

CITY OF LAWRENCE

Date of Adoption:
November 1, 2022

Mayor Steve Collier
Controller Tyler Douthit

ADOPTED

BUDGET

2023
CONNECTING LAWRENCE





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lawrence
Indiana**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrill

Executive Director

FOR IMMEDIATE RELEASE

June 15, 2022

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 **Finance Department**.

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 22,500 members and the communities they serve.

Readers 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.

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A Message from our Mayor



It is with a great sense of pride and accomplishment that I present you the 2023 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 2023 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



August 26, 2022

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”) 2023 budget proposal for the City of Lawrence Civil City. 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 connect our community and provide continued public safety protection, maintain roads and streets, invest in the park system, and continue upgrading long-term capital needs, while striving to enhance the overall quality of life for the citizens of Lawrence. 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 2022, our sixth consecutive honor, and look forward to submitting the FY 2023 budget for consideration. With the 2023 proposed budget, we are connecting Lawrence by enhancing the quality of life in Lawrence and ensuring the City’s long-term financial stability.

Financial Health:

A little over six 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. In FY 2019, we reached our goal of a 20% OR and ended with a total General Fund Operating Reserve of \$7.4 million, or approximately 32% of budgeted expenditures. We are pleased to report, with the 2023 proposed budget, this will be our fifth consecutive year maintaining a 20% OR.

2023 Budget Proposal Highlights:

This budget proposal is a fiscally responsible budget; highlights of the 2023 budget request include:

The proposed 2023 General Fund budget is a balanced budget
Maintains our 20% operative reserve

while preserving balanced priorities such as continued allocation of budgetary spending for public safety, maintaining our vast infrastructure, and extending quality of life and economic development initiatives

Continuing to invest in Lawrence, our proposal is seeking to issue a General Obligation (“GO”) bond to tackle much needed capital improvement projects throughout the City by taking advantage of our net assessed value growth of 18.3%

By issuing GO bonds, the City can maintain its current tax rate while bringing in much needed funding to complete improvement projects
The Street Department budget will focus on strip patching, sidewalk repairs and replacements, as well as crack sealing
Our Parks Department plans to purchase additional new playground equipment and expand Winterfest to encompass more family activities in conjunction with Lawrence Christmas festivities

The Parks Department will also be looking to expand “Tour Lawrence”, our new bike share program

We will continue looking for opportunities to update the Government Center to better connect with our citizens

Our 2023 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

Increase budgeted police officers from 62 to 65

Our 2023 budget proposal also includes funding for additional decorative

crosswalks to safely connect our community

Utilities Health:

This budget also represents the continued improvement to the overall financial health of the City of Lawrence Utilities. We have made tremendous progress in the past six years restoring the financial health of the water utility and have made unprecedented investments into the system. I am pleased to report that this will continue with our 2023 proposed budget. Our recent sanitary sewer rate increase also serves as a major milestone on the path to addressing much needed infrastructure replacements throughout our system.

The Water 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 2023 budget proposal also includes an additional \$3.8 million for capital improvements to the water system – e.g., water main replacements, meter pit installations, and hydrant and valve replacements. With the 2023 budget, we will have reinvested over \$37 million back into the utility in seven years!

The sanitary sewer utility’s recent rate adjustment addresses several challenges facing the utility. The renegotiated sewage treatment contract with Citizens

Energy Group, while a favorable outcome for the utility, provides for sewage treatment rate increases each year until 2029. These treatment cost increases are now reflected in our current rate structure. Additionally, our new rate structure addresses our need for additional funding needed to continue to maintain and invest in our vast infrastructure. Specifically, our recent rate adjustment provided for funding of a \$20 million bond that will tackle our EPA Order projects. With this, we have taken tremendous steps toward resolving our current capital needs while providing funding for our future. As with our water utility, it is important that we have adequate sewer funding to continue to address system performance and reliability related to Inflow and Infiltration impacts.

We continue to look for opportunities for us to become more efficient in our operations. We recently expanded our payment options for customers and are actively looking for ways to continue to do so. Our self-service payment kiosk in the Lawrence Government Center at 9001 East 59th Street continues to see increased utilization. This kiosk takes cash, check or credit card payments and is located outside the Government Center. This kiosk provides drive-up 24/7 accessibility to our customers. Our utility billing staff recently began reviewing our online payment platform for opportunities to improve our customers' experience. As this project has recently kicked off, we are hopeful to upgrade our existing platform to a more modern version by the end of June. We will continue to look

for opportunities to increase payment accessibility for our customers.

With this budget proposal, we will continue to preserve the future of our utilities with unprecedented investments in our water and sewer infrastructure.

Copies of this budget document are available on our website at www.cityoflawrence.org/financial.

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, Daniel Beyer, and Jared Hooton. While challenges remain to our long-term sustainable funding, we are continuing to connect Lawrence with this fiscally responsible budget.

We look forward to working with our Common Council as you consider this recommended budget.



Tyler Douthit
City Controller

CITY OF LAWRENCE

ADOPTED

BUDGET

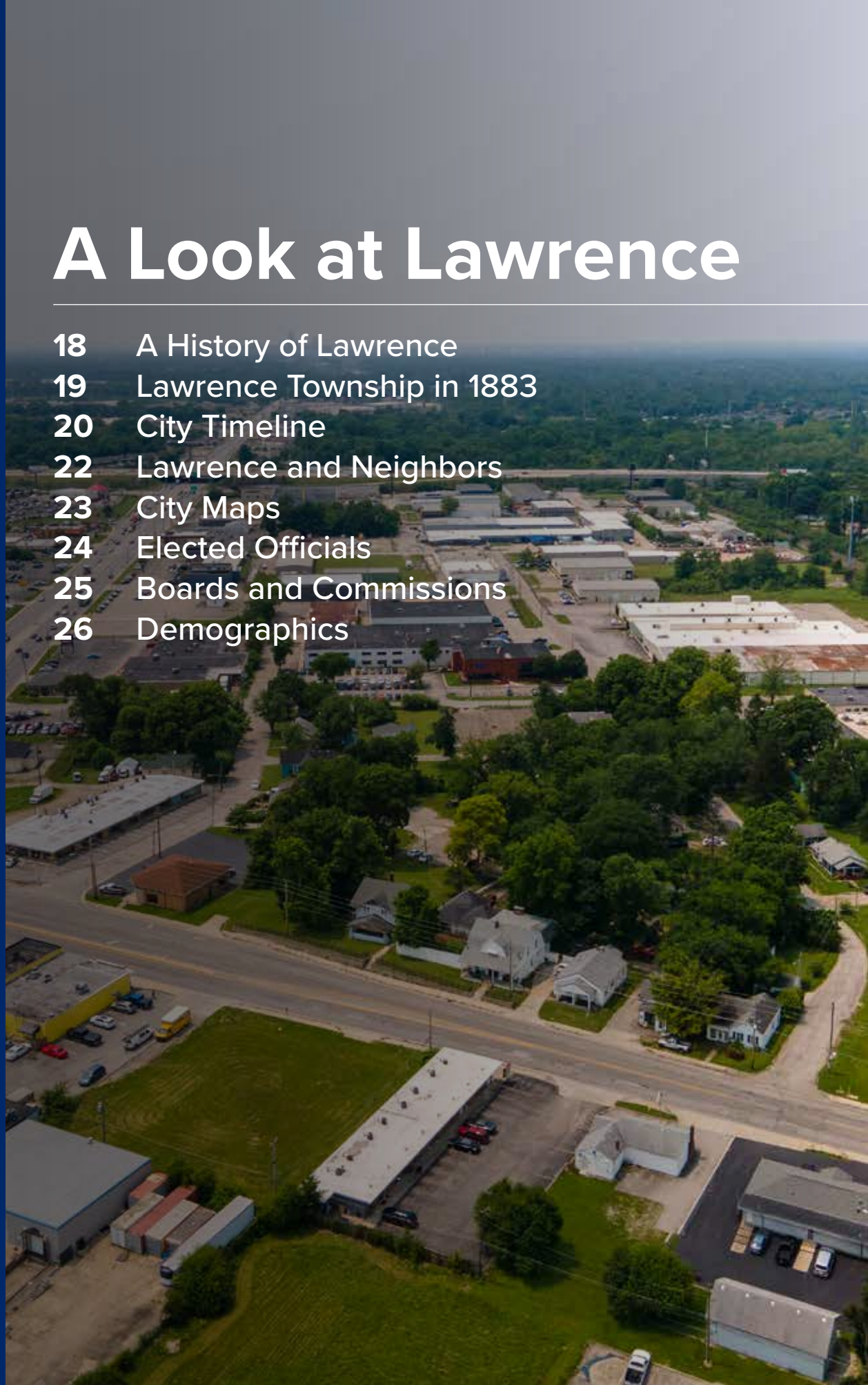
2025

CONNECTING LAWRENCE



A Look at Lawrence

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A 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.

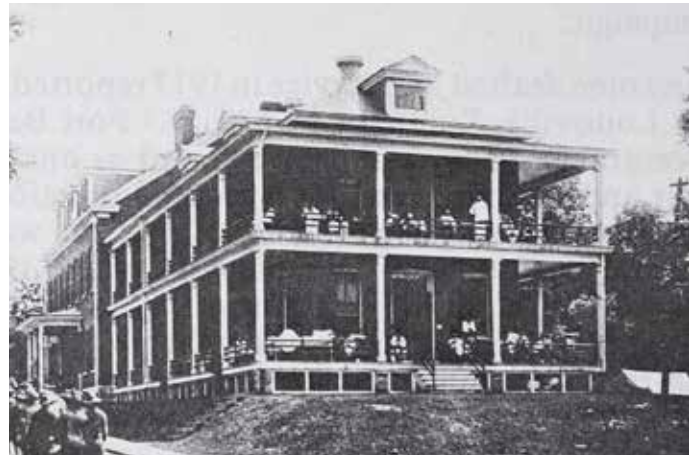
In 1929, the residents of Lawrence — then about 600 — voted to make their village a town. By 1940, the population had grown to 1,048; by 1950, Lawrence had 1,999 residents. A special census in 1956 showed 7,863 residents, and talk began of incorporating as a fifth-class city.

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 Armoury 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

IRON BRIDGES OVER MUD CREEK

1

COST OF EACH BRIDGE

\$8,710

COVERED BRIDGES

1



Timeline for the City of Lawrence

1823

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

1830

First School Constructed

1837

First church constructed in Lawrence, Lawrence Methodist Episcopal.

1850

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

1919

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

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+.

2022

Significant progress on Fire Station 38 has been made, with a summer 2023 finish date. \$1.2 million dollar Fort Ben Civic Plaza opened to the public. City received \$1.7 million Next Level Trails grant.

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

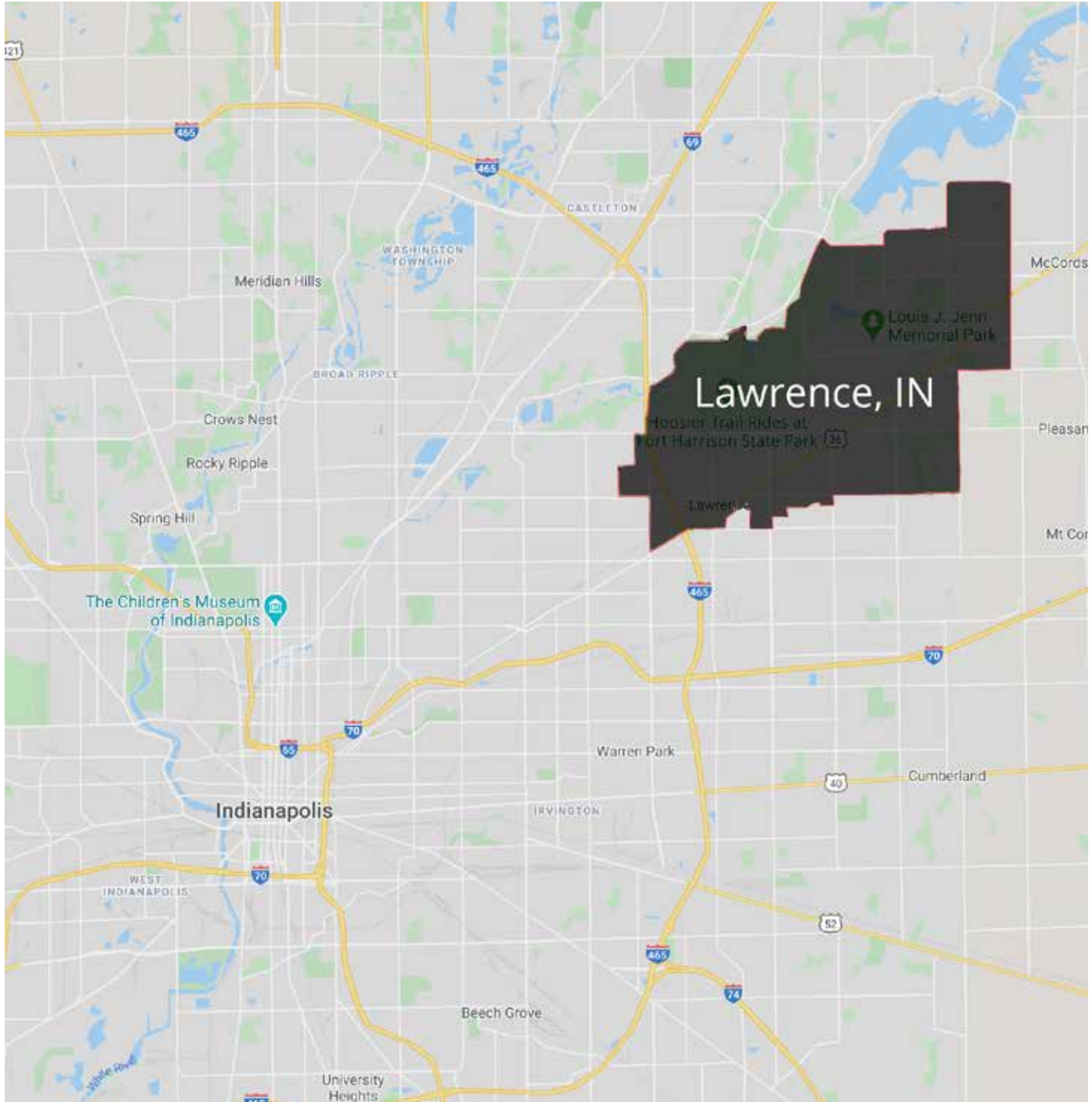
Approval to begin work on brand new Fire Station 38. City regains control of Storm water funds by creating it's own Storm water district. The Fort Ben Cultural Campus had it's grand opening. It was funded by a Lilly Endowment for the Arts for \$5.8 million. City earns the GFOA's Distinguished Budget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

2020

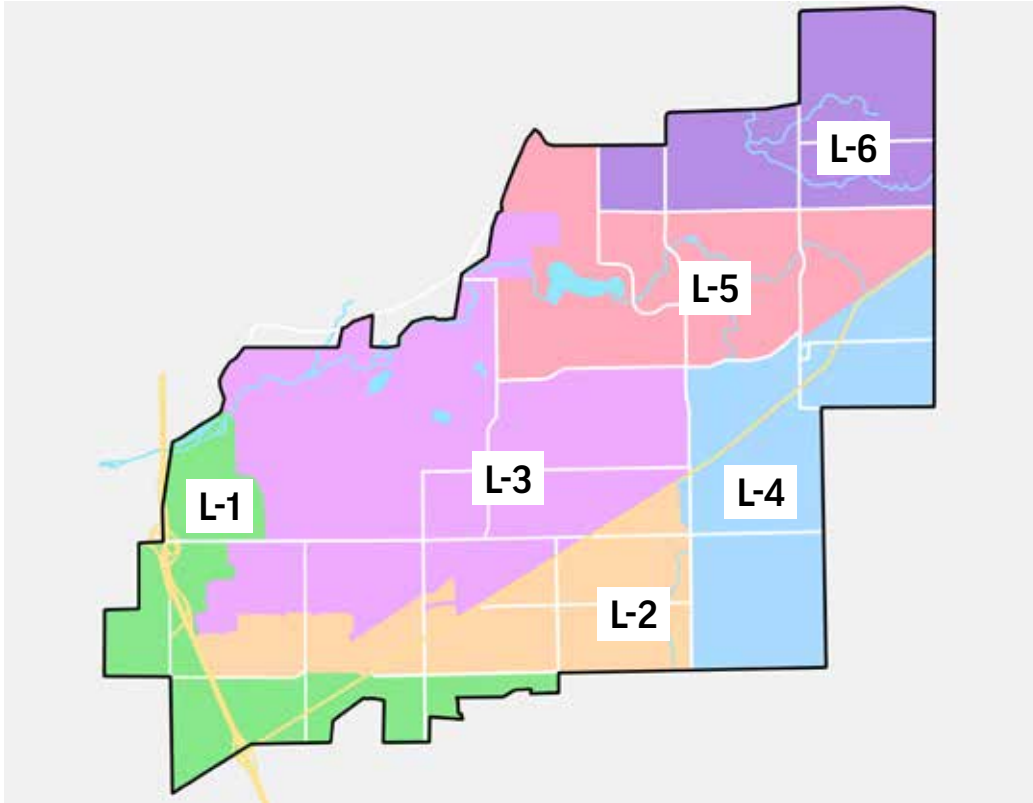
Mayor Steve Collier inaugurated for second term. City earns the GFOA's Distinguished Budget Presentation Award for fourth consecutive year. COVID-19 pandemic shuts down the country in the spring. Lawrence waterworks utility completes Phase II financing for capital improvements



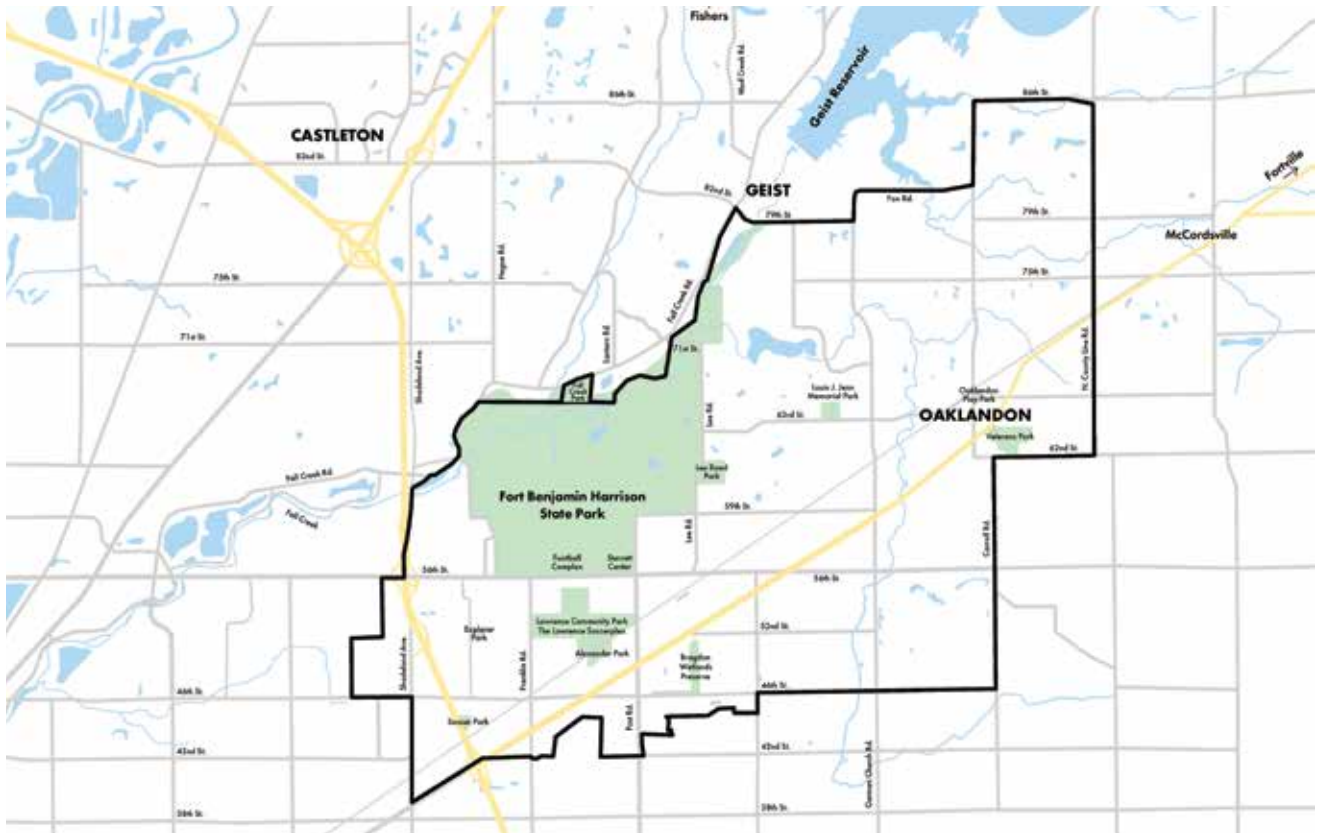
Lawrence, Indiana, in relation to its Neighbor, Indianapolis, and the interstate system



City of Lawrence Council Districts



City, Streets and Parks



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



Tyrrell Giles
Council President



Rick Wells
Council Vice President



Sherron Freeman
District 3



Maria Rusomaroff
District 4



Tom Shevlot
District 5



Lauren Russel
District 6



Lisa Chavis
At-Large



Shawn Denney
At-Large



Deborah Whitfield
At-Large

Boards & Commissions



Public Works & Safety

Doug Reeser
Mark Clark
Shawn Wright-Browner

Brandon Raftery
Adam Hazelwood
Jason Heiney
James Meyer

Jason Fenwick
Lacy Johnson
Karen Horth Powers
Russell Brown

Utility Service Board

Steven Hall
Dale Tekippe
David Parnell
Zachary Brown
Tracy Boyd

Police Merit

Ronald Christensen
Karen Horth Powers
Robert Hendrickson
Gail Gartin
Charles Wheeler

Redevelopment Commission

Jerry Clifford
Jerrod Klein
Reginald McGregor
Cheryl Sullivan
Melissa Howard
Richard Freije Jr.

Fire Merit

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

Economic

Development

Marion Hall
Harry Cangany
Aaron Short
Betty Robinson

Stormwater Board

Janet Valasek
David Parnell
Bob Moreland

Fire Pension

Steve Collier
Dino Batalis
David Guidry
Jeffrey Balak
Aaron Collins
Michael Williams
Jack Duncan

Board of Zoning Appeals

Rebecca Lightle
Thomas Crouch
James Masur
Faith Alvarez
Desmond Woods
Trace Yates
Alt - Christopher Downs
Alt - Rochelle Carey

Lawrence Municipal Building Corp.

Mark Forcum
Ann Lathrop
Ray Cox

Police Pension

Steve Collier
Gary Woodruff
Tyler Douthit

Fort Harrison Reuse Authority

Jeff Vest

Parks & Recreation Board

Tom Burns
Karen Taylor
Helen Taylor
Jeff Vest
Crystal Puckett

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%**

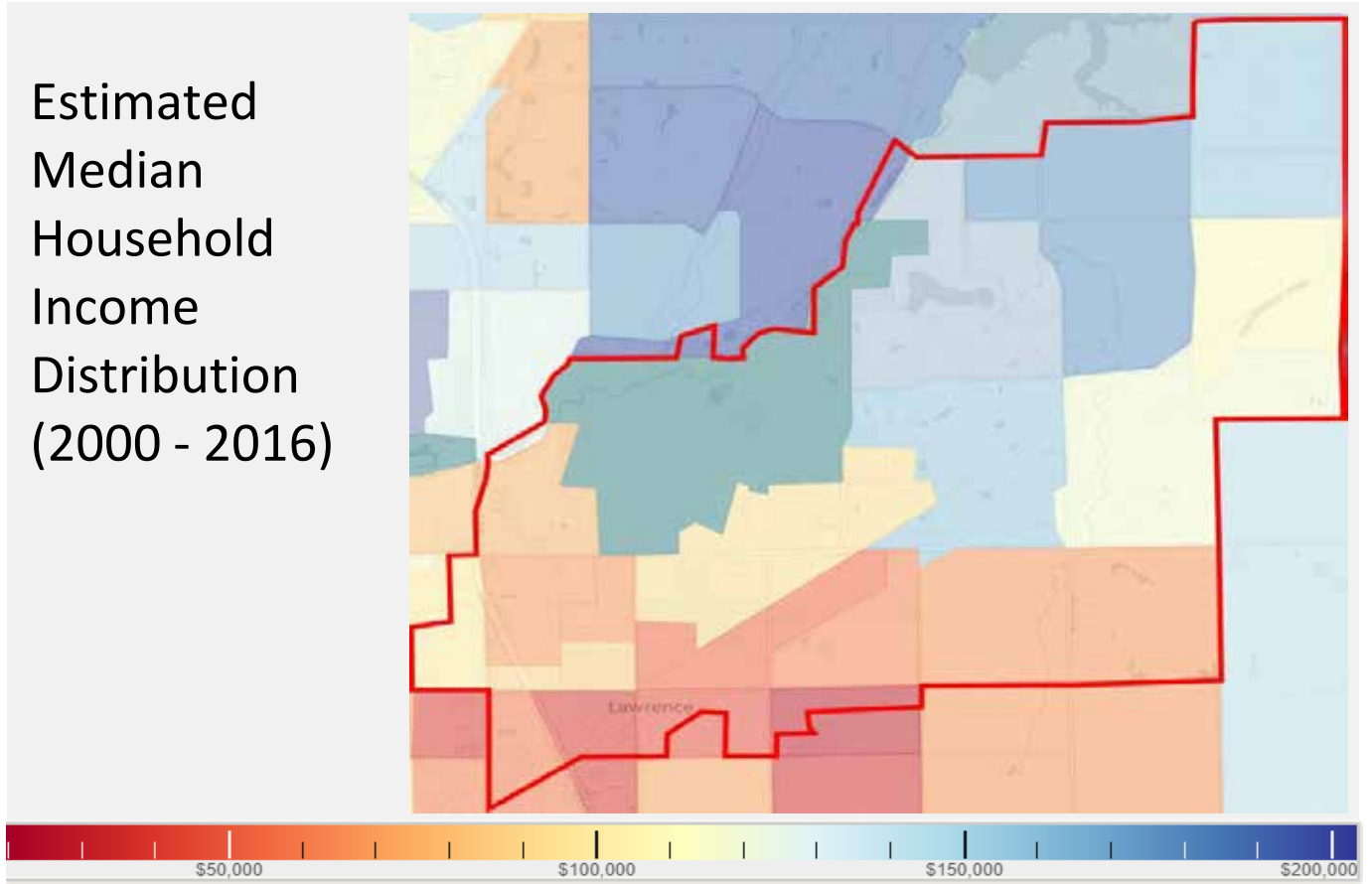
INCOME

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

Median Income for a Household -
\$56,819

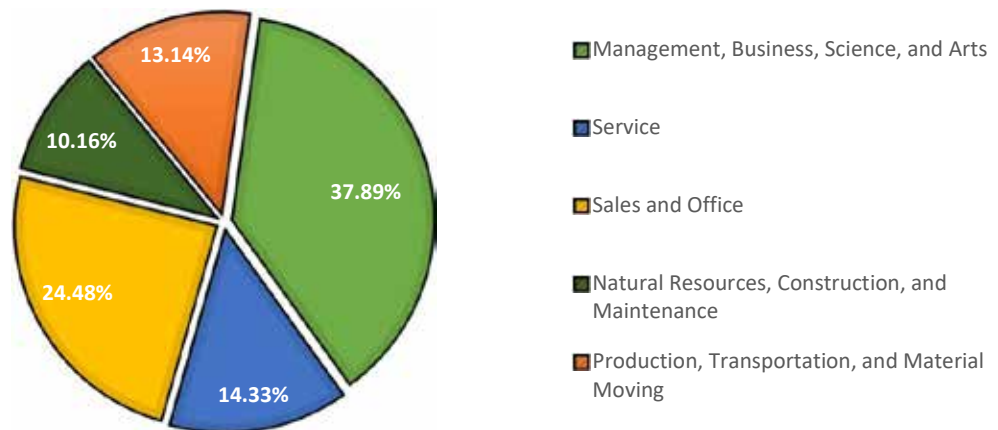
Source: United States Census Bureau & World Population Review 2019

Estimated Median Household Income Distribution (2000 - 2016)



Source: City-Data

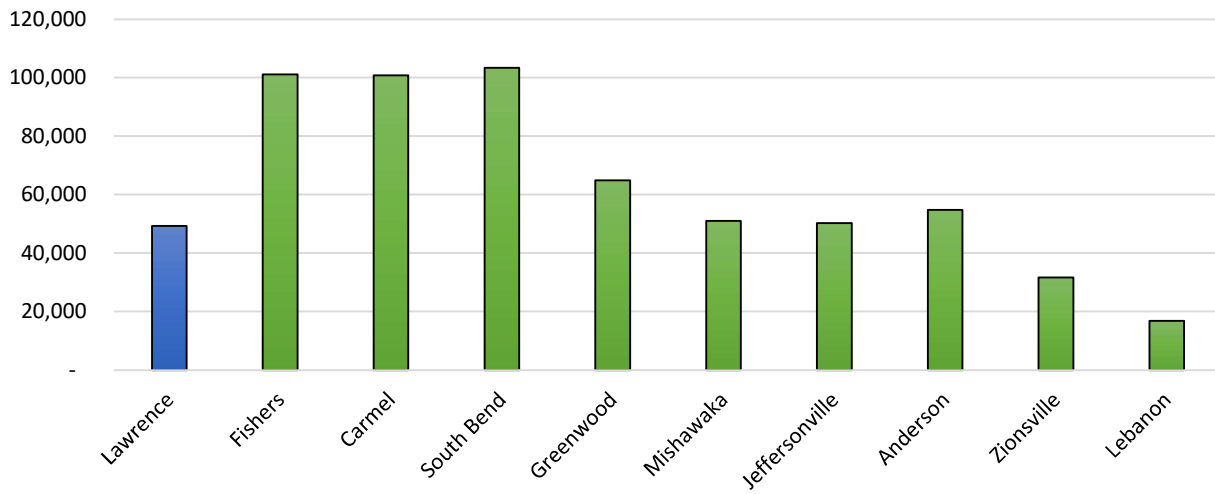
Estimated Occupation by Category (2021)



Source: United States Census Bureau

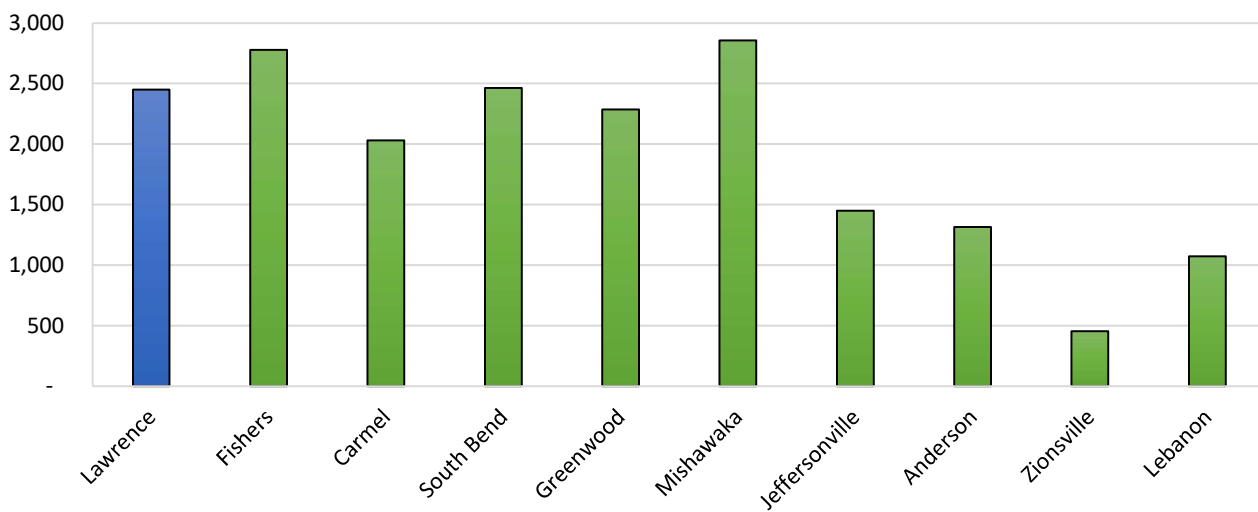


Population Estimates (2021)



Source: United States Census Bureau

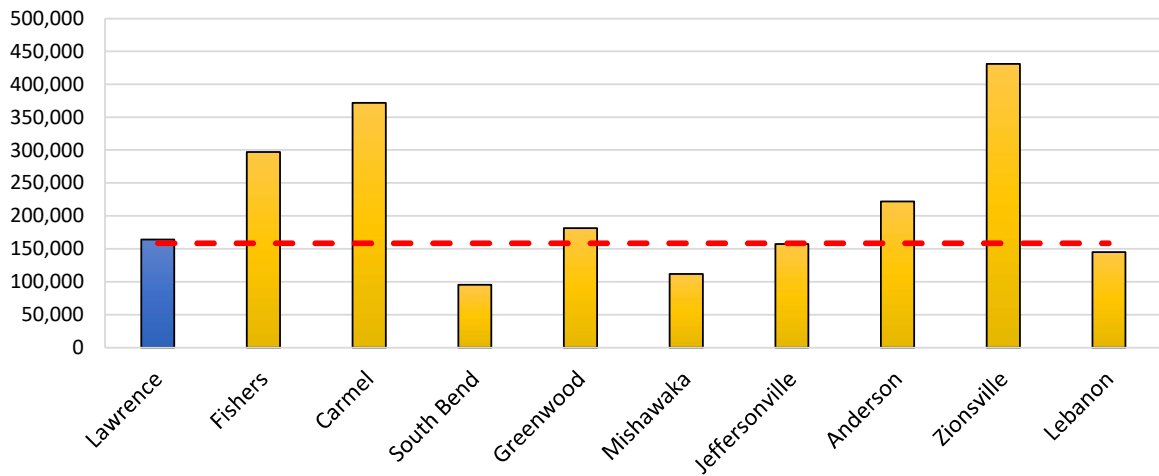
Population per Square Mile (2020)



Source: United States Census Bureau

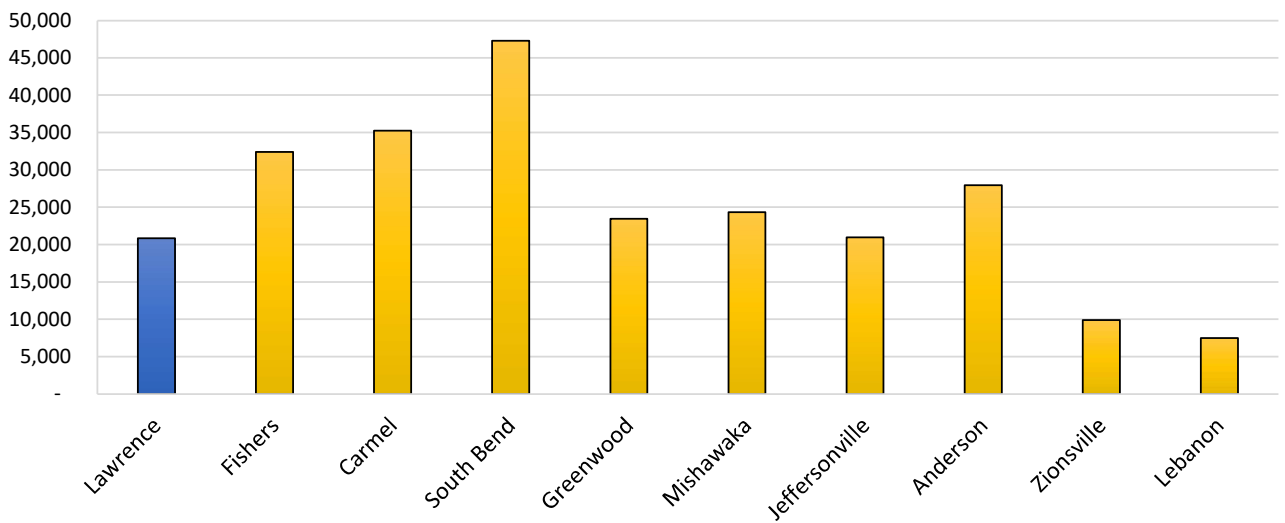


Median value of Owner-Occupied Housing Units (2021)



Source: United States Census Bureau

Housing Unit Estimates (2019)

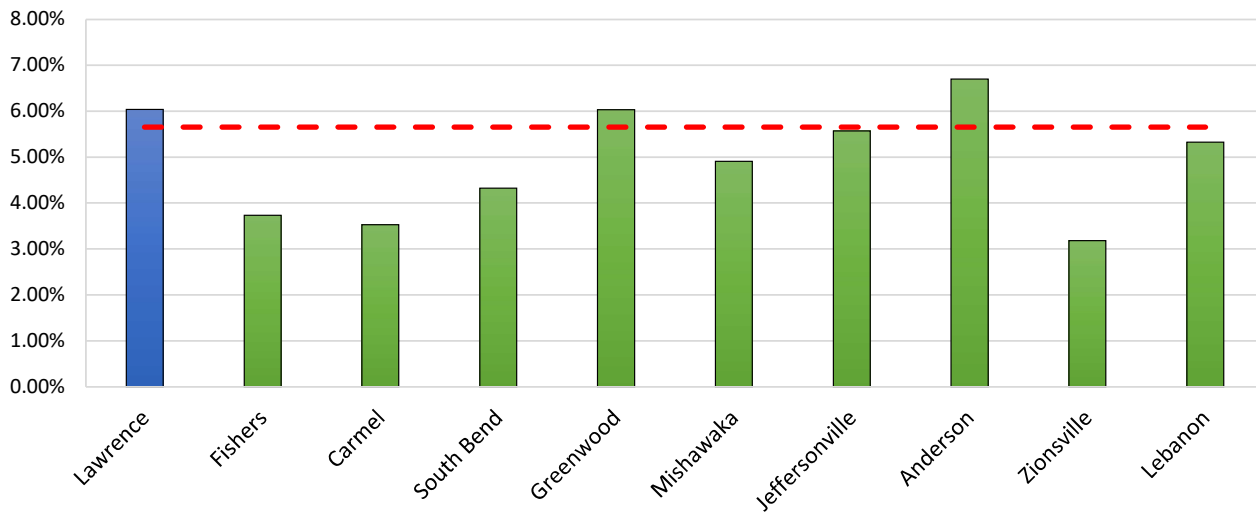


Source: United States Census Bureau



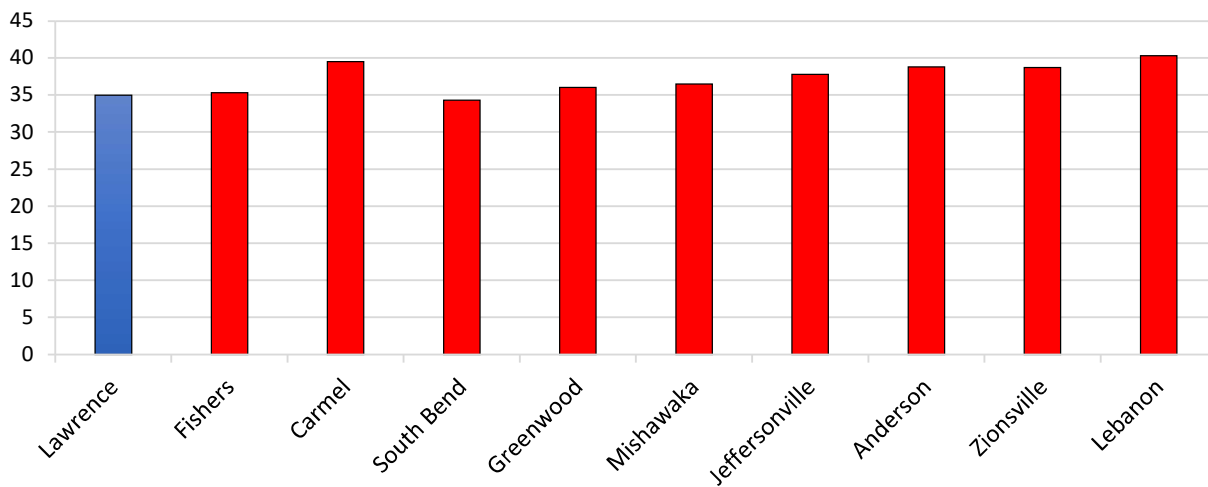


Veterans as a Percentage of Total Population (2020)



Source: United States Census Bureau

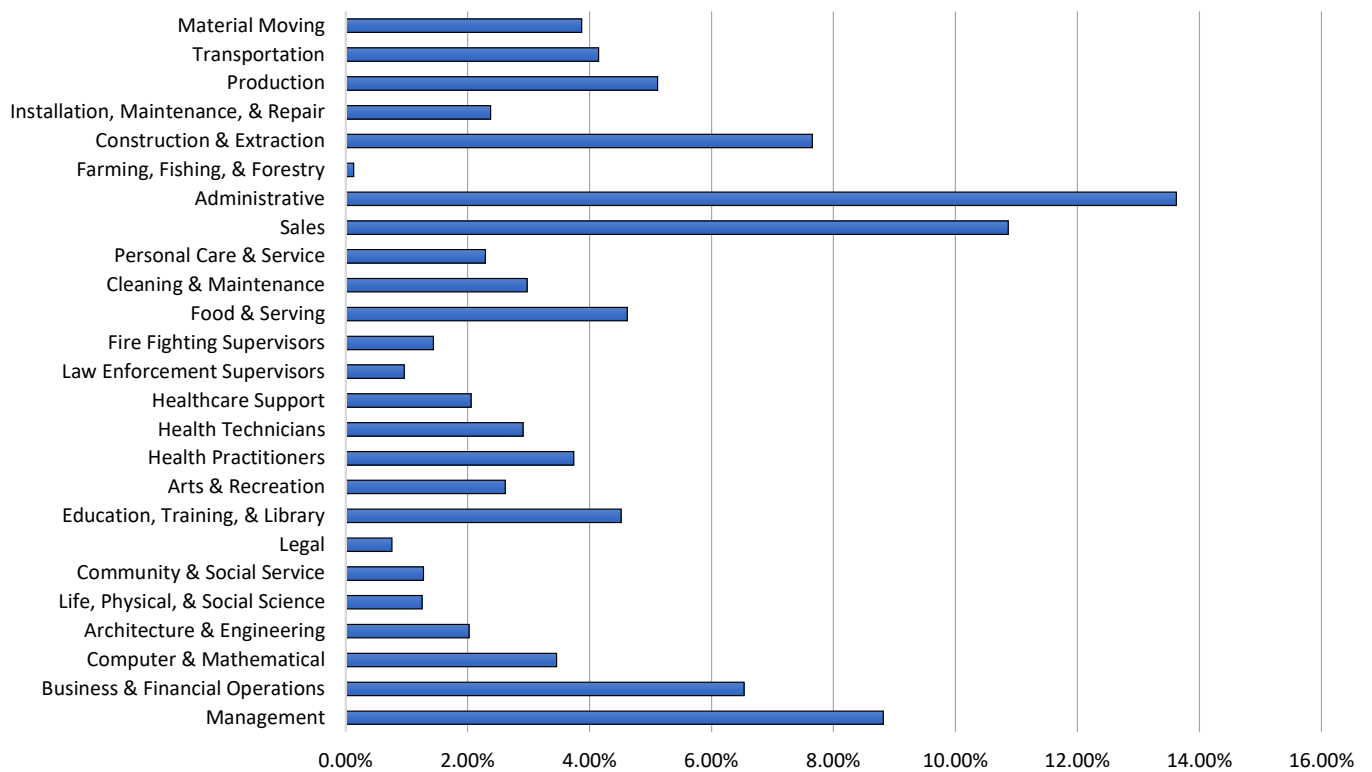
Median Age Estimates (Both Sexes, 2020)



Source: United States Census Bureau



Occupation Breakdown (2020)



Source: United States Census Bureau



CITY OF LAWRENCE

ADOPTED

BUDGET

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CONNECTING LAWRENCE



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Goals and Strategies

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 2023. 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 web page.

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 2023; 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

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 retraining the workforce with contemporary workforce skills required by our current community partners.
- 5. Partnership with Lawrence Schools** – In an effort to blend the vision of the City with our school partners, Mayor Collier initiated a marketing campaign “Great City. Great Schools” in 2017. The joint marketing effort with the Lawrence Township School System sought to market the great amenities and schooling available in the City. The Mayor has proposed expanding this initiative in 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 lead the assembling of his first budget with one priority in mind: “Moving Lawrence Forward”. As we enter into the fifth year of Mayor Collier’s administration, we begin this year by “Preserving the Future” and facing new challenges. The City of Lawrence identifies its top issues as its number one priorities. These are the five detailed priorities of the City:

Strong Safe Community

Marion County had a record number of homicides in 2020. The City of Lawrence had a small number in the same time period. The City of Lawrence has maintained public safety as a key priority by investing in new vehicles, training and personnel for public safety. The City opened a new state of the art Police Station in 2019 that provides LPD the room necessary to perform its public safety responsibilities along with adding an economic development impact in the same area. The station not only functions as the first standalone facility for the department, was being designed to also serve the community by providing common meeting areas to foster a collaborative, community partnership. The City of Lawrence intends to focus more on projects with neighbourhood crime watch organizations and other initiatives that will give the City of Lawrence a strong, safe community.

Strong Robust Financial Health

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

Strong Community Diversity

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

Stronger Neighborhood 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.



CITY OF LAWRENCE

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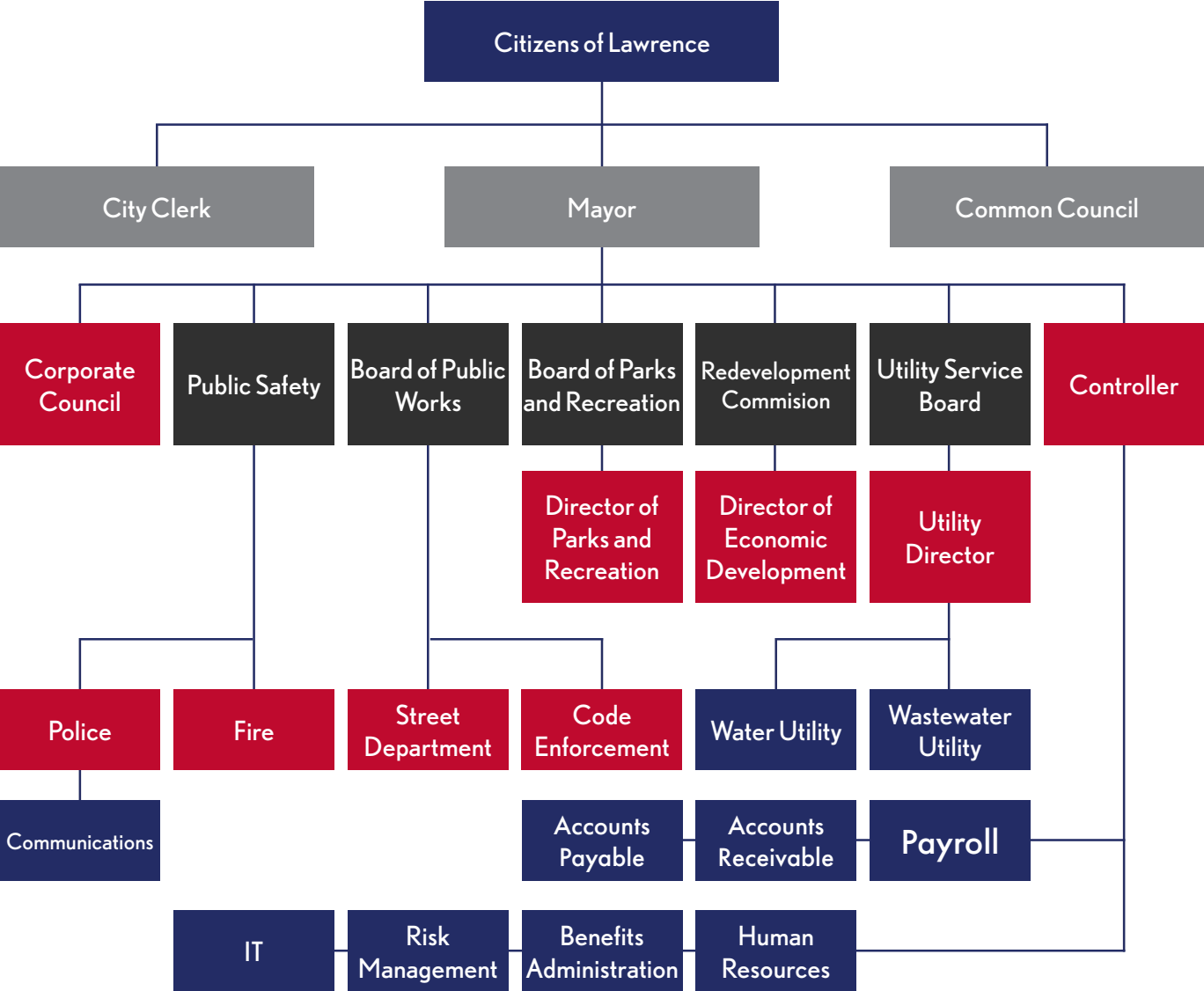
CONNECTING LAWRENCE



Financial Structure, Policy and Process

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City of Lawrence Organizational Chart



Fund Descriptions

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 clean-up. Primary function: Public Safety. Funds are not budgeted.

