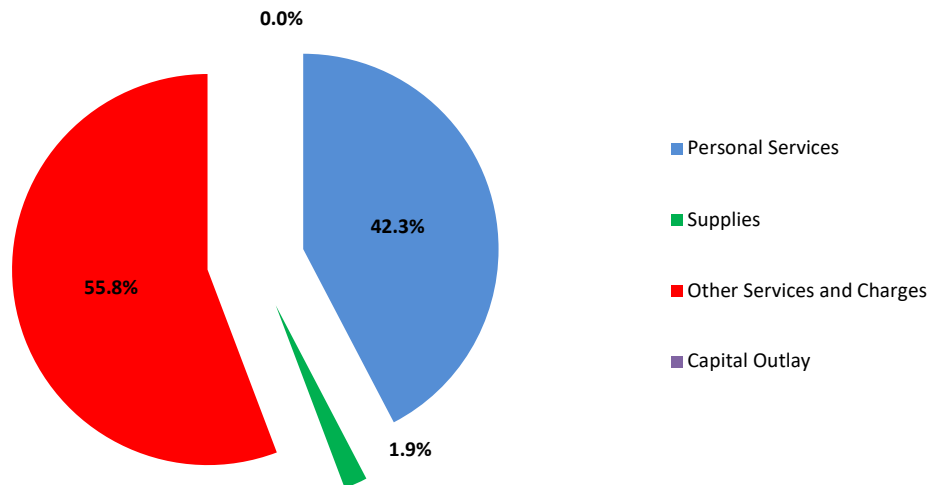
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ 555,643	\$ 646,779	\$ 790,437	\$ 1,031,398	\$ 552,238	\$ 1,007,933
Total by Expenditures by Function	\$ 555,643	\$ 646,779	\$ 790,437	\$ 1,031,398	\$ 552,238	\$ 1,007,933

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 260,044	\$ 318,416	\$ 454,732	\$ 412,100	\$ 239,559	\$ 426,659
420 - Supplies	11,891	15,986	8,982	20,300	9,395	19,300
430 - Other Services and Charges	282,298	310,629	326,475	596,498	297,845	561,974
440 - Capital Outlay	1,410	1,748	248	2,500	5,439	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 555,643	\$ 646,779	\$ 790,437	\$ 1,031,398	\$ 552,238	\$ 1,007,933

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 197,181	\$ 162,888	\$ 198,865	\$ 306,322	\$ 245,000	\$ 156,748	\$ 259,559
412 - Overtime	109	123	145	1,512	6,000	750	6,000
413 - Employee Benefits	116,195	97,033	119,406	146,898	161,100	82,061	161,100
421 - Office Supplies	1,036	1,370	1,061	740	3,000	124	2,000
422 - Operating Supplies	6,728	3,419	6,684	5,478	11,300	7,897	11,300
423 - Repair and Maintenance Supplies	10,425	5,316	2,180	1,477	2,500	571	2,500
429 - Other Supplies	1,302	1,786	6,061	1,287	3,500	802	3,500
431 - Professional Services	8,406	39,521	47,301	26,946	185,100	84,468	181,245
432 - Communication and Transportation	11,409	10,115	10,713	7,459	18,700	5,061	12,600
433 - Printing and Advertising	1,419	2,691	4,046	2,594	6,000	607	6,000
434 - Insurance	45,557	41,770	46,847	59,779	71,000	71,082	71,000
435 - Utility Services	86,217	78,086	70,287	65,422	96,500	44,372	89,041
436 - Repairs and Maintenance	76,732	44,396	76,441	74,834	30,000	16,248	30,000
437 - Rentals	1,684	1,914	1,684	702	3,640	-	3,640
438 - Debt Service	-	-	-	-	-	-	-
439 - Other Services and Charges	82,212	63,804	53,309	88,739	185,558	76,007	168,448
444 - Improvements Other Than Building	-	-	-	-	-	-	-
445 - Machinery and Equipment	1,054	1,410	1,748	248	2,500	5,439	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-
Total Expenditures	\$ 647,666	\$ 555,643	\$ 646,779	\$ 790,437	\$ 1,031,398	\$ 552,238	\$ 1,007,933

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

2022 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 in 2021.
- These changes are expected to promote a more business friendly approach to licensing and permitting



A wooden gavel with a multi-tiered head and a long handle, positioned diagonally. To its right is a circular wooden object, possibly a gavel head or a similar legal instrument. The background is dark and textured.

CORPORATION COUNSEL



Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

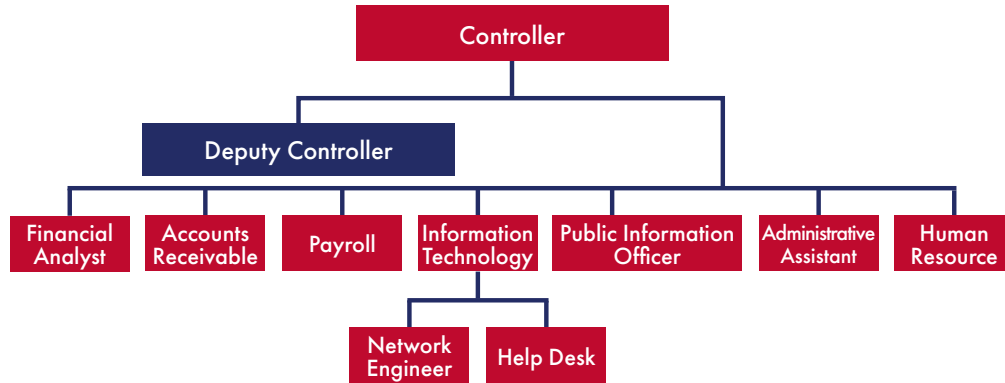
- Corporation Counsel is budgeted in the Administrative Services Internal Service Fund





CONTROLLER'S OFFICE

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



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Controller	1	1	1	1	1
Deputy Controller	1	0	1	1	1
Director of Internal Auditing	0	0	0	0	0.5
Manager of Communications	1	1	1	1	1
Human Resource Director	1	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	0	0	0	0	0
Operations Manager	0	0	0	1	1
Administrative Assistant	1	1	1	0	0
Audio/Visual Coordinator	1	1	1	1	1
Total Employee Count	8	7	8	8	8.5

* 3 P/T Interns not shown

Performance Indicators

Unit of Measure	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Number of checks to vendors	Output	DW	3,663	3,212	2,781	2,645	2,814	2,738
Number of EFTs to vendors	Technology	FA	533	840	797	762	790	782
SBOA Audit Findings	Effectiveness	FA	5	4	1	1	1	1
Bond Rating (S&P) Utility	Effectiveness	FA	BBB	A-	A	A	A	A
Bond Rating (S&P) City	Effectiveness	FA	A+	A+	A+	A+	A+	A+
Average Salary per Employee	Output	DW	37,835	38,891	43,995	48,500	46,248	44,776
Average Salary per Elected Employee	Output	FA	22,825	23,888	24,986	28,400	26,693	26,132
Average Retirement Age	Output	FA	57	56	56	47	52	53
Number of Men	Effectiveness	FA	262	210	232	244	238	232
Number of Women	Effectiveness	FA	72	42	47	71	71	72

2021 ACCOMPLISHMENTS

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

2022 OBJECTIVES

- ▶ Earn Earn Government Finance Officer's Association's Distinguished Budget Presentation Award for the sixth consecutive year. (FA)
- ▶ Receive a timely audit with 1 or less findings. (FA)
- ▶ Publish timely Monthly Revenue Reports online. (FA)
- ▶ Consolidate and reduce City Bank Accounts. (FA)
- ▶ Integrate performance reviews into the city's ERP system (NWS). (DWD)
- ▶ Create job description for each position. (DWD)
- ▶ Implement City's first Enterprise Asset Management software. (FA)

(ED), (FA), (DWD), (SF)

Reference Page 40 for
details on these symbols.



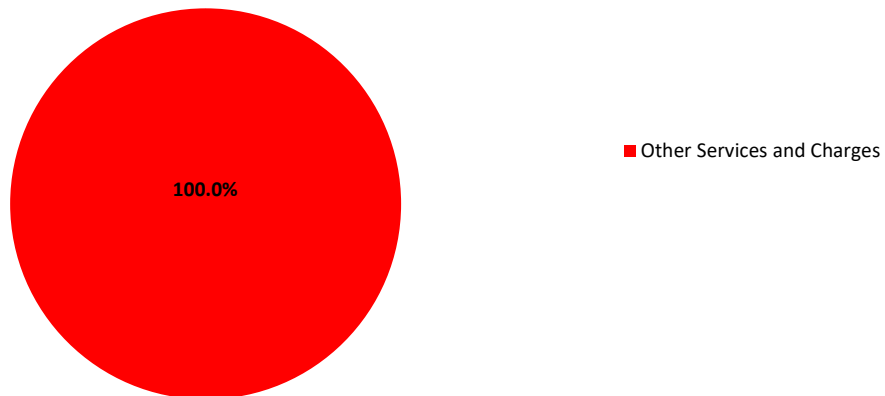
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ 90,867	\$ 153,698	\$ 843,361	\$ 790,000	\$ 656,566	\$ 490,000
Total by Expenditures by Function	\$ 90,867	\$ 153,698	\$ 843,361	\$ 790,000	\$ 656,566	\$ 490,000

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	90,867	153,698.27	843,360.74	790,000.00	656,566.01	490,000.00
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 90,867	\$ 153,698	\$ 843,361	\$ 790,000	\$ 656,566	\$ 490,000

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 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	(8,908)	-	13,035	-	199,087	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	40,000	-	-	-
437 - Rentals	(226)	-	-	-	-	-
438 - Debt Service	-	-	120,000	390,000	309,772	390,000
439 - Other Services and Charges	100,000	153,698	670,326	400,000	147,707	100,000
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 90,867	\$ 153,698	\$ 843,361	\$ 790,000	\$ 656,566	\$ 490,000

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Controller's Office budget for operations is budgeted in the Administrative Services Internal Service Fund
- \$100,000 budgeted in the General Fund includes a pension benefit contribution to the Police Pension Fund
 - Payments to this fund began in 2016 to fund the non-reimbursable portion of benefits provided in the Police Pension Fund
- The majority of the decrease in the 2022 includes the completion of the City's match for the Amy Beverland sidewalk (which will connect an adjacent neighborhood to Amy Beverland Elementary School). The total project cost is estimated at \$2 million, and the City's share is approximately \$500,000
- The City will also continue to pay for debt service in 2022 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



Position - Part Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 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

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
Number of laws passed by Council	Output	DWD	21	20	15	14	16	18
Number of meetings recorded	Technology	DWD	24	24	31	24	24	24
Number of Council meetings	Output	DWD	24	24	31	24	24	24



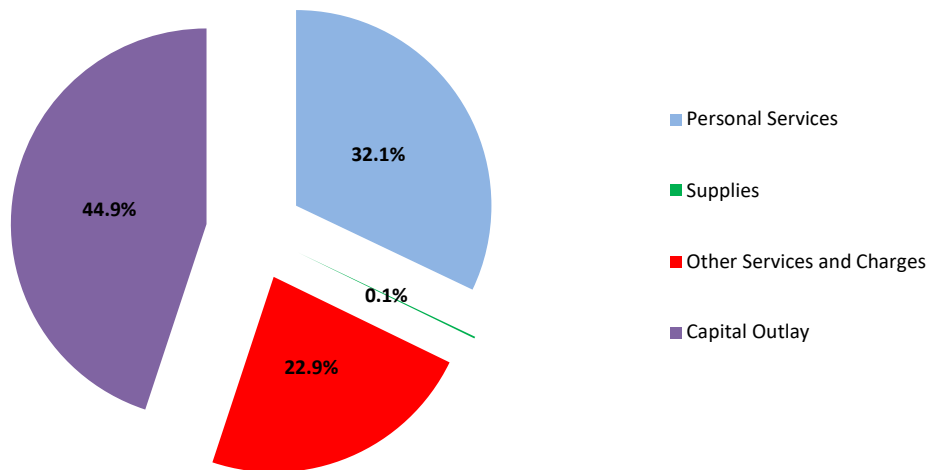
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ 235,259	\$ 255,787	\$ 305,250	\$ 558,756	\$ 222,839	\$ 558,756
Total by Expenditures by Function	\$ 235,259	\$ 255,787	\$ 305,250	\$ 558,756	\$ 222,839	\$ 558,756

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 150,790	\$ 151,533	\$ 151,530	\$ 170,450	\$ 127,470	\$ 179,173
420 - Supplies	99	461	212	792	-	792
430 - Other Services and Charges	84,370	90,794	126,008	136,514	75,369	127,791
440 - Capital Outlay	-	13,000	27,500	251,000	20,000	251,000
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 235,259	\$ 255,787	\$ 305,250	\$ 558,756	\$ 222,839	\$ 558,756

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 126,874	\$ 127,499	\$ 127,499	\$ 143,500	\$ 106,874	\$ 150,675
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	23,915	24,033	24,031	26,950	20,595	28,498
421 - Office Supplies	89	42	170	270	-	270
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	10	418	42	522	-	522
431 - Professional Services	68,125	75,065	98,250	105,000	54,404	94,429
432 - Communication and Transportation	24	14	45	650	9	716
433 - Printing and Advertising	-	-	-	150	-	150
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	1,269	1,129	1,034	1,200	1,047	1,200
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	14,952	14,586	26,680	29,514	19,909	31,296
444 - Improvements Other Than Building	-	13,000	27,500	250,000	20,000	250,000
445 - Machinery and Equipment	-	-	-	1,000	-	1,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 235,259	\$ 255,787	\$ 305,250	\$ 558,756	\$ 222,839	\$ 558,756

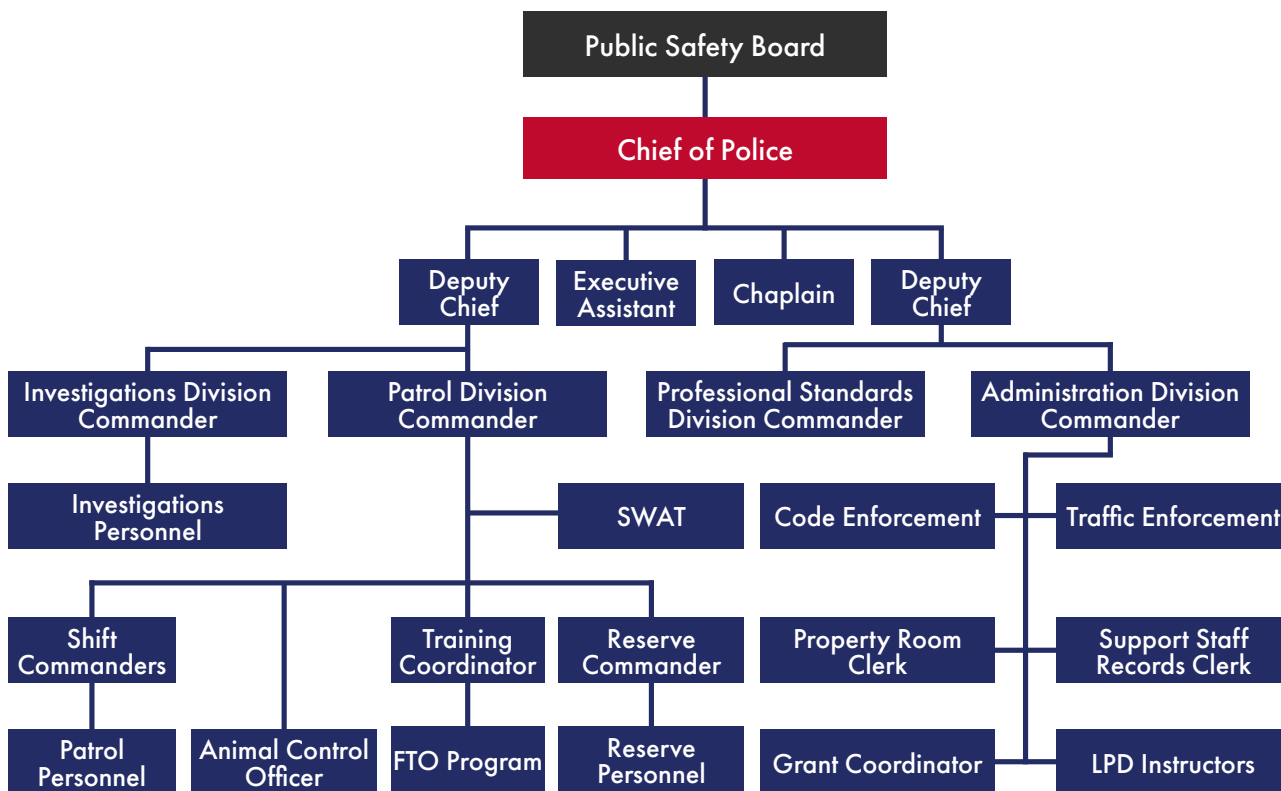
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No significant changes in 2022
 - o \$250,000 for a project to be completed in 2022 as determined by the Common Council



LAWRENCE POLICE DEPARTMENT

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





Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 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	2	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	3	4	4	3	4
Sergeant	13	12	15	14	15
Patrolman - 1st Class	29	29	33	32	33
Patrolman - 2nd Class	2	9	1	1	1
Probationary Officer	9	2	1	3	2
Animal Ctrl Enforcement Officer	1	1	1	1	1
Chaplain	0.5	0.5	0.5	0.5	0.5
Total Employee Count	68.5	68.5	67.5	66.5	68.5

* 5 Members of the Police Merit Commission not shown

* 1 part-time employee not shown

Performance Indicators

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure									
Number of police report	Output	DWD	5,783	4,273	4,045	4,690	4,018	3,340	4,300
Number of reported gun shot victims	Output	DWD	13	21	28	15	27	13	20
Number of Homicides	Effectiveness	SF	2	5	3	3	5	6	5
Number of Traffic Tickets Written	Effectiveness	SF	1,000	593	901	1,100	756	747	800

2021 ACCOMPLISHMENTS

- ✓ 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)
- ✓ Implement funding under the federal Edward Byrne Grant 2021 (\$12,343) to purchase newer model PBT’S (This will allow officers to obtain breath samples that limit their exposure especially through COVID-19, and Radar Units). (DWD)

2022 OBJECTIVES

- ▶ Sustain working within the City of Lawrence 2021 budget to ensure effective utilization of financial resources. (DWD)
- ▶ Consideration of adding additional officers to LPD, expanding our budgeted staffing level from 62 full-time officers to at least 65 full-time officers, with a fiscally responsible, sustainable plan. (DWD)
- ▶ Update local business contact information, enhance Business Watch meetings quarterly. (DWD)
- ▶ Resume the previously postponed ten-week “LPD Citizens Academy” class in 2022, depending on COVID-19 recommendations from the Marion County Health Department. (DWD)
- ▶ Establish Traffic Enforcement Unit to address traffic related complaints we receive. (SF)
- ▶ Receive grant funding for updated personal protective equipment for first responding officers, including ballistic helmets. (DWD)
- ▶ Invest in upgrade to our 2 smaller UAV units, to include improved camera and thermal imaging capabilities, along with loiter time.(DWD)

(ED), (FA), (DWD), (SF)

Reference Page 40 for
details on these symbols.



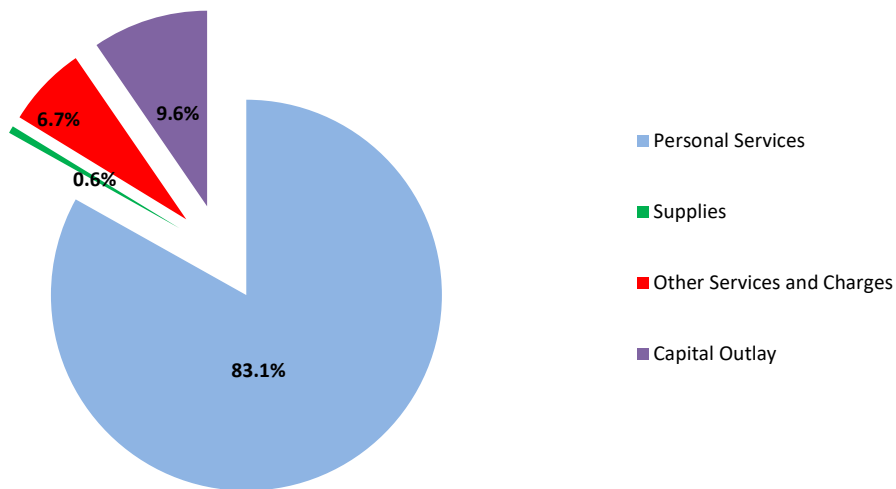
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 6,653,740	\$ 6,803,912	\$ 6,873,323	\$ 7,932,798	\$ 5,765,500	\$ 8,152,094
Total by Expenditures by Function	\$ 6,653,740	\$ 6,803,912	\$ 6,873,323	\$ 7,932,798	\$ 5,765,500	\$ 8,152,094

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 5,913,286	\$ 6,097,978	\$ 5,841,326	\$ 6,523,705	\$ 4,856,227	\$ 6,776,777
420 - Supplies	127,455	107,715	54,674	55,000	26,912	49,000
430 - Other Services and Charges	612,761	595,459	974,700	1,351,093	881,940	546,241
440 - Capital Outlay	238	2,760	2,623	3,000	421	780,076
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 6,653,740	\$ 6,803,912	\$ 6,873,323	\$ 7,932,798	\$ 5,765,500	\$ 8,152,094

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 3,771,458	\$ 3,959,343	\$ 3,800,703	\$ 4,166,435	\$ 3,138,472	\$ 4,419,507
412 - Overtime	147,515	150,566	77,010	161,000	95,320	161,000
413 - Employee Benefits	1,994,313	1,988,069	1,963,612	2,196,270	1,622,435	2,196,270
421 - Office Supplies	5,409	2,981	7,974	6,500	3,067	6,500
422 - Operating Supplies	31,787	29,088	25,174	30,000	16,533	24,000
423 - Repair and Maintenance Supplies	81,547	65,015	4,099	2,500	-	2,500
429 - Other Supplies	8,712	10,631	17,428	16,000	7,311	16,000
431 - Professional Services	82,737	78,589	130,818	134,680	64,478	134,680
432 - Communication and Transportation	62,913	60,991	65,196	77,000	48,512	77,000
433 - Printing and Advertising	978	-	-	-	-	-
434 - Insurance	-	-	-	231,000	206,987	-
435 - Utility Services	8,308	9,196	77,670	58,536	72,037	225,610
436 - Repairs and Maintenance	66,596	49,862	34,764	51,000	28,680	56,400
437 - Rentals	17,448	17,874	16,513	18,551	14,722	34,000
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	373,781	378,948	649,739	780,326	446,525	18,551
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	238	2,760	2,623	3,000	421	780,076
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 6,653,740	\$ 6,803,912	\$ 6,873,323	\$ 7,932,798	\$ 5,765,500	\$ 8,152,094

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

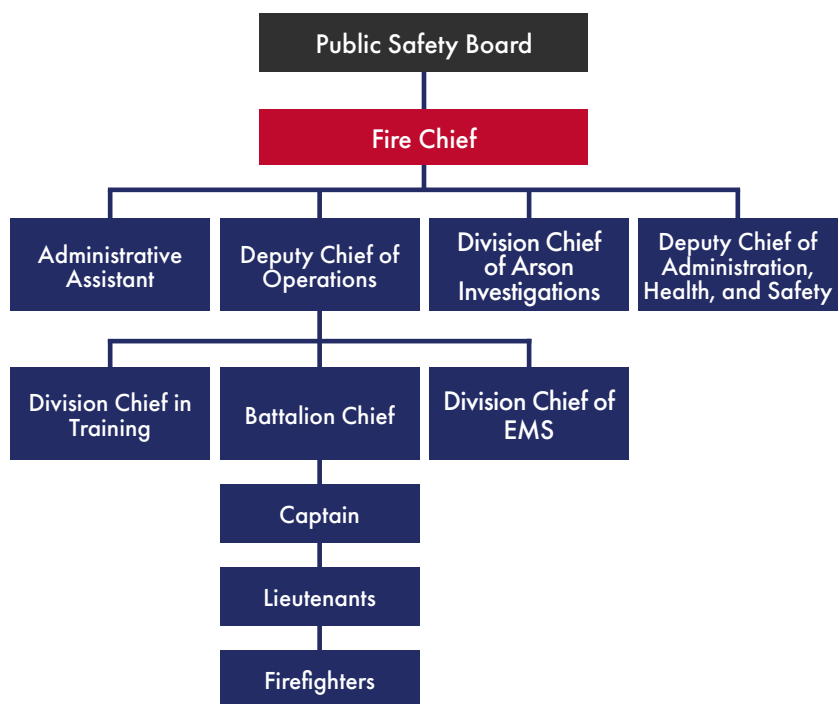
- No significant changes in 2022:
 - o Budget remains flat compared to 2021. Majority of the increase in 2021 was primarily a result of moving budget for insurance from Fund 224 to the General Fund
 - o The COVID-19 pandemic is expected to hit Fund 224 revenue in 2022. This budgetary move was intended to mitigate some of this impact on the overall fund balance
 - o 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.





Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 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	7	9	8	9
Engineer	13	12	12	12	12
Firefighter - 1st Class	48	43	42	43	45
Firefighter - 2nd Class	0	2	4	3	6
Firefighter Probationary	2	6	3	3	0
EMT	3	4	4	6	4
Paramedic	9	11	11	11	14
Chaplain	0.5	0.5	0.5	0.5	0.5
Total Employee Count	97.5	99.5	99.5	100.5	104.5

* 17 P/T EMTs not shown

* 5 P/T Paramedics not shown

* 1 P/T Maintenance

* 5 Members of the Fire Merit Commission not shown

Performance Indicators

Unit of Measure	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Number of fires reported	Output	SF	166	200	220	135	239	250
Number of fire runs	Output	SF	7,512	7,577	8,425	7,468	8,059	8,500
Number of community outreach events	Effectiveness	DWD	50	52	54	*10	30	50
Average Response Time	Effectiveness	SF	0	0	0	0	0	0
Percentage of Response <8:00	Effectiveness	SF	1	1	1	1	1	1
Number of Unit Responses	Effectiveness	SF	4,019	4,501	5,856	5,056	7,425	8,000
Number of medical emergencies reported	Output	SF	6,550	5,260	5,118	5,646	6,030	6,500
Number of EMS billing	Output	DWD	38,896	38,219	39,768	38,483	37,597	38,200
Average EMS Response Time (MIN:SEC)	Effectiveness	SF	0	0	0	0	0	0
Annual EMS Call Volume	Output	SF	5,459	5,260	5,118	5,646	5,912	6,500
Number of Unit Responses	Effectiveness	SF	3837	5083	5058	5589	5779	6000

2021 ACCOMPLISHMENTS

- ✓ 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

2022 OBJECTIVES

- ▶ Concrete at Station 37 and the Tower. (DWD)
- ▶ Paving front side of Station 37. (DWD)
- ▶ Painting interior of Station 37.(DWD)
- ▶ Ceiling repairs in bay and bay doors of Station 37. (DWD)
- ▶ Purchase or lease new heart monitors – current ones are (12) years old. (DWD)
- ▶ Promotional process – two (2) year list. (DWD)
- ▶ Demolition and build of Station 38. (DWD)
- ▶ Replace medical gator for special events and medical runs in State Park. (DWD)
- ▶ Specifications of new ladder truck. (DWD)
- ▶ Fully staffed at 83 Firefighters. (DWD)

(ED), (FA), (DWD), (SF)

Reference Page 40 for
details on these symbols.



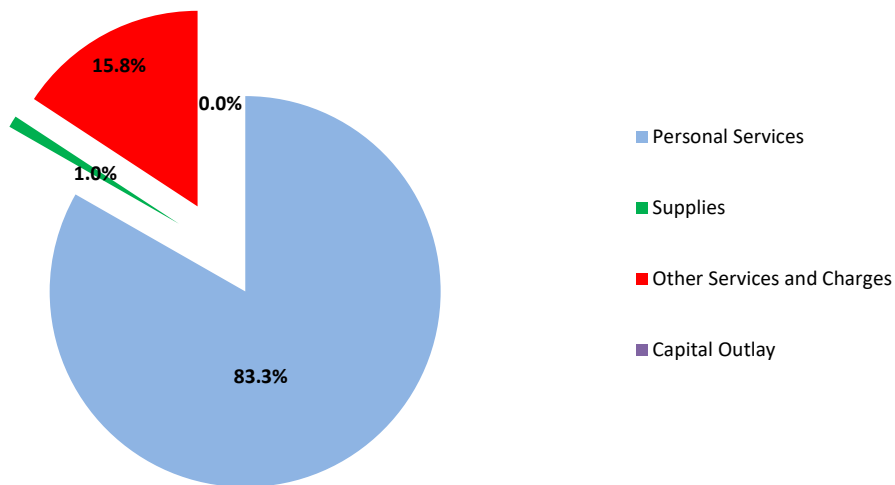
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 8,459,838	\$ 8,748,862	\$ 8,780,308	\$ 9,909,734	\$ 7,546,164	\$ 10,164,428
Total by Expenditures by Function	\$ 8,459,838	\$ 8,748,862	\$ 8,780,308	\$ 9,909,734	\$ 7,546,164	\$ 10,164,428

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 7,744,307	\$ 7,838,580	\$ 7,685,725	\$ 8,076,839	\$ 6,406,300	\$ 8,463,556
420 - Supplies	103,450	125,060	81,993	155,715	51,114	98,312
430 - Other Services and Charges	601,547	769,757	1,001,929	1,659,860	1,073,468	1,602,560
440 - Capital Outlay	10,534	15,465	10,661	17,320	15,281	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 8,459,838	\$ 8,748,862	\$ 8,780,308	\$ 9,909,734	\$ 7,546,164	\$ 10,164,428

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 5,051,175	\$ 5,060,124	\$ 4,972,167	\$ 5,249,425	\$ 4,062,934	\$ 5,635,752
412 - Overtime	315,774	331,535	338,050	225,000	353,801	225,000
413 - Employee Benefits	2,377,358	2,446,921	2,375,509	2,602,414	1,989,565	2,602,804
421 - Office Supplies	1,815	2,753	1,664	3,000	2,876	3,000
422 - Operating Supplies	39,549	41,700	31,709	80,275	22,037	34,300
423 - Repair and Maintenance Supplies	35,648	53,011	26,069	36,740	7,254	29,740
429 - Other Supplies	26,438	27,596	22,552	35,700	18,946	31,272
431 - Professional Services	67,459	45,790	69,107	81,800	66,446	70,000
432 - Communication and Transportation	4,981	5,712	58,245	56,841	41,916	48,841
433 - Printing and Advertising	331	82	-	1,200	270	1,200
434 - Insurance	-	162,832	159,239	200,000	176,180	195,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	64,534	94,556	66,837	106,700	41,872	91,700
437 - Rentals	7,290	19,562	12,248	14,025	7,557	14,025
438 - Debt Service	-	-	-	335,000	234,336	335,000
439 - Other Services and Charges	456,952	441,223	636,253	864,294	504,891	846,794
444 - Improvements Other Than Building	-	1,120	-	-	-	-
445 - Machinery and Equipment	10,534	14,345	10,661	17,320	15,281	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 8,459,838	\$ 8,748,862	\$ 8,780,308	\$ 9,909,734	\$ 7,546,164	\$ 10,164,428

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

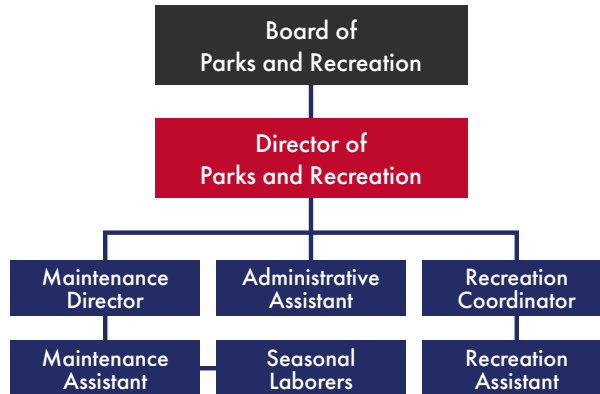
2022 budget increases include the following:

- Majority of the increase in 2022 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

An aerial photograph of a park complex. In the foreground, there are several baseball fields with brown dirt bases and green grass. To the right, there is a playground with colorful equipment. In the center, there is a large building with a dark roof, likely a park maintenance or community center. The background shows a residential neighborhood with houses and trees. The overall scene is well-maintained and green.

PARKS AND RECREATION

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



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Director of Parks and Recreation	1	1	1	1	1
Recreation Coordinator	1	1	1	1	1
Recreation Assistant	1	1	1	1	1
Maintenance Director	1	1	1	1	1
Maintenance Worker	4	4	4	4	4
Total Employee Count	8	8	8	8	8

* 5 Members of the Park Board not shown

* 4 Part-time employees not shown

Performance Indicators

Unit of Measure	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Number of facilities Rentals	Output	ED	170	194	200	32	86	150
Number of different sports leagues	Output	DWD	6	6	6	5	5	6
Number of community events	Effectiveness	ED	15	18	19	1	14	20

2021 ACCOMPLISHMENTS

- ✓ 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)

2022 OBJECTIVES

- ▶ Rebid and secure a construction company to complete the redevelopment of Civic Plaza prior to the Fall of 2022.(DWD)
- ▶ Implementation of phase two of the 2021 through 2026 Comprehensive Park Masterplan, to include the redesign and redevelopment of Lawrence Community Park.(DWD)
- ▶ Complete the construction of eight pickleball courts, continue the redevelopment and expanded usage of Lee Road Park as an adult sports complex.(DWD)
- ▶ Continue fostering a cooperative effort with private and other non-forprofit partners to expand the recreational programming offerings for all population segments of Lawrence.(DWD)

(ED), (FA), (DWD), (SF)

Reference Page 40 for details on these symbols.



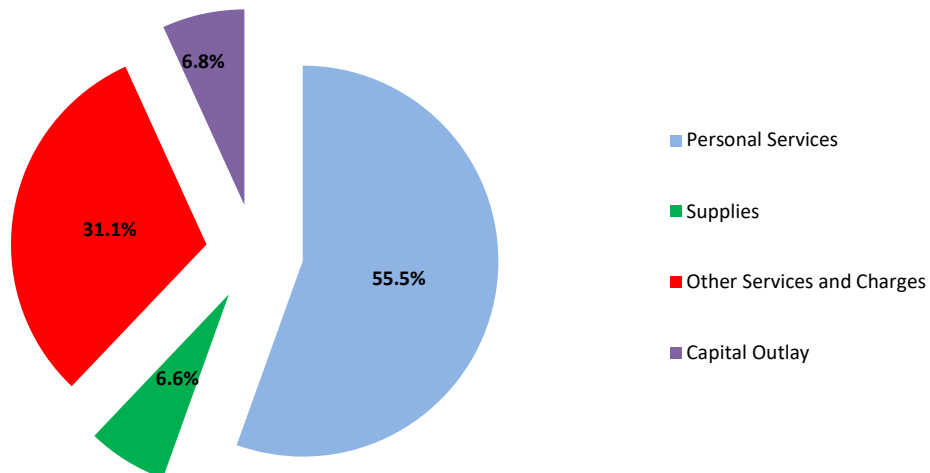
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 1,110,145	\$ 1,377,995	\$ 1,316,808	\$ 1,527,768	\$ 1,036,848	\$ 1,527,768
Total by Expenditures by Function	\$ 1,110,145	\$ 1,377,995	\$ 1,316,808	\$ 1,527,768	\$ 1,036,848	\$ 1,527,768

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 684,797	\$ 675,707	\$ 665,691	\$ 817,294	\$ 527,670	\$ 847,718
420 - Supplies	64,793	64,108	100,428	120,600	64,004	101,100
430 - Other Services and Charges	348,691	373,924	447,737	485,874	398,742	474,950
440 - Capital Outlay	11,863	264,255	102,952	104,000	46,432	104,000
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,110,145	\$ 1,377,995	\$ 1,316,808	\$ 1,527,768	\$ 1,036,848	\$ 1,527,768

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 441,620	\$ 436,156	\$ 453,746	\$ 517,583	\$ 342,772	\$ 548,007
412 - Overtime	44,485	56,701	15,136	45,000	25,081	45,000
413 - Employee Benefits	198,693	182,850	196,809	254,711	159,816	254,711
421 - Office Supplies	1,809	693	1,371	2,700	366	2,200
422 - Operating Supplies	34,181	32,233	29,526	46,500	20,544	37,000
423 - Repair and Maintenance Supplies	26,440	29,771	41,795	69,000	37,549	59,500
429 - Other Supplies	2,364	1,411	27,735	2,400	5,545	2,400
431 - Professional Services	4,572	3,550	33,974	20,000	47,383	20,000
432 - Communication and Transportation	19,119	23,549	22,733	22,600	12,613	22,600
433 - Printing and Advertising	-	297	-	250	528	250
434 - Insurance	46,440	52,901	64,083	75,000	75,195	75,000
435 - Utility Services	146,379	117,029	123,319	148,500	97,729	148,500
436 - Repairs and Maintenance	22,459	14,816	23,938	34,000	18,990	34,000
437 - Rentals	4,397	6,312	3,810	7,000	1,240	7,000
438 - Debt Service	17,412	9,178	2,933	-	2,658	-
439 - Other Services and Charges	87,914	146,293	172,946	178,524	142,406	167,600
444 - Improvements Other Than Building	8,293	97,042	68,194	86,000	5,648	86,000
445 - Machinery and Equipment	3,571	167,214	34,758	18,000	40,784	18,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,110,145	\$ 1,377,995	\$ 1,316,808	\$ 1,527,768	\$ 1,036,848	\$ 1,527,768

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

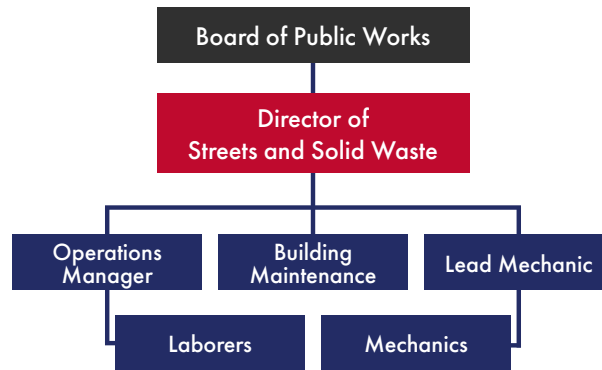
No significant changes in 2022





STREET DEPARTMENT

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



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Building Inspector	1	0	0	0	0
Manager of Streets & Solid Waste	1	1	1	1	1
Operations Manager	1	1	1	1	1
Garage Mechanic	2	3	0	0	0
Laborer	5	6	9	8	9
Administrative Assistant	0	0	0	1	1
Total Employee Count	10	11	11	10	12

* 4 P/T Laborers not shown

Performance Indicators

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
Number of potholes	Effectiveness	DWD	4,500	10,759	11,031	9,010	9,010	10,239
Number of miles repaved	Effectiveness	DWD	8	7	11	8	9	10
Feet of sidewalk repairs	Effectiveness	DWD	30	30	142	80	110	100
Number of miles swept	Effectiveness	DWD	N/A	N/A	180	190	175	180
Feet of new storm ditching	Effectiveness	DWD	N/A	N/A	4,654	1,220	2,700	1,500
Major Sinkhole Repair	Effectiveness	DWD	10	9	10	12	12	10

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

2021 ACCOMPLISHMENTS

- ✓ 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)
- ✓ Replaced 4 street vehicles (DWD)
- ✓ Installed new flagpole at the city building (SF)

2022 OBJECTIVES

- ▶ Repaving City streets (SF)
- ▶ Strip patching (SF)
- ▶ Pothole maintenance (SF)
- ▶ Sidewalk replacement (SF)
- ▶ Tree removal (SF)
- ▶ Replacing City's blue street signs (SF)
- ▶ Replace one salt truck (DWD)
- ▶ Replace two zero turn mowers (DWD)
- ▶ Replace large mowing tractors (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





SANITATION



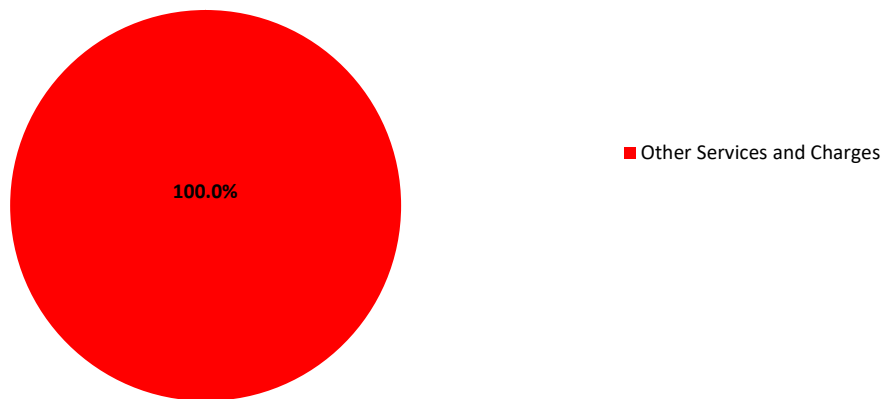
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Sanitation	\$ 1,608,845	\$ 1,909,991	\$ 1,833,340	\$ 1,948,191	\$ 1,256,702	\$ 1,948,191
Total by Expenditures by Function	\$ 1,608,845	\$ 1,909,991	\$ 1,833,340	\$ 1,948,191	\$ 1,256,702	\$ 1,948,191

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	1,608,845	1,909,991	1,833,340	1,948,191	1,256,702	1,948,191
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,608,845	\$ 1,909,991	\$ 1,833,340	\$ 1,948,191	\$ 1,256,702	\$ 1,948,191

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	1,608,845	1,909,991	1,833,340	1,948,191	1,256,702	1,948,191
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,608,845	\$ 1,909,991	\$ 1,833,340	\$ 1,948,191	\$ 1,256,702	\$ 1,948,191

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

The City has contracted with a third party for trash collection

- 2021 is year nine of a 10-year contract
- The 2022 budgeted amount for trash collection includes a 2% percent increase in the contractual rate





DATA INFORMATION SERVICES

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



Performance Indicators

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
Number of helpdesk tickets	Technology	FA	1,159	1,297	1,310	2,189	3,015	3,250
Number of managed IT devices	Technology	FA	543	565	640	1,100	1,225	1,500
Number of Downtime (<i>in hours</i>)	Technology	FA	6	5	8	>5	6	<6

2021 ACCOMPLISHMENTS

- ✓ Station 38 rebuild. (DWD)
- ✓ Water plant scada network build.(DWD)
- ✓ Azure Site Recovery (business continuity). (DWD)
- ✓ Barracuda mail protection (phishing/malware protection). (DWD)
- ✓ Network – redundant internet connection. (DWD)
- ✓ Network – Water plant scada network build (in progress). (DWD)
- ✓ Network – LPD Garage connectivity added to city network. (DWD)
- ✓ Network – Added wifi to LGC parking lot. (DWD)
- ✓ Network – FOX59 Weather cams. (DWD)
- ✓ Server – Domain Migration (in progress). (DWD)
- ✓ Server – Upgraded 3CX phone system. (DWD)
- ✓ Server – One Drive Migration. (DWD)
- ✓ Server – Consolidated infrastructure (retired 4 servers). (DWD)
- ✓ Security – Upgraded antivirus to SentinelOne on all workstations/server. (DWD)

2022 OBJECTIVES

- ▶ Network - Move from MPLS to SD-WAN connections for remote sites. (DWD)
- ▶ Server - Upgrade 1-3 physical ESX server(s). (DWD)
- ▶ Server – Move server infrastructure to LPD. (DWD)
- ▶ Workstation – Implement Workstation Lifecycle Standard Operating Procedure. (DWD)
- ▶ Disaster Recovery – offsite data copy. (DWD)
- ▶ Business Continuity – Azure Site Recovery – pending domain migration. (DWD)
- ▶ Station 38 rebuild – pending demo/construction. (DWD)

(ED), (FA), (DWD), (SF)

Reference Page 40 for
details on these symbols.



Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ (237)	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ (237)	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	(212)	-	-	-	-	-
430 - Other Services and Charges	(25)	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ (237)	\$ -	\$ -	\$ -	\$ -	\$ -



Detailed Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted 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

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
New Jobs from approved projects	Effectiveness	ED	255	80	220	35	80	80
New businesses	Output	ED	7	4	4	5	4	6
Assessed Value	Effectiveness	ED	\$ 217,200,377	\$ 229,414,052	\$ 242,171,772	\$ 3,087,718,800	\$ 285,414,052	\$ 242,171,772
New Homes	Output	ED	79	150	61	85	200	200

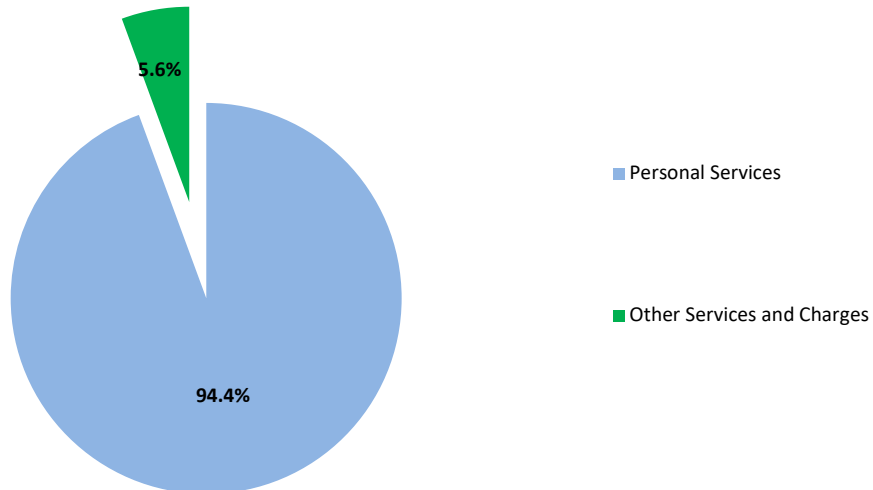
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Economic Development	\$ 16,413	\$ 38,548	\$ 72,961	\$ 106,273	\$ 65,412	\$ 110,128
Total by Expenditures by Function	\$ 16,413	\$ 38,548	\$ 72,961	\$ 106,273	\$ 65,412	\$ 110,128

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 11,604	\$ 34,051	\$ 67,914	\$ 100,121	\$ 61,512	\$ 103,976
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	4,809	4,497	5,047	6,152	3,900	6,152
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 16,413	\$ 38,548	\$ 72,961	\$ 106,273	\$ 65,412	\$ 110,128

2022 Adopted Budget: Expenditures by Category



2021 ACCOMPLISHMENTS

- ✓ City of Lawrence Trades District Actionable Strategic Plan Development. (DWD)
- ✓ Franklin Road TIF Extension to 56th Street. (DWD)
- ✓ FHRA Parcel J West Development. (DWD)
- ✓ Post Road Redevelopment. (DWD)
- ✓ 4400 Block of Franklin Road – closed on property sale to Stern Development to facilitate re-development of the three parcels. (DWD)
- ✓ Franklin Road TIF Extension to 56th Street. (DWD)
- ✓ FHRA Parcel J West Development. (DWD)
- ✓ Post Road Redevelopment. (DWD)

2022 OBJECTIVES

- ▶ COL Trades District Development. (DWD)
 - o Execute the reconstruction of the CSX Stormwater Ditch
 - o Complete the preliminary/pre-engineering civil engineering and right-of-way acquisition study
- ▶ FHRA and Post Road Development. (DWD)
 - o Release the construction of improvements to the COL's sanitary system necessary to allow proposed
- ▶ developments within the FHRA and along Post Road just south of 56th Street to move forward
 - o Working with the FHRA Board, continue with the development of Parcel J East, Parcel J West, and
- ▶ Parcel F
- ▶ Harrison and Ford Industrial Expansion. (DWD)
 - o Assist Harris & Ford officials with moving their proposed expansion into the full construction phase
- ▶ Metronet. (DWD)
 - o Continue efforts to locate an operations hub within the COL to facilitate further communications fiber deployment – currently targeted for 8013 E 46th Street

(ED), (FA), (DWD), (SF)

Reference Page 40 for details on these symbols.



Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 5,874	\$ 28,246	\$ 51,156	\$ 64,872	\$ 46,773	\$ 68,727
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	5,731	5,805	16,758	35,249	14,738	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	4,809	4,497	5,047	6,152	3,900	6,152
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 16,413	\$ 38,548	\$ 72,961	\$ 106,273	\$ 65,412	\$ 110,128

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

No significant changes in 2022



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.



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
City Clerk	1	1	1	1	1
Total Employee Count	1	1	1	1	1

Performance Indicators

Unit of Measure	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Number of laws passed by Council	Output	DWD	21	20	15	14	16	16
Number of meetings recorded - Council	Technology	DWD	24	24	31	24	24	24
Number of Council meetings	Output	DWD	24	24	31	24	24	24
Number of Board meetings	Output	DWD	63	85	68	51	48	50
Number of meetings recorded - Board	Technology	DWD	42	85	68	47	48	50

2021 ACCOMPLISHMENTS

- ✓ 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)**

2022 OBJECTIVES

- ▶ Continue the functioning of the Common Council and various Boards and Commissions either virtually or in person. **(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)**

(ED), (FA), (DWD), (SF)

Reference Page 40 for details on these symbols.



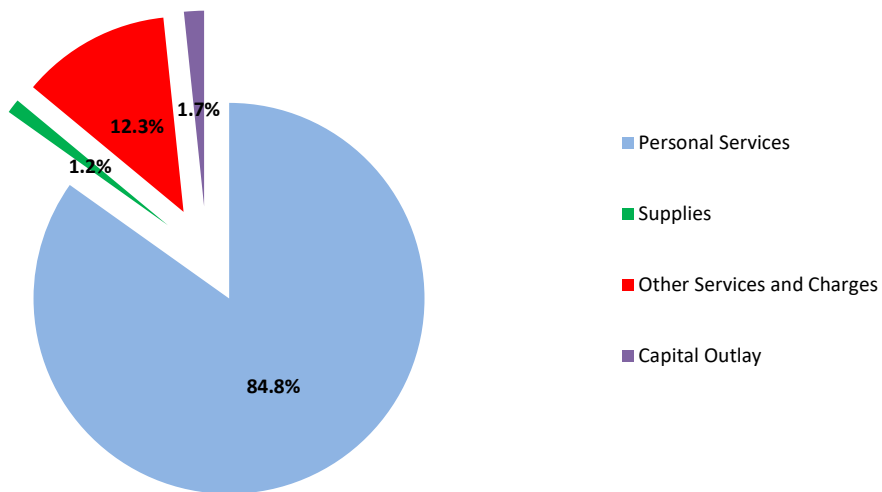
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ 102,497	\$ 100,501	\$ 100,466	\$ 120,162	\$ 76,281	\$ 120,162
Total by Expenditures by Function	\$ 102,497	\$ 100,501	\$ 100,466	\$ 120,162	\$ 76,281	\$ 120,162

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 92,459	\$ 90,972	\$ 91,041	\$ 98,201	\$ 67,671	\$ 101,956
420 - Supplies	466	386	230	1,400	448	1,400
430 - Other Services and Charges	9,572	9,143	9,195	18,561	8,162	14,806
440 - Capital Outlay	-	-	-	2,000	-	2,000
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 102,497	\$ 100,501	\$ 100,466	\$ 120,162	\$ 76,281	\$ 120,162

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 70,850	\$ 70,850	\$ 70,850	\$ 70,849	\$ 75,101	\$ 56,326	\$ 78,856
412 - Overtime	-	-	-	-	-	-	-
413 - Employee Benefits	21,117	21,609	20,122	20,192	23,100	11,345	23,100
421 - Office Supplies	524	466	386	230	1,100	448	1,100
422 - Operating Supplies	-	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	300	-	300
429 - Other Supplies	-	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	4,500	-	745
432 - Communication and Transportation	1,213	1,204	1,202	1,176	2,166	1,146	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	1,218	1,542	1,047	1,542
438 - Debt Service	-	-	-	-	-	-	-
439 - Other Services and Charges	7,183	7,099	6,812	6,801	10,229	5,969	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	\$ 102,497	\$ 100,501	\$ 100,466	\$ 120,162	\$ 76,281	\$ 120,162

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

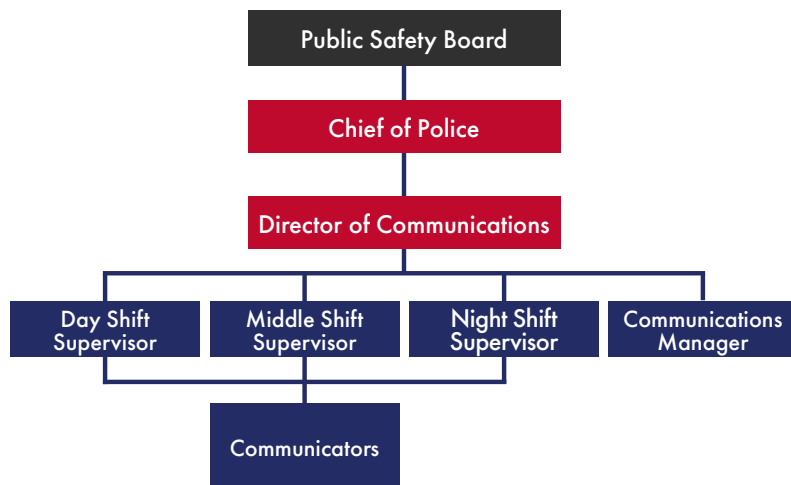
No significant changes in 2022





COMMUNICATIONS

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



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Director of Communications	1	1	1	1	1
Communicator	15	15	15	16	16
Total Employee Count	16	16	16	17	17

* 2 part-time employees not shown

Performance Indicators

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
Number of calls per year	Output	SF	85,364	80,333	73,121	81,801	74,857	73,540
Number of abandoned calls	Output	SF	3,818	2,941	3,381	3,790	3,618	3,482
Number of calls in % answered within 40 sec	Effectiveness	DWD	100	100	100	100	100	100

2021 ACCOMPLISHMENTS

- ✓ 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)

2022 OBJECTIVES

- ▶ Complete in house training for 3 current new hires to bring shifts back up to full staff. (DWD)
- ▶ Streamline the police and medic ride along program for new hires with the addition of set riding schedules and in-house fire course led by FD personnel.(DWD)
- ▶ Work with IT on project for moving away from IP Flex lines back to land lines for all non-emergency extensions in the 911 Center.(DWD)
- ▶ Implement the ASAP to PSAP project programming for our CAD software. (Program where alarm companies can enter their alarm information and send it directly to each agency.(DWD)
- ▶ Continue to search for additional trained part time employees. (DWD)
- ▶ Continue to work on increasing pay for all 911 operators.(DWD)

(ED), (FA), (DWD), (SF)

Reference Page 40 for details on these symbols.



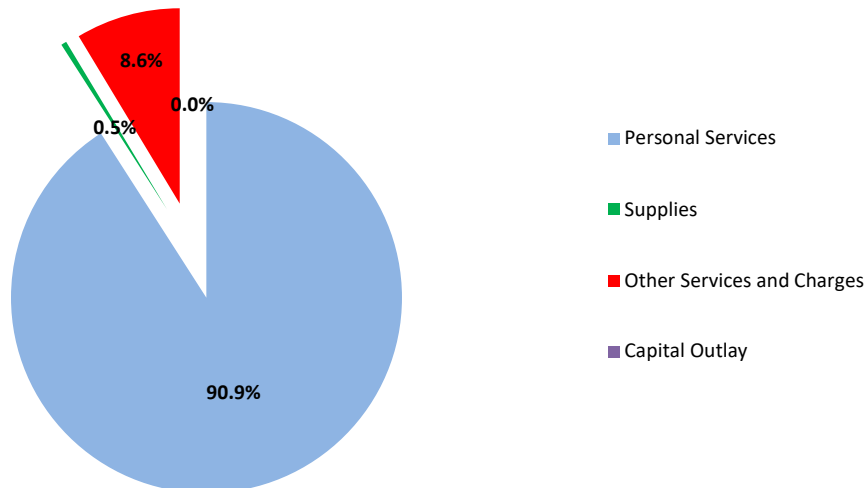
Expenditures by Function

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 978,057	\$ 896,019	\$ 960,958	\$ 1,061,458	\$ 746,050	\$ 1,061,458
Total by Expenditures by Function	\$ 978,057	\$ 896,019	\$ 960,958	\$ 1,061,458	\$ 746,050	\$ 1,061,458

Expenditures by Category

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 919,876	\$ 843,777	\$ 891,540	\$ 956,034	\$ 685,982	\$ 965,034
420 - Supplies	2,598	1,403	3,175	4,900	1,855	4,900
430 - Other Services and Charges	53,010	48,840	60,530	96,524	56,080	91,524
440 - Capital Outlay	2,574	1,999	5,713	4,000	2,133	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 978,057	\$ 896,019	\$ 960,958	\$ 1,061,458	\$ 746,050	\$ 1,061,458

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 578,825	\$ 572,703	\$ 588,430	\$ 618,597	\$ 435,497	\$ 627,597
412 - Overtime	5,145	1,485	3,543	4,500	7,197	4,500
413 - Employee Benefits	335,906	269,589	299,567	332,937	243,289	332,937
421 - Office Supplies	918	294	661	1,100	-	1,100
422 - Operating Supplies	416	450	717	1,100	210	1,100
423 - Repair and Maintenance Supplies	370	163	227	1,200	1,276	1,200
429 - Other Supplies	894	495	1,571	1,500	370	1,500
431 - Professional Services	-	30	1	15,000	8,605	10,000
432 - Communication and Transportation	4,876	3,446	5,832	7,720	5,316	7,720
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	1,280	1,143	1,499	4,300	-	4,300
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	46,854	44,221	53,198	69,504	42,159	69,504
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	2,574	1,999	5,713	4,000	2,133	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 978,057	\$ 896,019	\$ 960,958	\$ 1,061,458	\$ 746,050	\$ 1,061,458

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

No significant changes in 2022





***SPECIAL
REVENUE FUNDS***

TABLE OF CONTENTS

176 - COVID-19 American Rescue Plan	212
201 - Motor Vehicle Highway Fund	214
202 - Local Road and Street Fund	218
203 - Federal Revenue Trust Forfeiture	224
204 - Developer's Escrow Fund	228
211 - Park Non-Reverting Fund	230
217 - Donation Fund	236
222 - Animal Shelter Fund	240
224 - Public Safety LOIT	242
230 - Federal Grant	246
233 - Law Enforcement Cont. Ed.	250
239 - Deferral Program	256
243 - State Grant Fund	258
245 - Rainy Day Fund	262
246 - Special Non-Reverting Fund	264
247 - Hazardous Materials Response	266
250 - Federal Grant	268
257 - COIT Special Distribution	270
275 - Local Grant Fund	272
420 - Transportation Bond Proceeds	274
625 - EMS Budget	276

Revenue and Expenditure Summary - By Fund

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:										
176 Covid-19 American Rescue Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,583,581	\$ -
201 Motor Vehicle Highway	2,437,471	2,511,332	2,523,497	2,586,690	3,044,114	2,927,905	2,675,016	3,604,303	1,919,959	2,927,906
202 Local Road & Street	530,686	495,066	544,473	704,610	972,074	996,351	807,305	741,510	635,892	1,100,000
203 Federal Revenue Sharing Trust Forfeiture	17,184	27,636	87,218	1,209	70,525	8,163	88,638	-	15,753	-
204 Developers Escrow Fund	-	-	-	-	-	-	-	-	-	-
211 Park Non-Reverting	210,979	157,671	186,885	229,321	228,244	201,426	56,534	250,500	89,569	200,000
217 Donation	71,042	76,014	64,025	88,360	69,509	45,702	30,950	-	47,406	-
222 Animal Shelter Fund	-	-	-	-	-	-	-	-	-	-
224 Public Safety LOIT	1,761,253	2,846,938	2,673,718	2,888,987	2,925,959	3,242,252	3,422,066	3,672,326	2,828,019	3,471,142
230 Federal Grant 022516	-	32,047	56,231	60,000	75,772	72,550	154,726	-	-	-
233 Law Enforcement Cont. Ed.	52,843	39,182	63,507	43,868	41,289	45,571	62,340	55,607	31,313	49,205
239 Deferral Program Fund	6,779	2,992	4,528	14,271	5,972	12,261	9,008	-	5,229	-
243 State Grant	32,538	-	26,873	1,034,654	329,003	896,265	838,063	-	88,774	-
245 Rainy Day Fund	-	-	-	-	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-	-	-	-	-
247 Hazardous Materials Response	4,160	2,792	-	-	2,185	8,971	5,924	-	-	-
250 Federal Grant	-	-	78,297	341,825	187,598	176,370	138,947	-	13,080	-
257 COIT Special Distribution	-	-	660,863	-	-	-	-	-	-	-
275 Local Grant	-	-	-	20,465	-	-	-	-	35,000	-
420 Transportation Bond Proceeds Fund	-	-	-	-	-	-	-	-	-	-
625 Emergency Medical Service	1,426,385	1,514,942	4,164,435	2,825,666	2,485,668	1,930,421	2,177,290	2,525,000	1,872,416	2,570,000
Total Revenue	\$ 6,551,318	\$ 7,706,611	\$ 11,134,550	\$ 10,839,926	\$ 10,437,911	\$ 10,564,208	\$ 10,466,808	\$ 10,849,246	\$ 13,165,991	\$ 10,318,253
Expenditures:										
176 Covid-19 American Rescue Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201 Motor Vehicle Highway	\$ 1,676,554	\$ 1,759,822	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 2,990,985	\$ 3,137,789	\$ 3,498,625	\$ 1,901,198	\$ 3,498,625
202 Local Road & Street	927,820	350,308	478,499	410,131	808,279	1,126,487	951,484	645,000	26,761	645,000
203 Federal Revenue Sharing Trust Forfeiture	8,324	28,430	131,771	1,552	32,721	24,477	16,980	-	5,500	-
204 Developers Escrow Fund	-	-	-	-	95,745	-	-	-	-	-
211 Park Non-Reverting	230,684	118,760	168,390	191,423	269,819	205,382	59,307	219,184	52,869	68,605
217 Donation	61,736	76,776	49,088	61,281	54,896	50,764	12,718	-	48,474	-
222 Animal Shelter Fund	-	-	-	-	-	-	-	-	-	-
224 Public Safety LOIT	1,324,996	1,990,590	2,732,728	2,918,995	2,966,506	2,828,571	3,831,402	4,512,225	3,091,423	4,512,225
230 Federal Grant 022516	75,394	139,866	60,161	-	-	-	-	-	-	-
233 Law Enforcement Cont. Ed.	22,255	20,855	20,481	42,667	68,336	60,133	46,954	73,000	36,608	73,000
239 Deferral Program Fund	-	-	-	-	-	-	-	-	-	-
243 State Grant	36,538	2,513	49,208	1,063,554	321,285	867,155	312,047	-	601,478	-
245 Rainy Day Fund	-	-	-	-	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-	-	-	-	-
247 Hazardous Materials Response	6,971	3,091	1,576	760	-	-	-	-	-	-
250 Federal Grant	-	-	138,856	318,941	280,549	73,312	186,400	-	153,078	-
257 COIT Special Distribution	-	-	-	660,862	-	-	-	-	-	-
275 Local Grant	-	-	-	20,465	-	-	-	-	35,000	-
420 Transportation Bond Proceeds Fund	14,323	37,438	-	-	-	-	-	-	-	-
625 Emergency Medical Service	1,059,045	1,553,432	2,006,738	2,923,464	2,686,651	2,610,585	2,544,911	2,416,186	1,495,456	2,416,186
Total Expenditures	\$ 5,444,641	\$ 6,081,878	\$ 7,956,408	\$ 11,094,672	\$ 10,532,818	\$ 10,837,852	\$ 11,099,992	\$ 11,364,220	\$ 7,447,846	\$ 11,213,641
Revenue less Expenditures	\$ 1,106,678	\$ 1,624,733	\$ 3,178,142	\$ (254,746)	\$ (94,908)	\$ (273,644)	\$ (633,184)	\$ (514,974)	\$ 5,718,145	\$ (895,388)





176

COVID-19 AMERICAN RESCUE PLAN

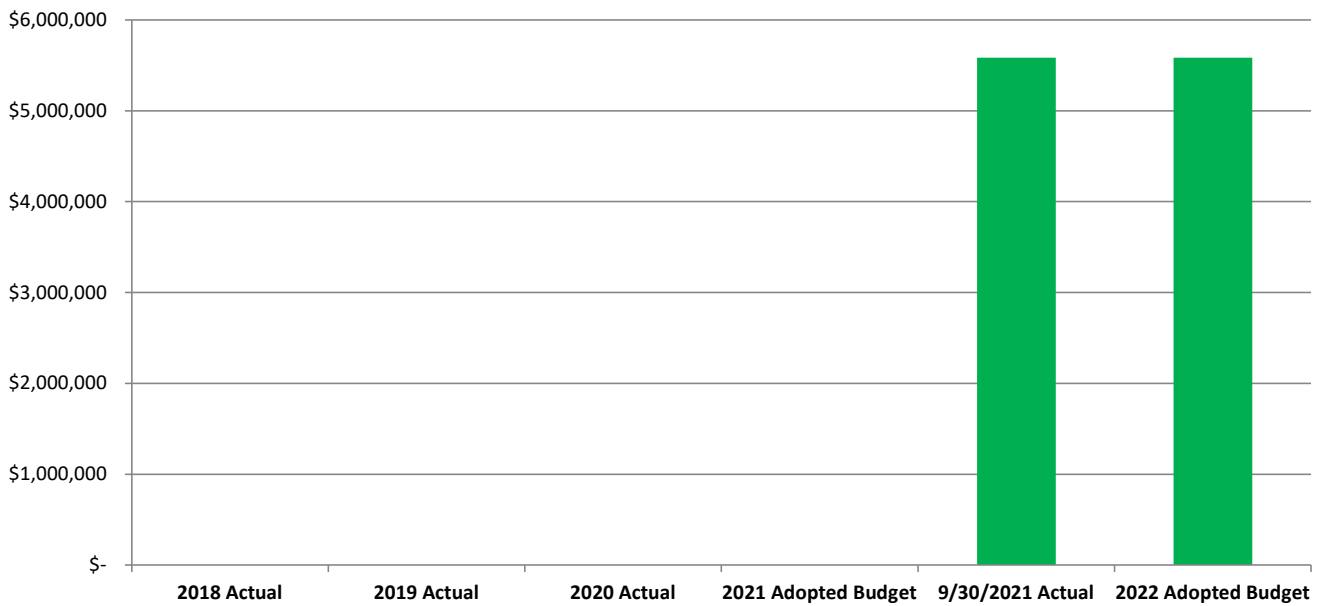
Fund accounts for expenditures that are related to the City's American Rescue Plan Act ("ARPA") allocation. This fund was created in 2021 to comply with Federal ARPA guidelines.

Primary function: None.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:						
390 - Other financing sources	\$ -	\$ -	\$ -	\$ -	\$ 5,583,581	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 5,583,581	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ 5,583,581	\$ -
Beginning Fund Balance	-	-	-	-	-	<u>5,583,581</u>
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,583,581	\$ 5,583,581

Period Ending Fund Balance





201

MOTOR VEHICLE HIGHWAY FUND

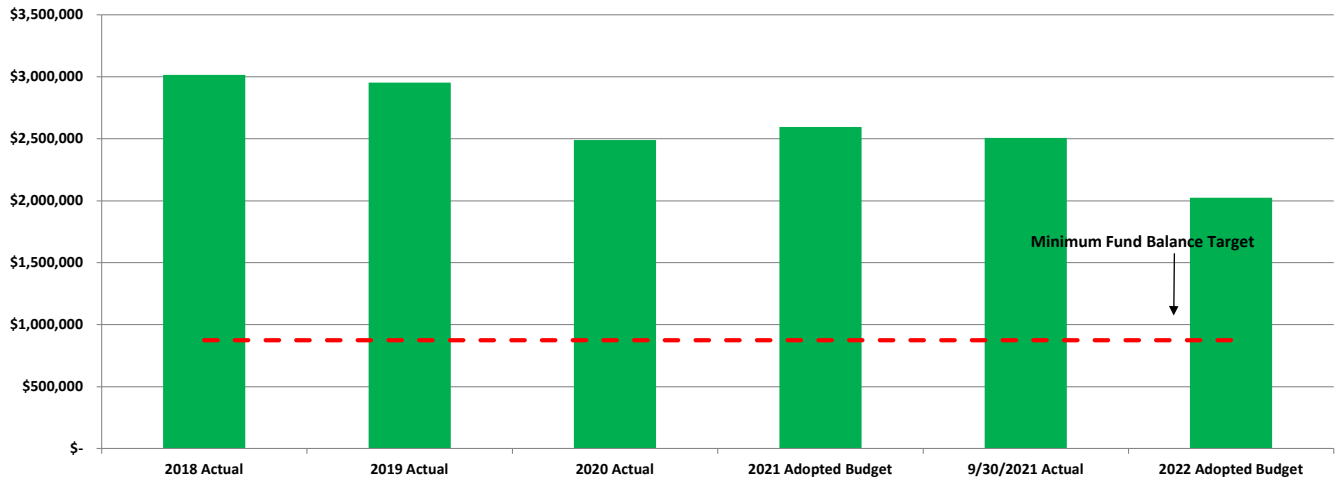
Revenue associated with motor vehicle registration fees, licensing fees, Gasoline Tax, auto transfer fees, motor vehicle title fees as well as any other similar taxes and fees. These funds are utilized for street construction street maintenance, pursuant to Indiana Code (“IC”) 8-14-1-1.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
320 - Licenses and permits	\$ 51,550	\$ 97,270	\$ 36,035	\$ 90,431	\$ 96,910	\$ 73,820	\$ 110,000	\$ 60,027	\$ 96,910
330 - Intergovernmental	2,459,782	2,426,227	2,550,655	2,944,764	2,814,866	2,582,498	3,254,303	1,859,933	2,814,867
390 - Other Financing Sources	-	-	-	8,919	16,129	18,698	240,000	-	16,129
Total Revenue	\$ 2,511,332	\$ 2,523,497	\$ 2,586,690	\$ 3,044,114	\$ 2,927,905	\$ 2,675,016	\$ 3,604,303	\$ 1,919,959	\$ 2,927,906
Expenditures:									
410 - Personal Services	\$ 888,975	\$ 931,240	\$ 863,725	\$ 886,135	\$ 848,888	\$ 755,445	\$ 1,113,192	\$ 646,763	\$ 1,149,475
420 - Supplies	350,800	284,678	283,505	458,582	491,978	390,799	949,200	162,574	912,917
430 - Other Services and Charges	514,347	486,561	1,242,490	1,356,871	1,386,638	1,819,101	1,319,233	1,004,175	1,319,233
440 - Capital Outlay	5,700	77,297	90,856	246,443	263,481	172,444	117,000	87,687	117,000
450 - Other Financing Uses	-	339,137	-	-	-	-	-	-	-
Total Expenditures	\$ 1,759,822	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 2,990,985	\$ 3,137,789	\$ 3,498,625	\$ 1,901,198	\$ 3,498,625
Net Revenue	\$ 751,510	\$ 404,584	\$ 106,115	\$ 96,082	\$ (63,080)	\$ (462,773)	\$ 105,678	\$ 18,761	\$ (570,719)
Beginning Fund Balance¹	1,657,316	2,408,826	2,813,410	2,919,524	3,015,607	2,952,527	2,489,754	2,489,754	2,595,432
Ending Fund Balance	\$ 2,408,826	\$ 2,813,410	\$ 2,919,524	\$ 3,015,607	\$ 2,952,527	\$ 2,489,754	\$ 2,595,432	\$ 2,508,515	\$ 2,024,713

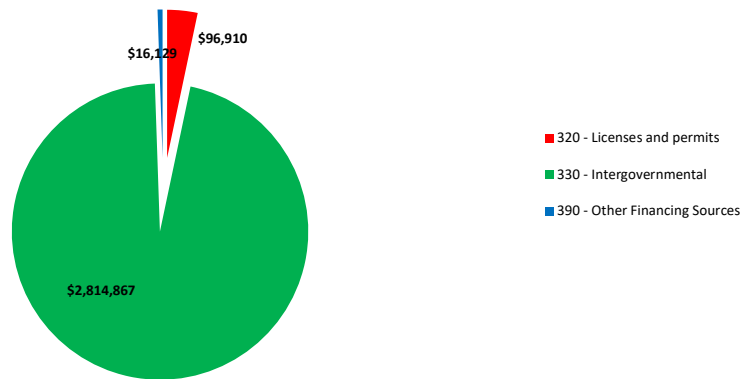
Period Ending Fund Balance



Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
320 - Licenses and permits									
322.007 - Street and Curb Cut Permits	\$ 49,525	\$ 91,825	\$ 29,820	\$ 79,421	\$ 91,300	\$ 66,300	\$ 100,000	\$ 58,277	\$ 91,300
322.008 - Storm Water/Drainage Permits	2,025	5,445	6,215	11,010	5,610	7,520	10,000	1,750	5,610
Total	\$ 51,550	\$ 97,270	\$ 36,035	\$ 90,431	\$ 96,910	\$ 73,820	\$ 110,000	\$ 60,027	\$ 96,910
330 - Intergovernmental									
335.006 - Wheel Tax/Surtax	\$ 374,917	\$ 756,357	\$ 808,710	\$ 798,488	\$ 834,933	\$ 836,312	\$ 825,000	\$ 444,575	\$ 834,933
335.014 - Gasoline Tax - Motor Vehicle Hwy	2,084,865	1,669,870	1,741,946	2,146,276	1,979,933	1,746,186	2,429,303	1,415,358	1,979,934
Total	\$ 2,459,782	\$ 2,426,227	\$ 2,550,655	\$ 2,944,764	\$ 2,814,866	\$ 2,582,498	\$ 3,254,303	\$ 1,859,933	\$ 2,814,867
390 - Other Financing Sources									
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ 8,919	\$ -	\$ 3,248	\$ 240,000	\$ -	\$ 16,129
392.001 - Sale of Capital Assets	-	-	-	-	-	15,450	-	-	-
392.002 - Insurance Reimbursements	-	-	-	-	16,129	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 8,919	\$ 16,129	\$ 18,698	\$ 240,000	\$ -	\$ 16,129
Total Revenue	\$ 2,511,332	\$ 2,523,497	\$ 2,586,690	\$ 3,044,114	\$ 2,927,905	\$ 2,675,016	\$ 3,604,303	\$ 1,919,959	\$ 2,927,906

2022 Adopted Budget: Revenue by Category



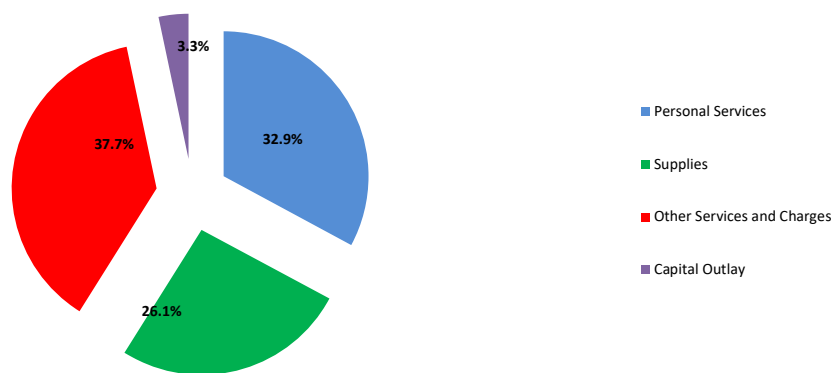
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Highway and Streets	\$ 1,759,822	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 2,990,985	\$ 3,137,789	\$ 3,498,625	\$ 1,901,198	\$ 3,498,625
Total by Expenditures by Function	\$ 1,759,822	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 2,990,985	\$ 3,137,789	\$ 3,498,625	\$ 1,901,198	\$ 3,498,625

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 888,975	\$ 931,240	\$ 863,725	\$ 886,135	\$ 848,888	\$ 755,445	\$ 1,113,192	\$ 646,763	\$ 1,149,475
420 - Supplies	350,800	284,678	283,505	458,582	491,978	390,799	949,200	162,574	912,917
430 - Other Services and Charges	514,347	486,561	1,242,490	1,356,871	1,386,638	1,819,101	1,319,233	1,004,175	1,319,233
440 - Capital Outlay	5,700	77,297	90,856	246,443	263,481	172,444	117,000	87,687	117,000
450 - Other Financing Uses	-	339,137	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,759,822	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 2,990,985	\$ 3,137,789	\$ 3,498,625	\$ 1,901,198	\$ 3,498,625

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 533,996	\$ 589,565	\$ 536,328	\$ 533,049	\$ 557,569	\$ 491,002	\$ 612,370	\$ 417,493	\$ 648,653
412 - Overtime	60,268	35,620	31,372	40,865	36,515	21,797	40,000	26,141	40,000
413 - Employee Benefits	294,712	306,054	296,025	312,222	254,804	242,646	460,822	203,129	460,822
421 - Office Supplies	1,450	103	62	662	134	349	1,500	148	1,500
422 - Operating Supplies	47,124	53,463	50,609	65,676	77,352	58,799	119,200	46,484	119,200
423 - Repair and Maintenance Supplies	297,303	227,456	228,909	386,242	404,421	263,245	606,000	111,438	569,717
429 - Other Supplies	4,922	3,656	3,925	6,002	10,071	6,601	22,500	4,503	22,500
431 - Professional Services	53,043	52,754	32,395	39,912	131,363	130,164	62,000	14,850	62,000
432 - Communication and Transportation	30,400	24,049	19,850	18,293	21,592	22,169	27,511	16,429	27,511
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	91,902	109,225	74,177	75,396	80,192	87,327	105,000	100,048	105,000
435 - Utility Services	191,161	177,467	171,000	174,212	173,659	165,578	191,000	130,640	191,000
436 - Repairs and Maintenance	72,267	25,896	67,049	76,951	150,852	155,248	540,000	347,678	540,000
437 - Rentals	7,713	9,349	9,392	14,212	15,943	7,905	15,500	9,889	15,500
438 - Debt Service	37,867	58,229	138,148	90,918	101,174	99,921	170,000	101,478	170,000
439 - Other Services and Charges	29,994	368,729	730,480	866,977	711,863	1,212,597	408,222	283,163	408,222
441 - Land	-	-	-	-	50,875	-	-	-	-
444 - Improvements Other Than Building	-	-	-	8,293	4,336	-	-	3,750	-
445 - Machinery and Equipment	5,700	77,297	90,856	238,151	208,270	172,444	117,000	83,937	117,000
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,759,822	\$ 2,118,913	\$ 2,480,576	\$ 2,948,032	\$ 2,990,985	\$ 3,137,789	\$ 3,498,625	\$ 1,901,198	\$ 3,498,625

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.
 - Through July of 2020, 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 FY2022.
 - Fortunately, we have seen a slight rebound. Through July of 2021, gas tax revenues are up approximately \$200,000 compared to the same period in 2020.
 - We are expecting a decline of approximately 3% in this revenue in 2022 from 2019 actual revenue.
- 2022 budgeted expenditures include:
 - Funds allocated for paving projects have been substantially reduced in 2022 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 2022
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$875,000



202

LOCAL ROAD AND STREET FUND

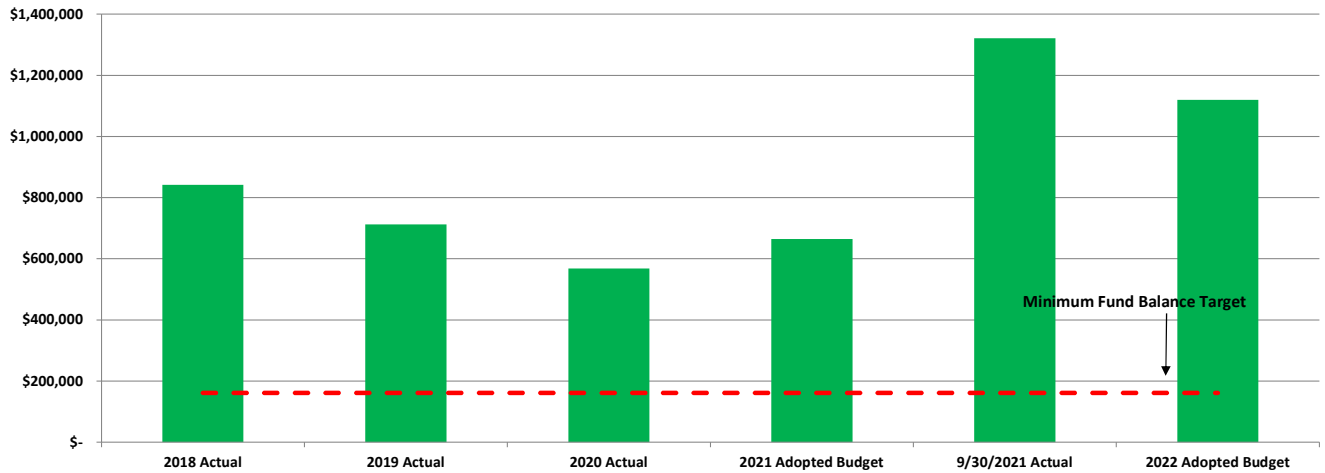
Indiana Code provides for local road and street funding to be used exclusively for engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems. Payment of principal and interest on bonds sold for the primary 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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335 - State Shared Revenues	495,066	544,473	704,610	972,074	996,351	807,305	741,510	635,892	1,100,000
390 - Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 495,066	\$ 544,473	\$ 704,610	\$ 972,074	\$ 996,351	\$ 807,305	\$ 741,510	\$ 635,892	\$ 1,100,000
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	350,308	478,499	410,131	808,279	1,126,487	951,484	645,000	26,761	645,000
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 350,308	\$ 478,499	\$ 410,131	\$ 808,279	\$ 1,126,487	\$ 951,484	\$ 645,000	\$ 26,761	\$ 645,000
Net Revenue	\$ 144,759	\$ 65,975	\$ 294,478	\$ 163,795	\$ (130,136)	\$ (144,179)	\$ 96,510	\$ 609,131	\$ 455,000
Beginning Fund Balance¹	173,290	318,049	384,023	678,502	842,297	712,160	567,981	712,160	664,491
Ending Fund Balance	\$ 318,049	\$ 384,023	\$ 678,502	\$ 842,297	\$ 712,160	\$ 567,981	\$ 664,491	\$ 1,321,291	\$ 1,119,491

Period Ending Fund Balance

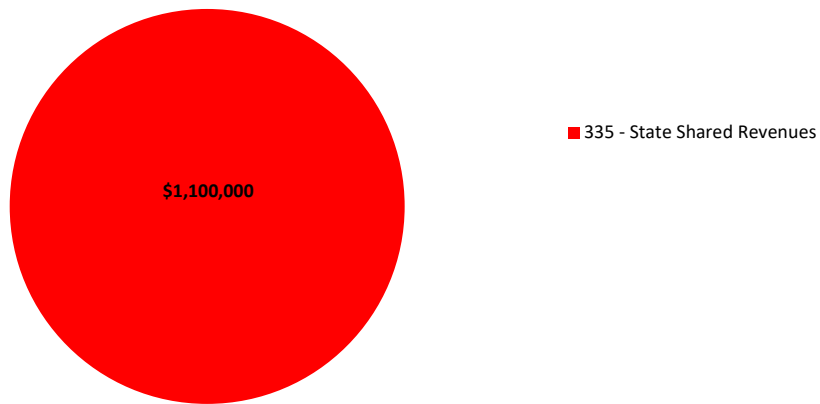




Detailed Revenue

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
335 - State Shared Revenues						
335.015 - Gasoline Tax - LRS	\$ 972,074	\$ 996,351	\$ 807,305	\$ 741,510	\$ 635,892	\$ 1,100,000
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-
Total	\$ 972,074	\$ 996,351	\$ 807,305	\$ 741,510	\$ 635,892	\$ 1,100,000
Total Revenue	\$ 972,074	\$ 996,351	\$ 807,305	\$ 741,510	\$ 635,892	\$ 1,100,000

2022 Adopted Budget: Revenue by Category





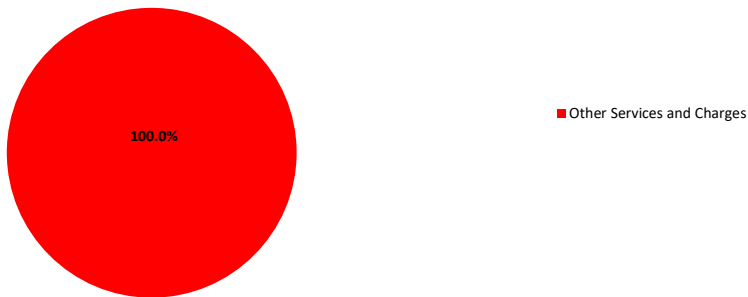
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Highway and Streets	\$ 350,308	\$ 478,499	\$ 410,131	\$ 808,279	\$ 1,126,487	\$ 951,484	\$ 645,000	\$ 26,761	\$ 645,000
Total by Expenditures by Function	\$ 350,308	\$ 478,499	\$ 410,131	\$ 808,279	\$ 1,126,487	\$ 951,484	\$ 645,000	\$ 26,761	\$ 645,000

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	350,308	478,499	410,131	808,279	1,126,487	951,484	645,000	26,761	645,000
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 350,308	\$ 478,499	\$ 410,131	\$ 808,279	\$ 1,126,487	\$ 951,484	\$ 645,000	\$ 26,761	\$ 645,000

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 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	1,500	123,007	55,429	50,149	57,448	150,571	-	10,186	-
432 - Communication and Transportation	-	-	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-	-	-	-
438 - Debt Service	318,433	355,491	354,703	366,130	369,040	372,721	395,000	16,576	395,000
439 - Other Services and Charges	30,375	-	-	392,000	700,000	428,193	250,000	-	250,000
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 350,308	\$ 478,499	\$ 410,131	\$ 808,279	\$ 1,126,487	\$ 951,484	\$ 645,000	\$ 26,761	\$ 645,000

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 of 2020, 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 FY2022.
 - o Fortunately, we have seen a slight rebound. Through July of 2021, gas tax revenues are up approximately \$200,000 compared to the same period in 2020.
 - o We are expecting a decline of approximately 3% in this revenue in 2022 from 2019 actual revenue.
- 2022 budgeted expenditures include:
 - o Lease payment in the approximate amount of \$386,000. Final lease payment is due in 2024
 - o Reduction of \$450,000 for paving to \$250,000. 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





203

FEDERAL REVENUE SHARING TRUST FORFEITURE

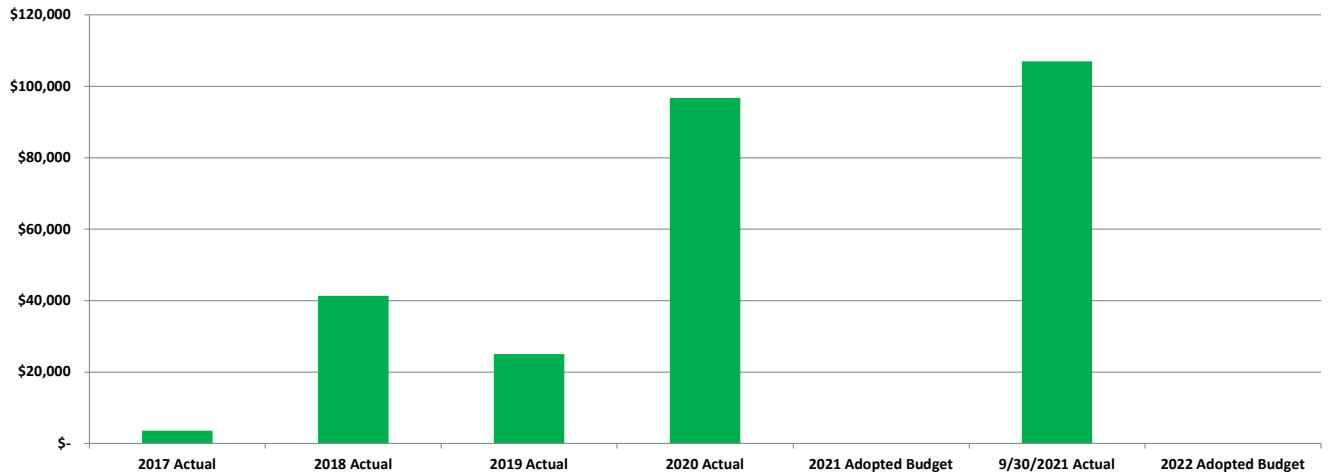
Revenue from Police property forfeitures.

Primary function: Public Safety. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ 27,636	\$ 87,218	\$ 1,209	\$ 70,525	\$ 8,163	\$ 88,638	\$ -	\$ 15,753	\$ -
335 - State Shared Revenues	-	-	-	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 27,636	\$ 87,218	\$ 1,209	\$ 70,525	\$ 8,163	\$ 88,638	\$ -	\$ 15,753	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	8,895	41,020	1,311	31,361	7,175	7,380	-	-	-
430 - Other Services and Charges	19,535	88,651	242	360	900	-	-	-	-
440 - Capital Outlay	-	2,100	-	1,000	16,402	9,600	-	5,500	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 28,430	\$ 131,771	\$ 1,552	\$ 32,721	\$ 24,477	\$ 16,980	\$ -	\$ 5,500	\$ -
Net Revenue	\$ (794)	\$ (44,553)	\$ (343)	\$ 37,804	\$ (16,314)	\$ 71,658	\$ -	\$ 10,253	\$ -
Beginning Fund Balance¹	49,247	48,453	3,901	3,558	41,361	25,047	-	96,705	-
Ending Fund Balance	\$ 48,453	\$ 3,901	\$ 3,558	\$ 41,361	\$ 25,047	\$ 96,705	\$ -	\$ 106,958	\$ -

Period Ending Fund Balance



Detailed Revenue

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
330 - Intergovernmental							
332.003 - Federal Forfeiture Fees	\$ 1,209	\$ 70,525	\$ 8,163	\$ 88,638	\$ -	\$ 15,753	\$ -
Total	\$ 1,209	\$ 70,525	\$ 8,163	\$ 88,638	\$ -	\$ 15,753	\$ -
Total Revenue	\$ 1,209	\$ 70,525	\$ 8,163	\$ 88,638	\$ -	\$ 15,753	\$ -

Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 8,324	\$ 28,430	\$ 131,771	\$ 1,552	\$ 32,721	\$ 24,477	\$ 16,980	\$ -	\$ 5,500	\$ -
Total by Expenditures by Function	\$ 8,324	\$ 28,430	\$ 131,771	\$ 1,552	\$ 32,721	\$ 24,477	\$ 16,980	\$ -	\$ 5,500	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	2,668	8,895	41,020	1,311	31,361	7,175	7,380	-	-	-
430 - Other Services and Charges	5,656	19,535	88,651	242	360	900	-	-	-	-
440 - Capital Outlay	-	-	2,100	-	1,000	16,402	9,600	-	5,500	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 8,324	\$ 28,430	\$ 131,771	\$ 1,552	\$ 32,721	\$ 24,477	\$ 16,980	\$ -	\$ 5,500	\$ -

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







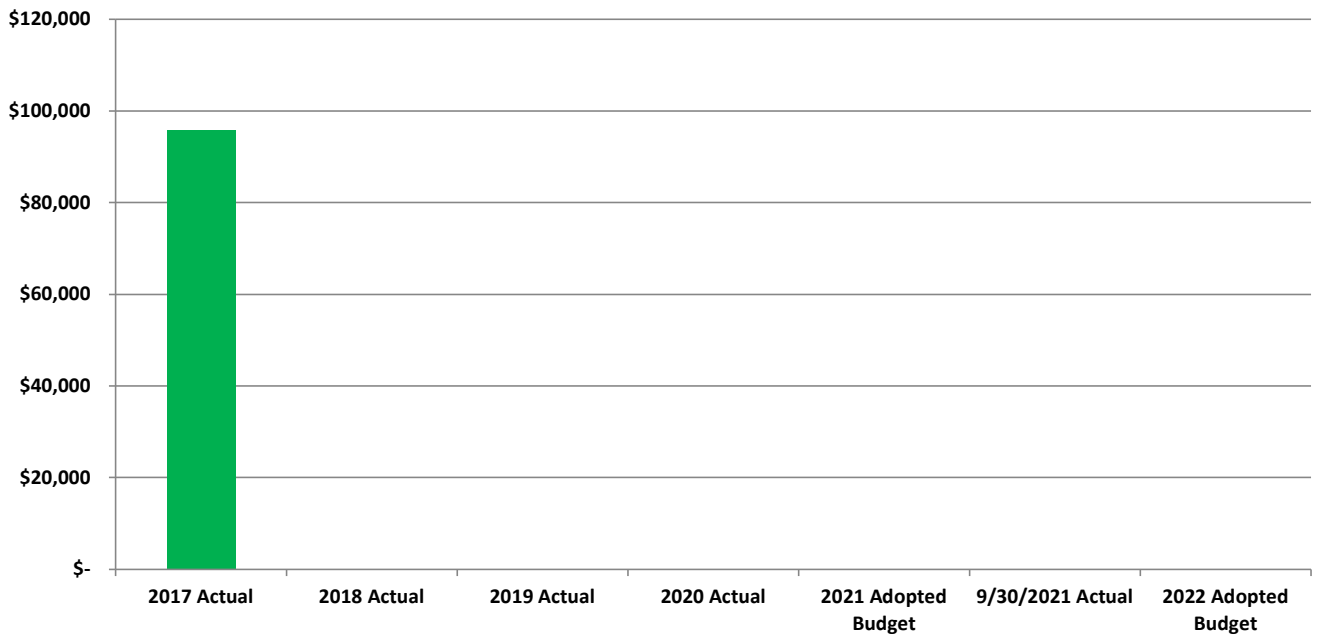
204 DEVELOPER'S ESCROW FUND

Dormant fund. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
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 Balance¹	95,745	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

An aerial photograph of a park area, showing a road, trees, and buildings in the background. The image is darkened to serve as a background for the text.

211

PARK NON-REVERTING FUND

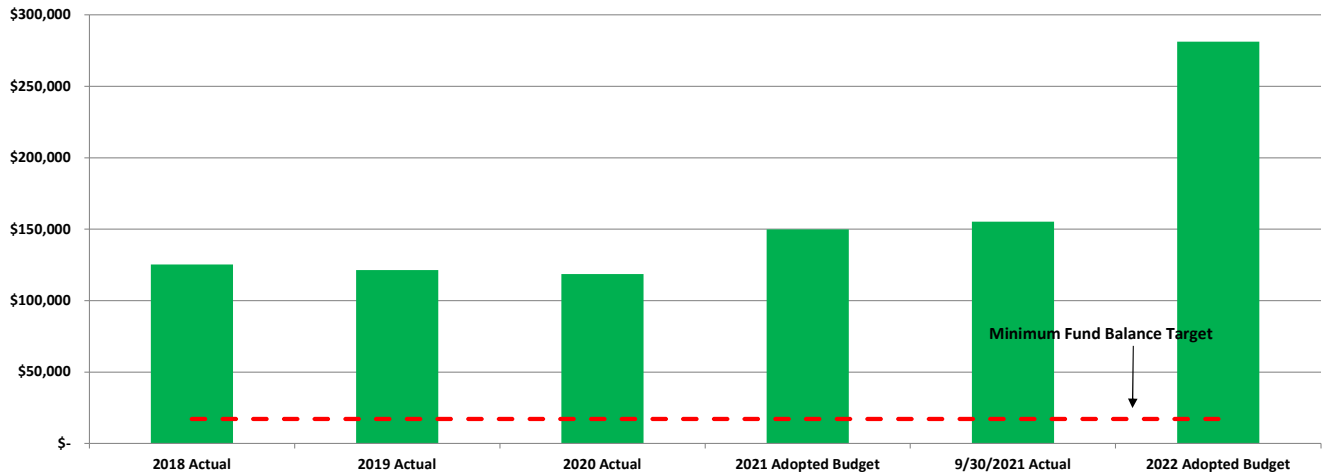
Established pursuant to IC 36-10-3-22, funds received by the Department of Parks and Recreation from the operation of all programs and concession stands are deposited into the special non-reverting operating fund. Money is restricted to parks maintenance and related expenditures. Funds received remain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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
340 - Charges for Services	\$ 154,124	\$ 134,930	\$ 224,622	\$ 145,689	\$ 158,354	\$ 56,396	\$ 235,000	\$ 89,569	\$ 200,000
360 - Miscellaneous	3,547	2,240	4,699	5,377	3,783	138	5,500	-	-
390 - Other Financing Sources	-	49,716	-	77,179	39,290	-	10,000	-	-
Total Revenue	\$ 157,671	\$ 186,885	\$ 229,321	\$ 228,244	\$ 201,426	\$ 56,534	\$ 250,500	\$ 89,569	\$ 200,000
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	21,276	31,276	44,580	57,586	35,437	16,864	70,000	4,712	18,000
430 - Other Services and Charges	97,484	136,643	145,921	210,734	155,315	42,443	124,184	41,164	44,984
440 - Capital Outlay	-	472	923	1,500	14,630	-	25,000	6,993	5,621
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 118,760	\$ 168,390	\$ 191,423	\$ 269,819	\$ 205,382	\$ 59,307	\$ 219,184	\$ 52,869	\$ 68,605
Net Revenue	\$ 38,911	\$ 18,495	\$ 37,898	\$ (41,575)	\$ (3,956)	\$ (2,773)	\$ 31,316	\$ 36,700	\$ 131,395
Beginning Fund Balance¹	71,563	110,474	128,970	166,868	125,292	121,337	118,564	118,564	149,880
Ending Fund Balance	\$ 110,474	\$ 128,970	\$ 166,868	\$ 125,292	\$ 121,337	\$ 118,564	\$ 149,880	\$ 155,264	\$ 281,275

Period Ending Fund Balance



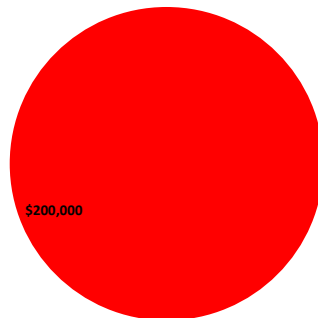


Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
340 - Charges for Services									
347.001 - Recreation Programs	\$ 52,014	\$ 68,855	\$ 101,115	\$ 56,754	\$ 73,750	\$ 22,432	\$ 120,000	\$ 47,513	\$ 100,000
347.002 - Park Rentals	102,110	66,075	123,305	88,935	84,604	33,964	115,000	42,056	100,000
347.004 - Play Camp	-	-	154	-	-	-	-	-	-
347.005 - Park Rental Deposits	-	-	49	-	-	-	-	-	-
349.None - None	-	-	-	-	-	-	-	-	-
Total	\$ 154,124	\$ 134,930	\$ 224,622	\$ 145,689	\$ 158,354	\$ 56,396	\$ 235,000	\$ 89,569	\$ 200,000
360 - Miscellaneous									
368.002 - From Park Rentals	\$ 3,547	\$ 2,240	\$ 4,699	\$ 5,377	\$ 3,783	\$ 138	\$ 5,500	\$ -	\$ -
Total	\$ 3,547	\$ 2,240	\$ 4,699	\$ 5,377	\$ 3,783	\$ 138	\$ 5,500	\$ -	\$ -
390 - Other Financing Sources									
391.002 - Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
392.002 - Insurance Reimbursements	-	-	-	77,179	36,048	-	-	-	-
396.002 - Other Refunds	-	2	-	-	-	-	-	-	-
399.001 - Miscellaneous	-	49,713	-	-	242	-	10,000	-	-
Total	\$ -	\$ 49,716	\$ -	\$ 77,179	\$ 39,290	\$ -	\$ 10,000	\$ -	\$ -
Total Revenue	\$ 157,671	\$ 186,885	\$ 229,321	\$ 228,244	\$ 201,426	\$ 56,534	\$ 250,500	\$ 89,569	\$ 200,000

2022 Adopted Budget: Revenue by Category

\$ - \$ -



- 340 - Charges for Services
- 360 - Miscellaneous
- 390 - Other Financing Sources



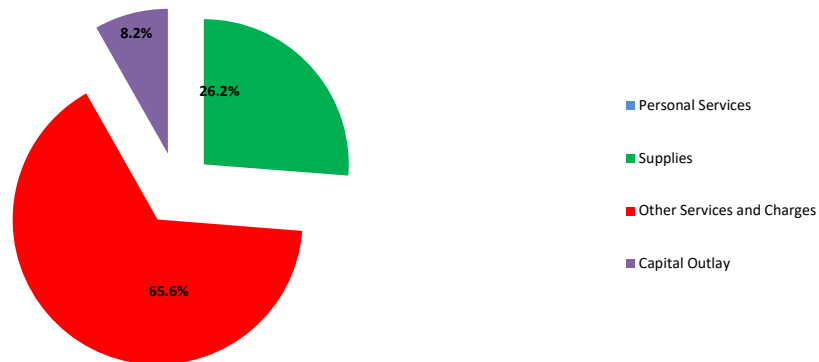
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 118,760	\$ 168,390	\$ 191,423	\$ 269,819	\$ 205,382	\$ 59,307	\$ 219,184	\$ 52,869	\$ 68,605
Total by Expenditures by Function	\$ 118,760	\$ 168,390	\$ 191,423	\$ 269,819	\$ 205,382	\$ 59,307	\$ 219,184	\$ 52,869	\$ 68,605

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	21,276	31,276	44,580	57,586	35,437	16,864	70,000	4,712	18,000
430 - Other Services and Charges	97,484	136,643	145,921	210,734	155,315	42,443	124,184	41,164	44,984
440 - Capital Outlay	-	472	923	1,500	14,630	-	25,000	6,993	5,621
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 118,760	\$ 168,390	\$ 191,423	\$ 269,819	\$ 205,382	\$ 59,307	\$ 219,184	\$ 52,869	\$ 68,605

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-	-	-
421 - Office Supplies	230	50	-	-	-	-	-	-	-
422 - Operating Supplies	5,302	6,320	3,067	4,307	6,191	1,781	15,000	486	1,000
423 - Repair and Maintenance Supplies	10,729	18,889	34,854	44,713	23,478	12,499	49,000	2,877	14,000
429 - Other Supplies	5,016	6,017	6,659	8,566	5,768	2,585	6,000	1,349	3,000
431 - Professional Services	9,600	9,665	9,600	800	-	-	-	8,856	5,000
432 - Communication and Transportation	10,629	1,746	3,313	1,846	6,112	5,421	6,300	2,995	4,600
433 - Printing and Advertising	20	49	163	55	55	-	1,000	-	-
434 - Insurance	-	-	-	-	-	-	-	-	-
435 - Utility Services	31,344	91,772	59,387	24,665	13,837	9,106	24,000	8,033	-
436 - Repairs and Maintenance	1,105	10,719	6,405	16,060	2,402	4,661	18,000	265	8,000
437 - Rentals	2,323	2,674	8,160	6,323	1,356	3,090	7,500	6,101	4,000
438 - Debt Service	-	595	-	-	-	-	-	2,933	-
439 - Other Services and Charges	42,463	19,422	58,893	160,984	131,552	20,165	67,384	11,982	23,384
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	472	923	-	-	-	2,000	-	-
445 - Machinery and Equipment	-	-	-	1,500	14,630	-	23,000	6,993	5,621
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 118,760	\$ 168,390	\$ 191,423	\$ 269,819	\$ 205,382	\$ 59,307	\$ 219,184	\$ 52,869	\$ 68,605

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Revenue from the non-reverting fund is derived from parks programs and facility rentals
 - The shut down orders resulting from the COVID-19 pandemic have had a substantial impact on revenues in this fund
 - Additional revenue generating opportunities have been identified for 2022, but remain dependent on our local facilities opening
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$55,000



A group of people are gathered around a table covered with a checkered tablecloth. On the table are several boxes of food, including a large cake with blue frosting and white icing, and a smaller cake. A man in a blue plaid shirt and glasses is smiling and looking towards the camera. A woman in a black floral top and glasses is also smiling. In the background, other people are visible, including a man in a dark jacket and a woman in a blue shirt. The setting appears to be an indoor community space with a high ceiling and fluorescent lights.