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

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

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

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

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

DEBT SERVICE FUNDS

Government Center Fund – Dormant fund

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

Fire Debt Fund – Dormant fund

Park Bond 1990 Fund – Dormant fund

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

Fire Debt II Fund - Dormant fund

Fire Debt V Fund – Dormant fund

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

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

CAPITAL PROJECT FUNDS

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

Municipal Building Corp. Debt 2021 BAN – Established in 2021 to account for all expenditures related to the Lawrence Fire 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.

Stormwater Fund - Established pursuant to IC 8-1.5-5, funds are to be utilized for the construction of

storm water systems within the district. Storm water 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 2023 Budget

**2023 Total City Budget
\$74,433,178**

General Fund \$25,269,785	Special Revenue Funds \$12,125,776		Debt Service Funds \$801,400		Capital Project Funds \$7,934,229
	COVID-19 ARP Fund \$0	Local Road and Street \$831,547	Government Center \$0	Municipal Building Corp \$612,200	Cumulative Cap. Improvement \$490,256
	Motor Vehicle Highway \$4,312,921	Public Safety LOIT \$3,827,237	Station 2 and Training Center \$189,200	Park Building \$0	Water Capital Improvement \$4,908,014
	Park Non-reverting \$170,417	Emergency Medical Service \$2,904,154	Fire Debt II Fund \$0	Park Bond 1990 \$0	Sewer Capital Improvement \$2,535,959
	Law Enf. Cont. Ed. \$79,500	Rainy Day Fund	Park 1998	Fire Debt Fund	Municipal Building Corp 2021 \$0
	Federal Revenue Sharing Trust Forfeiture	Special Non-reverting Fund	Fire Debt V Fund		Municipal Building Corp 2018
	Developers Escrow Fund	Hazardous Materials Response			Cumulative Capital Building
	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

Enterprise Funds \$25,882,637	Enterprise Debt Service Funds \$3,936,963	Internal Service Funds \$4,329,211	Fiduciary Funds \$489,750	Redevelopment Funds	Redevelopment Debt Service Fund
Water Utility Operating \$12,011,973	Water Bond Interest & Sinking \$1,902,055	Administrative Services \$2,290,322	Police Pension Fund \$489,750	Redevelopment Capital	Redevelopment Debt Service Fund
Sewer Operating Fund \$11,874,164	2017 Water SRF Bond and Interest \$0	Technology Services \$1,427,698	OPEB Trust Fund	Redevelopment Capital Monarch TIF	
Stormwater Fund \$1,997,500	Sewer Bond Interest & Sinking \$2,034,908	Garage Fund \$611,191		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 Relationships

Department/Fund Relationship

Department/Fund Relationship	Department of Corporation Controller's									
	Mayor's Office	Public Works	Counsel	Office	City Council	Police	Fire	Parks	Street	Sanitation
General Fund	X	X		X	X	X	X	X	X	X
Special Revenue Funds										
176 Covid-19 American Rescue Plan				X						
201 Motor Vehicle Highway		X							X	
202 Local Road & Street		X							X	
203 Federal Revenue Sharing (Forfeiture)						X				
204 Developers Escrow Fund										
211 Park Non-Reverting								X		
217 Donation	X	X				X	X	X		
222 Animal Shelter Fund										
224 Public Safety LOIT						X	X			
230 Federal Grant 022516		X				X	X			
233 Law Enforcement Cont. Ed.						X				
239 Deferral Program Fund						X				
243 State Grant		X				X	X	X	X	
245 Rainy Day Fund										
246 Special Non-Reverting Fund		X							X	
247 Hazardous Materials Response							X			
250 Federal Grant		X				X	X	X		
257 COIT Special Distribution		X							X	
275 Local Grant		X				X	X	X		
420 Transportation Bond Proceeds Fund		X							X	
625 Emergency Medical Service							X			
Debt Service Funds										
301 Government Center	X									
306 Park Building								X		
308 Fire Debt Fund							X			
312 Park Bond 1990								X		
314 Park 1998								X		
322 Fire Debt II Fund							X			
325 Fire Debt V Fund							X			
326 Station 2 and Training Center							X			
327 Municipal Building Corp	X	X				X	X			
Capital Project Funds										
328 Municipal Building Corp 2018						X				
424 Cumulative Capital Improvement				X		X		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									X	
Fiduciary Funds										
802 Police Pension Fund						X				
825 OPEB Trust Fund	X	X	X	X		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										



Department/Fund Relationship

	Department of		Corporation	Controller's	City Council	Police	Fire	Parks	Street	Sanitation
	Mayor's Office	Public Works	Counsel	Office						
General Fund	X	X		X	X	X	X	X	X	X
Special Revenue Funds										
176 Covid-19 American Rescue Plan				X						
201 Motor Vehicle Highway		X							X	
202 Local Road & Street		X							X	
203 Federal Revenue Sharing (Forfeiture)						X				
204 Developers Escrow Fund										
211 Park Non-Reverting								X		
217 Donation	X	X				X	X	X		
222 Animal Shelter Fund										
224 Public Safety LOIT						X	X			
230 Federal Grant 022516		X				X	X			
233 Law Enforcement Cont. Ed.						X				
239 Deferral Program Fund						X				
243 State Grant		X				X	X	X	X	
245 Rainy Day Fund										
246 Special Non-Reverting Fund		X							X	
247 Hazardous Materials Response							X			
250 Federal Grant		X				X	X	X		
257 COIT Special Distribution		X							X	
275 Local Grant		X				X	X	X		
420 Transportation Bond Proceeds Fund		X							X	
625 Emergency Medical Service							X			
Debt Service Funds										
301 Government Center	X									
306 Park Building								X		
308 Fire Debt Fund							X			
312 Park Bond 1990								X		
314 Park 1998								X		
322 Fire Debt II Fund							X			
325 Fire Debt V Fund							X			
326 Station 2 and Training Center							X			
327 Municipal Building Corp	X	X				X	X			
Capital Project Funds										
328 Municipal Building Corp 2018						X				
424 Cumulative Capital Improvement				X		X		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									X	
Fiduciary Funds										
802 Police Pension Fund						X				
825 OPEB Trust Fund	X	X	X	X		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										



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:

The General Fund has a minimum required reserve fund balance of 20% of expenditures.

The Public Safety LOIT has a minimum required 3 months of budgeted operating expense as a reserve fund balance.

Utility Enterprise operating funds have a 2 months operating expense reserve fund balance.

Self-funding Insurance fund has a 6 month operating expense minimum reserve fund balance.

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 totaling one year of the major fund obligation.
9. The city's Debt manager will work transparently with the bond rating agencies in order to

maintain financial transparency.

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

Capital Expenditure and Improvement Policy

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

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

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

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

Accounting, Auditing, and Reporting Policies

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

Budget Process

The 2023 City budget proposal is constructed on a calendar year basis and includes 24 funds. Detailed information for departmental and fund requests for 2023 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 2023 is November 1, 2022. A public hearing concerning the 2023 budget must be held on or before October 21, 2022. Publication of notice to taxpayers of 2023 proposed budgets, property tax rates, and property tax levies must occur before October 11, 2022, 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 2023 requested budget.

CITY OF LAWRENCE 2023 BUDGET CALENDAR



June

17: Proposed budget calendar and guidelines delivered to all department heads, **27:** Budget preparation documents due back from all department heads, **28:** Staff Meetings

July

6,7,11: Budget Workshops, **15:** Proposed 2023 budgets due from all departments (including misc. revenue projections), **18,21,22:** Budget Workshops

August

8,9: Staff Meetings, **12:** Finalize budget, distribute final draft to Department Heads, **26:** Submit budget & salary ordinances to be placed on Council agenda

September

6: 2023 budget ordinance introduced at City Council meeting, 2023 salary ordinances introduced at City Council meeting, Publication of notice to taxpayers of proposed 2023 budgets, tax rates and tax levies, **21:** Public Hearing on the proposed 2023 budget

October

3: Adopt 2023 budget ordinance, 2023 salary ordinances, **10:** Submit 2023 budgets, tax rates, and tax levies to DLGF through Gateway

November

1: Deadline to adopt 2023 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.

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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.



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE



Financial Summaries

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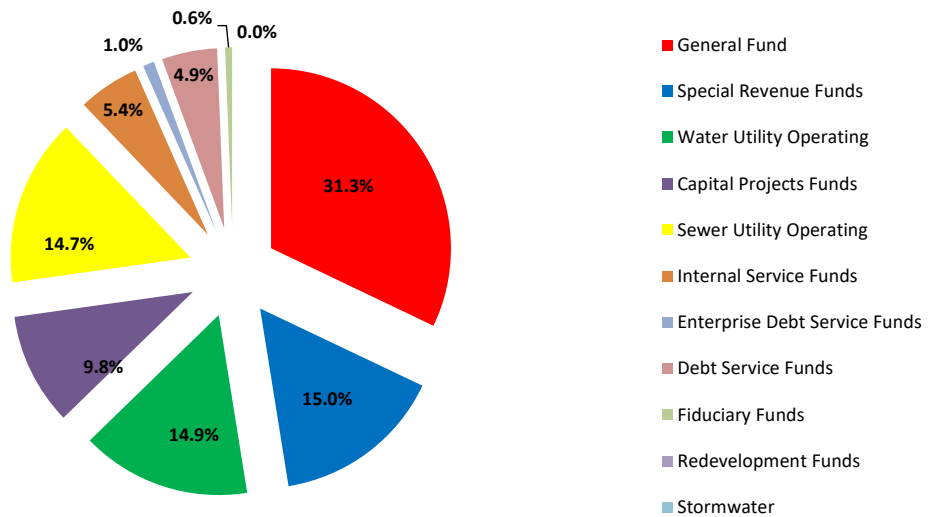
Revenue and Expenditure Summary - By Fund Type

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenues:						
General Fund	\$ 23,023,528	\$ 23,726,432	\$ 23,909,864	\$ 23,732,642	\$ 14,459,779	\$ 25,356,177
Special Revenue Funds	10,564,208	10,466,808	15,977,122	15,944,103	14,136,220	10,611,147
Debt Service Funds	536,652	286,008	807,159	836,536	350,932	690,197
Capital Projects Funds	9,973,587	16,063,206	10,247,636	6,564,611	5,689,693	7,904,215
Enterprise Funds	19,066,463	20,533,398	23,197,281	22,324,208	16,250,295	26,110,883
Enterprise Debt Service Funds	2,429,880	14,696,753	2,515,592	1,930,168	1,938,968	3,936,963
Internal Service Funds	5,674,416	7,506,899	7,324,064	3,602,986	5,530,726	4,329,211
Fiduciary Funds	493,952	436,903	469,726	368,952	339,968	369,726
Redevelopment Funds	5,699,241	5,503,911	6,338,015	-	3,689,801	-
Redevelopment Debt Service Funds	-	-	-	-	-	-
Total Revenues	\$ 77,461,927	\$ 99,220,318	\$ 90,786,459	\$ 75,304,206	\$ 62,386,381	\$ 79,308,519
Expenditures:						
General Fund	\$ 21,422,623	\$ 22,484,413	\$ 24,417,957	\$ 25,661,773	\$ 19,167,512	\$ 25,269,785
Special Revenue Funds	10,837,852	11,099,750	10,538,763	14,702,459	8,624,529	12,125,776
Debt Service Funds	473,573	510,573	757,969	753,801	755,051	801,400
Capital Projects Funds	16,792,012	16,538,208	10,186,006	8,808,199	6,321,325	7,934,229
Enterprise Funds	19,105,746	20,518,267	21,097,055	21,191,673	15,639,959	25,883,637
Enterprise Debt Service Funds	4,115,723	5,388,415	8,515,826	1,930,168	3,412,040	3,936,963
Internal Service Funds	5,828,797	6,864,794	7,642,814	3,892,575	4,964,325	4,329,211
Fiduciary Funds	417,439	400,507	391,657	489,750	292,821	489,750
Redevelopment Funds	5,218,497	5,561,975	5,957,466	-	6,744,616	-
Redevelopment Debt Service Funds	-	-	-	-	-	-
Total Expenditures	\$ 84,212,263	\$ 89,366,901	\$ 89,505,513	\$ 77,430,398	\$ 65,922,177	\$ 80,770,751
Revenues less Expenditures	\$ (6,750,336)	\$ 9,853,417	\$ 1,280,946	\$ (2,126,192)	\$ (3,535,796)	\$ (1,462,232)

Expenditure Summary - Top Uses of Funds (by Fund)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget	2023 % of Total
General Fund	\$ 21,422,623	\$ 22,484,413	\$ 24,417,957	\$ 25,661,773	\$ 19,167,512	\$ 25,269,785	31.3%
Water Utility Operating	10,728,503	12,064,359	12,077,284	11,788,248	8,898,804	12,011,973	14.9%
Special Revenue Funds	10,837,852	11,099,750	10,538,763	14,702,459	8,624,529	12,125,776	15.0%
Capital Projects Funds	16,792,012	16,538,208	10,186,006	8,808,199	6,321,325	7,934,229	9.8%
Sewer Utility Operating	8,377,244	8,453,908	8,490,531	8,403,425	6,214,133	11,874,164	14.7%
Internal Service Funds	5,828,797	6,864,794	7,642,814	3,892,575	4,964,325	4,329,211	5.4%
Enterprise Debt Service Funds	4,115,723	5,388,415	8,515,826	1,930,168	3,412,040	3,936,963	4.9%
Debt Service Funds	473,573	510,573	757,969	753,801	755,051	801,400	1.0%
Fiduciary Funds	417,439	400,507	391,657	489,750	292,821	489,750	0.6%
Redevelopment Funds	5,218,497	5,561,975	5,957,466	-	6,744,616	-	0.0%
Stormwater	-	-	529,240	1,000,000	527,022	1,997,500	2.5%
Total Expenditures	\$ 84,212,263	\$ 89,366,901	\$ 89,505,513	\$ 77,430,398	\$ 65,922,177	\$ 80,770,751	100.0%

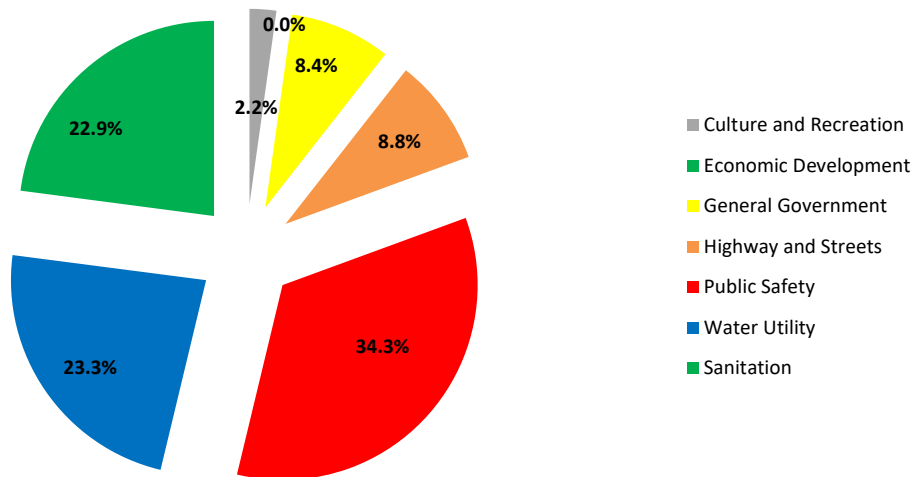
2023 Adopted Budget: Top Uses of Funds (by Fund)



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ 1,708,285	\$ 1,388,591	\$ 1,601,291	\$ 1,596,373	\$ 1,752,488	\$ 1,785,841
Economic Development	5,257,045	5,634,936	6,044,629	110,128	6,805,554	-
General Government	7,691,401	13,504,867	12,080,508	10,795,099	7,814,962	6,755,863
Highway and Streets	4,117,473	4,089,273	3,676,420	5,143,625	2,659,508	7,141,968
None	940,467	498,447	908,671	-	128,010	-
Public Safety	29,974,219	26,470,231	26,750,267	27,622,942	20,832,323	27,732,632
Water Utility	19,525,310	23,310,461	24,630,782	18,227,883	15,446,331	18,822,042
Sanitation	14,998,063	14,470,094	13,812,945	13,934,348	10,483,002	18,532,405
Total by Expenditures by Function	\$ 84,212,263	\$ 89,366,901	\$ 89,505,513	\$ 77,430,398	\$ 65,922,177	\$ 80,770,751

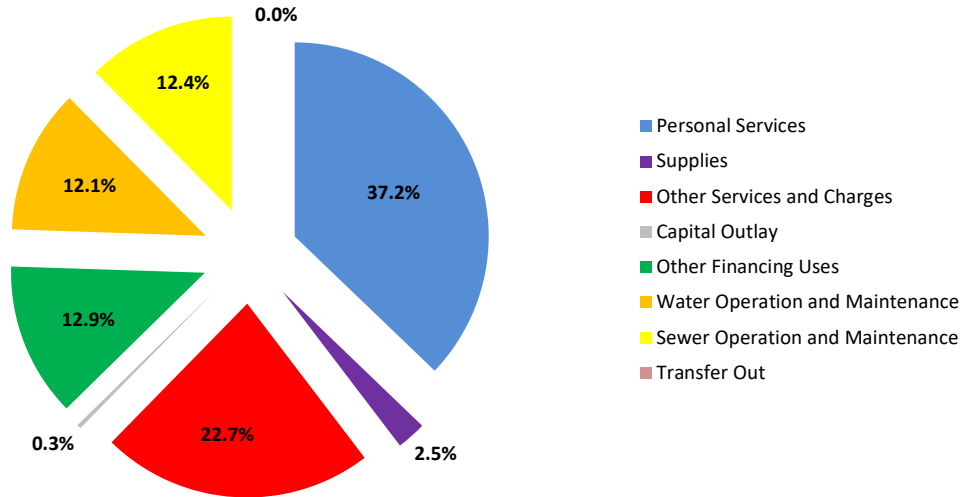
2023 Adopted Budget: Expenditures by Function



Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal services	\$ 24,084,331	\$ 25,059,449	\$ 27,005,816	\$ 29,675,905	\$ 21,427,483	\$ 30,027,400
420 - Supplies	1,408,132	1,359,523	1,534,793	2,047,280	1,192,539	1,979,689
430 - Other services and charges	25,069,346	30,074,551	29,276,007	23,219,742	21,749,714	18,329,843
440 - Capital outlay	6,804,751	2,864,836	700,497	849,267	449,877	281,083
450 - Other financing uses	7,697,315	8,743,855	8,780,897	2,564,227	6,061,017	10,390,000
600 - Water Operation and Maintenance	11,030,582	13,457,683	14,633,414	9,644,982	8,408,576	9,747,187
700 - Sewer Operation and Maintenance	8,117,807	7,807,004	7,574,090	9,428,995	6,632,971	10,015,549
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total by Expenditures by Category	\$ 84,212,263	\$ 89,366,901	\$ 89,505,513	\$ 77,430,398	\$ 65,922,177	\$ 80,770,751

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 15,875,437	\$ 16,603,137	\$ 17,694,132	\$ 19,849,489	\$ 14,224,764	\$ 20,374,555
412 - Overtime	976,887	861,336	1,030,912	850,309	841,964	875,680
413 - Employee Benefits	7,232,008	7,594,976	8,280,772	8,976,107	6,360,755	8,777,165
421 - Office Supplies	14,662	27,175	18,665	47,279	6,839	24,687
422 - Operating Supplies	691,083	692,788	831,573	963,613	748,750	909,782
423 - Repair and Maintenance Supplies	604,818	485,069	596,742	887,567	299,010	933,213
429 - Other Supplies	97,569	154,491	87,813	148,821	137,941	112,007
430 - Other services and charges	-	-	-	-	-	-
431 - Professional Services	6,276,195	9,537,042	8,855,537	5,304,982	4,668,614	2,760,242
432 - Communication and Transportation	214,767	220,591	215,511	410,503	167,051	258,051
433 - Printing and Advertising	84,136	131,084	105,288	122,722	74,353	100,872
434 - Insurance	896,594	1,352,148	1,713,600	1,292,212	1,504,609	1,318,677
435 - Utility Services	497,288	532,935	569,550	602,441	393,435	672,883
436 - Repairs and Maintenance	506,051	457,607	990,603	1,228,830	754,868	2,683,633
437 - Rentals	87,820	64,603	68,083	91,721	53,045	84,481
438 - Debt Service	3,018,989	3,504,277	3,978,084	3,594,560	3,699,361	3,599,340
439 - Other Services and Charges	13,487,507	14,274,264	12,779,751	10,571,771	10,434,378	6,851,664
441 - Land	50,875	15	74,000	-	-	-
443 - Buildings	5,949,993	2,103,985	46,652	-	-	-
444 - Improvements Other Than Building	151,378	137,628	70,597	368,158	32,630	24,269
445 - Machinery and Equipment	644,141	623,208	509,248	481,109	417,247	256,814
449 - Other Capital Outlays	8,364	-	-	-	-	-
452 - Interfund Operating Transfers	7,697,315	8,743,855	8,780,897	2,564,227	6,061,017	10,390,000
604 - Employee Pensions & Benefits	-	1,113	-	-	-	-
610 - Purchased Water	10,512	34,224	29,785	15,000	3,856	15,000
615 - Purchased Power	303,105	277,385	299,620	312,000	231,368	330,000
618 - Chemicals	90,959	73,598	87,995	130,000	110,523	170,000
620 - Materials and Supplies	964,173	559,543	1,545,549	500,450	1,494,077	405,871
631 - Contractual Serv - Engineering	1,341,885	948,265	1,400,212	30,000	615,671	-
632 - Contractual Serv - Accounting	39,483	7,232	-	20,000	9,518	50,000
633 - Contractual Serv - Legal	16,624	67,633	32,154	20,000	3,681	20,000
635 - Contractual Serv - Testing	22,755	30,018	26,541	64,000	9,869	47,000
636 - Contractual Services - Other	2,944,406	7,099,128	7,122,000	625,000	3,346,647	469,000
642 - Rental of Equipment	10,392	8,889	15,094	22,900	10,418	20,500
650 - Transportation Expenses	55,910	76,831	64,446	123,925	71,466	120,850
656 - Insurance - Vehicle	29,460	33,790	35,739	37,500	37,494	22,412
657 - Insurance - General Liability	13,300	17,195	20,552	20,400	23,091	12,367
658 - Insurance - Workman's Comp	26,611	27,523	29,452	25,075	28,772	23,697
659 - Insurance - Other	5,860	3,542	7,083	15,000	8,998	23,031
675 - Miscellaneous Expenses	5,155,146	4,191,775	3,917,190	7,683,732	2,403,129	8,017,459
710 - Purchased Wastewater Treatment	2,233,523	2,356,730	2,848,488	3,735,000	2,678,691	3,700,000
715 - Purchased Power	111,324	99,787	106,103	102,500	88,006	120,000
720 - Materials and Supplies	413,326	90,084	152,494	259,405	147,348	140,300
731 - Contractual Serv - Engineering	233,576	206,893	194,624	40,000	304,279	-
732 - Contractual Serv - Accounting	7,629	6,006	-	25,000	3,780	4,500
733 - Contractual Serv - Legal	16,023	2,500	20,504	42,000	11,129	10,000
735 - Contractual Serv - Testing	5,133	8,257	7,516	31,500	7,779	20,000
736 - Contractual Services - Other	1,363,639	1,402,001	644,517	541,500	643,232	348,000
742 - Rental of Equipment	44,209	11,530	40,149	17,500	7,272	15,000
750 - Transportation Expenses	51,224	69,390	62,591	97,700	54,589	93,200
756 - Insurance - Vehicle	29,460	33,790	35,739	37,500	37,494	22,412
757 - Insurance - General Liability	13,300	17,195	20,552	23,805	23,091	12,367
758 - Insurance - Workman's Comp	26,611	27,523	29,452	29,452	28,772	23,697
759 - Insurance - Other	5,860	3,542	8,278	13,513	8,998	23,031
770 - Bad Debt Expense	-	-	-	-	-	-
775 - Miscellaneous Expenses	3,562,968	3,471,778	3,403,081	4,432,620	2,588,512	5,483,042
Total	\$ 84,212,263	\$ 89,366,901	\$ 89,505,513	\$ 77,430,398	\$ 65,922,177	\$ 80,770,751

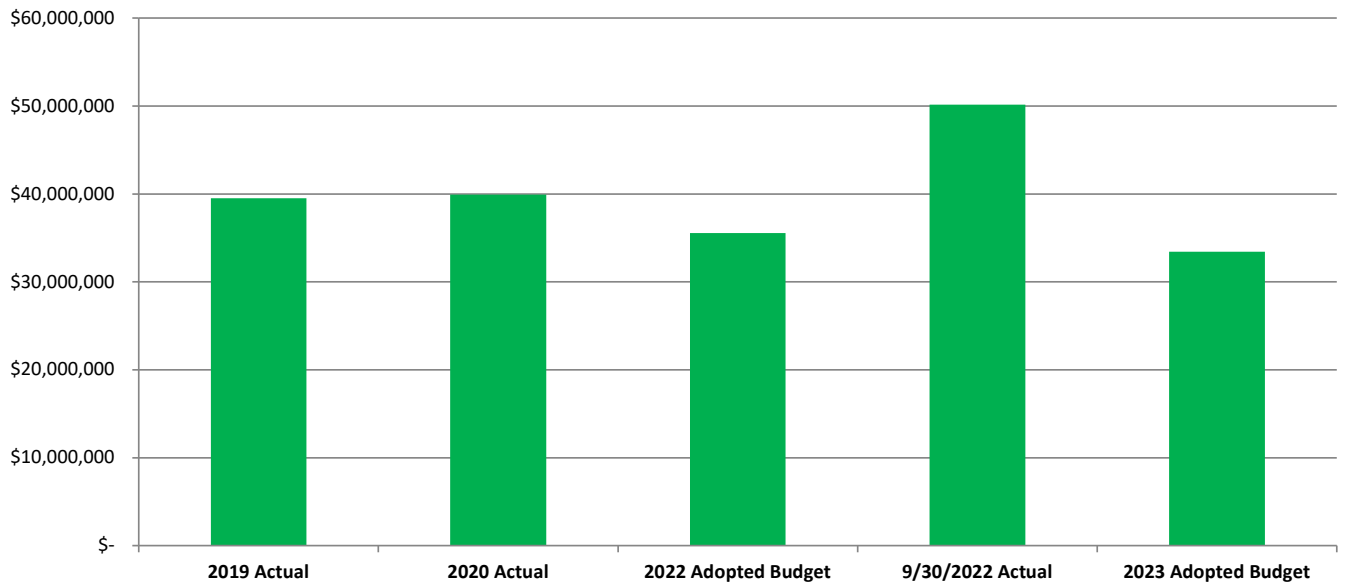


Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 15,927,751	\$ 16,066,898	\$ 17,220,517	\$ 5,917,112	\$ 14,908,898	\$ 12,044,536
320 - Licenses and Permits	442,475	513,195	303,300	325,339	310,992	297,906
330 - Intergovernmental	3,666,660	3,855,599	4,103,567	2,889,775	3,673,436	3,947,803
335 - State Shared Revenue	10,769,916	10,169,509	9,962,958	6,800,040	10,549,640	10,780,928
340 - Charges for Services	11,960,686	13,103,136	16,033,667	11,372,137	9,999,705	11,096,372
350 - Fines, Forfeitures, and Fees	268,092	157,454	187,850	111,885	150,311	182,475
360 - Miscellaneous	824,473	570,642	560,006	1,033,858	505,226	607,588
390 - Other Financing Sources	16,143,580	24,788,253	28,056,520	16,831,596	13,491,328	15,865,489
400 - Water Operating Revenue	10,708,164	12,086,403	12,086,403	11,975,749	8,838,497	11,861,296
480 - Other Water Revenue	-	-	-	-	-	-
<u>500 - Sewer Operating Revenue</u>	<u>8,358,298</u>	<u>8,446,166</u>	<u>8,443,659</u>	<u>8,362,912</u>	<u>6,264,711</u>	<u>11,963,841</u>
Total Revenue	\$ 79,070,094	\$ 89,757,255	\$ 96,958,448	\$ 65,620,403	\$ 68,692,744	\$ 78,648,234
Expenditures:						
410 - Personal services	\$ 24,084,331	\$ 25,059,449	\$ 27,005,816	\$ 29,675,905	\$ 21,427,483	\$ 30,027,400
420 - Supplies	1,408,132	1,359,523	1,534,793	2,047,280	1,192,539	1,979,689
430 - Other Services and Charges	25,069,346	30,074,551	29,276,007	23,219,742	21,749,714	18,329,843
440 - Capital outlay	6,804,751	2,864,836	700,497	849,267	449,877	281,083
450 - Other Financing Uses	7,697,315	8,743,855	8,780,897	2,564,227	6,061,017	10,390,000
600 - Water Operation and Maintenance	11,030,582	13,457,683	14,633,414	9,644,982	8,408,576	9,747,187
700 - Sewer Operation and Maintenance	8,117,807	7,807,004	7,574,090	9,428,995	6,632,971	10,015,549
<u>800 - Transfer Out (Interfund)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 84,212,263	\$ 89,366,901	\$ 89,505,513	\$ 77,430,398	\$ 65,922,177	\$ 80,770,751
Net Revenue	\$ (5,142,169)	\$ 390,354	\$ 7,452,935	\$ (11,809,995)	\$ 2,770,568	\$ (2,122,517)
Beginning Fund Balance¹	44,660,014	39,517,845	39,908,200	47,361,134	47,361,134	35,551,140
Ending Fund Balance	\$ 39,517,845	\$ 39,908,200	\$ 47,361,134	\$ 35,551,140	\$ 50,131,702	\$ 33,428,623

(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				
	1/1/2020 Fund Balance	2020 Revenue	2020 Expenditures	Surplus/ (Deficit)	12/31/2020 Fund Balance	1/1/2021 Fund Balance	2021 Revenue	2021 Expenditures	Surplus/ (Deficit)	12/31/2021 Fund Balance
General Fund	\$ 7,439,648	\$ 23,726,432	\$ 22,484,413	\$ 1,242,019	\$ 8,681,667	\$ 8,681,667	\$ 23,909,864	\$ 24,417,957	\$ (508,093)	\$ 8,173,574
Special Revenue Funds										
176 Covid-19 American Rescue Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,583,581	\$ -	\$ 5,583,581	\$ 5,583,581
201 Motor Vehicle Highway	2,952,527	2,675,016	3,137,789	(462,773)	2,489,754	2,489,754	2,896,612	2,628,820	267,792	2,757,546
202 Local Road & Street	712,160	807,305	951,484	(144,179)	567,981	567,981	879,526	518,360	361,166	929,146
203 Federal Revenue Sharing Trust Forfeiture	25,047	88,638	16,980	71,658	96,705	96,705	13,736	5,500	8,236	104,941
204 Developers Escrow Fund	-	-	-	-	-	-	-	-	-	-
211 Park Non-Reverting	121,337	56,534	59,307	(2,773)	118,564	118,564	146,560	150,298	(3,738)	114,826
217 Donation	121,442	30,950	12,718	18,232	139,673	139,673	-	68,047	(68,047)	71,627
222 Animal Shelter Fund	2,000	-	-	-	2,000	2,000	-	-	-	2,000
224 Public Safety LOIT	2,071,412	3,422,066	3,831,402	(409,335)	1,662,076	1,662,076	3,684,929	4,189,526	(504,596)	1,157,480
230 Federal Grant 022516	(154,726)	154,726	-	154,726	-	-	-	-	-	-
233 Law Enforcement Cont. Ed.	152,599	62,340	46,954	15,386	167,985	167,985	37,895	43,035	(5,140)	162,845
239 Deferral Program Fund	79,554	9,008	-	9,008	88,562	88,562	6,768	30,304	(23,536)	65,026
243 State Grant	(6,084)	838,063	312,047	526,016	519,932	519,932	88,774	655,365	(566,591)	(46,659)
245 Rainy Day Fund	-	-	-	-	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-	-	-	-	-
247 Hazardous Materials Response	11,156	5,924	-	5,924	17,080	17,080	156	-	156	17,235
250 Federal Grant	(27,567)	138,947	186,400	(47,453)	(75,020)	(75,020)	223,369	188,002	35,366	(39,654)
257 COIT Special Distribution	1	-	-	-	1	1	-	-	-	1
275 Local Grant	4,112	-	-	-	4,112	4,112	35,000	35,000	-	4,112
420 Transportation Bond Proceeds Fund	84,981	-	-	-	84,981	84,981	-	-	-	84,981
625 Emergency Medical Service	1,025,245	2,177,290	2,544,911	(367,621)	657,625	657,625	2,380,218	2,026,507	353,711	1,011,336
Total	\$ 7,175,194	\$ 10,466,808	\$ 11,099,992	\$ (633,184)	\$ 6,542,010	\$ 6,542,010	\$ 15,977,122	\$ 10,538,763	\$ 5,438,359	\$ 11,980,369
Debt Service Funds										
301 Government Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306 Park Building	13,727	-	-	-	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	386,288	186,026	377,500	(191,474)	194,814	194,814	373,654	370,500	3,154	197,968
327 Municipal Building Corp	79,463	99,982	133,073	(33,091)	46,372	46,372	433,505	387,469	46,035	92,407
Total	\$ 479,977	\$ 286,008	\$ 510,573	\$ (224,565)	\$ 255,413	\$ 255,413	\$ 807,159	\$ 757,969	\$ 49,189	\$ 304,602
Capital Project Funds										
328 Municipal Building Corp 2018	\$ 2,395,205	\$ 121,379	\$ 2,504,316	\$ (2,382,936)	\$ 12,269	\$ 12,269	\$ 1	\$ -	\$ 1	\$ 12,270
329 Municipal Building Corp 2021	-	-	-	-	-	-	1,000,000	687,044	312,956	312,956
424 Cumulative Capital Improvement	\$ 625,684	\$ 401,312	\$ 245,674	\$ 155,638	\$ 781,322	\$ 781,322	\$ 401,910	\$ 352,445	\$ 49,465	\$ 830,788
425 Cumulative Capital Building	-	-	-	-	-	-	-	1,672,089	(1,672,089)	-
617 Water Capital Improvement	\$ 3,590,020	\$ 7,089,632	\$ 6,395,126	\$ 694,506	\$ 4,284,526	\$ 4,284,526	\$ 6,332,581	\$ 4,602,347	\$ 1,730,235	\$ 6,014,761
618 Sewer Capital Improvement	3,620,935	2,929,236	3,645,408	(716,172)	2,904,763	2,904,763	2,513,144	2,872,081	(358,937)	2,545,826
Total	\$ 10,231,845	\$ 10,541,560	\$ 12,790,524	\$ (2,248,964)	\$ 7,982,881	\$ 7,982,881	\$ 10,247,636	\$ 10,186,006	\$ 61,631	\$ 8,044,512
Enterprise Funds										
601 Water Utility Operating	\$ 1,005,825	\$ 12,086,819	\$ 12,087,961	\$ (1,143)	\$ 1,004,682	\$ 1,004,682	\$ 11,968,659	\$ 12,077,284	\$ (108,625)	\$ 896,056
606 Sewer Operating Fund	1,005,872	8,446,580	8,450,995	(4,415)	1,001,457	1,001,457	8,443,660	8,490,531	(46,871)	954,587
630 Stormwater Fund	-	-	-	-	-	-	2,784,962	529,240	2,255,722	2,255,722
Total	\$ 2,011,697	\$ 20,533,398	\$ 20,538,956	\$ (5,558)	\$ 2,006,139	\$ 2,006,139	\$ 20,412,319	\$ 20,567,816	\$ (155,496)	\$ 1,850,643
Enterprise Debt Service Funds										
602 Water Bond Interest & Sinking	\$ -	\$ 1,181,298	\$ 1,181,298	\$ -	\$ -	\$ -	\$ 1,385,695	\$ 1,385,695	\$ -	\$ -
603 2017 Water SRF Bond and Interest	589,389	521,539	516,600	4,939	594,328	594,328	520,009	516,530	3,479	597,807
604 Water Bond Debt Service Reserve	421,475	47,013	-	47,013	468,488	468,488	45,090	-	45,090	513,579
605 Water Utility Bond Proceeds	10,182	12,400,873	2,076,116	10,324,756	10,334,939	10,334,939	-	6,048,926	(6,048,926)	4,286,013
607 Sewer Bond Interest & Sinking	-	537,438	537,438	-	-	-	564,676	564,676	-	-
608 Sewer Debt Service Reserve	815,235	3,836	-	3,836	819,071	819,071	123	-	123	819,194
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	1,072,245	4,755	1,076,962	(1,072,207)	38	38	-	-	-	38
Total	\$ 2,908,526	\$ 14,696,753	\$ 5,388,415	\$ 9,308,337	\$ 12,216,864	\$ 12,216,864	\$ 2,515,592	\$ 8,515,826	\$ (6,000,234)	\$ 6,216,630
Internal Service Funds										
280 Self Funding Insurance	\$ 2,233,169	\$ 4,362,796	\$ 3,832,129	\$ 530,666	\$ 2,763,836	\$ 2,763,836	\$ 4,123,896	\$ 4,389,833	\$ (265,938)	\$ 2,497,898
701 Administrative Services	70,525	1,461,818	1,417,574	44,244	114,768	114,768	1,629,981	1,643,045	(13,064)	101,705
702 Technology Services	160,437	1,191,460	1,191,454	6	160,444	160,444	1,075,428	1,065,875	9,553	169,997
703 Garage Fund	-	490,825	217,059	273,766	273,766	273,766	494,760	544,061	(49,301)	224,465
Total	\$ 2,464,131	\$ 7,506,899	\$ 6,658,216	\$ 848,682	\$ 3,312,813	\$ 3,312,813	\$ 7,324,064	\$ 7,642,814	\$ (318,749)	\$ 2,994,064
Fiduciary Funds										
802 Police Pension Fund	\$ 182,110	\$ 436,903	\$ 400,507	\$ 36,396	\$ 218,506	\$ 218,506	\$ 469,726	\$ 391,657	\$ 78,069	\$ 296,575
825 OPEB Trust Fund	-	-	-	-	-	-	-	-	-	-
Total	\$ 182,110	\$ 436,903	\$ 400,507	\$ 36,396	\$ 218,506	\$ 218,506	\$ 469,726	\$ 391,657	\$ 78,069	\$ 296,575
Redevelopment Funds										
406 Redevelopment Capital	\$ 1,366,046	\$ 513,307	\$ 499,731	\$ 13,576	\$ 1,379,622	\$ 1,379,622	\$ 673,257	\$ 507,485	\$ 165,772	\$ 1,545,394
410 Redevelopment Capital Monarch TIF	1,329,198	456,402	720,910	(264,508)	1,064,689	1,064,689	1,030,095	765,910	264,185	1,328,875
815 Ft. Harrison Reuse Authority	2,136,643	4,534,203	4,341,334	192,869	2,329,512	2,329,512	4,634,663	4,684,072	(49,409)	2,280,103
Total	\$ 4,831,887	\$ 5,503,911	\$ 5,561,975	\$ (58,063)	\$ 4,773,823	\$ 4,773,823	\$ 6,338,015	\$ 5,957,466	\$ 380,549	\$ 5,154,372
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	\$ 37,910,793	\$ 93,698,672	\$ 85,433,570	\$ 8,265,102	\$ 46,175,894	\$ 46,175,894	\$ 88,001,497	\$ 88,976,274	\$ (974,777)	\$ 45,201,118

*Notes: 2020-2021 Actual; 2022 Adopted Budget; 2022 Adjustments reflect estimated under spending and/or additional revenue and represent the estimated 2022 year-end fund balance as of 9/30/2022; 2023 Adopted budget with projected 2022 year-end balance



2022 Adopted Budget						2023 Adopted Budget					
1/1/2022	2022		Surplus/		12/31/2022	1/1/2023	2023		Surplus/	12/31/2023	
Fund Balance	2022 Revenue	Expenditures	(Deficit)	Adjustments	Fund Balance	Fund Balance	2023 Revenue	Expenditures	(Deficit)	Fund Balance	
\$ 8,173,574	\$ 23,732,642	\$ 25,661,773	\$ (1,929,131)	\$ (400,000)	\$ 5,844,443	\$ 5,844,443	\$ 25,356,177	\$ 25,269,785	\$ 86,392	\$ 5,930,835	
\$ -	\$ 5,625,850	\$ 3,488,818	\$ 2,137,032	\$ -	\$ 2,137,032	\$ 2,137,032	\$ -	\$ -	\$ -	\$ 2,137,032	
2,489,754	2,927,906	3,498,625	(570,719)	-	1,919,035	2,595,432	3,229,094	4,312,921	(570,719)	2,024,713	
567,981	1,100,000	645,000	455,000	-	1,022,981	664,491	891,610	831,547	455,000	1,119,491	
96,705	-	-	-	-	96,705	96,705	-	-	-	96,705	
-	-	-	-	-	-	-	-	-	-	-	
118,564	200,000	68,605	131,395	-	249,959	149,880	155,450	170,417	131,395	281,275	
139,673	-	-	-	-	139,673	139,673	-	-	-	139,673	
2,000	-	-	-	-	2,000	2,000	-	-	-	2,000	
1,662,076	3,471,142	4,512,225	(1,041,083)	-	620,993	620,993	3,764,232	3,827,237	(1,041,083)	(420,090)	
-	-	-	-	-	-	-	-	-	-	-	
167,985	49,205	73,000	(23,795)	-	144,190	150,592	37,200	79,500	(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	2,570,000	2,416,186	153,814	-	811,439	766,439	2,533,561	2,904,154	153,814	920,253	
\$ 6,542,010	\$ 15,944,103	\$ 14,702,459	\$ 1,241,644	\$ -	\$ 7,783,654	\$ 7,962,884	\$ 10,611,147	\$ 12,125,776	\$ (895,388)	\$ 7,067,496	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13,727	-	-	-	-	13,727	13,727	-	-	-	13,727	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
499	-	-	-	-	499	499	-	-	-	499	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
194,814	373,500	373,500	1,140	-	195,954	195,954	74,393	189,200	-	195,954	
46,372	463,036	380,301	194,239	-	240,611	240,611	615,804	612,200	82,735	323,346	
\$ 255,413	\$ 836,536	\$ 753,801	\$ 195,379	\$ -	\$ 450,792	\$ 450,792	\$ 690,197	\$ 801,400	\$ 82,735	\$ 533,527	
\$ 12,270	\$ -	\$ -	\$ -	\$ -	\$ 12,270	\$ 12,270	\$ -	\$ -	\$ -	\$ 12,270	
312,956	-	-	-	-	312,956	312,956	-	-	-	312,956	
\$ 781,322	\$ 414,611	\$ 716,000	\$ (301,389)	\$ -	\$ 479,933	\$ 479,933	\$ 490,256	\$ 490,256	\$ -	\$ 479,933	
-	-	-	-	-	-	-	-	-	-	-	
\$ 4,284,526	\$ 5,150,000	\$ 5,150,000	\$ -	\$ -	\$ 4,284,526	\$ 4,284,526	\$ 4,908,014	\$ 4,908,014	\$ -	\$ 4,284,526	
2,904,763	1,000,000	2,942,199	-	-	2,904,763	2,904,763	2,505,945	2,535,959	-	2,904,763	
\$ 8,295,837	\$ 6,564,611	\$ 8,808,199	\$ (301,389)	\$ -	\$ 7,994,448	\$ 7,994,448	\$ 7,904,215	\$ 7,934,229	\$ -	\$ 7,994,448	
\$ 1,004,682	\$ 11,861,296	\$ 11,788,248	\$ (4,682)	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 12,047,042	\$ 12,011,973	\$ -	\$ 1,000,000	
1,001,457	8,362,912	8,403,425	(1,458)	-	1,000,000	1,000,000	11,963,841	11,874,164	(840,513)	159,487	
-	2,100,000	1,000,000	1,100,000	-	1,100,000	1,100,000	2,100,000	1,997,500	1,100,000	2,200,000	
\$ 2,006,139	\$ 22,324,208	\$ 21,191,673	\$ 1,093,860	\$ -	\$ 3,100,000	\$ 3,100,000	\$ 26,110,883	\$ 25,883,637	\$ 259,487	\$ 3,359,487	
\$ -	\$ 1,289,635	\$ 1,289,635	\$ 1,593,257	\$ -	\$ 1,593,257	\$ 1,593,257	\$ 1,902,055	\$ 1,902,055	\$ -	\$ 1,593,257	
594,328	-	-	(516,530)	-	77,798	77,798	-	-	-	77,798	
468,488	-	-	-	-	468,488	468,488	-	-	-	468,488	
10,334,939	-	-	(4,800,441)	-	5,534,498	5,534,498	-	-	-	5,534,498	
-	640,533	640,533	473,379	-	473,379	473,379	2,034,908	2,034,908	-	473,379	
819,071	-	-	-	-	819,071	819,071	-	-	-	819,071	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
38	-	-	-	-	38	38	-	-	-	38	
\$ 12,216,864	\$ 1,930,168	\$ 1,930,168	\$ (3,250,335)	\$ -	\$ 8,966,529	\$ 8,966,529	\$ 3,936,963	\$ 3,936,963	\$ -	\$ 8,966,529	
\$ 2,763,836	\$ -	\$ -	\$ -	\$ -	\$ 2,763,836	\$ 2,763,836	\$ -	\$ -	\$ -	\$ 2,763,836	
114,768	1,854,883	1,956,588	(114,768)	-	-	-	2,290,322	2,290,322	-	-	
160,444	1,174,676	1,344,673	(160,444)	-	-	-	1,427,698	1,427,698	-	-	
273,766	573,426	591,314	-	-	273,766	273,766	611,191	611,191	-	273,766	
\$ 3,312,813	\$ 3,602,986	\$ 3,892,575	\$ (275,212)	\$ -	\$ 3,037,602	\$ 3,037,602	\$ 4,329,211	\$ 4,329,211	\$ -	\$ 3,037,602	
\$ 218,506	\$ 368,952	\$ 489,750	\$ 65,320	\$ -	\$ 283,826	\$ 283,826	\$ 369,726	\$ 489,750	\$ -	\$ 263,028	
-	-	-	-	-	-	-	-	-	-	-	
\$ 218,506	\$ 368,952	\$ 489,750	\$ 65,320	\$ -	\$ 283,826	\$ 283,826	\$ 369,726	\$ 489,750	\$ -	\$ 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	
\$ 45,980,758	\$ 75,304,206	\$ 77,430,398	\$ (3,159,863)	\$ 2,637,602	\$ 42,420,894	\$ 42,600,124	\$ 79,308,519	\$ 80,770,751	\$ (466,774)	\$ 42,112,552	

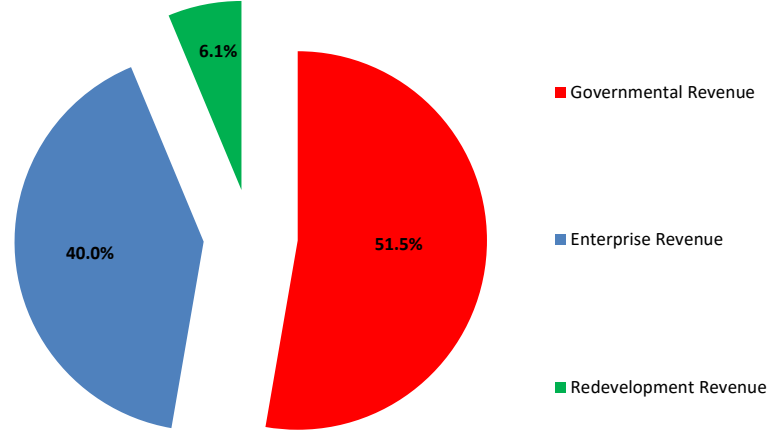


Consolidated Revenue

Revenue Summary - Total City

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Governmental Revenue	\$ 40,690,025	\$ 48,312,662	\$ 49,943,856	\$ 35,101,574	\$ 39,925,219	\$ 41,372,175
Enterprise Revenue	32,680,827	35,940,682	40,676,578	30,518,829	25,077,724	37,276,059
Redevelopment Revenue	5,699,241	5,503,911	6,338,015	-	3,689,801	-
Total Revenue	\$ 79,070,094	\$ 89,757,255	\$ 96,958,448	\$ 65,620,403	\$ 68,692,744	\$ 78,648,234

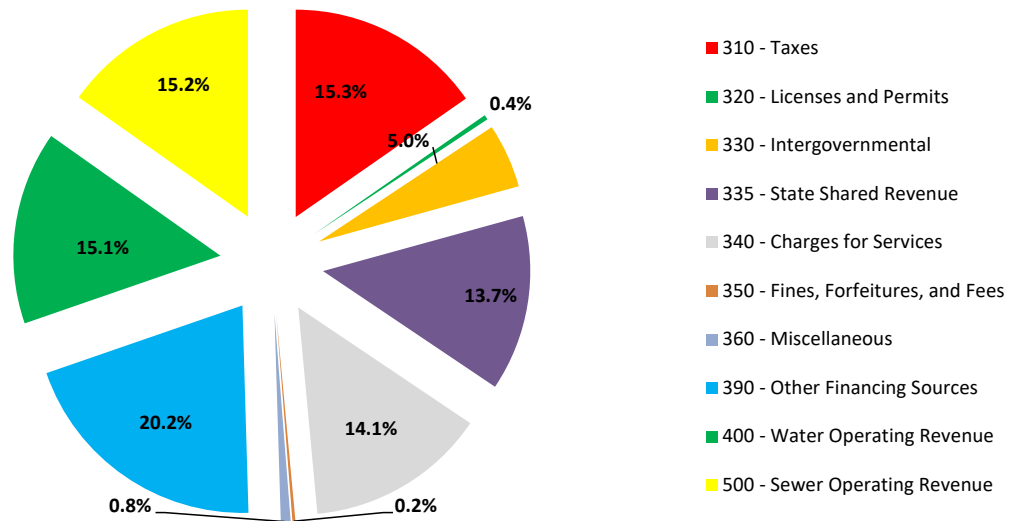
2021 Actual: Revenue by Category



Revenue Summary - Total City

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
310 - Taxes	\$ 15,927,751	\$ 16,066,898	\$ 17,220,517	\$ 5,917,112	\$ 14,908,898	\$ 12,044,536
320 - Licenses and Permits	442,475	513,195	303,300	325,339	310,992	297,906
330 - Intergovernmental	3,666,660	3,855,599	4,103,567	2,889,775	3,673,436	3,947,803
335 - State Shared Revenue	10,769,916	10,169,509	9,962,958	6,800,040	10,549,640	10,780,928
340 - Charges for Services	11,960,686	13,103,136	16,033,667	11,372,137	9,999,705	11,096,372
350 - Fines, Forfeitures, and Fees	268,092	157,454	187,850	111,885	150,311	182,475
360 - Miscellaneous	824,473	570,642	560,006	1,033,858	505,226	607,588
390 - Other Financing Sources	16,143,580	24,788,253	28,056,520	16,831,596	13,491,328	15,865,489
400 - Water Operating Revenue	10,708,164	12,086,403	12,086,403	11,975,749	8,838,497	11,861,296
480 - Other Water Revenue	-	-	-	-	-	-
500 - Sewer Operating Revenue	8,358,298	8,446,166	8,443,659	8,362,912	6,264,711	11,963,841
Total Revenue	\$ 79,070,094	\$ 89,757,255	\$ 96,958,448	\$ 65,620,403	\$ 68,692,744	\$ 78,648,234

2023 Adopted Budget: Revenue by Category



Government Revenue

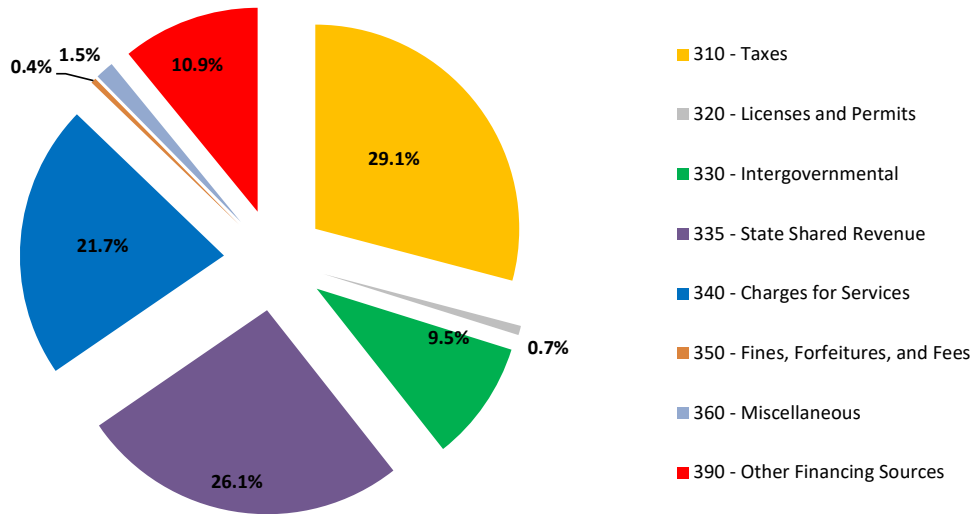
CONNECTING LAWRENCE



Governmental Revenue Summary - Total City

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget	2023 Adopted Budget % of Total
310 - Taxes	\$ 10,233,759	\$ 10,576,632	\$ 11,112,854	\$ 5,917,112	\$ 11,368,171	\$ 12,044,536	29.1%
320 - Licenses and Permits	442,475	513,195	303,300	325,339	310,992	297,906	0.7%
330 - Intergovernmental	3,666,660	3,855,599	4,103,567	2,889,775	3,673,436	3,947,803	9.5%
335 - State Shared Revenue	10,769,916	10,169,509	9,962,958	6,800,040	10,549,640	10,780,928	26.1%
340 - Charges for Services	11,960,686	13,103,136	13,248,705	9,272,137	8,888,737	8,996,372	21.7%
350 - Fines, Forfeitures, and Fees	268,092	157,454	187,850	111,885	150,311	182,475	0.4%
360 - Miscellaneous	819,224	568,787	560,002	1,033,858	504,555	607,588	1.5%
390 - Other Financing Sources	2,529,215	9,368,351	10,464,618	8,751,428	4,479,377	4,514,567	10.9%
Total Revenue	\$ 40,690,025	\$ 48,312,662	\$ 49,943,856	\$ 35,101,574	\$ 39,925,219	\$ 41,372,175	100.0%

2023 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.



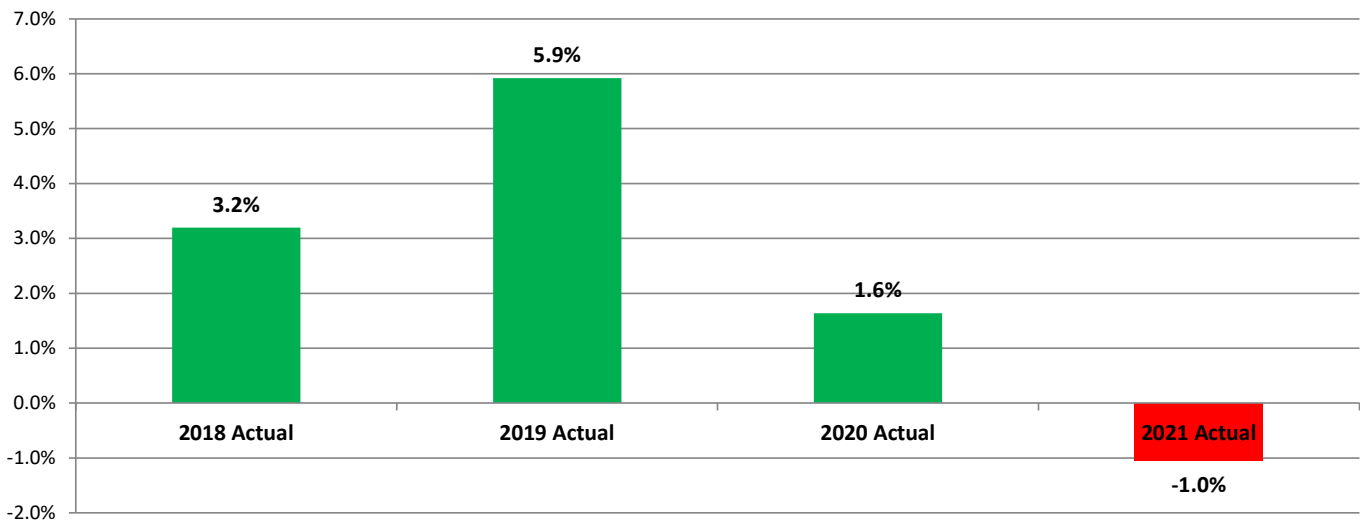
Governmental Revenue Summary - Intergovernmental Revenue by Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Fund	\$ 5,829,234	\$ 6,068,202	\$ 6,271,426	\$ 6,353,154	\$ 4,138,770	\$ 6,503,012
Motor Vehicle Highway	2,814,866	2,582,498	2,789,585	2,814,867	1,958,452	3,100,017
Federal Revenue Sharing Trust Forfeiture	8,163	88,638	13,736	-	27,565	-
Public Safety LOIT	3,242,252	3,422,066	3,684,929	3,471,142	2,711,691	3,764,232
Federal Grant	72,550	154,726	-	-	-	-
Law Enforcement Cont. Ed.	2,020	2,108	1,924	1,873	1,904	1,675
Deferral Program Fund	12,261	9,008	6,768	-	2,344	-
State Grant	896,265	838,063	88,774	-	85,000	-
Local Grant Fund	-	-	35,000	-	-	-
Federal Grant	176,370	138,947	223,369	-	60,513	-
Station 2 and Training Center	34,073	17,068	31,175	34,071	11,574	24,393
Municipal Building Corp	15,127	9,114	36,114	34,820	16,287	36,114
Cumulative Capital Improvement	40,643	42,089	39,200	44,197	20,834	37,952
Police Pension Fund	368,952	361,903	369,726	368,952	339,968	369,726
Total Revenue	\$ 13,512,775	\$ 13,734,432	\$ 13,591,726	\$ 13,123,076	\$ 9,374,901	\$ 13,837,121

Governmental Revenue Summary - Intergovernmental Revenue Sources

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
338.001 - Public Safety Tax	\$ 3,242,252	\$ 3,422,066	\$ 3,684,929	\$ 3,471,142	\$ 2,711,691	\$ 3,764,232
335.005 - COIT	2,850,991	3,078,718	3,436,612	3,192,950	2,553,868	3,588,715
335.014 - Gasoline Tax - Motor Vehicle Hwy	1,979,933	1,746,186	1,929,858	1,979,934	1,529,837	2,219,916
Other	2,382,182	2,412,861	1,584,166	1,202,229	844,659	1,232,664
335.004 - LOIT	1,112,128	1,078,347	1,045,445	1,212,128	784,084	1,045,445
335.002 - Auto and Aircraft Excise Tax	1,110,356	1,159,942	1,050,989	1,229,760	522,147	1,106,048
335.006 - Wheel Tax/Surtax	834,933	836,312	859,727	834,933	428,615	880,101
Total Revenue	\$ 13,512,775	\$ 13,734,432	\$ 13,591,726	\$ 13,123,076	\$ 9,374,901	\$ 13,837,121

Intergovernmental Revenue: Annual Percentage Change



INTERGOVERNMENTAL REVENUE:

Income Taxes represent the largest intergovernmental revenue source, collectively generating approximately \$8.3 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 \$3.7 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 \$4.6 million per year. Both taxes are deposited into the General Fund.

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.

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.

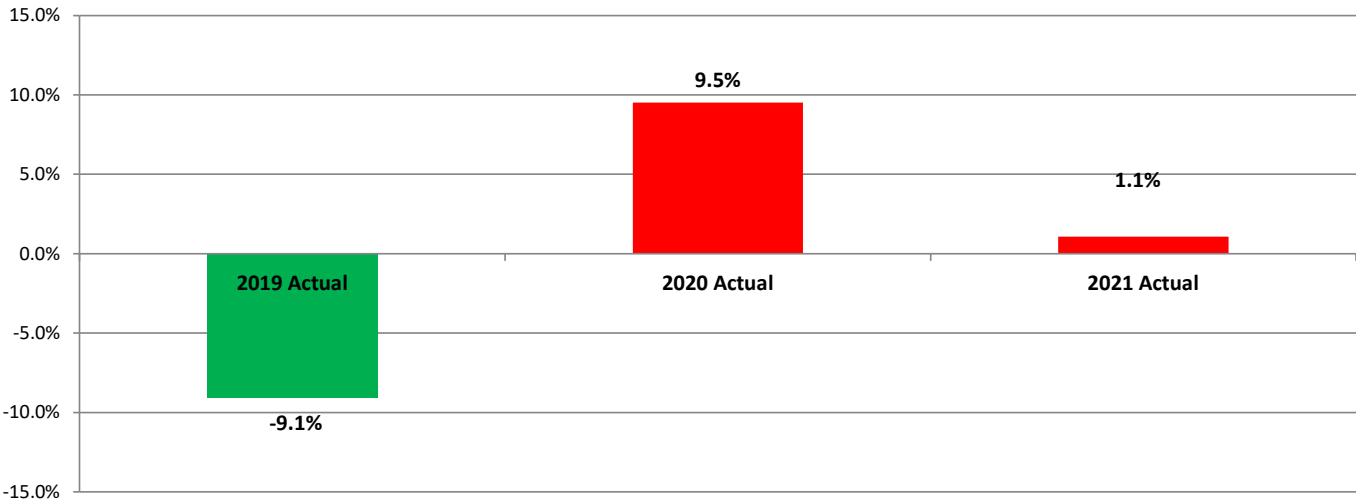
Governmental Revenue Summary - Charges for Services by Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Fund	\$ 6,330,893	\$ 6,448,894	\$ 6,606,810	\$ 6,094,405	\$ 4,276,270	\$ 6,762,465
Park Non-Reverting	158,354	56,396	101,811	200,000	108,331	153,000
Animal Shelter Fund	-	-	-	-	-	-
Law Enforcement Cont. Ed.	43,551	60,232	35,971	47,332	76,104	35,039
State Grant Fund	-	-	-	-	-	-
Hazardous Materials Response	8,971	5,924	156	-	-	-
Self Funding Insurance	3,497,713	4,360,323	4,123,896	-	2,894,849	-
Park Building	-	-	-	-	-	-
Park 1998	-	-	-	-	-	-
Emergency Medical Services	1,930,176	2,177,290	2,380,218	2,550,000	1,913,891	2,533,561
Total Revenue	\$ 11,969,657	\$ 13,109,060	\$ 13,248,861	\$ 8,891,737	\$ 9,269,445	\$ 9,484,065

Governmental Revenue Summary - Charges for Services Revenue Sources

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
345.004 - Emergency Medical Services	\$ 1,930,176	\$ 2,177,290	\$ 2,380,218	\$ 2,550,000	\$ 1,913,891	\$ 2,533,561
349.004 - In Lieu of Taxes - Mun. Utility	3,108,459	3,108,459	3,108,459	3,108,459	2,331,344	3,108,459
344.002 - Garbage and Trash Collection Fee	2,280,312	2,288,156	2,356,898	1,948,191	1,716,984	2,440,130
349.006 - User Fee - Local Entities	824,971	900,000	1,031,462	950,000	178,971	1,100,000
345.005 - Employee & Employer Ins Premiums	3,254,038	3,768,221	3,823,262	-	2,830,734	-
345.010 - Retiree Insurance Premiums	243,675	222,578	103,952	-	50,260	-
345.011 - Retiree Medical	-	-	-	-	-	-
345.012 - Retiree Dental	-	-	-	-	-	-
345.013 - Retiree Vision	-	-	-	-	-	-
Other	328,027	644,356	444,610	335,087	247,261	301,915
Total Revenue	\$ 11,969,657	\$ 13,109,060	\$ 13,248,861	\$ 8,891,737	\$ 9,269,445	\$ 9,484,065

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 2023 (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 2023. Emergency Medical Service fees are expected to generate approximately \$2.5 million in 2023. 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 2022. 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 over \$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.

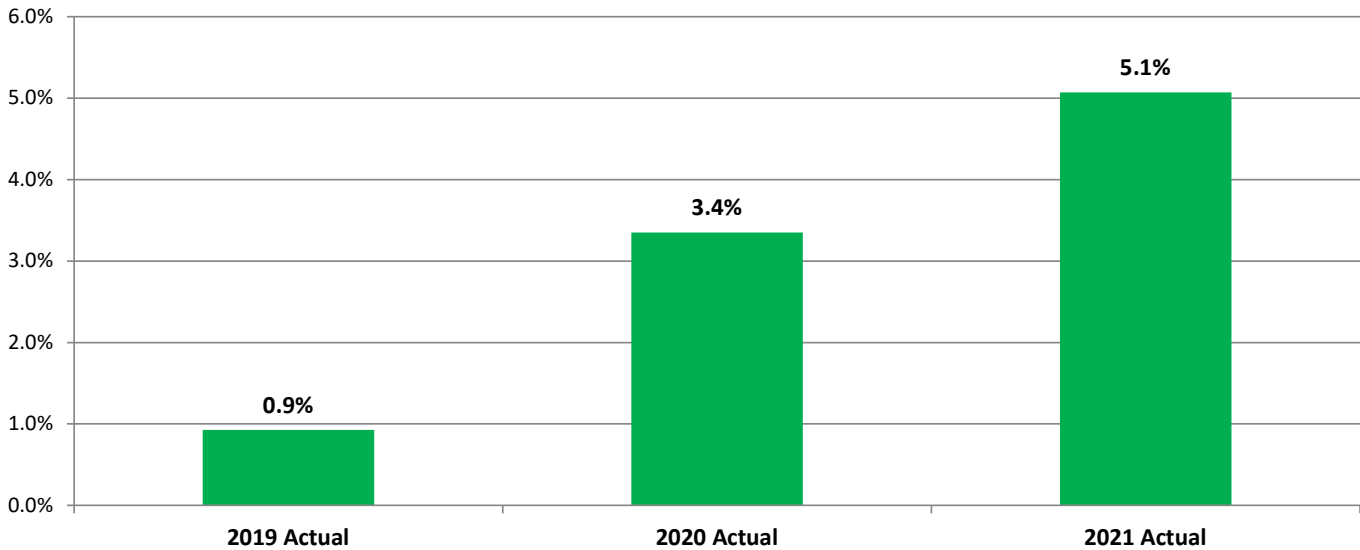
Governmental Revenue Summary - Taxes by Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Fund	\$ 9,402,186	\$ 9,957,582	\$ 10,010,274	\$ 10,230,112	\$ 5,389,566	\$ 10,962,542
COIT Special Distribution	-	-	-	-	-	-
Station 2 and Training Center	337,567	168,958	342,479	339,429	134,136	50,000
Municipal Building Corp.	149,885	90,868	397,391	428,216	188,935	579,690
Cumulative Capital Improvement	344,120	359,223	362,710	370,414	204,475	452,304
Total Revenue	\$ 10,233,759	\$ 10,576,632	\$ 11,112,854	\$ 11,368,171	\$ 5,917,112	\$ 12,044,536

Governmental Revenue Summary - Sources

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
311.001 - General Property	\$ 10,233,759	\$ 10,576,632	\$ 11,112,854	\$ 11,368,171	\$ 5,917,112	\$ 12,044,536
311.005 - Other	-	-	-	-	-	-
335.003 - COIT Special Distribution	-	-	-	-	-	-
Total Revenue	\$ 10,233,759	\$ 10,576,632	\$ 11,112,854	\$ 11,368,171	\$ 5,917,112	\$ 12,044,536

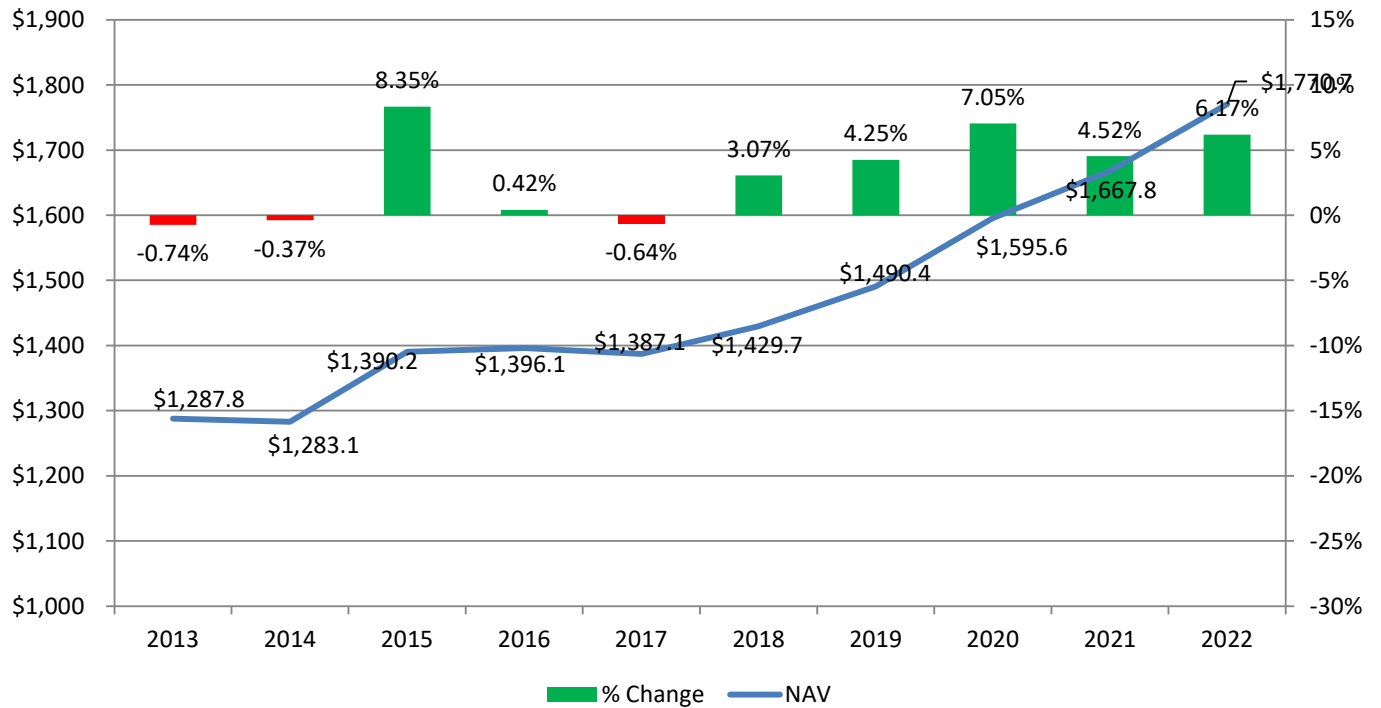
Taxes Revenue: Annual Percentage Change



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

	Marion County	Lawrence Township	City of Lawrence	Speedway	Beech Grove	Southport
2022	\$ 47,348.8	\$ 6,111.8	\$ 1,770.7	\$ 674.8	\$ 544.4	\$ 67.8
2021	45,324.4	5,864.0	1,667.8	630.3	518.0	62.9
2020	43,112.3	5,654.2	1,595.6	618.4	487.7	55.8
2019	40,967.9	5,381.2	1,490.4	594.8	446.4	51.5
2018	39,557.0	5,229.4	1,429.7	598.2	438.0	50.6
2017	37,570.1	5,023.5	1,387.1	574.2	415.1	47.0
2016	36,739.1	5,033.8	1,396.1	566.2	412.2	45.8
2015	36,808.4	5,093.0	1,390.2	546.4	412.8	46.1
2014	33,971.6	4,810.0	1,283.1	511.7	372.9	44.0
2013	34,038.4	4,891.0	1,287.8	510.9	379.7	43.1

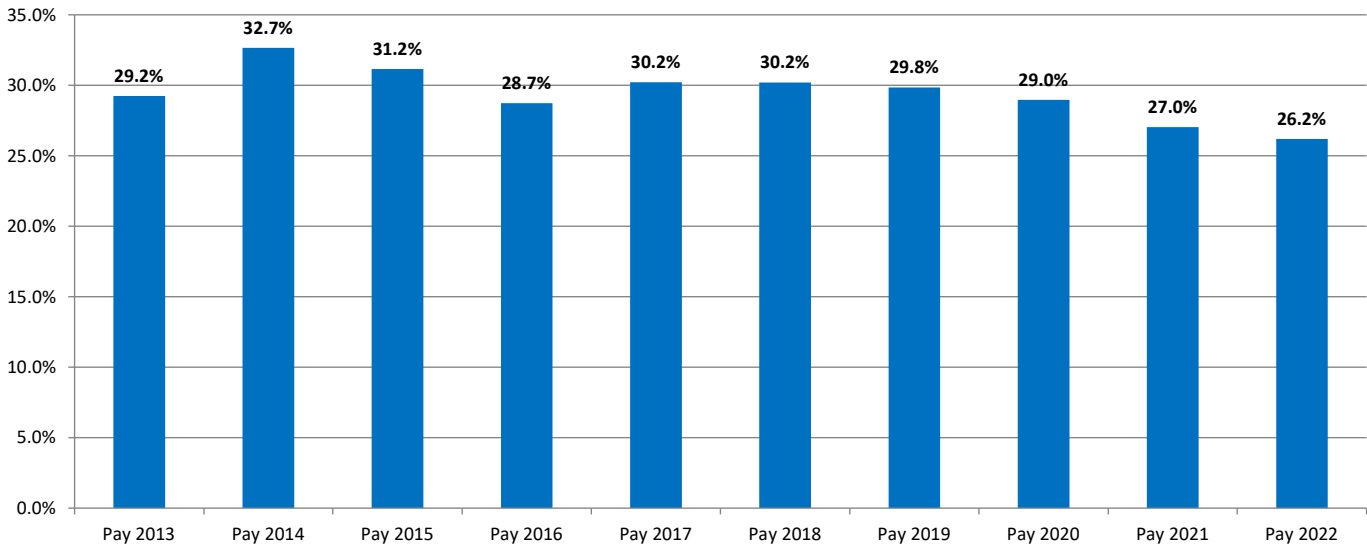
City of Lawrence - Certified Net Assessed Valuation by Year and Percentage Change



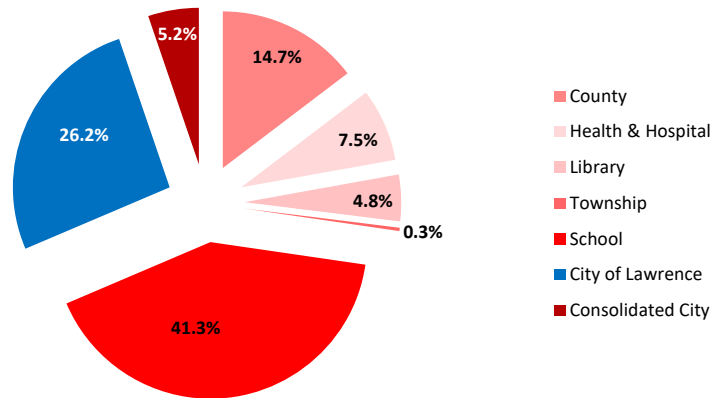
Marion County, Indiana Historical Property Tax Rates - Summary

Taxing Unit	State	Welfare	County	Health & Hospital	Library	Township	School	City of Lawrence	Consolidated City	Total
2021 Pay 2022	-	-	0.4063	0.2081	0.1333	0.0092	1.1432	0.7257	0.1452	2.7710
2020 Pay 2021	-	-	0.3931	0.2058	0.1334	0.0095	1.1948	0.7705	0.1426	2.8497
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

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



Year 2021 Payable in Year 2022 Property Tax Rates - Percentage of Total Tax Rate



Marion County, Indiana Historical Property Tax Rates

Taxing Unit	2021 Pay 2022	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
County										
County General Fund	0.3719	0.3719	0.3667	0.3707	0.3695	0.3742	0.3666	0.3598	0.3800	0.3699
Property Reassessment	0.0044	0.0045	0.0046	0.0047	0.0048	0.0049	0.0048	0.0048	0.0051	-
Co. Cum. Cap. Development	0.0038	0.0039	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128
Capital Lease	0.0262	0.0128	0.0028	0.0024	0.0022	0.0024	0.0041	0.0051	0.0055	0.0055
<u>Debt Service for Juvenile Debt</u>	-	-	-	-	-	-	-	-	-	0.0050
Total County	0.4063	0.3931	0.3869	0.3906	0.3893	0.3943	0.3883	0.3825	0.4034	0.3932
Health & Hospital										
Co. Health & Hosp. Fund	0.2031	0.2003	0.1988	0.1993	0.1967	0.1954	0.1891	0.1816	0.1889	0.1811
Co. Health & Hosp. Debt Svc.	0.0044	0.0049	0.0045	0.0107	0.0110	0.0116	0.0119	0.0110	0.0134	0.0165
<u>Co. Health & Hosp. Cum. Bldg.</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>	<u>0.0006</u>
Total Health & Hospital	0.2081	0.2058	0.2039	0.2106	0.2083	0.2076	0.2016	0.1932	0.2029	0.1982
Library										
Library Fund	0.1015	0.1016	0.1026	0.1043	0.1047	0.1060	0.0987	0.0958	0.1018	0.1006
Library Debt Service	0.0144	0.0154	0.0192	0.0265	0.0258	0.0296	0.0293	0.0291	0.0318	0.0275
<u>Library Capital Projects</u>	<u>0.0174</u>	<u>0.0164</u>	<u>0.0126</u>	<u>0.0053</u>	<u>0.0056</u>	<u>0.0011</u>	<u>0.0038</u>	<u>0.0041</u>	<u>0.0037</u>	<u>0.0020</u>
Total Library	0.1333	0.1334	0.1344	0.1361	0.1361	0.1367	0.1318	0.1290	0.1373	0.1301
Township										
Township Fund	0.0077	0.0077	0.0077	0.0078	0.0078	0.0075	0.0043	0.0072	0.0040	0.0037
Township Debt Fund	0.0005	0.0010	0.0003	0.0003	0.0003	0.0004	0.0003	0.0003	0.0003	0.0004
Poor Relief Fund	-	-	-	-	-	-	0.0032	-	0.0034	0.0034
Fire Prevention Fund	-	-	-	-	-	-	-	-	-	-
Park and Recreation Fund	-	-	-	-	-	-	-	-	-	-
<u>Bond #2</u>	<u>0.0010</u>	<u>0.0008</u>	<u>0.0015</u>	<u>0.0017</u>	<u>0.0017</u>	<u>0.0022</u>	<u>0.0017</u>	<u>0.0013</u>	<u>0.0017</u>	<u>0.0018</u>
Total Township	0.0092	0.0095	0.0095	0.0098	0.0098	0.0101	0.0095	0.0088	0.0094	0.0093
School										
School Operations	0.5341	0.5222	0.5018	0.5461	-	-	-	-	-	-
School Capital Projects	0.2228	0.2456	-	-	0.2547	0.2610	0.2558	0.2525	0.2965	0.2926
School Debt Service	0.3549	0.3851	0.3881	0.3882	0.4255	0.3985	0.5057	0.3618	0.2622	0.3998
School Transportation	-	-	-	-	0.2342	0.2330	0.2257	0.2084	0.2226	0.2143
School Bus Replacement	-	-	-	-	0.0440	0.0183	0.0352	0.0173	0.0226	0.0436
School Pre-School Program	-	-	-	-	-	-	-	-	-	-
<u>Retirement / Severance Debt Svc</u>	<u>0.0314</u>	<u>0.0419</u>	<u>0.0599</u>	<u>0.0245</u>	<u>0.0341</u>	<u>0.0608</u>	<u>0.0474</u>	<u>0.0505</u>	<u>0.0418</u>	<u>0.0537</u>
Total Schools	1.1432	1.1948	0.9498	0.9588	0.9925	0.9716	1.0698	0.8905	0.8457	1.0040
City of Lawrence										
City Corporation	0.6668	0.7015	0.7037	0.7279	0.7339	0.7265	0.6962	0.6814	0.7201	0.6791
Cum. Capital Development	0.0252	0.0254	0.0254	0.0266	0.0275	0.0276	0.0276	0.0276	0.0278	-
Police Pension	-	-	-	-	-	-	-	-	-	0.0278
Lease Rental Payment	-	-	-	-	-	-	-	-	-	-
Bond #3	0.0197	0.0234	0.0055	0.0099	0.0293	0.0441	0.0531	0.0507	0.0580	0.0543
<u>City Law. Fire Building Debt</u>	<u>0.0140</u>	<u>0.0202</u>	<u>0.0103</u>	<u>0.0223</u>	<u>0.0243</u>	<u>0.0151</u>	<u>0.0114</u>	<u>0.0358</u>	<u>0.0494</u>	<u>0.0198</u>
Total City of Lawrence	0.7257	0.7705	0.7449	0.7867	0.8150	0.8133	0.7883	0.7955	0.8553	0.7810
Consolidated City										
Cons. Co. General Fund	0.0721	0.0721	0.0725	0.0738	0.0740	0.0747	0.0722	0.0709	0.0749	0.0729
Cons. Co. Park General	0.0494	0.0495	0.0500	0.0509	0.0510	0.0517	0.0499	0.0490	0.0518	0.0504
Cons. Co. Park Debt Service	0.0047	0.0012	0.0015	0.0011	0.0016	0.0079	0.0079	0.0084	0.0094	0.0074
Metro Thoroughfare Debt Svc	0.0047	0.0048	0.0056	0.0049	0.0162	0.0143	0.0145	0.0158	0.0175	0.0145
MECA Emergency Comm. Debt	0.0143	0.0150	0.0131	0.0137	0.0060	0.0095	0.0096	0.0098	0.0111	0.0104
<u>Tax Increment Replacement</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Consolidated City	0.1452	0.1426	0.1427	0.1444	0.1488	0.1581	0.1541	0.1539	0.1647	0.1556
Total Tax Rate	2.7710	2.8497	2.5721	2.6370	2.6998	2.6917	2.7434	2.5534	2.6187	2.6714



City of Lawrence
Property Tax Collections History

	2019	2020	2021
Certified Levy	\$ 11,942,727	\$ 12,067,980	\$ 13,115,820
Circuit Breaker Impact	1,656,987	1,641,153	1,960,243
Net Levy (Billed)	\$ 10,285,740	\$ 10,426,826	\$ 11,155,577
Circuit Breaker Loss	13.9%	13.6%	14.9%
Collections			
Spring	\$ 5,570,513	\$ 4,960,953	\$ 5,971,016
Fall	4,540,334	5,256,456	5,141,838
Total	\$ 10,110,847	\$ 10,217,409	\$ 11,112,854
Percentage of Net Levy Collected	98.3%	98.0%	99.6%
Percentage of Abstract Levy Collected	84.7%	84.7%	84.7%

(1) 2022 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 \$12 million for 2023. The General Fund receives approximately \$10.9 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 2021 taxes payable in 2022 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 \$1,667,781,617, 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 2023 maximum property tax levy growth rate was set at 5%.

Given the continued challenges regarding property tax caps, the City has made it a priority to identify revenue enhancement and new revenue opportunities in 2023.

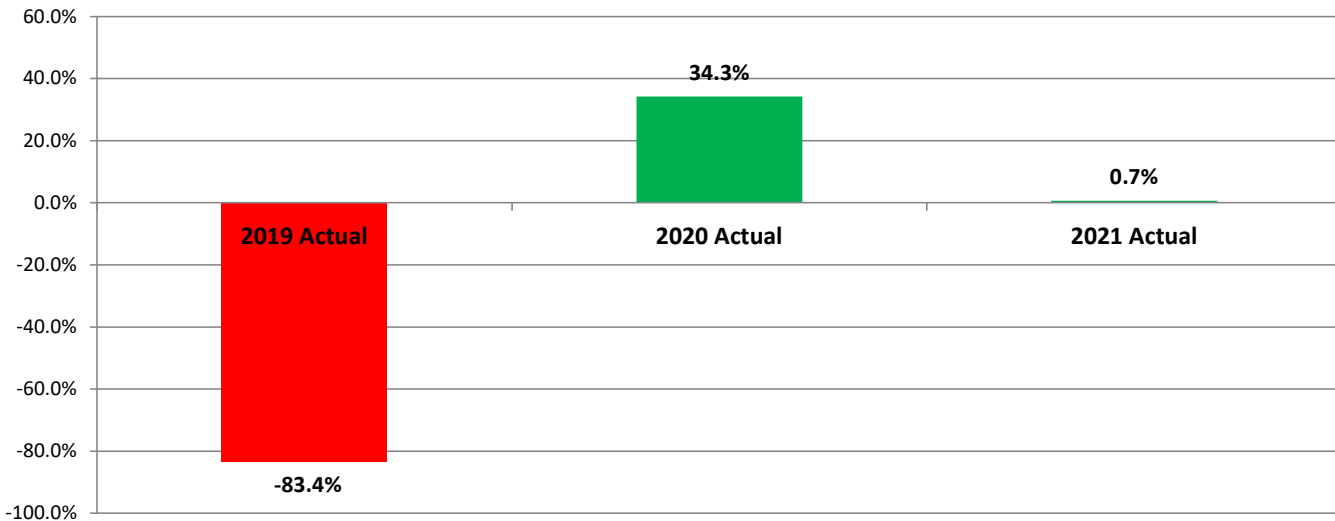
Governmental Revenue Summary - Other Financing Sources by Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Fund	\$ 149,124	\$ 124,528	\$ 165,265	\$ 189,237	\$ 54,761	\$ 169,975
Motor Vehicle Highway	16,129	18,698	-	16,129	103	-
Park Non-Reverting	39,290	-	44,749	-	-	-
Law Enforcement Cont. Ed.	-	-	-	-	384	486
Public Safety LOIT	-	-	-	-	35,247	-
Self Funding Insurance	5,121	2,473	-	-	-	-
Park 1998	-	-	-	-	-	-
Station 2 and Training Center	-	-	-	-	-	-
Municipal Building Corp. 2018	90,182	121,379	1	-	12,875	-
Municipal Building Corp.	-	-	-	-	-	-
Cumulative Capital Improvement	-	-	-	-	-	-
Administrative Services	1,157,794	1,461,818	1,629,981	1,854,883	1,224,969	2,290,322
Technology Services	1,013,788	1,191,460	1,075,428	1,174,676	1,046,331	1,427,698
Garage Fund	-	490,825	494,760	573,426	364,577	611,191
Police Pension Fund	125,000	75,000	100,000	-	-	-
Emergency Medical Services Fund	245	-	-	20,000	-	-
Total Revenue	\$ 2,596,673	\$ 3,486,181	\$ 3,510,183	\$ 3,828,352	\$ 2,739,248	\$ 4,499,672

Governmental Revenue Summary - Other Financing Sources Revenue Sources

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
391.002 - Other Funds	\$ 4,796	\$ 350	\$ 11,543	\$ 23,070	\$ 2,140	\$ 11,960
392.001 - Sale of Capital Assets	-	15,450	-	-	35,247	-
392.002 - Insurance Reimbursements	75,030	-	118,749	-	-	76,668
393.004 - Bond Anticipation Note	-	-	-	-	-	-
396.001 - From Overpayments	20,612	1,527	-	-	4,874	-
398.001 - Charges for Services	2,171,582	3,144,103	3,200,169	3,602,986	2,635,877	4,329,211
Other	324,653	324,751	179,723	202,296	61,110	81,833
Total Revenue	\$ 2,596,673	\$ 3,486,181	\$ 3,510,183	\$ 3,828,352	\$ 2,739,248	\$ 4,499,672

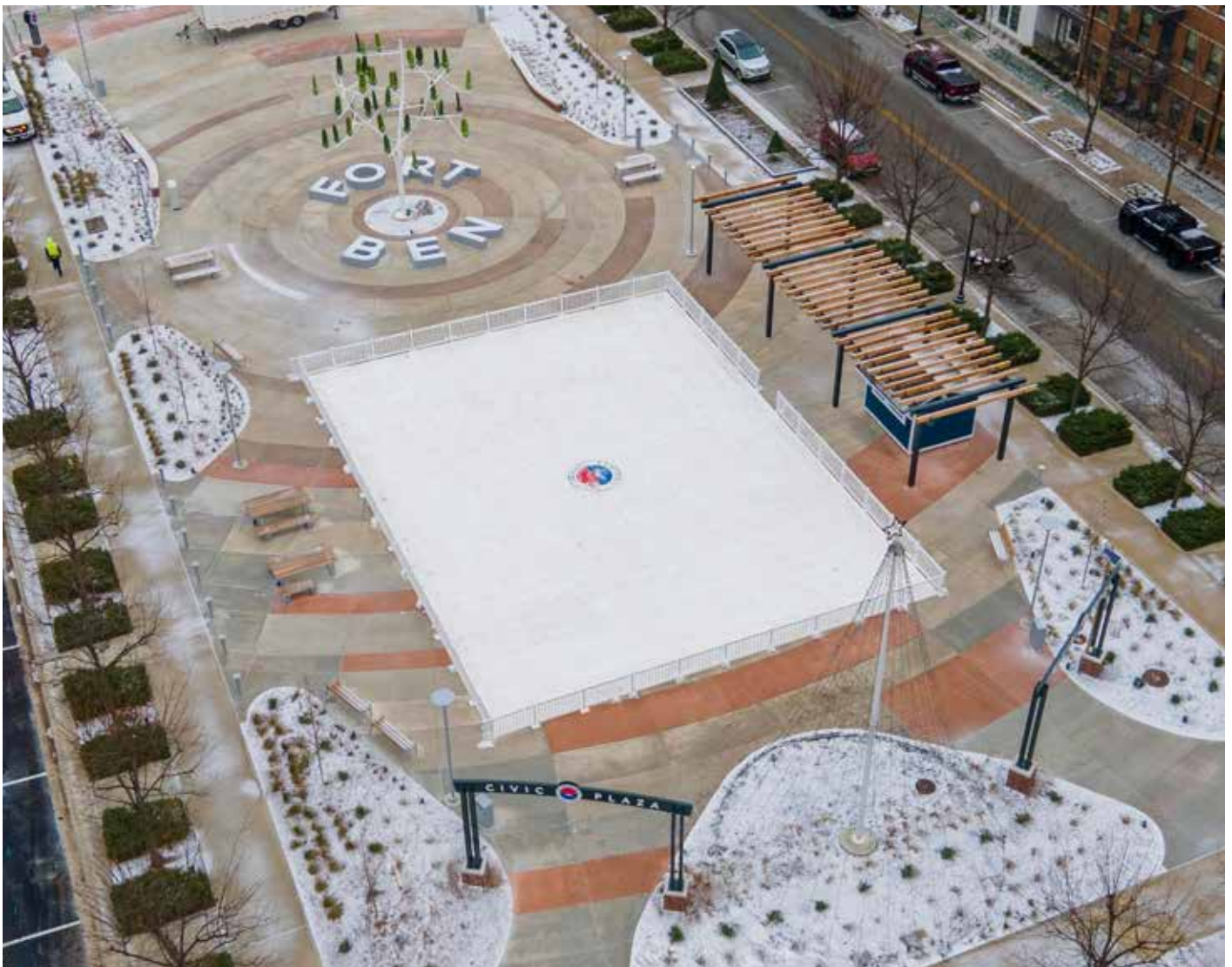
Other Financing Sources: Annual Percentage Change



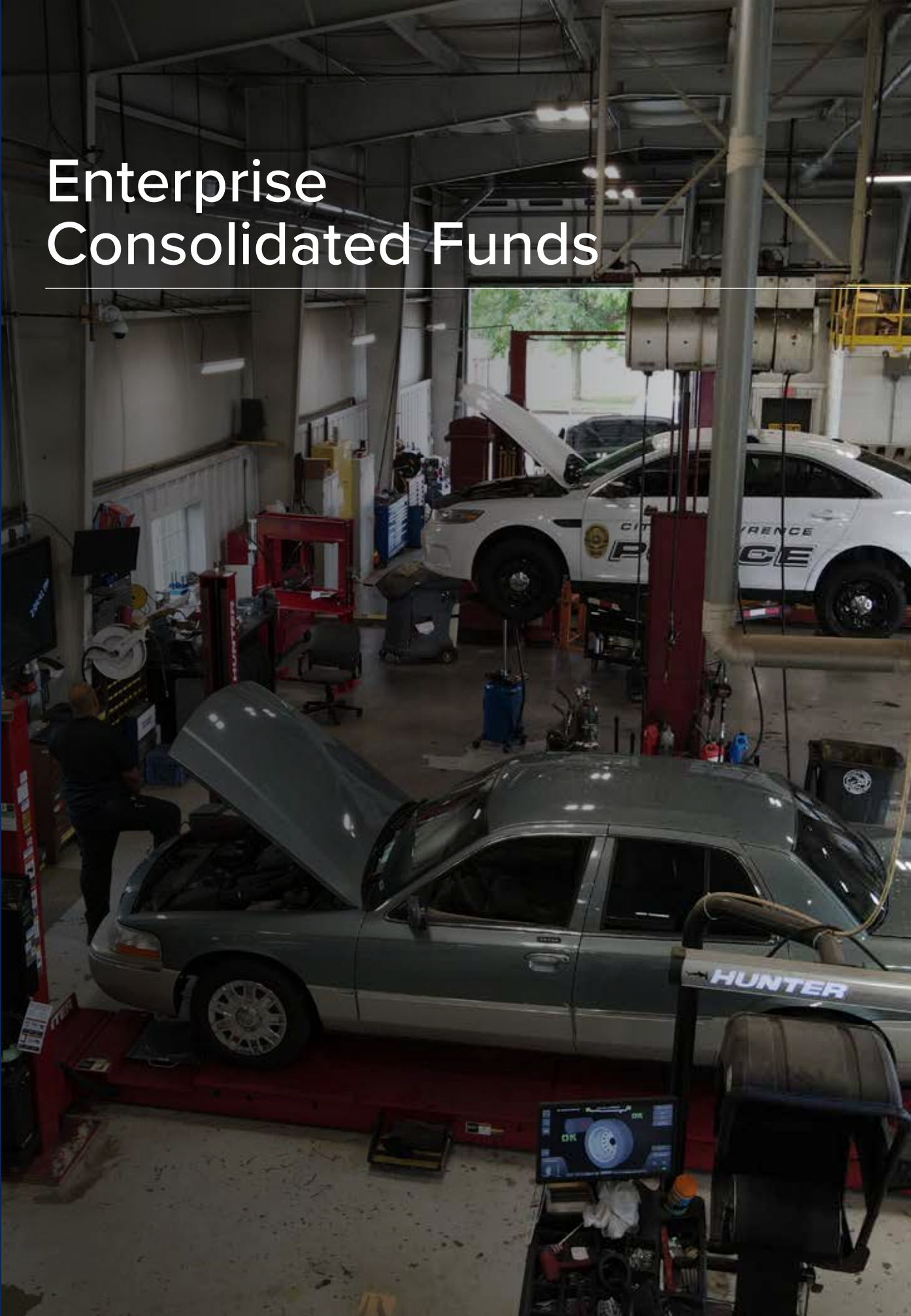
OTHER FINANCING SOURCES:

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 2023 Adopted Budget continues the utilization of this approach for shared services and includes an Administrative Services ISF, with departmental budgets for Corporation Counsel, Controller’s Office, and Human Resources; Technology Services ISF for Information Services; and the Garage Fund for garage services. These budgets include all shared expenditures anticipated for 2023 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.