217 DONATION FUND

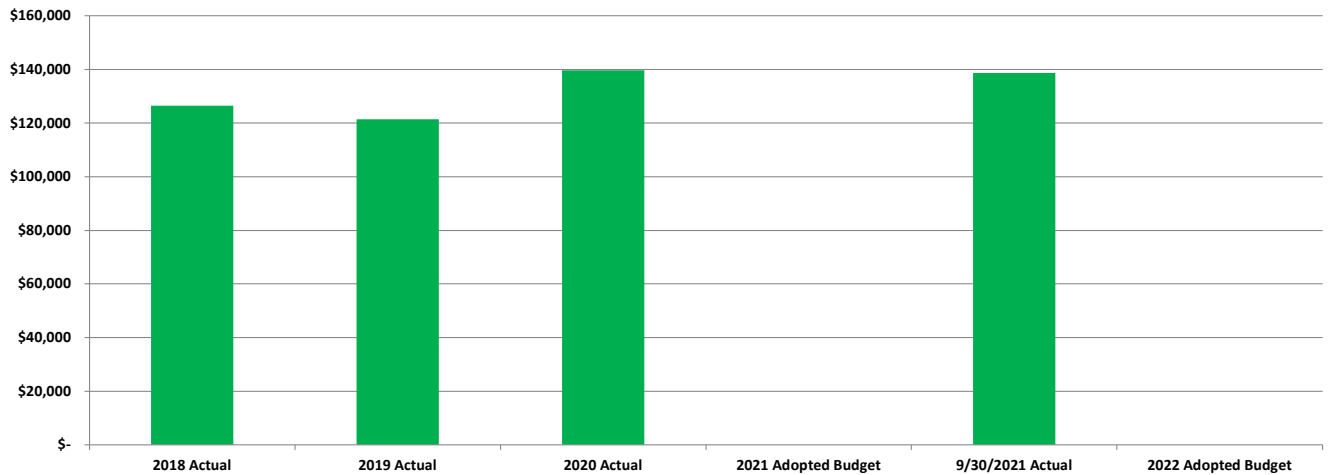
To account for charitable contributions given to the City of Lawrence by stakeholders. Funds are restricted to the specific charitable designation.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
360 - Miscellaneous	\$ 76,014	\$ 64,025	\$ 88,360	\$ 69,509	\$ 45,702	\$ 30,950	\$ -	\$ 47,406	\$ -
Total Revenue	\$ 76,014	\$ 64,025	\$ 88,360	\$ 69,509	\$ 45,702	\$ 30,950	\$ -	\$ 47,406	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	10,660	14,921	26,802	12,147	8,869	7,229	-	9,109	-
430 - Other Services and Charges	64,468	34,167	34,479	42,748	41,685	5,489	-	39,364	-
440 - Capital Outlay	1,647	-	-	-	210	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 76,776	\$ 49,088	\$ 61,281	\$ 54,896	\$ 50,764	\$ 12,718	\$ -	\$ 48,474	\$ -
Net Revenue	\$ (762)	\$ 14,937	\$ 27,079	\$ 14,613	\$ (5,063)	\$ 18,232	\$ -	\$ (1,068)	\$ -
Beginning Fund Balance¹	70,637	69,875	84,812	111,891	126,504	121,442	-	139,673	-
Ending Fund Balance	\$ 69,875	\$ 84,812	\$ 111,891	\$ 126,504	\$ 121,442	\$ 139,673	\$ -	\$ 138,606	\$ -

Period Ending Fund Balance





Detailed Revenue

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
360 - Miscellaneous							
367.001 - From Private Sources	\$ -	\$ 124	\$ -	\$ -	\$ -	\$ 15,500	\$ -
367.005 - SWAT Team Donations	-	-	-	1,650	-	-	-
367.007 - Other Police Donations	5,483	1,600	700	700	-	4,725	-
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	-	-	16,756	-
367.014 - Other Fire Donations	16,448	-	-	-	-	-	-
367.015 - City Festival & Celebration	-	-	885	24,500	-	-	-
367.016 - National Night Out Donations	2,327	353	-	-	-	1,425	-
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	-	-	9,000	-
367.023 - Friday's at the Fort	-	-	-	-	-	-	-
367.024 - Farmers Market	10,422	4,675	3,968	-	-	-	-
367.025 - Oaklondon Water Tower	-	5,000	-	-	-	-	-
Total	\$ 88,360	\$ 69,509	\$ 45,702	\$ 30,950	\$ -	\$ 47,406	\$ -
Total Revenue	\$ 88,360	\$ 69,509	\$ 45,702	\$ 30,950	\$ -	\$ 47,406	\$ -

Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 51,089	\$ 66,812	\$ 38,024	\$ 41,639	\$ 48,648	\$ 48,909	\$ 12,718	\$ -	\$ 48,474	\$ -
Public Safety	10,647	9,964	11,065	19,642	6,248	1,855	-	-	-	-
Total by Expenditures by Function	\$ 61,736	\$ 76,776	\$ 49,088	\$ 61,281	\$ 54,896	\$ 50,764	\$ 12,718	\$ -	\$ 48,474	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,528	10,660	14,921	26,802	12,147	8,869	7,229	-	9,109	-
430 - Other Services and Charges	53,628	64,468	34,167	34,479	42,748	41,685	5,489	-	39,364	-
440 - Capital Outlay	580	1,647	-	-	-	210	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 61,736	\$ 76,776	\$ 49,088	\$ 61,281	\$ 54,896	\$ 50,764	\$ 12,718	\$ -	\$ 48,474	\$ -

Detailed Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-	-	-	-
421 - Office Supplies	459	580	256	344	216	450	-	-	6,471	-
422 - Operating Supplies	3,189	7,990	6,948	3,756	5,738	1,672	5,725	-	369	-
423 - Repair and Maintenance Supplies	930	1,280	1,954	496	2,791	90	-	-	-	-
429 - Other Supplies	2,951	810	5,763	22,206	3,402	6,657	1,504	-	2,269	-
431 - Professional Services	26,470	36,835	-	-	7,600	-	-	-	-	-
432 - Communication and Transportation	548	153	168	460	346	281	110	-	136	-
433 - Printing and Advertising	255	194	220	488	1,484	1,062	90	-	90	-
434 - Insurance	-	-	-	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	2,195	-	135	-	-	-	-	-	-	-
437 - Rentals	210	295	702	5,138	1,685	9,137	150	-	716	-
438 - Debt Service	-	-	-	-	-	-	-	-	-	-
439 - Other Services and Charges	23,950	26,992	32,943	28,393	31,633	31,205	5,140	-	38,422	-
441 - Land	-	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	580	1,647	-	-	-	210	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 61,736	\$ 76,776	\$ 49,088	\$ 61,281	\$ 54,896	\$ 50,764	\$ 12,718	\$ -	\$ 48,474	\$ -

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, now known as Winterfest; and Fort Ben Farmer’s Market, which debuted in 2017
- Funds are not budgeted nor subject to appropriation



222

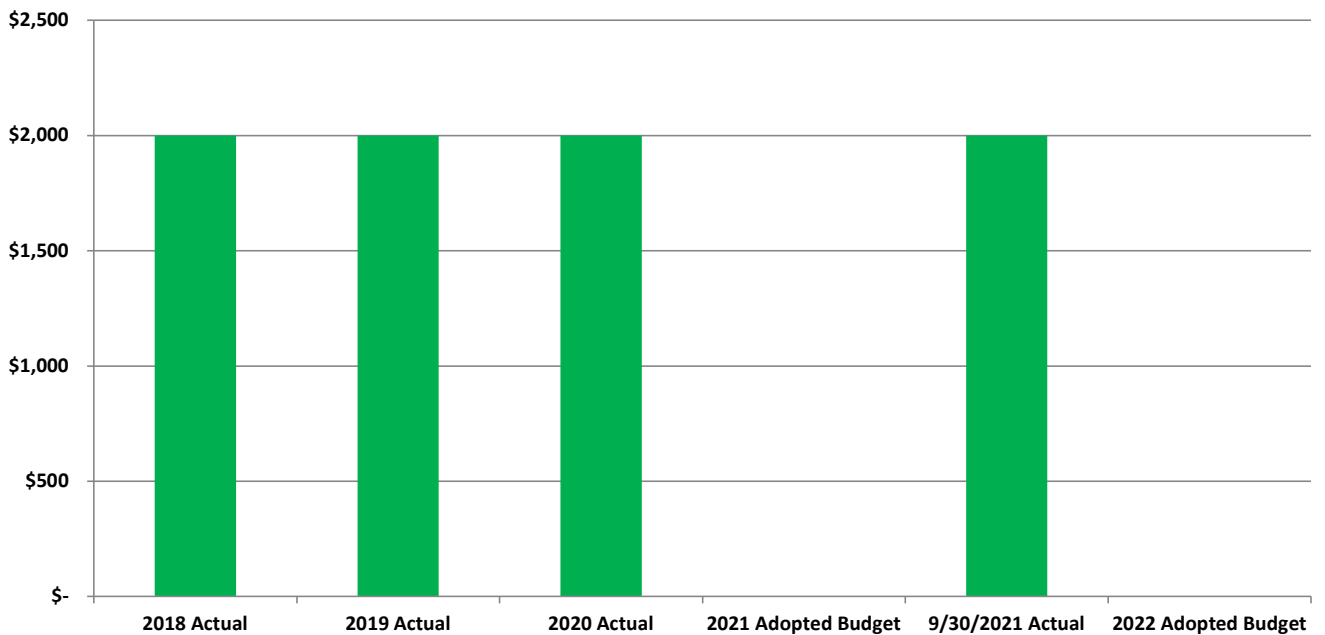
ANIMAL SHELTER FUND

Dormant fund. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
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 Balance¹	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

- No revenue or expenditures planned



224

PUBLIC SAFETY LOIT

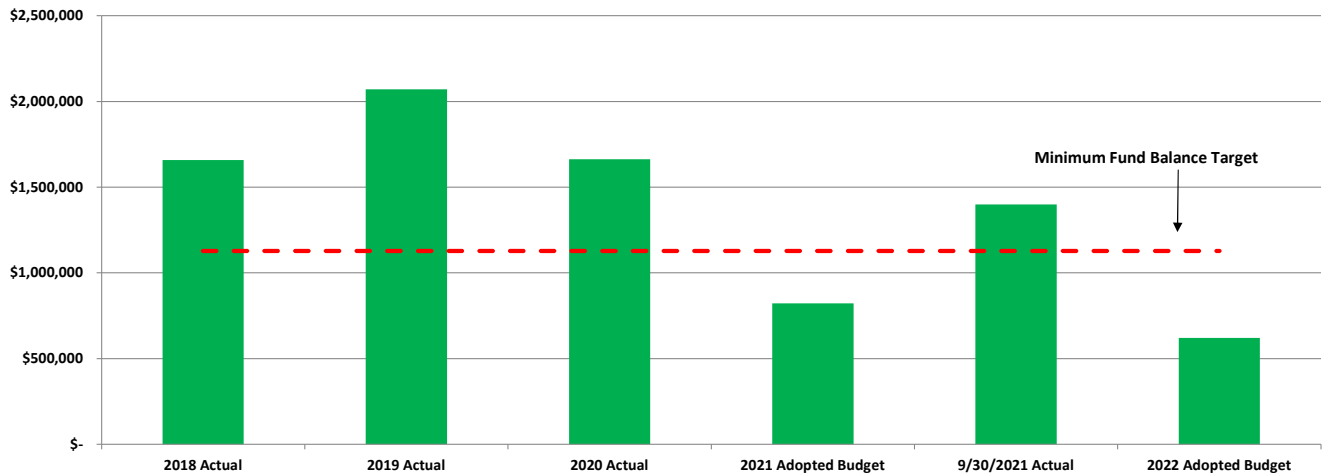
Public Safety Local Option Income Tax (“LOIT”): portion of income tax restricted to public safety uses.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ 2,640,712	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,242,252	\$ 3,422,066	\$ 3,672,326	\$ 2,828,019	\$ 3,471,142
390 - Other Financing Sources	206,226	-	4,960	3,562	-	-	-	-	-
Total Revenue	\$ 2,846,938	\$ 2,673,718	\$ 2,888,987	\$ 2,925,959	\$ 3,242,252	\$ 3,422,066	\$ 3,672,326	\$ 2,828,019	\$ 3,471,142
Expenditures:									
410 - Personal Services	\$ 927,030	\$ 1,610,197	\$ 1,474,082	\$ 1,592,466	\$ 1,592,466	\$ 2,402,295	\$ 2,502,295	\$ 1,876,721	\$ 2,502,295
420 - Supplies	222,214	350,487	346,318	387,421	383,537	349,971	525,140	303,778	525,140
430 - Other Services and Charges	709,160	661,162	1,023,792	919,271	748,557	961,002	1,381,790	863,983	1,381,790
440 - Capital Outlay	132,185	110,882	74,802	67,349	104,011	118,134	103,000	46,941	103,000
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,990,590	\$ 2,732,728	\$ 2,918,995	\$ 2,966,506	\$ 2,828,571	\$ 3,831,402	\$ 4,512,225	\$ 3,091,423	\$ 4,512,225
Net Revenue	\$ 856,348	\$ (59,010)	\$ (30,008)	\$ (40,547)	\$ 413,681	\$ (409,335)	\$ (839,899)	\$ (263,404)	\$ (1,041,083)
Beginning Fund Balance¹	930,948	1,787,295	1,728,285	1,698,278	1,657,731	2,071,412	1,662,076	1,662,076	1,662,076
Ending Fund Balance	\$ 1,787,295	\$ 1,728,285	\$ 1,698,278	\$ 1,657,731	\$ 2,071,412	\$ 1,662,076	\$ 822,177	\$ 1,398,672	\$ 620,993

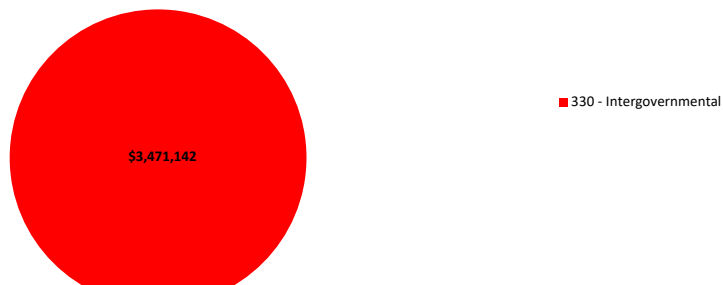
Period Ending Fund Balance



Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
330 - Intergovernmental									
338.001 - Public Safety Tax	\$ 2,640,712	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,242,252	\$ 3,422,066	\$ 3,672,326	\$ 2,828,019	\$ 3,471,142
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-	-	-	-
Total	\$ 2,640,712	\$ 2,673,718	\$ 2,884,027	\$ 2,922,397	\$ 3,242,252	\$ 3,422,066	\$ 3,672,326	\$ 2,828,019	\$ 3,471,142
390 - Other Financing Sources									
392.001 - Sale of Capital Assets	\$ 206,226	\$ -	\$ 2,700	\$ 2,858	\$ -	\$ -	\$ -	\$ -	\$ -
396.003 - Return on Insurance Premium	-	-	2,260	704	-	-	-	-	-
Total	\$ 206,226	\$ -	\$ 4,960	\$ 3,562	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,846,938	\$ 2,673,718	\$ 2,888,987	\$ 2,925,959	\$ 3,242,252	\$ 3,422,066	\$ 3,672,326	\$ 2,828,019	\$ 3,471,142

2022 Adopted Budget: Revenue by Category

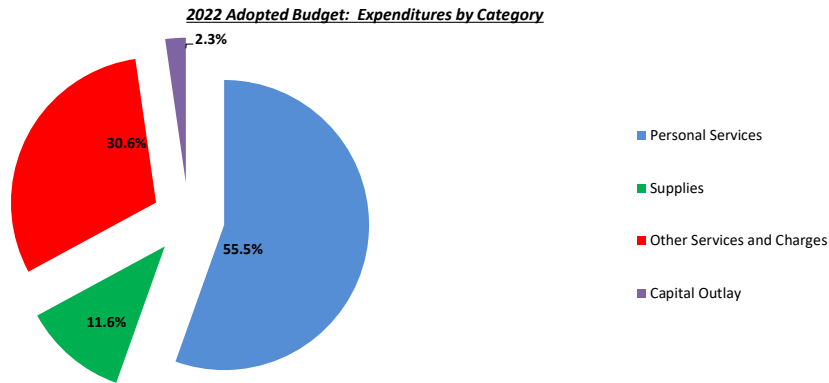


Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 1,990,590	\$ 2,732,728	\$ 2,918,995	\$ 2,966,506	\$ 2,828,571	\$ 3,831,402	\$ 4,512,225	\$ 3,091,423	\$ 4,512,225
Total by Expenditures by Function	\$ 1,990,590	\$ 2,732,728	\$ 2,918,995	\$ 2,966,506	\$ 2,828,571	\$ 3,831,402	\$ 4,512,225	\$ 3,091,423	\$ 4,512,225

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 927,030	\$ 1,610,197	\$ 1,474,082	\$ 1,592,466	\$ 1,592,466	\$ 2,402,295	\$ 2,502,295	\$ 1,876,721	\$ 2,502,295
420 - Supplies	222,214	350,487	346,318	387,421	383,537	349,971	525,140	303,778	525,140
430 - Other Services and Charges	709,160	661,162	1,023,792	919,271	748,557	961,002	1,381,790	863,983	1,381,790
440 - Capital Outlay	132,185	110,882	74,802	67,349	104,011	118,134	103,000	46,941	103,000
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,990,590	\$ 2,732,728	\$ 2,918,995	\$ 2,966,506	\$ 2,828,571	\$ 3,831,402	\$ 4,512,225	\$ 3,091,423	\$ 4,512,225



Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 550,373	\$ 1,252,930	\$ 993,894	\$ 1,060,055	\$ 1,060,055	\$ 1,684,020	\$ 1,684,020	\$ 1,263,015	\$ 1,684,020
412 - Overtime	20,685	-	35,000	37,000	37,000	65,000	65,000	48,750	65,000
413 - Employee Benefits	355,972	357,267	445,188	495,411	495,411	653,275	753,275	564,956	753,275
421 - Office Supplies	10,250	65	-	-	-	1,442	-	-	-
422 - Operating Supplies	151,837	332,293	317,469	348,297	357,266	316,873	488,840	303,778	488,840
423 - Repair and Maintenance Supplies	39,311	1,170	12,198	23,823	9,908	7,866	11,000	-	11,000
429 - Other Supplies	20,817	16,959	16,651	15,302	16,363	23,790	25,300	-	25,300
431 - Professional Services	29,767	6,523	34,292	2,496	3,384	17,147	70,000	20,102	70,000
432 - Communication and Transportation	590	28,462	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	217,369	388,775	460,357	489,055	323,656	344,065	430,000	405,078	430,000
435 - Utility Services	-	816	-	-	-	-	-	-	-
436 - Repairs and Maintenance	7,038	602	-	-	8,202	-	-	-	-
437 - Rentals	-	-	-	-	-	810	1,200	-	1,200
438 - Debt Service	446,726	216,306	378,662	267,395	271,497	374,550	570,000	234,801	570,000
439 - Other Services and Charges	7,671	19,678	150,481	160,325	141,818	224,430	310,590	204,003	310,590
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	2,500	41,934	15,000	-	15,000
445 - Machinery and Equipment	132,185	52,962	74,802	67,349	93,147	76,200	88,000	46,941	88,000
449 - Other Capital Outlays	-	57,920	-	-	-	8,364	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,990,590	\$ 2,732,728	\$ 2,918,995	\$ 2,966,506	\$ 2,828,571	\$ 3,831,402	\$ 4,512,225	\$ 3,091,423	\$ 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 2021 reflect collections from 2019.
 - 2022 receipts should reflect collections from 2020, the year of the pandemic, which should be somewhat less than current receipts
 - Continuing a cautious approach, we have budgeted an approximate 6% decline for PS LIT in 2022 from 2021's projected tax revenue.
 - As a result, the expenditures that we shifted in 2021 from Public Safety back in to the General Fund will remain in the General Fund for 2022. This shift is expected to be temporary.
- 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 2022





230 FEDERAL GRANT

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

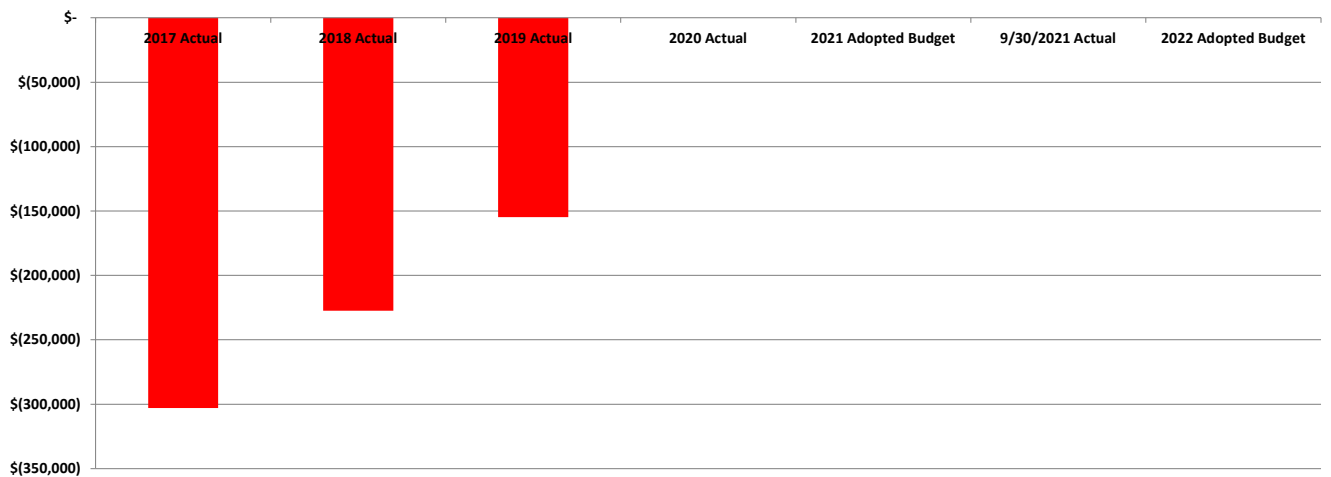
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ 32,047	\$ 56,231	\$ 60,000	\$ 75,772	\$ 72,550	\$ 154,726	\$ -	\$ -	\$ -
Total Revenue	\$ 32,047	\$ 56,231	\$ 60,000	\$ 75,772	\$ 72,550	\$ 154,726	\$ -	\$ -	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	1,892	5,933	-	-	-	-	-	-	-
430 - Other Services and Charges	137,974	54,229	-	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 139,866	\$ 60,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ (107,819)	\$ (3,930)	\$ 60,000	\$ 75,772	\$ 72,550	\$ 154,726	\$ -	\$ -	\$ -
Beginning Fund Balance¹	(251,299)	(359,118)	(363,048)	(303,048)	(227,276)	(154,726)	-	-	-
Ending Fund Balance	\$ (359,118)	\$ (363,048)	\$ (303,048)	\$ (227,276)	\$ (154,726)	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance





Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
None	\$ 75,394	\$ 139,866	\$ 60,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 75,394	\$ 139,866	\$ 60,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	30,181	1,892	5,933	-	-	-	-	-	-	-
430 - Other Services and Charges	43,135	137,974	54,229	-	-	-	-	-	-	-
440 - Capital Outlay	2,078	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 75,394	\$ 139,866	\$ 60,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



A group of police officers and a young child are posing for a photo. The child is holding a sign that says "WE SUPPORT YOU!". The officers are wearing uniforms and some are wearing sunglasses. The child is wearing a blue t-shirt. The background is a clear blue sky.

233

LAW ENFORCEMENT CONT. ED.

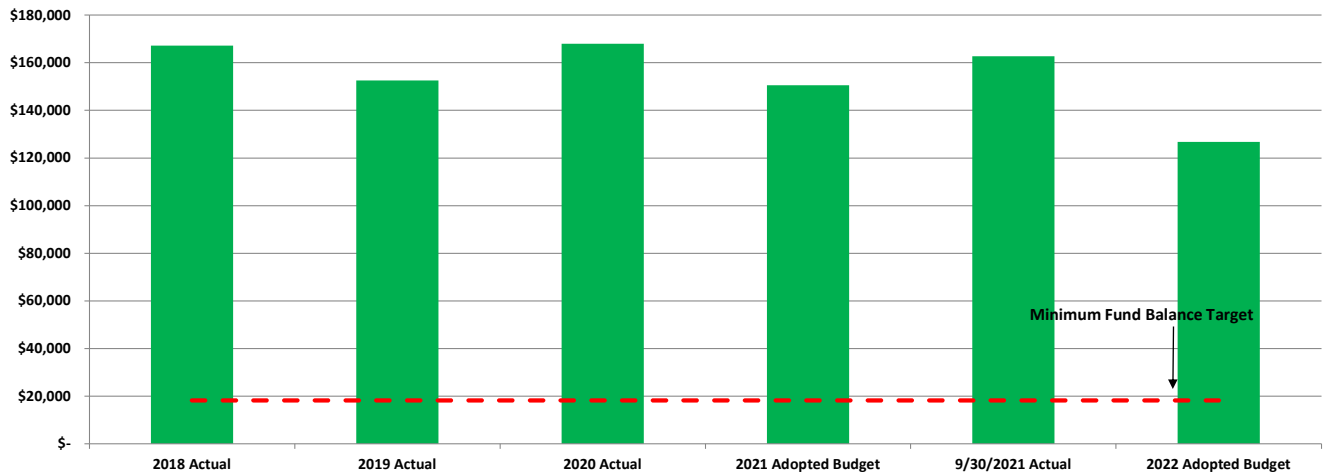
Funding primarily from gun permit applications and fees. Expenditures are restricted to Police Training. Funds received remain for those exclusive purposes.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ 8,227	\$ 11,452	\$ 992	\$ 1,184	\$ 2,020	\$ 2,108	\$ 2,264	\$ 1,528	\$ 1,873
340 - Charges for Services	30,955	52,055	42,876	40,105	43,551	60,232	53,343	29,785	47,332
390 - Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 39,182	\$ 63,507	\$ 43,868	\$ 41,289	\$ 45,571	\$ 62,340	\$ 55,607	\$ 31,313	\$ 49,205
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	16,587	13,666	13,953	26,331	25,952	11,108	23,000	16,691	23,000
430 - Other Services and Charges	4,268	6,815	28,714	42,005	34,181	35,845	50,000	19,917	50,000
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 20,855	\$ 20,481	\$ 42,667	\$ 68,336	\$ 60,133	\$ 46,954	\$ 73,000	\$ 36,608	\$ 73,000
Net Revenue	\$ 18,327	\$ 43,026	\$ 1,201	\$ (27,047)	\$ (14,562)	\$ 15,386	\$ (17,393)	\$ (5,295)	\$ (23,795)
Beginning Fund Balance¹	131,653	149,980	193,006	194,207	167,161	152,599	167,985	167,985	150,592
Ending Fund Balance	\$ 149,980	\$ 193,006	\$ 194,207	\$ 167,161	\$ 152,599	\$ 167,985	\$ 150,592	\$ 162,690	\$ 126,797

Period Ending Fund Balance

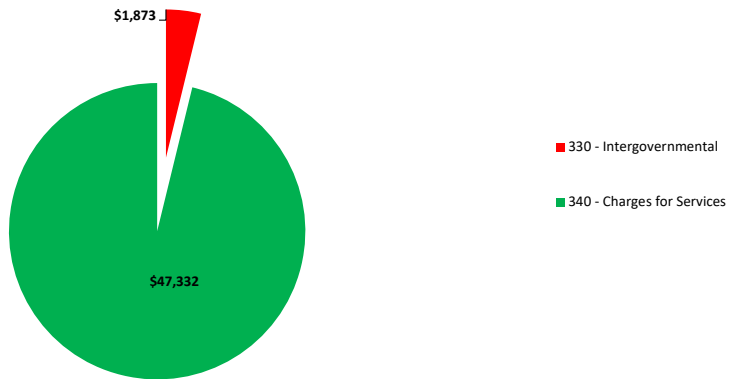




Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
330 - Intergovernmental									
338.003 - Local Law Enforcement Fees	\$ 8,227	\$ 11,452	\$ 992	\$ 1,184	\$ 2,020	\$ 2,108	\$ 2,264	\$ 1,528	\$ 1,873
Total	\$ 8,227	\$ 11,452	\$ 992	\$ 1,184	\$ 2,020	\$ 2,108	\$ 2,264	\$ 1,528	\$ 1,873
340 - Charges for Services									
342.001 - Accident Reports	\$ 8,480	\$ 17,150	\$ 19,026	\$ 18,570	\$ 19,101	\$ 16,302	\$ 14,855	\$ 11,990	\$ 15,966
342.002 - Gun Permit Applications	20,090	32,290	21,540	19,140	22,240	41,970	36,778	16,060	28,995
342.008 - Vehicle Inspection	2,385	2,615	2,310	2,395	2,210	1,960	1,710	1,735	2,371
Total	\$ 30,955	\$ 52,055	\$ 42,876	\$ 40,105	\$ 43,551	\$ 60,232	\$ 53,343	\$ 29,785	\$ 47,332
390 - Other Financing Sources									
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 39,182	\$ 63,507	\$ 43,868	\$ 41,289	\$ 45,571	\$ 62,340	\$ 55,607	\$ 31,313	\$ 49,205

2022 Adopted Budget: Revenue by Category





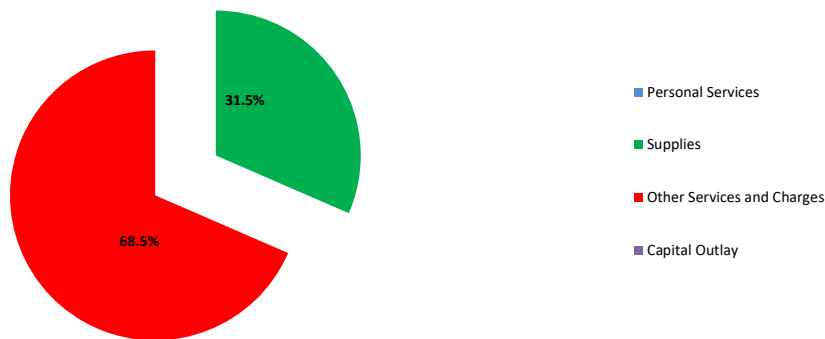
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 20,855	\$ 20,481	\$ 42,667	\$ 68,336	\$ 60,133	\$ 46,954	\$ 73,000	\$ 36,608	\$ 73,000
Total by Expenditures by Function	\$ 20,855	\$ 20,481	\$ 42,667	\$ 68,336	\$ 60,133	\$ 46,954	\$ 73,000	\$ 36,608	\$ 73,000

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	16,587	13,666	13,953	26,331	25,952	11,108	23,000	16,691	23,000
430 - Other Services and Charges	4,268	6,815	28,714	42,005	34,181	35,845	50,000	19,917	50,000
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 20,855	\$ 20,481	\$ 42,667	\$ 68,336	\$ 60,133	\$ 46,954	\$ 73,000	\$ 36,608	\$ 73,000

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-	-	-	-
422 - Operating Supplies	14,905	13,066	13,323	24,859	24,786	9,371	20,000	16,691	20,000
423 - Repair and Maintenance Supplies	-	-	-	-	-	-	-	-	-
429 - Other Supplies	1,682	600	630	1,472	1,166	1,737	3,000	-	3,000
431 - Professional Services	-	-	-	20,675	11,050	2,168	10,000	4,575	10,000
432 - Communication and Transportation	-	-	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	9,552	5,000	150	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	4,268	6,815	28,714	21,330	18,906	18,687	35,000	15,192	35,000
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 20,855	\$ 20,481	\$ 42,667	\$ 68,336	\$ 60,133	\$ 46,954	\$ 73,000	\$ 36,608	\$ 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



A background image showing a police station with several officers standing near a white patrol car. The car has "POLICE" and "LAWRENCE" written on its side. The scene is set outdoors with trees and a clear sky.

239

DEFERRAL PROGRAM FUND

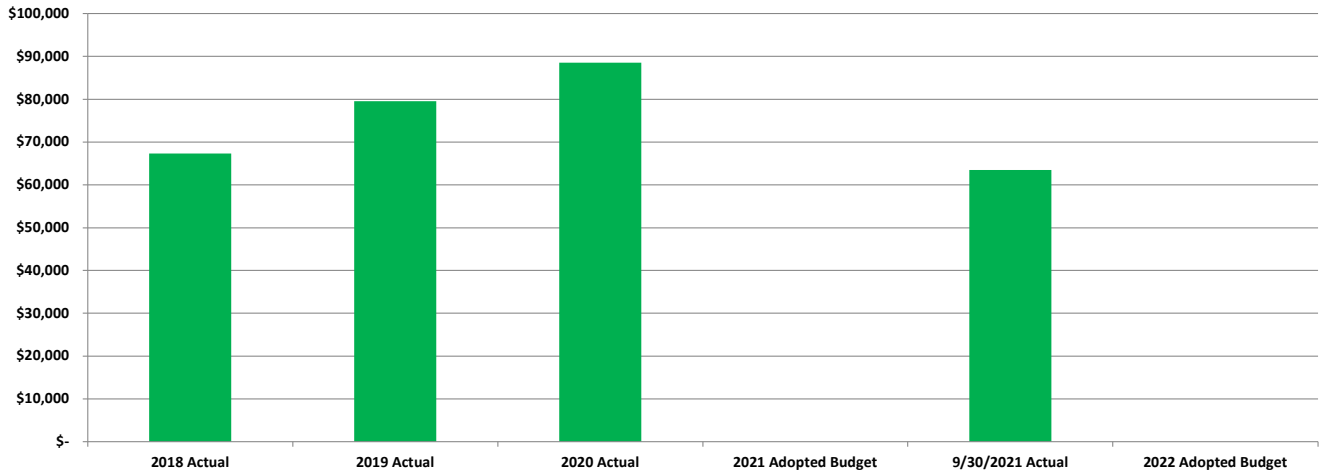
Funds received from ordinance violations that enter a deferral program. Expenditures are restricted to Police training. Funds received remain for those exclusive purposes.

Primary function: Public Safety. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ 2,992	\$ 4,528	\$ 14,271	\$ 5,972	\$ 12,261	\$ 9,008	\$ -	\$ 5,229	\$ -
Total Revenue	\$ 2,992	\$ 4,528	\$ 14,271	\$ 5,972	\$ 12,261	\$ 9,008	\$ -	\$ 5,229	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	30,304	-
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,304	\$ -
Net Revenue	\$ 2,992	\$ 4,528	\$ 14,271	\$ 5,972	\$ 12,261	\$ 9,008	\$ -	\$ (25,075)	\$ -
Beginning Fund Balance¹	39,531	42,523	47,051	61,321	67,293	79,554	-	88,562	-
Ending Fund Balance	\$ 42,523	\$ 47,051	\$ 61,321	\$ 67,293	\$ 79,554	\$ 88,562	\$ -	\$ 63,487	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No significant changes



243

STATE GRANT FUND

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

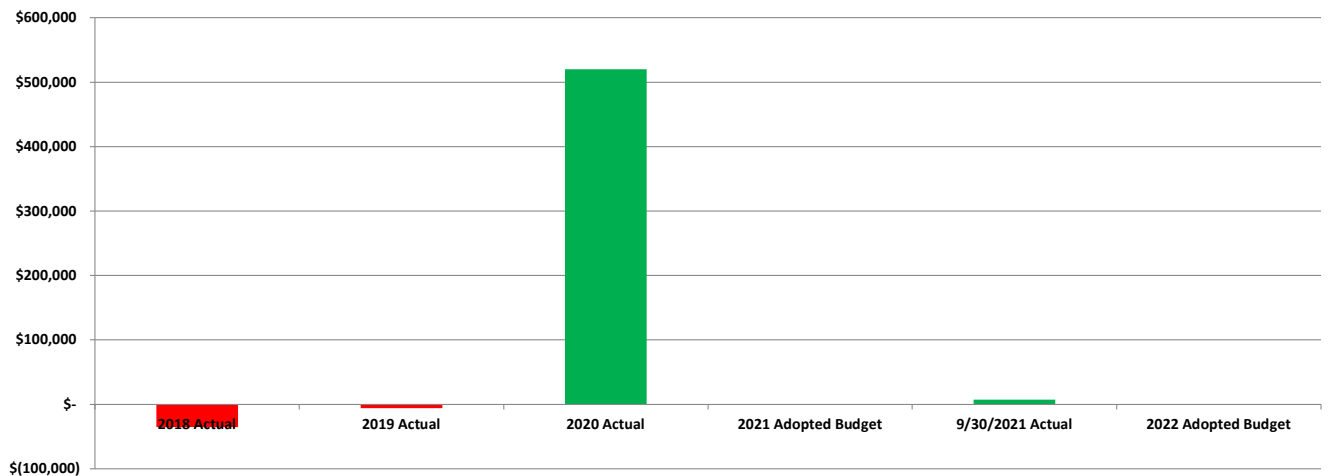
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ -	\$ 26,873	\$ 1,034,654	\$ 329,003	\$ 896,265	\$ 838,063	\$ -	\$ 88,774	\$ -
Total Revenue	\$ -	\$ 26,873	\$ 1,034,654	\$ 329,003	\$ 896,265	\$ 838,063	\$ -	\$ 88,774	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	12,233	-	-	-	-	-	20,371	-
430 - Other Services and Charges	2,513	23,790	1,063,554	303,685	867,155	312,047	-	577,782	-
440 - Capital Outlay	-	13,185	-	17,600	-	-	-	3,325	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,513	\$ 49,208	\$ 1,063,554	\$ 321,285	\$ 867,155	\$ 312,047	\$ -	\$ 601,478	\$ -
Net Revenue	\$ (2,513)	\$ (22,335)	\$ (28,900)	\$ 7,718	\$ 29,110	\$ 526,016	\$ -	\$ (512,704)	\$ -
Beginning Fund Balance¹	10,836	8,323	(14,011)	(42,912)	(35,194)	(6,084)	-	519,932	-
Ending Fund Balance	\$ 8,323	\$ (14,011)	\$ (42,912)	\$ (35,194)	\$ (6,084)	\$ 519,932	\$ -	\$ 7,228	\$ -

Period Ending Fund Balance





Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
None	\$ 36,538	\$ 2,513	\$ 49,208	\$ 1,063,554	\$ 321,285	\$ 867,155	\$ 312,047	\$ -	\$ 601,478	\$ -
Total by Expenditures by Function	\$ 36,538	\$ 2,513	\$ 49,208	\$ 1,063,554	\$ 321,285	\$ 867,155	\$ 312,047	\$ -	\$ 601,478	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	255	-	12,233	-	-	-	-	-	20,371	-
430 - Other Services and Charges	32,538	2,513	23,790	1,063,554	303,685	867,155	312,047	-	577,782	-
440 - Capital Outlay	3,745	-	13,185	-	17,600	-	-	-	3,325	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 36,538	\$ 2,513	\$ 49,208	\$ 1,063,554	\$ 321,285	\$ 867,155	\$ 312,047	\$ -	\$ 601,478	\$ -

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 \$250,000 in 2021
- Revenue and expenditures for the year will reflect \$250,000 related to these projects
- The City expects to apply for a similar match in 2022, although at a reduced amount of \$250,000



A close-up photograph of hands counting several US dollar bills, including \$100 and \$20 bills. The image is dimly lit and serves as a background for the text.

245 RAIN DAY FUND

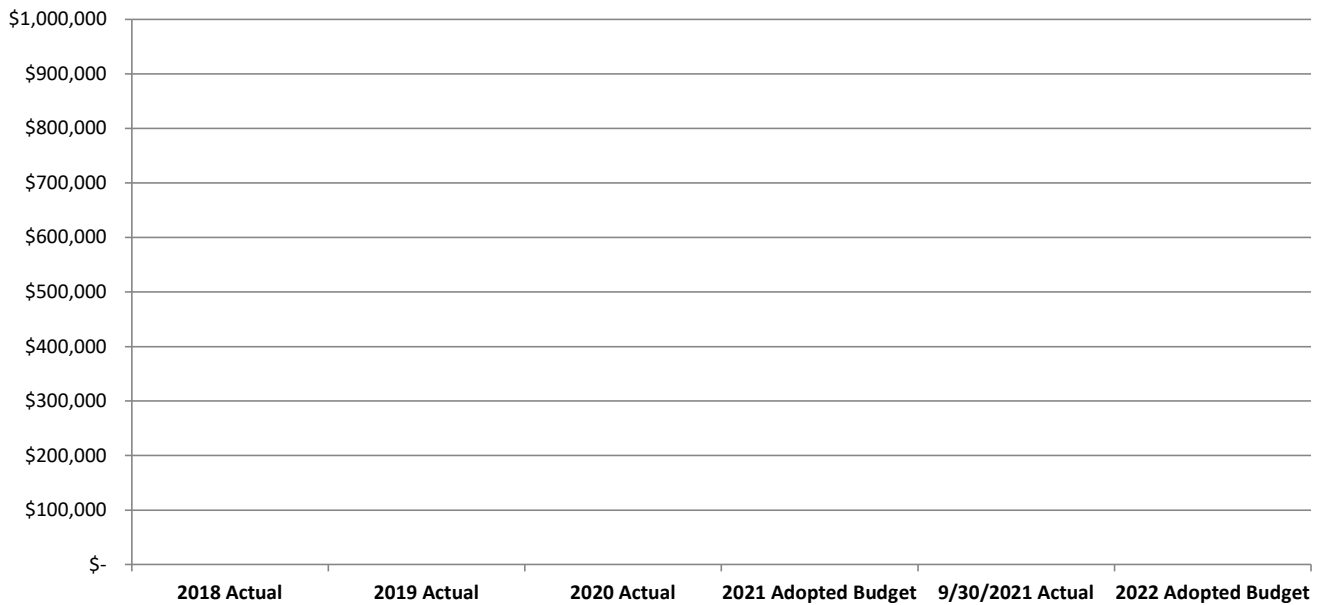
To account for unused and unencumbered funds that are transferred from a fund that has a tax levy.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

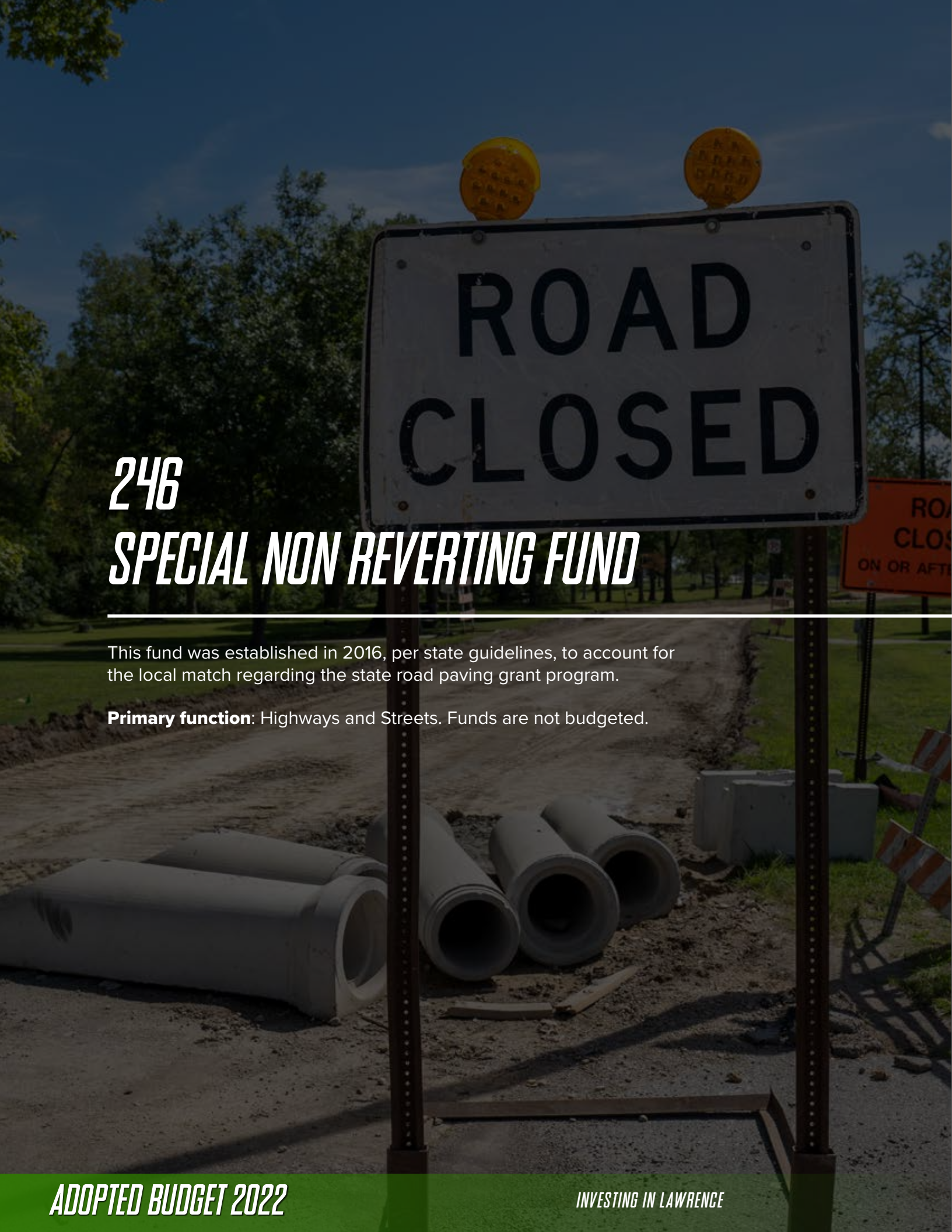
	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:						
340 - Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No revenue or expenditures planned



246

SPECIAL NON REVERTING FUND

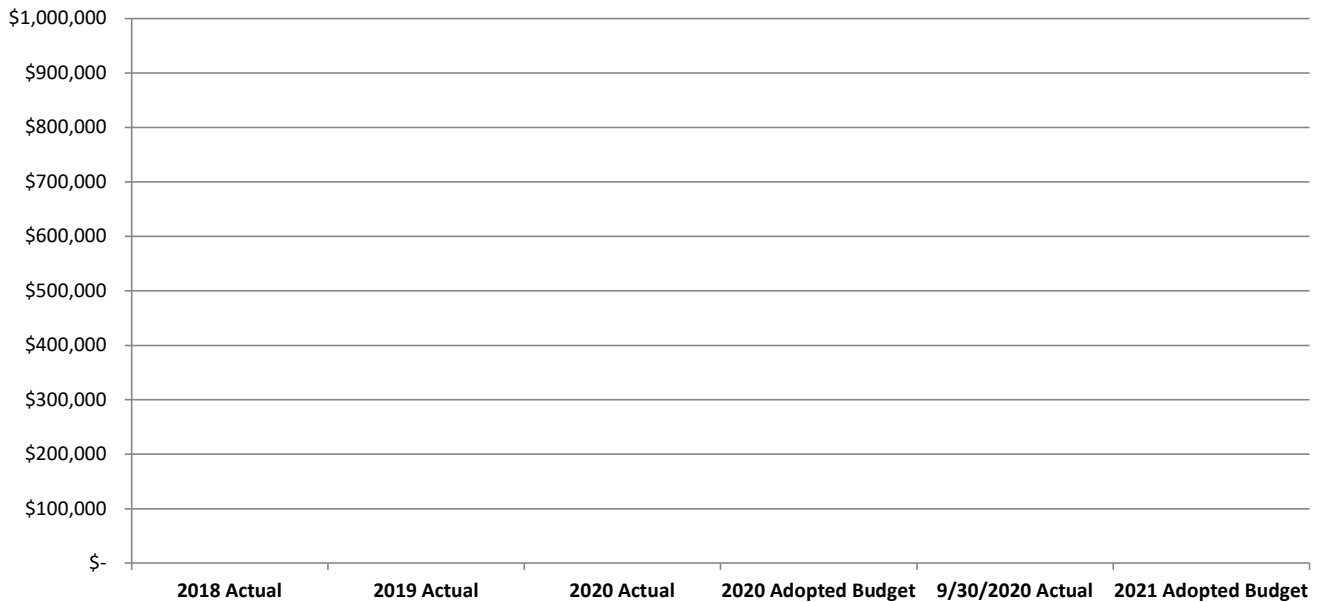
This fund was established in 2016, per state guidelines, to account for the local match regarding the state road paving grant program.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:						
340 - Charges for Services	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
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

The background image shows two individuals in full-body green hazmat suits with clear face shields. They are working with large, dark, crumpled plastic bags, likely containing hazardous waste. The scene is outdoors with some greenery in the background.

247

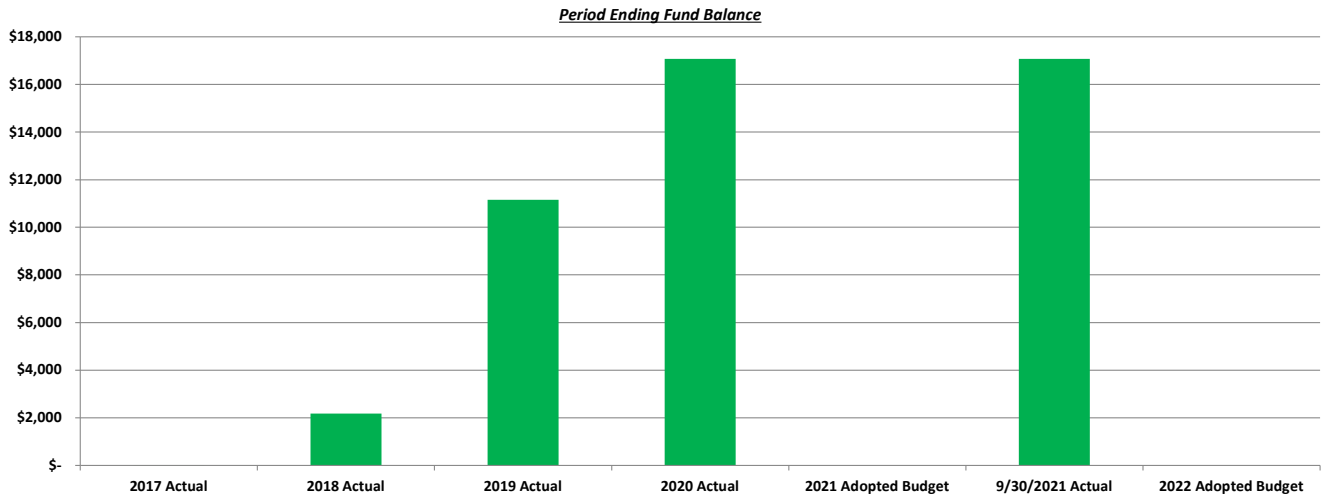
HAZARDOUS MATERIALS RESPONSE FUND

To account for funding received for reimbursement of costs related to hazardous materials cleanup.

Primary function: Public Safety. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
340 - Charges for Services	\$ 2,792	\$ -	\$ -	\$ 2,185	\$ 8,971	\$ 5,924	\$ -	\$ -	\$ -
Total Revenue	\$ 2,792	\$ -	\$ -	\$ 2,185	\$ 8,971	\$ 5,924	\$ -	\$ -	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	2,873	1,471	409	-	-	-	-	-	-
430 - Other Services and Charges	219	105	351	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,091	\$ 1,576	\$ 760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ (300)	\$ (1,576)	\$ (760)	\$ 2,185	\$ 8,971	\$ 5,924	\$ -	\$ -	\$ -
Beginning Fund Balance¹	2,636	2,336	761	0	2,185	11,156	-	17,080	-
Ending Fund Balance	\$ 2,336	\$ 761	\$ 0	\$ 2,185	\$ 11,156	\$ 17,080	\$ -	\$ 17,080	\$ -



Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 6,971	\$ 3,091	\$ 1,576	\$ 760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 6,971	\$ 3,091	\$ 1,576	\$ 760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	5,977	2,873	1,471	409	-	-	-	-	-	-
430 - Other Services and Charges	994	219	105	351	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 6,971	\$ 3,091	\$ 1,576	\$ 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



250 FEDERAL GRANT

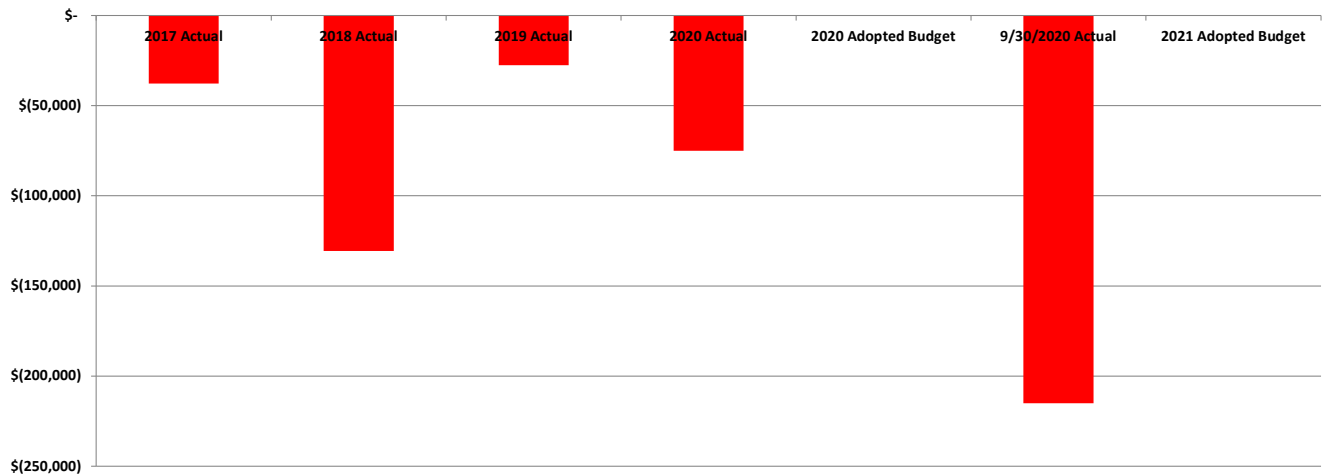
Federal Grant - Fund accounts for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets. This fund was created in 2016 to more accurately account for federal grants and will account for all federal grant activity in the future.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ -	\$ 78,297	\$ 341,825	\$ 187,598	\$ 176,370	\$ 138,947	\$ -	\$ 13,080	\$ -
Total Revenue	\$ -	\$ 78,297	\$ 341,825	\$ 187,598	\$ 176,370	\$ 138,947	\$ -	\$ 13,080	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	39,965	13,037	6,725	27,776	-	7,553	-
430 - Other Services and Charges	-	138,856	177,147	267,512	60,790	143,813	-	46,090	-
440 - Capital Outlay	-	-	101,830	-	5,797	14,811	-	99,435	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 138,856	\$ 318,941	\$ 280,549	\$ 73,312	\$ 186,400	\$ -	\$ 153,078	\$ -
Net Revenue	\$ -	\$ (60,559)	\$ 22,884	\$ (92,950)	\$ 103,058	\$ (47,453)	\$ -	\$ (139,999)	\$ -
Beginning Fund Balance¹	-	-	(60,559)	(37,676)	(130,626)	(27,567)	-	(75,020)	-
Ending Fund Balance	\$ -	\$ (60,559)	\$ (37,676)	\$ (130,626)	\$ (27,567)	\$ (75,020)	\$ -	\$ (215,019)	\$ -

Period Ending Fund Balance



Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
None	\$ -	\$ -	\$ 138,856	\$ 318,941	\$ 280,549	\$ 73,312	\$ 186,400	\$ -	\$ 153,078	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ 138,856	\$ 318,941	\$ 280,549	\$ 73,312	\$ 186,400	\$ -	\$ 153,078	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	39,965	13,037	6,725	27,776	-	7,553	-
430 - Other Services and Charges	-	-	138,856	177,147	267,512	60,790	143,813	-	46,090	-
440 - Capital Outlay	-	-	-	101,830	-	5,797	14,811	-	99,435	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ 138,856	\$ 318,941	\$ 280,549	\$ 73,312	\$ 186,400	\$ -	\$ 153,078	\$ -

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



257

COIT SPECIAL DISTRIBUTION

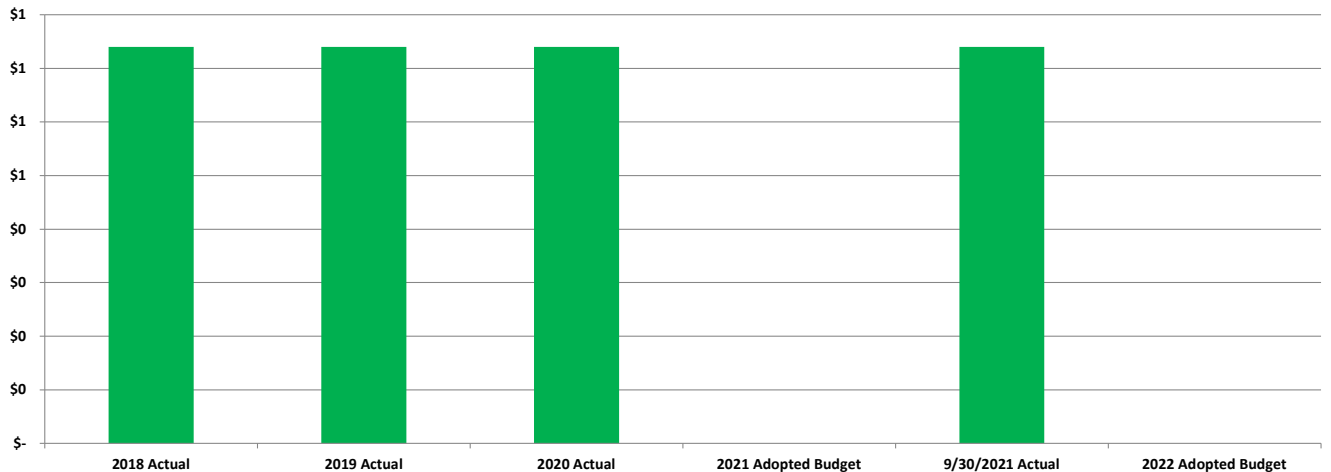
To account for special distributions of County Option Income Tax reserves from the state.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ -	\$ 660,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 660,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ 660,863	\$ (660,862)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	-	-	660,863	1	1	1	-	1	-
Ending Fund Balance	\$ -	\$ 660,863	\$ 1	\$ 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



275 LOCAL GRANT FUND

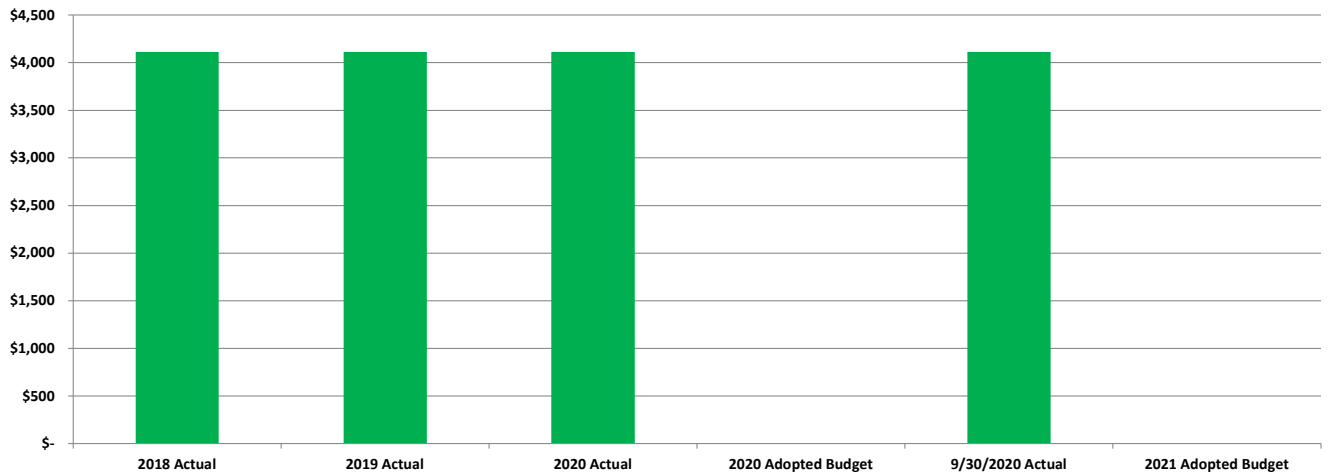
To account for any local grants received.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ -	\$ -	\$ 20,465	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Total Revenue	\$ -	\$ -	\$ 20,465	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ 20,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	35,000	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 20,465	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112
Ending Fund Balance	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112	4,112

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No revenue or expenditures planned



420

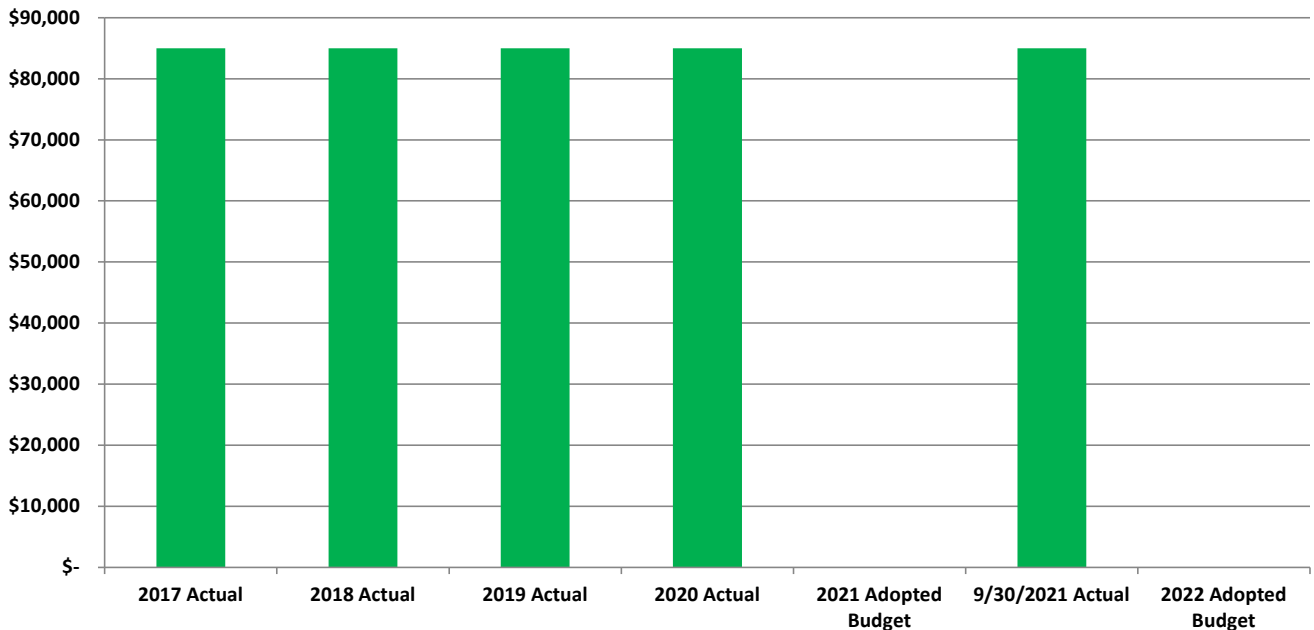
TRANSPORTATION BOND PROCEEDS

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
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 Balance¹	84,981	84,981	84,981	-	84,981	-
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



625 EMS BUDGET

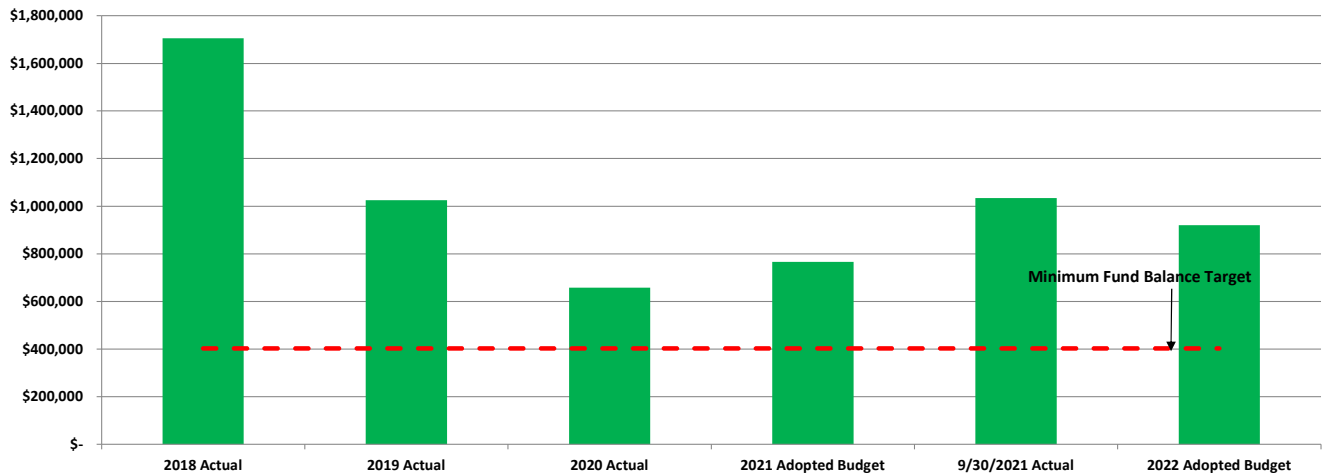
Any individual transported by the Lawrence Fire Department to any hospital, other health care facility or nursing home or otherwise provided medical services by the Lawrence Fire Department is required to pay a user fee established by local ordinance. Payments for this service are deposited into this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

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
340 - Charges for Services	\$ 1,514,942	\$ 4,164,435	\$ 2,820,131	\$ 2,453,730	\$ 1,930,176	\$ 2,177,290	\$ 2,525,000	\$ 1,872,416	\$ 2,550,000
390 - Other Financing Sources	-	-	5,536	31,938	245	-	-	-	20,000
Total Revenue	\$ 1,514,942	\$ 4,164,435	\$ 2,825,666	\$ 2,485,668	\$ 1,930,421	\$ 2,177,290	\$ 2,525,000	\$ 1,872,416	\$ 2,570,000
Expenditures:									
410 - Personal Services	\$ 1,280,738	\$ 1,115,297	\$ 1,231,821	\$ 1,300,032	\$ 1,367,937	\$ 1,292,295	\$ 1,566,804	\$ 1,120,367	\$ 1,629,281
420 - Supplies	128,247	119,442	112,910	110,731	106,436	148,684	214,000	89,420	224,889
430 - Other Services and Charges	118,229	748,116	1,263,749	1,204,749	1,086,623	1,103,933	610,382	285,670	536,396
440 - Capital Outlay	26,218	23,883	314,984	71,140	49,589	-	25,000	-	25,620
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,553,432	\$ 2,006,738	\$ 2,923,464	\$ 2,686,651	\$ 2,610,585	\$ 2,544,911	\$ 2,416,186	\$ 1,495,456	\$ 2,416,186
Net Revenue	\$ (38,490)	\$ 2,157,697	\$ (97,798)	\$ (200,983)	\$ (680,164)	\$ (367,621)	\$ 108,814	\$ 376,960	\$ 153,814
Beginning Fund Balance¹	(115,017)	(153,507)	2,004,191	1,906,393	1,705,410	1,025,245	657,625	657,625	766,439
Ending Fund Balance	\$ (153,507)	\$ 2,004,191	\$ 1,906,393	\$ 1,705,410	\$ 1,025,245	\$ 657,625	\$ 766,439	\$ 1,034,585	\$ 920,253

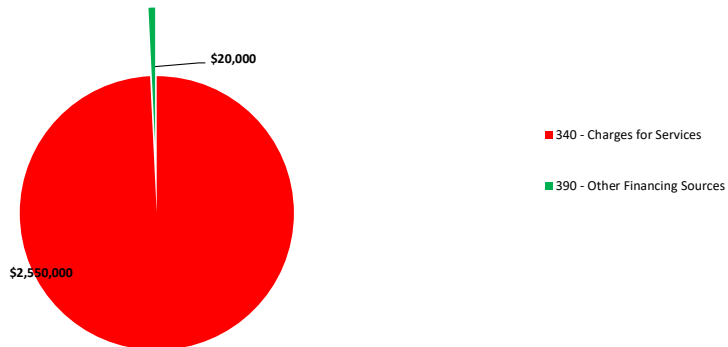
Period Ending Fund Balance



Detailed Revenue

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
340 - Charges for Services										
341.008 - Copies of Public Records	\$ 5	\$ 5	\$ -	\$ 5				\$ -	\$ -	\$ -
345.004 - Emergency Medical Services	1,426,380	1,514,937	4,164,435	2,820,126	2,453,730	1,930,176	2,177,290	2,525,000	1,872,416	2,550,000
Total	\$ 1,426,385	\$ 1,514,942	\$ 4,164,435	\$ 2,820,131	\$ 2,453,730	\$ 1,930,176	\$ 2,177,290	\$ 2,525,000	\$ 1,872,416	\$ 2,550,000
390 - Other Financing Sources										
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
392.002 - Insurance Reimbursements	-	-	-	5,536	31,938	245	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 5,536	\$ 31,938	\$ 245	\$ -	\$ -	\$ -	\$ 20,000
Total Revenue	\$ 1,426,385	\$ 1,514,942	\$ 4,164,435	\$ 2,825,666	\$ 2,485,668	\$ 1,930,421	\$ 2,177,290	\$ 2,525,000	\$ 1,872,416	\$ 2,570,000

2021 Adopted Budget: Revenue by Category





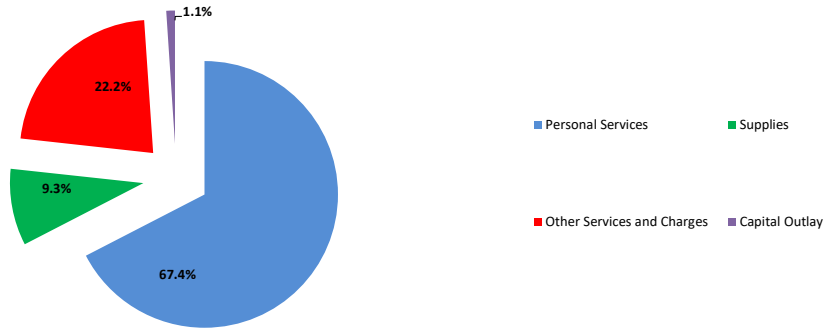
Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 1,059,045	\$ 1,553,432	\$ 2,006,738	\$ 2,923,464	\$ 2,686,651	\$ 2,610,585	\$ 2,544,911	\$ 2,416,186	\$ 1,495,456	\$ 2,416,186
Total by Expenditures by Function	\$ 1,059,045	\$ 1,553,432	\$ 2,006,738	\$ 2,923,464	\$ 2,686,651	\$ 2,610,585	\$ 2,544,911	\$ 2,416,186	\$ 1,495,456	\$ 2,416,186

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 749,617	\$ 1,280,738	\$ 1,115,297	\$ 1,231,821	\$ 1,300,032	\$ 1,367,937	\$ 1,292,295	\$ 1,566,804	\$ 1,120,367	\$ 1,629,281
420 - Supplies	66,789	128,247	119,442	112,910	110,731	106,436	148,684	214,000	89,420	224,889
430 - Other Services and Charges	242,639	118,229	748,116	1,263,749	1,204,749	1,086,623	1,103,933	610,382	285,670	536,396
440 - Capital Outlay	-	26,218	23,883	314,984	71,140	49,589	-	25,000	-	25,620
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,059,045	\$ 1,553,432	\$ 2,006,738	\$ 2,923,464	\$ 2,686,651	\$ 2,610,585	\$ 2,544,911	\$ 2,416,186	\$ 1,495,456	\$ 2,416,186

2021 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 523,250	\$ 743,131	\$ 651,724	\$ 709,500	\$ 693,907	\$ 784,857	\$ 633,113	\$ 941,194	\$ 610,362	\$ 997,124
412 - Overtime	72,535	207,151	196,064	247,308	269,479	252,540	264,757	200,000	207,441	200,000
413 - Employee Benefits	153,833	330,456	267,509	275,012	336,645	330,540	394,424	425,610	302,564	432,157
421 - Office Supplies	6,755	782	1,577	605	985	437	230	2,000	1,691	2,000
422 - Operating Supplies	50,440	100,636	104,322	93,571	99,216	101,666	142,611	182,000	86,470	191,633
423 - Repair and Maintenance Supplies	2,148	14,759	8,615	9,810	7,830	3,298	2,800	15,000	1,259	16,256
429 - Other Supplies	7,446	12,070	4,928	8,923	2,700	1,035	3,043	15,000	-	15,000
431 - Professional Services	92,904	71,400	157,334	140,939	166,158	137,594	129,192	180,000	105,381	188,160
432 - Communication and Transportation	472	391	432	30,334	33,319	47,333	-	800	-	800
433 - Printing and Advertising	116	-	-	887	2,352	1,789	410	3,125	92	5,048
434 - Insurance	140	61	49,170	149,063	143,680	172,686	166,648	-	-	-
435 - Utility Services	-	-	-	88,099	105,112	113,280	91,840	117,500	70,979	117,500
436 - Repairs and Maintenance	7,995	26,335	20,089	37,534	92,811	33,468	5,412	72,000	6,252	31,131
437 - Rentals	3,594	-	-	-	-	-	-	-	-	-
438 - Debt Service	114,780	-	269,973	451,186	432,681	410,082	516,338	-	-	-
439 - Other Services and Charges	22,638	20,042	251,118	365,706	228,636	170,392	194,093	236,957	102,965	193,757
441 - Land	-	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	18,530	43,341	33,380	-	-	-	-
445 - Machinery and Equipment	-	26,218	23,883	296,454	27,799	16,209	-	25,000	-	25,620
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,059,045	\$ 1,553,432	\$ 2,006,738	\$ 2,923,464	\$ 2,686,651	\$ 2,610,585	\$ 2,544,911	\$ 2,416,186	\$ 1,495,456	\$ 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 2021, including a significant increase in overtime and supply costs
- As a result, 2022 debt service and insurance expense costs have been moved to Fire – General Fund to alleviate fund balance concerns
- Minimum fund balance target is 2 months of budgeted expenditures, or approximately \$403,000

DEBT SERVICE FUNDS





TABLE OF CONTENTS

301 - Government Center Debt	284
306 - Park Building	286
308 - Fire Debt Fund	290
312 - Park Bond 1990	292
314 - Park Bond 1998	294
322 - Fire Debt II Fund	298
325 - Fire Debt V Fund	300
326 - Station 2	302
327 - Municipal Building Corp	308



Revenue and Expenditure Summary - By Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
301 Government Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306 Park Building	96,000	151,000	-	-	-	-	-	-	-
308 Fire Debt Fund	-	-	-	-	-	-	-	-	-
312 Park Bond 1990	-	-	-	-	-	-	-	-	-
314 Park 1998	265,000	209,000	280,000	94,792	-	-	-	-	-
322 Fire Debt II Fund	-	-	-	-	-	-	-	-	-
325 Fire Debt V Fund	-	-	-	-	-	-	-	-	-
326 Station 2 and Training Center	549,232	173,931	228,240	388,651	371,640	186,026	371,640	198,623	373,500
327 Municipal Building Corp	778,679	811,946	667,654	468,079	165,012	99,982	688,041	230,441	463,036
Total Revenue	\$ 1,688,911	\$ 1,345,878	\$ 1,175,894	\$ 951,522	\$ 536,652	\$ 286,008	\$ 1,059,681	\$ 429,064	\$ 836,536
Expenditures:									
301 Government Center	\$ -	\$ -	\$ -	\$ 79,214	\$ -	\$ -	\$ -	\$ -	\$ -
306 Park Building	76,500	74,538	76,000	77,000	76,000	-	-	-	-
308 Fire Debt Fund	-	-	-	-	-	-	-	-	-
312 Park Bond 1990	-	-	-	8,301	-	-	-	-	-
314 Park 1998	262,426	254,246	260,430	257,486	-	-	-	-	-
322 Fire Debt II Fund	-	-	-	16,899	-	-	-	-	-
325 Fire Debt V Fund	-	-	-	68,490	-	-	-	-	-
326 Station 2 and Training Center	374,000	376,000	372,500	374,000	187,500	377,500	370,500	370,500	373,500
327 Municipal Building Corp	710,373	698,509	697,437	693,509	210,073	133,073	493,802	387,469	380,301
Total Expenditures	\$ 1,423,299	\$ 1,403,293	\$ 1,406,367	\$ 1,574,899	\$ 473,573	\$ 510,573	\$ 864,302	\$ 757,969	\$ 753,801
Revenue less Expenditures	\$ 265,612	\$ (57,415)	\$ (230,473)	\$ (623,377)	\$ 63,079	\$ (224,565)	\$ 195,379	\$ (328,905)	\$ 82,735



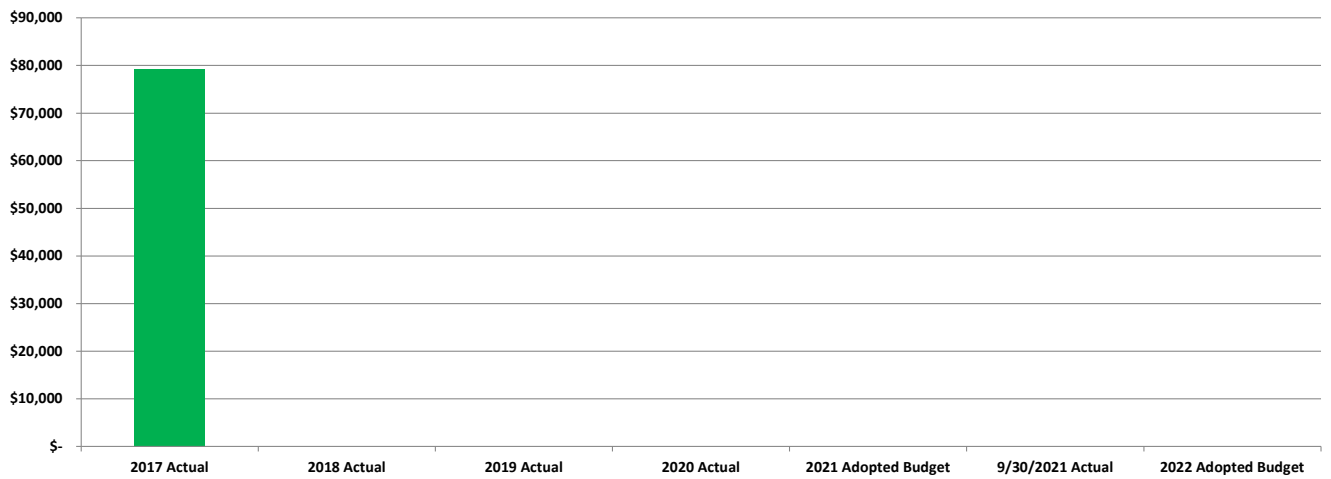
301 GOVERNMENT CENTER

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted 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 Balance¹	<u>79,214</u>	<u>79,214</u>	<u>79,214</u>	<u>79,214</u>	-	-	-	-	-
Ending Fund Balance	\$ <u>79,214</u>	\$ <u>79,214</u>	\$ <u>79,214</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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



306 PARK BUILDING

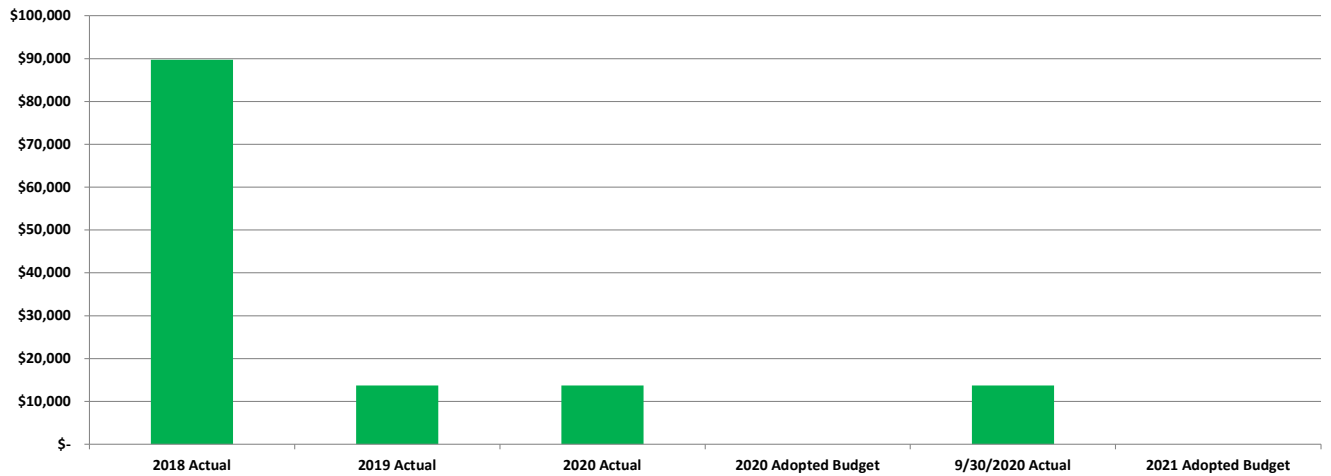
To account for debt service on Park building bonds.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	96,000	151,000	-	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 96,000	\$ 151,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	76,500	74,538	76,000	77,000	76,000	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 76,500	\$ 74,538	\$ 76,000	\$ 77,000	\$ 76,000	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 19,500	\$ 76,462	\$ (76,000)	\$ (77,000)	\$ (76,000)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	146,765	166,265	242,727	166,727	89,727	13,727	-	13,727	-
Ending Fund Balance	\$ 166,265	\$ 242,727	\$ 166,727	\$ 89,727	\$ 13,727	\$ 13,727	\$ -	\$ 13,727	\$ -

Period Ending Fund Balance



Detailed Revenue

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
340 - Charges for Services							
349.004 - In Lieu of Taxes - Mun. Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 160,623	\$ 76,500	\$ 74,538	\$ 76,000	\$ 77,000	\$ 76,000	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 160,623	\$ 76,500	\$ 74,538	\$ 76,000	\$ 77,000	\$ 76,000	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	160,623	76,500	74,538	76,000	77,000	76,000	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 160,623	\$ 76,500	\$ 74,538	\$ 76,000	\$ 77,000	\$ 76,000	\$ -	\$ -	\$ -	\$ -

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





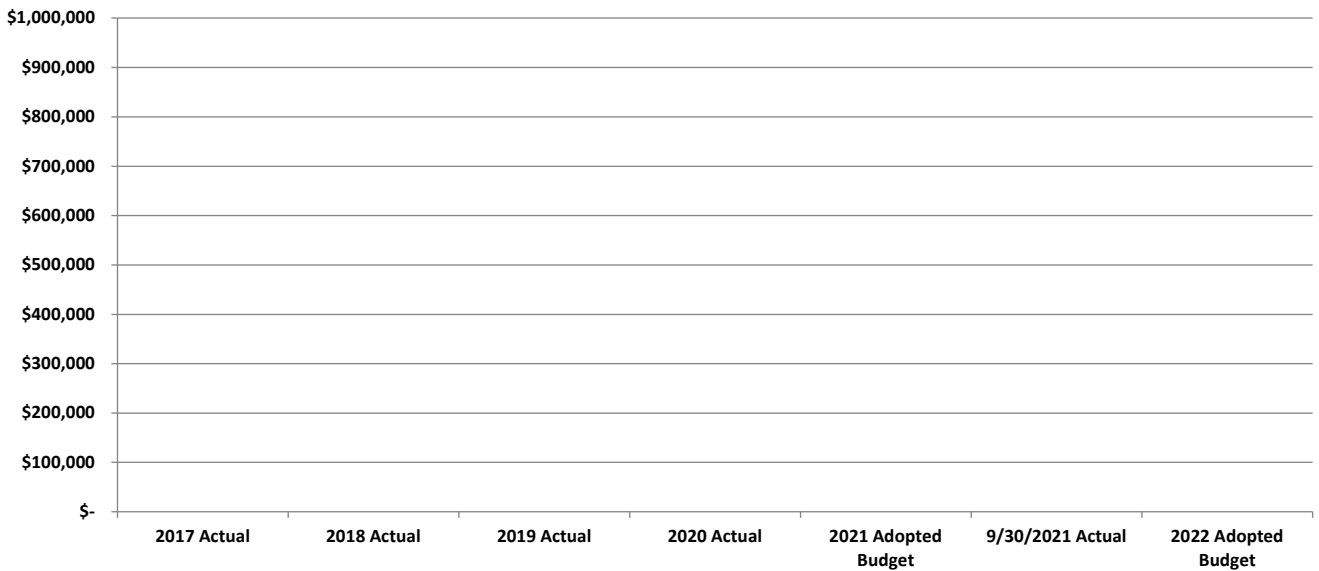
308 FIRE DEBT FUND

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
330 - Intergovernmental	-	-	-	-	-	-	-
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 Balance¹	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Bonds matured
- No revenue or expenditures planned



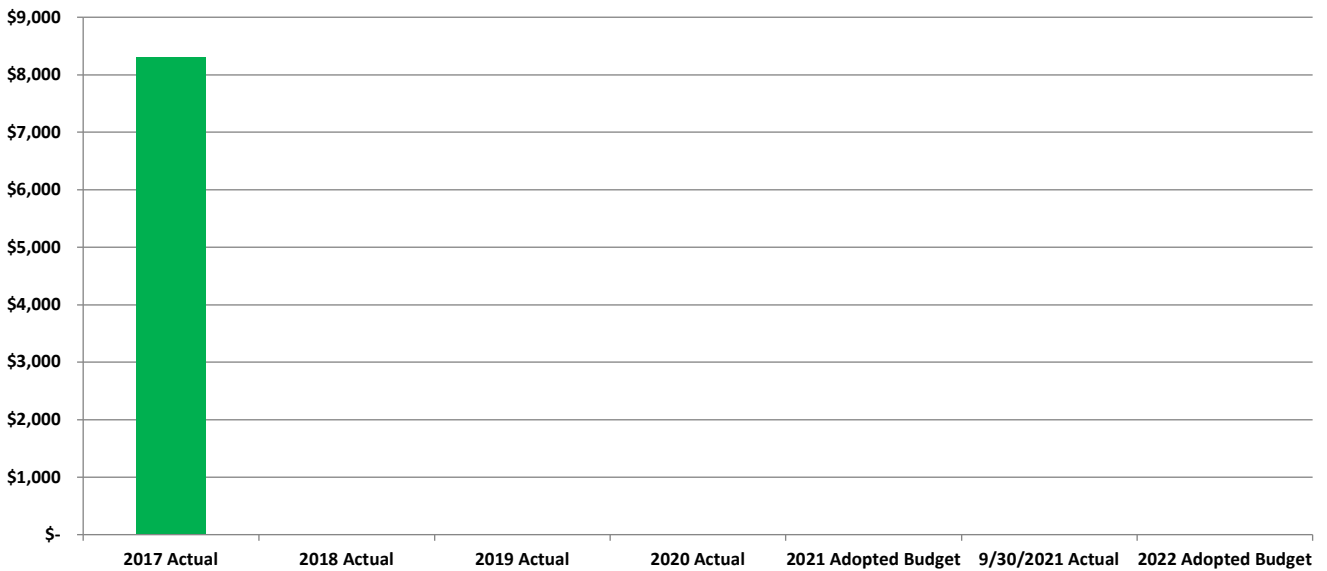
312
PARK BOND 1990

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
330 - Intergovernmental	-	-	-	-	-	-	-
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 Balance¹	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)
- This fund will have a zero balance upon completion of the transfer



314 PARK BOND 1998

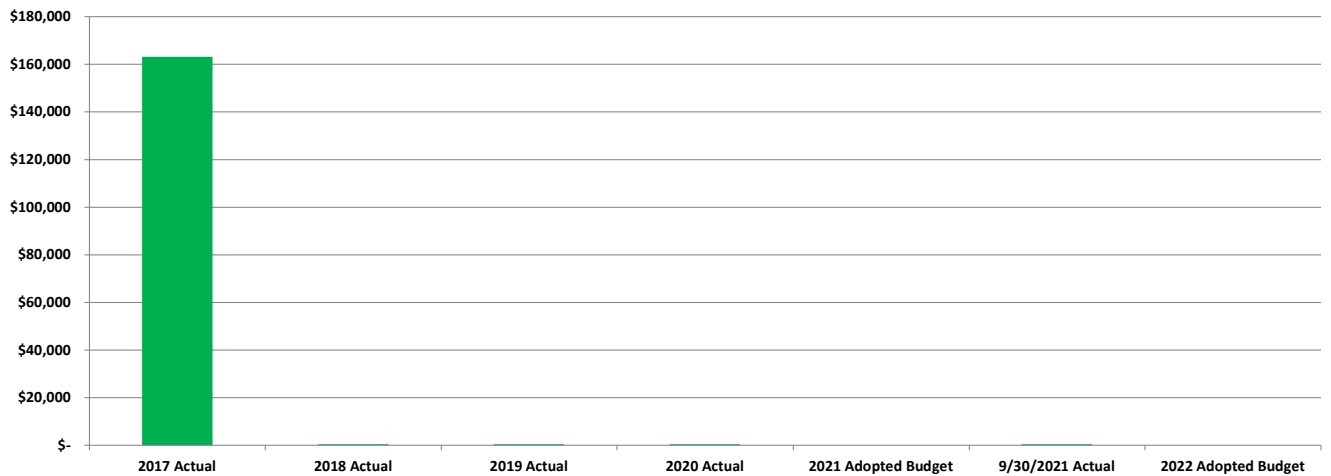
To account for debt service on Park facility improvement bonds.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	264,000	209,000	280,000	94,792	-	-	-	-	-
390 - Other Financing Sources	1,000	-	-	-	-	-	-	-	-
Total Revenue	\$ 265,000	\$ 209,000	\$ 280,000	\$ 94,792	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	262,426	254,246	260,430	257,486	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 262,426	\$ 254,246	\$ 260,430	\$ 257,486	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 2,574	\$ (45,246)	\$ 19,570	\$ (162,694)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	186,295	188,869	143,623	163,194	499	499	-	499	-
Ending Fund Balance	\$ 188,869	\$ 143,623	\$ 163,194	\$ 499	\$ 499	\$ 499	\$ -	\$ 499	\$ -

Period Ending Fund Balance



Detailed Revenue

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
340 - Charges for Services										
349.004 - In Lieu of Taxes - Mun. Utility	\$ 286,000	\$ 264,000	\$ 209,000	\$ 280,000	\$ 94,792	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 286,000	\$ 264,000	\$ 209,000	\$ 280,000	\$ 94,792	\$ -	\$ -	\$ -	\$ -	\$ -
390 - Other Financing Sources										
396.001 - From Overpayments	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 286,000	\$ 265,000	\$ 209,000	\$ 280,000	\$ 94,792	\$ -	\$ -	\$ -	\$ -	\$ -



Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 164,395	\$ 262,426	\$ 254,246	\$ 260,430	\$ 257,486	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 164,395	\$ 262,426	\$ 254,246	\$ 260,430	\$ 257,486	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	164,395	262,426	254,246	260,430	257,486	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 164,395	\$ 262,426	\$ 254,246	\$ 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
- The bonds were refunded in 2012
- Bonds matured in 2018
- No revenue or expenditures planned



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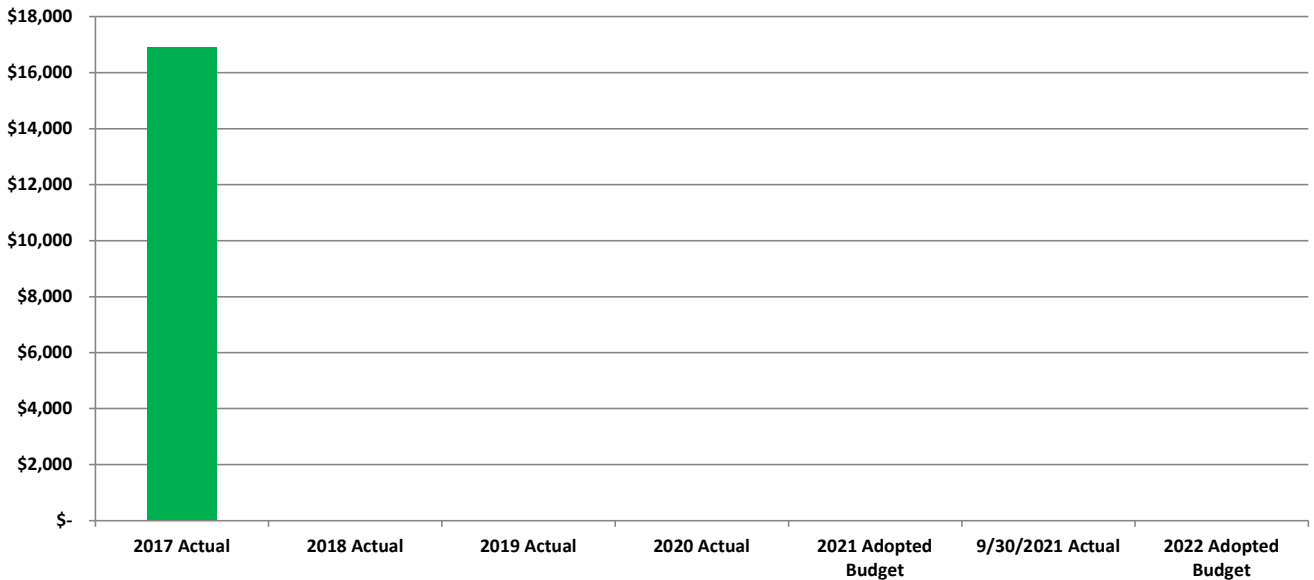
322 FIRE DEBT II FUND

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
330 - Intergovernmental	-	-	-	-	-	-	-
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 Balance¹	16,899	16,899	-	-	-	-	-
Ending Fund Balance	\$ 16,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



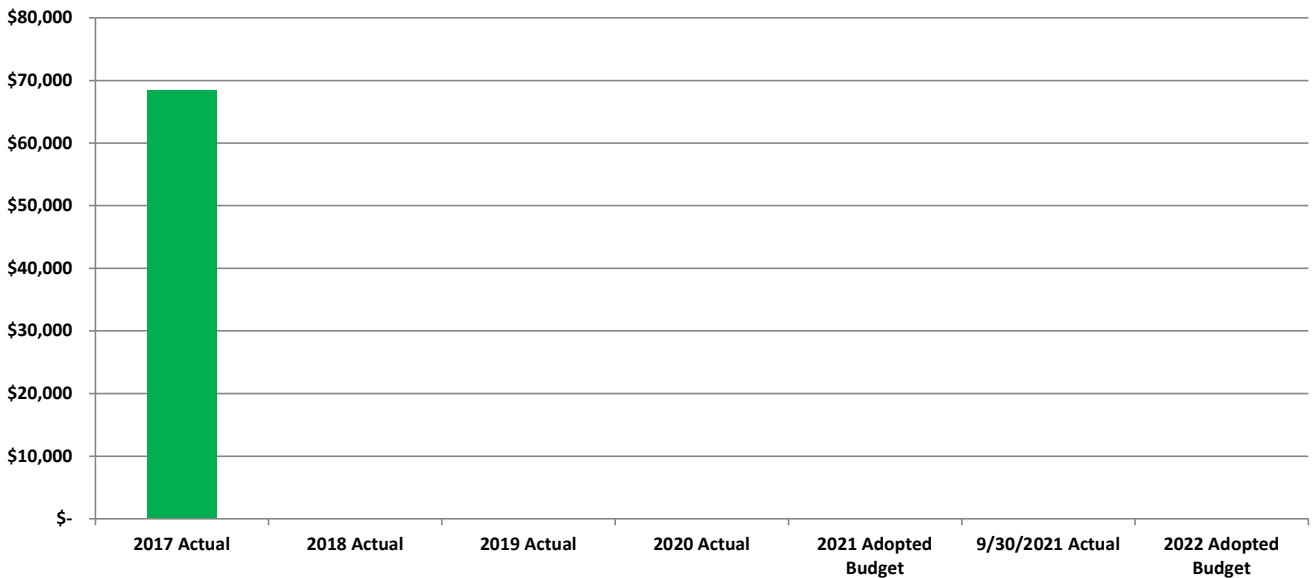
325
FIRE DEBT V FUND

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 Balance¹	68,490	68,490	-	-	-	-	-
Ending Fund Balance	\$ 68,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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



326

STATION 2 AND TRAINING CENTER FUND

To account for debt service on fire station and training facility improvements.

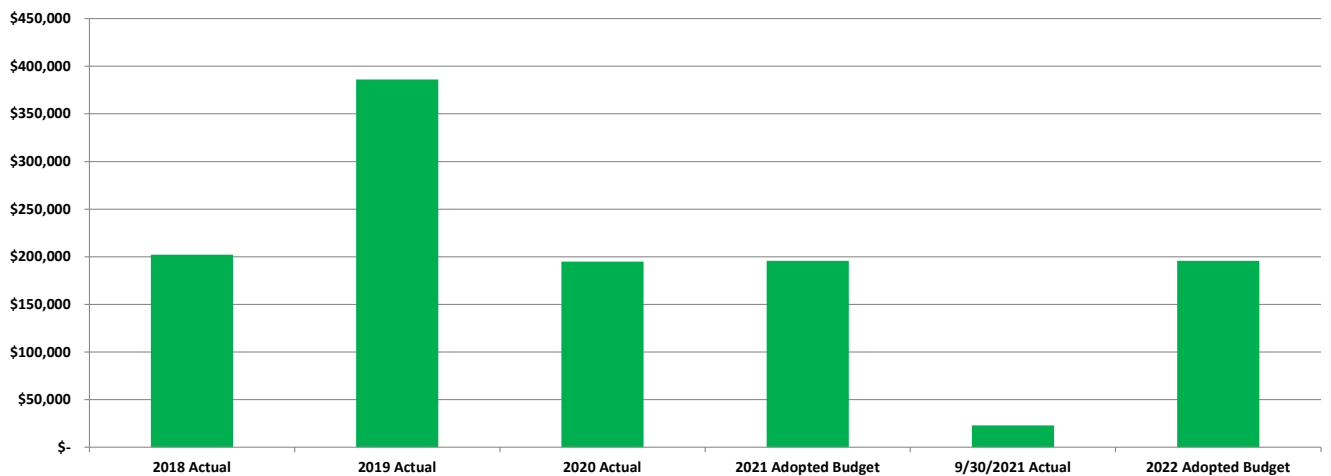
Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ 500,782	\$ 158,268	\$ 207,055	\$ 353,232	\$ 337,567	\$ 168,958	\$ 337,567	\$ 183,664	\$ 339,429
330 - Intergovernmental	48,450	14,965	21,113	35,382	34,073	17,068	34,073	14,959	34,071
390 - Other Financing Sources	-	698	72	38	-	-	-	-	-
Total Revenue	\$ 549,232	\$ 173,931	\$ 228,240	\$ 388,651	\$ 371,640	\$ 186,026	\$ 371,640	\$ 198,623	\$ 373,500
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	374,000	376,000	372,500	374,000	187,500	377,500	370,500	370,500	373,500
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 374,000	\$ 376,000	\$ 372,500	\$ 374,000	\$ 187,500	\$ 377,500	\$ 370,500	\$ 370,500	\$ 373,500
Net Revenue	\$ 175,232	\$ (202,069)	\$ (144,260)	\$ 14,651	\$ 184,140	\$ (191,474)	\$ 1,140	\$ (171,877)	\$ -
Beginning Fund Balance¹	358,594	533,826	331,757	187,497	202,148	386,288	194,814	194,814	195,954
Ending Fund Balance	\$ 533,826	\$ 331,757	\$ 187,497	\$ 202,148	\$ 386,288	\$ 194,814	\$ 195,954	\$ 22,938	\$ 195,954

Period Ending Fund Balance

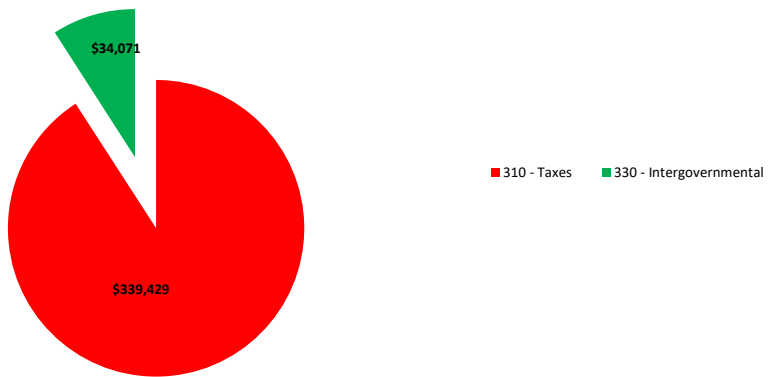




Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
310 - Taxes									
311.001 - General Property	\$ 500,782	\$ 158,268	\$ 207,055	\$ 353,232	\$ 337,567	\$ 168,958	\$ 337,567	\$ 183,664	\$ 339,429
Total	\$ 500,782	\$ 158,268	\$ 207,055	\$ 353,232	\$ 337,567	\$ 168,958	\$ 337,567	\$ 183,664	\$ 339,429
330 - Intergovernmental									
335.001 - Financial Institutions Tax	\$ 2,442	\$ 846	\$ 979	\$ 1,490	\$ 1,851	\$ 981	\$ 1,851	\$ 830	\$ 1,850
335.002 - Auto and Aircraft Excise Tax	44,159	13,591	19,474	32,861	31,029	15,532	31,029	13,588	31,028
335.007 - CVET	1,849	529	660	1,031	1,193	554	1,193	541	1,193
Total	\$ 48,450	\$ 14,965	\$ 21,113	\$ 35,382	\$ 34,073	\$ 17,068	\$ 34,073	\$ 14,959	\$ 34,071
390 - Other Financing Sources									
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	698	72	38	-	-	-	-	-
Total	\$ -	\$ 698	\$ 72	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 549,232	\$ 173,931	\$ 228,240	\$ 388,651	\$ 371,640	\$ 186,026	\$ 371,640	\$ 198,623	\$ 373,500

2022 Adopted Budget: Revenue by Category





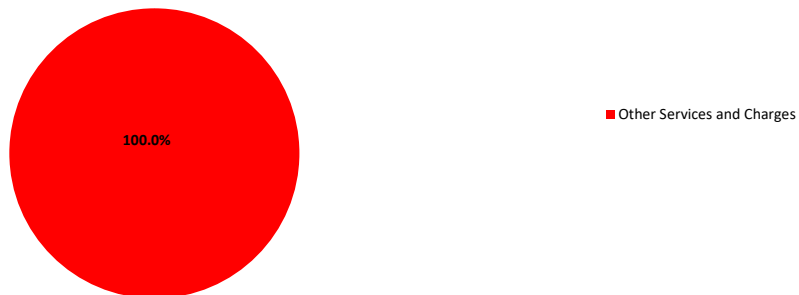
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 374,000	\$ 376,000	\$ 372,500	\$ 374,000	\$ 187,500	\$ 377,500	\$ 370,500	\$ 370,500	\$ 373,500
Total by Expenditures by Function	\$ 374,000	\$ 376,000	\$ 372,500	\$ 374,000	\$ 187,500	\$ 377,500	\$ 370,500	\$ 370,500	\$ 373,500

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	374,000	376,000	372,500	374,000	187,500	377,500	370,500	370,500	373,500
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 374,000	\$ 376,000	\$ 372,500	\$ 374,000	\$ 187,500	\$ 377,500	\$ 370,500	\$ 370,500	\$ 373,500

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 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	374,000	376,000	372,500	374,000	187,500	377,500	370,500	370,500	373,500
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	\$ 374,000	\$ 376,000	\$ 372,500	\$ 374,000	\$ 187,500	\$ 377,500	\$ 370,500	\$ 370,500	\$ 373,500