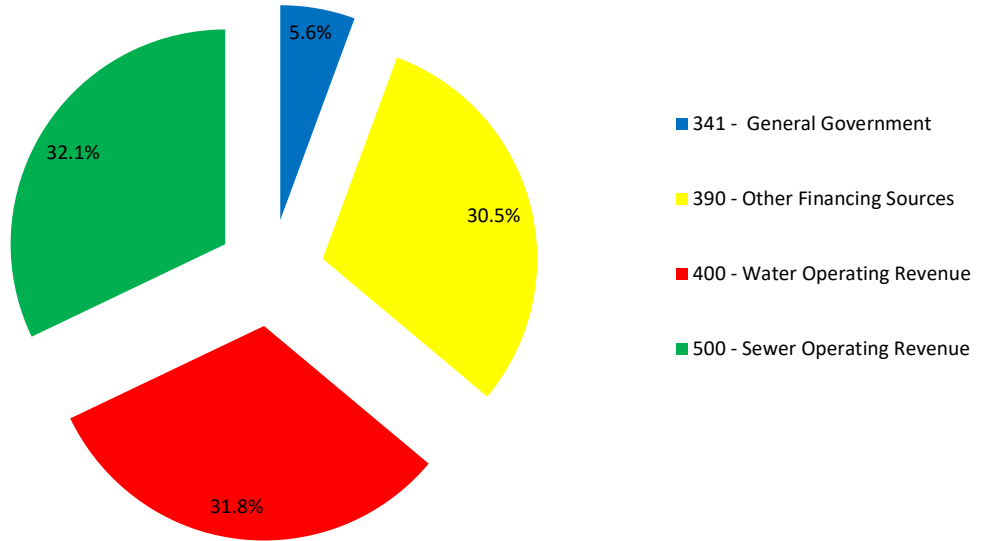
Enterprise Consolidated Funds



Enterprise Revenue Summary - Total City

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
341 - General Government	\$ -	\$ -	\$ 2,784,962	\$ 2,100,000	\$ 1,110,968	\$ 2,100,000
360 - Miscellaneous	-	829	1	-	-	-
390 - Other Financing Sources	13,614,365	15,407,283	17,361,552	8,080,168	8,863,548	11,350,922
400 - Water Operating Revenue	10,708,164	12,086,403		11,975,749	8,838,497	11,861,296
480 - Other Water Revenue	-	-		-	-	-
500 - Sewer Operating Revenue	8,358,298	8,446,166	8,443,659	8,362,912	6,264,711	11,963,841
Total Revenue	\$ 32,680,827	\$ 35,940,682	\$ 28,590,174	\$ 30,518,829	\$ 25,077,724	\$ 37,276,059

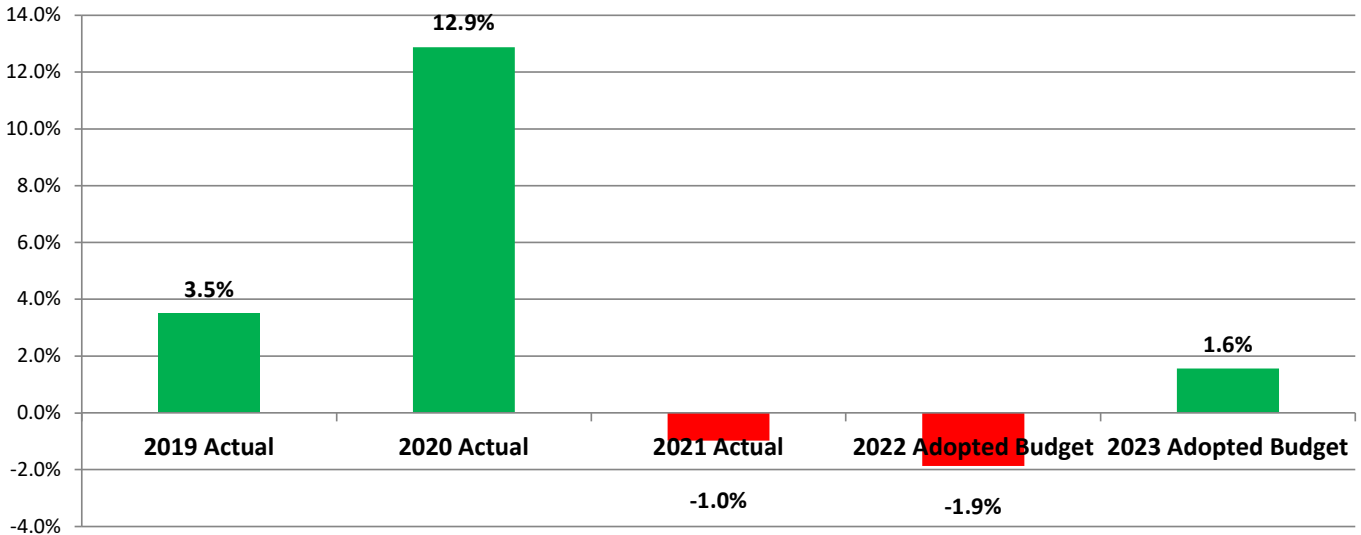
2023 Adopted Budget: Revenue by Category



Enterprise Revenue Summary - Water Operating Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
399.001 - Misc.	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -
460.001 - Tap Fees	33,640	53,090	24,550	26,980	37,500	40,435
460.002 - Inspection Fees	12,064	15,193	17,400	21,165	12,558	17,229
460.003 - Penalties	223,224	89,206	205,633	199,715	158,302	169,250
460.004 - Special Assessments	41,589	37,906	37,431	36,344	26,363	38,716
460.005 - Plan Review Fees	15,530	19,071	12,405	13,575	14,236	20,646
460.006 - New Meters	43,001	73,113	40,361	45,841	53,542	66,126
460.007 - Backflow	22,234	27,474	23,874	24,860	17,558	26,832
460.008 - EDU Fee	112,540	372,425	94,690	102,124	146,891	234,969
460.009 - Application Fee	6,664	9,150	5,433	6,099	5,025	7,225
460.010 - Observation Fee	-	-	-	-	-	-
461.001 - Residential Customers	6,668,778	7,679,627	7,634,778	7,632,850	5,551,322	7,614,300
461.002 - Commercial Customers	2,719,794	2,843,249	2,932,167	2,833,965	2,164,761	2,902,640
462.002 - Private Fire Protection	485,544	540,898	565,593	567,987	425,686	557,914
471.003 - Sales Tax	-	-	-	-	-	-
471.004 - Hydrant Meter Usage	270,301	303,111	340,521	327,153	239,470	321,523
471.005 - Refunds & Overpayments	165	-	-	-	-	-
471.006 - Sale of Utility Assets	3,762	1,606	11,400	-	4,523	5,758
471.008 - Tower Rental	20,664	21,284	21,923	22,138	16,880	23,479
471.010 - Interest on Investment	-	-	-	-	-	-
471.011 - Other	28,669	-	500	500	-	-
Total Revenue	\$ 10,708,164	\$ 12,086,819	\$ 11,968,659	\$ 11,861,296	\$ 8,874,616	\$ 12,047,042

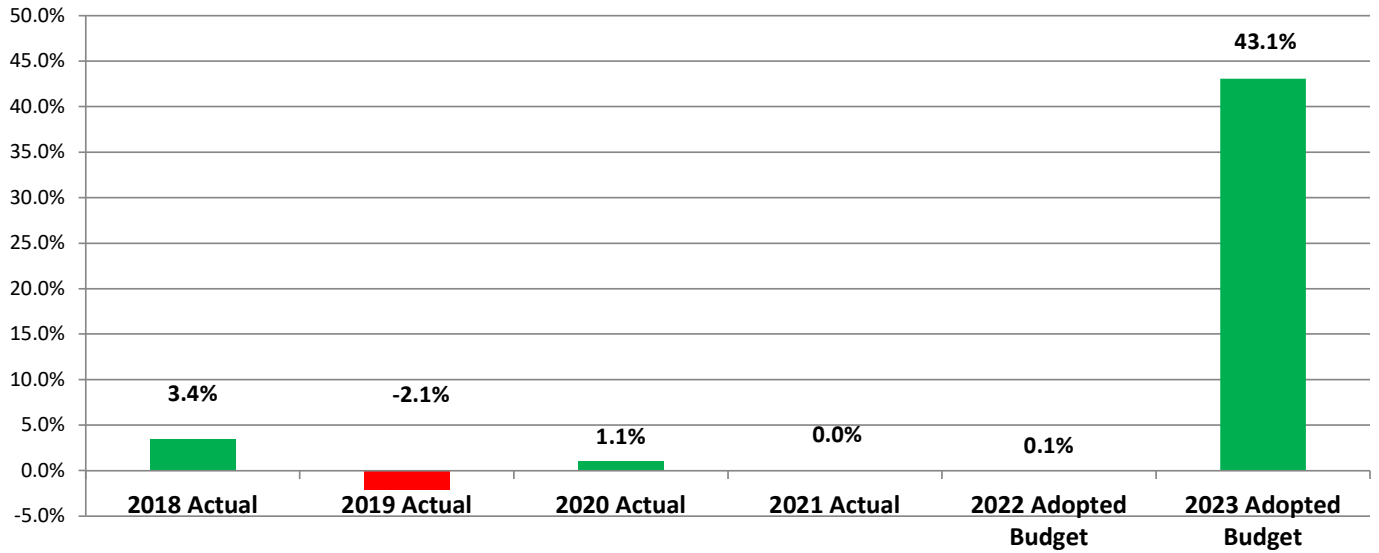
Water Operating Revenue: Annual Percentage Change



Enterprise Revenue Summary - Sewer Operating Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
399.001 - Misc.	\$ -	\$ 413	\$ 1	\$ -	\$ -	\$ -
521.001 - Residential Revenues	4,434,575	4,457,936	4,582,275	4,529,284	3,345,603	6,663,440
521.002 - Commercial Revenues	-	-	-	-	108	3,427,222
521.006 - Other Revenues	-	-	-	-	-	-
522.001 - Residential Revenues	712,375	819,202	794,327	791,876	573,405	1,429,152
522.002 - Commercial Revenues	2,842,677	2,647,838	2,720,368	2,658,700	2,008,454	-
522.006 - Sewer Tracking Fee	-	-	-	-	-	-
536.001 - Tap Fees	6,580	11,850	4,680	4,653	16,460	20,309
536.002 - Inspection Fees	6,950	13,550	19,500	23,750	9,865	16,034
536.003 - Penalties	222,637	104,641	184,790	176,777	141,990	186,399
536.004 - Special Assessments	-	-	-	-	-	-
536.005 - Plan Review Fees	15,500	17,990	39,139	16,342	16,200	24,034
536.006 - EDU Fee	105,800	353,380	91,850	155,000	146,350	187,921
536.007 - Application Fee	6,550	8,780	6,730	6,530	6,275	9,330
536.008 - Refunds & Overpayments	79	6,000	-	-	-	-
536.009 - Interest on Investment	-	-	-	-	-	-
536.011 - Sale of Assets	2,500	5,000	-	-	-	-
536.012 - Miscellaneous	2,076	-	-	-	-	-
Total Revenue	\$ 8,358,298	\$ 8,446,580	\$ 8,443,660	\$ 8,362,912	\$ 6,264,711	\$ 11,963,841

Sewer Operating Revenue: Annual Percentage Change



Enterprise Revenues consist of rates charged for the operation of the water and sewer utilities. As well as Storm water 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:

In 2022 the Lawrence Common Council passed a rate increase for the Sewer Utility. This is the first rate adjustment since 2009. Residential revenue comprises nearly 65% of Sewer operating revenue; commercial revenue accounts for 31% of Sewer operating revenue.

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

STORM WATER REVENUE:

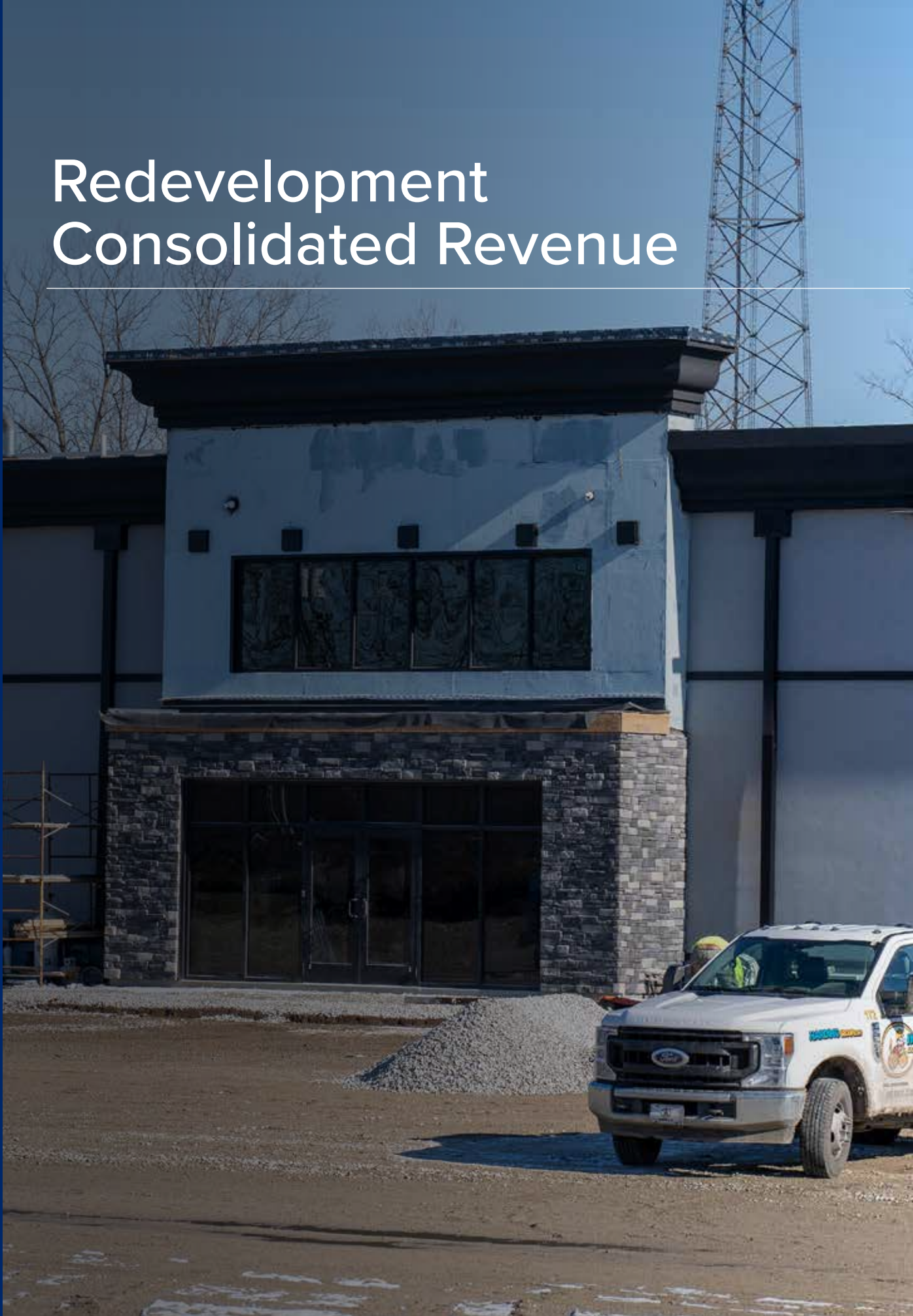
Established pursuant to IC 8-1.5-5, funds are to be utilized for the construction of storm water systems within the district. In 2021, the Lawrence Common Council voted to remove Lawrence from the Marion County Storm water District. This established the Lawrence Storm water District, resulting in approximately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

Please see Fund 630 – Storm water Fund for more detail.





Redevelopment Consolidated Revenue



Redevelopment Commission Controlled Funds Revenue Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
310 - Taxes	\$ 5,693,992	\$ 5,490,266	\$ 6,107,662	\$ -	\$ 3,540,727	\$ -
360 - Miscellaneous	5,249	1,026	3	-	671	-
390 - Other Financing Sources	-	12,619	230,350	-	148,403	-
Total Revenue	\$ 5,699,241	\$ 5,503,911	\$ 6,338,015	\$ -	\$ 3,689,801	\$ -

Redevelopment Commission Controlled Funds Revenue Summary - by Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Redevelopment Capital	\$ 519,918	\$ 513,307	\$ 673,257	\$ -	\$ 352,458	\$ -
Redevelopment Capital Monarch TIF	734,938	456,402	1,030,095	-	743,104	-
Redevelopment Debt Reserve	-	-	-	-	-	-
Fort Harrison Reuse Authority	4,444,386	4,534,203	4,634,663	-	2,594,239	-
Total Revenue	\$ 5,699,241	\$ 5,503,911	\$ 6,338,015	\$ -	\$ 3,689,801	\$ -

Redevelopment Commission Controlled Funds Revenue Summary - by Revenue Source

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
311.001 - General Property	\$ 5,693,992	\$ 5,490,266	\$ 6,107,662	\$ -	\$ 3,540,727	\$ -
361.001 - Interest	5,249	1,026	3	-	671	-
391.002 - Other Funds	-	-	-	-	-	-
393.003 - Revenue Bonds	-	-	-	-	-	-
Other	-	12,619	230,350	-	148,403	-
Total Revenue	\$ 5,699,241	\$ 5,503,911	\$ 6,338,015	\$ -	\$ 3,689,801	\$ -

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
2015	\$ 475,977
2016	399,073
2017	460,219
2018	478,396
2019	516,067
2020	513,307
2021	673,257
2022 YTD	352,458

The Pendleton Pike TIF saw significant Assessed Value growth payable in 2023. Significant changes in Pendleton Pike TIF collections are expected for 2023.

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
2015	\$ 516,412
2016	652,518
2017	616,173
2018	689,758
2019	734,938
2020	443,783
2021	1,030,095
2022 YTD	743,104

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
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	4,634,663
2022 YTD	2,594,239

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.

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 rebound. The City does not expect a material change from this revenue source in its pro-forma revenue projections.
3. Auto Excise Tax: The State of Indiana provides budgetary estimates for this revenue source. 2023 estimates were assumed equal to the average annual revenue from 2018-2021 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 2023 maximum property tax levy growth rate was set at 5%.

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. The City's contract with the Fort Harrison Reuse Authority was renegotiated in 2022. The City expects an approximate increase of \$100,000 per year until 2026 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. No material change in revenue in years beyond 2020 is expected.

SEWER OPERATING REVENUE

1. Sewer rates were increased in 2022. The City budgeted an increase of 43% for 2023.

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.

CITY OF LAWRENCE

ADOPTED

BUDGET

2025

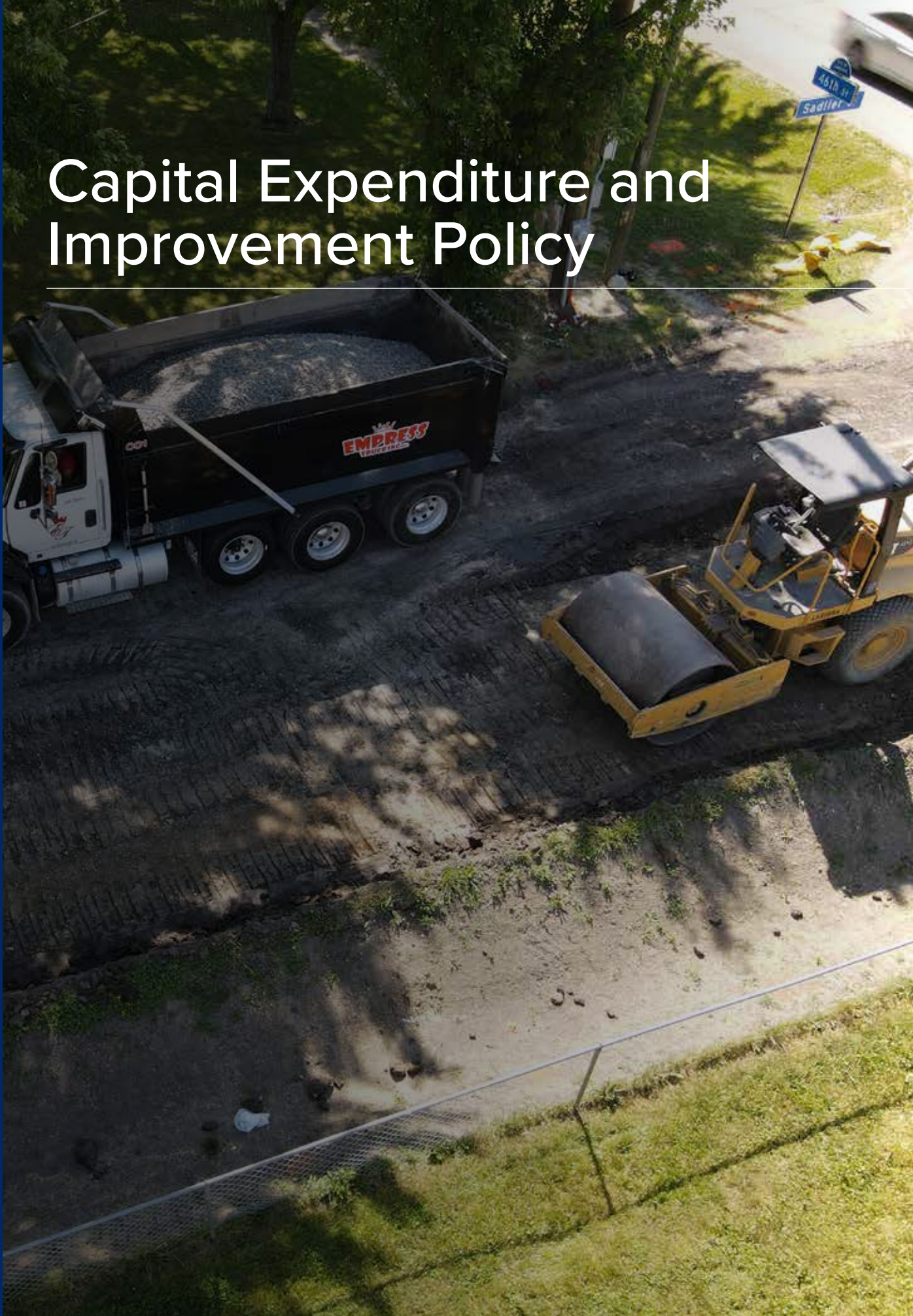
CONNECTING LAWRENCE



Capital and Debt

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Capital Expenditure and Improvement Policy



The city is responsible for maintaining and building capital facilities. These facilities include infrastructure such as police and fire facilities, roads, bridges, parks, and other public buildings to facilitate service delivery to citizens. Infrastructure also includes technology and below surface projects.

Capital improvements are high-cost projects with long life which lead to new fixed asset or a significant revitalization that extends the useful life of a fixed asset. Such projects will typically increase the market value of a property but may also expand the usefulness of the asset beyond its current state. Investment in capital improvement projects positively impact residents, visitors, and businesses by providing the ease-of-mobility, safety, recreation, and other community services. However, expenditures on capital Improvement may vary significantly from year-to-year depending on the project.

Our projects are identified from specific departmental needs which are evaluated without regard to the funds available. The Controller's Office then forecasts the amount of un-earmarked money available. Projects competing for general funds, that is, un-earmarked money, are re-prioritized based upon the available funds. These Projects are then divided into priority groups — i.e., those which are urgent and for which efforts should be made to find funding; those which should be completed as funds become available, and so on.

The operating reserve keeps the funds that have been accumulated over the years as a result of responsible budgeting and continuously expending less than was initially appropriated. By achieving high operational efficiencies, these excess appropriated dollars get returned to the fund at the end of each year. Maintaining a healthy cash reserve ensures the city will remain financially sound through unforeseen changes in the economy.

Once revenue projections are solidified, operational needs are addressed first with appropriated funds to ensure continued operations of the City's primary services. Working with what remains of the projected revenue after operational budget needs are met, officials focus on the remainder of capital improvement projects. The Capital Improvement Projects budget covers costs associated with buildings, new parks, road repairs, and other larger expenditures.

Cash reserves will remain above the required threshold amount set forth by the City of Lawrence common council thorough an ordinance. The City of Lawrence will attempt to maintain a General Fund Cash balance of at least twenty percent (20%) of the projected property tax revenue. All revenue sources will be monitored and forecasted to the best of staff's ability to ensure accurate and reliable information to the City Council. Cash Reserve will be used to avoid cash flow interruptions, generate interest income, avoid the needs for short-term borrowing, and assist in maintaining an A+ bond rating.

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

Fund	Department	Description	Expenditure Type	Funding Source	Long-Term Operating Costs	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	Total
424	Police	Police Vehicles	Vehicles	Capital Lease	No additional impact to operating budget	\$ 400,000	\$ 440,000	\$ 484,000	\$ 532,400	\$ 585,640	\$ 2,442,040
424	Police	Motorcycle	Vehicles	Cash	No additional impact to operating budget	25,000	25,000	25,000	25,000	25,000	125,000
101	Police	Building Improvements - Roof	Buildings & Improvements	Cash	Annual maintenance - annual preventative maintenance	20,000	-	-	-	-	20,000
101	Police	Building Improvements - Concrete Pad	Buildings & Improvements	Cash	Annual maintenance - annual preventative maintenance	30,000	-	-	-	-	30,000
101	Fire	Parking Lot	Buildings & Improvements	Cash	Annual maintenance - annual preventative maintenance	40,000	40,000	40,000	40,000	-	160,000
101	Fire	Ladder	Vehicles	Capital Lease	No additional impact to operating budget	1,200,000	-	-	-	-	1,200,000
101	Fire	Power Cot	Machinery & Equipment	Cash	No impact to operating budget	25,000	25,000	25,000	-	-	75,000
424	Fire	Fire Vehicles	Vehicles	Capital Lease	No additional impact to operating budget	285,000	90,000	-	-	90,000	465,000
101	Fire	Tactical Truck	Vehicles	Capital Lease	No additional impact to operating budget	-	-	500,000	-	-	500,000
101	Fire	Fire Engine	Vehicles	Capital Lease	No additional impact to operating budget	-	700,000	730,000	740,000	-	2,170,000
101	Fire	Tower Repairs	Buildings & Improvements	Cash	Annual maintenance - annual preventative maintenance	30,000	-	-	-	-	30,000
101	Fire	Station 36 Replacement	Buildings & Improvements	Long-Term Bond Financing	Annual maintenance - annual preventative maintenance	-	-	15,000,000	-	-	15,000,000
101	Parks	Parking Lot	Buildings & Improvements	Long-Term Bond Financing	Annual maintenance - annual preventative maintenance	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
101	Parks	Park Paths	Buildings & Improvements	Grant	Annual maintenance - annual preventative maintenance	500,000	200,000	100,000	-	-	800,000
101	Parks	Misc. Park Upgrades	Machinery & Equipment	Cash	No impact to operating budget	100,000	110,000	-	-	-	210,000
101	Parks	Park Vehicles	Vehicles	Capital Lease	No additional impact to operating budget	35,000	40,000	35,000	40,000	40,000	190,000
101	Parks	Park Equipment	Machinery & Equipment	Capital Lease	No impact to operating budget	49,000	64,500	44,000	15,000	15,000	187,500
211	Parks	Park Fencing	Buildings & Improvements	Cash	Annual maintenance - annual preventative maintenance	21,000	32,000	7,000	5,000	5,000	70,000
201	Street	Equipment and fleet upgrades	Vehicles	Capital Lease	No additional impact to operating budget	200,000	200,000	200,000	200,000	200,000	1,000,000
201	Street	Street Repaving	Land & Improvements	Cash	Annual maintenance - staff time	1,000,000	500,000	500,000	500,000	500,000	3,000,000
201	Street	Sidewalk Repairs	Land & Improvements	Cash	Annual maintenance - staff time	250,000	250,000	250,000	250,000	250,000	1,250,000
702	IT	Servers, computers, laptops	Computer Equipment	Cash	Staff time	75,000	75,000	75,000	75,000	75,000	375,000
701	Controller	Energy Savings	Buildings & Improvements	Capital Lease	Annual maintenance - annual preventative maintenance	380,000	380,000	380,000	380,000	380,000	1,900,000
617	Water Works Utility	Vehicle Replacement	Vehicles	Capital Lease	No additional impact to operating budget	225,000	225,000	225,000	225,000	225,000	1,125,000
617	Water Works Utility	See next page	Water System	Cash	Staff time	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
617	Sewage Works Utility	Vehicle Replacement	Vehicles	Capital Lease	No additional impact to operating budget	150,000	150,000	150,000	150,000	150,000	750,000
617	Sewage Works Utility	See next page	Sewer System	Cash	Staff time	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	9,000,000
617	Sewage Works Utility	See next page	Sewer System	Long-Term Bond Financing	Staff time	2,000,000	5,000,000	5,000,000	4,000,000	4,000,000	20,000,000
Total Capital Improvement Plan						\$ 13,540,000	\$ 16,046,500	\$ 31,270,000	\$ 14,677,400	\$ 14,040,640	\$ 89,574,540

Five-Year Capital Improvement Plan Summary - By Expenditure Type

	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	Total
Vehicles	\$ 2,520,000	\$ 1,870,000	\$ 2,349,000	\$ 1,912,400	\$ 1,315,640	\$ 9,967,040
Computer Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Machinery & Equipment	174,000	199,500	69,000	15,000	15,000	472,500
Parks/Trails System	-	-	-	-	-	-
Buildings & Improvements	2,521,000	2,152,000	17,027,000	1,925,000	1,885,000	25,510,000
Land & Improvements	1,250,000	750,000	750,000	750,000	750,000	4,250,000
Water System	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Sewer System	3,000,000	7,000,000	7,000,000	6,000,000	6,000,000	29,000,000
Total Capital Improvement Plan	\$ 13,540,000	\$ 16,046,500	\$ 31,270,000	\$ 14,677,400	\$ 14,040,640	\$ 89,574,540

Five-Year Capital Improvement Plan Summary - by Funding Source

Fund/Department	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	Total
Cash	\$ 6,616,000	\$ 7,057,000	\$ 6,922,000	\$ 6,895,000	\$ 6,855,000	\$ 34,345,000
Capital Lease	2,924,000	2,289,500	2,748,000	2,282,400	1,685,640	11,929,540
Long-Term Bond Financing	3,500,000	6,500,000	21,500,000	5,500,000	5,500,000	42,500,000
Grant	500,000	200,000	100,000	-	-	800,000
Total Capital Improvement Plan	\$ 13,540,000	\$ 16,046,500	\$ 31,270,000	\$ 14,677,400	\$ 14,040,640	\$ 89,574,540



This is a breakdown of the ambitious City of Lawrence Utilities capital improvement program over the next five years. The 2023 estimate consists of the following:

WATER WORKS UTILITY:

- Brookside/North Law Park Water Main Replacements - \$2 million
- Meter Upgrade Project - Contractor Fees - \$125,000
- Meters for Bulk Change Out - \$5 million
- Routine Meter Replacements - \$1.2 million
- New Well - Fort Harrison - \$2 million

SEWAGE WORKS UTILITY:

- Sewer Main Rehab - \$1.5 million
- Clinton Street LS Rehab - \$6.5 million
- 71st Street LS Rehab - \$6.5 million
- 53rd Street sanitary sewer overflow rehab - \$6 million
- MH-CO-Main Point Repairs - \$250,000
- GP's (BBC Pump) - \$75,000
- BBC Pump - \$250,000



Debt Policy





2023 Estimated Debt Issuance Limitation - Civil City

Estimated Net Assessed Valuation - 2022 Payable 2023	\$	2,094,813,614
2% of One-Third Thereof		13,965,424
Less bonds subject to limitation		
<u>None</u>	\$	-
Total bonds subject to limitation	\$	-
Issuance Margin	\$	13,965,424
Percentage of Debt to Debt Limit		0.0%
Percentage Available		100.0%

City Debt Summary - by Revenue Type

	2023	2024	2025	2026	2027-2031	2032-2036
Governmental Revenue	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Enterprise Revenue	2,675,280	3,925,743	3,735,905	3,782,239	15,739,121	29,644,074
Redevelopment Revenue	1,083,748	1,067,554	1,072,257	1,076,639	5,197,412	3,565,688
Total	\$ 4,979,621	\$ 6,515,546	\$ 6,521,145	\$ 6,571,801	\$ 29,519,846	\$ 41,796,101

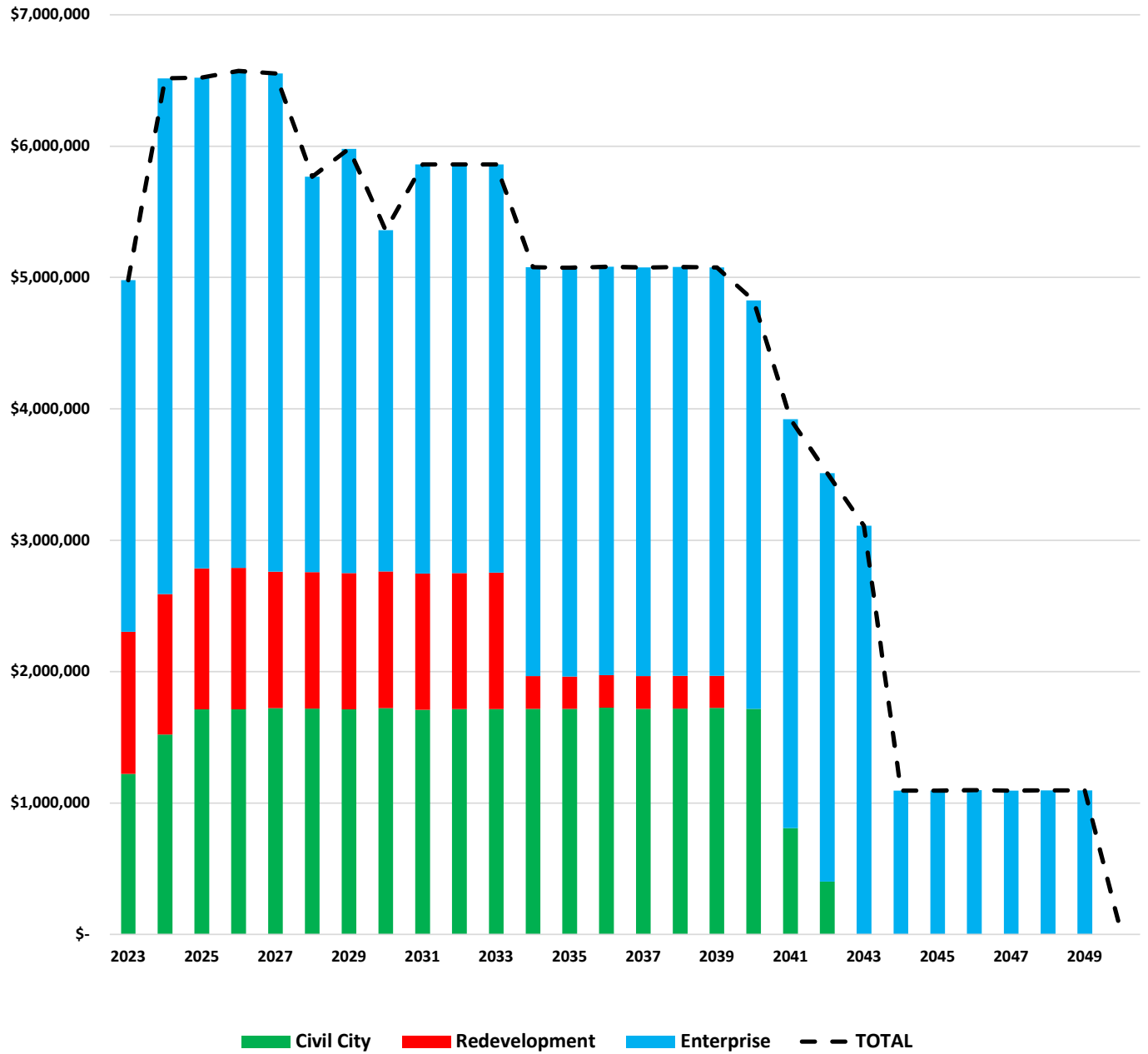
City Debt Summary - by Function

	2023	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Parks and Recreation	-	-	-	-	-	-
Economic Development	1,083,748	1,067,554	1,072,257	1,076,639	5,197,412	3,565,688
Sanitation	776,725	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
Water Utility	1,898,555	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
Total	\$ 4,979,621	\$ 6,515,546	\$ 6,521,145	\$ 6,571,801	\$ 29,519,846	\$ 41,796,101

City Debt Summary - by Fund

	2023	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	187,544	-	-	-	-	-
327 Municipal Building Corp.	1,033,049	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
406 Redevelopment Capital	293,748	277,554	282,257	286,639	1,247,411	1,985,688
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	790,000	3,950,001	1,580,000
602 Water Bond Interest & Sinking	1,898,555	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
607 Sewer Bond Interest & Sinking	776,725	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
Total	\$ 4,979,621	\$ 6,515,546	\$ 6,521,145	\$ 6,571,801	\$ 29,519,846	\$ 41,796,101

City Debt Service Summary - By Year



Personnel Summaries

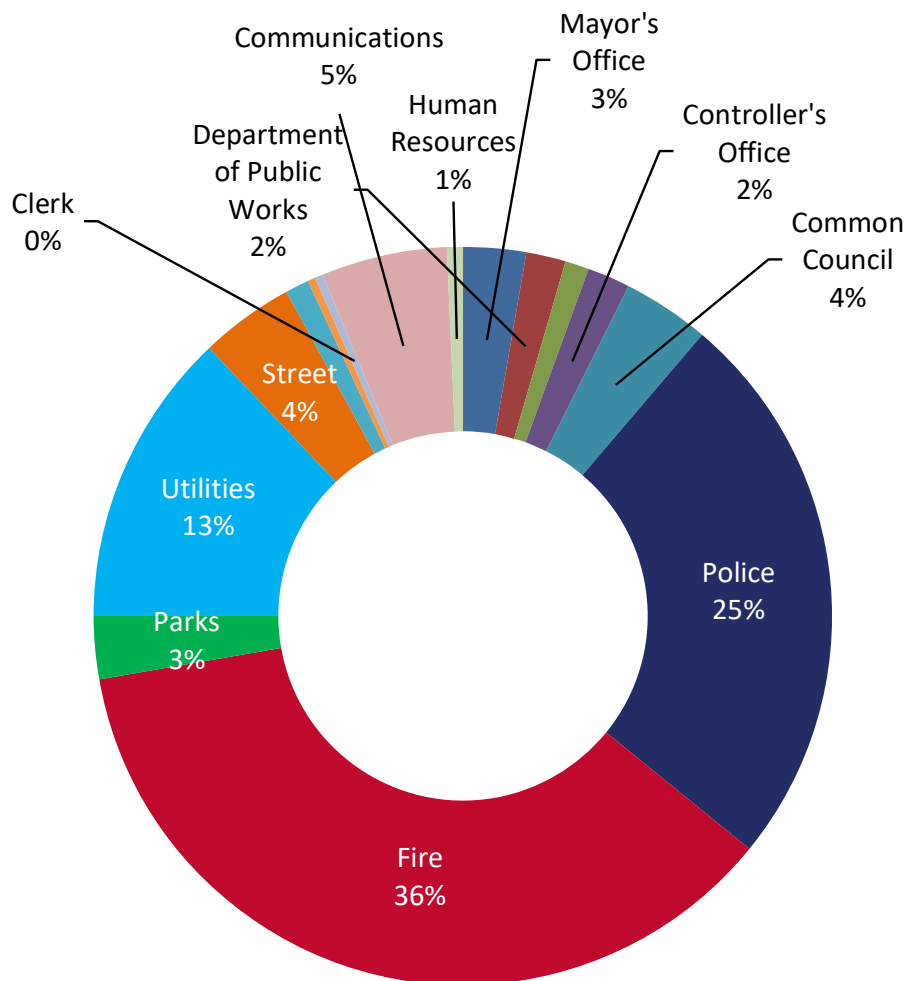


Personnel Summary by Department

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Mayor's Office	5.0	5.0	6.0	8.0	8.0
Department of Public Works	6.0	5.0	6.0	5.0	5.0
Corporation Counsel	1.0	1.0	2.0	3.0	3.0
Controller's Office	7.0	8.0	8.0	6.0	5.5
Human Resources	-	-	-	-	2.0
Common Council	9.0	9.0	10.0	11.0	11.0
Police	68.5	67.5	66.5	63.5	71.5
Fire	99.5	99.5	100.5	102.5	105.5
Parks	8.0	8.0	8.0	8.0	8.0
Utilities	42.0	43.0	36.0	37.0	37.5
Street	11.0	11.0	11.0	10.0	12.0
Garage	-	3.0	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	14.0	16.0
Total Employee Count	275.0	278.0	275.0	273.0	290.0

Effective 2023, Human Resources has been moved into their own department

2023 Personnel Budget by Department



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE



General Fund

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- 138** Lawrence Police Department
- 142** Lawrence Fire Department
- 146** Parks and Recreation
- 150** Street Department
- 154** Sanitation
- 156** Human Resources
- 160** Data Information Services
- 164** Economic Development Commission
- 166** City Clerk
- 170** Communications

LAWRENCE GOVERNMENT CENTER

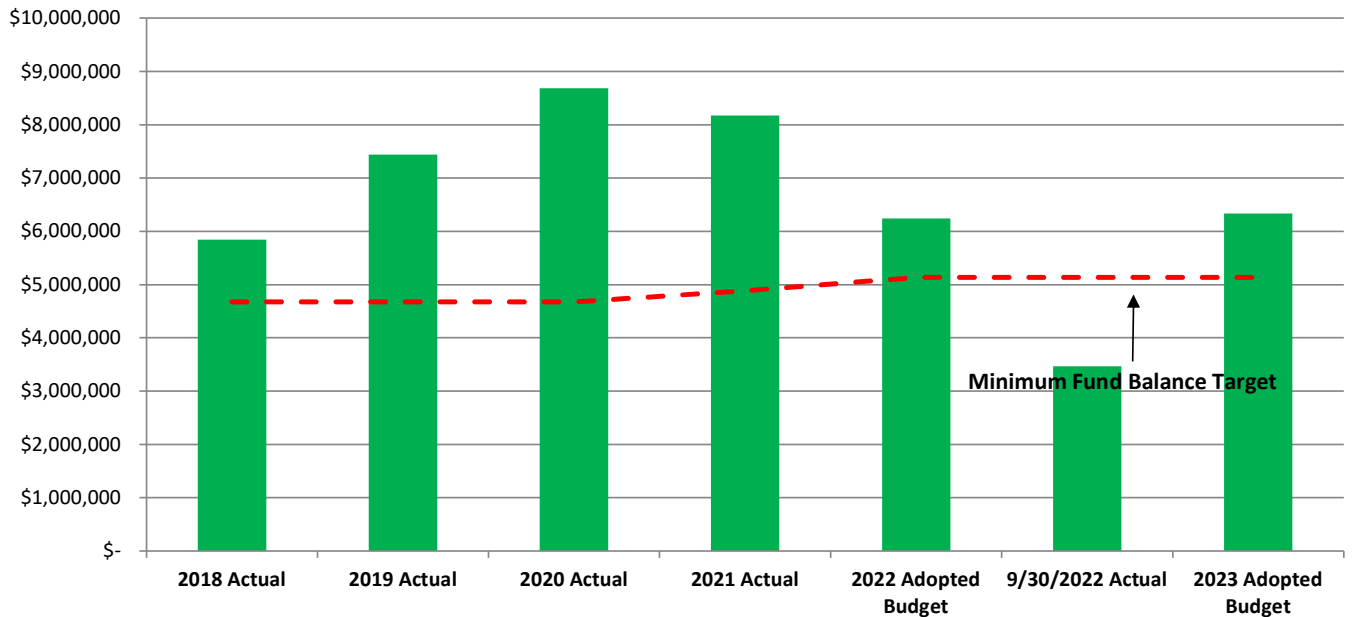
General Fund Summary



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 9,402,186	\$ 9,957,582	\$ 10,010,274	\$ 10,230,112	\$ 5,389,566	\$ 10,962,542
320 - Licenses and Permits	345,565	439,375	196,274	214,082	151,832	168,829
330 - Intergovernmental	5,829,234	6,068,202	6,271,426	6,353,154	4,138,770	6,503,012
340 - Charges for Services	6,330,893	6,448,894	6,606,810	6,094,405	4,276,270	6,762,465
350 - Fines, Forfeitures, and Fees	268,092	157,454	187,850	150,311	111,885	182,475
360 - Miscellaneous	698,435	530,396	471,964	501,555	336,909	607,093
390 - Other Financing Sources	149,124	124,528	165,265	189,023	54,547	169,761
Total Revenue	\$ 23,023,528	\$ 23,726,432	\$ 23,909,864	\$ 23,732,642	\$ 14,459,779	\$ 25,356,177
Expenditures:						
410 - Personal Services	\$ 16,269,240	\$ 16,086,948	\$ 17,398,019	\$ 18,128,108	\$ 13,326,719	\$ 18,421,461
420 - Supplies	317,395	251,678	227,949	277,759	198,895	294,996
430 - Other Services and Charges	4,534,716	5,990,183	6,662,750	6,898,380	5,588,314	6,525,059
440 - Capital outlay	301,272	155,604	129,239	357,526	53,585	28,269
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 21,422,623	\$ 22,484,413	\$ 24,417,957	\$ 25,661,773	\$ 19,167,512	\$ 25,269,785
Net Revenue	\$ 1,600,905	\$ 1,242,019	\$ (508,093)	\$ (1,929,131)	\$ (4,707,733)	\$ 86,392
Beginning Fund Balance¹	5,838,743	7,439,648	8,681,667	8,173,574	8,173,574	6,244,443
Ending Fund Balance	\$ 7,439,648	\$ 8,681,667	\$ 8,173,574	\$ 6,244,443	\$ 3,465,841	\$ 6,330,835