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





327

MUNICIPAL BUILDING CORP FUND

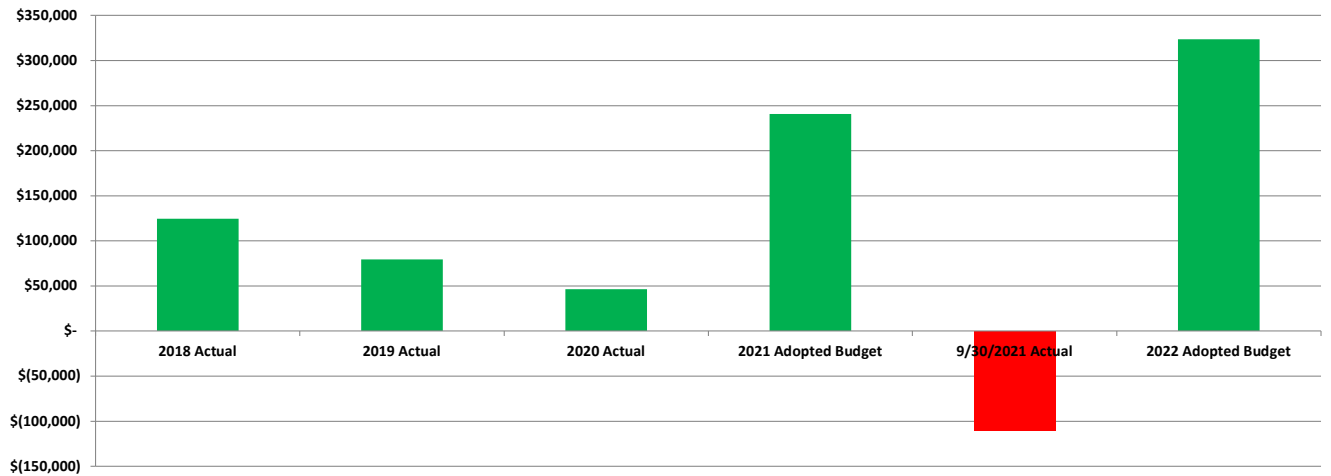
To account for debt service on government center and fire facility improvements.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ 710,064	\$ 738,980	\$ 605,783	\$ 425,371	\$ 149,885	\$ 90,868	\$ 625,000	\$ 213,112	\$ 428,216
330 - Intergovernmental	68,615	69,707	61,661	42,662	15,127	9,114	63,041	17,329	34,820
390 - Other Financing Sources	-	3,260	210	46	-	-	-	-	-
Total Revenue	\$ 778,679	\$ 811,946	\$ 667,654	\$ 468,079	\$ 165,012	\$ 99,982	\$ 688,041	\$ 230,441	\$ 463,036
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	710,373	698,509	697,437	693,509	210,073	133,073	493,802	387,469	380,301
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 710,373	\$ 698,509	\$ 697,437	\$ 693,509	\$ 210,073	\$ 133,073	\$ 493,802	\$ 387,469	\$ 380,301
Net Revenue	\$ 68,306	\$ 113,438	\$ (29,783)	\$ (225,430)	\$ (45,061)	\$ (33,091)	\$ 194,239	\$ (157,028)	\$ 82,735
Beginning Fund Balance¹	197,993	266,300	379,737	349,954	124,524	79,463	46,372	46,372	240,611
Ending Fund Balance	\$ 266,300	\$ 379,737	\$ 349,954	\$ 124,524	\$ 79,463	\$ 46,372	\$ 240,611	\$ (110,656)	\$ 323,346

Period Ending Fund Balance

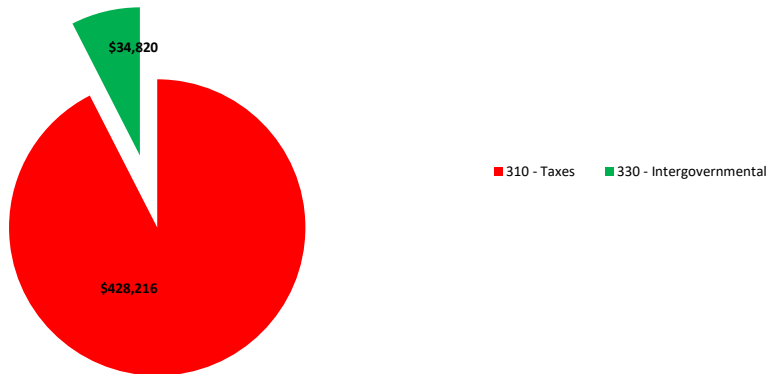




Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
310 - Taxes									
311.001 - General Property	\$ 710,064	\$ 738,980	\$ 605,783	\$ 425,371	\$ 149,885	\$ 90,868	\$ 625,000	\$ 213,112	\$ 428,216
Total	\$ 710,064	\$ 738,980	\$ 605,783	\$ 425,371	\$ 149,885	\$ 90,868	\$ 625,000	\$ 213,112	\$ 428,216
330 - Intergovernmental									
335.001 - Financial Institutions Tax	\$ 3,459	\$ 3,939	\$ 2,859	\$ 1,797	\$ 822	\$ 524	\$ 4,137	\$ 961	\$ 1,932
335.002 - Auto and Aircraft Excise Tax	62,539	63,304	56,874	39,623	13,775	8,294	56,807	15,741	31,629
335.007 - CVET	2,618	2,464	1,927	1,243	530	296	2,097	627	1,259
Total	\$ 68,615	\$ 69,707	\$ 61,661	\$ 42,662	\$ 15,127	\$ 9,114	\$ 63,041	\$ 17,329	\$ 34,820
390 - Other Financing Sources									
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	3,260	210	46	-	-	-	-	-
Total	\$ -	\$ 3,260	\$ 210	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 778,679	\$ 811,946	\$ 667,654	\$ 468,079	\$ 165,012	\$ 99,982	\$ 688,041	\$ 230,441	\$ 463,036

2022 Adopted Budget: Revenue by Category





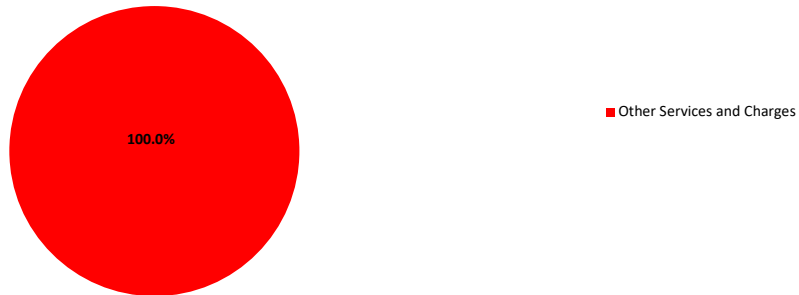
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 710,373	\$ 698,509	\$ 697,437	\$ 693,509	\$ 210,073	\$ 133,073	\$ 493,802	\$ 387,469	\$ 380,301
Total by Expenditures by Function	\$ 710,373	\$ 698,509	\$ 697,437	\$ 693,509	\$ 210,073	\$ 133,073	\$ 493,802	\$ 387,469	\$ 380,301

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	710,373	698,509	697,437	693,509	210,073	133,073	493,802	387,469	380,301
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 710,373	\$ 698,509	\$ 697,437	\$ 693,509	\$ 210,073	\$ 133,073	\$ 493,802	\$ 387,469	\$ 380,301

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 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	710,373	698,509	697,437	693,509	210,073	133,073	493,802	387,469	380,301
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	\$ 710,373	\$ 698,509	\$ 697,437	\$ 693,509	\$ 210,073	\$ 133,073	\$ 493,802	\$ 387,469	\$ 380,301

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 debt service budget for 2022 reflects the issuance of this new debt





***CAPITAL
PROJECT FUNDS***



TABLE OF CONTENTS

328 - Municipal Building Corp. 2018	318
424 - Cumulative Capital Improvement Fund	322
425 - Cumulative Capital Building	328
617 - Water Capital Improvement Fund	330
618 - Sewer Capital Improvement Fund	334



Revenue and Expenditure Summary - By Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
328 Municipal Building Corp 2018	\$ -	\$ -	\$ -	\$ 12,902,387	\$ 90,182	\$ 121,379	\$ -	\$ 1	\$ -
424 Cumulative Capital Improvement	376,190	361,335	361,727	378,457	384,763	401,312	402,736	213,323	414,611
425 Cumulative Capital Building	-	-	-	-	-	-	-	-	-
617 Water Capital Improvement	-	377,734	1,250,000	4,264,741	5,366,506	7,089,632	5,345,000	4,513,581	5,150,000
618 Sewer Capital Improvement	-	438,230	2,000,000	4,750,000	4,132,136	2,929,236	1,576,834	1,705,513	1,000,000
Total Revenue	\$ 376,190	\$ 1,177,299	\$ 3,611,727	\$ 22,295,585	\$ 9,973,587	\$ 10,541,560	\$ 7,324,570	\$ 6,432,419	\$ 6,564,611
Expenditures:									
328 Municipal Building Corp 2018	\$ -	\$ -	\$ -	\$ 3,412,571	\$ 7,184,793	\$ 2,504,316	\$ -	\$ -	\$ -
424 Cumulative Capital Improvement	222,279	519,456	417,299	217,040	215,307	245,674	716,000	217,266	716,000
425 Cumulative Capital Building	-	-	-	52,193	-	-	-	-	-
617 Water Capital Improvement	377,734	-	427,696	1,406,971	5,456,561	6,395,126	5,345,000	3,061,337	5,150,000
618 Sewer Capital Improvement	343,230	-	300,949	3,119,900	3,935,352	3,645,408	3,785,959	2,137,586	2,942,199
Total Expenditures	\$ 943,243	\$ 519,456	\$ 1,145,944	\$ 8,208,674	\$ 16,792,012	\$ 12,790,524	\$ 9,846,959	\$ 5,416,189	\$ 8,808,199
Revenue less Expenditures	\$ (567,053)	\$ 657,843	\$ 2,465,783	\$ 14,086,911	\$ (6,818,425)	\$ (2,248,964)	\$ (2,522,389)	\$ 1,016,230	\$ (2,243,588)



328

MUNICIPAL BUILDING CORP. FUND 2018

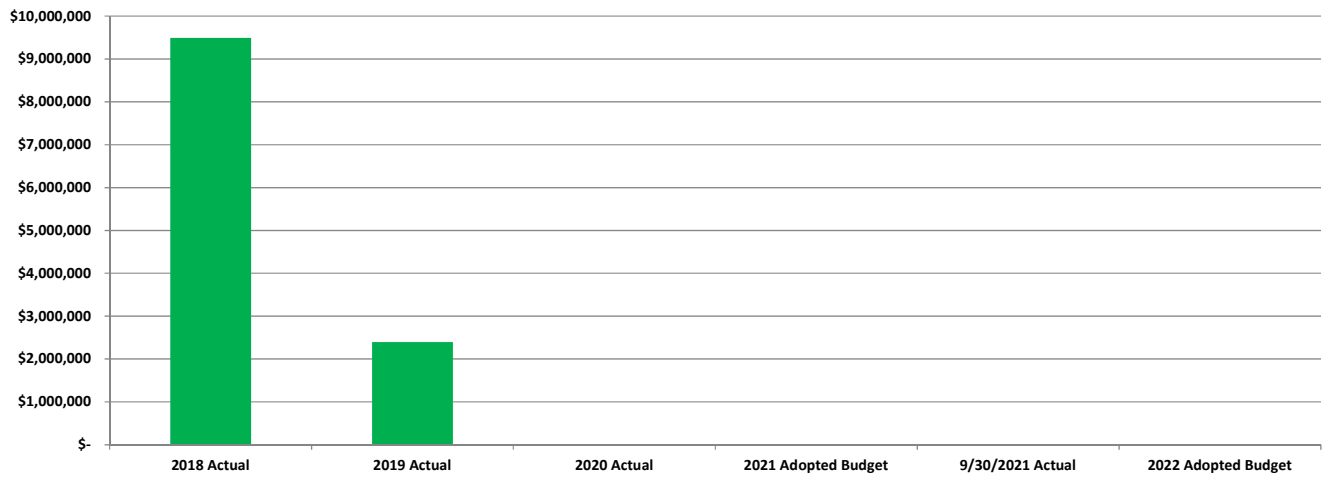
Established in 2018 to account for all expenditures related to the Lawrence Police Station Project. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ 12,902,387	\$ 90,182	\$ 121,379	\$ -	\$ 1	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 12,902,387	\$ 90,182	\$ 121,379	\$ -	\$ 1	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	11,771	400,331	-	-	-
430 - Other Services and Charges	-	-	-	2,978,956	1,219,726	2,103,985	-	-	-
440 - Capital Outlay	-	-	-	433,615	5,953,296	-	-	-	-
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)	\$ -	\$ 1	\$ -
Beginning Fund Balance¹	-	-	-	-	9,489,816	2,395,205	-	12,269	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 9,489,816	\$ 2,395,205	\$ 12,269	\$ -	\$ 12,269	\$ -

Period Ending Fund Balance



Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 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)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	11,771	400,331	-	-	-
430 - Other Services and Charges	-	-	-	2,978,956	1,219,726	2,103,985	-	-	-
440 - Capital Outlay	-	-	-	433,615	5,953,296	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ -	\$ 3,412,571	\$ 7,184,793	\$ 2,504,316	\$ -	\$ -	\$ -

Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	11,771	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-	-	-	-
431 - Professional Services	-	-	-	2,969,495	720,282	900	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	-	-	-	9,417	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	482,587	399,383	-	-	-
439 - Other Services and Charges	-	-	-	44	16,856	49	-	-	-
441 - Land	-	-	-	433,615	-	-	-	-	-
443 - Buildings	-	-	-	-	5,949,993	2,103,985	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	3,303	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 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 transform a major gateway into the heart of Lawrence.
- This is 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
- The City, through its Municipal Building Corporation, issued a Bond Anticipation Note 2021 in the amount of \$1,000,000 to fund the design and initial construction phase for Fire Station 38. It is anticipated that the bonds will be issued to fund the full completion of the station in the amount of \$10.5 million.
- The project is estimated to be completed in the Fall of 2023.





424 CUMULATIVE CAPITAL IMPROVEMENT

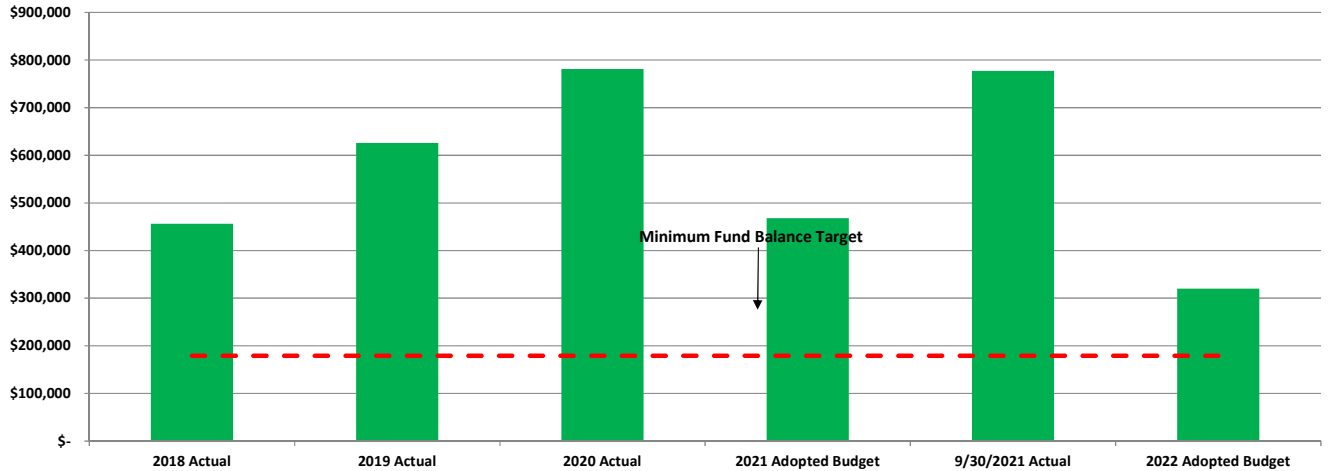
Established pursuant to IC 36-9-15.5, funds may be utilized for any purpose for which property taxes may be imposed within the City of Lawrence. The maximum tax rate to be charged for this fund is \$0.05 per \$100 of assessed valuation.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ 338,837	\$ 323,676	\$ 323,005	\$ 338,373	\$ 344,120	\$ 359,223	\$ 359,908	\$ 194,513	\$ 370,414
330 - Intergovernmental	37,353	36,232	38,590	40,041	40,643	42,089	42,828	18,810	44,197
390 - Other Financing Sources	-	1,428	132	43	-	-	-	-	-
Total Revenue	\$ 376,190	\$ 361,335	\$ 361,727	\$ 378,457	\$ 384,763	\$ 401,312	\$ 402,736	\$ 213,323	\$ 414,611
Expenditures:									
410 - Personal Services	\$ 81,987	\$ 17,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	16,400	17,811	-	-	-	-	-	-	-
430 - Other Services and Charges	61,261	371,487	349,927	178,149	151,960	200,727	581,000	181,836	581,000
440 - Capital Outlay	62,631	112,891	67,372	38,890	63,347	44,947	135,000	35,429	135,000
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 222,279	\$ 519,456	\$ 417,299	\$ 217,040	\$ 215,307	\$ 245,674	\$ 716,000	\$ 217,266	\$ 716,000
Net Revenue	\$ 153,911	\$ (158,121)	\$ (55,572)	\$ 161,418	\$ 169,456	\$ 155,638	\$ (313,264)	\$ (3,942)	\$ (301,389)
Beginning Fund Balance¹	354,593	508,503	350,383	294,811	456,228	625,684	781,322	781,322	621,078
Ending Fund Balance	\$ 508,503	\$ 350,383	\$ 294,811	\$ 456,228	\$ 625,684	\$ 781,322	\$ 468,058	\$ 777,380	\$ 319,689

Period Ending Fund Balance

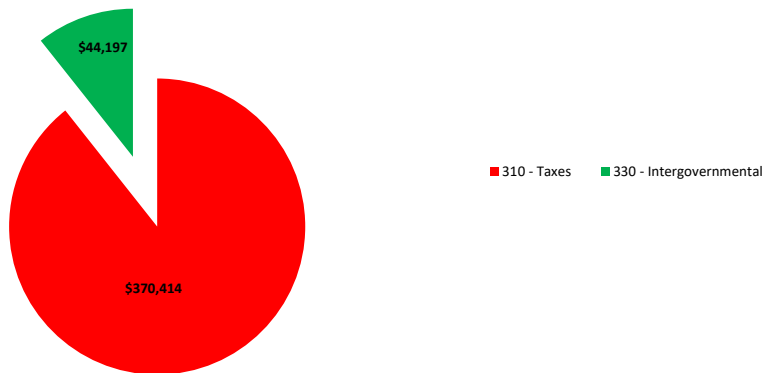




Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
310 - Taxes									
311.001 - General Property	\$ 338,837	\$ 323,676	\$ 323,005	\$ 338,373	\$ 344,120	\$ 359,223	\$ 359,908	\$ 194,513	\$ 370,414
Total	\$ 338,837	\$ 323,676	\$ 323,005	\$ 338,373	\$ 344,120	\$ 359,223	\$ 359,908	\$ 194,513	\$ 370,414
330 - Intergovernmental									
335.001 - Financial Institutions Tax	\$ 1,883	\$ 2,048	\$ 1,790	\$ 1,686	\$ 2,208	\$ 2,420	\$ 2,807	\$ 1,044	\$ 2,896
335.002 - Auto and Aircraft Excise Tax	34,045	32,904	35,595	37,188	37,012	38,303	38,598	17,086	39,833
335.007 - CVET	1,425	1,281	1,206	1,166	1,423	1,367	1,423	680	1,468
Total	\$ 37,353	\$ 36,232	\$ 38,590	\$ 40,041	\$ 40,643	\$ 42,089	\$ 42,828	\$ 18,810	\$ 44,197
390 - Other Financing Sources									
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	1,428	132	43	-	-	-	-	-
Total	\$ -	\$ 1,428	\$ 132	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 376,190	\$ 361,335	\$ 361,727	\$ 378,457	\$ 384,763	\$ 401,312	\$ 402,736	\$ 213,323	\$ 414,611

2022 Adopted Budget: Revenue by Category





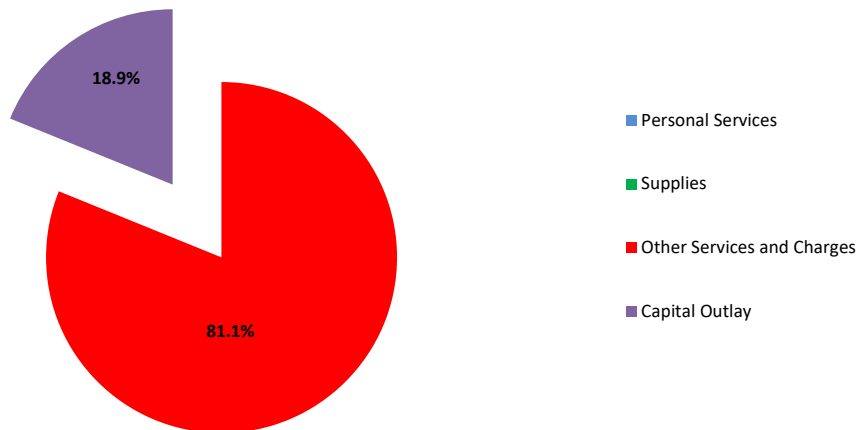
Expenditures by Function

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ 20,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government	396,442	217,040	215,307	245,674	716,000	217,266	716,000
Total by Expenditures by Function	\$ 417,299	\$ 217,040	\$ 215,307	\$ 245,674	\$ 716,000	\$ 217,266	\$ 716,000

Expenditures by Category (All Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-
430 - Other Services and Charges	349,927	178,149	151,960	200,727	581,000	181,836	581,000
440 - Capital Outlay	67,372	38,890	63,347	44,947	135,000	35,429	135,000
450 - Other Financing Uses	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 417,299	\$ 217,040	\$ 215,307	\$ 245,674	\$ 716,000	\$ 217,266	\$ 716,000

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 46,676	\$ 11,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	6,574	825	-	-	-	-	-	-	-
413 - Employee Benefits	28,737	4,673	-	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	17,811	-	-	-	-	-	-	-
429 - Other Supplies	16,400	-	-	-	-	-	-	-	-
431 - Professional Services	-	312,503	186,138	104,165	76,938	101,020	150,000	-	147,500
432 - Communication and Transportation	-	-	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	9,419	13,242	6,000	-	-	6,000	5,485	6,000
437 - Rentals	-	-	-	-	-	-	-	-	-
438 - Debt Service	45,736	45,736	150,547	67,985	75,023	99,708	425,000	113,382	425,000
439 - Other Services and Charges	15,525	3,829	-	-	-	-	-	62,969	2,500
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	38,085	5,128	-	-	-	-	-	16,158	17,158
445 - Machinery and Equipment	18,596	107,763	67,372	38,890	63,347	44,947	135,000	19,271	117,842
449 - Other Capital Outlays	5,950	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 222,279	\$ 519,456	\$ 417,299	\$ 217,040	\$ 215,307	\$ 245,674	\$ 716,000	\$ 217,266	\$ 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 2021 & 2022 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
- Fund balance target is a minimum of three months of budgeted expenditures, or \$179,000 at current funding levels





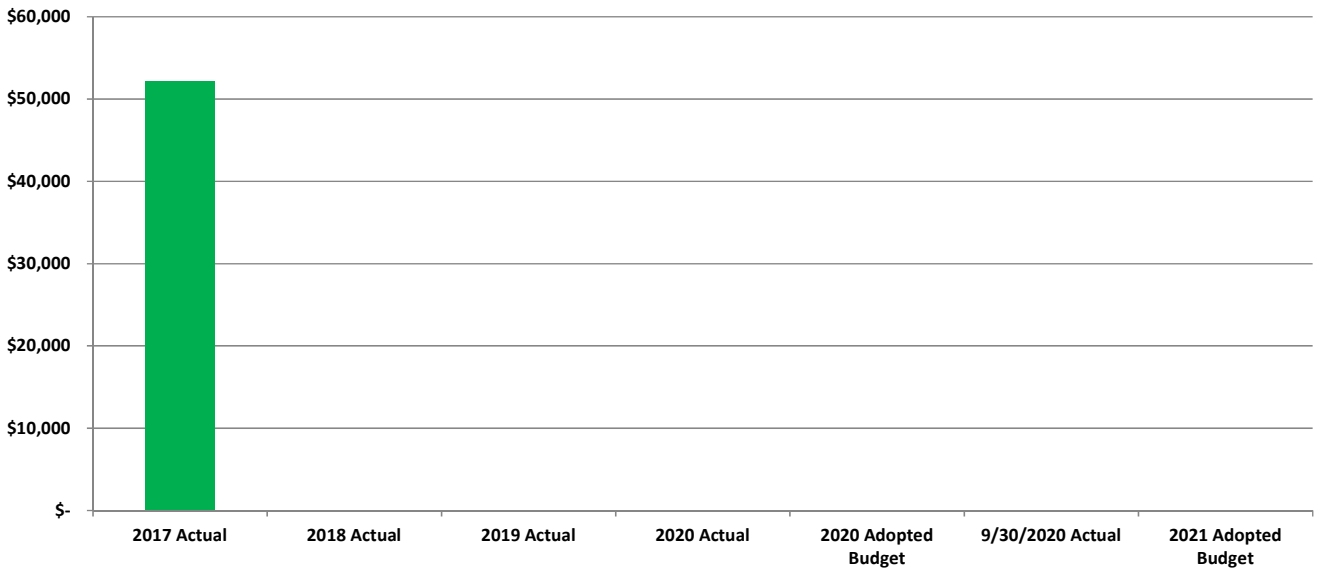
425 CUMULATIVE CAPITAL BUILDING

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ (52,193)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	<u>52,193</u>	<u>52,193</u>	-	-	-	-	-
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



617

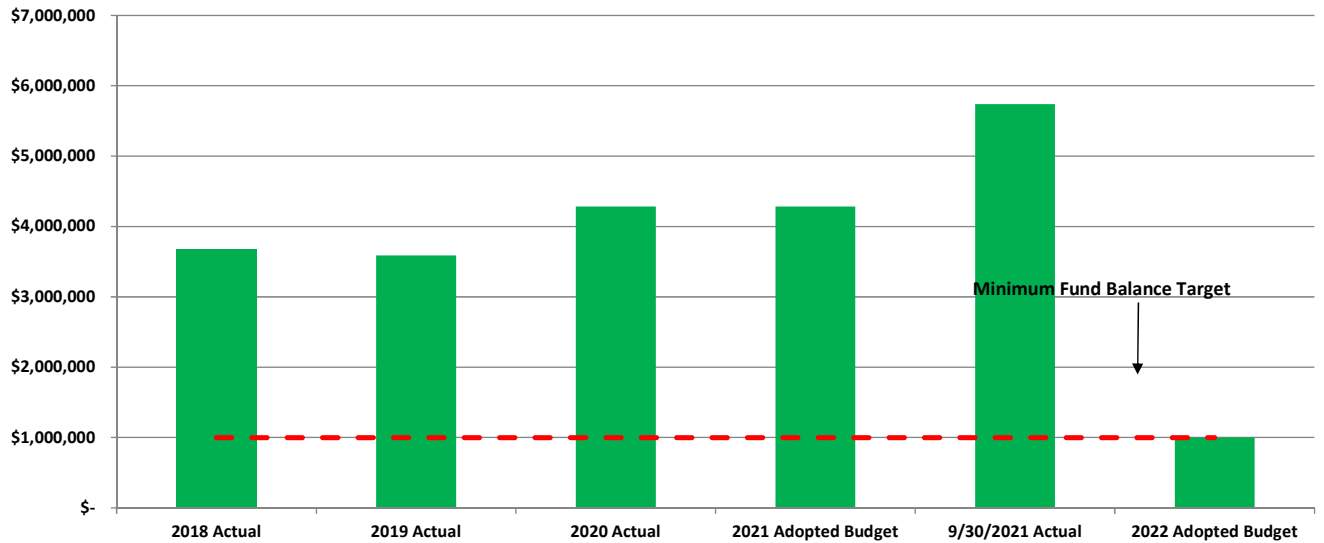
WATER CAPITAL IMPROVEMENT FUND

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
390 - Other Financing Sources	\$ 1,250,000	\$ 4,264,741	\$ 5,366,506	\$ 7,089,632	\$ 5,345,000	\$ 4,513,581	\$ 5,150,000
Total Revenue	\$ 1,250,000	\$ 4,264,741	\$ 5,366,506	\$ 7,089,632	\$ 5,345,000	\$ 4,513,581	\$ 5,150,000
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	6,395,126	5,345,000	3,061,337	5,150,000
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-
Total Expenditures	\$ 427,696	\$ 1,406,971	\$ 5,456,561	\$ 6,395,126	\$ 5,345,000	\$ 3,061,337	\$ 5,150,000
Net Revenue	\$ 822,304	\$ 2,857,770	\$ (90,055)	\$ 694,506	\$ -	\$ 1,452,244	\$ -
Beginning Fund Balance¹	0	822,304	3,680,075	3,590,020	4,284,526	4,284,526	1,000,000
Ending Fund Balance	\$ 822,304	\$ 3,680,075	\$ 3,590,020	\$ 4,284,526	\$ 4,284,526	\$ 5,736,771	\$ 1,000,000

Period Ending Fund Balance



Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Water Utility	\$ 377,734	\$ -	\$ 427,696	\$ 1,406,971	\$ 5,456,561	\$ 6,395,126	\$ 5,345,000	\$ 3,061,337	\$ 5,150,000
Total by Expenditures by Function	\$ 377,734	\$ -	\$ 427,696	\$ 1,406,971	\$ 5,456,561	\$ 6,395,126	\$ 5,345,000	\$ 3,061,337	\$ 5,150,000

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
600 - Water Operation and Maintenance	377,734	-	427,696	1,406,971	5,456,561	6,395,126	5,345,000	3,061,337	5,150,000
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 377,734	\$ -	\$ 427,696	\$ 1,406,971	\$ 5,456,561	\$ 6,395,126	\$ 5,345,000	\$ 3,061,337	\$ 5,150,000

Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-	-	-
439 - Other Services and Charges	-	0	-	-	-	-	-	-	-
610 - Purchased Water	-	-	-	-	-	-	-	-	-
615 - Purchased Power	-	-	-	-	-	-	-	-	-
616 - Fuel for Power Production	-	-	-	-	-	-	-	-	-
617 - Purchased Water	-	-	-	-	-	-	-	-	-
618 - Chemicals	-	-	-	-	-	-	-	-	-
620 - Materials and Supplies	-	-	-	155,083	625,583	333,425	-	198,456	-
631 - Contractual Serv - Engineering	377,734	-	-	23,374	1,108,285	931,823	-	470,408	-
632 - Contractual Serv - Accounting	-	-	-	-	-	-	-	-	-
633 - Contractual Serv - Legal	-	-	-	-	-	-	-	1,340	-
634 - Contractual Serv - Mgt. Fees	-	-	-	-	-	-	-	-	-
635 - Contractual Serv - Testing	-	-	-	-	-	-	-	1,228	-
636 - Contractual Services - Other	-	-	-	134,728	605,889	3,602,955	-	1,566,150	-
642 - Rental of Equipment	-	-	-	-	-	-	-	1,611	-
659 - Insurance - Other	-	-	-	-	-	-	-	-	-
675 - Miscellaneous Expenses	-	-	427,696	1,093,786	3,116,802	1,526,923	5,345,000	822,144	5,150,000
Total Expenditures	\$ 377,734	\$ 0	\$ 427,696	\$ 1,406,971	\$ 5,456,561	\$ 6,395,126	\$ 5,345,000	\$ 3,061,337	\$ 5,150,000



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
 - Water rates were increased 68%, effective with June 2017 billings
 - An additional increase in rates of 6.8% will become effective with billings in January 2019
 - A third and final increase of 11% became effective with billings in January 2020
- As a result of the rate increase, additional funds will become available for transfer to the Water Capital Improvement Fund
- \$4,643,048 of Interfund transfers from the Water Operating Fund have been budgeted for 2022 and include:
 - PILOT payment to City of approximately \$1 million (required by the Water bond ordinance to be paid from this fund)
 - An additional \$3.6 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
- Fund balance target is a minimum of \$1,000,000





618

SEWER CAPITAL IMPROVEMENT

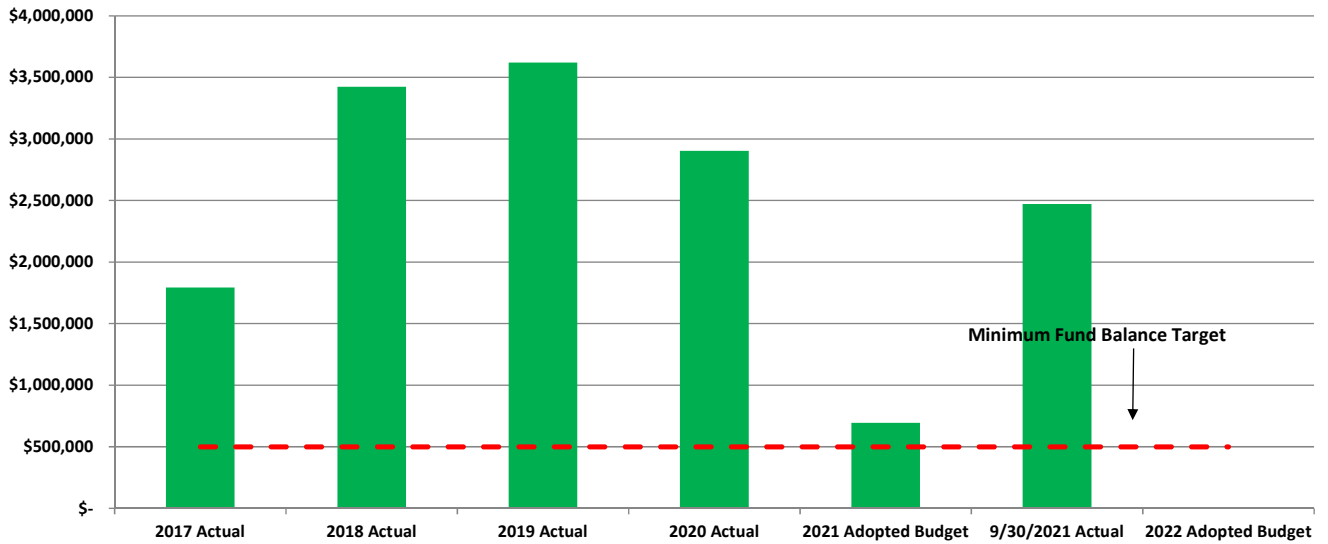
To account for the operating and maintenance expenses of the Sewage Works Utility.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
390 - Other Financing Sources	\$ 2,000,000	\$ 4,750,000	\$ 4,132,136	\$ 2,929,236	\$ 1,576,834	\$ 1,705,513	\$ 1,000,000
Total Revenue	\$ 2,000,000	\$ 4,750,000	\$ 4,132,136	\$ 2,929,236	\$ 1,576,834	\$ 1,705,513	\$ 1,000,000
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	3,645,408	3,785,959	2,137,586	2,942,199
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-
Total Expenditures	\$ 300,949	\$ 3,119,900	\$ 3,935,352	\$ 3,645,408	\$ 3,785,959	\$ 2,137,586	\$ 2,942,199
Net Revenue	\$ 1,699,051	\$ 1,630,100	\$ 196,784	\$ (716,172)	\$ (2,209,125)	\$ (432,073)	\$ (1,942,199)
Beginning Fund Balance¹	95,000	1,794,051	3,424,151	3,620,935	2,904,763	2,904,763	1,942,199
Ending Fund Balance	\$ 1,794,051	\$ 3,424,151	\$ 3,620,935	\$ 2,904,763	\$ 695,638	\$ 2,472,690	\$ -

Period Ending Fund Balance



Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Sanitation	\$ 343,230	\$ -	\$ 300,949	\$ 3,119,900	\$ 3,935,352	\$ 3,645,408	\$ 3,785,959	\$ 2,137,586	\$ 2,942,199
Total by Expenditures by Function	\$ 343,230	\$ -	\$ 300,949	\$ 3,119,900	\$ 3,935,352	\$ 3,645,408	\$ 3,785,959	\$ 2,137,586	\$ 2,942,199

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
440 - Capital Outlay	343,230	-	300,949	3,119,900	3,935,352	3,645,408	3,785,959	2,137,586	2,942,199
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 343,230	\$ -	\$ 300,949	\$ 3,119,900	\$ 3,935,352	\$ 3,645,408	\$ 3,785,959	\$ 2,137,586	\$ 2,942,199

Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-	-	-
439 - Other Services and Charges	-	-	-	-	-	-	-	-	-
710 - Purchased Wastewater Treatment	-	-	-	-	-	-	-	-	-
715 - Purchased Power	-	-	-	-	-	-	-	-	-
720 - Materials and Supplies	-	-	154,218	63,000	341,400	34,620	-	52,945	-
731 - Contractual Serv - Engineering	159,414	-	24,931	282,811	225,621	206,146	-	109,500	-
733 - Contractual Serv - Legal	-	-	-	-	-	-	-	-	-
735 - Contractual Serv - Testing	-	-	-	-	-	-	-	-	-
736 - Contractual Services - Other	181,691	-	121,000	630,857	1,168,781	1,143,291	-	396,266	-
742 - Rental of Equipment	-	-	-	-	33,855	2,641	-	1,611	-
750 - Transportation Expenses	-	-	-	-	-	-	-	-	-
756 - Insurance - Vehicle	-	-	-	-	-	-	-	-	-
757 - Insurance - General Liability	-	-	-	-	-	-	-	-	-
758 - Insurance - Workman's Comp	-	-	-	-	-	-	-	-	-
759 - Insurance - Other	-	-	-	-	-	-	-	-	-
775 - Miscellaneous Expenses	2,125	-	800	2,143,232	2,165,695	2,258,709	3,785,959	1,577,264	2,942,199
Total Expenditures	\$ 343,230	\$ -	\$ 300,949	\$ 3,119,900	\$ 3,935,352	\$ 3,645,408	\$ 3,785,959	\$ 2,137,586	\$ 2,942,199

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- \$1 million of Interfund transfers from the Sewer Operating Fund have been budgeted for 2022
- 2022 capital projects include sewer main replacements and manhole rehabilitation projects



ENTERPRISE FUNDS





TABLE OF CONTENTS

601 - Water Operating Fund	342
606 - Sewer Operating Fund	350
630 - Stormwater Fund	358



Revenue and Expenditure Summary - By Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
601 Water Utility Operating	\$ 6,123,530	\$ 8,158,957	\$ 8,604,341	\$ 10,401,603	\$ 10,708,164	\$ 12,086,819	\$ 11,975,749	\$ 8,838,497	\$ 11,861,296
606 Sewer Operating Fund	7,844,301	8,766,645	8,881,592	9,413,730	8,358,298	8,446,580	8,767,104	6,258,696	8,362,912
630 Stormwater Fund	-	-	-	-	-	-	2,100,000	1,918,846	2,100,000
Total Revenue	\$ 13,967,831	\$ 16,925,603	\$ 17,485,933	\$ 19,815,333	\$ 19,066,463	\$ 20,533,398	\$ 22,842,853	\$ 17,016,038	\$ 22,324,208
Expenditures:									
601 Water Utility Operating	\$ 6,581,078	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 12,087,961	\$ 11,980,431	\$ 8,844,517	\$ 11,861,296
606 Sewer Operating Fund	8,680,691	10,609,556	9,299,816	10,850,100	8,377,244	8,450,995	8,768,562	6,261,320	9,203,425
630 Stormwater Fund	-	-	-	-	-	-	1,000,000	246,878	1,000,000
Total Expenditures	\$ 15,261,770	\$ 17,566,158	\$ 16,905,825	\$ 21,321,764	\$ 19,114,814	\$ 20,538,956	\$ 21,748,993	\$ 15,352,715	\$ 22,064,721
Revenue less Expenditures	\$ (1,293,939)	\$ (640,555)	\$ 580,108	\$ (1,506,431)	\$ (48,351)	\$ (5,558)	\$ 1,093,860	\$ 1,663,323	\$ 259,487





601

WATER UTILITY OPERATING

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

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



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	0.5	1	1	1	1
Chief Financial Officer	1	1	1	1	1
Director of Internal Auditing	0	0	0	0	0.25
Safety Director	0.5	0	0	0	0
GIS Coordinator	0.5	0.5	0.5	0	0
Department Manager	3	2.5	2.5	2.5	2.5
Foreman	1.5	1	1.5	2	2
Licensed Plant Operator	1.5	1	1	0.5	0.5
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	9.5	9.5	7	7
Billing Clerk	2.5	2.5	2.5	2.5	2.5
Financial Analyst	0.5	0.5	0.5	0	0.5
Total Employee Count	21	21	21.5	18	18.75

Performance Indicators

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
Number of customers	Output	ED	14,271	14,789	14,883	15,067	15,188	15,248
Number of shutoffs	Output	DWD	2,367	2,849	2,288	627	2,571	2,570
Number of service calls	Output	DWD	17,763	11,871	10,653	9,508	11,197	10,450
Number of New Water Taps	Output	ED	58	80	41	73	35	60
WIMS unbilled-unmetered	Output	DWD	3,547,000	3,325,000	26,809,000	10,216,000	11,129,000	13,800,000
CAR unbilled-metered water	Output	DWD	11,160,122	26,503,398	40,221,126	20,606,206	26,916,480	25,000,000
Total Authorized Non-Metered Uses	Effectiveness	ED	14,707,122	29,828,398	67,030,126	30,822,206	38,045,480	38,800,000
Total Plant Production	Effectiveness	ED	1,047,517,000	1,181,364,000	1,088,419,000	1,136,023,000	1,108,523,000	1,110,988,333
Total Adjusted Production	Effectiveness	ED	1,032,809,878	1,151,535,602	1,021,388,874	1,105,200,794	1,070,477,520	1,065,689,063
Metered & Sold - Water Gallons	Output	ED	936,381,496	960,736,772	945,601,936	973,970,277	926,638,794	930,345,350
Cycle 1 Gallons	Output	ED	320,368,685	333,489,255	312,739,415	338,271,956	330,232,117	332,133,290
Cycle 2 Gallons	Output	ED	616,012,811	627,247,517	632,862,521	635,698,321	596,406,677	598,212,060
Cycle 1 volume charges	Output	ED	1,981,083	2,560,890	2,634,940	3,062,886	3,052,938	3,005,065
Cycle 2 volume charges	Output	ED	3,274,006	4,236,720	4,507,313	5,237,080	4,860,273	4,857,929
Total Metered Water Revenues	Effectiveness	DWD	5,255,089	6,797,610	7,142,253	8,299,966	7,913,211	7,862,994

2021 ACCOMPLISHMENTS

- ✓ Completed the 5400 Carroll Road new water main installation. (DWD)
- ✓ Bid and awarded the Maple/Zoeller/Wallingwood Water Main Replacement Project. (DWD)
- ✓ Bid and begin construction of Phase II Contract 'B' Water Main Projects. (DWD)
- ✓ Completed Phase I of the Brookhaven Water Main Replacement Project. (DWD)
- ✓ Began design work on Brookside Park/North Lawrence Park-West water main replacement project.
- ✓ Bid and award of 52nd Street Elevated Storage Tank rehab project.
- ✓ Purchased 2,500 new meters and selected contractor to perform 2021 meter change out project.
- ✓ Continue work on Phase II Contract 'A' Water System Improvements Projects. (DWD)
- ✓ Completed updated Emergency Response Plan for water utility and Cyber Security Plan and certified them to EPA, per regulatory requirements. (DWD)
- ✓ Completed required water audit and other required regulatory reports.

2022 OBJECTIVES

- ▶ Complete test wells and evaluation in the Fort wellfield and secure permission from IDNR for two (2) new production wells. Construct at least one new well once permission is secured from DNR. (DWD)
- ▶ Migrate data and implement new water asset management plan. (DWD)
- ▶ Complete the Maple/Zoeller/Wallingwood water main replacement project.
- ▶ Complete construction of Phase II water system improvements: (DWD)
 - o Complete contract A and commission new Fort Harrison and Indian Lake water treatment plants.
 - o Complete construction of contract B water main replacements.
- ▶ Go to bid for other water projects per the 5-Year capital plan. (DWD)
- ▶ Complete vehicle replacements per the vehicle capital plan, provided there are no additional vendor delays as in 2021. (DWD)
- ▶ Complete an additional water meter change out project. (DWD)

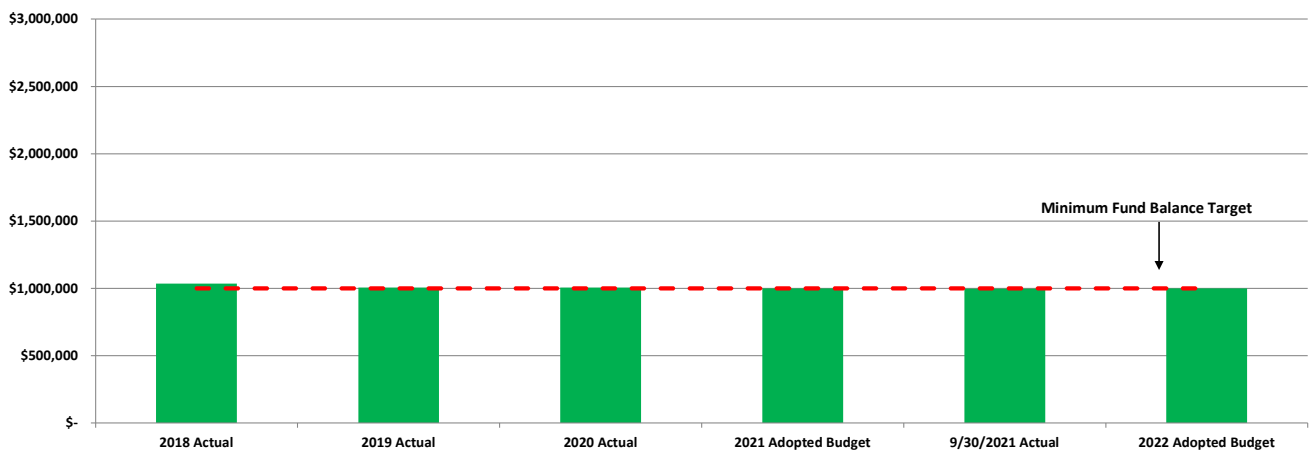
(ED), (FA), (DWD), (SF)

Reference Page 40 for details on these symbols.

Statement of Revenue, Expenditures, and Change in Fund Balance

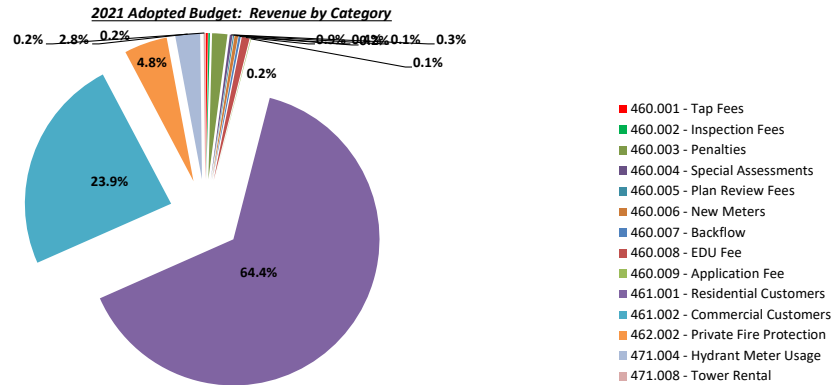
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
360 - Miscellaneous	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 415	\$ -	\$ -	\$ -
400 - Water Operating Revenue	6,123,530	6,658,957	8,251,235	10,346,603	10,708,164	12,086,403	11,975,749	8,838,497	11,861,296
480 - Other Water Revenue	-	-	353,106	55,000	-	-	-	-	-
Total Revenue	\$ 6,123,530	\$ 8,158,957	\$ 8,604,341	\$ 10,401,603	\$ 10,708,164	\$ 12,086,819	\$ 11,975,749	\$ 8,838,497	\$ 11,861,296
Expenditures:									
410 - Personal services	\$ 1,798,919	\$ 1,637,296	\$ 1,560,251	\$ 1,543,359	\$ 1,572,889	\$ 1,646,362	\$ 1,910,217	\$ 1,317,386	\$ 2,040,298
430 - Other services and charges	-	-	-	41,950	120,025	-	7,298,021	14,888	4,691,957
450 - Other financing uses	-	1,234,684	3,428,276	6,359,119	6,921,839	8,206,416	-	5,928,605	1,923,694
600 - Water Operation and Maintenance	4,024,257	3,706,888	2,617,482	2,527,236	2,122,817	2,235,183	2,772,193	1,583,639	3,205,347
800 - Transfer Out (Interfund)	757,902	377,734	-	-	-	-	-	-	-
Total Expenditures	\$ 6,581,078	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 12,087,961	\$ 11,980,431	\$ 8,844,517	\$ 11,861,296
Net Revenue	\$ (457,549)	\$ 1,202,356	\$ 998,331	\$ (70,060)	\$ (29,406)	\$ (1,143)	\$ (4,682)	\$ (6,020)	\$ -
Beginning Fund Balance¹	(637,848)	(1,095,397)	106,959	1,105,291	1,035,230	1,005,825	1,004,682	1,004,682	1,000,000
Ending Fund Balance	\$ (1,095,397)	\$ 106,959	\$ 1,105,291	\$ 1,035,230	\$ 1,005,825	\$ 1,004,682	\$ 1,000,000	\$ 998,662	\$ 1,000,000

Period Ending Fund Balance



Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
360 - Miscellaneous									
399.001 - Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415	\$ -	\$ -	\$ -
399.004 - Transfer In	-	1,500,000	-	-	-	-	-	-	-
Total	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 415	\$ -	\$ -	\$ -
400 - Water Operating Revenue									
460.001 - Tap Fees	\$ 30,500	\$ 45,000	\$ 40,550	\$ 59,500	\$ 33,640	\$ 53,090	\$ 63,298	\$ 20,050	\$ 26,980
460.002 - Inspection Fees	16,275	12,850	9,750	20,400	12,064	15,193	15,000	14,625	21,165
460.003 - Penalties	116,484	158,186	201,564	234,539	223,224	89,206	247,556	150,471	199,715
460.004 - Special Assessments	33,178	45,894	38,353	44,072	41,589	37,906	42,000	26,956	36,344
460.005 - Plan Review Fees	20,740	22,705	18,990	23,429	15,530	19,071	20,000	10,065	13,575
460.006 - New Meters	40,781	54,528	49,511	64,612	43,001	73,113	47,688	35,043	45,841
460.007 - Backflow	15,077	28,802	22,999	21,654	22,234	27,474	30,000	17,452	24,860
460.008 - EDU Fee	156,810	137,850	149,710	204,590	112,540	372,425	216,000	81,190	102,124
460.009 - Application Fee	6,050	7,750	5,850	8,200	6,664	9,150	10,000	4,333	6,099
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	7,679,627	7,395,675	5,692,031	7,632,850
461.002 - Commercial Customers	1,473,292	1,702,792	2,113,744	2,628,648	2,719,794	2,843,249	3,016,252	2,097,207	2,833,965
462.002 - Private Fire Protection	215,806	259,817	335,470	433,442	485,544	540,898	538,469	426,929	567,987
471.003 - Sales Tax	334,042	139,664	-	-	-	-	-	-	-
471.004 - Hydrant Meter Usage	117,683	143,648	188,667	251,188	270,301	303,111	299,763	245,257	327,153
471.005 - Refunds & Overpayments	-	747	90	1,980	165	-	-	-	-
471.006 - Sale of Utility Assets	1,724	1,501	1,557	1,279	3,762	1,606	-	-	-
471.008 - Tower Rental	-	23,546	19,478	20,062	20,664	21,284	22,000	16,388	22,138
471.010 - Interest on Investment	-	-	-	8	-	-	-	-	-
471.011 - Other	11,969	-	4,821	10,464	28,669	-	12,048	500	500
Total	\$ 6,123,530	\$ 6,658,957	\$ 8,251,235	\$ 10,346,603	\$ 10,708,164	\$ 12,086,403	\$ 11,975,749	\$ 8,838,497	\$ 11,861,296
480 - Other Water Revenue									
480.011 - Wtr Bond Proceeds Reimbursement	\$ -	\$ -	\$ 353,106	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 353,106	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 6,123,530	\$ 8,158,957	\$ 8,604,341	\$ 10,401,603	\$ 10,708,164	\$ 12,086,819	\$ 11,975,749	\$ 8,838,497	\$ 11,861,296





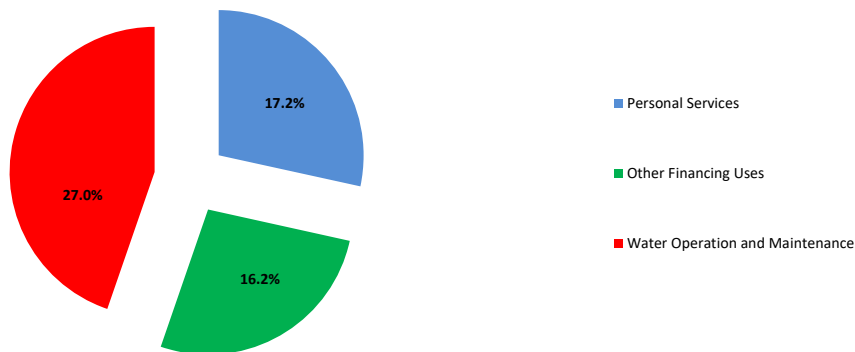
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Water Utility	\$ 6,581,078	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 12,087,961	\$ 11,980,431	\$ 8,844,517	\$ 11,861,296
Total by Expenditures by Function	\$ 6,581,078	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 12,087,961	\$ 11,980,431	\$ 8,844,517	\$ 11,861,296

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal services	\$ 1,798,919	\$ 1,637,296	\$ 1,560,251	\$ 1,543,359	\$ 1,572,889	\$ 1,646,362	\$ 1,910,217	\$ 1,317,386	\$ 2,040,298
430 - Other services and charges	-	-	-	41,950	120,025	-	7,298,021	14,888	4,691,957
450 - Other financing uses	-	1,234,684	3,428,276	6,359,119	6,921,839	8,206,416	-	5,928,605	1,923,694
600 - Water Operation and Maintenance	4,024,257	3,706,888	2,617,482	2,527,236	2,122,817	2,235,183	2,772,193	1,583,639	3,205,347
800 - Transfer Out (Interfund)	757,902	377,734	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 6,581,078	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 12,087,961	\$ 11,980,431	\$ 8,844,517	\$ 11,861,296

2021 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 1,108,627	\$ 1,059,277	\$ 1,046,727	\$ 1,012,573	\$ 1,056,802	\$ 1,100,474	\$ 1,208,422	\$ 871,841	\$ 1,271,885
412 - Overtime	86,774	58,845	34,834	52,909	57,347	42,287	110,500	37,424	51,840
413 - Employee Benefits	603,518	519,174	478,690	477,877	458,740	503,600	591,295	408,121	716,573
439 - Other Services and Charges	757,902	377,734	-	-	-	-	7,298,021	14,888	4,691,957
452 - Interfund Operating Transfers	-	1,234,684	3,428,276	6,359,119	6,921,839	8,206,416	-	5,928,605	1,923,694
604 - Employee Pensions & Benefits	-	-	-	-	-	-	1,113	-	-
610 - Purchased Water	14,670	5,999	8,196	15,492	10,512	34,224	15,000	23,529	15,000
615 - Purchased Power	240,626	304,918	274,282	357,846	303,105	277,385	347,000	225,706	312,000
616 - Fuel for Power Production	-	-	-	-	-	-	-	-	-
617 - Purchased Water	-	-	-	-	-	-	-	-	-
618 - Chemicals	117,992	91,150	62,258	89,138	90,959	73,598	120,000	61,512	130,000
620 - Materials and Supplies	525,971	384,783	328,754	385,518	338,589	226,118	282,350	196,080	500,450
631 - Contractual Serv - Engineering	3,880	66,029	131,010	100,659	8,130	4,585	20,000	-	30,000
632 - Contractual Serv - Accounting	-	7,382	11,829	27,708	39,483	7,232	-	-	-
633 - Contractual Serv - Legal	39,311	48,993	22,056	23,611	16,624	2,633	15,000	-	40,000
634 - Contractual Serv - Mgt. Fees	-	-	-	-	-	-	-	-	-
635 - Contractual Serv - Testing	19,776	12,573	16,801	20,901	22,755	30,018	50,000	14,660	64,000
636 - Contractual Services - Other	297,335	450,881	179,736	213,793	410,027	419,951	452,500	203,394	625,000
641 - Rental of Building/Real Property	-	-	-	-	-	-	-	-	-
642 - Rental of Equipment	4,780	3,947	6,784	8,414	10,392	8,889	11,000	10,725	22,900
650 - Transportation Expenses	76,940	84,269	61,206	76,872	55,910	76,831	98,200	47,533	123,925
656 - Insurance - Vehicle	16,879	16,845	18,792	23,404	29,460	33,790	37,500	35,739	37,500
657 - Insurance - General Liability	28,857	20,102	18,176	12,736	13,300	17,195	10,000	20,552	20,400
658 - Insurance - Workman's Comp	14,277	22,158	23,008	24,877	26,611	27,523	25,000	29,452	25,075
659 - Insurance - Other	-	11,052	28,136	11,498	5,860	3,542	15,000	7,083	15,000
666 - Regulatory Comm - Amort of Rate	-	-	-	-	-	-	-	-	-
667 - Regulatory Commission Expense	-	-	-	-	-	-	-	-	-
668 - Water Resource Conservation Exp	-	-	-	-	-	-	-	-	-
670 - Bad Debt Expense	-	-	-	-	-	-	-	-	-
671 - Depreciation and Amortization	-	-	-	-	-	-	-	-	-
675 - Miscellaneous Expenses	2,622,962	2,175,806	1,426,458	1,176,718	861,123	990,556	1,273,643	707,673	1,244,097
Total Expenditures	\$ 6,581,079	\$ 6,956,601	\$ 7,606,009	\$ 10,471,664	\$ 10,737,570	\$ 12,087,961	\$ 11,980,431	\$ 8,844,517	\$ 11,861,296

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% became 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. 2021 and 2022 are budgeted to reflect the third and final increase in rates
- The Water Utility was upgraded two notches by S&P to BBB (positive outlook) on September 27, 2017. The Water Utility was upgraded again two notches by S&P to A- (positive outlook) on September 20, 2018. On August 23, 2019 S&P upgraded the water utility again one notch to A with stable outlook.
- Approximately \$6.5 million in Interfund transfers have been budgeted for 2022, 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

A CASE excavator is shown in the process of lifting a large, green, cylindrical pipe. The excavator's arm is extended, and the pipe is suspended by a cable. In the background, several construction workers wearing high-visibility vests and hard hats are visible. The ground is muddy and appears to be a construction site. The overall scene is dimly lit, suggesting an overcast day.

606 SEWER UTILITY OPERATING

To account for the operating and maintenance expenses of the Sewage Works Utility.

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



Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	0.5	1	1	1	1
Chief Financial Officer	1	1	1	1	1
Director of Internal Auditing	0	0	0	0	0.25
Safety Director	0.5	0	0	0	0
GIS Coordinator	0.5	0.5	0.5	0	0
Department Manager	3	2.5	2.5	2.5	2.5
Foreman	1.5	1	1.5	2	2
Licensed Plant Operator	1.5	1	1	0.5	0.5
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	9.5	9.5	7	7
Billing Clerk	2.5	2.5	2.5	2.5	2.5
Financial Analyst	0.5	0.5	0.5	0	0.5
Total Employee Count	21	21	21.5	18	18.75

Performance Indicators

	Type	City Goals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated
Unit of Measure								
Number of customers	Output	DWD	14,497	14,789	14,883	15,067	15,188	15,248
Number of Inspections	Effectiveness	DWD	56	82	28	73	37	60
Number of repair sewer inspections	Effectiveness	DWD	64	45	33	51	67	50
Total Flow To Treatment	Effectiveness	DWD	1,862,095,022	1,815,916,000	1,791,000,000	1,653,857,000	1,542,565,877	1,662,474,292
LU Billed Sewer Gallons	Output	DWD	1,059,205,220	1,088,886,000	947,000,000	976,226,000	927,978,289	950,401,429
Cycle 1 Gallons	Output	DWD	366,328,641	384,700,879	313,000,000	338,272,000	330,232,117	327,168,039
Cycle 2 Gallons	Output	DWD	692,876,579	701,474,000	634,000,000	636,955,000	597,746,172	623,233,390
Cycle 1 volume charges	Output	DWD	2,333,159	2,378,289	2,110,994	2,179,274	2,183,053	2,157,774
Cycle 2 volume charges	Output	DWD	4,284,709	4,382,880	3,968,403	4,217,704	3,851,682	4,012,596

2021 ACCOMPLISHMENTS

- ✓ Complete all scheduled inspection and system maintenance work on mains, grinder pumps, and lift stations. (DWD)
- ✓ Completed scheduled sewer main cleaning program. (DWD)
- ✓ Completed negotiations with EPA over proposed new Administrative Order on Consent. (DWD)
- ✓ Applied for and received a \$2,050,000 State Water Infrastructure Grant to be utilized for sanitary sewer I&I removal projects in 2022 as part of EPA response. (DWD)
- ✓ Completed Fort Harrison Master Sewage Flow Study. (DWD)
- ✓ Completed Elmhurst LS Basin Sanitary Sewer Main Rehabilitation Project. (DWD)

2022 OBJECTIVES

- ▶ Complete sewer rate study and proceed with rate adjustment approval process with USB and Council. (DWD)
- ▶ Continue to properly operate and maintain the sewer system. (DWD)
- ▶ Migrate data and implement sewer asset management program. (DWD)
- ▶ Begin working on various items required under the new EPA Order. (DWD)
 - o Review and update CMOM Plan
 - o Update and recalibrate sewer hydraulic model
 - o Complete Sanitary Sewer Corrective Action Plan
 - o Complete CMOM Self-Assessment per EPA guidelines
- ▶ Complete SWIF Grant sanitary sewer rehabilitation projects in the older parts of the city to reduce or eliminate I&I and reduce the occurrence of sanitary sewer overflows from the sewer system. (DWD)
- ▶ Begin implementing sanitary sewer rehabilitation projects with new revenues generated from rate increase. (DWD)
- ▶ Add additional staffing to the sewer department.(DWD)

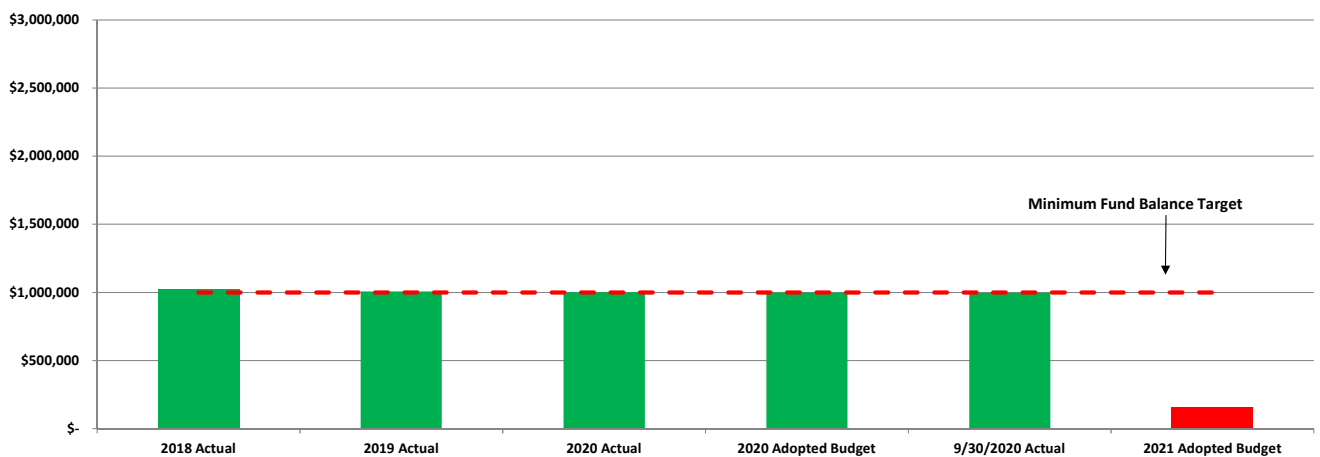
(ED), (FA), (DWD), (SF)

Reference Page 40 for
details on these symbols.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
360 - Miscellaneous	\$ -	\$ 14,421	\$ 624,741	\$ 875,259	\$ -	\$ 413	\$ -	\$ 1	\$ -
500 - Sewer Operating Revenue	7,844,301	8,752,225	8,256,851	8,538,471	8,358,298	8,446,166	8,767,104	6,258,695	8,362,912
Total Revenue	\$ 7,844,301	\$ 8,766,645	\$ 8,881,592	\$ 9,413,730	\$ 8,358,298	\$ 8,446,580	\$ 8,767,104	\$ 6,258,696	\$ 8,362,912
Expenditures:									
410 - Personal services	\$ 1,470,706	\$ 1,334,225	\$ 1,248,160	\$ 1,332,893	\$ 1,249,789	\$ 1,383,312	\$ 1,578,823	\$ 1,132,236	\$ 1,667,720
430 - Other services and charges	-	-	-	500,883	120,025	2,909,000	2,518,069	1,683,888	1,048,909
450 - Other financing uses	-	2,372,699	776,741	781,002	775,476	537,438	-	407,905	640,533
700 - Sewer Operation and Maintenance	7,209,985	6,302,434	5,274,916	3,485,322	3,286,954	3,621,245	4,671,670	3,037,291	5,846,263
800 - Transfer Out (Interfund)	-	600,198	2,000,000	4,750,000	2,945,000	-	-	-	-
Total Expenditures	\$ 8,680,691	\$ 10,609,556	\$ 9,299,816	\$ 10,850,100	\$ 8,377,244	\$ 8,450,995	\$ 8,768,562	\$ 6,261,320	\$ 9,203,425
Net Revenue	\$ (836,390)	\$ (1,842,911)	\$ (418,224)	\$ (1,436,370)	\$ (18,945)	\$ (4,415)	\$ (1,458)	\$ (2,624)	\$ (840,513)
Beginning Fund Balance¹	5,558,713	4,722,323	2,879,412	2,461,188	1,024,818	1,005,873	1,001,458	1,001,458	1,000,000
Ending Fund Balance	\$ 4,722,323	\$ 2,879,412	\$ 2,461,188	\$ 1,024,818	\$ 1,005,873	\$ 1,001,458	\$ 1,000,000	\$ 998,833	\$ 159,487

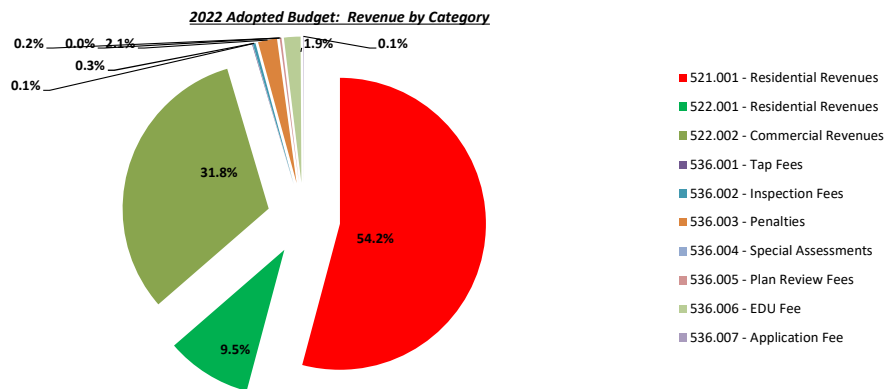
Period Ending Fund Balance





Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
360 - Miscellaneous									
399.001 - Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413	\$ -	\$ 1	\$ -
399.004 - Transfer In	-	14,421	624,741	875,259	-	-	-	-	-
Total	\$ -	\$ 14,421	\$ 624,741	\$ 875,259	\$ -	\$ 413	\$ -	\$ 1	\$ -
500 - Sewer Operating Revenue									
521.001 - Residential Revenues	\$ 4,069,879	\$ 4,467,356	\$ 4,320,946	\$ 4,398,907	\$ 4,434,575	\$ 4,457,936	\$ 4,561,561	\$ 3,433,271	\$ 4,529,284
521.006 - Other Revenues	9,997	-	-	-	-	-	-	-	-
522.001 - Residential Revenues	659,986	775,852	701,164	731,102	712,375	819,202	872,306	624,674	791,876
522.002 - Commercial Revenues	2,680,899	3,113,624	2,806,690	2,924,649	2,842,677	2,647,838	2,582,724	1,947,842	2,658,700
536.001 - Tap Fees	5,900	8,700	8,000	11,300	6,580	11,850	12,999	3,780	4,653
536.002 - Inspection Fees	10,438	9,300	6,800	10,425	6,950	13,550	16,099	17,600	23,750
536.003 - Penalties	231,762	202,960	244,647	231,930	222,637	104,641	112,735	134,527	176,777
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	17,990	21,119	12,270	16,342
536.006 - EDU Fee	146,160	131,250	141,750	196,500	105,800	353,380	577,462	79,850	155,000
536.007 - Application Fee	6,100	7,350	6,600	8,250	6,550	8,780	10,099	4,880	6,530
536.008 - Refunds & Overpayments	-	2,715	90	-	79	6,000	-	-	-
536.011 - Sale of Assets	-	-	-	-	2,500	5,000	-	-	-
536.012 - Miscellaneous	-	-	-	543	2,076	-	-	-	-
Total	\$ 7,844,301	\$ 8,752,225	\$ 8,256,851	\$ 8,538,471	\$ 8,358,298	\$ 8,446,166	\$ 8,767,104	\$ 6,258,695	\$ 8,362,912
Total Revenue	\$ 7,844,301	\$ 8,766,645	\$ 8,881,592	\$ 9,413,730	\$ 8,358,298	\$ 8,446,580	\$ 8,767,104	\$ 6,258,696	\$ 8,362,912



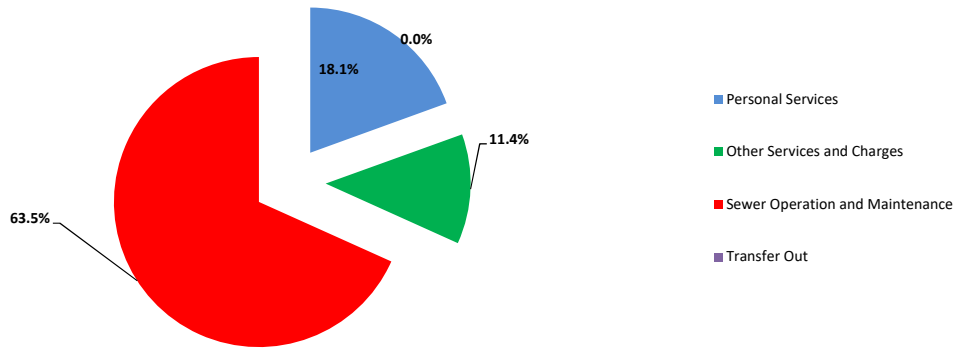
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Sanitation	\$ 8,680,691	\$ 10,609,556	\$ 9,299,816	\$ 10,850,100	\$ 8,377,244	\$ 8,450,995	\$ 8,768,562	\$ 6,261,320	\$ 9,203,425
Total by Expenditures by Function	\$ 8,680,691	\$ 10,609,556	\$ 9,299,816	\$ 10,850,100	\$ 8,377,244	\$ 8,450,995	\$ 8,768,562	\$ 6,261,320	\$ 9,203,425

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal services	\$ 1,470,706	\$ 1,334,225	\$ 1,248,160	\$ 1,332,893	\$ 1,249,789	\$ 1,383,312	\$ 1,578,823	\$ 1,132,236	\$ 1,667,720
430 - Other services and charges	-	-	-	500,883	120,025	2,909,000	2,518,069	1,683,888	1,048,909
450 - Other financing uses	-	2,372,699	776,741	781,002	775,476	537,438	-	407,905	640,533
700 - Sewer Operation and Maintenance	7,209,985	6,302,434	5,274,916	3,485,322	3,286,954	3,621,245	4,671,670	3,037,291	5,846,263
800 - Transfer Out (Interfund)	-	600,198	2,000,000	4,750,000	2,945,000	-	-	-	-
Total by Expenditures by Category	\$ 8,680,691	\$ 10,609,556	\$ 9,299,816	\$ 10,850,100	\$ 8,377,244	\$ 8,450,995	\$ 8,768,562	\$ 6,261,320	\$ 9,203,425

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 907,916	\$ 850,698	\$ 828,437	\$ 857,340	\$ 842,956	\$ 956,204	\$ 997,363	\$ 780,222	\$ 1,157,776
412 - Overtime	67,999	46,168	23,632	45,162	53,054	28,791	75,000	24,602	31,969
413 - Employee Benefits	494,792	437,359	396,091	430,392	353,779	398,317	506,460	327,411	477,975
439 - Other Services and Charges	-	600,198	2,000,000	5,208,933	2,945,000	2,909,000	2,518,069	1,683,888	1,048,909
452 - Interfund Operating Transfers	-	2,372,699	776,741	781,002	775,476	537,438	-	407,905	640,533
701 - Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-
703 - Salary & Wage-Officers & Directo	-	-	-	-	-	-	-	-	-
704 - Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-
710 - Purchased Wastewater Treatment	1,972,910	2,308,890	1,838,952	2,041,639	2,233,523	2,356,730	3,125,000	2,047,186	3,735,000
711 - Sludge Removal Expense	-	-	-	-	-	-	-	-	-
715 - Purchased Power	105,507	100,751	94,421	108,317	111,324	99,787	114,000	77,479	102,500
716 - Fuel for Power Production	-	-	-	-	-	-	-	-	-
718 - Chemicals	-	-	-	-	-	-	-	-	-
720 - Materials and Supplies	321,139	237,642	136,609	197,813	71,926	55,463	66,000	59,134	259,405
731 - Contractual Serv - Engineering	408,076	253,223	70,948	21,076	7,955	747	10,000	-	40,000
732 - Contractual Serv - Accounting	-	7,382	11,148	-	7,629	6,006	-	-	25,000
733 - Contractual Serv - Legal	68,551	137,074	121,781	28,511	16,023	2,500	15,000	-	42,000
734 - Contractual Serv - Mgmt Fees	-	-	-	-	-	-	-	-	-
735 - Contractual Serv - Testing	6,815	6,977	4,257	355	5,133	8,257	15,000	7,516	31,500
736 - Contractual Services - Other	1,273,584	539,313	126,508	124,405	194,858	258,710	320,000	150,523	541,500
741 - Rental of Building/Real Property	-	-	-	-	-	-	-	-	-
742 - Rental of Equipment	4,701	3,947	6,784	7,614	10,354	8,889	10,000	7,605	17,500
750 - Transportation Expenses	93,629	87,406	44,378	54,908	51,224	69,390	67,250	41,878	97,700
756 - Insurance - Vehicle	16,879	16,845	18,792	23,404	29,460	33,790	37,500	35,739	37,500
757 - Insurance - General Liability	28,857	20,102	18,176	12,736	13,300	17,195	25,000	20,552	23,805
758 - Insurance - Workman's Comp	14,277	22,158	23,008	24,877	26,611	27,523	27,500	29,452	29,452
759 - Insurance - Other	-	11,052	28,136	11,498	5,860	3,542	5,000	7,083	13,513
770 - Bad Debt Expense	552,924	-	-	-	-	-	-	-	-
771 - Depreciation and Amortization	-	-	-	-	-	-	-	-	-
775 - Miscellaneous Expenses	2,342,137	2,549,672	2,731,018	870,118	621,797	672,716	834,420	553,143	849,888
Total Expenditures	\$ 8,680,691	\$ 10,609,556	\$ 9,299,816	\$ 10,850,100	\$ 8,377,244	\$ 8,450,995	\$ 8,768,562	\$ 6,261,320	\$ 9,203,425

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The 2022 budget includes Interfund transfers of \$1,640,533 which include:
 - o Funding for a contractual payment to the City
 - o \$1 million in capital improvements
 - o Transfers to the Bond and Interest Fund to make debt service payments on outstanding Sewer Revenue bonds
- The Sewer utility is currently undertaking a rate study and will be looking at a rate adjustment in 2022
- Minimum fund balance target is \$1,000,000





630

STORMWATER FUND

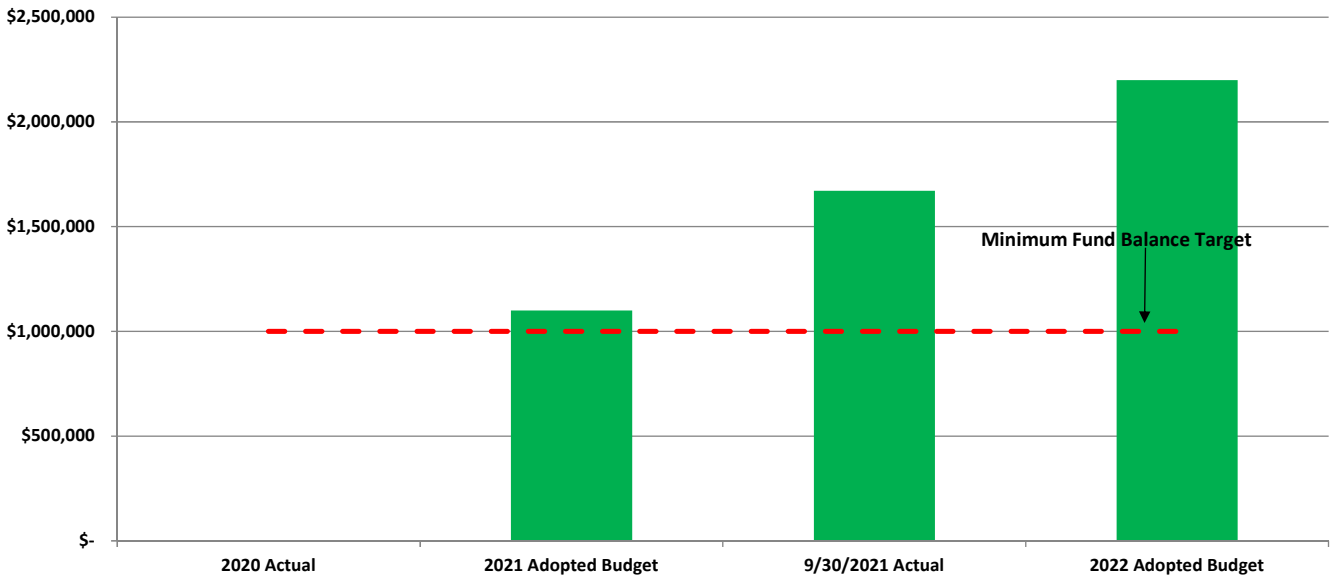
Established pursuant to IC 8-1.5-5, funds are to be utilized for the construction of stormwater systems within the district.

Primary function: Stormwater Infrastructure. Funds are budgeted and subject to annual appropriation.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
341 - General Government	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 1,918,846	\$ 2,100,000
390 - Other Financing Sources	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 1,918,846	\$ 2,100,000
Expenditures:							
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	985,000	246,878	985,000
440 - Capital Outlay	-	-	-	-	15,000	-	15,000
450 - Other Financing Uses	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 246,878	\$ 1,000,000
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,671,968	\$ 1,100,000
Beginning Fund Balance¹	-	-	-	-	-	-	1,100,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,671,968	\$ 2,200,000

Period Ending Fund Balance

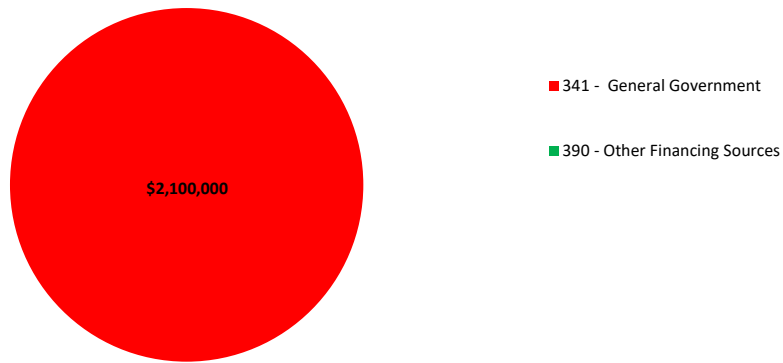


Detailed Revenue

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
341 - General Government							
341.006 - Stormwater User Fee	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 1,918,846	\$ 2,100,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 1,918,846	\$ 2,100,000
390 - Other Financing Sources							
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.001 - Sale of Capital Assets	-	-	-	-	-	-	-
392.002 - Insurance Reimbursements	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 1,918,846	\$ 2,100,000

2022 Adopted Budget: Revenue by Category

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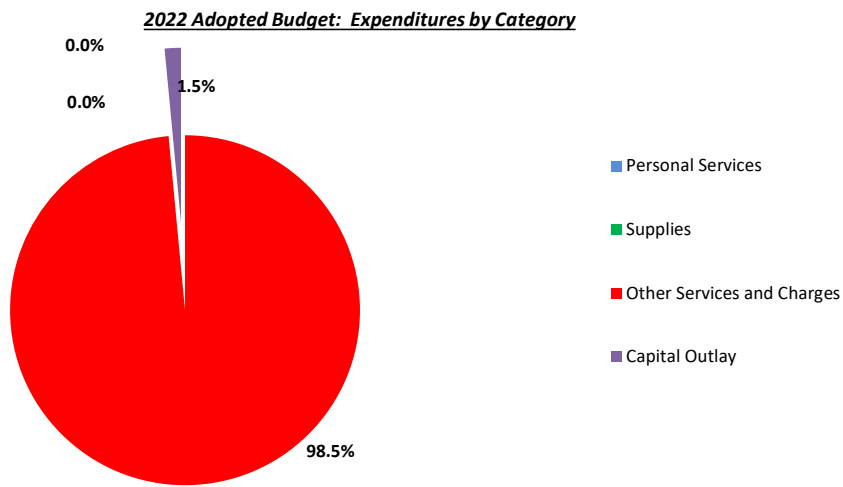


Expenditures by Function

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Highway and Streets	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 246,878	\$ 1,000,000
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 246,878	\$ 1,000,000

Expenditures by Category (All Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	985,000	246,878	985,000
440 - Capital Outlay	-	-	-	-	15,000	-	15,000
450 - Other Financing Uses	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 246,878	\$ 1,000,000



Detailed Expenditures

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 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	-	-	-	-	432,441	2,900	432,441
432 - Communication and Transportation	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	225,000	80,199	225,000
437 - Rentals	-	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	327,559	163,779	327,559
439 - Other Services and Charges	-	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	15,000	-	15,000
452 - Interfund Operating Transfers	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 246,878	\$ 1,000,000

Refer to DPW in General fund for Accomplishments and Objectives.





An aerial photograph of a commercial property, possibly a warehouse or industrial site. The main building is a large structure with a red lower section and a white upper section with a corrugated metal roof. A white van is parked in the foreground on the left, and a white car is parked in front of the main building. The surrounding area includes a paved lot, some trees, and other smaller structures in the background. The entire image is overlaid with a dark, semi-transparent filter.

***ENTERPRISE DEBT
SERVICE FUNDS***



TABLE OF CONTENTS

602 - Water Bond Interest and Sinking	368
603 - 2017 Water SRF Bond and Interest	370
604 - Water Debt Service Reserve	372
605 - Water Utility Bond Proceeds	374
607 - Sewer Bond Interest and Sinking	378
608 - Sewer Debt Service Reserve	380
611 - Sewer 09 Bond Proceeds	382
614 - Water Debt Service Reserve -'09	384
615 - Sewer Debt Service Reserve '09	386
616 - Sewer SRF Loan	388
619 - Water 2017 SRF Loan	390



Revenue and Expenditure Summary - By Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
602 Water Bond Interest & Sinking	\$ 1,227,625	\$ 1,004,001	\$ 1,011,721	\$ 1,181,298	\$ 1,902,455	\$ 1,036,871	\$ 1,901,185
603 2017 Water SRF Bond and Interest	90,736	172,521	526,653	521,539	-	390,007	-
604 Water Bond Debt Service Reserve	636,598	51,114	52,858	47,013	-	33,823	-
605 Water Utility Bond Proceeds	229,136	-	-	12,400,873	-	-	-
607 Sewer Bond Interest & Sinking	776,741	781,002	775,476	537,438	562,315	429,353	640,533
608 Sewer Debt Service Reserve	-	565,051	16,934	3,836	-	103	-
611 Sewer '09 Bond Proceeds	-	-	-	-	-	-	-
614 Water Debt Service Reserve '09	182,897	-	-	-	-	-	-
615 Sewer Debt Service Reserve '09	-	-	-	-	-	-	-
616 Sewer SRF Loan Fund	-	-	-	-	-	-	-
619 Water 2017 SRF Loan Fund	1,057,553	7,450,705	46,238	4,755	-	-	-
Total Revenue	\$ 4,201,285	\$ 10,024,395	\$ 2,429,880	\$ 14,696,753	\$ 2,464,770	\$ 1,890,157	\$ 2,541,718
Expenditures:							
602 Water Bond Interest & Sinking	\$ 1,227,625	\$ 1,004,001	\$ 1,011,721	\$ 1,181,298	\$ 1,902,455	\$ 309,198	\$ 1,901,185
603 2017 Water SRF Bond and Interest	-	25,972	174,549	516,600	-	516,530	-
604 Water Bond Debt Service Reserve	983,288	-	17	-	-	-	-
605 Water Utility Bond Proceeds	210,703	8,250	-	2,076,116	-	4,800,441	-
607 Sewer Bond Interest & Sinking	776,741	781,002	775,476	537,438	562,315	88,936	640,533
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	1,076,962	-	-	-
Total Expenditures	\$ 4,834,428	\$ 6,343,796	\$ 4,115,723	\$ 5,388,415	\$ 2,464,770	\$ 5,715,105	\$ 2,541,718
Revenue less Expenditures	\$ (633,142)	\$ 3,680,599	\$ (1,685,843)	\$ 9,308,337	\$ -	\$ (3,824,948)	\$ -





602

WATER BOND AND INTEREST SINKING

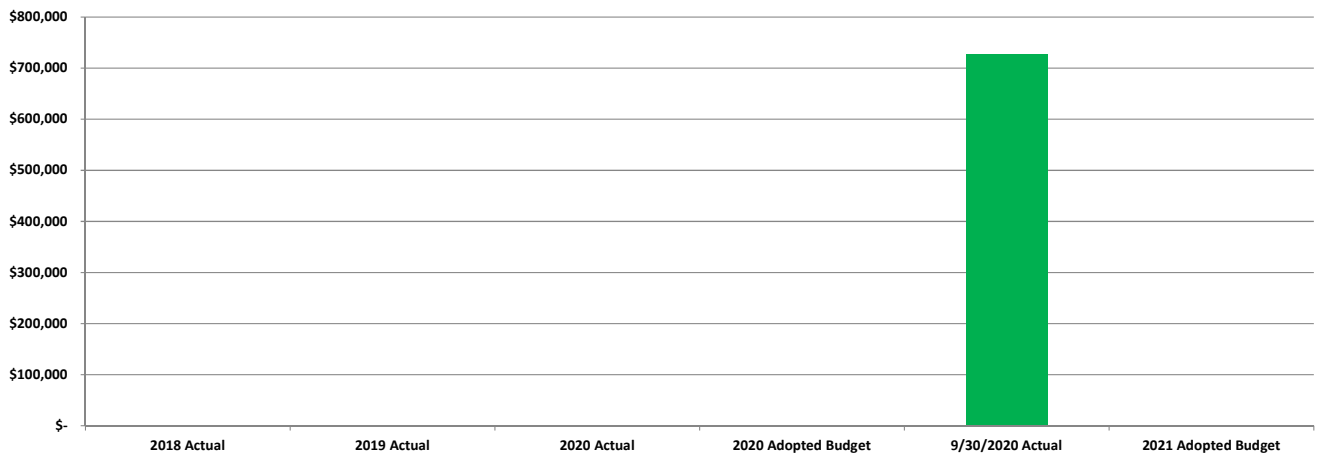
To account for debt service payments on outstanding Water Works Revenue Bonds.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ 1,234,684	\$ 1,227,625	\$ 1,004,001	\$ 1,011,721	\$ 1,181,298	\$ 1,902,455	\$ 1,036,871	\$ 1,901,185
Total Revenue	\$ -	\$ 1,234,684	\$ 1,227,625	\$ 1,004,001	\$ 1,011,721	\$ 1,181,298	\$ 1,902,455	\$ 1,036,871	\$ 1,901,185
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	1,234,684	1,227,625	1,004,001	1,011,721	1,181,298	1,902,455	309,198	1,901,185
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 1,234,684	\$ 1,227,625	\$ 1,004,001	\$ 1,011,721	\$ 1,181,298	\$ 1,902,455	\$ 309,198	\$ 1,901,185
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727,674	\$ -
Beginning Fund Balance¹	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727,674	\$ -

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: \$3.4 mm principal outstanding, maturing 2030
 - o Refunding Revenue Bonds, Series 2017B: \$2 mm principal outstanding, maturing 2028
 - o State Revolving Fund Loan, Series 2017: \$7.4 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



603

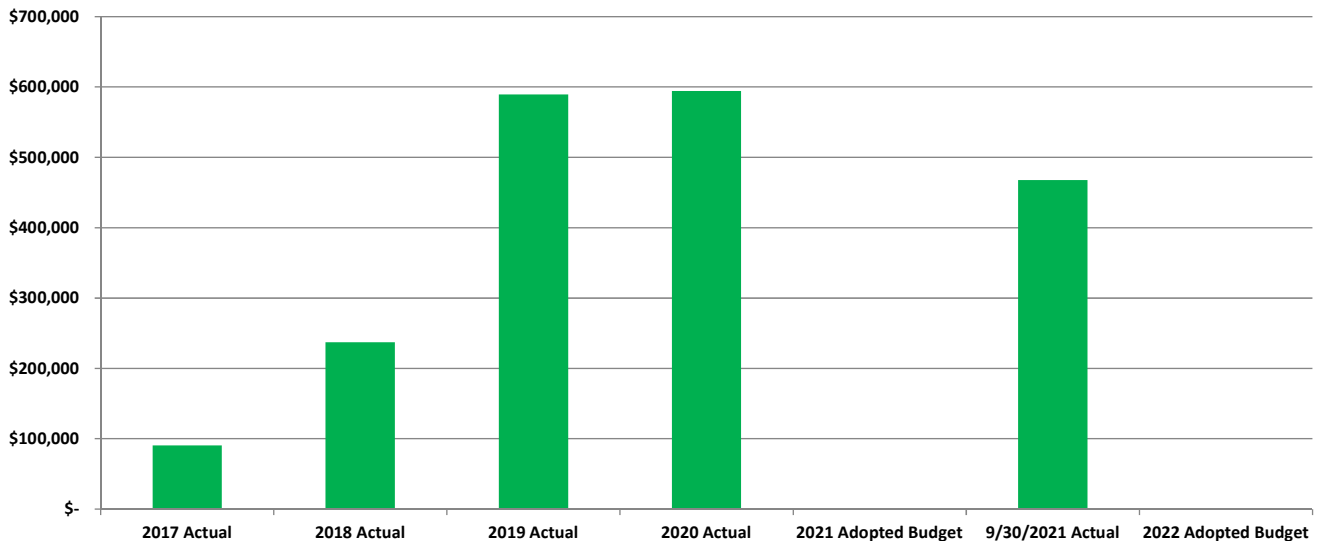
2017 WATER SRF BOND INTEREST SINKING

To account for debt service payments on the State Revolving Fund loan issued in 2017.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
390 - Other Financing Sources	\$ 90,736	\$ 172,521	\$ 526,653	\$ 521,539	\$ -	\$ 390,007	\$ -
Total Revenue	\$ 90,736	\$ 172,521	\$ 526,653	\$ 521,539	\$ -	\$ 390,007	\$ -
Expenditures:							
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	25,972	174,549	516,600	-	516,530	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 25,972	\$ 174,549	\$ 516,600	\$ -	\$ 516,530	\$ -
Net Revenue	\$ 90,736	\$ 146,549	\$ 352,104	\$ 4,939	\$ -	\$ (126,523)	\$ -
Beginning Fund Balance¹	-	90,736	237,285	589,389	-	594,328	-
Ending Fund Balance	\$ 90,736	\$ 237,285	\$ 589,389	\$ 594,328	\$ -	\$ 467,805	\$ -

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

604

WATER BOND DEBT SERVICE RESERVE

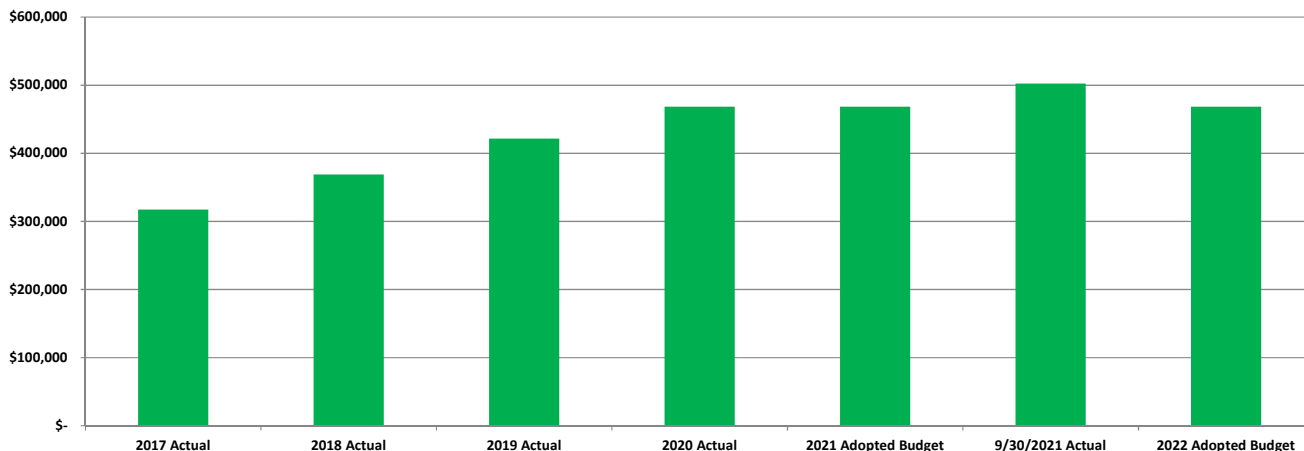
To account for debt service reserve requirement for Water Works Revenue Bonds.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ 239	\$ 1,327	\$ 636,598	\$ 51,114	\$ 52,858	\$ 47,013	\$ -	\$ 33,823	\$ -
Total Revenue	\$ 239	\$ 1,327	\$ 636,598	\$ 51,114	\$ 52,858	\$ 47,013	\$ -	\$ 33,823	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	1,100	983,288	-	17	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 1,100	\$ 983,288	\$ -	\$ 17	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 239	\$ 227	\$ (346,690)	\$ 51,114	\$ 52,841	\$ 47,013	\$ -	\$ 33,823	\$ -
Beginning Fund Balance¹	663,744	663,983	664,210	317,520	368,634	421,475	468,488	468,488	468,488
Ending Fund Balance	\$ 663,983	\$ 664,210	\$ 317,520	\$ 368,634	\$ 421,475	\$ 468,488	\$ 468,488	\$ 502,312	\$ 468,488

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

A yellow fire hydrant stands in the foreground on a grassy lawn. In the background, a two-story house with light-colored siding and a dark roof is visible. The scene is captured in a slightly desaturated, green-tinted style.

605

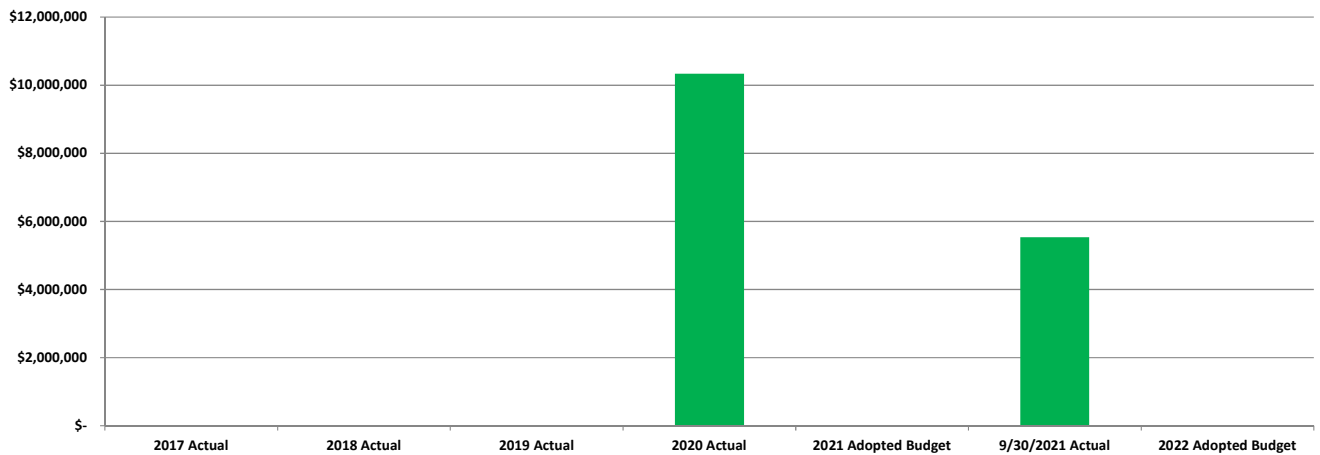
WATER UTILITY BOND PROCEEDS

To account for costs of issuance and expenditure of bond proceeds on water utility bond issuances. Funds are not Budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted 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	-	2,076,116	-	4,800,441	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 210,703	\$ 8,250	\$ -	\$ 2,076,116	\$ -	\$ 4,800,441	\$ -
Net Revenue	\$ -	\$ -	\$ 18,433	\$ (8,250)	\$ -	\$ 10,324,756	\$ -	\$ (4,800,441)	\$ -
Beginning Fund Balance¹	-	-	-	18,433	10,182	10,182	-	10,334,939	-
Ending Fund Balance	\$ -	\$ -	\$ 18,433	\$ 10,182	\$ 10,182	\$ 10,334,939	\$ -	\$ 5,534,498	\$ -

Period Ending Fund Balance





Expenditures by Function

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Water Utility	\$ 210,703	\$ 8,250	\$ -	\$ 2,076,116	\$ -	\$ 4,800,441	\$ -
Total by Expenditures by Function	\$ 210,703	\$ 8,250	\$ -	\$ 2,076,116	\$ -	\$ 4,800,441	\$ -

Expenditures by Category (All Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-
600 - Water Operation and Maintenance	210,703	8,250	-	2,076,116	-	4,800,441	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 210,703	\$ 8,250	\$ -	\$ 2,076,116	\$ -	\$ 4,800,441	\$ -

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





607

SEWER BOND INTEREST SINKING

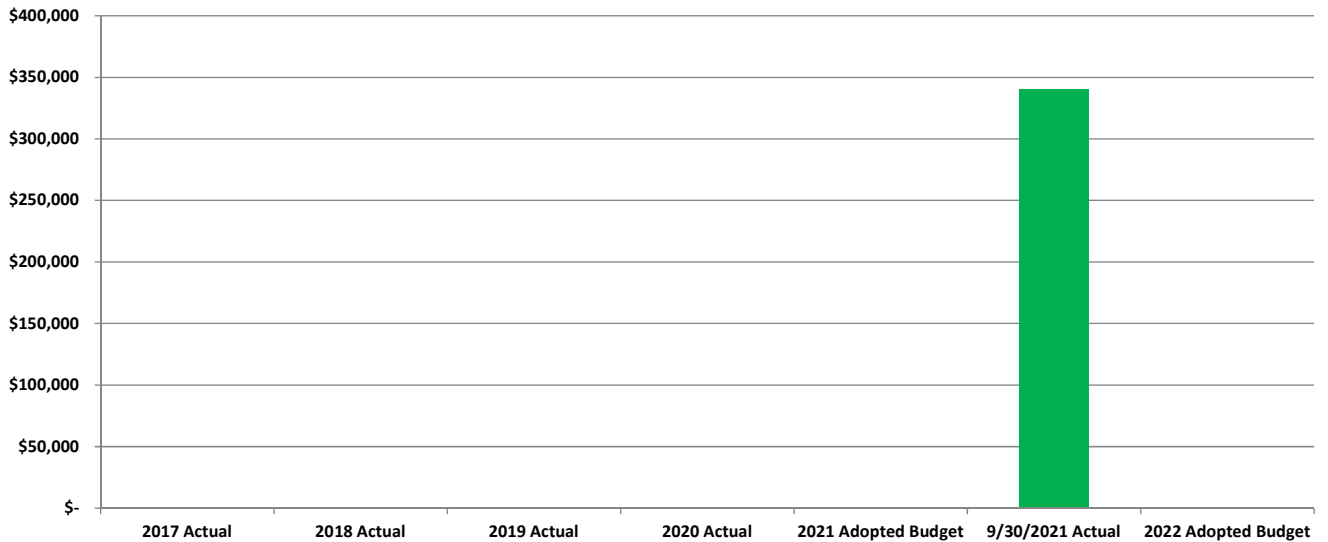
To account for debt service payments on outstanding Sewage Works Revenue Bonds.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:							
390 - Other Financing Sources	\$ 776,741	\$ 781,002	\$ 775,476	\$ 537,438	\$ 562,315	\$ 429,353	\$ 640,533
Total Revenue	\$ 776,741	\$ 781,002	\$ 775,476	\$ 537,438	\$ 562,315	\$ 429,353	\$ 640,533
Expenditures:							
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	776,741	781,002	775,476	537,438	562,315	88,936	640,533
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-
Total Expenditures	\$ 776,741	\$ 781,002	\$ 775,476	\$ 537,438	\$ 562,315	\$ 88,936	\$ 640,533
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,417	\$ -
Beginning Fund Balance¹	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,417	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- This fund was established to pay debt service on outstanding sewer bonds
- Interfund transfers from Sewer Operating fund the payments
- As of September 30, 2019, current bonds outstanding include the following:
 - o Series 2009A: \$1.467 mm principal outstanding, maturing 2030
 - o Series 2009B: \$1.881 mm principal outstanding, maturing 2030
 - o Series 2009C: \$0.115 mm principal outstanding, maturing 2025
 - o Series 2015: \$1.185 mm principal outstanding, maturing 2028
- The fund is expected to have a \$0 fund balance at the end of each year



608

SEWER DEBT SERVICE RESERVE

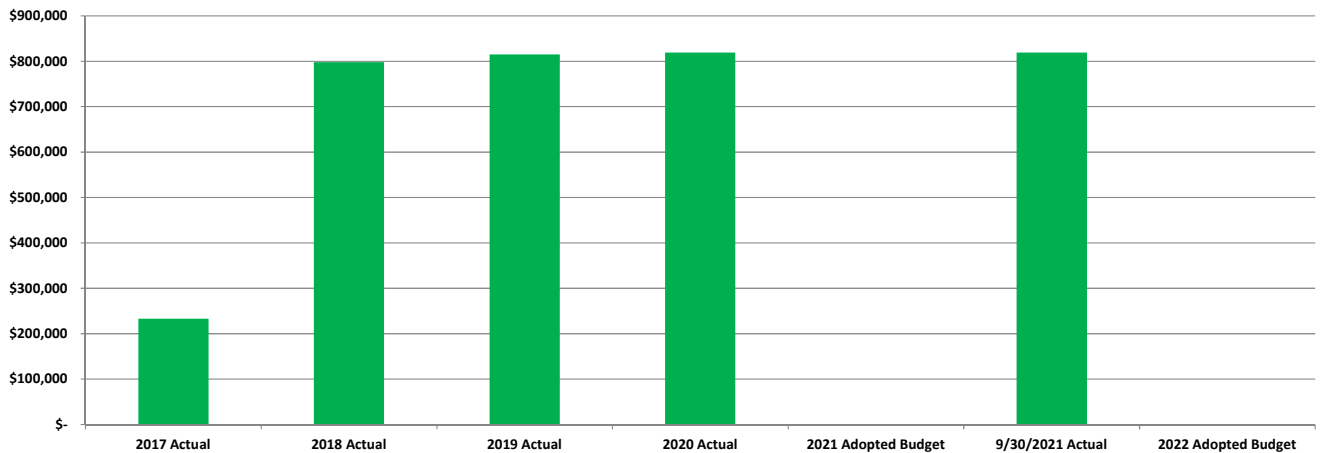
To account for the debt service reserve requirement for Sewage Works Revenue Bonds.