Period Ending Fund Balance



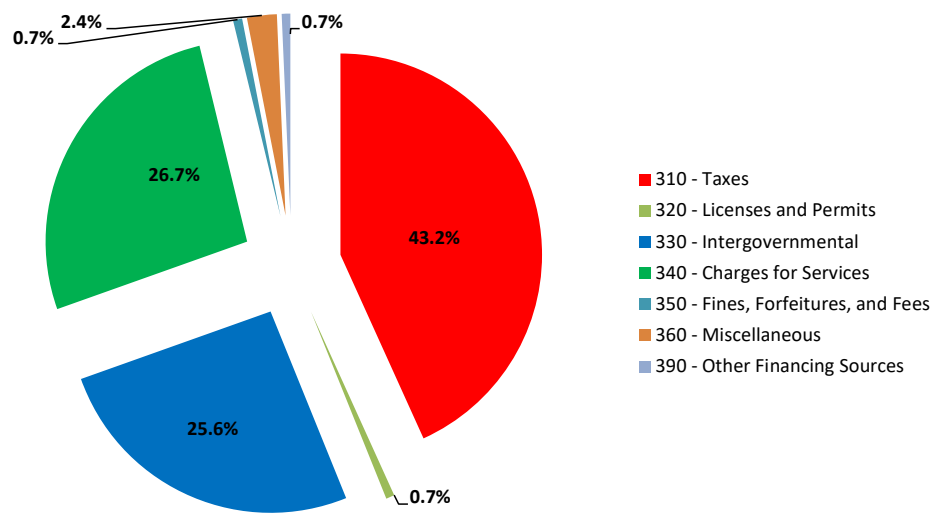
Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
310 - Taxes						
311.001 - General Property	\$ 9,402,186	\$ 9,957,582	\$ 10,010,274	\$ 10,230,112	\$ 5,389,566	\$ 10,962,542
311.005 - Other	-	-	-	-	-	-
<u>335.003 - COIT Special Distribution</u>	-	-	-	-	-	-
Total	\$ 9,402,186	\$ 9,957,582	\$ 10,010,274	\$ 10,230,112	\$ 5,389,566	\$ 10,962,542
320 - Licenses and Permits						
321.006 - Dog Licenses	\$ 1,255	\$ 1,153	\$ 1,007	\$ 798	\$ 640	\$ 1,007
321.011 - Peddler License	2,750	1,850	3,275	3,865	1,700	3,275
321.018 - Amusement Device License	200	-	900	-	-	672
321.030 - Other Business Licenses	1,380	1,760	1,340	1,000	2,800	1,001
322.001 - Building Permits	77,325	135,231	92,197	99,264	75,753	92,197
322.002 - Demolition Permits	5,675	2,336	200	4,881	100	149
322.003 - Electrical Permits	16,467	36,354	27,297	26,445	20,948	20,387
322.005 - Plumbing Permits	11,741	19,418	20,796	16,429	7,659	15,532
322.006 - Sign Permits	11,442	7,035	3,160	9,400	2,147	2,360
322.010 - Contractor Listing License	113,564	116,142	2,500	2,000	300	1,867
322.012 - Alarm Permits	-	-	-	-	-	-
322.013 - Contractor Registration Fees	-	-	8,550	-	6,900	-
<u>322.020 - Other Nonbusiness Licenses</u>	<u>103,767</u>	<u>118,096</u>	<u>35,052</u>	<u>50,000</u>	<u>32,885</u>	<u>30,382</u>
Total	\$ 345,565	\$ 439,375	\$ 196,274	\$ 214,082	\$ 151,832	\$ 168,829
330 - Intergovernmental						
335.001 - Financial Institutions Tax	\$ 66,227	\$ 73,286	\$ 87,485	\$ 61,064	\$ 56,559	\$ 92,068
335.002 - Auto and Aircraft Excise Tax	1,110,356	1,159,942	1,050,989	1,229,760	522,147	1,106,048
335.004 - LOIT	1,112,128	1,078,347	1,045,445	1,212,128	784,084	1,045,445
335.005 - COIT	2,850,991	3,078,718	3,436,612	3,192,950	2,553,868	3,588,715
335.007 - CVET	42,703	41,388	40,927	40,782	21,332	43,071
335.008 - Liquor Excise Tax	17,672	30,096	17,853	9,290	17,292	18,788
335.009 - Liquor Gallonage Tax	102,393	111,887	121,314	104,361	85,217	127,669
335.010 - Cigarette Tax - General Fund	28,663	27,202	25,776	29,892	12,513	27,127
335.018 - Wagering Tax Distributions	272,506	272,506	272,185	272,506	-	272,185
338.002 - 911 Fees	201,727	178,026	165,504	183,616	85,758	174,174
<u>338.005 - Task Force Reimbursement</u>	<u>23,866</u>	<u>16,805</u>	<u>7,338</u>	<u>16,805</u>	<u>-</u>	<u>7,722</u>
Total	\$ 5,829,234	\$ 6,068,202	\$ 6,271,426	\$ 6,353,154	\$ 4,138,770	\$ 6,503,012
340 - Charges for Services						
341.001 - Court Costs, Fees, and Charges	\$ 5,641	\$ 4,345	\$ 5,855	\$ 5,364	\$ 4,491	\$ 6,062
341.002 - Zoning Fees	5,335	5,360	5,325	5,722	4,060	5,513
341.004 - Inspection Fees	5,615	4,113	9,108	5,000	8,321	9,429
341.005 - Storm Water Plan Review App	4,895	6,200	8,363	7,000	8,364	8,658
341.008 - Copies of Public Records	1,769	2,581	2,108	1,894	994	2,183
341.012 - Application Fees	-	-	1,120	-	220	1,160
342.005 - Fire Inspection	6,320	44,964	9,125	19,950	1,321	9,447
342.007 - Finger Print Fee	5,355	2,250	2,460	2,250	870	2,547
342.009 - Vehicle Impound Released	31,820	37,575	48,185	37,575	20,230	49,887
342.011 - Misc. Reimbursement	50,400	41,400	-	-	-	-
344.002 - Garbage and Trash Collection Fee	2,280,312	2,288,156	2,356,898	1,948,191	1,716,984	2,440,130
347.002 - Park Rentals	-	3,493	18,342	-	100	18,990
349.004 - In Lieu of Taxes - Mun. Utility	3,108,459	3,108,459	3,108,459	3,108,459	2,331,344	3,108,459
349.006 - User Fee - Local Entities	824,971	900,000	1,031,462	950,000	178,971	1,100,000
349.008 - Misc Dormant Funds	-	-	-	-	-	-
<u>362.003 - Office Space</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>



Total	\$ 6,330,893	\$ 6,448,894	\$ 6,606,810	\$ 6,094,405	\$ 4,276,270	\$ 6,762,465
350 - Fines, Forfeitures, and Fees						
351.002 - Ordinance Violations	\$ 157,186	\$ 82,025	\$ 101,777	\$ 72,047	\$ 37,971	\$ 101,777
351.004 - Cry Wolf False Alarm Fines	110,906	75,429	86,073	78,264	73,914	80,698
Total	\$ 268,092	\$ 157,454	\$ 187,850	\$ 150,311	\$ 111,885	\$ 182,475
360 - Miscellaneous						
361.001 - Interest	\$ 198,266	\$ 48,663	\$ 3,278	\$ 15,000	\$ 3,531	\$ 138,786
362.001 - Mobile Towers	-	-	-	-	-	-
364.001 - Cable Franchise Fees	494,928	481,733	466,352	486,555	332,568	466,352
368.001 - From Sale of Lawn Bags	-	-	-	-	-	-
369.001 - Legal Settlements	-	-	-	-	-	-
397.002 - Sale of Unclaimed Property	5,241	-	2,334	-	810	1,955
399.003 - Extraordinary Gains	-	-	-	-	-	-
399.004 - Transfer In	-	-	-	-	-	-
Total	\$ 698,435	\$ 530,396	\$ 471,964	\$ 501,555	\$ 336,909	\$ 607,093
390 - Other Financing Sources						
391.001 - Transfer from Rainy Day Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391.002 - Other Funds	-	-	-	-	-	-
391.None - None	-	-	-	-	-	-
392.001 - Sale of Capital Assets	1,796	350	11,543	23,070	2,140	11,960
392.002 - Insurance Reimbursements	47,983	4,904	-	58,807	-	-
392.003 - Other Damage Reimbursements	-	-	-	-	-	-
392.004 - Sale of Land	-	-	74,000	-	-	76,668
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	207	-	1,121	1,121	-	1,162
396.002 - Other Refunds	3,569	22,900	5,654	913	219	5,857
396.003 - Return on Insurance Premium	20,612	-	-	-	4,874	-
397.001 - Sale of Lawn Bags	7	-	-	-	-	-
399.001 - Miscellaneous	48,760	70,810	46,492	79,225	29,654	48,168
399.002 - Fuel Cost Sharing Revenue	26,190	25,565	26,455	26,101	17,875	26,160
Total	\$ 149,124	\$ 124,528	\$ 165,265	\$ 189,237	\$ 54,761	\$ 169,975
Total Revenue	\$ 23,023,528	\$ 23,726,432	\$ 23,909,864	\$ 23,732,856	\$ 14,459,993	\$ 25,356,391

2023 Adopted Budget: Revenue by Category



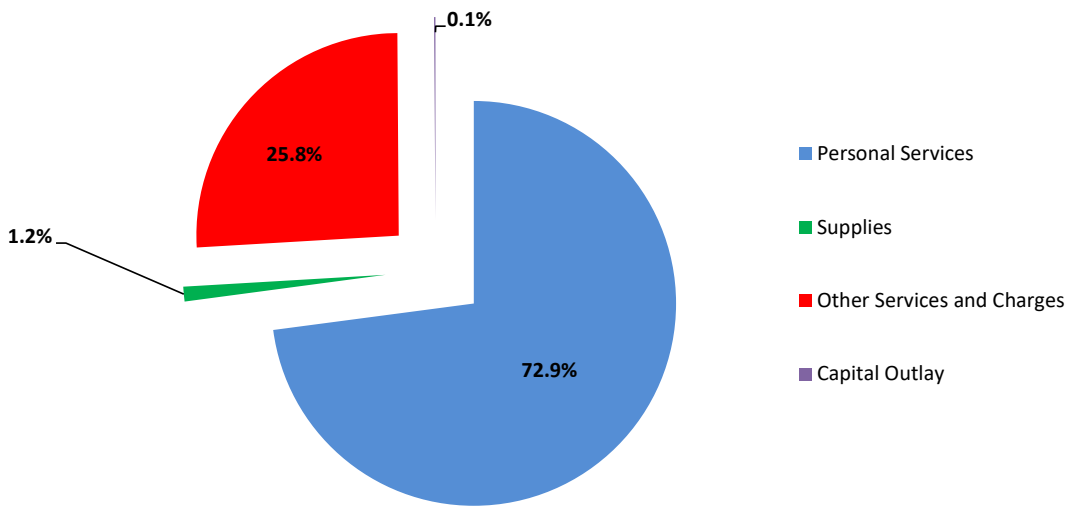
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ 1,377,995	\$ 1,316,808	\$ 1,382,947	\$ 1,527,768	\$ 1,339,759	\$ 1,615,424
Economic Development	38,548	72,961	87,163	110,128	60,938	-
General Government	1,647,297	2,646,715	2,413,161	2,697,706	1,775,587	1,936,396
None	-	-	-	-	-	-
Public Safety	16,448,793	16,614,589	18,649,029	19,377,980	14,546,307	19,630,591
Sanitation	1,909,991	1,833,340	1,885,657	1,948,191	1,444,920	2,087,374
Total by Expenditures by Function	\$ 21,422,623	\$ 22,484,413	\$ 24,417,957	\$ 25,661,773	\$ 19,167,512	\$ 25,269,785

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal services	\$ 16,269,240	\$ 16,086,948	\$ 17,398,019	\$ 18,128,108	\$ 13,326,719	\$ 18,421,461
420 - Supplies	317,395	251,678	227,949	277,759	198,895	294,996
430 - Other services and charges	4,534,716	5,990,183	6,662,750	6,898,380	5,588,314	6,525,059
440 - Capital outlay	301,272	155,604	129,239	357,526	53,585	28,269
450 - Other financing uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 21,422,623	\$ 22,484,413	\$ 24,417,957	\$ 25,661,773	\$ 19,167,512	\$ 25,269,785

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 10,617,941	\$ 10,547,356	\$ 11,279,472	\$ 11,986,029	\$ 8,521,268	\$ 12,622,706
412 - Overtime	540,431	435,252	571,106	441,500	436,532	445,830
413 - Employee Benefits	5,110,868	5,104,340	5,547,441	5,700,579	4,368,919	5,352,925
421 - Office Supplies	8,644	13,431	10,638	17,475	5,733	15,878
422 - Operating Supplies	110,395	92,624	97,526	107,750	90,236	130,100
423 - Repair and Maintenance Supplies	150,140	73,666	71,948	95,740	42,871	94,644
429 - Other Supplies	48,216	71,958	47,838	56,794	60,055	54,374
431 - Professional Services	327,442	439,381	760,797	598,249	561,324	535,126
432 - Communication and Transportation	110,740	163,270	155,494	182,468	116,652	39,140
433 - Printing and Advertising	72,795	96,999	78,364	89,774	61,932	73,624
434 - Insurance	262,580	283,101	531,993	566,610	502,235	557,000
435 - Utility Services	196,512	266,411	288,788	293,941	224,419	364,383
436 - Repairs and Maintenance	239,475	243,747	177,601	220,500	264,122	175,560
437 - Rentals	50,682	37,176	33,311	51,021	34,553	49,981
438 - Debt Service	9,178	122,933	725,572	725,000	704,872	404,385
439 - Other Services and Charges	3,265,313	4,337,165	3,910,829	4,170,817	3,118,206	4,325,860
444 - Improvements Other Than Building	111,162	95,694	50,689	336,000	18,834	24,269
445 - Machinery and Equipment	190,110	59,909	78,550	21,526	34,750	4,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 21,422,623	\$ 22,484,413	\$ 24,417,957	\$ 25,661,773	\$ 19,167,512	\$ 25,269,785

Expenditures Summary - by Department

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
101-000 Non-Departmental	\$ 75,905	\$ 154,940	\$ -	\$ -	\$ -	\$ -
101-001 Mayor's Office	414,626	452,262	527,725	520,855	374,747	531,751
101-002 Department of Public Works	646,779	790,437	760,101	1,007,933	588,843	932,268
101-003 Corporation Counsel	-	-	-	-	-	-
101-004 Controller's Office	153,698	843,361	716,464	490,000	458,401	-
101-005 City Council	255,787	305,250	307,169	558,756	272,210	349,987
101-006 Police	6,803,912	6,873,323	7,611,012	8,152,094	5,953,956	8,210,621
101-007 Fire	8,748,862	8,780,308	10,022,773	10,164,428	7,879,264	10,249,217
101-008 Parks	1,377,995	1,316,808	1,382,947	1,527,768	1,339,759	1,615,424
101-009 Street	-	-	-	-	-	-
101-010 Sanitation	1,909,991	1,833,340	1,885,657	1,948,191	1,444,920	2,087,374
101-012 Data & Information Services	-	-	-	-	-	-
101-015 Economic Development Commission	38,548	72,961	87,163	110,128	60,938	-
101-016 Clerk	100,501	100,466	101,703	120,162	81,387	122,390
101-017 Communications	896,019	960,958	1,015,244	1,061,458	713,088	1,170,753
Total Expenditures	\$ 21,422,623	\$ 22,484,413	\$ 24,417,957	\$ 25,661,773	\$ 19,167,512	\$ 25,269,785

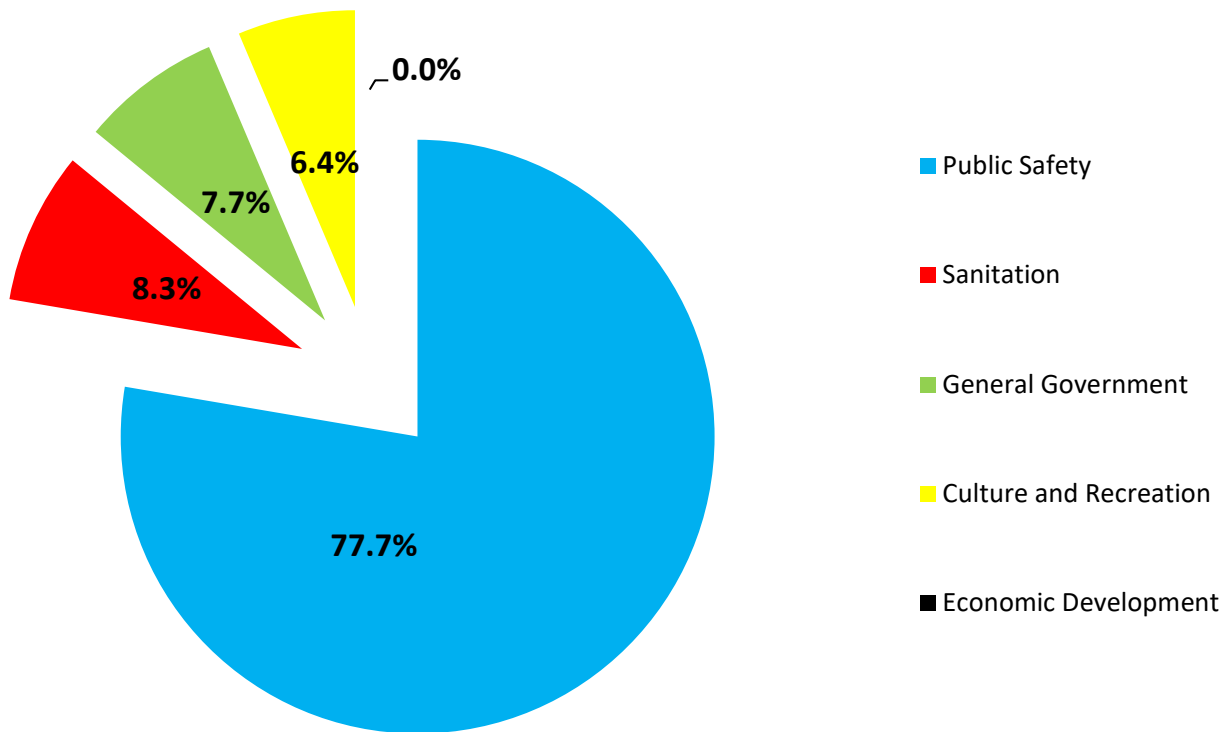


General Fund

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 78% of the funding proposed for 2023 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 2023 is \$25,269,785. The General Fund has a minimum fund balance target of 20% of budgeted expenditures.

2023 Adopted Budget: Expenditures by Function



The 2023 adopted budget is a structurally balanced budget:
 Anticipated revenues equal anticipated expenditures:

City of Lawrence
2023 Adopted General Fund Budget
Balanced Budget Proposal (in \$ millions)

Projected 1/1/2023 Reserved Operating Fund Balance¹	\$	5.24
Revenue:		
Property Taxes	\$	10.96
PILOT/FHRA		4.21
Trash Collection Fees		2.44
Local Income Taxes		4.63
Other		3.11
<u>Unreserved Fund Balance</u>		<u>-</u>
Total Revenue	\$	25.36
Expense:		
Public Safety	\$	19.63
Trash Collection		2.09
Parks and Recreation		1.62
<u>Other</u>		<u>1.94</u>
Total Expense	\$	25.27
Projected 12/31/2023 Reserved Operating Fund Balance	\$	5.33

(1) Projected net balance as of August 31, 2022

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

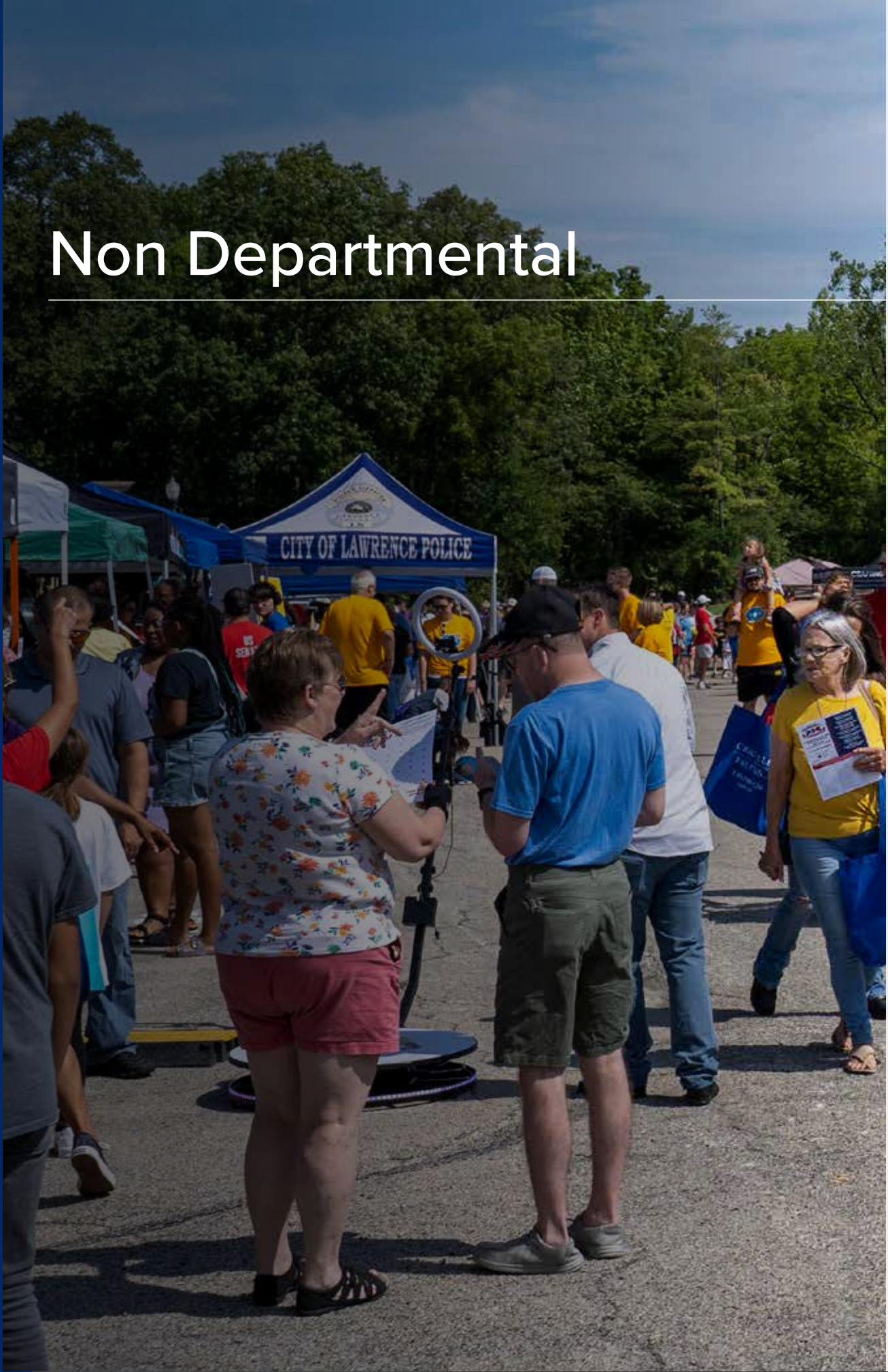


SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Salaries and wages have been increased by 5% for 2023
- The 2023 General Fund budget has remained relatively flat from 2022. The majority of the reduction comes from reductions in the Controller’s Office and City Council budgets.
- The Fire Department budget reflects debt service shifting out of the General Fund and back into Fund 625.
- 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.
- 2023 one-time investments include the following:
 - Continued preservation of Butterfly Habitats
 - Procurement of updated scoreboards, lights, and PA system at Community Park
 - Our 2023 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 6.7% from 2022 expected revenue. The State of Indiana provides allowable growth quotients for property tax levies and set the increase at 5% for 2023.
- 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. This contract was extended in 2022 providing a stable and reliable revenue source for another 5-year period.
- 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
- The City expects to exceed the 20% operating reserve with the 2023 adopted budget.



Non Departmental



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 75,905	\$ 154,940	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 75,905	\$ 154,940	\$ -	\$ -	\$ -	\$ -

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	75,905	154,940	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 75,905	\$ 154,940	\$ -	\$ -	\$ -	\$ -

Detailed Expenditures

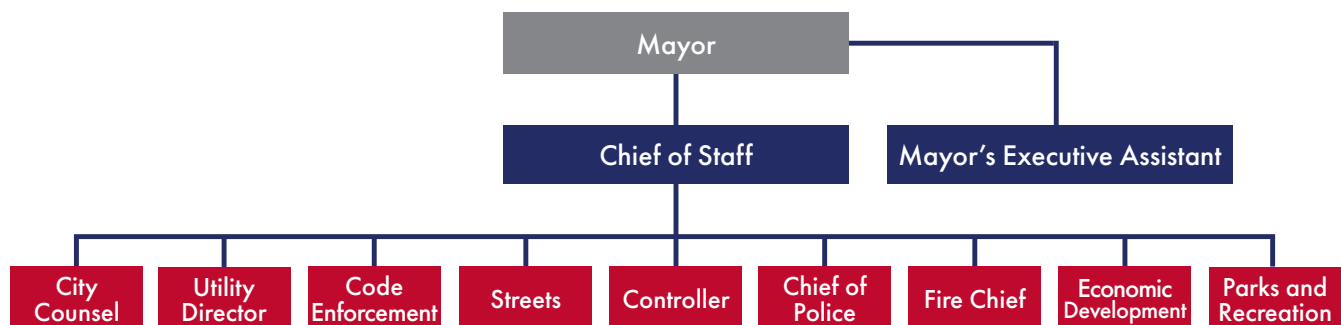
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	75,905	154,940	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 75,905	\$ 154,940	\$ -	\$ -	\$ -	\$ -



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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Mayor	1	1	1	1	1
Chief of Staff	0	0	0	2	2
Deputy Chief of Staff	1	1	2	0	0
Executive Assistant	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Director of Communications	0	0	0	1	1
Manager of Communications	0	0	0	2	2
Economic Development Director	1	1	1	0	0
Total Employee Count	5	5	6	8	8



2022 Accomplishments

As of June 30, 2022

- ☑ Expanded and relocated the Fort Ben Farmers Market to better meet the needs of the community.
- ☑ Renovated the Government Center in anticipation of the Welcome Center opening in Fall of 2022 to serve the citizens of Lawrence.
- ☑ Added a gym facility to the City Government Center to increase employee benefits
- ☑ Broke ground on the Public Library within City's downtown area
- ☑ Partnered with the FHRA to begin Civic Plaza redevelopment

2022 Remaining Goals (ongoing projects)

- ☐ Complete additional renovations throughout the City Government Center
- ☐ Hold ground-breaking ceremony for Fire Station 38
- ☐ Complete the construction of Civic Plaza

2023 Objectives

- ☐ Continue expanding marketing of City events
- ☐ Explore sponsorships opportunities to strengthen community relations
- ☐ Focus on stormwater projects throughout the City
- ☐ Oversee several park projects to expand recreation opportunities
- ☐ Apply for and receive Next Level Trails Grant
- ☐ Continue developing the Trades District

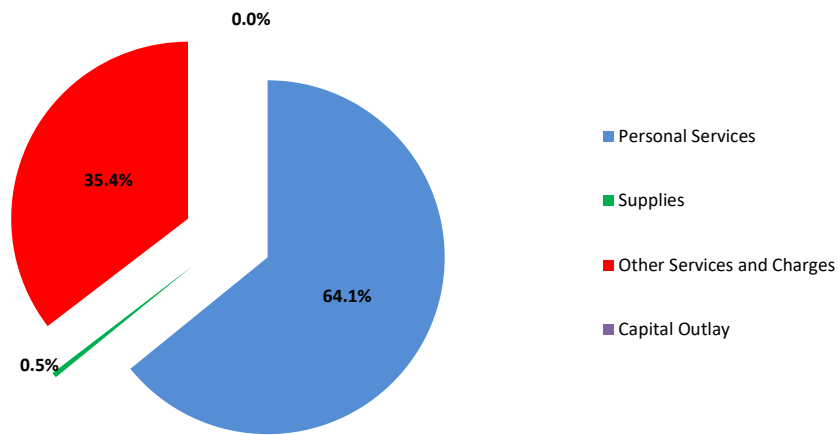
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 414,626	\$ 452,262	\$ 527,725	\$ 520,855	\$ 374,747	\$ 531,751
Total by Expenditures by Function	\$ 414,626	\$ 452,262	\$ 527,725	\$ 520,855	\$ 374,747	\$ 531,751

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 218,227	\$ 237,449	\$ 251,800	\$ 263,259	\$ 206,752	\$ 341,033
420 - Supplies	2,277	1,984	1,737	2,955	2,568	2,500
430 - Other Services and Charges	192,078	206,922	274,189	254,115	165,426	188,218
440 - Capital Outlay	2,044	5,907	-	526	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 414,626	\$ 452,262	\$ 527,725	\$ 520,855	\$ 374,747	\$ 531,751

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 164,154	\$ 176,484	\$ 186,767	\$ 197,349	\$ 154,289	\$ 266,627
412 - Overtime	-	-	-	-	453	-
413 - Employee Benefits	54,073	60,965	65,033	65,910	52,010	74,406
421 - Office Supplies	433	621	270	1,305	1,166	750
422 - Operating Supplies	240	20	47	50	21	50
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	1,604	1,344	1,421	1,600	1,382	1,700
431 - Professional Services	77,117	67,250	107,100	87,150	44,597	37,500
432 - Communication and Transportation	5,113	2,585	1,684	10,825	1,350	850
433 - Printing and Advertising	68,369	94,405	76,613	82,050	60,647	66,500
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	2,657	1,873	22,399	26,500	549	2,400
437 - Rentals	2,992	1,651	-	5,063	1,669	3,500
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	35,830	39,157	66,392	42,527	56,614	77,468
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	2,044	5,907	-	526	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 414,626	\$ 452,262	\$ 527,725	\$ 520,855	\$ 374,747	\$ 531,751

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

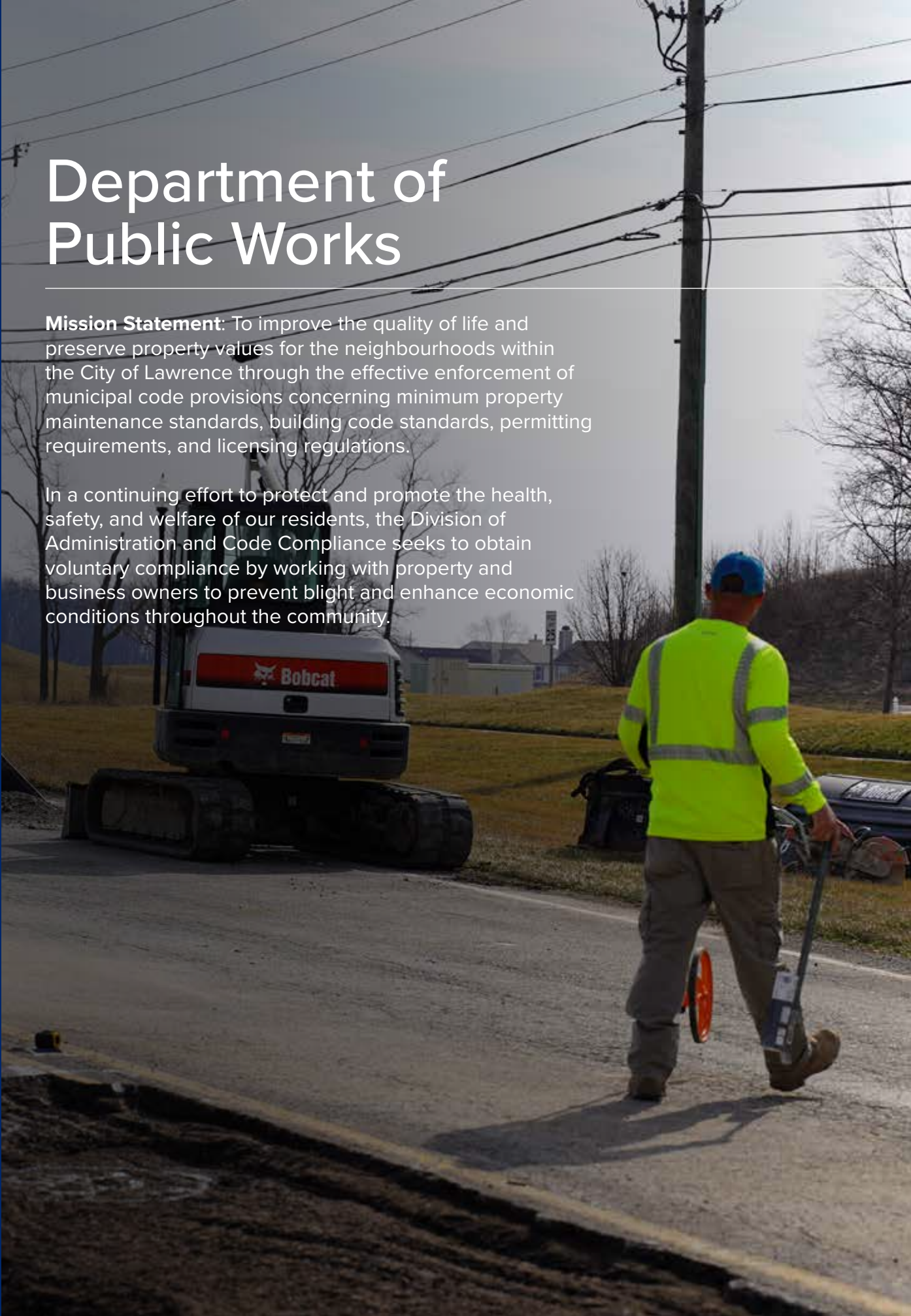
- No significant changes in 2023

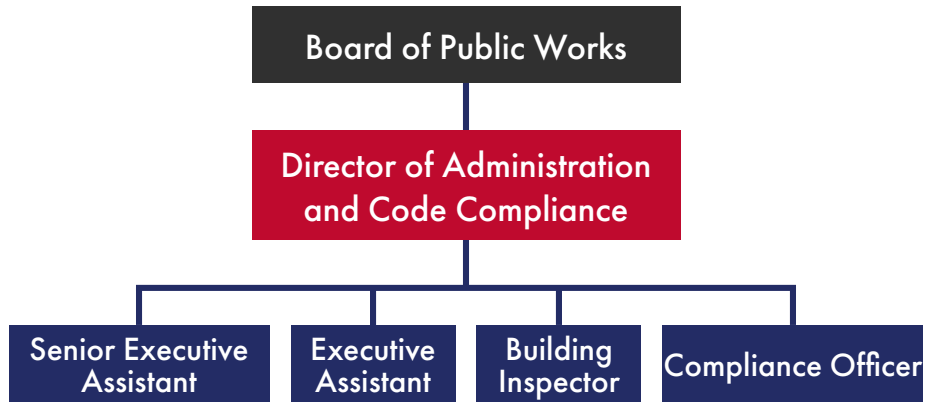


Department of Public Works

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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Director of Engineering	0	1	1	1	1
Director of Code Enforcement	1	0	0	0	0
Laborer	0	0	0	0	0
Administrative Assistant	2	2	2	1	1
Building Inspector	2	1	1	1	1
Executive Assistant	1	1	1	1	1
GIS Coordinator	0	0	1	1	1
Total Employee Count	6	5	6	5	5

* 3 Members of the Board of Works not shown

* 7 Members of the Board of Zoning Appeals not shown

* 1 part-time employee not shown

Performance Indicators

Unit of Measure	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Number of Violations Cited	Effectiveness	DWD	168	113	0	0	0
Number of Property Maintenance Violations Invoiced	Effectiveness	DWD	61	42	88	73	70
Number of Permits	Effectiveness	ED	3,044	3,353	1,595	917	900
Number of Contractors	Effectiveness	ED	1,925	706	3,110	2,129	2,000
Number of Licenses	Effectiveness	ED	2,183	739	3,439	430	400
Number of New Cases	Effectiveness	DWD	1,570	683	464	452	450



2022 Accomplishments

DPW & Building Department (As of June 30, 2022)

- ☑ Created bilingual applications and forms for the public.
- ☑ Created and implemented a tracking system for project reviews with outside consultants
- ☑ Improved the on-line permitting and contractor registration process
- ☑ Started storm water and roadway inspections on new subdivisions
- ☑ Improved communications with other departments
- ☑ Continued code inspections and using a third-party contract to address high weed and grass and trash clean ups.
- ☑ Installed pedestrian flashers and LED stop signs to improve safety.
- ☑ Continued strip patching several streets identified by Street Department
- ☑ Worked with Indianapolis DPW to start repairs on 56th street.

Stormwater (As of June 30, 2022)

- ☑ Created and implemented a tracking system for storm water complaints
- ☑ Repaired several storm sewers causing sinkholes along streets.
- ☑ Televised and cleaned storm pipes and manholes causing back up on neighborhoods and properties.
- ☑ Followed up on drainage complaints from residents and addressed several of them from previous years through the repair and maintenance contract.
- ☑ Started design of Rainbow Lane and Pine Hill Drive drainage projects.
- ☑ Continued coordination with IDEM regarding MS4 related items.

2023 Objectives

DPW 2022 Remaining Goals

- ☐ Continue to look for ways to improve the on-line permitting system.
- ☐ Apply for Community Crossings Matching Grant grant in August
- ☐ Continue code inspections, issue violation letters, and follow up with enforcement.
- ☐ Continue installing crosswalks and pedestrian flashers at other locations identified.
- ☐ Start design of 75th & Oaklandon Round about project

Stormwater 2022 Remaining Goals

- ☐ Continue addressing drainage concerns and doing necessary repairs.
- ☐ Identify eligible storm water projects and apply for OCRA grant in November
- ☐ Start planning and design for 2023-2024 Storm water projects.

DPW 2023 Objectives

- ☐ Continue to look for ways to improve the on-line permitting and get the contractor portal ready.
- ☐ Apply for Community Crossing Matching Grants to supplement Lawrence funds for street resurfacing projects
- ☐ Identify other grant opportunities for transportation projects.
- ☐ Continue doing strip patching and other as needed roadway maintenance

Stormwater 2023 Objectives

- ☐ Construct Rainbow Lane and Pine Hill Drive drainage project.
- ☐ Develop a storm water asset management system by collecting GIS information
- ☐ Identify grant opportunities for storm water projects.

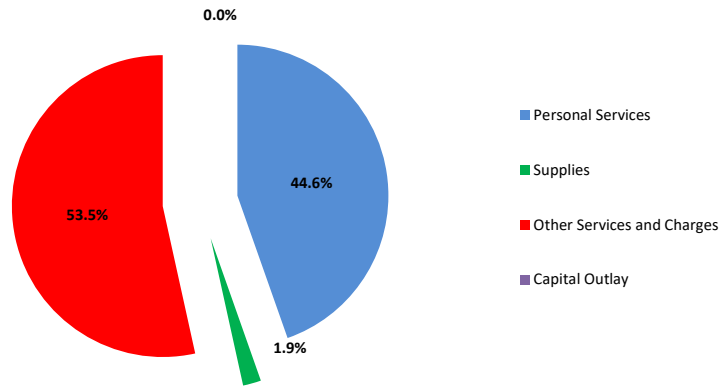
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 646,779	\$ 790,437	\$ 760,101	\$ 1,007,933	\$ 588,843	\$ 932,268
Total by Expenditures by Function	\$ 646,779	\$ 790,437	\$ 760,101	\$ 1,007,933	\$ 588,843	\$ 932,268

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 318,416	\$ 454,732	\$ 316,732	\$ 426,659	\$ 270,261	\$ 415,912
420 - Supplies	15,986	8,982	17,313	19,300	9,957	18,000
430 - Other Services and Charges	310,629	326,475	420,616	561,974	307,841	498,356
440 - Capital Outlay	1,748	248	5,439	-	783	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 646,779	\$ 790,437	\$ 760,101	\$ 1,007,933	\$ 588,843	\$ 932,268

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 198,865	\$ 306,322	\$ 211,109	\$ 259,559	\$ 184,235	\$ 287,828
412 - Overtime	145	1,512	889	6,000	1,045	3,000
413 - Employee Benefits	119,406	146,898	104,734	161,100	84,981	125,084
421 - Office Supplies	1,061	740	619	2,000	103	2,000
422 - Operating Supplies	6,684	5,478	13,500	11,300	7,600	12,250
423 - Repair and Maintenance Supplies	2,180	1,477	571	2,500	883	1,750
429 - Other Supplies	6,061	1,287	2,624	3,500	1,370	2,000
431 - Professional Services	47,301	26,946	153,079	181,245	71,772	157,500
432 - Communication and Transportation	10,713	7,459	6,576	12,600	5,108	5,100
433 - Printing and Advertising	4,046	2,594	954	6,000	1,132	5,500
434 - Insurance	46,847	59,779	71,082	71,000	64,451	43,000
435 - Utility Services	70,287	65,422	58,657	89,041	43,211	89,041
436 - Repairs and Maintenance	76,441	74,834	22,153	30,000	21,223	30,000
437 - Rentals	1,684	702	-	3,640	1,619	1,250
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	53,309	88,739	108,115	168,448	99,325	166,965
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	1,748	248	5,439	-	783	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 646,779	\$ 790,437	\$ 760,101	\$ 1,007,933	\$ 588,843	\$ 932,268

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

2023 budget includes 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 reduced to reflect contractual services to conduct building and inspections and code review
- These changes are expected to promote a more business friendly approach to licensing and permitting



Corporation Counsel



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

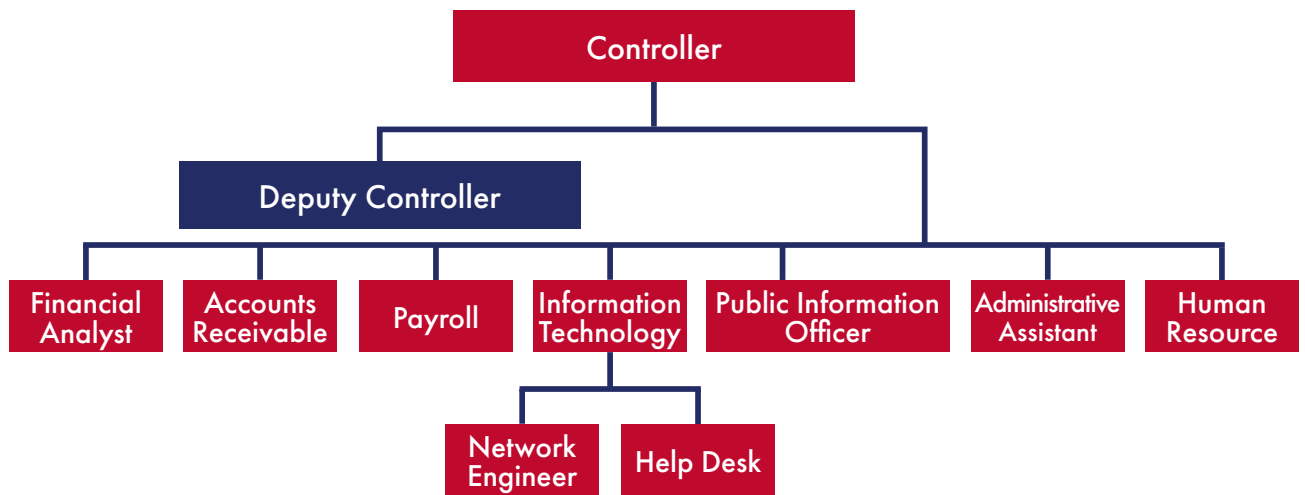
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Controller	1	1	1	1	1
Deputy Controller	0	1	1	1	0.5
Director of Internal Auditing	0	0	0	0	1
Manager of Communications	1	1	1	0	0
Human Resource Director	1	1	1	1	0
Staff Accountant	1	1	1	0	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	1	2	1
Administrative Assistant	1	1	0	0	0
Audio/Visual Coordinator	1	1	1	0	0
Total Employee Count	7	8	8	6	5.5

* 2 positions moved to HR in 2023

* 3 P/T Interns not shown

Performance Indicators

	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Unit of Measure							
Number of checks to vendors	Output	DW	2,781	2,645	2,814	2,745	2,731
Number of EFTs to vendors	Technology	FA	797	762	790	742	771
SBOA Audit Findings	Effectiveness	FA	1	1	1	1	1
Bond Rating (S&P) Utility	Effectiveness	FA	A	A	A	A	A
Bond Rating (S&P) City	Effectiveness	FA	A+	A+	A+	A+	A+
Average Salary per Employee	Output	DW	43,995	48,500	46,248	66,438	69,760
Average Salary per Elected Employee	Output	FA	24,986	28,400	26,693	29,839	31,331
Average Retirement Age	Output	FA	56	47	52	57	52
Number of Men	Effectiveness	FA	232	244	238	302	250
Number of Women	Effectiveness	FA	47	71	71	31	63



2022 Accomplishments

As of June 30, 2022

- ☑ Earned Government Finance Officer's Association's Distinguished Budget Presentation Award for the sixth consecutive year.