Primary function: Sanitation. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ 565,051	\$ 16,934	\$ 3,836	\$ -	\$ 103	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 565,051	\$ 16,934	\$ 3,836	\$ -	\$ 103	\$ -
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	\$ 3,836	\$ -	\$ 103	\$ -
Beginning Fund Balance¹	233,251	233,251	233,251	233,251	798,302	815,235	-	819,071	-
Ending Fund Balance	\$ 233,251	\$ 233,251	\$ 233,251	\$ 798,302	\$ 815,235	\$ 819,071	\$ -	\$ 819,173	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Debt service reserve fund established for the Sewer 2015 bonds
- Reserve funds were transferred in 2018 to Fund 615 to create a common reserve fund for all outstanding Sewer Revenue Bonds
- No revenue or expenditures planned in 2022



611

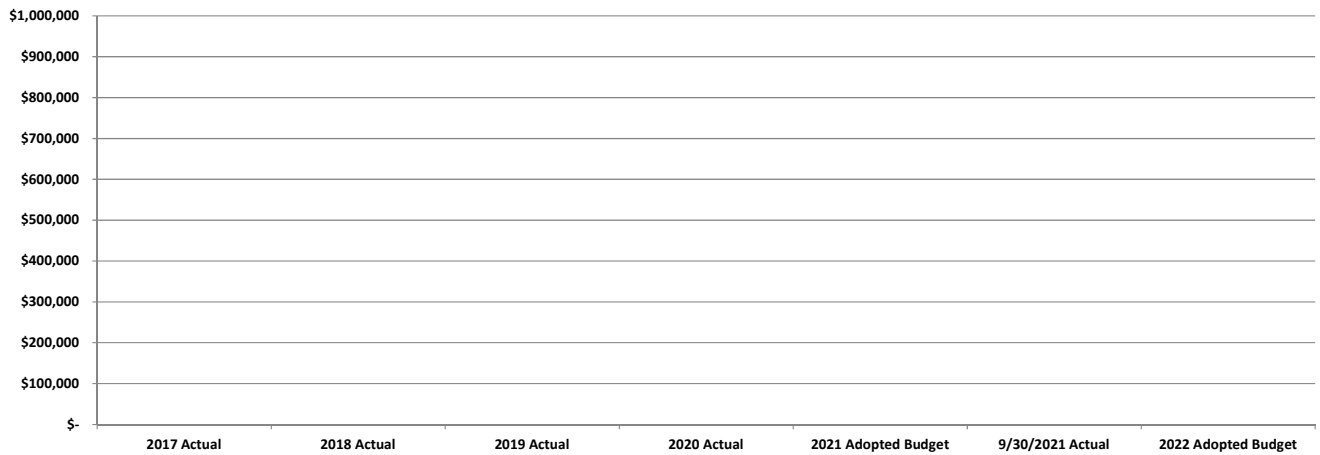
SEWER '09 BOND PROCEEDS

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ 97,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 97,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	97,632	-	-	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 97,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ (97,632)	\$ 97,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	-	(97,632)	-	-	-	-	-	-	-
Ending Fund Balance	\$ (97,632)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Dormant Fund
- No revenue or expenditures planned



614

WATER DEBT SERVICE RESERVE '09

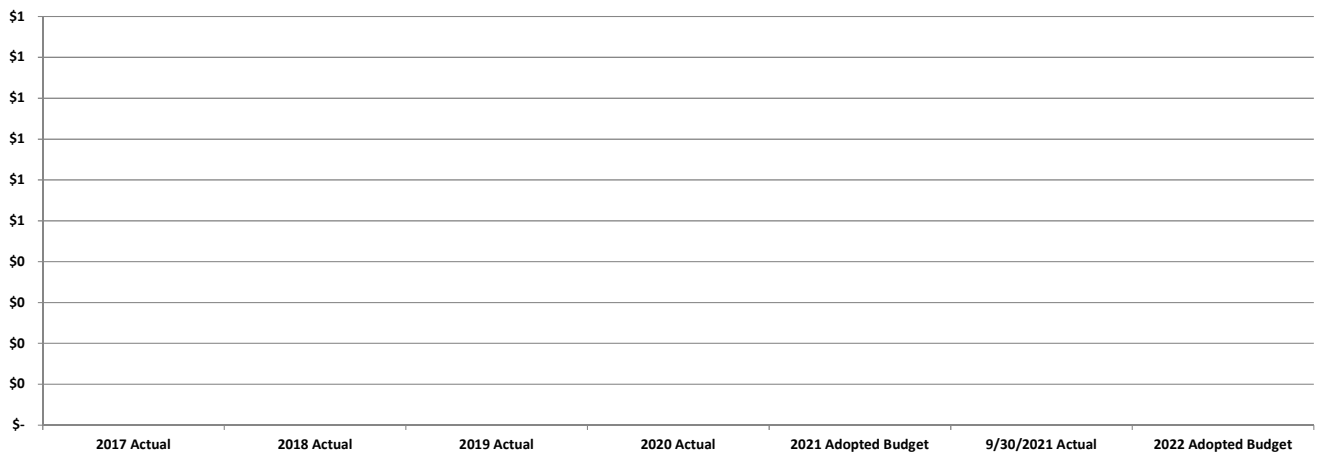
To account for debt service reserve requirement for Water Works Revenue Bonds sold in 2009.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ 254	\$ 790	\$ 182,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 254	\$ 790	\$ 182,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	655	304	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	578,214	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 655	\$ 578,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 254	\$ 135	\$ (395,621)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	395,232	395,486	395,621	-	-	-	-	-	-
Ending Fund Balance	\$ 395,486	\$ 395,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



615

SEWER DEBT SERVICE RESERVE '09

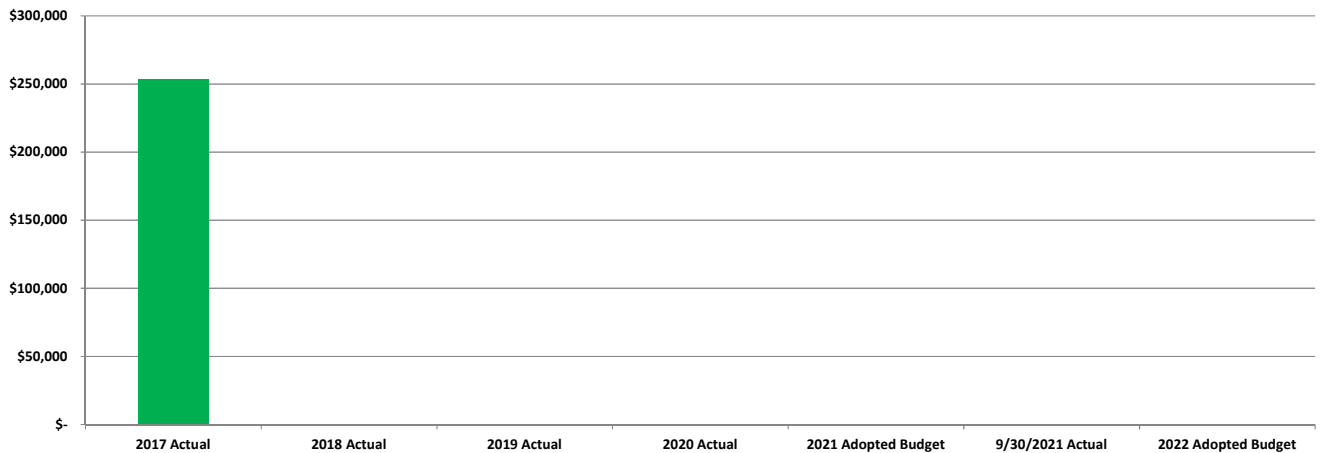
To account for the debt service requirement for Sewage Works Revenue Bonds sold in 2009.

Primary function: Sanitation. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 38	\$ -	\$ -	\$ (253,830)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	253,792	253,830	253,830	253,830	-	-	-	-	-
Ending Fund Balance	\$ 253,830	\$ 253,830	\$ 253,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Common debt service reserve fund established for the Sewer 2009A, 2009B, 2009C, and 2015 bonds
- Reserve funds were transferred out 2018 to Fund 608 to create a common reserve fund for all outstanding Sewer Revenue Bonds
- No revenue or expenditures planned
- Reserve remains intact until final payment on bonds



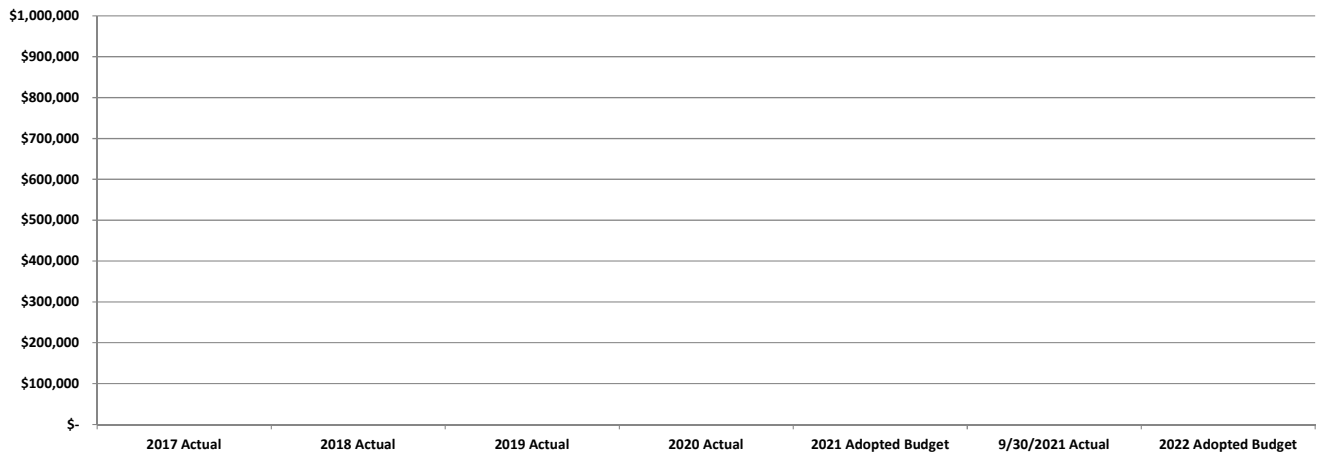
616
SEWER SRF LOAN

Dormant Fund

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ 159,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 159,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	95,604	63,732	-	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 95,604	\$ 63,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ (95,604)	\$ 95,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	-	(95,604)	-	-	-	-	-	-	-
Ending Fund Balance	\$ (95,604)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Dormant Fund
- No revenue or expenditures planned

A photograph of a water utility facility. In the background, there are two tall, blue cylindrical water towers with metal walkways on top. In the foreground, there is a brick building with a grey metal roof. To the right of the building, several large, white, horizontal cylindrical storage tanks are lined up on a concrete pad. The ground is gravel. The sky is blue with some clouds, and there are trees with autumn foliage in the background.

619

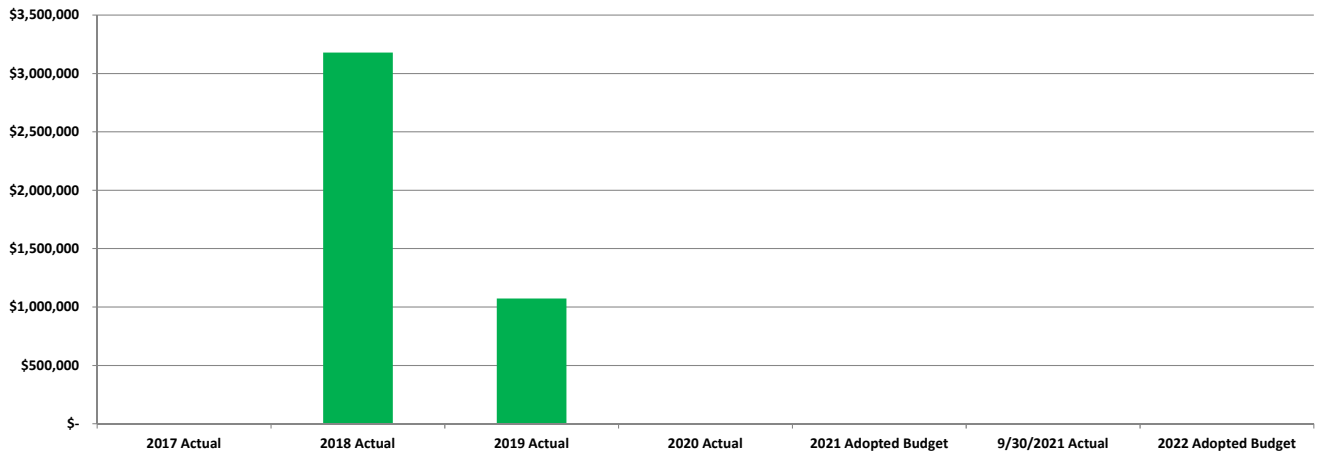
WATER 2017 SRF LOAN FUND

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ -	\$ 1,057,553	\$ 7,450,705	\$ 46,238	\$ 4,755	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ 1,057,553	\$ 7,450,705	\$ 46,238	\$ 4,755	\$ -	\$ -	\$ -
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	1,076,962	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 1,057,553	\$ 4,270,740	\$ 2,153,959	\$ 1,076,962	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ 3,179,965	\$ (2,107,721)	\$ (1,072,207)	\$ -	\$ -	\$ -
Beginning Fund Balance¹	-	-	-	-	3,179,965	1,072,245	-	38	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 3,179,965	\$ 1,072,245	\$ 38	\$ -	\$ 38	\$ -

Period Ending Fund Balance



Expenditures by Function

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Water Utility	\$ 1,057,553	\$ 4,270,740	\$ 2,153,959	\$ 1,076,962	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 1,057,553	\$ 4,270,740	\$ 2,153,959	\$ 1,076,962	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted 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	1,076,962	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,057,553	\$ 4,270,740	\$ 2,153,959	\$ 1,076,962	\$ -	\$ -	\$ -

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



Balcrank

INTERNAL SERVICE FUNDS

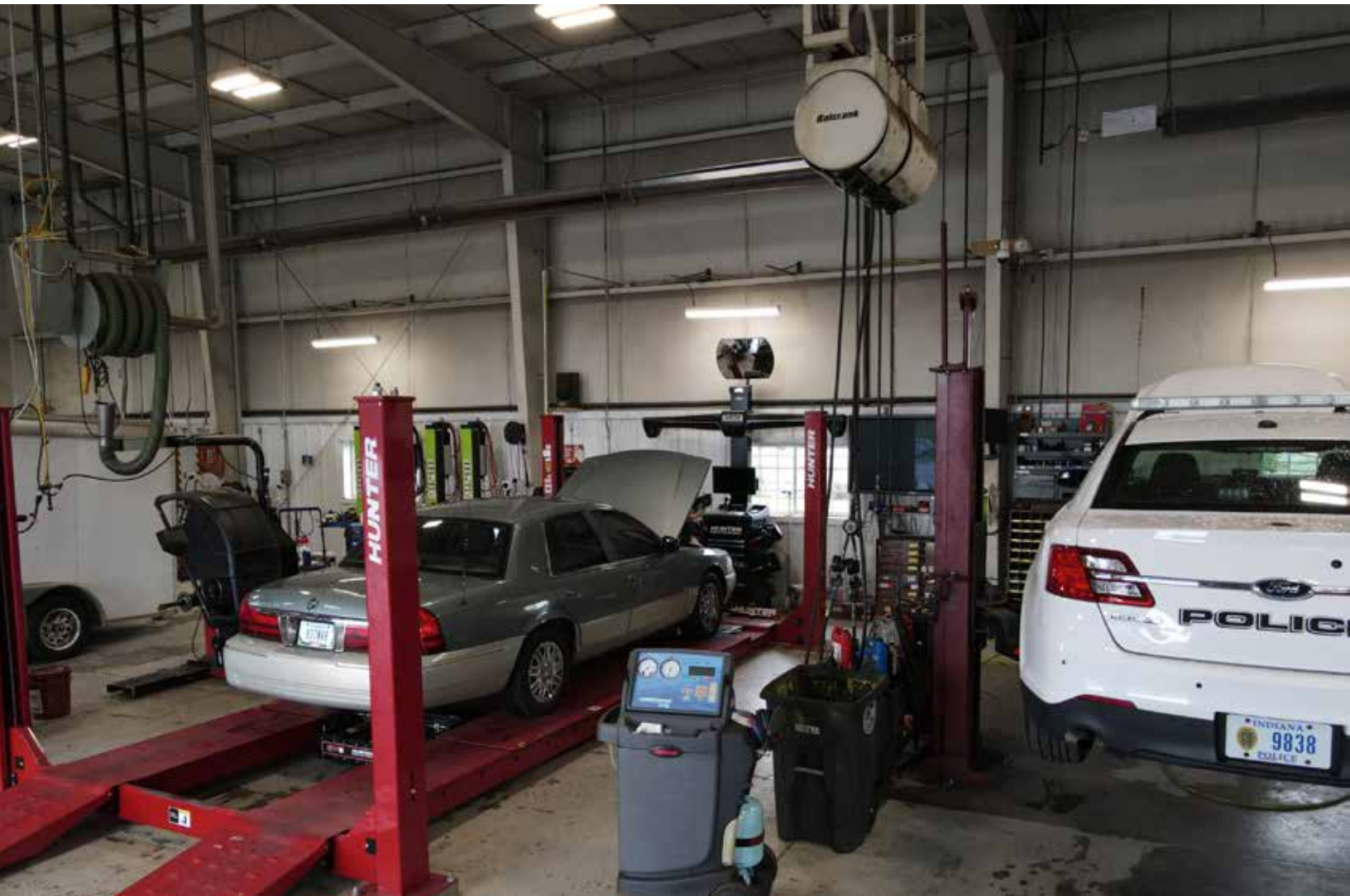
WAGNER

CITY OF LA
POLICE



TABLE OF CONTENTS

280 - Self Funding Insurance	398
701 - Administrative Services	402
702 - Technology Services	406
703 - Garage Fund	410



Revenue and Expenditure Summary - By Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
280 Self Funding Insurance	\$ 5,424,600	\$ 3,971,874	\$ 4,089,366	\$ 4,132,895	\$ 3,502,834	\$ 4,362,796	\$ -	\$ 2,973,526	\$ -
701 Administrative Services	-	-	1,126,728	1,205,619	1,157,794	1,461,818	1,846,820	1,224,969	1,961,588
702 Technology Services	-	-	799,703	1,043,574	1,013,788	1,191,460	1,184,229	830,631	1,344,673
703 Garage Fund	-	-	-	-	-	490,825	593,314	328,728	593,314
Total Revenue	\$ 5,424,600	\$ 3,971,874	\$ 6,015,797	\$ 6,382,088	\$ 5,674,416	\$ 7,506,899	\$ 3,624,363	\$ 5,357,854	\$ 3,899,575
Expenditures:									
280 Self Funding Insurance	\$ 2,840,196	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ 3,692,416	\$ 3,832,129	\$ -	\$ 2,864,293	\$ -
701 Administrative Services	-	-	1,084,601	1,197,194	1,137,822	1,417,574	1,961,588	1,230,876	1,961,588
702 Technology Services	-	-	732,138	965,930	998,560	1,191,454	1,344,673	830,629	1,344,673
703 Garage Fund	-	-	-	-	-	423,636	593,314	395,915	593,314
Total Expenditures	\$ 2,840,196	\$ 3,061,861	\$ 5,781,769	\$ 5,657,615	\$ 5,828,797	\$ 6,864,794	\$ 3,899,575	\$ 5,321,713	\$ 3,899,575
Revenue less Expenditures	\$ 2,584,404	\$ 910,013	\$ 234,027	\$ 724,472	\$ (154,381)	\$ 642,105	\$ (275,212)	\$ 36,141	\$ -





280

SELF FUNDING INSURANCE

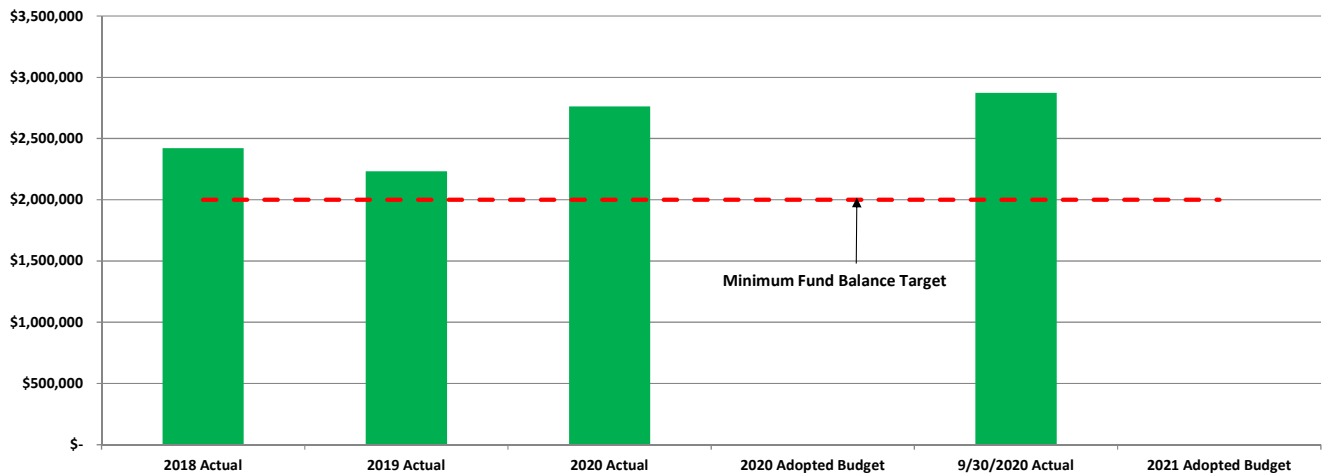
To account for employer and employees' contributions for medical, dental, and vision health insurance and all related expenditures.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
340 - Charges for Services	\$ 5,390,256	\$ 3,827,172	\$ 3,993,788	\$ 4,118,524	\$ 3,497,713	\$ 4,360,323	\$ -	\$ 2,973,526	\$ -
360 - Miscellaneous	-	-	-	-	-	-	-	-	-
390 - Other Financing Sources	34,344	144,702	95,577	14,371	5,121	2,473	-	-	-
Total Revenue	\$ 5,424,600	\$ 3,971,874	\$ 4,089,366	\$ 4,132,895	\$ 3,502,834	\$ 4,362,796	\$ -	\$ 2,973,526	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	887	-	-	-	-	35,000	-	-	-
430 - Other Services and Charges	947,595	3,061,861	3,963,777	3,494,492	3,692,416	3,797,129	-	2,864,293	-
450 - Other Financing Uses	1,891,714	-	-	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	1,253	-	-	-	-	-	-
Total Expenditures	\$ 2,840,196	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ 3,692,416	\$ 3,832,129	\$ -	\$ 2,864,293	\$ -
Net Revenue	\$ 2,584,404	\$ 910,013	\$ 124,335	\$ 638,403	\$ (189,582)	\$ 530,666	\$ -	\$ 109,233	\$ -
Beginning Fund Balance¹	(1,834,404)	750,000	1,660,013	1,784,348	2,422,751	2,233,169	-	2,763,836	-
Ending Fund Balance	\$ 750,000	\$ 1,660,013	\$ 1,784,348	\$ 2,422,751	\$ 2,233,169	\$ 2,763,836	\$ -	\$ 2,873,069	\$ -

Period Ending Fund Balance





Detailed Revenue

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
340 - Charges for Services										
345.005 - Employee & Employer Ins Premiums	\$ 2,661,867	\$ 5,363,438	\$ 3,798,238	\$ 3,781,734	\$ 3,912,323	\$ 3,254,038	\$ 3,768,221	\$ -	\$ 2,881,494	\$ -
345.006 - Flex Spending 2014	-	-	-	-	1,342	-	-	-	-	-
345.010 - Retiree Insurance Premiums	34,730	26,818	16,883	203,929	204,859	243,675	222,578	-	89,969	-
345.011 - Retiree Medical	-	-	8,182	5,197	-	-	-	-	-	-
345.012 - Retiree Dental	-	-	3,575	2,698	-	-	-	-	-	-
345.013 - Retiree Vision	-	-	294	230	-	-	-	-	-	-
345.014 - Stop Loss Reimbursement	-	-	-	-	-	-	369,524	-	2,063	-
Total	\$ 2,696,598	\$ 5,390,256	\$ 3,827,172	\$ 3,993,788	\$ 4,118,524	\$ 3,497,713	\$ 4,360,323	\$ -	\$ 2,973,526	\$ -
360 - Miscellaneous										
345.006 - Flex Spending 2014	\$ 110,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 110,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390 - Other Financing Sources										
396.001 - From Overpayments	\$ 348,357	\$ 121	\$ 28	\$ 224	\$ -	\$ -	\$ 1,527	\$ -	\$ -	\$ -
396.002 - Other Refunds	15,751	34,223	97	-	251	238	140	-	-	-
399.001 - Miscellaneous	297	-	14,098	95,353	-	4,883	806	-	-	-
399.004 - Transfer-In	-	-	130,479	-	14,120	-	-	-	-	-
Total	\$ 364,405	\$ 34,344	\$ 144,702	\$ 95,577	\$ 14,371	\$ 5,121	\$ 2,473	\$ -	\$ -	\$ -
Total Revenue	\$ 3,171,661	\$ 5,424,600	\$ 3,971,874	\$ 4,089,366	\$ 4,132,895	\$ 3,502,834	\$ 4,362,796	\$ -	\$ 2,973,526	\$ -

Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ 2,894,860	\$ 2,840,196	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ 3,692,416	\$ 3,832,129	\$ -	\$ 2,864,293	\$ -
Total by Expenditures by Function	\$ 2,894,860	\$ 2,840,196	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ 3,692,416	\$ 3,832,129	\$ -	\$ 2,864,293	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	887	-	-	-	-	35,000	-	-	-
430 - Other Services and Charges	2,894,860	947,595	3,061,861	3,963,777	3,494,492	3,692,416	3,797,129	-	2,864,293	-
440 - Capital Outlay	-	1,891,714	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	1,253	-	-	-	-	-	-
Total by Expenditures by Category	\$ 2,894,860	\$ 2,840,196	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ 3,692,416	\$ 3,832,129	\$ -	\$ 2,864,293	\$ -

Detailed Expenditures

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-	35,000	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-	-	-	-	-
429 - Other Supplies	-	887	-	-	-	-	-	-	-	-
431 - Professional Services	140,440	110,449	3,037,944	3,956,487	3,041,225	3,688,404	3,340,570	-	2,529,000	-
432 - Communication and Transportation	-	-	-	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	727	451,255	-	330,498	-
435 - Utility Services	-	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-	-	-	-	-
439 - Other Services and Charges	2,754,420	837,146	23,917	8,543	453,267	3,286	5,305	-	4,795	-
441 - Land	-	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	1,891,714	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,894,860	\$ 2,840,196	\$ 3,061,861	\$ 3,965,030	\$ 3,494,492	\$ 3,692,416	\$ 3,832,129	\$ -	\$ 2,864,293	\$ -

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 2022. 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 2022, 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 favorable through September 30, 2021. 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

A photograph of two women sitting at a desk in an office, looking at a document together. The woman on the left has long blonde hair and is wearing a dark patterned top. The woman on the right has curly brown hair and is wearing a red top with a floral patterned cardigan. They are both looking down at a piece of paper held by the woman on the right. There are other papers and a pair of glasses on the desk in front of them. The background shows a window with blinds.

701 ADMINISTRATIVE SERVICES

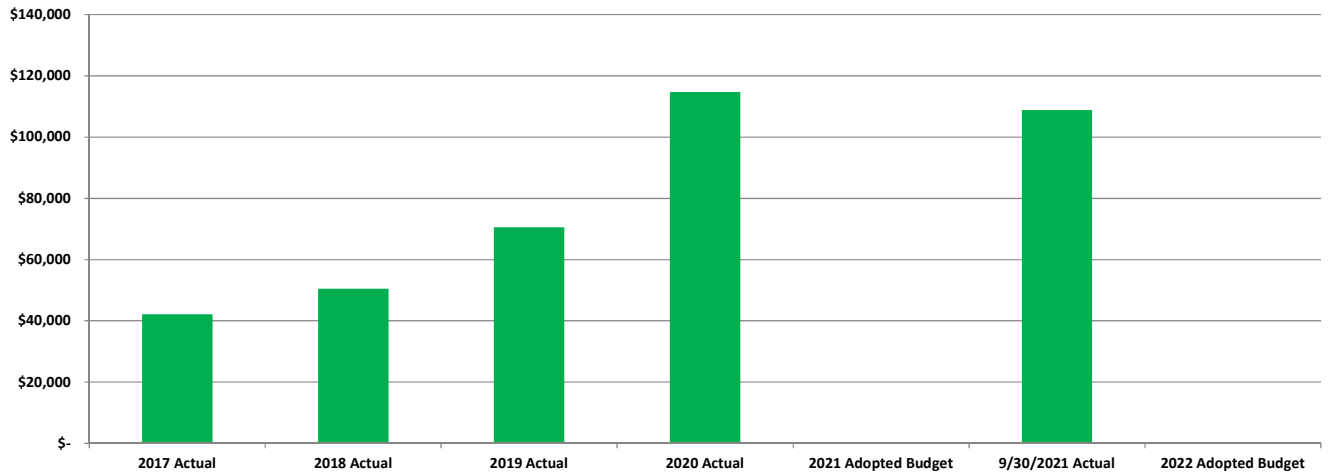
To account for the costs of shared administrative service throughout the City.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ -	\$ 1,126,728	\$ 1,205,619	\$ 1,157,794	\$ 1,461,818	\$ 1,846,820	\$ 1,224,969	\$ 1,961,588
Total Revenue	\$ -	\$ -	\$ 1,126,728	\$ 1,205,619	\$ 1,157,794	\$ 1,461,818	\$ 1,846,820	\$ 1,224,969	\$ 1,961,588
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ 783,619	\$ 800,727	\$ 773,378	\$ 867,919	\$ 1,000,559	\$ 641,398	\$ 1,075,767
420 - Supplies	-	-	5,332	6,570	9,435	9,419	13,800	9,160	13,800
430 - Other Services and Charges	-	-	295,650	389,446	353,328	529,617	931,729	573,339	856,521
440 - Capital Outlay	-	-	-	450	1,681	10,620	15,500	6,979	15,500
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 1,084,601	\$ 1,197,194	\$ 1,137,822	\$ 1,417,574	\$ 1,961,588	\$ 1,230,876	\$ 1,961,588
Net Revenue	\$ -	\$ -	\$ 42,127	\$ 8,426	\$ 19,972	\$ 44,244	\$ (114,768)	\$ (5,907)	\$ -
Beginning Fund Balance¹	-	-	-	42,127	50,553	70,525	114,768	114,768	-
Ending Fund Balance	\$ -	\$ -	\$ 42,127	\$ 50,553	\$ 70,525	\$ 114,768	\$ -	\$ 108,861	\$ -

Period Ending Fund Balance



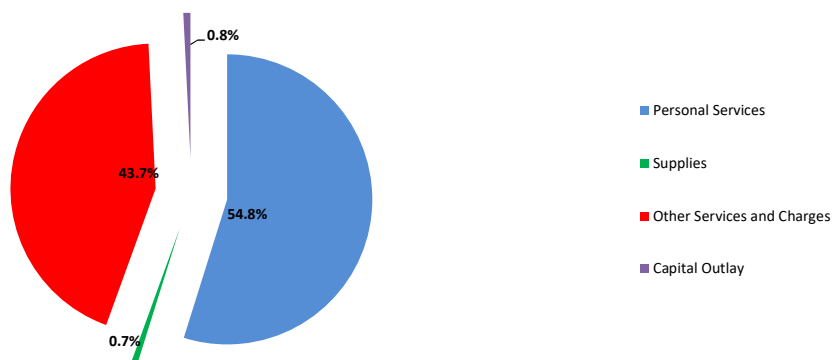
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ -	\$ -	\$ 1,084,601	\$ 1,197,194	\$ 1,137,822	\$ 1,417,574	\$ 1,961,588	\$ 1,230,876	\$ 1,961,588
Total by Expenditures by Function	\$ -	\$ -	\$ 1,084,601	\$ 1,197,194	\$ 1,137,822	\$ 1,417,574	\$ 1,961,588	\$ 1,230,876	\$ 1,961,588

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ 783,619	\$ 800,727	\$ 773,378	\$ 867,919	\$ 1,000,559	\$ 641,398	\$ 1,075,767
420 - Supplies	-	-	5,332	6,570	9,435	9,419	13,800	9,160	13,800
430 - Other Services and Charges	-	-	295,650	389,446	353,328	529,617	931,729	573,339	856,521
440 - Capital Outlay	-	-	-	450	1,681	10,620	15,500	6,979	15,500
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ 1,084,601	\$ 1,197,194	\$ 1,137,822	\$ 1,417,574	\$ 1,961,588	\$ 1,230,876	\$ 1,961,588

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ 580,971	\$ 586,068	\$ 590,478	\$ 679,338	\$ 716,061	\$ 482,018	\$ 782,955
412 - Overtime	-	-	2,990	-	-	-	15,000	-	15,000
413 - Employee Benefits	-	-	199,659	214,659	182,900	188,581	269,498	159,380	277,812
421 - Office Supplies	-	-	4,545	4,221	2,236	4,153	6,400	3,608	6,400
422 - Operating Supplies	-	-	-	1,575	4,915	3,636	6,200	3,391	6,200
423 - Repair and Maintenance Supplies	-	-	-	-	1,377	-	-	555	-
429 - Other Supplies	-	-	787	774	907	1,631	1,200	1,606	1,200
431 - Professional Services	-	-	174,333	185,535	198,434	291,416	221,500	190,180	231,079
432 - Communication and Transportation	-	-	22,173	24,162	21,296	13,477	31,400	7,702	31,400
433 - Printing and Advertising	-	-	2,723	14,909	8,435	23,800	22,900	21,259	22,900
434 - Insurance	-	-	7,010	8,747	56,754	19,753	190,000	185,325	190,000
435 - Utility Services	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	3,122	12,808	7,250	4,522	93,700	57,548	93,700
437 - Rentals	-	-	8,039	10,184	10,702	12,854	15,500	8,754	15,500
438 - Debt Service	-	-	37,017	1,200	-	119,580	196,200	70,420	196,200
439 - Other Services and Charges	-	-	41,233	131,901	50,457	44,215	160,529	32,151	75,742
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	450	1,681	10,620	15,500	6,979	15,500
449 - Other Capital Outlays	-	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 1,084,601	\$ 1,197,194	\$ 1,137,822	\$ 1,417,574	\$ 1,961,588	\$ 1,230,876	\$ 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 2022
- The fund balance is expected to be zero at the end of each year





702 TECHNOLOGY SERVICES

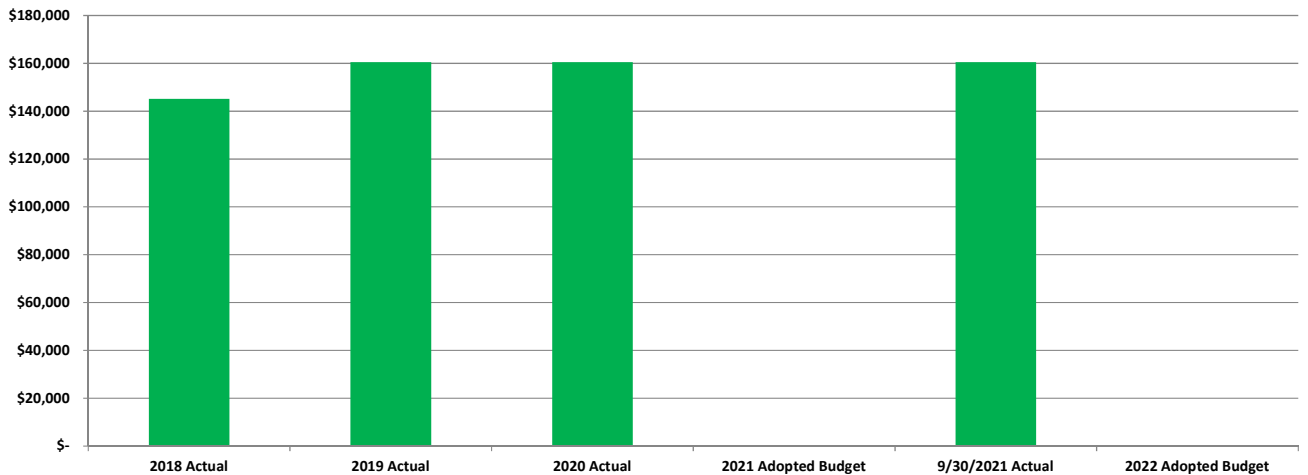
To account for the costs of information services throughout the City.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ -	\$ 799,703	\$ 1,043,574	\$ 1,013,788	\$ 1,191,460	\$ 1,184,229	\$ 830,631	\$ 1,344,673
Total Revenue	\$ -	\$ -	\$ 799,703	\$ 1,043,574	\$ 1,013,788	\$ 1,191,460	\$ 1,184,229	\$ 830,631	\$ 1,344,673
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ 10,286	\$ 11,085	\$ 4,305	\$ 7,504	\$ 16,148	\$ 9,613	\$ 16,148
420 - Supplies	-	-	15,827	6,564	3,421	13,045	30,000	4,509	30,000
430 - Other Services and Charges	-	-	688,877	839,897	959,799	967,469	1,223,525	766,346	1,223,525
440 - Capital Outlay	-	-	17,148	108,383	31,035	203,436	75,000	50,161	75,000
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 732,138	\$ 965,930	\$ 998,560	\$ 1,191,454	\$ 1,344,673	\$ 830,629	\$ 1,344,673
Net Revenue	\$ -	\$ -	\$ 67,565	\$ 77,644	\$ 15,228	\$ 6	\$ (160,444)	\$ 2	\$ -
Beginning Fund Balance¹	-	-	-	67,565	145,209	160,437	160,444	160,444	-
Ending Fund Balance	\$ -	\$ -	\$ 67,565	\$ 145,209	\$ 160,437	\$ 160,444	\$ -	\$ 160,446	\$ -

Period Ending Fund Balance



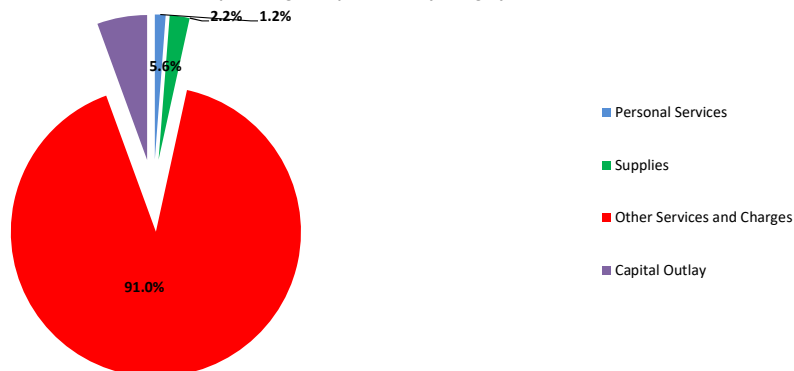
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
General Government	\$ -	\$ -	\$ 732,138	\$ 965,930	\$ 998,560	\$ 1,191,454	\$ 1,344,673	\$ 830,629	\$ 1,344,673
Total by Expenditures by Function	\$ -	\$ -	\$ 732,138	\$ 965,930	\$ 998,560	\$ 1,191,454	\$ 1,344,673	\$ 830,629	\$ 1,344,673

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ 10,286	\$ 11,085	\$ 4,305	\$ 7,504	\$ 16,148	\$ 9,613	\$ 16,148
420 - Supplies	-	-	15,827	6,564	3,421	13,045	30,000	4,509	30,000
430 - Other Services and Charges	-	-	688,877	839,897	959,799	967,469	1,223,525	766,346	1,223,525
440 - Capital Outlay	-	-	17,148	108,383	31,035	203,436	75,000	50,161	75,000
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ 732,138	\$ 965,930	\$ 998,560	\$ 1,191,454	\$ 1,344,673	\$ 830,629	\$ 1,344,673

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ 9,555	\$ 10,298	\$ 3,999	\$ 6,948	\$ 15,000	\$ 8,930	\$ 15,000
412 - Overtime	-	-	-	-	-	23	-	-	-
413 - Employee Benefits	-	-	731	788	306	533	1,148	683	1,148
421 - Office Supplies	-	-	6,323	743	2,761	7,490	9,000	386	9,000
422 - Operating Supplies	-	-	-	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	56	-	-	-	-	-	-
429 - Other Supplies	-	-	9,448	5,822	660	5,555	21,000	4,123	21,000
431 - Professional Services	-	-	655,089	700,679	781,382	778,936	830,000	626,429	830,000
432 - Communication and Transportation	-	-	4,102	5,988	7,413	14,314	161,525	11,097	161,525
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	27,967	34,992	59,727	38,647	27,000	22,024	27,000
437 - Rentals	-	-	-	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-	-	-	-
439 - Other Services and Charges	-	-	1,720	98,239	111,277	135,572	205,000	106,796	205,000
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	17,148	108,383	31,035	203,436	75,000	50,161	75,000
449 - Other Capital Outlays	-	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 732,138	\$ 965,930	\$ 998,560	\$ 1,191,454	\$ 1,344,673	\$ 830,629	\$ 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 2022
- Annual maintenance contracts and other recurring costs are budgeted in 2022
- 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 2022
- The fund balance is expected to be zero at the end of each year



A photograph of a fire station garage. In the center, a red and white fire truck is on a lift, tilted upwards. The side of the truck has "CITY OF LAWRENCE FIRE DEPT." written on it. To the right, another fire truck is partially visible, labeled "ENGINE 40". In the foreground on the left, the rear of a white police car is visible, with "POLICE" and "INDIANA 9840" on the back. The garage has a high ceiling with fluorescent lights and various tools and equipment scattered around.

703 GARAGE FUND

To account for the costs of information services throughout the City.

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

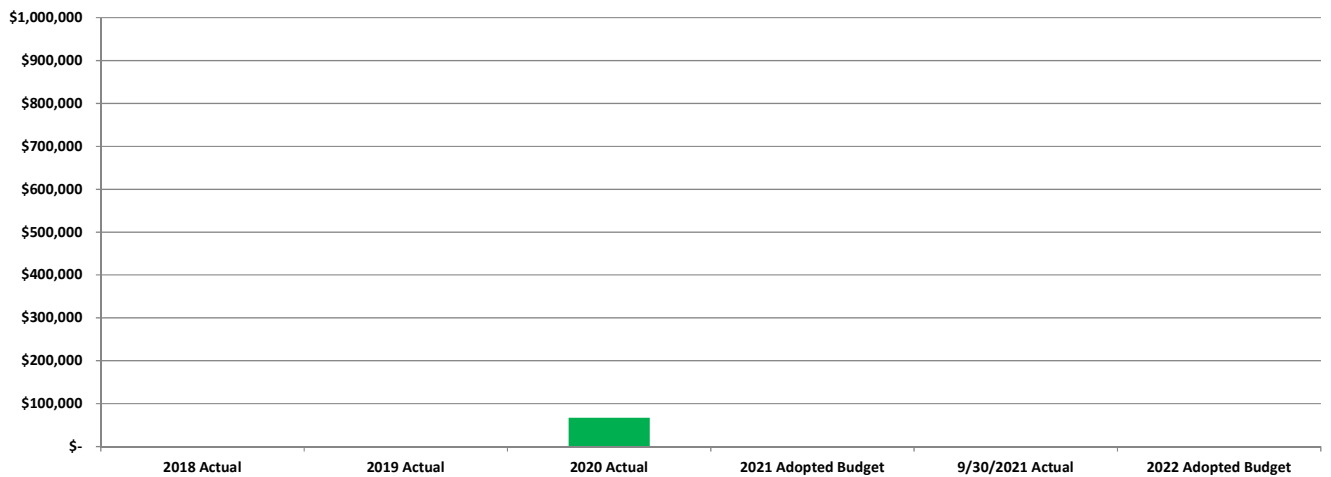
Position - Full Time	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Garage Mechanic	0	0	3	3	3
Total Employee Count	0	0	3	3	3

* 1 P/T Mechanic not shown

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,825	\$ 593,314	\$ 328,728	\$ 593,314
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,825	\$ 593,314	\$ 328,728	\$ 593,314
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,863	\$ 241,721	\$ 162,996	\$ 248,426
420 - Supplies	-	-	-	-	-	152,375	211,147	185,781	211,147
430 - Other Services and Charges	-	-	-	-	-	23,156	140,446	47,139	133,741
440 - Capital Outlay	-	-	-	-	-	31,242	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,636	\$ 593,314	\$ 395,915	\$ 593,314
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,189	\$ -	\$ (67,187)	\$ -
Beginning Fund Balance¹	-	-	-	-	-	-	67,189	67,189	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,189	\$ 67,189	\$ 2	\$ -

Period Ending Fund Balance





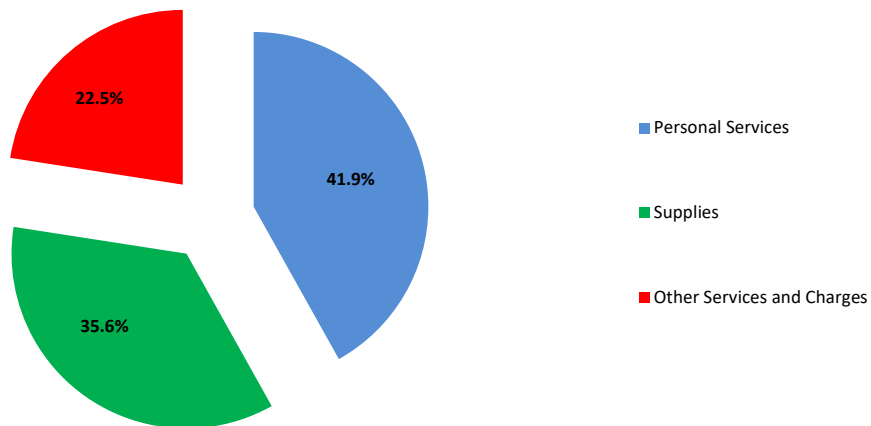
Expenditures by Function

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government	-	-	-	423,636	593,314	395,915	593,314
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ 423,636	\$ 593,314	\$ 395,915	\$ 593,314

Expenditures by Category (All Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ 216,863	\$ 241,721	\$ 162,996	\$ 248,426
420 - Supplies	-	-	-	152,375	211,147	185,781	211,147
430 - Other Services and Charges	-	-	-	23,156	140,446	47,139	133,741
440 - Capital Outlay	-	-	-	31,242	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ -	\$ 423,636	\$ 593,314	\$ 395,915	\$ 593,314

2021 Adopted Budget: Expenditures by Category



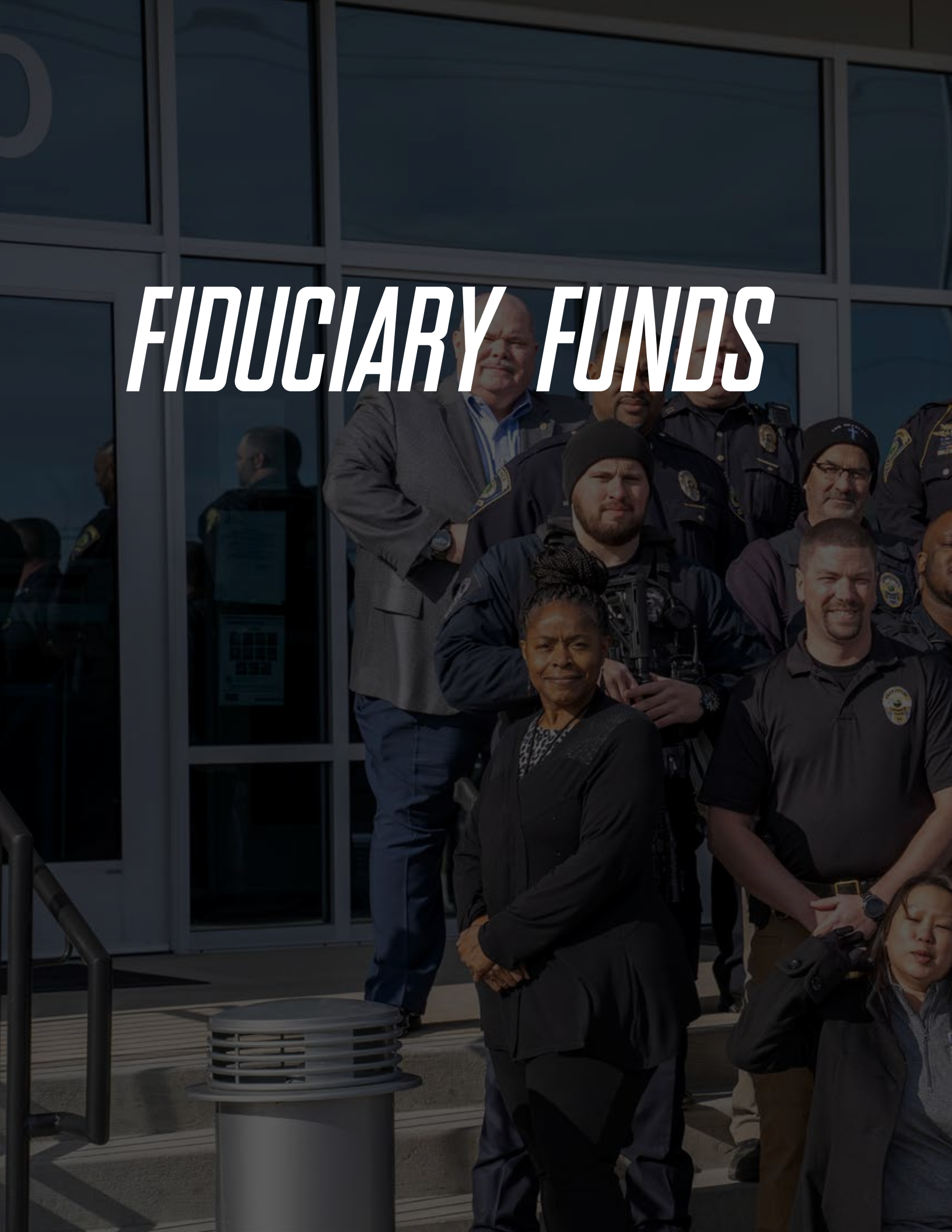
Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,247	\$ 157,629	\$ 108,132	\$ 164,660
412 - Overtime	-	-	-	-	-	3,429	10,000	2,440	5,000
413 - Employee Benefits	-	-	-	-	-	66,187	74,092	52,423	78,766
421 - Office Supplies	-	-	-	-	-	80	276	-	276
422 - Operating Supplies	-	-	-	-	-	26,370	28,990	31,949	28,990
423 - Repair and Maintenance Supplies	-	-	-	-	-	124,994	180,854	153,321	180,854
429 - Other Supplies	-	-	-	-	-	931	1,027	511	1,027
431 - Professional Services	-	-	-	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	1,655	2,199	1,085	2,199
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-	602	-	602
435 - Utility Services	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	(68)	84,231	36,689	77,499
437 - Rentals	-	-	-	-	-	2,619	4,500	2,081	4,500
438 - Debt Service	-	-	-	-	-	-	32,000	-	32,000
439 - Other Services and Charges	-	-	-	-	-	18,950	16,914	7,284	16,941
441 - Land	-	-	-	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	31,242	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,636	\$ 593,314	\$ 395,915	\$ 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 2022, based on utilization
- The fund balance is expected to be zero at the end of each year

FIDUCIARY FUNDS



A group of approximately 15 police officers and one dog are posed on the steps of a brick building. The officers are wearing dark blue uniforms with patches and name tags. Some are wearing tactical vests. A large brown dog is sitting in the front center. The background is a brick wall with windows and a metal railing on the right side. The overall tone is professional and community-oriented.

TABLE OF CONTENTS

802 - Police Pension 418



Revenue and Expenditure Summary - By Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
802 Police Pension Fund	\$ 426,467	\$ 515,162	\$ 473,753	\$ 470,944	\$ 493,952	\$ 436,903	\$ 555,070	\$ 469,726	\$ 468,952
Total Revenue	\$ 426,467	\$ 515,162	\$ 473,753	\$ 470,944	\$ 493,952	\$ 436,903	\$ 555,070	\$ 469,726	\$ 468,952
Expenditures:									
802 Police Pension Fund	\$ 488,299	\$ 393,949	\$ 425,987	\$ 419,017	\$ 417,439	\$ 400,507	\$ 489,750	\$ 295,607	\$ 489,750
Total Expenditures	\$ 488,299	\$ 393,949	\$ 425,987	\$ 419,017	\$ 417,439	\$ 400,507	\$ 489,750	\$ 295,607	\$ 489,750
Revenue less Expenditures	\$ (61,831)	\$ 121,213	\$ 47,766	\$ 51,928	\$ 76,513	\$ 36,396	\$ 65,320	\$ 174,119	\$ (20,798)





802 POLICE PENSION

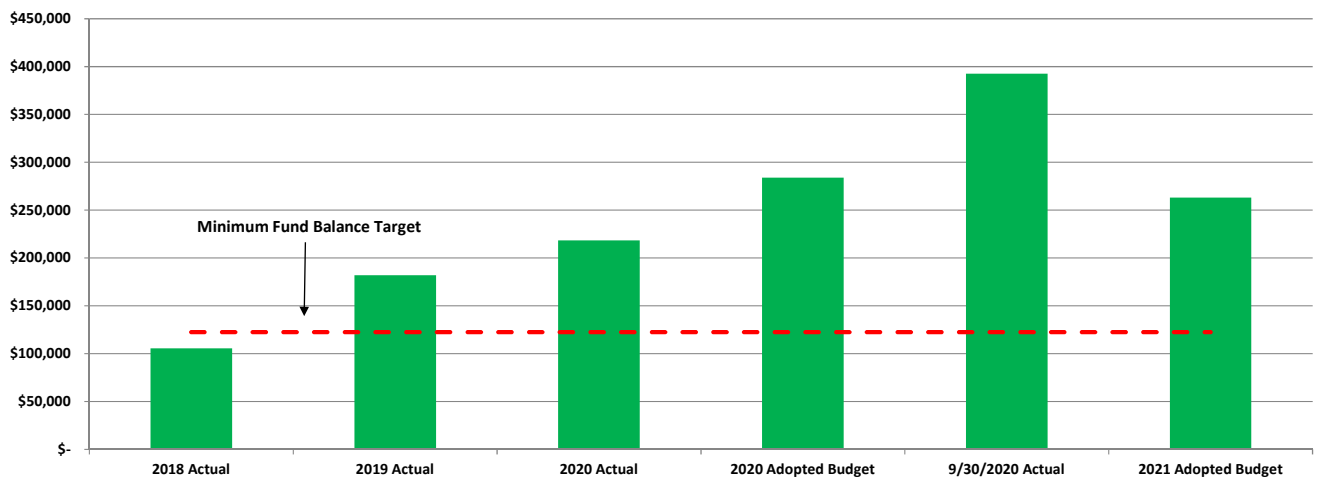
To account for police pension expenditures under the State Police Pension Plan.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
330 - Intergovernmental	\$ 426,467	\$ 377,467	\$ 373,753	\$ 370,944	\$ 368,952	\$ 361,903	\$ 355,070	\$ 369,726	\$ 368,952
390 - Other Financing Sources	-	137,695	100,000	100,000	125,000	75,000	200,000	100,000	100,000
Total Revenue	\$ 426,467	\$ 515,162	\$ 473,753	\$ 470,944	\$ 493,952	\$ 436,903	\$ 555,070	\$ 469,726	\$ 468,952
Expenditures:									
410 - Personal Services	\$ 464,299	\$ 393,949	\$ 425,987	\$ 407,017	\$ 405,439	\$ 400,507	\$ 477,750	\$ 295,607	\$ 477,750
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	24,000	-	-	12,000	12,000	-	12,000	-	12,000
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 488,299	\$ 393,949	\$ 425,987	\$ 419,017	\$ 417,439	\$ 400,507	\$ 489,750	\$ 295,607	\$ 489,750
Net Revenue	\$ (61,831)	\$ 121,213	\$ 47,766	\$ 51,928	\$ 76,513	\$ 36,396	\$ 65,320	\$ 174,119	\$ (20,798)
Beginning Fund Balance¹	(53,478)	(115,309)	5,904	53,669	105,597	182,110	218,506	218,506	283,826
Ending Fund Balance	\$ (115,309)	\$ 5,904	\$ 53,669	\$ 105,597	\$ 182,110	\$ 218,506	\$ 283,826	\$ 392,626	\$ 263,028

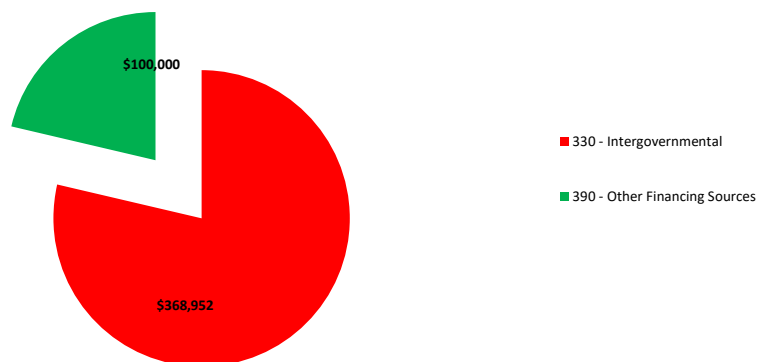
Period Ending Fund Balance



Detailed Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
330 - Intergovernmental									
335.013 - Cigarette Tax - Police Pension	\$ 426,467	\$ 377,467	\$ 373,753	\$ 370,944	\$ 368,952	\$ 361,903	\$ 355,070	\$ 369,726	\$ 368,952
Total	\$ 426,467	\$ 377,467	\$ 373,753	\$ 370,944	\$ 368,952	\$ 361,903	\$ 355,070	\$ 369,726	\$ 368,952
390 - Other Financing Sources									
399.001 - Miscellaneous	-	137,695	100,000	100,000	125,000	75,000	200,000	100,000	100,000
Total	-	137,695	100,000	100,000	125,000	75,000	200,000	100,000	100,000
Total Revenue	\$ 426,467	\$ 515,162	\$ 473,753	\$ 470,944	\$ 493,952	\$ 436,903	\$ 555,070	\$ 469,726	\$ 468,952

2022 Adopted Budget: Revenue by Category





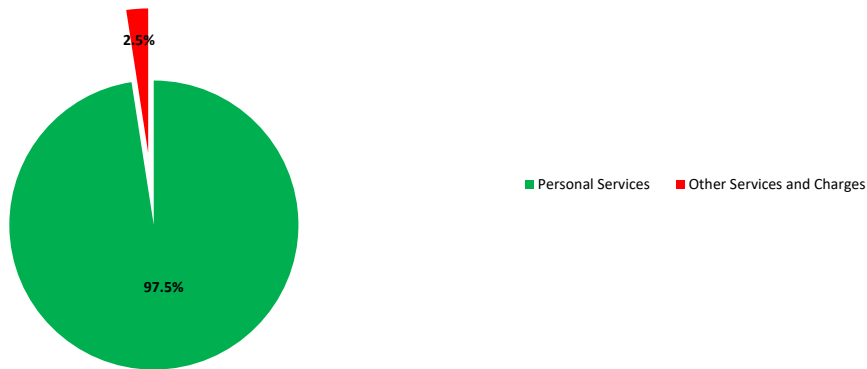
Expenditures by Function

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Public Safety	\$ 488,299	\$ 393,949	\$ 425,987	\$ 419,017	\$ 417,439	\$ 400,507	\$ 489,750	\$ 295,607	\$ 489,750
Total by Expenditures by Function	\$ 488,299	\$ 393,949	\$ 425,987	\$ 419,017	\$ 417,439	\$ 400,507	\$ 489,750	\$ 295,607	\$ 489,750

Expenditures by Category (All Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ 464,299	\$ 393,949	\$ 425,987	\$ 407,017	\$ 405,439	\$ 400,507	\$ 477,750	\$ 295,607	\$ 477,750
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	24,000	-	-	12,000	12,000	-	12,000	-	12,000
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 488,299	\$ 393,949	\$ 425,987	\$ 419,017	\$ 417,439	\$ 400,507	\$ 489,750	\$ 295,607	\$ 489,750

2022 Adopted Budget: Expenditures by Category





Detailed Expenditures

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
411 - Salaries and Wages	\$ 398,891	\$ 386,791	\$ 360,663	\$ 362,534	\$ 360,779	\$ 357,434	\$ 393,750	\$ 267,112	\$ 393,750
412 - Overtime	-	-	-	-	-	-	-	-	-
413 - Employee Benefits	65,408	7,158	65,324	44,483	44,660	43,073	84,000	28,495	84,000
421 - Office Supplies	-	-	-	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-	-	-	-
439 - Other Services and Charges	24,000	-	-	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	\$ 488,299	\$ 393,949	\$ 425,987	\$ 419,017	\$ 417,439	\$ 400,507	\$ 489,750	\$ 295,607	\$ 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 2022 budget includes continued funding for the health benefits
- No major changes in revenues or expenditures are expected

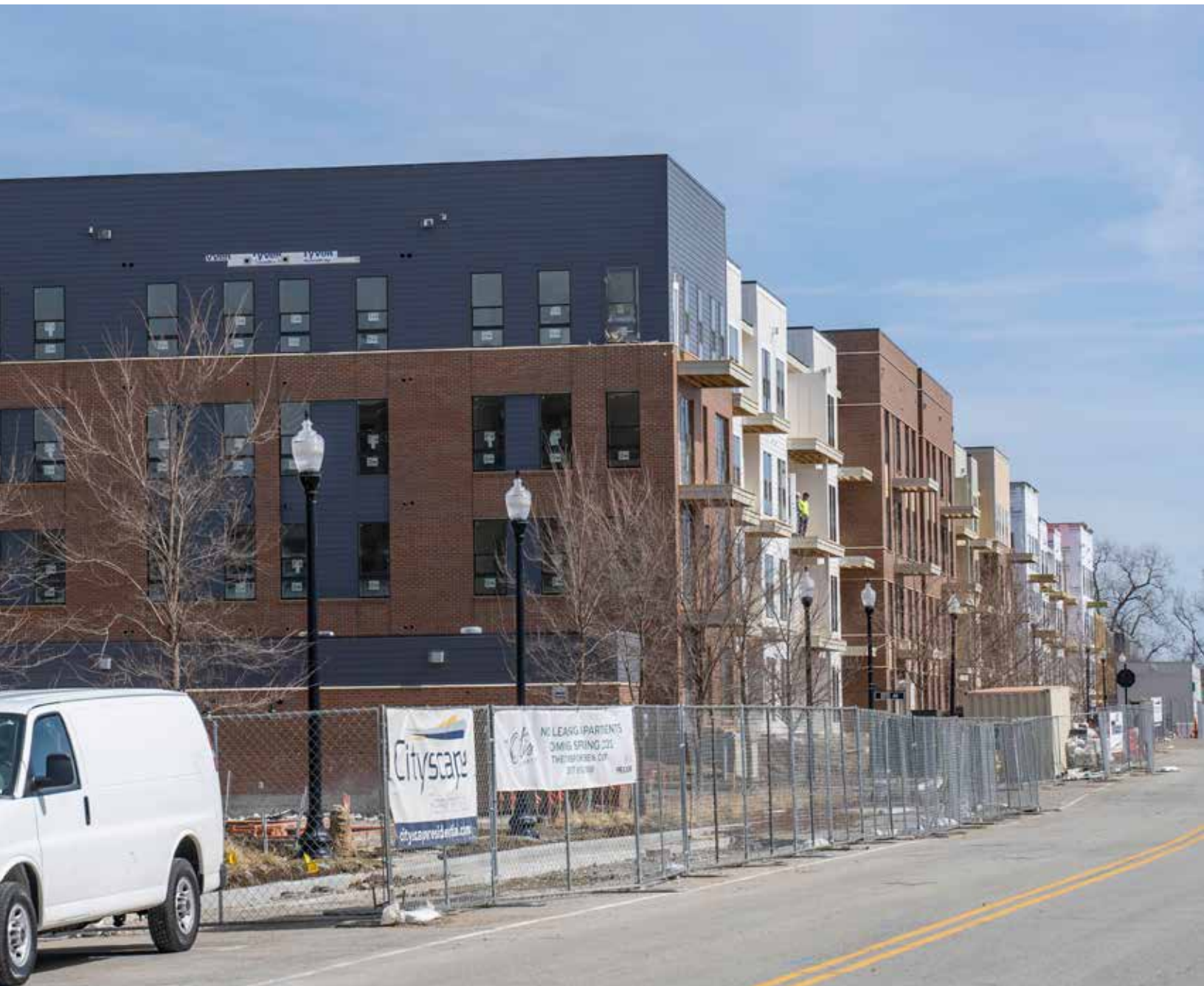
REDEVELOPMENT FUNDS





TABLE OF CONTENTS

406 - Redevelopment Capital	426
410 - Redevelopment Capital Monarch TIF	430
815 - Ft. Harrison Reuse Authority	432



Revenue and Expenditure Summary - By Fund

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:										
406 Redevelopment Capital	\$ 864,730	\$ 997,417	\$ 718,259	\$ 461,484	\$ 631,300	\$ 519,918	\$ 513,307	\$ -	\$ 459,264	\$ -
410 Redevelopment Capital Monarch TIF	-	-	1,068,487	616,173	719,250	734,938	456,402	-	706,050	-
815 Ft. Harrison Reuse Authority	3,395,150	3,424,637	3,614,451	3,639,425	4,204,821	4,444,386	4,534,203	-	2,428,889	-
Total Revenue	\$ 4,259,880	\$ 4,422,054	\$ 5,401,197	\$ 4,717,083	\$ 5,555,371	\$ 5,699,241	\$ 5,503,911	\$ -	\$ 3,594,203	\$ -
Expenditures:										
406 Redevelopment Capital	\$ 922,500	\$ 1,229,204	\$ 1,457,802	\$ 440,831	\$ 472,428	\$ 250,964	\$ 499,731	\$ -	\$ 490,996	\$ -
410 Redevelopment Capital Monarch TIF	-	-	825	553,825	590,000	665,000	720,910	-	765,000	-
815 Ft. Harrison Reuse Authority	3,689,024	3,281,864	3,680,572	3,635,914	3,844,192	4,302,533	4,341,334	-	4,684,072	-
Total Expenditures	\$ 4,611,525	\$ 4,511,068	\$ 5,139,199	\$ 4,630,570	\$ 4,906,620	\$ 5,218,497	\$ 5,561,975	\$ -	\$ 5,940,067	\$ -
Revenue less Expenditures	\$ (351,645)	\$ (89,014)	\$ 261,998	\$ 86,513	\$ 648,751	\$ 480,744	\$ (58,063)	\$ -	\$ (2,345,864)	\$ -





406 REDEVELOPMENT CAPITAL

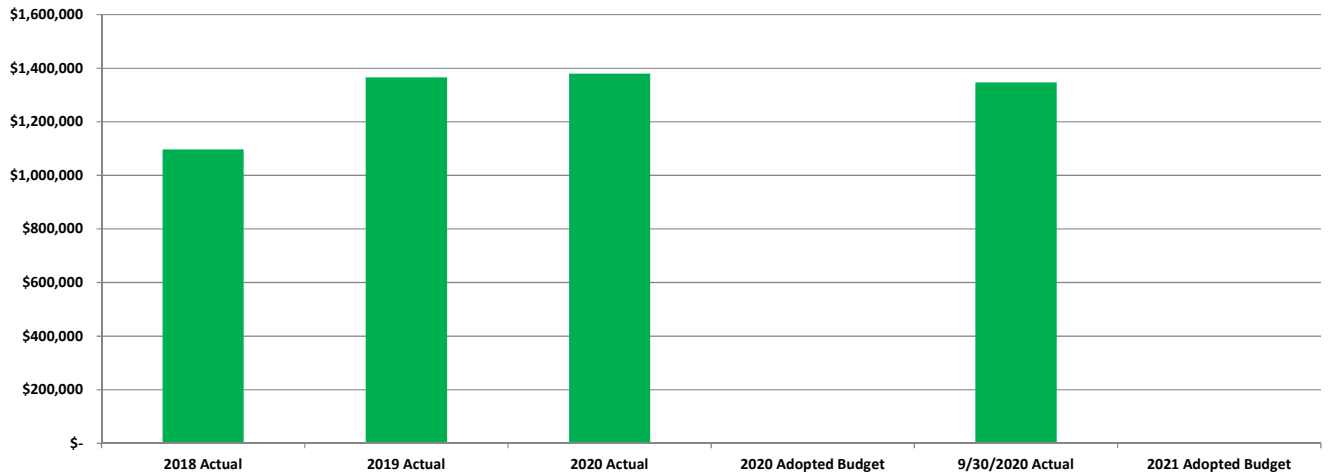
To account for tax increment collections and expenditures from the Pendleton Pike Tax increment Financing District.

Primary Function: Economic development. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ 992,388	\$ 717,771	\$ 460,219	\$ 478,396	\$ 516,067	\$ 512,841	\$ -	\$ 228,914	\$ -
360 - Miscellaneous	-	488	1,265	2,904	3,850	466	-	-	-
390 - Other Financing Sources	5,029	-	-	150,000	-	-	-	230,350	-
Total Revenue	\$ 997,417	\$ 718,259	\$ 461,484	\$ 631,300	\$ 519,918	\$ 513,307	\$ -	\$ 459,264	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	747	48	-	-	-	-	-	-	-
430 - Other Services and Charges	1,225,957	723,087	440,831	472,428	250,964	499,716	-	490,996	-
440 - Capital Outlay	2,500	-	-	-	-	15	-	-	-
450 - Other Financing Uses	-	734,666	-	-	-	-	-	-	-
Total Expenditures	\$ 1,229,204	\$ 1,457,802	\$ 440,831	\$ 472,428	\$ 250,964	\$ 499,731	\$ -	\$ 490,996	\$ -
Net Revenue	\$ (231,787)	\$ (739,542)	\$ 20,653	\$ 158,872	\$ 268,953	\$ 13,576	\$ -	\$ (31,731)	\$ -
Beginning Fund Balance¹	1,888,896	1,657,109	917,567	938,220	1,097,093	1,366,046	-	1,379,622	-
Ending Fund Balance	\$ 1,657,109	\$ 917,567	\$ 938,220	\$ 1,097,093	\$ 1,366,046	\$ 1,379,622	\$ -	\$ 1,347,891	\$ -

Period Ending Fund Balance



Detailed Revenue

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
310 - Taxes							
311.001 - General Property	\$ 460,219	\$ 478,396	\$ 516,067	\$ 512,841	\$ -	\$ 228,914	\$ -
Total	\$ 460,219	\$ 478,396	\$ 516,067	\$ 512,841	\$ -	\$ 228,914	\$ -
360 - Miscellaneous							
361.001 - Interest	\$ 1,265	\$ 2,904	\$ 3,850	\$ 466	\$ -	\$ -	\$ -
Total	\$ 1,265	\$ 2,904	\$ 3,850	\$ 466	\$ -	\$ -	\$ -
390 - Other Financing Sources							
391.002 - Other Funds	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
392.001 - Sale of Capital Assets	-	-	-	-	-	\$ 230,350	-
396.002 - Other Refunds	-	-	-	-	-	-	-
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 230,350	\$ -
Total Revenue	\$ 461,484	\$ 631,300	\$ 519,918	\$ 513,307	\$ -	\$ 459,264	\$ -

Expenditures by Function

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Economic Development	\$ 922,500	\$ 1,229,204	\$ 1,457,802	\$ 440,831	\$ 472,428	\$ 250,964	\$ 499,731	\$ -	\$ 490,996	\$ -
Total by Expenditures by Function	\$ 922,500	\$ 1,229,204	\$ 1,457,802	\$ 440,831	\$ 472,428	\$ 250,964	\$ 499,731	\$ -	\$ 490,996	\$ -

Expenditures by Category (All Funds)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	747	48	-	-	-	-	-	-	-
430 - Other Services and Charges	804,750	1,225,957	723,087	440,831	472,428	250,964	499,716	-	490,996	-
440 - Capital Outlay	117,751	2,500	-	-	-	-	15	-	-	-
450 - Other Financing Uses	-	-	734,666	-	-	-	-	-	-	-
Total by Expenditures by Category	\$ 922,500	\$ 1,229,204	\$ 1,457,802	\$ 440,831	\$ 472,428	\$ 250,964	\$ 499,731	\$ -	\$ 490,996	\$ -

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 \$0.665 mm, maturing 2026
 - o We anticipate issuing up to \$2.5 million in new bonds to fund development in the Trades District within the Pendleton Pike TIF
 - o Continued redevelopment of the Pendleton Pike corridor in Lawrence





410

REDEVELOPMENT CAPITAL MONARCH TIF

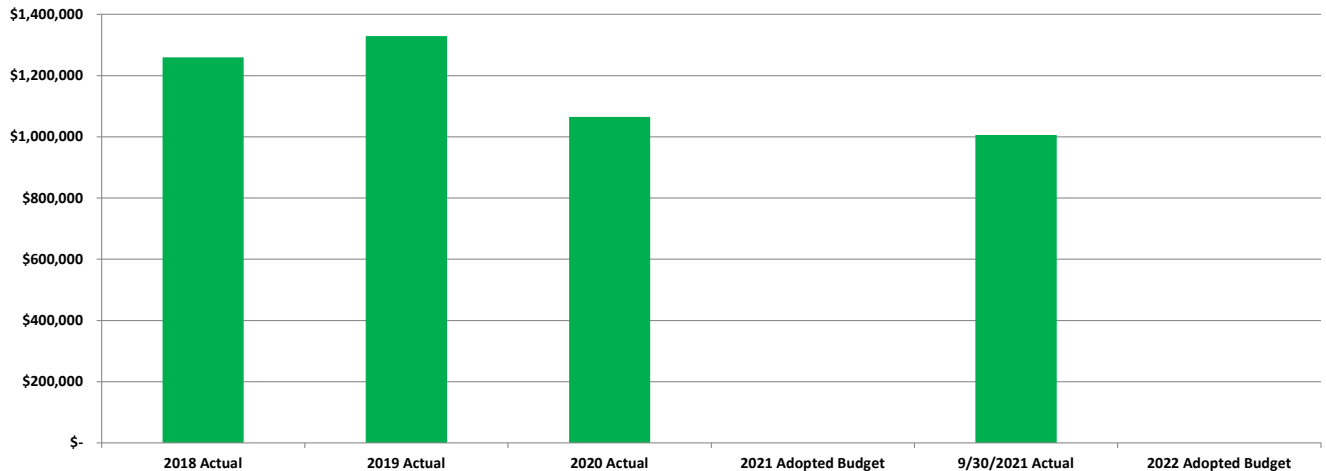
Redevelopment Capital Fund - To account for tax increment collections and expenditures from the Pendleton Pike Tax increment Financing District.

Primary Function: Economic development. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ -	\$ 333,821	\$ 616,173	\$ 689,758	\$ 733,539	\$ 443,222	\$ -	\$ 706,050	\$ -
360 - Miscellaneous	-	-	-	667	1,399	561	-	-	-
390 - Other Financing Sources	-	734,666	-	28,825	-	12,619	-	-	-
Total Revenue	\$ -	\$ 1,068,487	\$ 616,173	\$ 719,250	\$ 734,938	\$ 456,402	\$ -	\$ 706,050	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	-	825	553,825	590,000	665,000	720,910	-	765,000	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 825	\$ 553,825	\$ 590,000	\$ 665,000	\$ 720,910	\$ -	\$ 765,000	\$ -
Net Revenue	\$ -	\$ 1,067,662	\$ 62,348	\$ 129,250	\$ 69,938	\$ (264,508)	\$ -	\$ (58,950)	\$ -
Beginning Fund Balance¹	-	-	1,067,662	1,130,010	1,259,260	1,329,198	-	1,064,689	-
Ending Fund Balance	\$ -	\$ 1,067,662	\$ 1,130,010	\$ 1,259,260	\$ 1,329,198	\$ 1,064,689	\$ -	\$ 1,005,739	\$ -

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 \$2.309 million; bonds mature in 2033



815

FT. HARRISON REUSE AUTHORITY

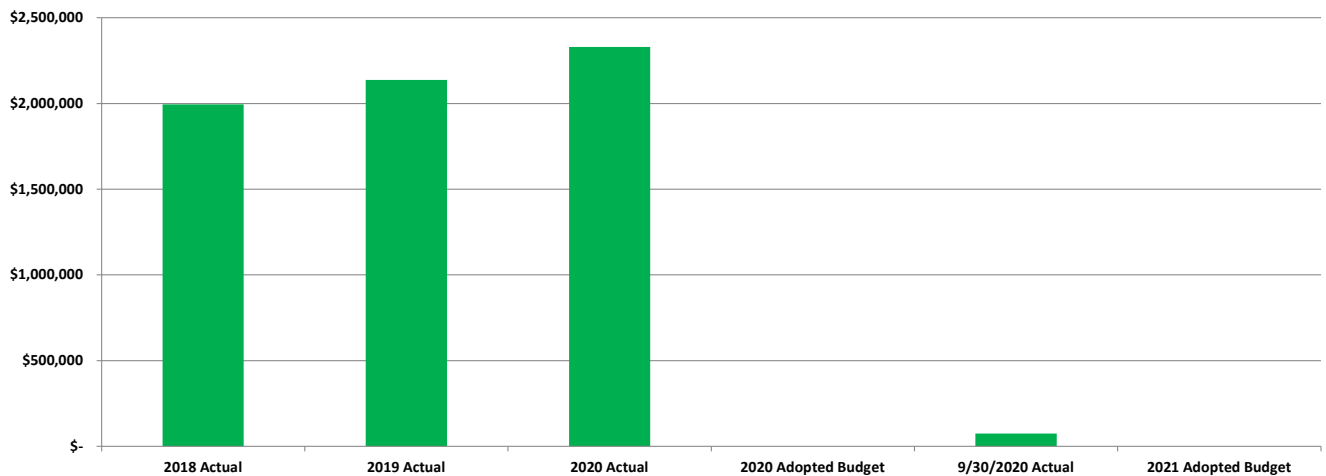
To account for tax increment collections from the Fort Harrison Tax Increment Financing Allocation Area. 100% of revenue collected is distributed to the Reuse Authority.

Primary function: Economic development. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ 3,424,637	\$ 3,614,451	\$ 3,639,425	\$ 4,204,821	\$ 4,444,386	\$ 4,534,203	\$ -	\$ 2,428,889	\$ -
360 - Miscellaneous	-	-	-	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 3,424,637	\$ 3,614,451	\$ 3,639,425	\$ 4,204,821	\$ 4,444,386	\$ 4,534,203	\$ -	\$ 2,428,889	\$ -
Expenditures:									
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-	-	-	-
430 - Other Services and Charges	3,281,864	3,680,572	3,635,914	3,844,192	4,302,533	4,341,334	-	4,684,072	-
440 - Capital Outlay	-	-	-	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,281,864	\$ 3,680,572	\$ 3,635,914	\$ 3,844,192	\$ 4,302,533	\$ 4,341,334	\$ -	\$ 4,684,072	\$ -
Net Revenue	\$ 142,773	\$ (66,121)	\$ 3,511	\$ 360,628	\$ 141,853	\$ 192,869	\$ -	\$ (2,255,182)	\$ -
Beginning Fund Balance¹	1,553,999	1,696,771	1,630,650	1,634,161	1,994,790	2,136,643	-	2,329,512	-
Ending Fund Balance	\$ 1,696,771	\$ 1,630,650	\$ 1,634,161	\$ 1,994,790	\$ 2,136,643	\$ 2,329,512	\$ -	\$ 74,330	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The Fort Harrison Reuse Authority was established in the 1990’s to redevelop the former military base within Lawrence
- This area is one of three TIF districts within Lawrence
- All revenue collected from the Fort Harrison TIF revenue is collected by the City of Lawrence and passed through to the Reuse Authority
- Several major developments are underway and scheduled for completion in 2021/2022:
 - o Cityscape apartments – a 250 high-end housing development
 - o Construction for a new hotel is expected to be complete by Spring 2022
 - 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
DEBT SERVICE FUNDS***

An aerial photograph of a landscape. In the upper portion, a multi-lane highway bridge spans across a wooded area. Below the bridge, a set of railroad tracks runs vertically through the left side of the image. The central and right portions of the image are dominated by dense green trees. In the middle-right area, several residential houses with light-colored roofs and walls are visible, surrounded by lawns and parked cars. Overhead power lines and utility poles are scattered across the scene.

TABLE OF CONTENTS

408-Redevelopment Debt Service Fund 436

408

REDEVELOPMENT DEBT SERVICE FUND

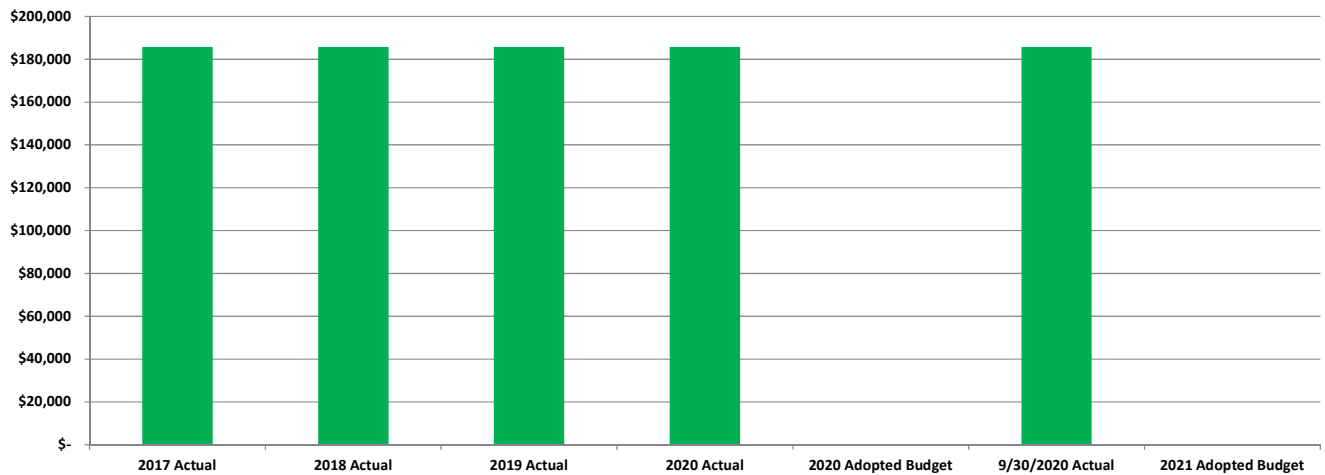
To account for the debt service reserve requirement Redevelopment bonds.

Primary function: Economic Development. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:									
310 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360 - Miscellaneous	-	-	-	-	-	-	-	-	-
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 Balance¹	185,778	185,778	185,778	185,778	185,778	185,778	185,778	185,778	185,778
Ending Fund Balance	\$ 185,778	\$ 185,778	\$ 185,778	\$ 185,778	\$ 185,778	\$ 185,778	\$ 185,778	\$ 185,778	\$ 185,778

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Debt service reserve fund established for Redevelopment bonds in 2012 (excludes Monarch and any Fort Harrison Reuse Authority issuances)
- Principal outstanding \$0.665 mm, maturing 2026
- No revenue or expenditures planned
- Reserve remains intact until final payment on bonds

APPENDIX

An aerial photograph of an industrial or commercial district. A wide, multi-lane road runs diagonally from the bottom left towards the top right. On either side of the road are various industrial buildings, mostly with flat roofs, and large parking lots filled with cars and trucks. In the background, there are more buildings and a dense line of trees. The word "APPENDIX" is overlaid in the center in a large, white, italicized, sans-serif font.



TABLE OF CONTENTS

Civil City Debt Schedules Gov.	442
Enterprise Debt Service Schedules-Sewer	446
Enterprise Debt Service Schedules-Water	452
Redevelopment Debt Service Schedules	458

LAWRENCE POLICE COMMUNITY ROOM

City Debt Summary - by Revenue Type

	2022	2023	2024	2025	2026	2027-2031	2032-2036
Governmental Revenue	\$ 926,005	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Enterprise Revenue	2,297,884	2,304,486	2,299,116	2,130,111	2,128,870	5,895,353	2,601,280
Redevelopment Revenue	958,674	963,859	963,804	968,507	972,889	3,950,001	1,580,000
Total	\$ 4,182,563	\$ 4,488,938	\$ 4,785,169	\$ 4,811,601	\$ 4,814,683	\$ 18,428,666	\$ 12,767,619

City Debt Summary - by Function

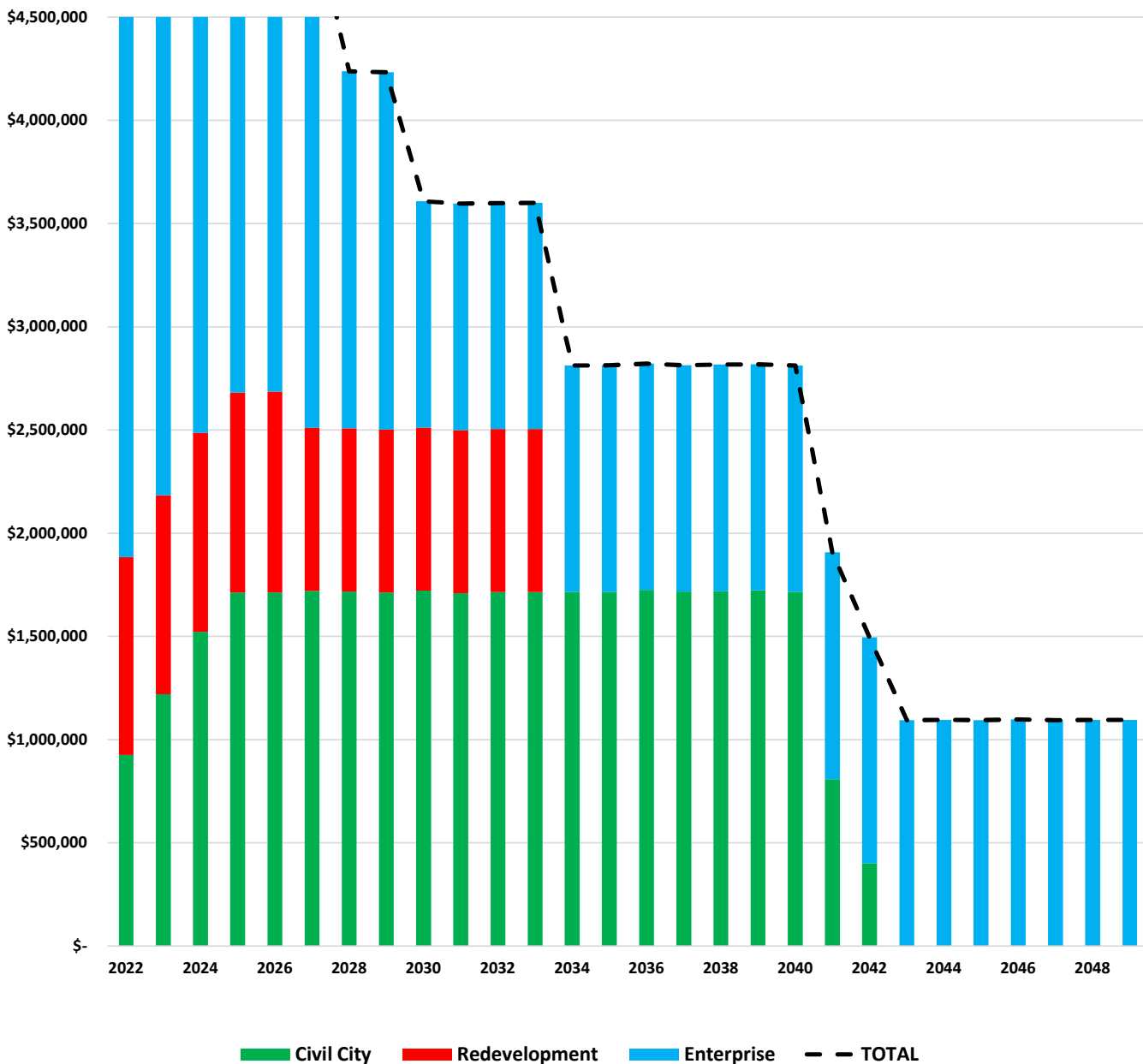
	2022	2023	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 926,005	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Parks and Recreation	-	-	-	-	-	-	-
Economic Development	958,674	963,859	963,804	968,507	972,889	3,950,001	1,580,000
Sanitation	770,993	776,725	776,140	729,347	729,445	1,757,895	-
Water Utility	1,526,891	1,527,761	1,522,976	1,400,764	1,399,425	4,137,458	2,601,280
Total	\$ 4,182,563	\$ 4,488,938	\$ 4,785,169	\$ 4,811,601	\$ 4,814,683	\$ 18,428,666	\$ 12,767,619

City Debt Summary - by Fund

	2022	2023	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	367,444	187,544	-	-	-	-	-
327 Municipal Building Corp.	558,561	1,033,049	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
406 Redevelopment Capital	168,674	173,859	173,804	178,507	182,889	-	-
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	790,000	790,000	3,950,001	1,580,000
602 Water Bond Interest & Sinking	1,526,891	1,527,761	1,522,976	1,400,764	1,399,425	4,137,458	2,601,280
607 Sewer Bond Interest & Sinking	770,993	776,725	776,140	729,347	729,445	1,757,895	-
Total	\$ 4,182,563	\$ 4,488,938	\$ 4,785,169	\$ 4,811,601	\$ 4,814,683	\$ 18,428,666	\$ 12,767,619



City Debt Service Summary - By Year



Principal and interest due each Fiscal Year

An aerial photograph of a town, likely Lawrence, Indiana, featuring a prominent water tower in the background, several large brick buildings, a parking lot with numerous cars, and a road with a few vehicles in the foreground. The image is overlaid with a dark, semi-transparent filter.

CIVIL CITY DEBT SCHEDULES GOV.



Governmental Debt Service Summary - by Function

	2022	2023	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 926,005	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Parks and Recreation	-	-	-	-	-	-	-
Total	\$ 926,005	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339

Governmental Debt Service Summary - by Fund

	2022	2023	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	\$ 367,444	\$ 187,544	\$ -	\$ -	\$ -	\$ -	\$ -
327 Municipal Building Corp.	558,561	1,033,049	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
Total	\$ 926,005	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339


Fund 326: Station 2 and Training Center

Date	Principal	Interest Rate	Interest	Total	FY Total
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	\$ 540,000		\$ 14,988	\$ 554,988	\$ 554,988

Fund 327: Municipal Building Corp.

Date	Total Debt Service	FY Total
2/15/2022	221,401.00	
8/15/2022	337,159.77	558,560.77
2/15/2023	366,524.25	
8/15/2023	666,524.25	1,033,048.50
2/15/2024	662,924.25	
8/15/2024	859,324.25	1,522,248.50
2/15/2025	855,789.25	
8/15/2025	857,194.25	1,712,983.50
2/15/2026	853,414.25	
8/15/2026	859,509.25	1,712,923.50
2/15/2027	860,294.25	
8/15/2027	860,894.25	1,721,188.50
2/15/2028	861,309.25	
8/15/2028	856,539.25	1,717,848.50
2/15/2029	856,644.25	
8/15/2029	856,564.25	1,713,208.50
2/15/2030	861,299.25	
8/15/2030	860,724.25	1,722,023.50
2/15/2031	854,964.25	
8/15/2031	854,079.25	1,709,043.50
2/15/2032	858,009.25	
8/15/2032	856,629.25	1,714,638.50
2/15/2033	857,216.00	
8/15/2033	857,655.50	1,714,871.50
2/15/2034	857,947.75	
8/15/2034	858,092.75	1,716,040.50
2/15/2035	858,090.50	
8/15/2035	857,941.00	1,716,031.50
2/15/2036	862,644.25	
8/15/2036	862,113.00	1,724,757.25
2/15/2037	861,434.50	
8/15/2037	855,608.75	1,717,043.25
2/15/2038	859,695.75	
8/15/2038	858,575.50	1,718,271.25
2/15/2039	862,308.00	
8/15/2039	860,806.00	1,723,114.00
2/15/2040	859,156.75	
8/15/2040	857,360.25	1,716,517.00
2/15/2041	405,416.50	
8/15/2041	403,698.25	809,114.75
2/15/2042	401,892.75	401,892.75
Total	31,795,369.52	31,795,369.52





***ENTERPRISE DEBT SERVICE SCHEDULES
SEWER***



Enterprise Debt Service Summary - Sewer Utility

	2022	2023	2024	2025	2026	2027-2031	2032-2036
Series 2009 A	\$ 191,081	\$ 191,063	\$ 191,046	\$ 191,027	\$ 191,009	\$ 572,915	\$ -
Series 2009B	319,408	318,316	321,578	318,790	320,206	963,208	-
Series 2009C	43,176	45,688	42,844	-	-	-	-
Series 2015	217,328	221,658	220,672	219,530	218,230	221,772	-
Total	\$ 770,993	\$ 776,725	\$ 776,140	\$ 729,347	\$ 729,445	\$ 1,757,895	\$ -


Sewer Utility: Series 2009A

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 1,467,423		\$ 75,674	\$ 1,521,464	\$ 1,528,141


Sewer Utility: Series 2009B

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 2,005,000		\$ 556,506	\$ 2,561,506	\$ 2,561,506


Sewer Utility: Series 2009C

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 115,000		\$ 16,708	\$ 131,708	\$ 131,708

Sewer Utility: Series 2015

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 1,185,000		\$ 134,190	\$ 1,319,190	\$ 1,319,190



A photograph of several large, cylindrical water treatment tanks at night. The tanks are illuminated from below, creating a strong contrast against the dark sky. Bare trees are visible in the background. The overall scene is dark and industrial.

ENTERPRISE DEBT SERVICE SCHEDULES

WATER



Enterprise Debt Service Summary - Water Utility

	2022	2023	2024	2025	2026	2027-2031	2032-2036
Series 2017 A	\$ 555,106	\$ 558,506	\$ 551,756	\$ 554,256	\$ 552,975	\$ 1,211,150	\$ -
Series 2017B	452,105	448,995	450,540	326,568	326,390	325,868	-
Series 2017 SRF	519,680	520,260	520,680	519,940	520,060	2,600,440	2,601,280
Series 2020	370,794	370,794	370,794	370,794	370,794	2,265,769	2,877,969
Total	\$ 1,526,891	\$ 1,527,761	\$ 1,522,976	\$ 1,400,764	\$ 1,399,425	\$ 4,137,458	\$ 2,601,280

Water Utility: Series 2017A

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 3,400,000		\$ 583,750	\$ 3,983,750	\$ 3,983,750

Water Utility: Series 2017B

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 2,090,000		\$ 240,465	\$ 2,330,465	\$ 2,330,465

Water Utility: Series 2017 State Revolving Fund Loan

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2022	-		74,340	74,340	
1/1/2023	371,000	2.00%	74,340	445,340	519,680
7/1/2023	-		70,630	70,630	
1/1/2024	379,000	2.00%	70,630	449,630	520,260
7/1/2024	-		66,840	66,840	
1/1/2025	387,000	2.00%	66,840	453,840	520,680
7/1/2025	-		62,970	62,970	
1/1/2026	394,000	2.00%	62,970	456,970	519,940
7/1/2026	-		59,030	59,030	
1/1/2027	402,000	2.00%	59,030	461,030	520,060
7/1/2027	-		55,010	55,010	
1/1/2028	410,000	2.00%	55,010	465,010	520,020
7/1/2028	-		50,910	50,910	
1/1/2029	418,000	2.00%	50,910	468,910	519,820
7/1/2029	-		46,730	46,730	
1/1/2030	427,000	2.00%	46,730	473,730	520,460
7/1/2030	-		42,460	42,460	
1/1/2031	435,000	2.00%	42,460	477,460	519,920
7/1/2031	-		38,110	38,110	
1/1/2032	444,000	2.00%	38,110	482,110	520,220
7/1/2032	-		33,670	33,670	
1/1/2033	453,000	2.00%	33,670	486,670	520,340
7/1/2033	-		29,140	29,140	
1/1/2034	462,000	2.00%	29,140	491,140	520,280
7/1/2034	-		24,520	24,520	
1/1/2035	471,000	2.00%	24,520	495,520	520,040
7/1/2035	-		19,810	19,810	
1/1/2036	481,000	2.00%	19,810	500,810	520,620
7/1/2036	-		15,000	15,000	
1/1/2037	490,000	2.00%	15,000	505,000	520,000
7/1/2037	-		10,100	10,100	
1/1/2038	500,000	2.00%	10,100	510,100	520,200
7/1/2038	-		5,100	5,100	
1/1/2039	510,000	2.00%	5,100	515,100	520,200
Total	\$ 7,434,000		\$ 1,408,740	\$ 8,842,740	\$ 8,842,740

Water Utility: Series 2020

Date	Principal	Interest Rate	Interest	Period Total	FY Total	Remaining Balance
7/1/2022	-		185,397	185,397		12,395,000
1/1/2023	-		185,397	185,397	370,794	12,395,000
7/1/2023	-		185,397	185,397		12,395,000
1/1/2024	-		185,397	185,397	370,794	12,395,000
7/1/2024	-		185,397	185,397		12,395,000
1/1/2025	-		185,397	185,397	370,794	12,395,000
7/1/2025	-		185,397	185,397		12,395,000
1/1/2026	-		185,397	185,397	370,794	12,395,000
7/1/2026	-		185,397	185,397		12,395,000
1/1/2027	-		185,397	185,397	370,794	12,395,000
7/1/2027	-		185,397	185,397		12,395,000
1/1/2028	-		185,397	185,397	370,794	12,395,000
7/1/2028	-		185,397	185,397		12,395,000
1/1/2029	-		185,397	185,397	370,794	12,395,000
7/1/2029	-		185,397	185,397		12,395,000
1/1/2030	-		185,397	185,397	370,794	12,395,000
7/1/2030	-		185,397	185,397		12,395,000
1/1/2031	205,000	4.00%	185,397	390,397	575,794	12,190,000
7/1/2031	-		181,297	181,297		12,190,000
1/1/2032	215,000	4.00%	181,297	396,297	577,594	11,975,000
7/1/2032	-		176,997	176,997		11,975,000
1/1/2033	220,000	4.00%	176,997	396,997	573,994	11,755,000
7/1/2033	-		172,597	172,597		11,755,000
1/1/2034	230,000	4.00%	172,597	402,597	575,194	11,525,000
7/1/2034	-		167,997	167,997		11,525,000
1/1/2035	240,000	4.00%	167,997	407,997	575,994	11,285,000
7/1/2035	-		163,197	163,197		11,285,000
1/1/2036	250,000	4.00%	163,197	413,197	576,394	11,035,000
7/1/2036	-		158,197	158,197		11,035,000
1/1/2037	260,000	4.00%	158,197	418,197	576,394	10,775,000
7/1/2037	-		152,997	152,997		10,775,000
1/1/2038	270,000	3.00%	152,997	422,997	575,994	10,505,000
7/1/2038	-		148,947	148,947		10,505,000
1/1/2039	280,000	3.00%	148,947	428,947	577,894	10,225,000
7/1/2039	-		144,747	144,747		10,225,000
1/1/2040	805,000	3.00%	144,747	949,747	1,094,494	9,420,000
7/1/2040	-		132,672	132,672		9,420,000
1/1/2041	830,000	2.75%	132,672	962,672	1,095,344	8,590,000
7/1/2041	-		121,259	121,259		8,590,000
1/1/2042	855,000	2.75%	121,259	976,259	1,097,519	7,735,000
7/1/2042	-		109,503	109,503		7,735,000
1/1/2043	875,000	2.75%	109,503	984,503	1,094,006	6,860,000
7/1/2043	-		97,472	97,472		6,860,000
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

Water Utility: Series 2020

Date	Principal	Interest Rate	Interest	Period Total	FY Total	Remaining Balance
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		\$ 7,805,556	\$ 20,200,556	\$ 20,200,556	





REDEVELOPMENT DEBT SERVICE SCHEDULES





Redevelopment Debt Service Summary - by Function

	2022	2023	2024	2025	2026	2027-2031	2032-2036
Economic Development	\$ 958,674	\$ 963,859	\$ 963,804	\$ 968,507	\$ 972,889	\$ 3,950,001	\$ 1,580,000
Total	\$ 958,674	\$ 963,859	\$ 963,804	\$ 968,507	\$ 972,889	\$ 3,950,001	\$ 1,580,000

Redevelopment Debt Service Summary - by Fund

	2022	2023	2024	2025	2026	2027-2031	2032-2036
406 Redevelopment Capital	\$ 168,674	\$ 173,859	\$ 173,804	\$ 178,507	\$ 182,889	\$ -	\$ -
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	790,000	790,000	3,950,001	1,580,000
Total	\$ 958,674	\$ 963,859	\$ 963,804	\$ 968,507	\$ 972,889	\$ 3,950,001	\$ 1,580,000



Fund 406: Redevelopment Capital Fund

Year	Principal	Interest	Total
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
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 of goods or services.

CIP: Capital Improvement Program.

Circuit Breaker: The means by which no more than a certain percentage of a property's assessed value is paid in taxes.

COIT: County Option Income Tax that is based on wages paid in a county.

Contractual Services: Expenditures from services that the city receives from external sources.

Council: Legislative branch of city government which is responsible for the fiscal oversight of the city. The nine members of the city council are elected and their duties and responsibilities are assigned by law.

Debt Service: Payment of interest and the repayment of principal to bond holders.

Debt Service Fund: A fund used to account for the accumulation of current resources and expenditures associated with the general long-term debt principal, interest, and other related cost.

Department: A budgetary unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Department Objectives: program or activities that are defined by the budgetary unit of the City that is intended to be implemented in the ensuing fiscal year

DLGF: Indiana Department of Local Government Finance. This agency approves the budget and defines the tax rates.

EMS: Emergency Medical Services

Enterprise: Used as a nomenclature to account for specific for profit business like services, i.e. Sewage Works, Water Works, Sanitation.

Enterprise Fund: A self-contained fund used to account for the activity of an extremity of the City in which the services provided are financed and operated like a for profit business. The entity is legally allowed to establish rates that will ensure revenues will exceed or equal expense.

ERP: Enterprise Resource Planning

Expenditure: Outflow of funds paid or to be paid for the acquisition of goods or services.

Fiduciary Fund: Funds used to report assets held in a trustee capacity for others which therefore cannot be used to support City's normal activities. Fiduciary Fund category includes pension trust funds, investment trust funds.

Fiscal Year: The financial year for the City of Lawrence is based on a calendar year, January 1 through December 31.

Franchise Fees: Fees assessed to companies for the privilege of using public rights-of-way and property within the City. i.e. (T-Mobile, Comcast, etc).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resource, along with the liabilities and fund equity accounts associated with that fund which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The difference between the assets of an expendable fund, or the nonexpendable

trust fund subtracted from its liabilities. The fund balance is normally divided up into “reserved” and “unreserved”.

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accepted Standards Board

General Fund: The General Fund is the primary operating fund of the City. The General Fund represents the largest financial operation of the City, and accounts for all financial resources of the City with the exception of those accounted for by another fund.

General Obligation Bonds: Bonds that are secured by the full faith and credit of the City.

GFOA: See Government Finance Officers Association

GIS: Geographical Information System

Government Finance Officers Association: The GFOA was founded in 1906. It is a professional association of state and local finance officers in the United States and Canada.

Home Rule Fund: Funds that do not require the approval of the DLGF, and submit to the authority of the local government. These funds use GASB.

Interest: Income resulting from the investment of cash.

Interfund Transfer: Cash transferred from one fund to another.

Internal Service Fund: A fund that primarily provides benefits or goods or services to other funds, departments, or agencies of the City on a cost-reimbursement basis. The goal of this fund is to break even rather than to make a profit.

Levy: The product of a specified tax rate and the assessed value.

Liabilities: Obligation payable to another entity for goods or services performed but not paid. This term does not include any encumbrances.

Line Item: The description of an object of expenditure. i.e. supplies,

LOIT: Local Option Income Tax.

Long Term Debt: Debt with a maturity of more than one year.

Net Assessed Value: Dollar value assigned to a property to measure applicable taxes

NWS: New World System

New World Systems: Is the Enterprise Resource Planning management information system that the City uses to record all activity by the city in a unit of measurement that is in accordance with GASB.

Objective: Program or activity intended to be accomplished during the upcoming fiscal year.

Operating Balance: Unrestricted cash remaining in a fund at any point in time, in excess of expenditures less revenues

Other Services: Professional services, and contractual services.

Performance Indicator: A quantitative measurement of accomplishments and objectives during a period of time. The City of Lawrence uses a calendar year for the period of time.

Personnel Services: Full and part time salaries, health benefits, pensions, longevity, technical pay, overtime, workers comp, unemployment, social security, Medicare, PERF, life insurance, clothing allowance.

Property Tax: A tax imposed on real property

Property Tax Levy: The amount of money that a taxing body requires to be collected through the collection of property taxes.

Property Tax Rate: Percentage applied to each taxing unit's assessed valuation that will produce the amount of that taxing unit's levy.

Reserves: A savings account maintained for restricted use.

Revenue: Money received by the City as income from/ but not limited to services provided, taxes, fees, fines, or donations.

SBOA: State Board of Accounts.

SWOT Analysis: Strengths, Weaknesses, Opportunities and Threats analysis

Supplies: Consumable items which commonly have a shorter life span in use and are not for resale.

TIF: Tax Increment Financing. A fund that captures the increase in the NAV on properties in a defined tax area to 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.



City of Lawrence

MUNICIPAL BUDGET 2022

INVESTING IN LAWRENCE

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