2022 Remaining Goals (ongoing projects)

- ❑ Published timely month-end financial reports
- ❑ Receive a timely audit with 1 or less findings.
- ❑ Continue publishing timely month-end financial reports
- ❑ Host 19 budget workshops to encourage public and Council engagement
- ❑ Partner with Utilities to implement City's Enterprise Management System

2023 Objectives

- ❑ Receive a timely audit with 1 or less findings.
- ❑ Earned Government Finance Officer's Association's Distinguished Budget Presentation Award for the seventh consecutive year.
- ❑ Coordinate with Human Resources to implement internal employee website
- ❑ Explore additional opportunities to increase public and Council participation in the budgeting process
- ❑ Create an internal comprehensive capital improvement plan
- ❑ Partner with IT to implement Microsoft Projects as a project management tool
- ❑ Review opportunities for digital time sheet management
- ❑ Apply for and receive excess levy appeal

Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 153,698	\$ 843,361	\$ 716,464	\$ 490,000	\$ 458,401	\$ -
Total by Expenditures by Function	\$ 153,698	\$ 843,361	\$ 716,464	\$ 490,000	\$ 458,401	\$ -

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	153,698.27	843,360.74	716,463.76	490,000.00	458,400.52	0.00
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 153,698	\$ 843,361	\$ 716,464	\$ 490,000	\$ 458,401	\$ -

Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	-	13,035	133,369	-	80,709	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	40,000	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	120,000	309,772	390,000	377,692	-
439 - Other Services and Charges	153,698	670,326	273,323	100,000	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 153,698	\$ 843,361	\$ 716,464	\$ 490,000	\$ 458,401	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Controller's Office budget for operations is budgeted in the Administrative Services Internal Service Fund
- The Controller's Office budget in the General Fund is used to fund one-time expenditures from the General Funds unreserved fund balance. In 2023, the City did not budget for one-time expenditures resulting in a significant change.
- \$100,000 is typically budgeted in the General Fund as a contribution to the Police Pension Fund
 - o Payments to this fund began in 2016 to fund the non-reimbursable portion of benefits provided in the Police Pension Fund
 - o The 2023 budget removes this contribution but future budgets will need to fund this expenditure

City Council



Position - Part Time	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Unit of Measure							
Number of laws passed by Council	Output	DWD	15	14	18	19	23
Number of meetings recorded	Technology	DWD	31	24	24	18	24
Number of Council meetings	Output	DWD	31	24	24	18	24



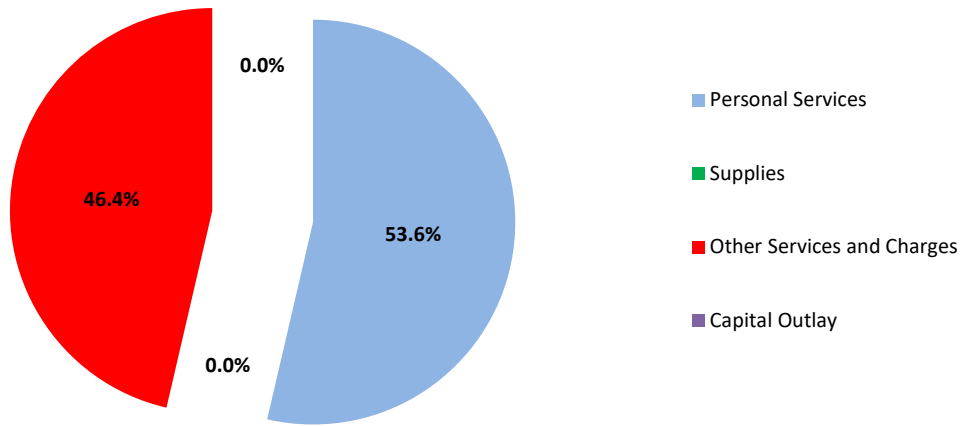
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 255,787	\$ 305,250	\$ 307,169	\$ 558,756	\$ 272,210	\$ 349,987
Total by Expenditures by Function	\$ 255,787	\$ 305,250	\$ 307,169	\$ 558,756	\$ 272,210	\$ 349,987

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 151,533	\$ 151,530	\$ 169,960	\$ 179,173	\$ 133,821	\$ 187,722
420 - Supplies	461	212	375	792	-	-
430 - Other Services and Charges	90,794	126,008	116,834	127,791	127,901	162,265
440 - Capital Outlay	13,000	27,500	20,000	251,000	10,488	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 255,787	\$ 305,250	\$ 307,169	\$ 558,756	\$ 272,210	\$ 349,987

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 127,499	\$ 127,499	\$ 142,499	\$ 150,675	\$ 112,218	\$ 157,106
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	24,033	24,031	27,461	28,498	21,603	30,616
421 - Office Supplies	42	170	-	270	-	-
422 - Operating Supplies	-	-	375	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	418	42	-	522	-	-
431 - Professional Services	75,065	98,250	87,739	94,429	108,465	119,626
432 - Communication and Transportation	14	45	40	716	4	-
433 - Printing and Advertising	-	-	-	150	32	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	1,129	1,034	1,350	1,200	2,202	1,500
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	14,586	26,680	27,705	31,296	17,198	41,139
444 - Improvements Other Than Building	13,000	27,500	20,000	250,000	10,488	-
445 - Machinery and Equipment	-	-	-	1,000	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 255,787	\$ 305,250	\$ 307,169	\$ 558,756	\$ 272,210	\$ 349,987

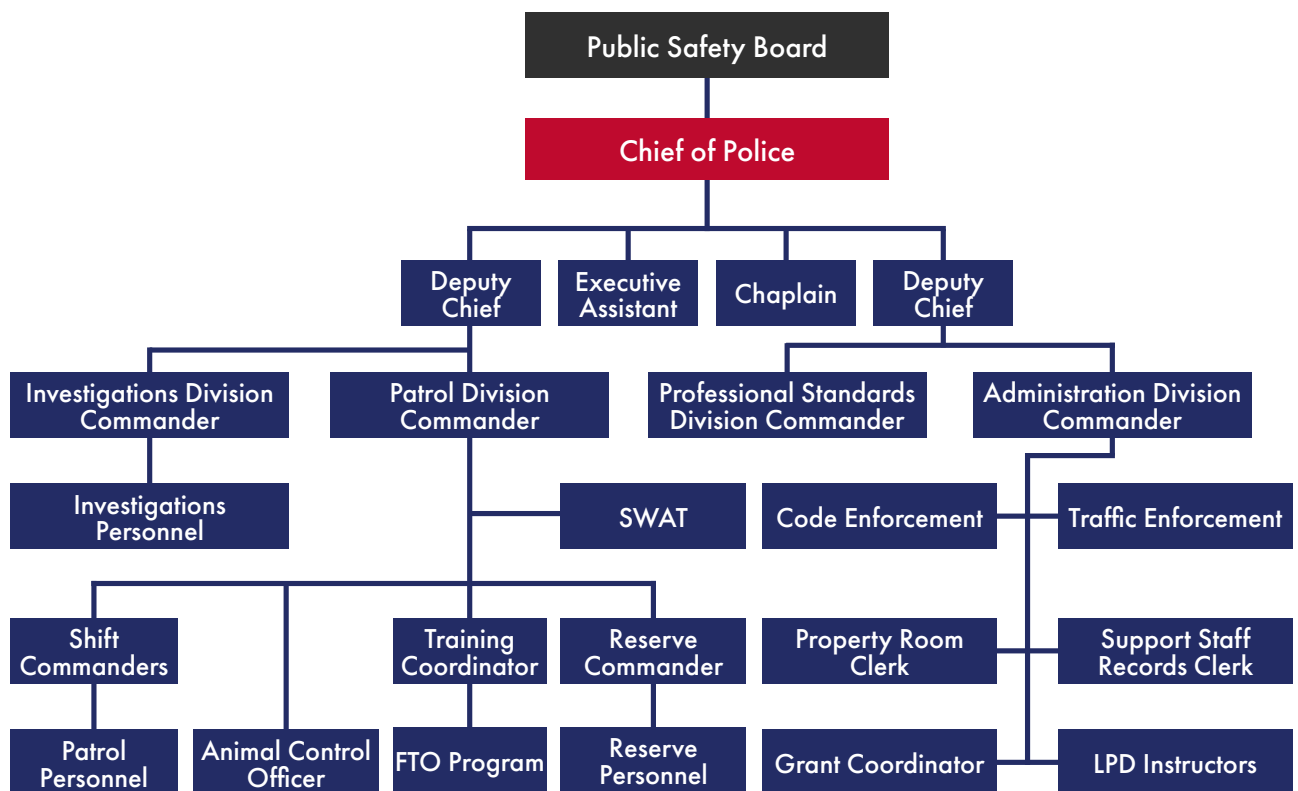
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The 2023 budget reflects a reduction of the \$250,000 typically budgeted for the Common Council to complete a project of their choice. This reduction is a significant change in 2023.

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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Police Chief	1	1	1	1	1
Deputy Police Chief	2	2	2	1	1
Executive Assistant	1	1	1	1	1
Clerk	1	2	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	4	4	3	4	4
Sergeant	12	15	14	11	15
Patrolman - 1st Class	29	33	32	30	35
Patrolman - 2nd Class	9	1	1	2	3
Probationary Officer	2	1	3	4	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	67.5	66.5	63.5	71.5

* 5 Members of the Police Merit Commission not shown

* 1 part-time employee not shown

Performance Indicators

Unit of Measure	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Number of police report	Output	DWD	4,045	4,018	3,340	2,980	3,500
Number of reported gun shot victims	Output	DWD	28	27	13	10	15
Number of Homicides	Effectiveness	SF	3	5	6	2	5
Number of Traffic Tickets Written	Effectiveness	SF	901	756	747	660	700



2022 Accomplishments

As of June 30, 2022

- ☑ Expanded number of officers on LPD from 62 full-time officers to 65 full-time officers, with a fiscally responsible, sustainable plan.
- ☑ Expanded telecommunications staff to 15
- ☑ Conducted hiring process for full-time Merit officers, resulting in 6 conditional officers being extended to new officer applicants. Continued investment in recruiting diverse demographic applicants
- ☑ Sustain investment in future department leadership by continuing to designate officers to attend Leadership Academy (2 have attended every session since 2016). 2 more LPD officers just graduated from the Leadership Academy.
- ☑ Continued upgrading our vehicle fleet to Chevy Tahoe's, to better protect our officers and community.
- ☑ Assigned member of LPD's Investigations Division as a liaison to the Indiana Crime Guns Task Force (ICGTF)
- ☑ Completed seamless leadership transition from Chief Hofmann to Chief Woodruff

2022 Remaining Goals (ongoing projects)

- ❑ Resume the previously postponed ten-week "LPD Citizens Academy" class in 2022, scheduled for September/October 2022
- ❑ Receive grant funding for updated personal protective equipment for first responding officers, including ballistic helmets and lighter protective hard armor plates
- ❑ Update and overhaul of the police department website, creating an all-new viewer experience on the web

2023 Objectives

- ❑ Expansion of LPD's Traffic Enforcement Unit to address traffic related complaints we receive
- ❑ Obtain 2 new motorcycles, replacing our 2009 models
- ❑ Continue upgrade of our vehicle fleet to Chevy Tahoe's, to better protect our officers and community.
- ❑ Replace current asphalt with concrete pad outside of the bay where armored vehicle is parked, to better sustain the weight of the vehicle
- ❑ Continue investment in technology, such as cellular phone investigative tools, and Flock cameras, leveraging critical crime-solving technology for our officers and detectives
- ❑ Receive grant funding for updated personal protective equipment for first responding officers, including items needed for crowd control/civil unrest environments
- ❑ Continued focus on community relations and outreach activities, such as in-person Crime Watch meetings, Community Safety Day, National Night Out, ensuring LPD presence at the ever-increasing community events hosted and promoted by the City
- ❑ Invest in maintaining critical infrastructure at our indoor training center and firearms range by replacing the aging roof, soffits, gutters, and downspouts

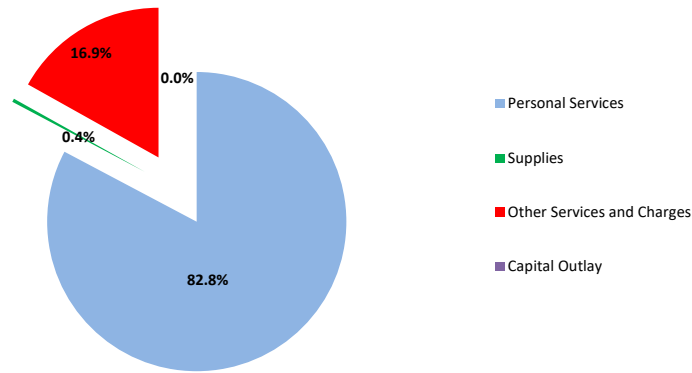
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 6,803,912	\$ 6,873,323	\$ 7,611,012	\$ 8,152,094	\$ 5,953,956	\$ 8,210,621
Total by Expenditures by Function	\$ 6,803,912	\$ 6,873,323	\$ 7,611,012	\$ 8,152,094	\$ 5,953,956	\$ 8,210,621

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 6,097,978	\$ 5,841,326	\$ 6,404,665	\$ 6,776,777	\$ 4,978,405	\$ 6,794,480
420 - Supplies	107,715	54,674	32,169	49,000	31,294	29,500
430 - Other Services and Charges	595,459	974,700	1,173,757	1,326,317	944,257	1,386,641
440 - Capital Outlay	2,760	2,623	421	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 6,803,912	\$ 6,873,323	\$ 7,611,012	\$ 8,152,094	\$ 5,953,956	\$ 8,210,621

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 3,959,343	\$ 3,800,703	\$ 4,154,153	\$ 4,419,507	\$ 3,054,706	\$ 4,639,924
412 - Overtime	150,566	77,010	127,146	161,000	133,861	165,830
413 - Employee Benefits	1,988,069	1,963,612	2,123,367	2,196,270	1,789,837	1,988,726
421 - Office Supplies	2,981	7,974	4,501	6,500	2,443	5,500
422 - Operating Supplies	29,088	25,174	19,067	24,000	12,369	19,000
423 - Repair and Maintenance Supplies	65,015	4,099	-	2,500	1,062	-
429 - Other Supplies	10,631	17,428	8,601	16,000	15,420	5,000
431 - Professional Services	78,589	130,818	139,607	134,680	122,228	112,500
432 - Communication and Transportation	60,991	65,196	65,327	77,000	46,655	15,000
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	206,987	225,610	177,615	263,500
435 - Utility Services	9,196	77,670	90,470	56,400	52,435	84,900
436 - Repairs and Maintenance	49,862	34,764	35,609	34,000	28,577	36,500
437 - Rentals	17,874	16,513	18,969	18,551	13,323	17,551
438 - Debt Service	-	-	-	-	-	126,701
439 - Other Services and Charges	378,948	649,739	616,788	780,076	503,424	729,989
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	2,760	2,623	421	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 6,803,912	\$ 6,873,323	\$ 7,611,012	\$ 8,152,094	\$ 5,953,956	\$ 8,210,621

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

No significant changes in 2023:

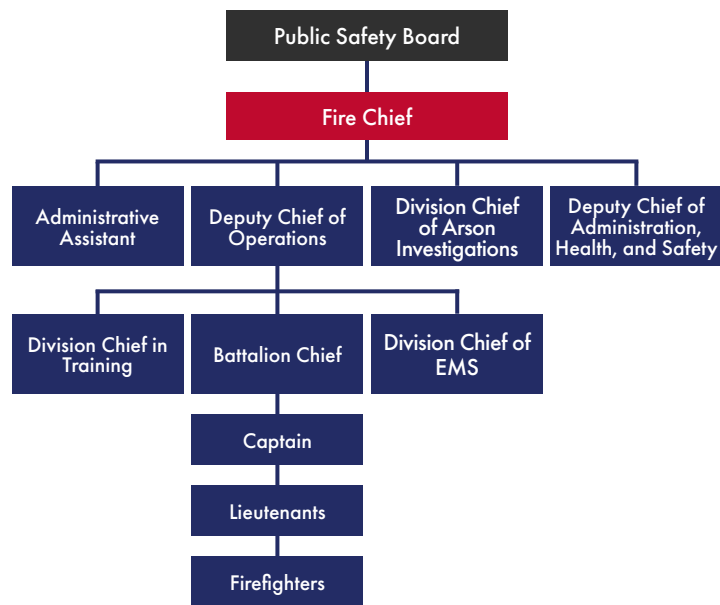
- Budget remains flat compared to 2022. Majority of the increase in 2022 was primarily a result of moving budget for debt service from Fund 224 to the General Fund
- Fund 224 faces significant revenue challenges. Future steps will need to be taken to mitigate these challenges.
- LPD operations are budgeted 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 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	0	1
Executive Assistant	0	0	0	1	1
Battalion Chief	3	3	3	3	3
Captain	4	4	4	4	4
Lieutenant	7	9	8	8	9
Engineer	12	12	12	0	0
Firefighter - 1st Class	43	42	43	58	57
Firefighter - 2nd Class	2	4	3	3	6
Firefighter Probationary	6	3	3	1	0
EMT	4	4	6	6	4
Paramedic	11	11	11	12	14
Chaplain	0.5	0.5	0.5	0.5	0.5
Total Employee Count	99.5	99.5	100.5	102.5	105.5

* Effective in 2002, Engineer is a certification and no longer a rank

* 5 P/T EMTs not shown

* 3 P/T Paramedics not shown

* 1 P/T Maintenance

* 1 P/T Clerk

* 5 Members of the Fire Merit Commission not shown

Performance Indicators

Unit of Measure	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Number of fires reported	Output	SF	220	135	239	239	250
Number of fire runs	Output	SF	8,425	7,468	8,059	8,059	8,500
Number of community outreach events	Effectiveness	DWD	54	*10	30	12	24
Average Response Time	Effectiveness	SF	0	0	0	0	0
Percentage of Response <8:00	Effectiveness	SF	1	1	1	1	1
Number of Unit Responses	Effectiveness	SF	5,856	5,056	7,425	7,425	8,000
Number of medical emergencies reported	Output	SF	5,118	5,646	6,030	6,030	6,500
Number of EMS billing	Output	DWD	39,768	38,483	37,597	5,050	3,769
Average EMS Response Time (MIN:SEC)	Effectiveness	SF	0	0	0	0	0
Annual EMS Call Volume	Output	SF	5,118	5,646	5,912	5,912	6,500
Number of Unit Responses	Effectiveness	SF	5058	5589	5779	5779	6000



2022 Accomplishments

As of June 30, 2022

- Paving front side of Station 37
- Concrete with drainage at Station 37
- Concrete at the Tower
- Purchase of new heart monitors
- Initiated the Promotional Process – 2 year list
- Replaced medical gator for special events and medical runs in State Park
- Fully staffed 83 Firefighters (as of July 18th)
- Finished bringing staff vehicles up to date
- DEA lock boxes
- Lateral Process to obtain Firefighters/certified Medics

2022 Remaining Goals

- Interior painting of Station 37
- Demolition and build of Station 38
- Ceiling repairs in bay and bay doors of Station 37
- Specifications of new ladder truck
- Fulfill training requirements for new heart monitors
- Continue training for active shooter

2023 Objectives

- Obtain new power load cot (\$25K)
- Completion of new Fire Station 38
- Replace ladder 38
- Order new ambulance

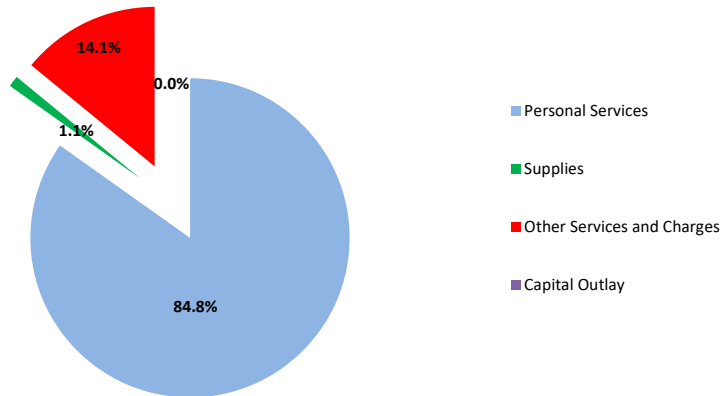
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 8,748,862	\$ 8,780,308	\$ 10,022,773	\$ 10,164,428	\$ 7,879,264	\$ 10,249,217
Total by Expenditures by Function	\$ 8,748,862	\$ 8,780,308	\$ 10,022,773	\$ 10,164,428	\$ 7,879,264	\$ 10,249,217

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 7,838,580	\$ 7,685,725	\$ 8,451,451	\$ 8,463,556	\$ 6,367,213	\$ 8,694,444
420 - Supplies	125,060	81,993	80,287	98,312	80,216	113,677
430 - Other Services and Charges	769,757	1,001,929	1,475,753	1,602,560	1,412,394	1,441,096
440 - Capital Outlay	15,465	10,661	15,281	-	19,441	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 8,748,862	\$ 8,780,308	\$ 10,022,773	\$ 10,164,428	\$ 7,879,264	\$ 10,249,217

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 5,060,124	\$ 4,972,167	\$ 5,402,566	\$ 5,635,752	\$ 4,097,173	\$ 5,915,448
412 - Overtime	331,535	338,050	398,146	225,000	268,232	225,000
413 - Employee Benefits	2,446,921	2,375,509	2,650,739	2,602,804	2,001,807	2,553,996
421 - Office Supplies	2,753	1,664	2,887	3,000	1,272	3,109
422 - Operating Supplies	41,700	31,709	34,052	34,300	34,018	43,500
423 - Repair and Maintenance Supplies	53,011	26,069	15,618	29,740	8,940	25,894
429 - Other Supplies	27,596	22,552	27,730	31,272	35,986	41,174
431 - Professional Services	45,790	69,107	73,659	70,000	67,403	75,000
432 - Communication and Transportation	5,712	58,245	56,368	48,841	41,669	9,290
433 - Printing and Advertising	82	-	270	1,200	-	1,200
434 - Insurance	162,832	159,239	176,180	195,000	190,682	197,500
435 - Utility Services	-	-	-	-	8,251	19,242
436 - Repairs and Maintenance	94,556	66,837	65,925	91,700	186,063	67,860
437 - Rentals	19,562	12,248	9,606	14,025	6,584	11,080
438 - Debt Service	-	-	413,142	335,000	327,180	242,132
439 - Other Services and Charges	441,223	636,253	680,602	846,794	584,561	817,792
444 - Improvements Other Than Building	1,120	-	-	-	-	-
445 - Machinery and Equipment	14,345	10,661	15,281	-	19,441	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 8,748,862	\$ 8,780,308	\$ 10,022,773	\$ 10,164,428	\$ 7,879,264	\$ 10,249,217

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

2023 budget increases include the following:

- A portion of Debt Service moved from Fund 625 to the General Fund still remains with the 2023 budget.
- LFD operations are budgeted in General Fund and the Public Safety Tax fund



Parks and Recreation

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





Position - Full Time	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Director of Parks and Recreation	1	1	1	1	1
Recreation Coordinator	1	1	1	1	1
Administrative 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

	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Unit of Measure							
Number of facilities Rentals	Output	ED	200	32	86	104	110
Number of different sports leagues	Output	DWD	6	5	5	6	6
Number of community events	Effectiveness	ED	19	1	14	30	35



2022 Accomplishments

As of June 30, 2022

- ☑ Successfully bid and secured contractor for Civic Plaza
- ☑ Completed pickleball courts to expand usage of Lee Road Park
- ☑ Strengthen relationships with existing partnerships
- ☑ Replaced roof & HVAC at the Sterrett Center
- ☑ Completed Community Center remodel
- ☑ Assumed responsibility for maintenance of the Fort Ben Cultural Campus
- ☑ Launched successful 'Lawrence is Beautiful' initiative
- ☑ Expanded league offerings with CCA Sports
- ☑ Partnered with YMCA for youth soccer programming at Burns Park

2022 Remaining Goals (ongoing projects)

- ☐ Construction of Civic Plaza
- ☐ Design of Lee Road Park and 63rd Street Trail
- ☐ Alexander Park Playground equipment installation
- ☐ Community Park/Fall Creek Baseball & Softball – Storage Shed
- ☐ Park Signage at Burns Park and Explorer Park

2023 Objectives

- ☐ Repave Franklin Road parking lot at Community Park
- ☐ Install new playground equipment at Community Park
- ☐ Updated Community Park/Fall Creek Baseball & Softball scoreboards, lights, and PA system
- ☐ Continued preservation of Butterfly Habitats
- ☐ Expand Tour Lawrence program
- ☐ Start Construction of Lee Road Trail
- ☐ Complete Lee Road Park – Civic Center build-out
- ☐ Purchase of Parks Maintenance Equipment (mower, truck, gator, and sprayer)

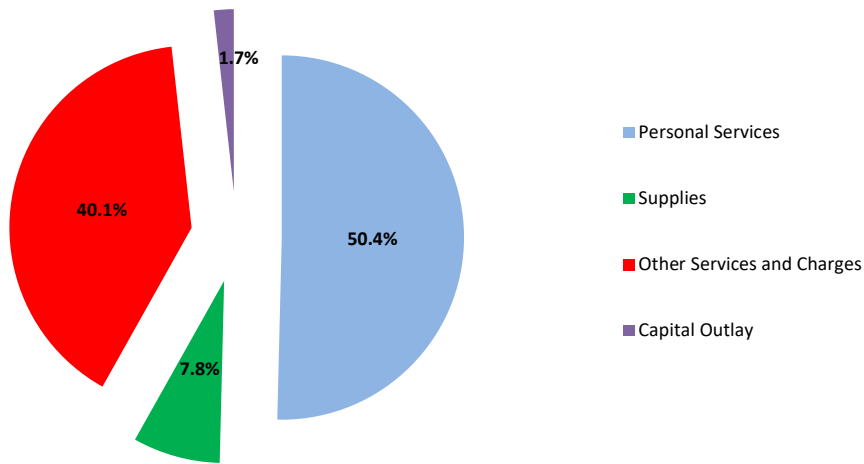
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ 1,377,995	\$ 1,316,808	\$ 1,382,947	\$ 1,527,768	\$ 1,339,759	\$ 1,615,424
Total by Expenditures by Function	\$ 1,377,995	\$ 1,316,808	\$ 1,382,947	\$ 1,527,768	\$ 1,339,759	\$ 1,615,424

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 675,707	\$ 665,691	\$ 703,263	\$ 847,718	\$ 596,628	\$ 813,934
420 - Supplies	64,108	100,428	92,944	101,100	71,446	125,200
430 - Other Services and Charges	373,924	447,737	500,776	474,950	648,813	648,021
440 - Capital Outlay	264,255	102,952	85,964	104,000	22,872	28,269
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,377,995	\$ 1,316,808	\$ 1,382,947	\$ 1,527,768	\$ 1,339,759	\$ 1,615,424

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 436,156	\$ 453,746	\$ 457,249	\$ 548,007	\$ 395,098	\$ 539,315
412 - Overtime	56,701	15,136	32,922	45,000	26,543	45,000
413 - Employee Benefits	182,850	196,809	213,091	254,711	174,987	229,619
421 - Office Supplies	693	1,371	1,093	2,200	191	2,200
422 - Operating Supplies	32,233	29,526	30,276	37,000	36,228	54,500
423 - Repair and Maintenance Supplies	29,771	41,795	54,483	59,500	31,717	65,500
429 - Other Supplies	1,411	27,735	7,093	2,400	3,310	3,000
431 - Professional Services	3,550	33,974	48,959	20,000	58,283	23,000
432 - Communication and Transportation	23,549	22,733	15,929	22,600	14,808	5,100
433 - Printing and Advertising	297	-	528	250	121	300
434 - Insurance	52,901	64,083	77,743	75,000	69,487	53,000
435 - Utility Services	117,029	123,319	139,662	148,500	120,523	171,200
436 - Repairs and Maintenance	14,816	23,938	30,524	34,000	26,019	37,000
437 - Rentals	6,312	3,810	2,035	7,000	5,335	7,000
438 - Debt Service	9,178	2,933	2,658	-	-	35,552
439 - Other Services and Charges	146,293	172,946	182,737	167,600	354,237	315,869
444 - Improvements Other Than Building	97,042	68,194	30,689	86,000	8,346	24,269
445 - Machinery and Equipment	167,214	34,758	55,275	18,000	14,526	4,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,377,995	\$ 1,316,808	\$ 1,382,947	\$ 1,527,768	\$ 1,339,759	\$ 1,615,424

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

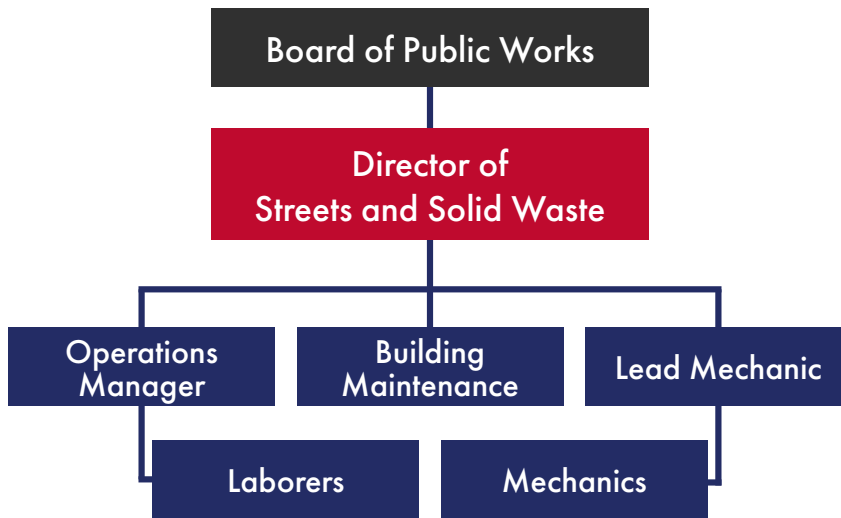
No significant changes in 2023



Street Department

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





Position - Full Time	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Budget
Building Inspector	0	0	0	0	0
Director of Streets & Solid Waste	1	1	1	1	1
Operations Manager	1	1	1	1	1
Garage Mechanic	3	0	0	0	0
Laborer	6	9	8	7	9
Administrative Assistant	0	0	1	1	1
Total Employee Count	11	11	11	10	12

* 1 P/T Laborers not shown

Performance Indicators

Unit of Measure	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Number of potholes	Effectiveness	DWD	11,031	9,010	9,010	9,010	10,239
Number of miles repaved	Effectiveness	DWD	11	8	9	9	10
Feet of sidewalk repairs	Effectiveness	DWD	142	80	110	110	100
Number of miles swept	Effectiveness	DWD	180	190	175	175	180
Feet of new storm ditching	Effectiveness	DWD	4,654	1,220	2,700	2,700	1,500
Major Sinkhole Repair	Effectiveness	DWD	10	12	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



2022 Accomplishments

As of June 30, 2022

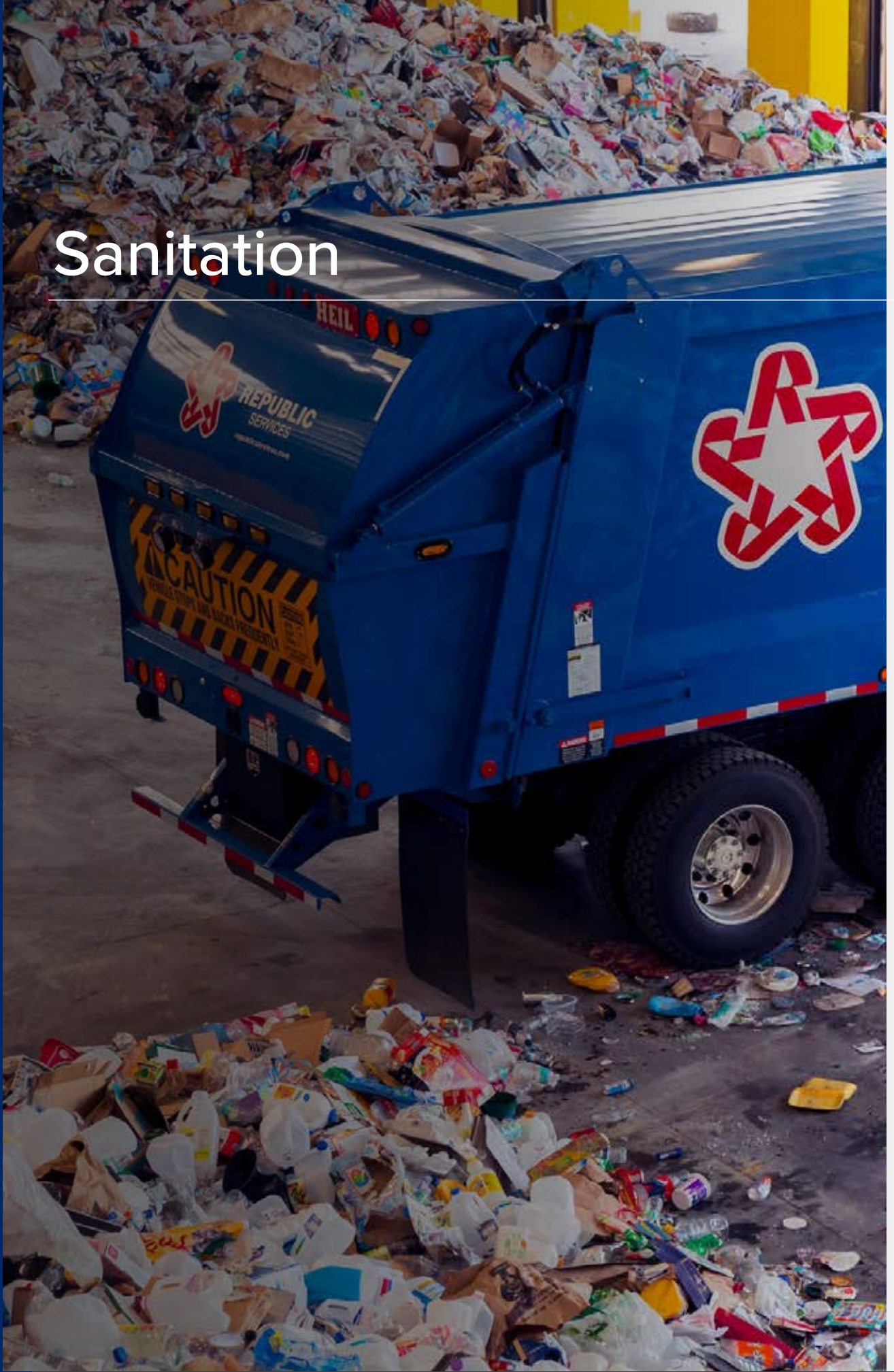
- ☑ Replaced salt trucks and salt boxes with 250-gal brine tanks
- ☑ Purchased a new front end loader
- ☑ Purchased a new hot box with a dump body.
- ☑ Dirt and drainage work at Lee Road Park
- ☑ Strip patched 200 SF
- ☑ City roads repaved Breckenridge, Westchester
- ☑ Repaired streetlights at the city building
- ☑ 9010 potholes repaired.
- ☑ Removed 150FT of sidewalk trip hazards
- ☑ Replaced 1250 feet of sidewalk
- ☑ Repaired 1000 of open ditch
- ☑ Swept the entire City twice 260 miles 140 cubic yards of debris removed
- ☑ Tree removal and stump grinding throughout the city.
- ☑ Cut back City right ways
- ☑ Put in a new parking lot at the police shooting range
- ☑ Cleaned and painted basement at the City Building
- ☑ 115 street signs replaced

2023 Objectives

- ☐ Repaving roads in the city if possible
- ☐ Strip patching
- ☐ Pothole maintenance
- ☐ Sidewalk replacement
- ☐ Repair all City owned streetlights
- ☐ Tree removal in City right away
- ☐ Sign replacement
- ☐ Fix Parking lot at 59th St shop
- ☐ Fix Lot and Entrance at 53rd St shop
- ☐ Permanent road markings
- ☐ Crack sealing
- ☐ Departments own skid steer, stay in lease with the other one
- ☐ Bush hog attachment for skid steer
- ☐ 1 ton or bigger little dump
- ☐ Fix roof on 59th St shop
- ☐ 59th shop add on
- ☐ 59th shop building for vehicles
- ☐ Road paint stripper for in house small stripping projects
- ☐ Replace AC units at 59 street shop



Sanitation



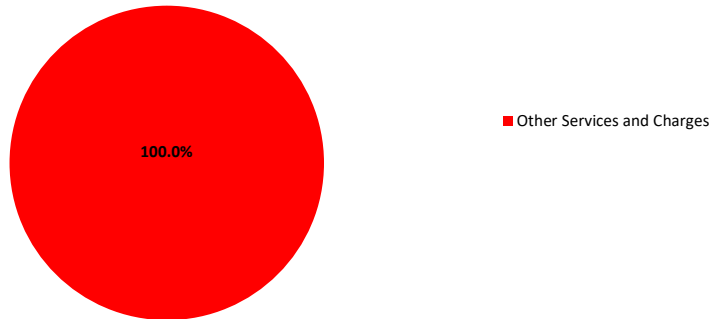
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Sanitation	\$ 1,909,991	\$ 1,833,340	\$ 1,885,657	\$ 1,948,191	\$ 1,444,920	\$ 2,087,374
Total by Expenditures by Function	\$ 1,909,991	\$ 1,833,340	\$ 1,885,657	\$ 1,948,191	\$ 1,444,920	\$ 2,087,374

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	1,909,991	1,833,340	1,885,657	1,948,191	1,444,920	2,087,374
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,909,991	\$ 1,833,340	\$ 1,885,657	\$ 1,948,191	\$ 1,444,920	\$ 2,087,374

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	1,909,991	1,833,340	1,885,657	1,948,191	1,444,920	2,087,374
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,909,991	\$ 1,833,340	\$ 1,885,657	\$ 1,948,191	\$ 1,444,920	\$ 2,087,374

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City has contracted with a third party for trash collection
 - o 2023 is year ten of a 10-year contract. We are currently in the process of re-bidding this contract.
 - o The 2023 budgeted amount for trash collection includes a 2% percent increase in the contractual rate



Human Resources

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.





	2019	2020	2021	2022	2023
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Human Resource Director	0	0	0	0	1
Benefits Coordinators	0	0	0	0	1
Total Employee Count	0	0	0	0	2

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

Human Resources is budgeted in the Administrative Services Internal Service Fund

2022 Accomplishments

As of June 30, 2022

- ☑ Community Resource & Employment Fair partnership with CAFE
- ☑ Lawrence Advisory Council on Disabilities (LACD) received Grant for Employment Empowerment Project (This initiative creates a new and inclusive approach to the employee hiring process through use of video.)
- ☑ Increase new hire rates and employee retention

2022 Remaining Goals (ongoing projects)

- ☐ Successfully hold employee Appreciation Lunch & Fun
- ☐ Increase awareness and obtain donations/sponsorship for LACD
- ☐ Provide sensory area and accessibility items at City events
- ☐ Host Fall Community Resource & Employment Fair
- ☐ Revamp Employee Portal
- ☐ Negotiate 2023 insurance rates for a favorable outcome for city employees
- ☐ Host 2023 Open Enrollment

2023 Objectives

- ☐ Increase employee engagement opportunities
- ☐ Host successful open enrollment
- ☐ Grow employee Appreciation Lunch & Fun
- ☐ Continue to look for partnership opportunities that benefit city employees
- ☐ Review available Learning Management System (LMS) for employee benefit
- ☐ Explore existing New World capabilities and roll-up any under-utilized features
- ☐ Digital documents secured in NWS or Human Resources Information System (HRIS)
- ☐ Review and update benefits related ordinances and update the City's handbook



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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Unit of Measure							
Number of helpdesk tickets	Technology	FA	1,310	2,189	3,015	2,200	2,250
Number of managed IT devices	Technology	FA	640	1,100	1,225	1,300	1,300
Number of Downtime (<i>in hours</i>)	Technology	FA	8	>5	6	8	0

Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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

	2017 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	-	-	-	-	-	-	-
431 - Professional Services	2,016	-	-	-	-	-	-
432 - Communication and Transportation	67	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



2022 Accomplishments

As of June 30, 2022

- Active Directory Migration
- Off site backup
- New printers
- Automated workstation patching
- PC refresh
- Server consolidation (retired 5 servers)
- Security cams for LGC, Streets (2x)
- Station 38 demo (hardware retrieval)
- New help desk portal
- LPD garage Wifi

2022 Remaining Goals (ongoing projects)

- Complete SDWAN project
- New print server
- Cost reduction initiatives (email soon)
- PC refresh

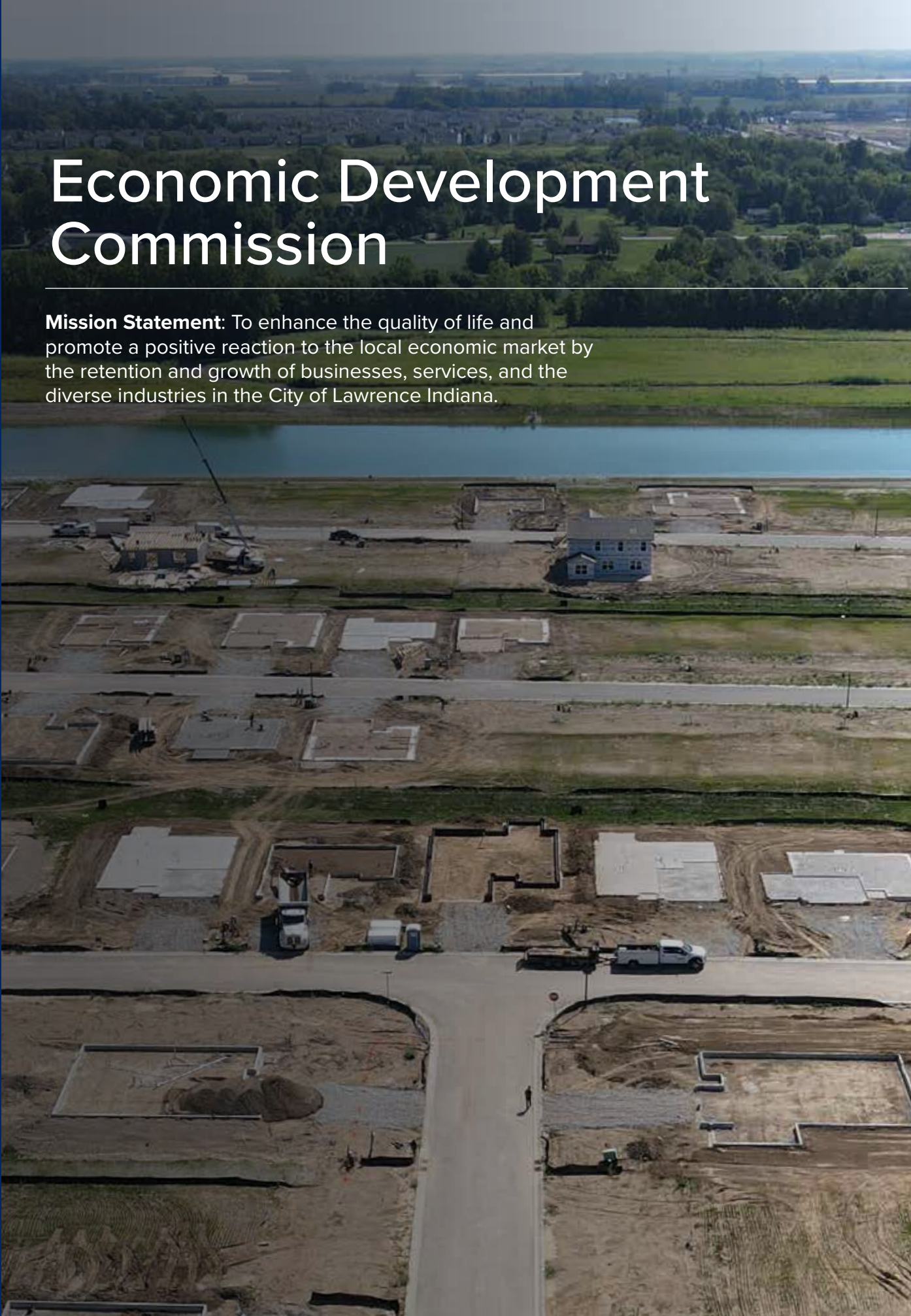
2023 Objectives

- Netmotion for LPD
- PC cost reduction efforts
- New infrastructure servers



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.



**Director of
Economic Development**

**Executive
Assistant**

Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Economic Development	\$ 38,548	\$ 72,961	\$ 87,163	\$ 110,128	\$ 60,938	\$ -
Total by Expenditures by Function	\$ 38,548	\$ 72,961	\$ 87,163	\$ 110,128	\$ 60,938	\$ -

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 34,051	\$ 67,914	\$ 82,031	\$ 103,976	\$ 56,544	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	4,497	5,047	5,132	6,152	4,394	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 38,548	\$ 72,961	\$ 87,163	\$ 110,128	\$ 60,938	\$ -

Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 28,246	\$ 51,156	\$ 62,377	\$ 68,727	\$ 42,044	\$ -
412 - Overtime	-	-	-	-	50	-
413 - Employee Benefits	5,805	16,758	19,653	35,249	14,450	-
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	4,497	5,047	5,132	6,152	4,394	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 38,548	\$ 72,961	\$ 87,163	\$ 110,128	\$ 60,938	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The salaries budgeted in Economic Development have been shifted into the Mayor's budget for 2023.



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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
City Clerk	1	1	1	1	1
Total Employee Count	1	1	1	1	1

Performance Indicators

Unit of Measure	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Number of laws passed by Council	Output	DWD	15	14	16	16	13
Number of meetings recorded - Council	Technology	DWD	31	24	24	24	40
Number of Council meetings	Output	DWD	31	24	24	24	40
Number of Board meetings	Output	DWD	68	51	50	52	60
Number of meetings recorded - Board	Technology	DWD	68	47	50	51	60



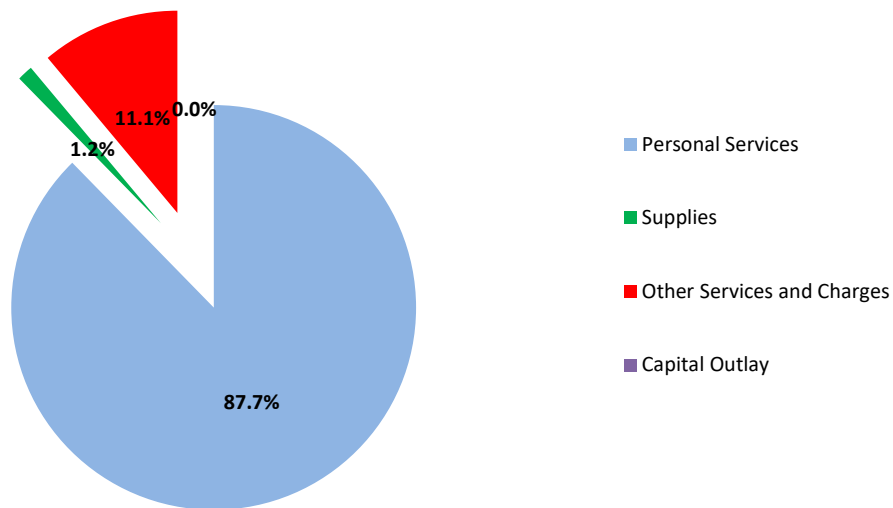
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 100,501	\$ 100,466	\$ 101,703	\$ 120,162	\$ 81,387	\$ 122,390
Total by Expenditures by Function	\$ 100,501	\$ 100,466	\$ 101,703	\$ 120,162	\$ 81,387	\$ 122,390

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 90,972	\$ 91,041	\$ 90,228	\$ 101,956	\$ 71,018	\$ 107,305
420 - Supplies	386	230	732	1,400	538	1,519
430 - Other Services and Charges	9,143	9,195	10,743	14,806	9,831	13,566
440 - Capital Outlay	-	-	-	2,000	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 100,501	\$ 100,466	\$ 101,703	\$ 120,162	\$ 81,387	\$ 122,390

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2017 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 70,850	\$ 70,850	\$ 70,849	\$ 75,101	\$ 78,856	\$ 59,142	\$ 82,796
412 - Overtime	-	-	-	-	-	-	-
413 - Employee Benefits	21,117	20,122	20,192	15,127	23,100	11,876	24,509
421 - Office Supplies	524	386	230	732	1,100	538	1,219
422 - Operating Supplies	-	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	300	-	300
429 - Other Supplies	-	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	745	-	-
432 - Communication and Transportation	1,213	1,202	1,176	1,527	2,166	806	100
433 - Printing and Advertising	48	-	-	-	124	-	124
434 - Insurance	-	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-	-
437 - Rentals	1,259	1,129	1,218	1,350	1,542	2,202	2,100
438 - Debt Service	-	-	-	-	-	-	-
439 - Other Services and Charges	7,183	6,812	6,801	7,865	10,229	6,823	11,242
444 - Improvements Other Than Building	-	-	-	-	-	-	-
445 - Machinery and Equipment	1,086	-	-	-	2,000	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-	-
Total Expenditures	\$ 103,281	\$ 100,501	\$ 100,466	\$ 101,703	\$ 120,162	\$ 81,387	\$ 122,390

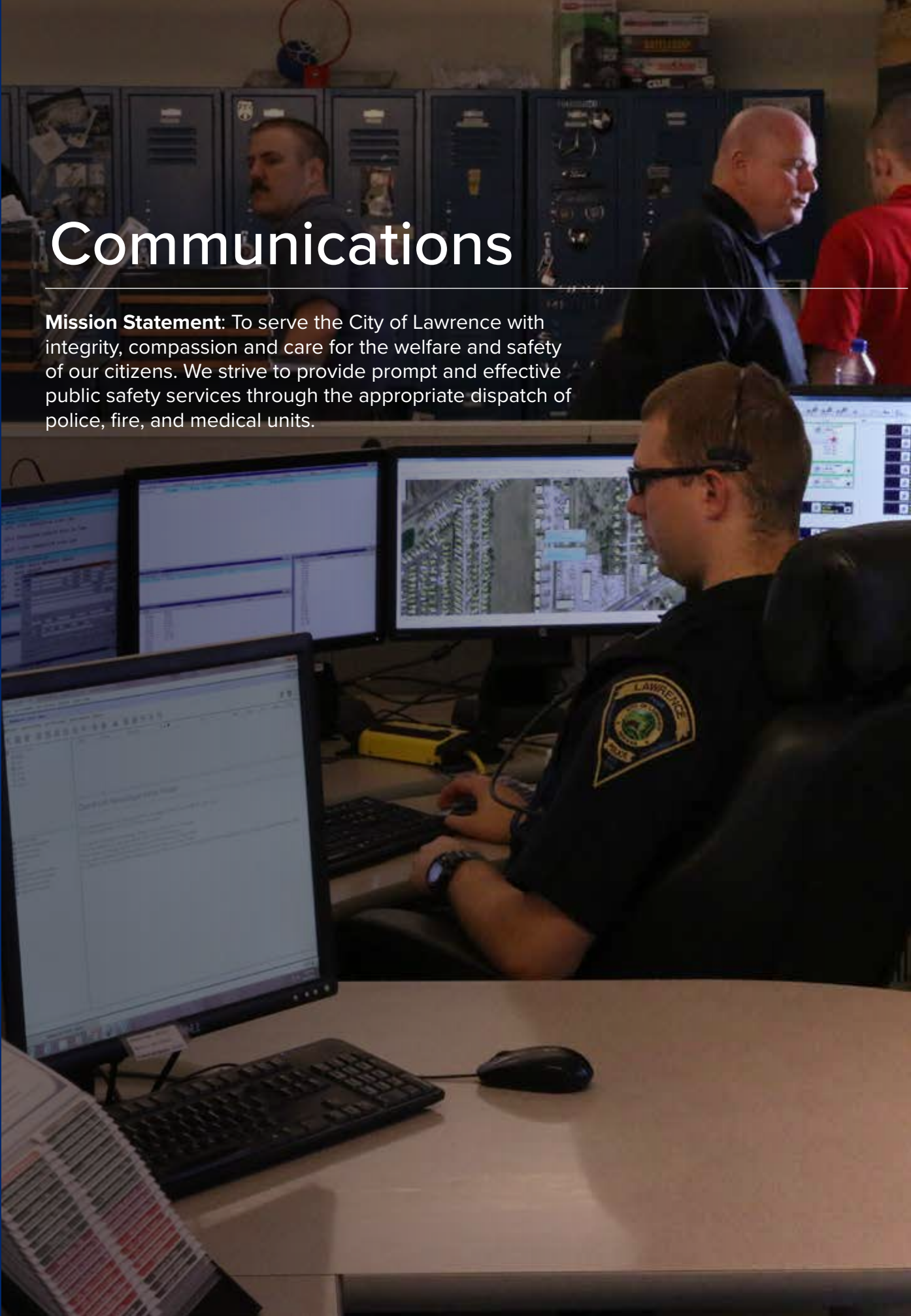
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

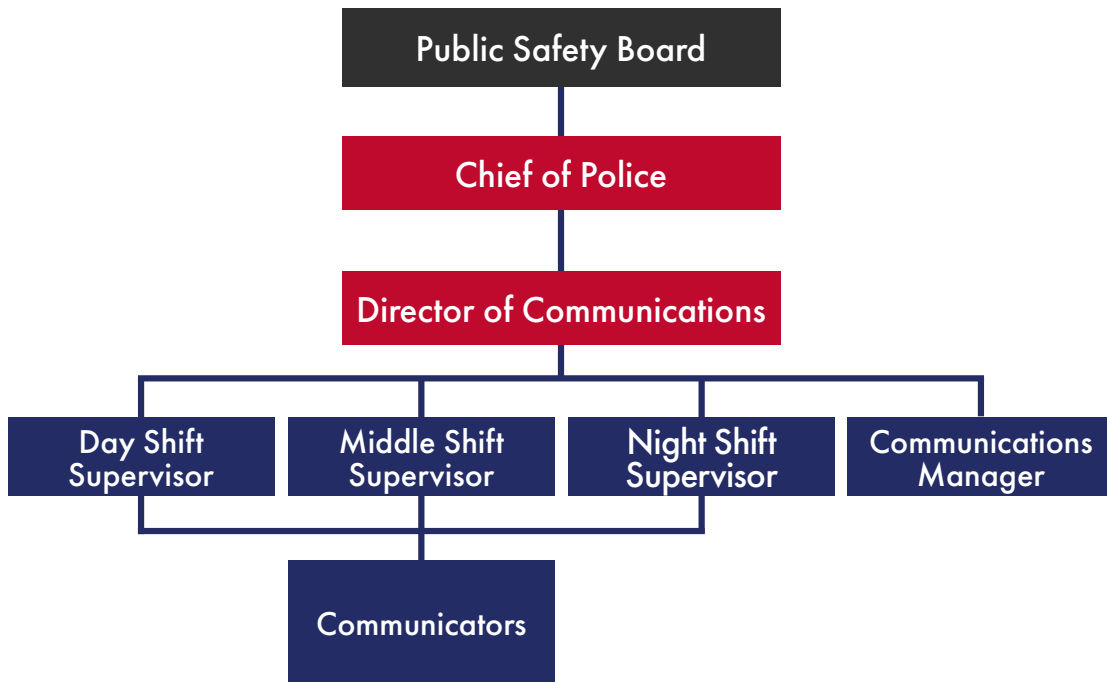
No significant changes in 2023



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.





	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Position - Full Time					
Director of Communications	1	1	1	1	1
Communicator	15	15	15	13	15
Total Employee Count	16	16	16	14	16

** 3 part-time employees not shown*

Performance Indicators

	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Unit of Measure							
Number of calls per year	Output	SF	73,121	62,228	74,857	66,774	67,953
Number of abandoned calls	Output	SF	3,381	2,773	3,618	2,789	3,060
Number of calls in % answered within 40 sec	Effectiveness	DWD	100	100	100	99	99



2022 Accomplishments

As of June 30, 2022

- ☑ Streamlined and incorporated the police and medic ride along program for new hires with the addition of set riding schedules.
- ☑ Resolve the IP Flex line communication errors with the Vesta Phone system so that there are no further service interruptions for 911 calls.
- ☑ Standardized and trained the cut-over procedures for MEVO backup telephones.
- ☑ Implemented 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.)
- ☑ Successfully integrated and trained staff on the use of Text to 911 at all Consoles.

2022 Remaining Goals (ongoing projects)

- ☐ Create in-house fire course led by FD personnel.
- ☐ Continue to train new hires to bring the shifts back up to full staff.
- ☐ Hire our 15th full time dispatcher.
- ☐ Integrate newly promoted Supervisors onto their respective shifts and train them on their new responsibilities.

2023 Objectives

- ☐ Implement a new rotation schedule that dissolves tac shifts and creates 3 set shifts with 3 letter day rotations.
- ☐ Attempt to create our own in-house EMD instructor with use of a current dispatcher who is EMT certified.
- ☐ Continue to search for additional trained part-time employees.
- ☐ Continue to work on increasing pay for all 911 dispatchers.
- ☐ Assess budget and evaluate potential for 16th communicator

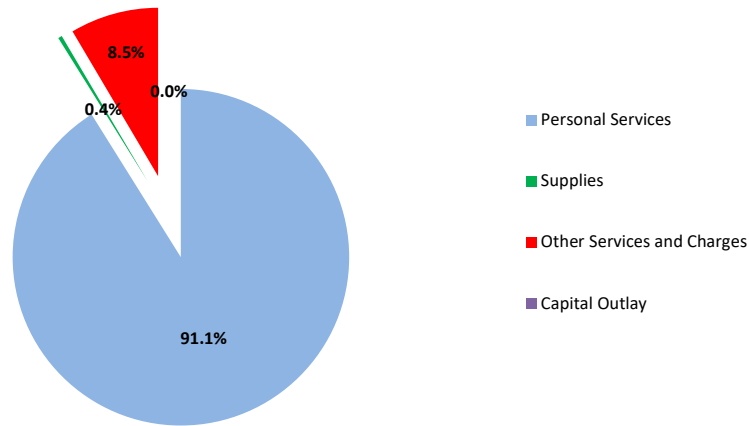
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 896,019	\$ 960,958	\$ 1,015,244	\$ 1,061,458	\$ 713,088	\$ 1,170,753
Total by Expenditures by Function	\$ 896,019	\$ 960,958	\$ 1,015,244	\$ 1,061,458	\$ 713,088	\$ 1,170,753

Expenditures by Category

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 843,777	\$ 891,540	\$ 927,889	\$ 965,034	\$ 646,076	\$ 1,066,631
420 - Supplies	1,403	3,175	2,392	4,900	2,875	4,600
430 - Other Services and Charges	48,840	60,530	82,830	91,524	64,137	99,522
440 - Capital Outlay	1,999	5,713	2,133	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 896,019	\$ 960,958	\$ 1,015,244	\$ 1,061,458	\$ 713,088	\$ 1,170,753

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 572,703	\$ 588,430	\$ 587,651	\$ 627,597	\$ 422,363	\$ 733,662
412 - Overtime	1,485	3,543	12,003	4,500	6,347	7,000
413 - Employee Benefits	269,589	299,567	328,235	332,937	217,366	325,969
421 - Office Supplies	294	661	537	1,100	20	1,100
422 - Operating Supplies	450	717	210	1,100	-	800
423 - Repair and Maintenance Supplies	163	227	1,276	1,200	268	1,200
429 - Other Supplies	495	1,571	370	1,500	2,587	1,500
431 - Professional Services	30	1	17,285	10,000	7,866	10,000
432 - Communication and Transportation	3,446	5,832	8,043	7,720	6,251	3,700
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	1,143	1,499	991	4,300	1,692	1,800
437 - Rentals	-	-	-	-	1,619	6,000
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	44,221	53,198	56,512	69,504	46,709	78,022
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	1,999	5,713	2,133	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 896,019	\$ 960,958	\$ 1,015,244	\$ 1,061,458	\$ 713,088	\$ 1,170,753

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

No significant changes in 2023



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE



Special Revenue Funds

- 178 COVID-19 American Rescue Plan #176
- 180 Motor Vehicle Highway Fund #201
- 184 Local Road and Street Fund #202
- 188 Federal Revenue Trust Forfeiture #203
- 192 Developer's Escrow Fund #204
- 194 Park Non-Reverting Fund #211
- 198 Donation Fund #217
- 202 Animal Shelter Fund #222
- 204 Public Safety LOIT #224
- 208 Federal Grant #230
- 210 Law Enforcement Continued Education #233
- 214 Deferral Program #239
- 216 State Grand Fund #243
- 218 Rainy Day Fund #245
- 220 Special Non-Reverting Fund #246
- 222 Hazardous Materials Response #247
- 224 Federal Grant #250
- 226 COIT Special Distribution #257
- 228 Local Grant Fund #275
- 230 Transportation Bond Proceeds #420
- 232 EMS Budget #625

Revenue and Expenditure Summary - By Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
176 Covid-19 American Rescue Plan	\$ -	\$ -	\$ 5,583,581	\$ 5,625,850	\$ 5,625,850	\$ -
201 Motor Vehicle Highway	2,927,905	2,675,016	2,896,612	2,927,906	2,132,062	3,229,094
202 Local Road & Street	996,351	807,305	879,526	1,100,000	654,882	891,610
203 Federal Revenue Sharing Trust Forfeiture	8,163	88,638	13,736	-	27,565	-
204 Developers Escrow Fund	-	-	-	-	-	-
211 Park Non-Reverting	201,426	56,534	146,560	200,000	111,023	155,450
217 Donation	45,702	30,950	-	-	697,759	-
222 Animal Shelter Fund	-	-	-	-	-	-
224 Public Safety LOIT	3,242,252	3,422,066	3,684,929	3,471,142	2,746,939	3,764,232
230 Federal Grant 022516	72,550	154,726	-	-	-	-
233 Law Enforcement Cont. Ed.	45,571	62,340	37,895	49,205	78,392	37,200
239 Deferral Program Fund	12,261	9,008	6,768	-	2,344	-
243 State Grant	896,265	838,063	88,774	-	85,000	-
245 Rainy Day Fund	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-
247 Hazardous Materials Response	8,971	5,924	156	-	-	-
250 Federal Grant	176,370	138,947	223,369	-	60,513	-
257 COIT Special Distribution	-	-	-	-	-	-
275 Local Grant	-	-	35,000	-	-	-
420 Transportation Bond Proceeds Fund	-	-	-	-	-	-
<u>625 Emergency Medical Service</u>	<u>1,930,421</u>	<u>2,177,290</u>	<u>2,380,218</u>	<u>2,570,000</u>	<u>1,913,891</u>	<u>2,533,561</u>
Total Revenue	\$ 10,564,208	\$ 10,466,808	\$ 15,977,122	\$ 15,944,103	\$ 14,136,220	\$ 10,611,147
Expenditures:						
176 Covid-19 American Rescue Plan	\$ -	\$ -	\$ -	\$ 3,488,818	\$ 1,040,324	\$ -
201 Motor Vehicle Highway	2,990,985	3,137,789	2,628,820	3,498,625	1,873,087	4,312,921
202 Local Road & Street	1,126,487	951,484	518,360	645,000	259,399	831,547
203 Federal Revenue Sharing Trust Forfeiture	24,477	16,980	5,500	-	21,858	-
204 Developers Escrow Fund	-	-	-	-	-	-
211 Park Non-Reverting	205,382	59,065	150,298	68,605	70,585	170,417
217 Donation	50,764	12,718	68,047	-	342,144	-
222 Animal Shelter Fund	-	-	-	-	-	-
224 Public Safety LOIT	2,828,571	3,831,402	4,189,526	4,512,225	3,278,008	3,827,237
230 Federal Grant 022516	-	-	-	-	-	-
233 Law Enforcement Cont. Ed.	60,133	46,954	43,035	73,000	57,899	79,500
239 Deferral Program Fund	-	-	30,304	-	8,950	-
243 State Grant	867,155	312,047	655,365	-	67,138	-
245 Rainy Day Fund	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-
247 Hazardous Materials Response	-	-	-	-	-	-
250 Federal Grant	73,312	186,400	188,002	-	51,922	-
257 COIT Special Distribution	-	-	-	-	-	-
275 Local Grant	-	-	35,000	-	-	-
420 Transportation Bond Proceeds Fund	-	-	-	-	-	-
<u>625 Emergency Medical Service</u>	<u>2,610,585</u>	<u>2,544,911</u>	<u>2,026,507</u>	<u>2,416,186</u>	<u>1,553,216</u>	<u>2,904,154</u>
Total Expenditures	\$ 10,837,852	\$ 11,099,750	\$ 10,538,763	\$ 14,702,459	\$ 8,624,529	\$ 12,125,776
Revenue less Expenditures	\$ (273,644)	\$ (632,942)	\$ 5,438,359	\$ 1,241,644	\$ 5,511,691	\$ (1,514,629)



COVID-19 American Rescue Plan #176

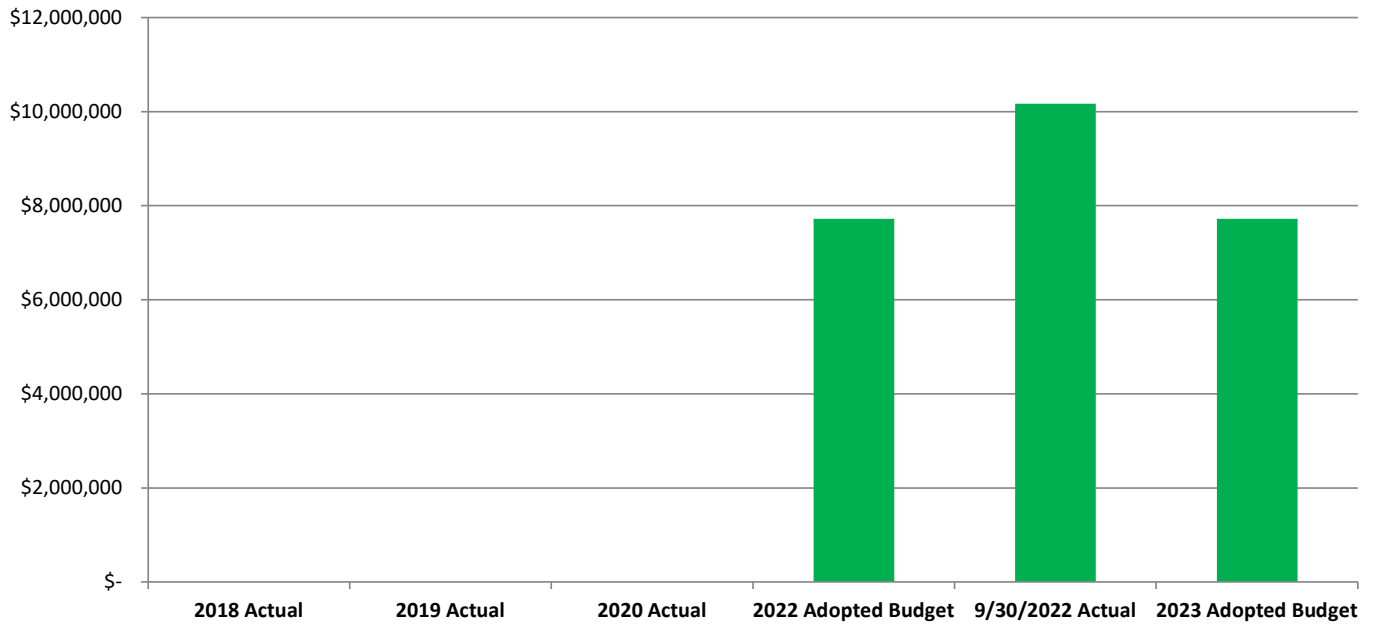
Fund accounts for expenditures that are related to the City's American Rescue Plan Act ("ARPA") allocation. This fund was created in 2021 to comply with Federal ARPA guidelines.

Primary function: None.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other financing sources	\$ -	\$ -	\$ 5,583,581	\$ 5,625,850	\$ 5,625,850	\$ -
Total Revenue	\$ -	\$ -	\$ 5,583,581	\$ 5,625,850	\$ 5,625,850	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ 747,637	\$ 747,637	\$ -
420 - Supplies	-	-	-	10,628	-	-
430 - Other Services and Charges	-	-	-	2,730,553	292,687	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,488,818	\$ 1,040,324	\$ -
Net Revenue	\$ -	\$ -	\$ 5,583,581	\$ 2,137,032	\$ 4,585,526	\$ -
Beginning Fund Balance	-	-	-	5,583,581	5,583,581	7,720,613
Ending Fund Balance	\$ -	\$ -	\$ 5,583,581	\$ 7,720,613	\$ 10,169,107	\$ 7,720,613

Period Ending Fund Balance



Motor Vehicle Highway Fund #201

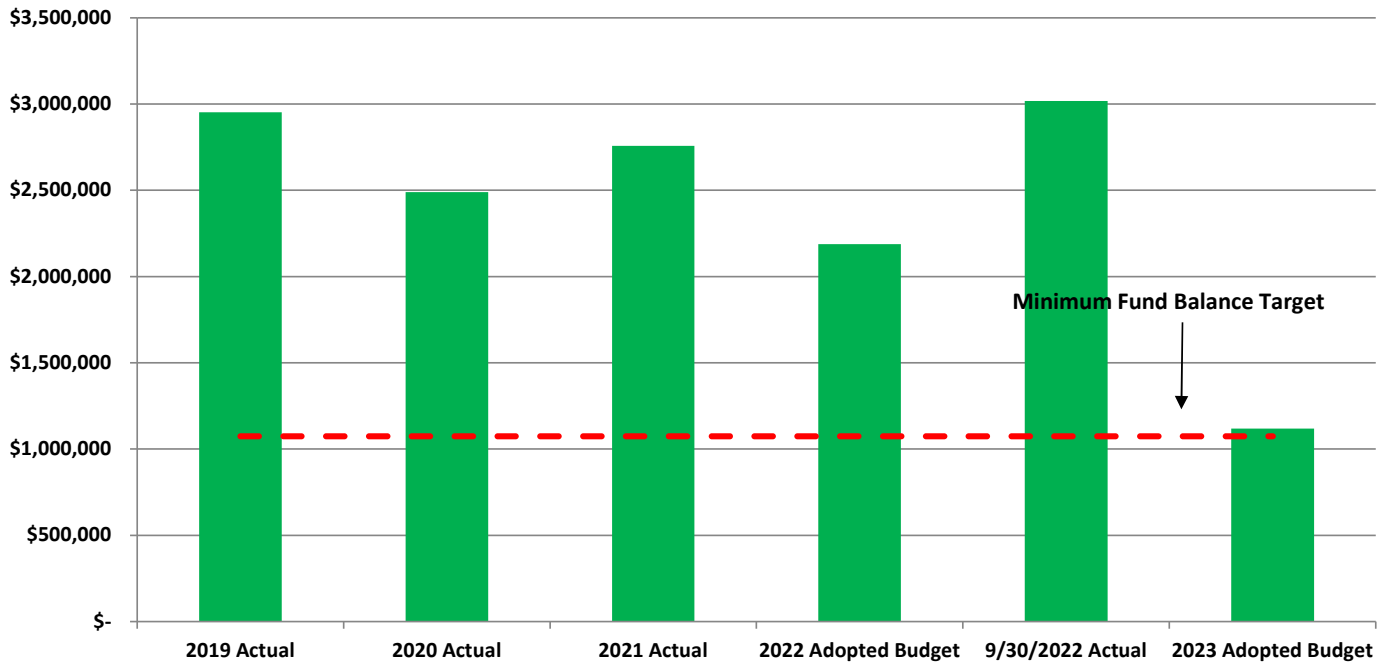
Revenue associated with motor vehicle registration fees, licensing fees, Gasoline Tax, auto transfer fees, motor vehicle title fees as well as any other similar taxes and fees. These funds are utilized for street construction street maintenance, pursuant to Indiana Code ("IC") 8-14-1-1.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
320 - Licenses and permits	\$ 96,910	\$ 73,820	\$ 107,027	\$ 96,910	\$ 173,507	\$ 129,077
330 - Intergovernmental	2,814,866	2,582,498	2,789,585	2,814,867	1,958,452	3,100,017
390 - Other Financing Sources	16,129	18,698	-	16,129	103	-
Total Revenue	\$ 2,927,905	\$ 2,675,016	\$ 2,896,612	\$ 2,927,906	\$ 2,132,062	\$ 3,229,094
Expenditures:						
410 - Personal Services	\$ 848,888	\$ 755,445	\$ 860,404	\$ 1,149,475	\$ 675,081	\$ 1,234,405
420 - Supplies	491,978	390,799	389,449	712,917	224,725	680,450
430 - Other Services and Charges	1,386,638	1,819,101	1,241,205	1,519,233	840,178	2,266,844
440 - Capital Outlay	263,481	172,444	137,762	117,000	133,104	115,000
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 2,990,985	\$ 3,137,789	\$ 2,628,820	\$ 3,498,625	\$ 1,873,087	\$ 4,296,699
Net Revenue	\$ (63,080)	\$ (462,773)	\$ 267,792	\$ (570,719)	\$ 258,975	\$ (1,067,605)
Beginning Fund Balance¹	3,015,607	2,952,527	2,489,754	2,757,546	2,757,546	2,186,827
Ending Fund Balance	\$ 2,952,527	\$ 2,489,754	\$ 2,757,546	\$ 2,186,827	\$ 3,016,520	\$ 1,119,222

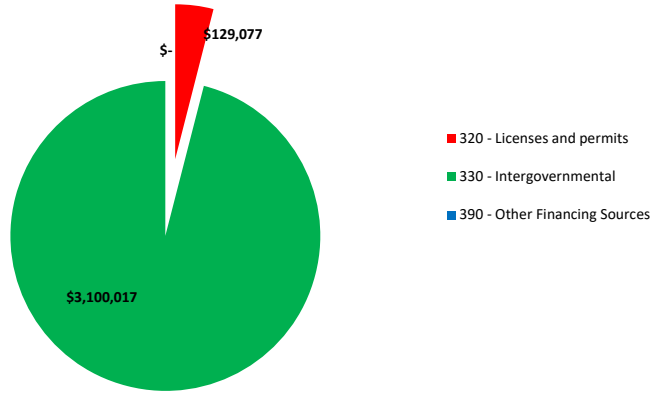
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
320 - Licenses and permits						
322.007 - Street and Curb Cut Permits	\$ 91,300	\$ 66,300	\$ 105,077	\$ 91,300	\$ 160,539	\$ 126,725
322.008 - Storm Water/Drainage Permits	5,610	7,520	1,950	5,610	12,968	2,352
Total	\$ 96,910	\$ 73,820	\$ 107,027	\$ 96,910	\$ 173,507	\$ 129,077
330 - Intergovernmental						
335.006 - Wheel Tax/Surtax	\$ 834,933	\$ 836,312	\$ 859,727	\$ 834,933	\$ 428,615	\$ 880,101
335.014 - Gasoline Tax - Motor Vehicle Hwy	1,979,933	1,746,186	1,929,858	1,979,934	1,529,837	2,219,916
Total	\$ 2,814,866	\$ 2,582,498	\$ 2,789,585	\$ 2,814,867	\$ 1,958,452	\$ 3,100,017
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ -	\$ 3,248	\$ -	\$ 16,129	\$ 103	\$ -
392.001 - Sale of Capital Assets	-	15,450	-	-	-	-
392.002 - Insurance Reimbursements	16,129	-	-	-	-	-
Total	\$ 16,129	\$ 18,698	\$ -	\$ 16,129	\$ 103	\$ -
Total Revenue	\$ 2,927,905	\$ 2,675,016	\$ 2,896,612	\$ 2,927,906	\$ 2,132,062	\$ 3,229,094

2023 Adopted Budget: Revenue by Category



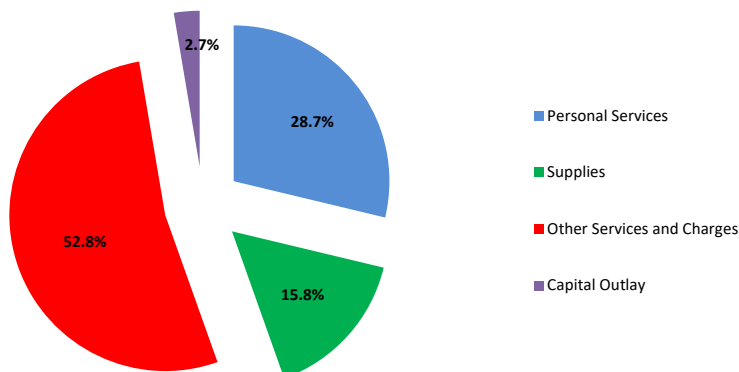
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Highway and Streets	\$ 2,990,985	\$ 3,137,789	\$ 2,628,820	\$ 3,498,625	\$ 1,873,087	\$ 4,296,699
Total by Expenditures by Function	\$ 2,990,985	\$ 3,137,789	\$ 2,628,820	\$ 3,498,625	\$ 1,873,087	\$ 4,296,699

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 848,888	\$ 755,445	\$ 860,404	\$ 1,149,475	\$ 675,081	\$ 1,234,405
420 - Supplies	491,978	390,799	389,449	712,917	224,725	680,450
430 - Other Services and Charges	1,386,638	1,819,101	1,241,205	1,519,233	840,178	2,266,844
440 - Capital Outlay	263,481	172,444	137,762	117,000	133,104	115,000
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 2,990,985	\$ 3,137,789	\$ 2,628,820	\$ 3,498,625	\$ 1,873,087	\$ 4,296,699

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 557,569	\$ 491,002	\$ 566,571	\$ 648,653	\$ 454,535	\$ 686,801
412 - Overtime	36,515	21,797	27,616	40,000	19,753	40,000
413 - Employee Benefits	254,804	242,646	266,217	460,822	200,792	507,604
421 - Office Supplies	134	349	226	1,500	510	750
422 - Operating Supplies	77,352	58,799	70,150	119,200	84,596	91,700
423 - Repair and Maintenance Supplies	404,421	263,245	313,016	569,717	133,667	573,000
429 - Other Supplies	10,071	6,601	6,056	22,500	5,952	15,000
431 - Professional Services	131,363	130,164	42,634	62,000	28,500	250,000
432 - Communication and Transportation	21,592	22,169	22,293	27,511	19,892	27,511
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	80,192	87,327	100,048	105,000	93,392	98,000
435 - Utility Services	173,659	165,578	163,356	191,000	93,440	191,000
436 - Repairs and Maintenance	150,852	155,248	400,184	540,000	159,296	1,026,442
437 - Rentals	15,943	7,905	10,386	15,500	7,638	11,000
438 - Debt Service	101,174	99,921	142,290	170,000	114,593	216,000
439 - Other Services and Charges	711,863	1,212,597	360,013	408,222	323,427	446,891
441 - Land	50,875	-	-	-	-	-
443 - Buildings	-	-	46,652	-	-	-
444 - Improvements Other Than Building	4,336	-	3,750	-	-	-
445 - Machinery and Equipment	208,270	172,444	87,360	117,000	133,104	115,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 2,990,985	\$ 3,137,789	\$ 2,628,820	\$ 3,498,625	\$ 1,873,087	\$ 4,296,699

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.
- 2023 budgeted expenditures include:
 - o \$1 million in funding allocated for paving via restricted MVH funds.
 - o \$200,000 in sidewalk repairs
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$875,000

Local Road and Street Fund #202

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.

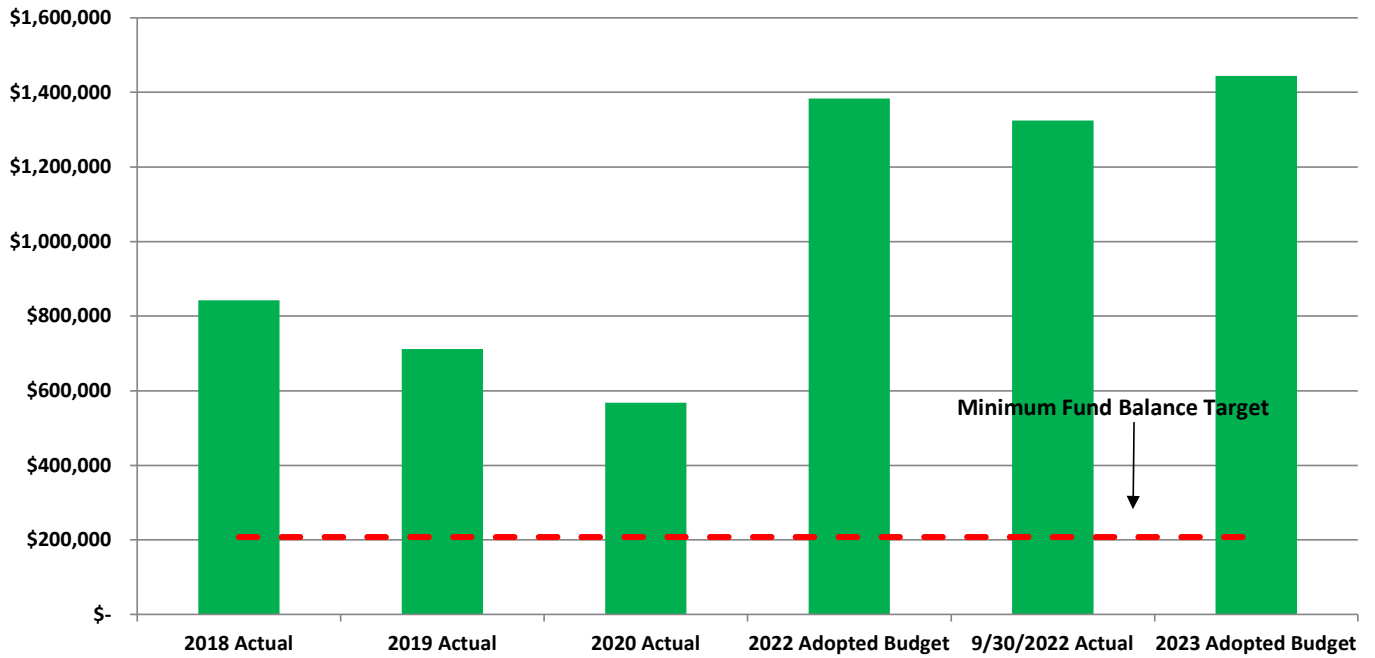
Primary function: Highways and Streets. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335 - State Shared Revenues	996,351	807,305	879,526	1,100,000	654,882	891,610
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 996,351	\$ 807,305	\$ 879,526	\$ 1,100,000	\$ 654,882	\$ 891,610
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	1,126,487	951,484	518,360	645,000	259,399	831,547
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,126,487	\$ 951,484	\$ 518,360	\$ 645,000	\$ 259,399	\$ 831,547
Net Revenue	\$ (130,136)	\$ (144,179)	\$ 361,166	\$ 455,000	\$ 395,483	\$ 60,063
Beginning Fund Balance¹	842,297	712,160	567,981	929,146	929,146	1,384,146
Ending Fund Balance	\$ 712,160	\$ 567,981	\$ 929,146	\$ 1,384,146	\$ 1,324,630	\$ 1,444,209

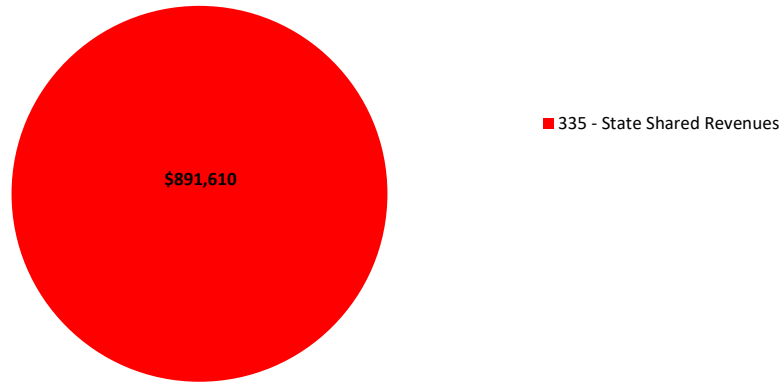
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
335 - State Shared Revenues						
335.015 - Gasoline Tax - LRS	\$ 996,351	\$ 807,305	\$ 879,526	\$ 1,100,000	\$ 654,882	\$ 891,610
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-
Total	\$ 996,351	\$ 807,305	\$ 879,526	\$ 1,100,000	\$ 654,882	\$ 891,610
Total Revenue	\$ 996,351	\$ 807,305	\$ 879,526	\$ 1,100,000	\$ 654,882	\$ 891,610

2023 Adopted Budget: Revenue by Category



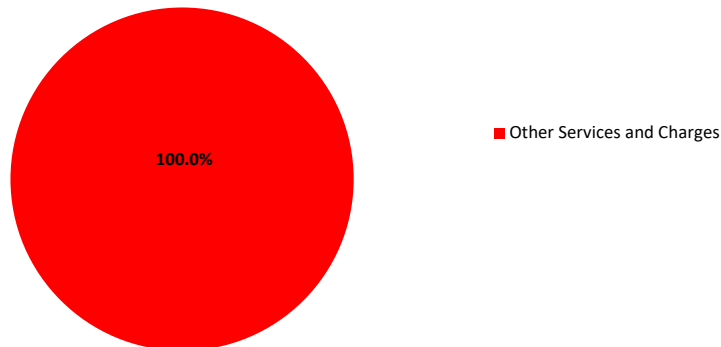
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Highway and Streets	\$ 1,126,487	\$ 951,484	\$ 518,360	\$ 645,000	\$ 259,399	\$ 831,547
Total by Expenditures by Function	\$ 1,126,487	\$ 951,484	\$ 518,360	\$ 645,000	\$ 259,399	\$ 831,547

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	1,126,487	951,484	518,360	645,000	259,399	831,547
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,126,487	\$ 951,484	\$ 518,360	\$ 645,000	\$ 259,399	\$ 831,547

2022 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	57,448	150,571	10,186	-	13,204	150,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	200,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	369,040	372,721	374,151	395,000	12,688	393,000
439 - Other Services and Charges	700,000	428,193	134,023	250,000	233,506	88,547
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,126,487	\$ 951,484	\$ 518,360	\$ 645,000	\$ 259,399	\$ 831,547

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.
- 2023 budgeted expenditures include:
 - o Lease payment in the approximate amount of \$386,000. Final lease payment is due in 2024
 - o \$250,000 in funding for paving. City intends to apply for a matching grant for paving in the amount of \$250,000
 - o \$150,000 for paving related engineering costs
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$162,000

Federal Revenue Trust Forfeiture #203

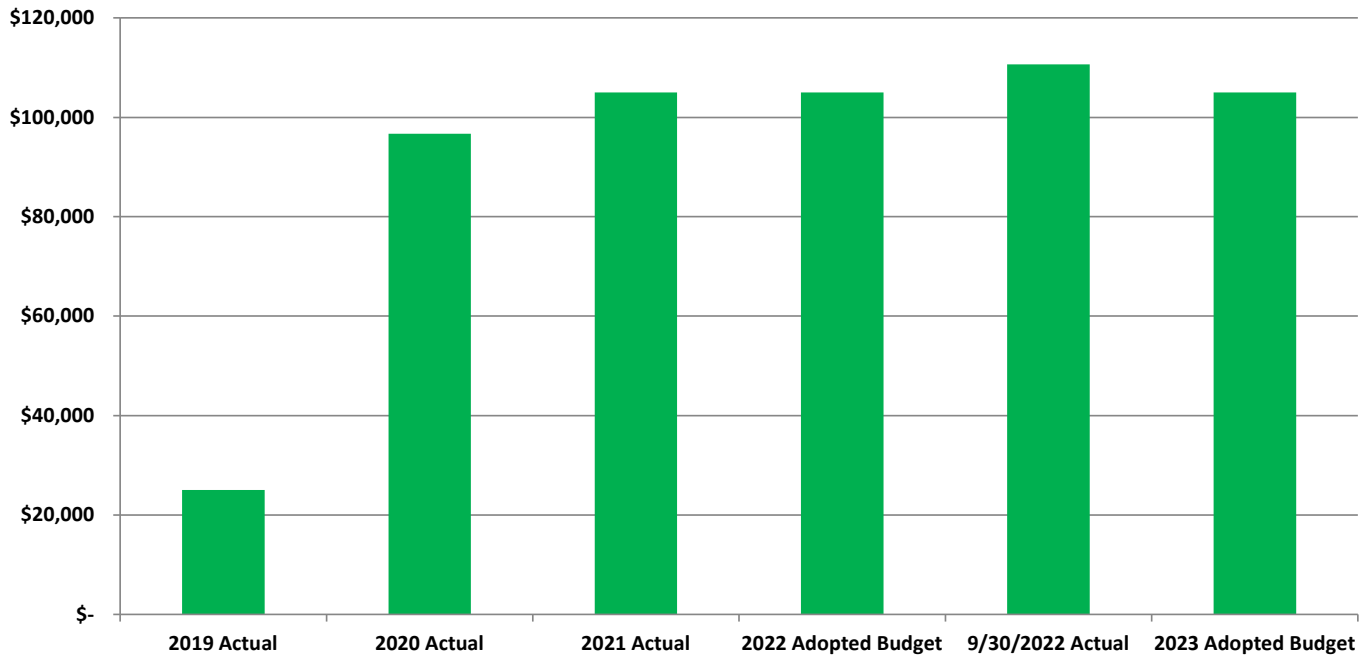
Revenue from Police property forfeitures.

Primary function: Public Safety. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 8,163	\$ 88,638	\$ 13,736	\$ -	\$ 27,565	\$ -
335 - State Shared Revenues	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 8,163	\$ 88,638	\$ 13,736	\$ -	\$ 27,565	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,175	7,380	-	-	20,896	-
430 - Other Services and Charges	900	-	-	-	962	-
440 - Capital Outlay	16,402	9,600	5,500	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 24,477	\$ 16,980	\$ 5,500	\$ -	\$ 21,858	\$ -
Net Revenue	\$ (16,314)	\$ 71,658	\$ 8,236	\$ -	\$ 5,707	\$ -
Beginning Fund Balance¹	41,361	25,047	96,705	104,941	104,941	104,941
Ending Fund Balance	\$ 25,047	\$ 96,705	\$ 104,941	\$ 104,941	\$ 110,648	\$ 104,941

Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
330 - Intergovernmental						
332.003 - Federal Forfeiture Fees	\$ 8,163	\$ 88,638	\$ 13,736	\$ -	\$ 27,565	\$ -
Total	\$ 8,163	\$ 88,638	\$ 13,736	\$ -	\$ 27,565	\$ -
Total Revenue	\$ 8,163	\$ 88,638	\$ 13,736	\$ -	\$ 27,565	\$ -



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 24,477	\$ 16,980	\$ 5,500	\$ -	\$ 21,858	\$ -
Total by Expenditures by Function	\$ 24,477	\$ 16,980	\$ 5,500	\$ -	\$ 21,858	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,175	7,380	-	-	20,896	-
430 - Other Services and Charges	900	-	-	-	962	-
440 - Capital Outlay	16,402	9,600	5,500	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 24,477	\$ 16,980	\$ 5,500	\$ -	\$ 21,858	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Developer's Escrow Fund #204

Dormant fund. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330 - Intergovernmental	-	-	-	-	-	-
<u>390 - Other Financing Sources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
<u>450 - Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

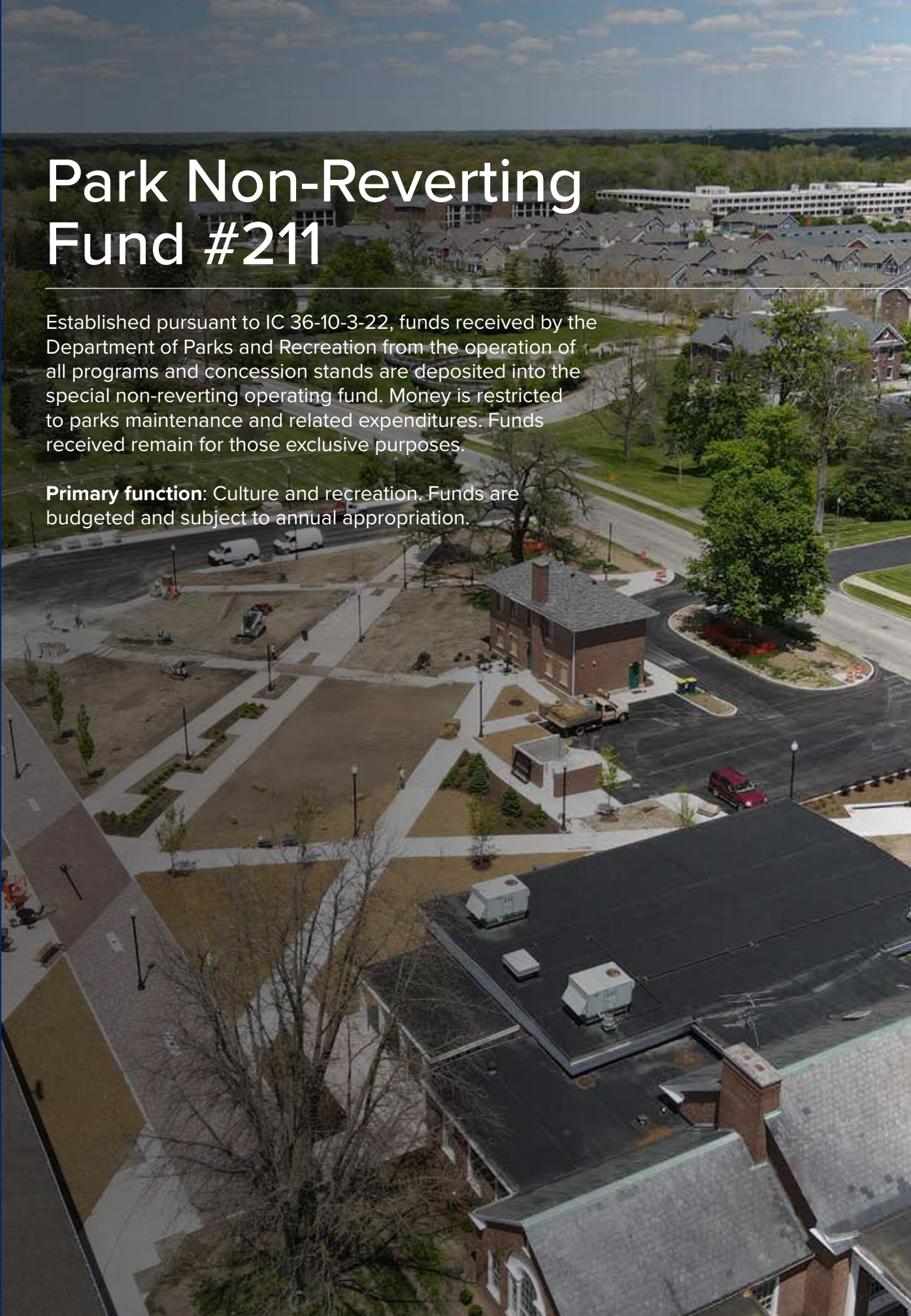
- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 20, 2017 was adopted on October 18th 2017, which transferred the funds in this account to the City’s General Fund (per State Statute)
- Upon transfer to the General Fund, these funds were further transferred to Fund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



Park Non-Reverting Fund #211

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.

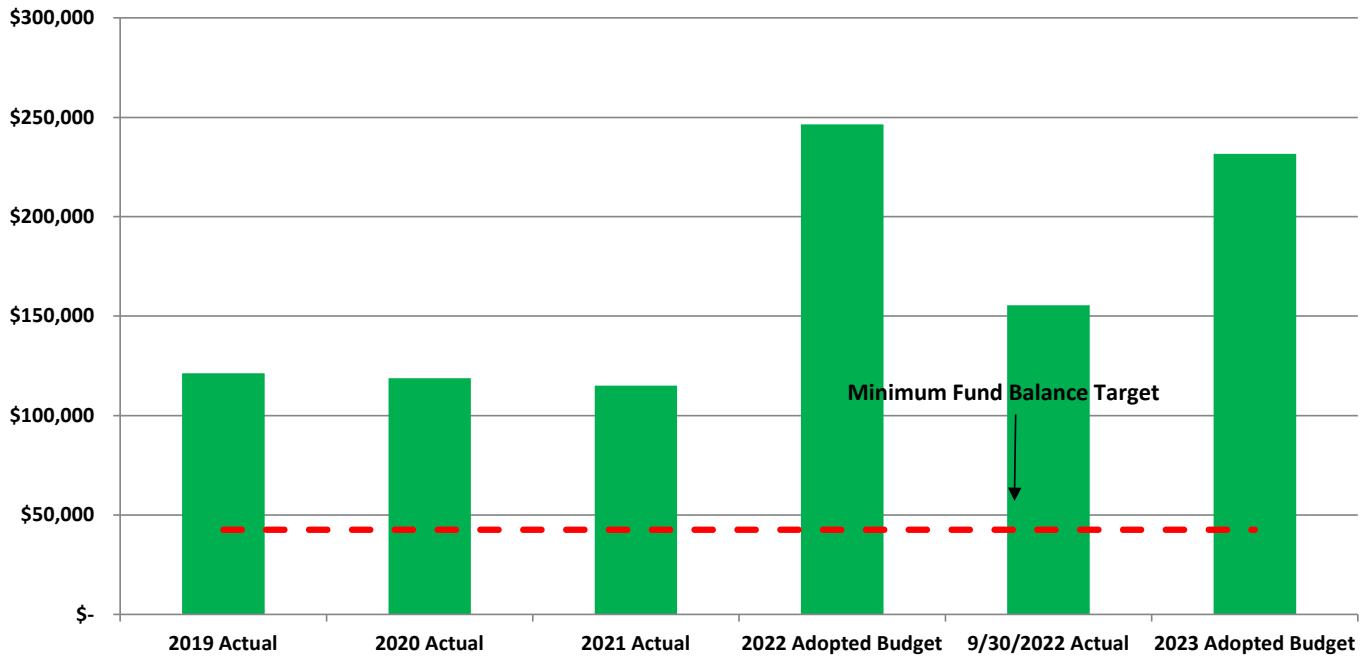
Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
340 - Charges for Services	\$ 158,354	\$ 56,396	\$ 101,811	\$ 200,000	\$ 108,331	\$ 153,000
360 - Miscellaneous	3,783	138	-	-	2,692	2,450
390 - Other Financing Sources	39,290	-	44,749	-	-	-
Total Revenue	\$ 201,426	\$ 56,534	\$ 146,560	\$ 200,000	\$ 111,023	\$ 155,450
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	35,437	16,864	8,108	18,000	4,625	104,500
430 - Other Services and Charges	155,315	42,201	135,197	44,984	56,084	65,917
440 - Capital Outlay	14,630	-	6,993	5,621	9,877	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 205,382	\$ 59,065	\$ 150,298	\$ 68,605	\$ 70,585	\$ 170,417
Net Revenue	\$ (3,956)	\$ (2,531)	\$ (3,738)	\$ 131,395	\$ 40,438	\$ (14,967)
Beginning Fund Balance¹	125,293	121,337	118,806	115,068	115,068	246,463
Ending Fund Balance	\$ 121,337	\$ 118,806	\$ 115,068	\$ 246,463	\$ 155,507	\$ 231,496

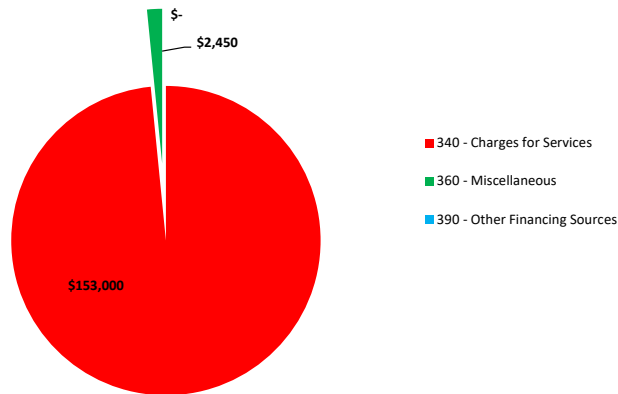
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
340 - Charges for Services						
347.001 - Recreation Programs	\$ 73,750	\$ 22,432	\$ 51,566	\$ 100,000	\$ 59,834	\$ 58,000
347.002 - Park Rentals	84,604	33,964	50,245	100,000	48,497	95,000
347.004 - Play Camp	-	-	-	-	-	-
347.005 - Park Rental Deposits	-	-	-	-	-	-
349.None - None	-	-	-	-	-	-
Total	\$ 158,354	\$ 56,396	\$ 101,811	\$ 200,000	\$ 108,331	\$ 153,000
360 - Miscellaneous						
368.002 - From Park Rentals	\$ 3,783	\$ 138	\$ -	\$ -	\$ 2,692	\$ 2,450
Total	\$ 3,783	\$ 138	\$ -	\$ -	\$ 2,692	\$ 2,450
390 - Other Financing Sources						
391.002 - Other Funds	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
392.002 - Insurance Reimbursements	36,048	-	44,749	-	-	-
396.002 - Other Refunds	-	-	-	-	-	-
399.001 - Miscellaneous	242	-	-	-	-	-
Total	\$ 39,290	\$ -	\$ 44,749	\$ -	\$ -	\$ -
Total Revenue	\$ 201,426	\$ 56,534	\$ 146,560	\$ 200,000	\$ 111,023	\$ 155,450

2023 Adopted Budget: Revenue by Category



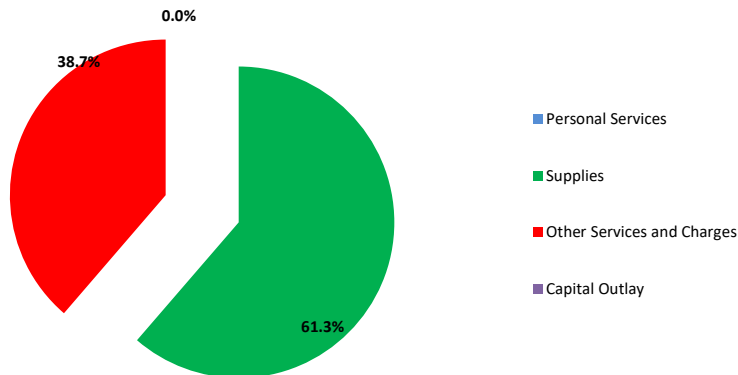
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ 205,382	\$ 59,065	\$ 150,298	\$ 68,605	\$ 70,585	\$ 170,417
Total by Expenditures by Function	\$ 205,382	\$ 59,065	\$ 150,298	\$ 68,605	\$ 70,585	\$ 170,417

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	35,437	16,864	8,108	18,000	4,625	104,500
430 - Other Services and Charges	155,315	42,201	135,197	44,984	56,084	65,917
440 - Capital Outlay	14,630	-	6,993	5,621	9,877	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 205,382	\$ 59,065	\$ 150,298	\$ 68,605	\$ 70,585	\$ 170,417

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	6,191	1,781	2,163	1,000	788	16,000
423 - Repair and Maintenance Supplies	23,478	12,499	3,074	14,000	200	81,500
429 - Other Supplies	5,768	2,585	2,871	3,000	3,637	7,000
431 - Professional Services	-	-	12,728	5,000	24,595	5,000
432 - Communication and Transportation	6,112	5,421	9,874	4,600	124	5,100
433 - Printing and Advertising	55	-	50	-	43	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	13,837	9,106	23,105	-	-	-
436 - Repairs and Maintenance	2,402	4,661	56,191	8,000	9,400	13,000
437 - Rentals	1,356	3,090	8,135	4,000	3,406	7,000
438 - Debt Service	-	-	5,866	-	-	-
439 - Other Services and Charges	131,552	19,924	19,248	23,384	18,516	35,817
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	14,630	-	6,993	5,621	9,877	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 205,382	\$ 59,065	\$ 150,298	\$ 68,605	\$ 70,585	\$ 170,417

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Revenue from the non-reverting fund is derived from parks programs and facility rentals
 - o Additional revenue generating opportunities have been identified for 2023, with a focus on programming opportunities
- Minimum fund balance target is 3 months of budgeted expenditures, or approximately \$55,000

Donation Fund #217

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

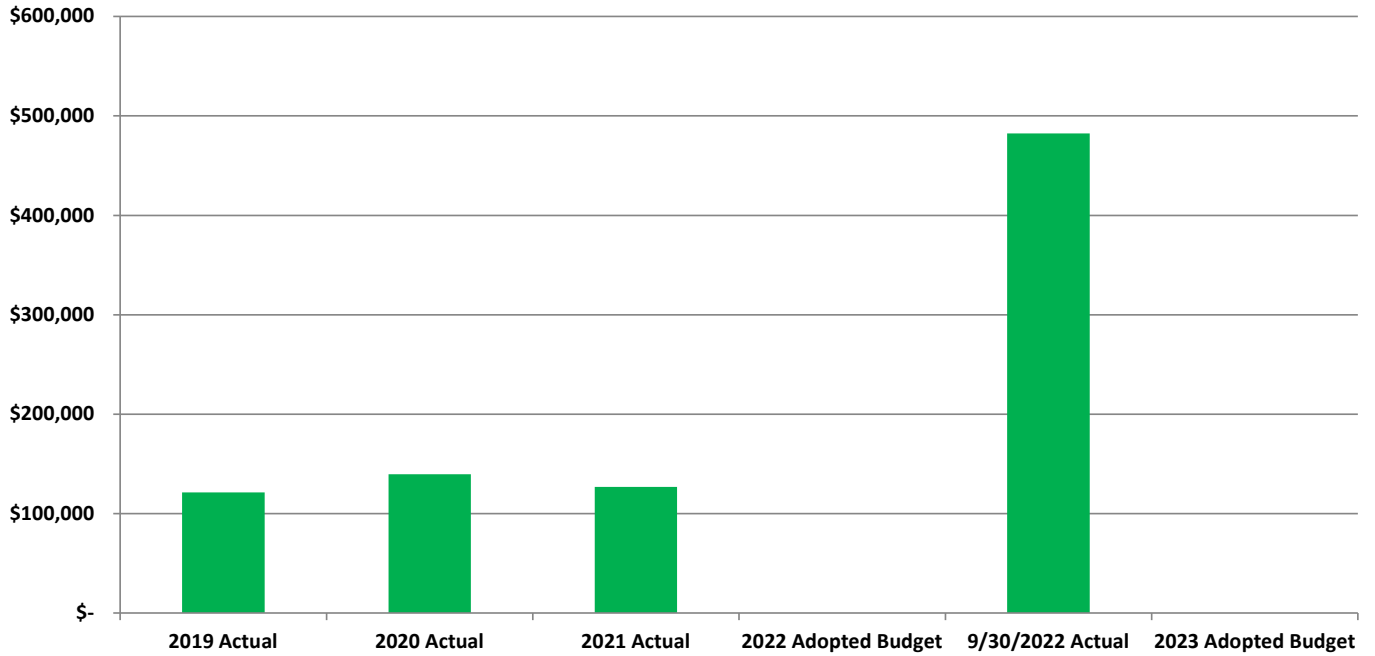
Primary functions: Culture and recreation and Public Safety. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
360 - Miscellaneous	\$ 45,702	\$ 30,950	\$ 55,216	\$ -	\$ 697,759	\$ -
Total Revenue	\$ 45,702	\$ 30,950	\$ 55,216	\$ -	\$ 697,759	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	8,869	7,229	13,667	-	9,569	-
430 - Other Services and Charges	41,685	5,489	54,379	-	332,575	-
440 - Capital Outlay	210	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 50,764	\$ 12,718	\$ 68,047	\$ -	\$ 342,144	\$ -
Net Revenue	\$ (5,063)	\$ 18,232	\$ (12,831)	\$ -	\$ 355,615	\$ -
Beginning Fund Balance¹	126,504	121,442	139,673	-	126,843	-
Ending Fund Balance	\$ 121,442	\$ 139,673	\$ 126,843	\$ -	\$ 482,458	\$ -

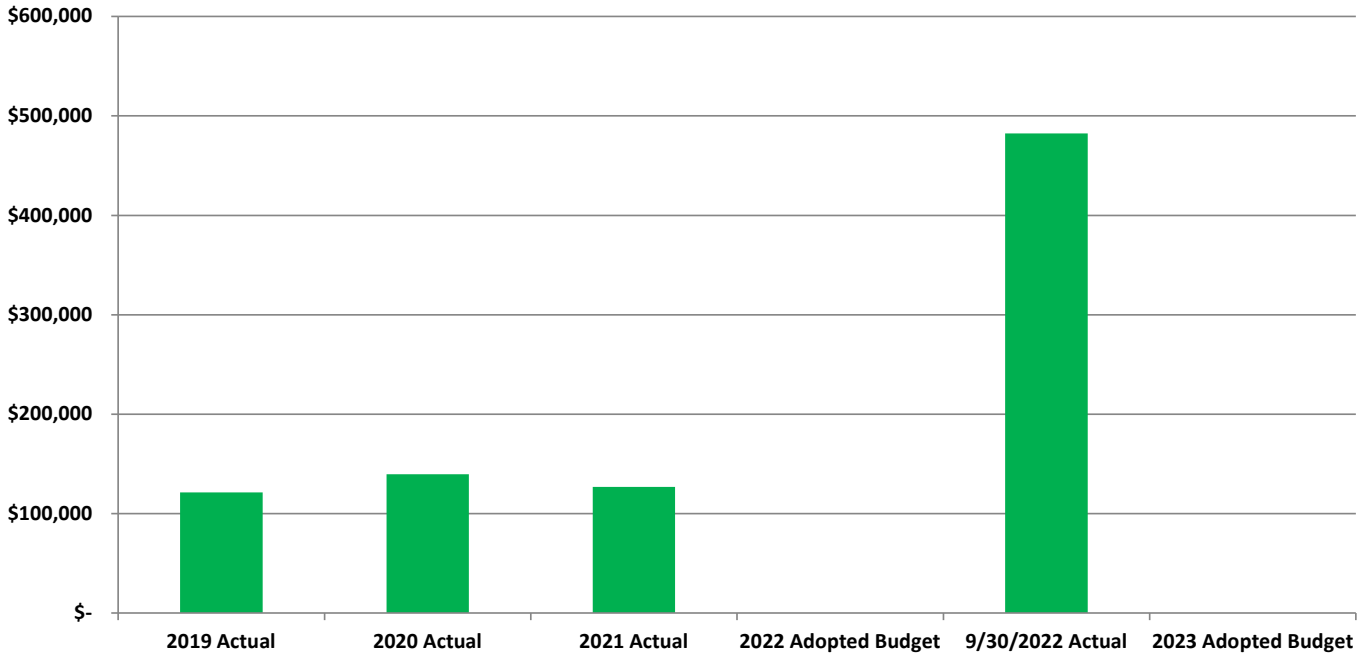
Period Ending Fund Balance



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
360 - Miscellaneous	\$ 45,702	\$ 30,950	\$ 55,216	\$ -	\$ 697,759	\$ -
Total Revenue	\$ 45,702	\$ 30,950	\$ 55,216	\$ -	\$ 697,759	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	8,869	7,229	13,667	-	9,569	-
430 - Other Services and Charges	41,685	5,489	54,379	-	332,575	-
440 - Capital Outlay	210	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 50,764	\$ 12,718	\$ 68,047	\$ -	\$ 342,144	\$ -
Net Revenue	\$ (5,063)	\$ 18,232	\$ (12,831)	\$ -	\$ 355,615	\$ -
Beginning Fund Balance¹	126,504	121,442	139,673	-	126,843	-
Ending Fund Balance	\$ 121,442	\$ 139,673	\$ 126,843	\$ -	\$ 482,458	\$ -

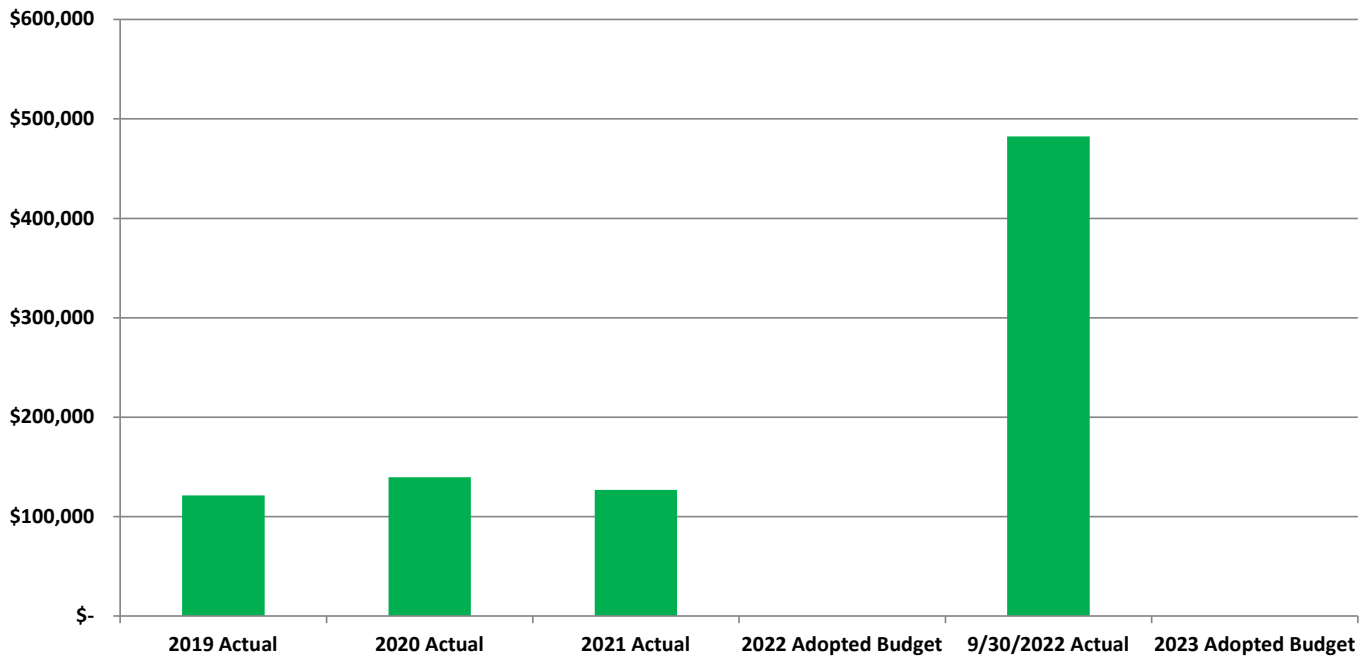
Period Ending Fund Balance



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
360 - Miscellaneous	\$ 45,702	\$ 30,950	\$ 55,216	\$ -	\$ 697,759	\$ -
Total Revenue	\$ 45,702	\$ 30,950	\$ 55,216	\$ -	\$ 697,759	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	8,869	7,229	13,667	-	9,569	-
430 - Other Services and Charges	41,685	5,489	54,379	-	332,575	-
440 - Capital Outlay	210	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 50,764	\$ 12,718	\$ 68,047	\$ -	\$ 342,144	\$ -
Net Revenue	\$ (5,063)	\$ 18,232	\$ (12,831)	\$ -	\$ 355,615	\$ -
Beginning Fund Balance¹	126,504	121,442	139,673	-	126,843	-
Ending Fund Balance	\$ 121,442	\$ 139,673	\$ 126,843	\$ -	\$ 482,458	\$ -

Period Ending Fund Balance



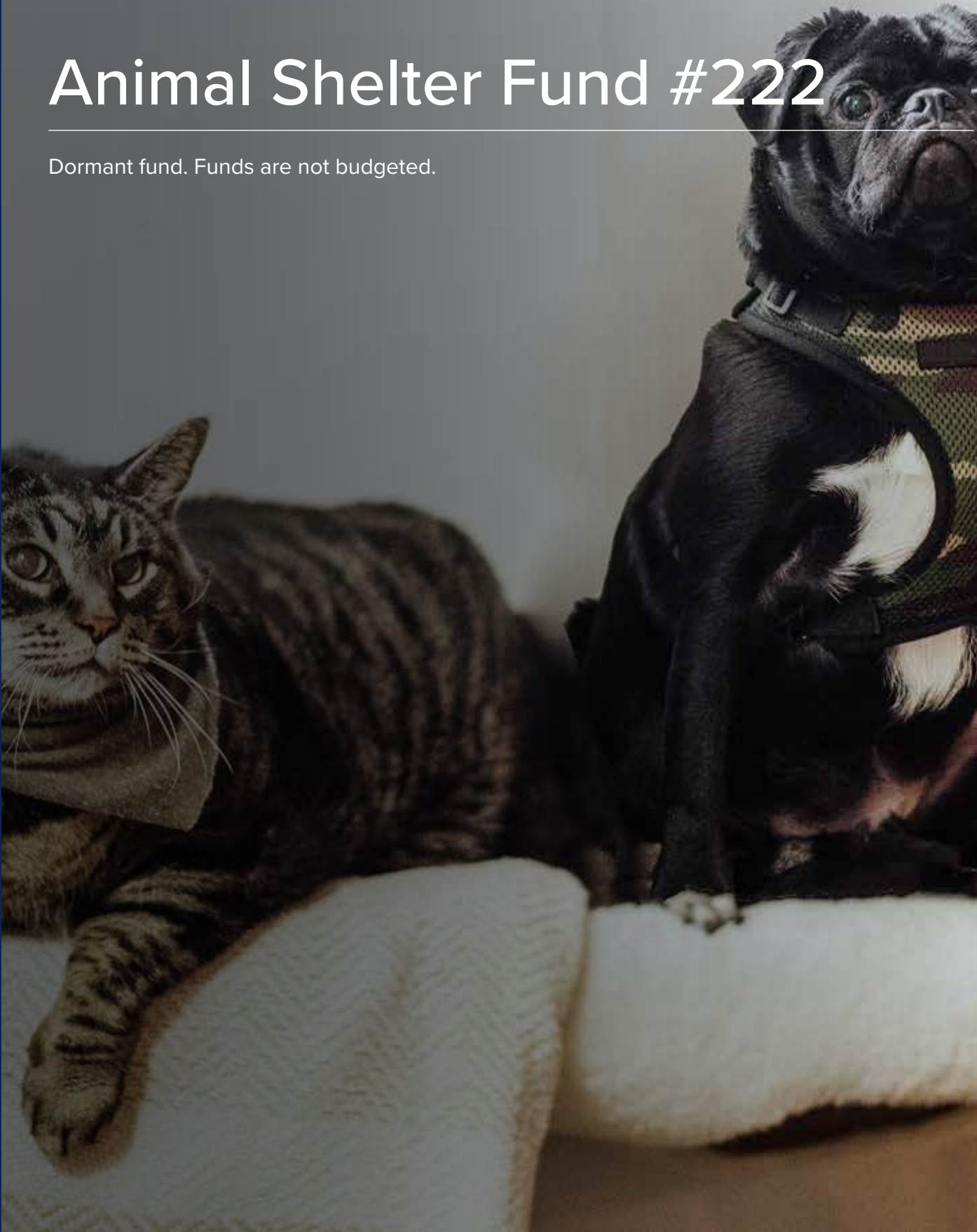
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 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



Animal Shelter Fund #222

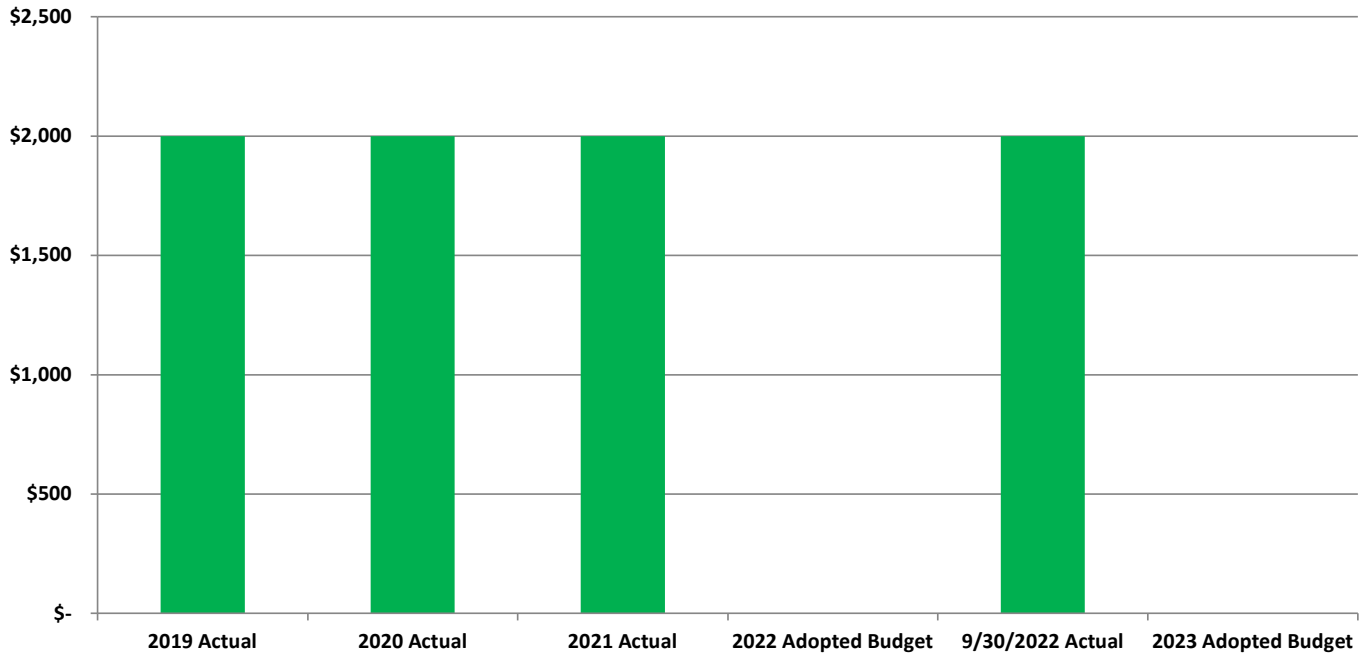
Dormant fund. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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



Public Safety LOIT #224

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

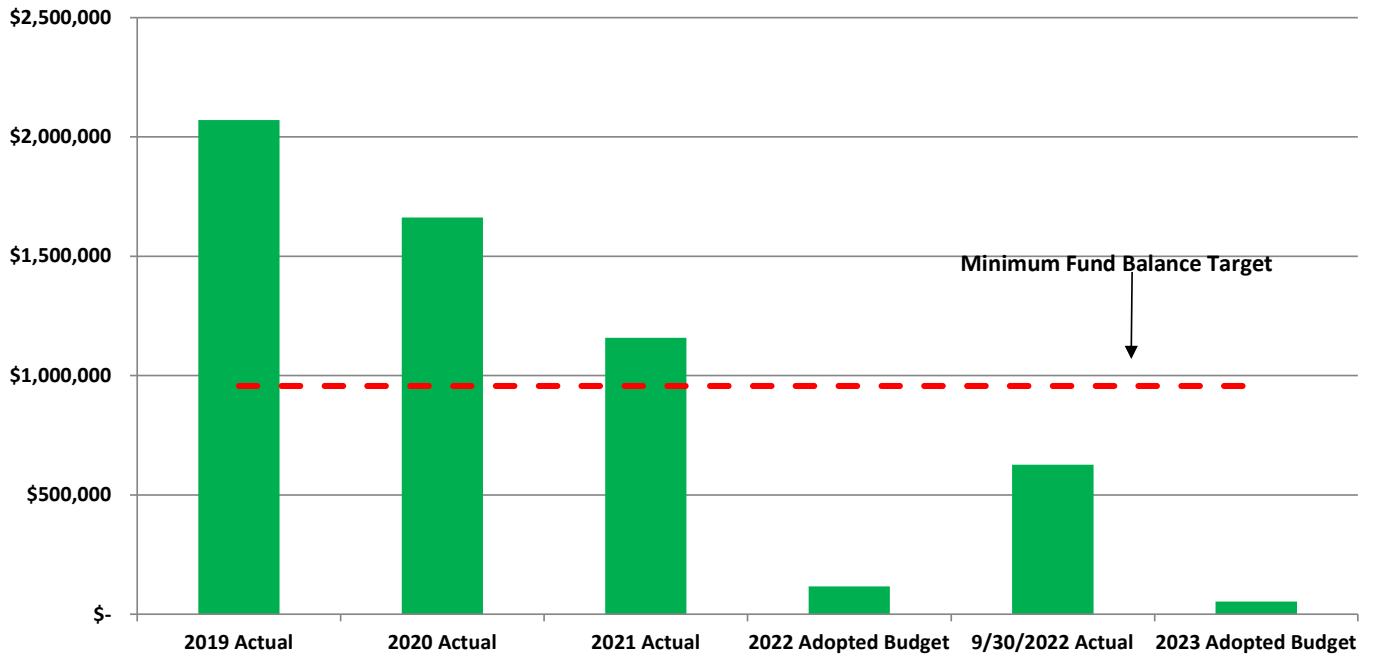
Primary function: Public Safety. Funds are budgeted and subject to annual appropriation



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 3,242,252	\$ 3,422,066	\$ 3,684,929	\$ 3,471,142	\$ 2,711,691	\$ 3,764,232
390 - Other Financing Sources	-	-	-	-	35,247	-
Total Revenue	\$ 3,242,252	\$ 3,422,066	\$ 3,684,929	\$ 3,471,142	\$ 2,746,939	\$ 3,764,232
Expenditures:						
410 - Personal Services	\$ 1,592,466	\$ 2,402,295	\$ 2,502,295	\$ 2,502,295	\$ 1,876,721	\$ 2,572,560
420 - Supplies	383,537	349,971	421,970	525,140	429,020	475,686
430 - Other Services and Charges	748,557	961,002	1,176,857	1,381,790	946,372	778,991
440 - Capital Outlay	104,011	118,134	88,404	103,000	25,895	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 2,828,571	\$ 3,831,402	\$ 4,189,526	\$ 4,512,225	\$ 3,278,008	\$ 3,827,237
Net Revenue	\$ 413,681	\$ (409,335)	\$ (504,596)	\$ (1,041,083)	\$ (531,070)	\$ (63,005)
Beginning Fund Balance¹	1,657,731	2,071,412	1,662,076	1,157,480	1,157,480	116,397
Ending Fund Balance	\$ 2,071,412	\$ 1,662,076	\$ 1,157,480	\$ 116,397	\$ 626,410	\$ 53,392

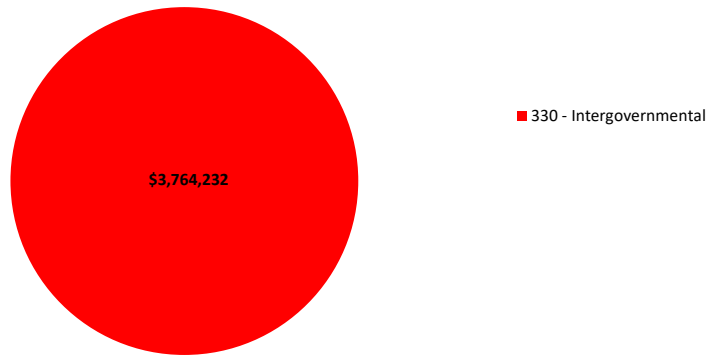
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
330 - Intergovernmental						
338.001 - Public Safety Tax	\$ 3,242,252	\$ 3,422,066	\$ 3,684,929	\$ 3,471,142	\$ 2,711,691	\$ 3,764,232
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-
Total	\$ 3,242,252	\$ 3,422,066	\$ 3,684,929	\$ 3,471,142	\$ 2,711,691	\$ 3,764,232
390 - Other Financing Sources						
392.001 - Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ 35,247	\$ -
396.003 - Return on Insurance Premium	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 35,247	\$ -
Total Revenue	\$ 3,242,252	\$ 3,422,066	\$ 3,684,929	\$ 3,471,142	\$ 2,746,939	\$ 3,764,232

2023 Adopted Budget: Revenue by Category



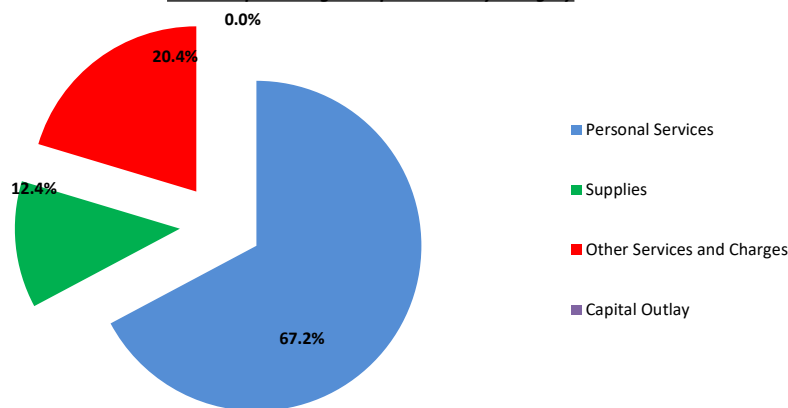
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 2,828,571	\$ 3,831,402	\$ 4,189,526	\$ 4,512,225	\$ 3,278,008	\$ 3,827,237
Total by Expenditures by Function	\$ 2,828,571	\$ 3,831,402	\$ 4,189,526	\$ 4,512,225	\$ 3,278,008	\$ 3,827,237

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 1,592,466	\$ 2,402,295	\$ 2,502,295	\$ 2,502,295	\$ 1,876,721	\$ 2,572,560
420 - Supplies	383,537	349,971	421,970	525,140	429,020	475,686
430 - Other Services and Charges	748,557	961,002	1,176,857	1,381,790	946,372	778,991
440 - Capital Outlay	104,011	118,134	88,404	103,000	25,895	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 2,828,571	\$ 3,831,402	\$ 4,189,526	\$ 4,512,225	\$ 3,278,008	\$ 3,827,237

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 1,060,055	\$ 1,684,020	\$ 1,684,020	\$ 1,684,020	\$ 1,263,015	\$ 1,753,835
412 - Overtime	37,000	65,000	65,000	65,000	48,750	65,450
413 - Employee Benefits	495,411	653,275	753,275	753,275	564,956	753,275
421 - Office Supplies	-	1,442	-	-	-	-
422 - Operating Supplies	357,266	316,873	421,753	488,840	409,439	470,686
423 - Repair and Maintenance Supplies	9,908	7,866	-	11,000	5,565	-
429 - Other Supplies	16,363	23,790	217	25,300	14,016	5,000
431 - Professional Services	3,384	17,147	35,937	70,000	42,945	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	323,656	344,065	405,078	430,000	367,754	460,000
435 - Utility Services	-	-	-	-	8,582	-
436 - Repairs and Maintenance	8,202	-	2,039	-	-	-
437 - Rentals	-	810	-	1,200	-	-
438 - Debt Service	271,497	374,550	466,387	570,000	296,343	-
439 - Other Services and Charges	141,818	224,430	267,416	310,590	230,748	318,991
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	2,500	41,934	-	15,000	-	-
445 - Machinery and Equipment	93,147	76,200	88,404	88,000	25,895	-
449 - Other Capital Outlays	8,364	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 2,828,571	\$ 3,831,402	\$ 4,189,526	\$ 4,512,225	\$ 3,278,008	\$ 3,827,237

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 2022 reflect collections from 2020.
 - 2022 receipts should reflect collections from 2020, the year of the pandemic, which should reflect the impact of the pandemic
- 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.

Federal Grant #230

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

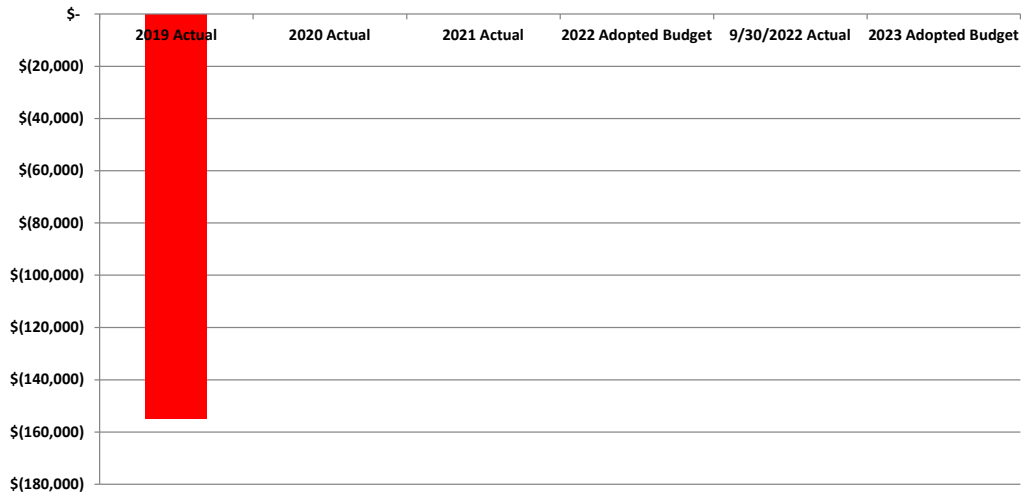
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 72,550	\$ 154,726	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 72,550	\$ 154,726	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 72,550	\$ 154,726	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	(227,276)	(154,726)	-	-	-	-
Ending Fund Balance	\$ (154,726)	\$ -	\$ -	\$ -	\$ -	\$ -

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

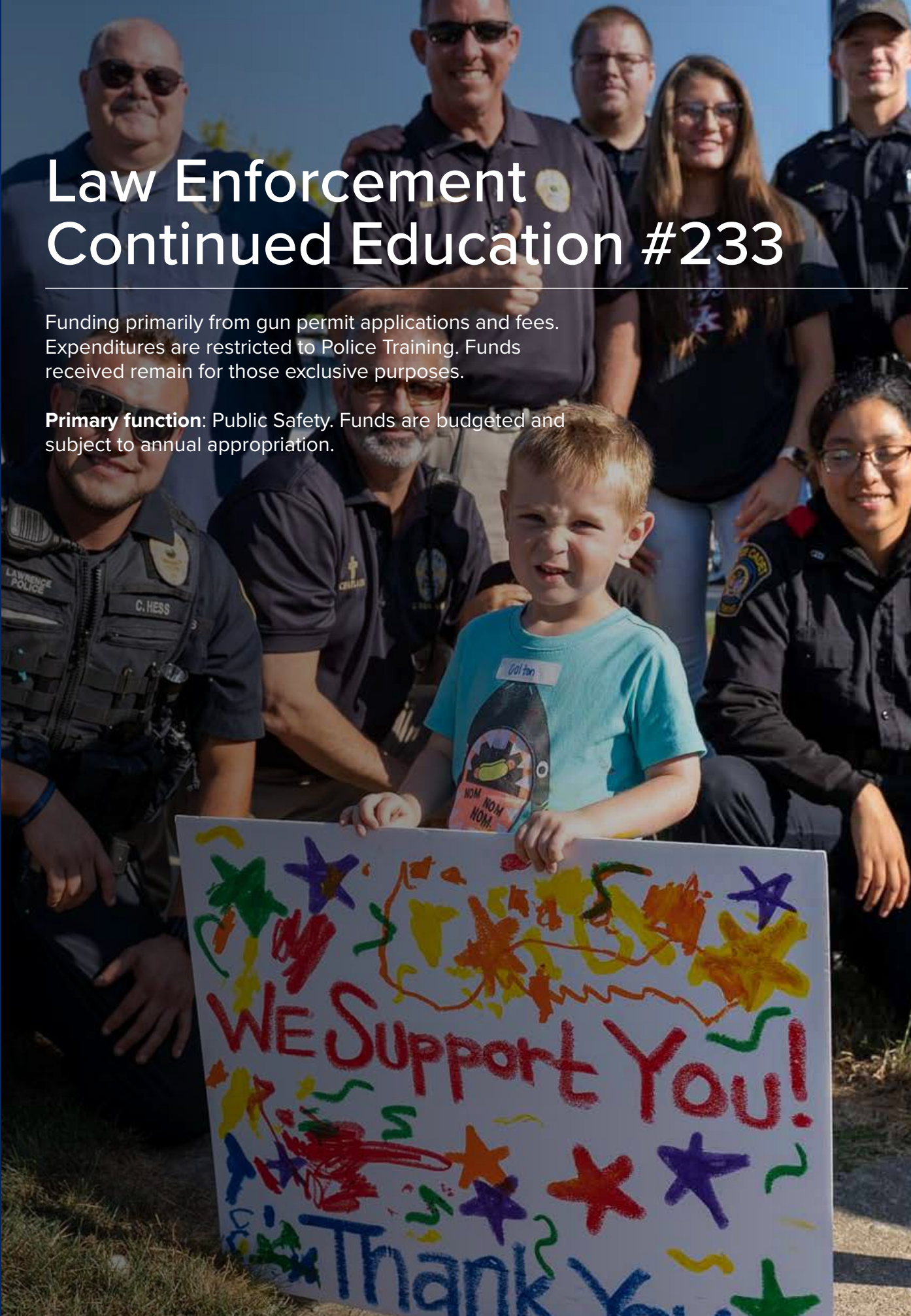
- Expenditures in this fund represent the federal reimbursable portion of grants
- Local matches are funded in respective departmental budgets
- In order to better track reimbursable grants, a new Federal grant fund (250) was established in 2016 and all future federal grant activity will occur from this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



Law Enforcement Continued Education #233

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

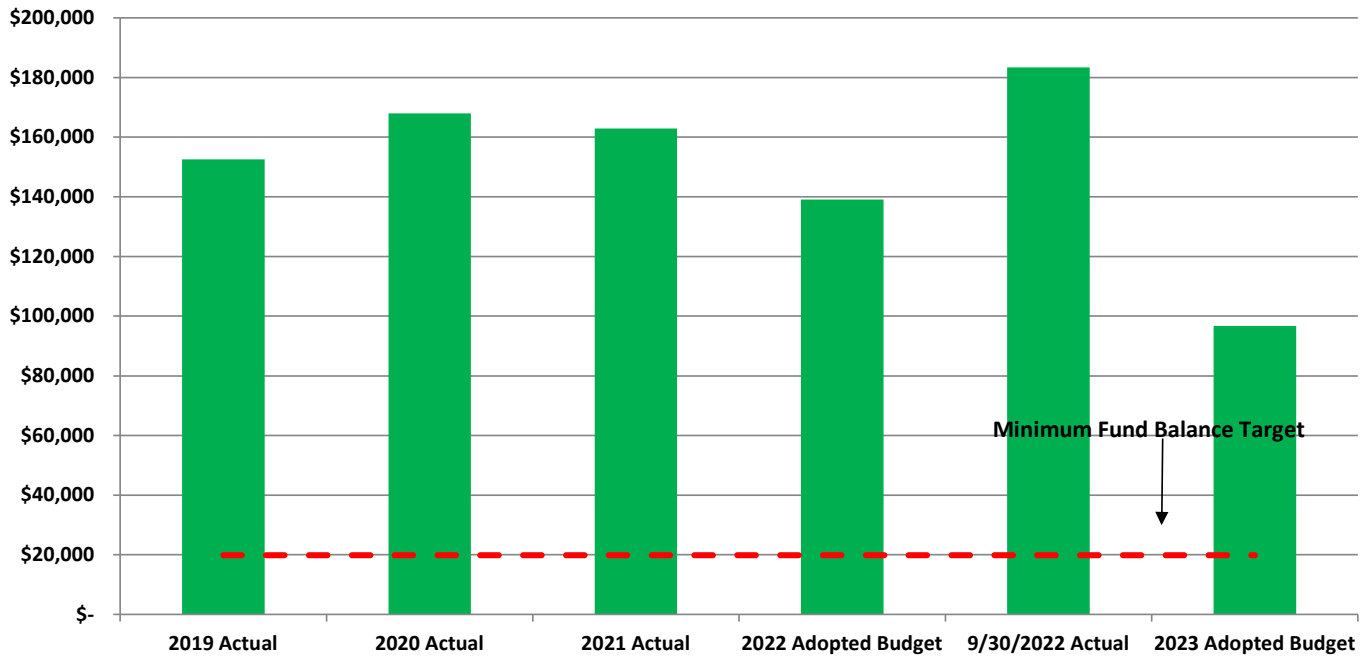
Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 2,020	\$ 2,108	\$ 1,924	\$ 1,873	\$ 1,904	\$ 1,675
340 - Charges for Services	43,551	60,232	35,971	47,332	76,104	35,039
390 - Other Financing Sources	-	-	-	-	384	486
Total Revenue	\$ 45,571	\$ 62,340	\$ 37,895	\$ 49,205	\$ 78,392	\$ 37,200
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	25,952	11,108	17,439	23,000	28,953	23,000
430 - Other Services and Charges	34,181	35,845	25,596	50,000	28,946	56,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 60,133	\$ 46,954	\$ 43,035	\$ 73,000	\$ 57,899	\$ 79,500
Net Revenue	\$ (14,562)	\$ 15,386	\$ (5,140)	\$ (23,795)	\$ 20,494	\$ (42,300)
Beginning Fund Balance¹	167,161	152,599	167,985	162,845	162,845	139,050
Ending Fund Balance	\$ 152,599	\$ 167,985	\$ 162,845	\$ 139,050	\$ 183,339	\$ 96,750

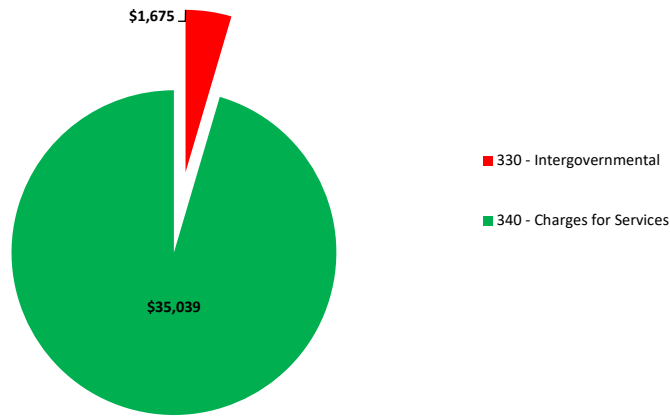
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
330 - Intergovernmental						
338.003 - Local Law Enforcement Fees	\$ 2,020	\$ 2,108	\$ 1,924	\$ 1,873	\$ 1,904	\$ 1,675
Total	\$ 2,020	\$ 2,108	\$ 1,924	\$ 1,873	\$ 1,904	\$ 1,675
340 - Charges for Services						
342.001 - Accident Reports	\$ 19,101	\$ 16,302	\$ 17,166	\$ 15,966	\$ 34,989	\$ 33,172
342.002 - Gun Permit Applications	22,240	41,970	16,560	28,995	39,360	-
342.008 - Vehicle Inspection	2,210	1,960	2,245	2,371	1,755	1,867
Total	\$ 43,551	\$ 60,232	\$ 35,971	\$ 47,332	\$ 76,104	\$ 35,039
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 384	\$ 486
Total	\$ -	\$ -	\$ -	\$ -	\$ 384	\$ 486
Total Revenue	\$ 45,571	\$ 62,340	\$ 37,895	\$ 49,205	\$ 78,392	\$ 37,200

2023 Adopted Budget: Revenue by Category



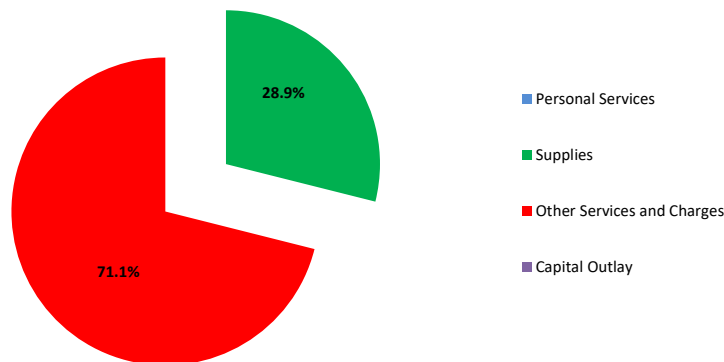
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 60,133	\$ 46,954	\$ 43,035	\$ 73,000	\$ 57,899	\$ 79,500
Total by Expenditures by Function	\$ 60,133	\$ 46,954	\$ 43,035	\$ 73,000	\$ 57,899	\$ 79,500

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	25,952	11,108	17,439	23,000	28,953	23,000
430 - Other Services and Charges	34,181	35,845	25,596	50,000	28,946	56,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 60,133	\$ 46,954	\$ 43,035	\$ 73,000	\$ 57,899	\$ 79,500

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	24,786	9,371	16,691	20,000	25,205	20,000
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	1,166	1,737	748	3,000	3,748	3,000
431 - Professional Services	11,050	2,168	6,943	10,000	9,614	17,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	9,552	150	5,000	4,640	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	18,906	18,687	18,503	35,000	14,692	34,500
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 60,133	\$ 46,954	\$ 43,035	\$ 73,000	\$ 57,899	\$ 79,500

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Funding is derived primarily from gun permit applications and fees
- Per local ordinance, budgeted expenditures fund training for the Police Department
- It is anticipated budgeted expenditures will remain elevated until the minimum fund balance requirement is attained; at that point, budgeted expenditures will equal anticipated revenue
- Expenditure policy remains to budget at expected current year anticipated revenue level
- Minimum fund balance target is 3 months of anticipated revenue, or approximately \$19,000

Deferral Program #239

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

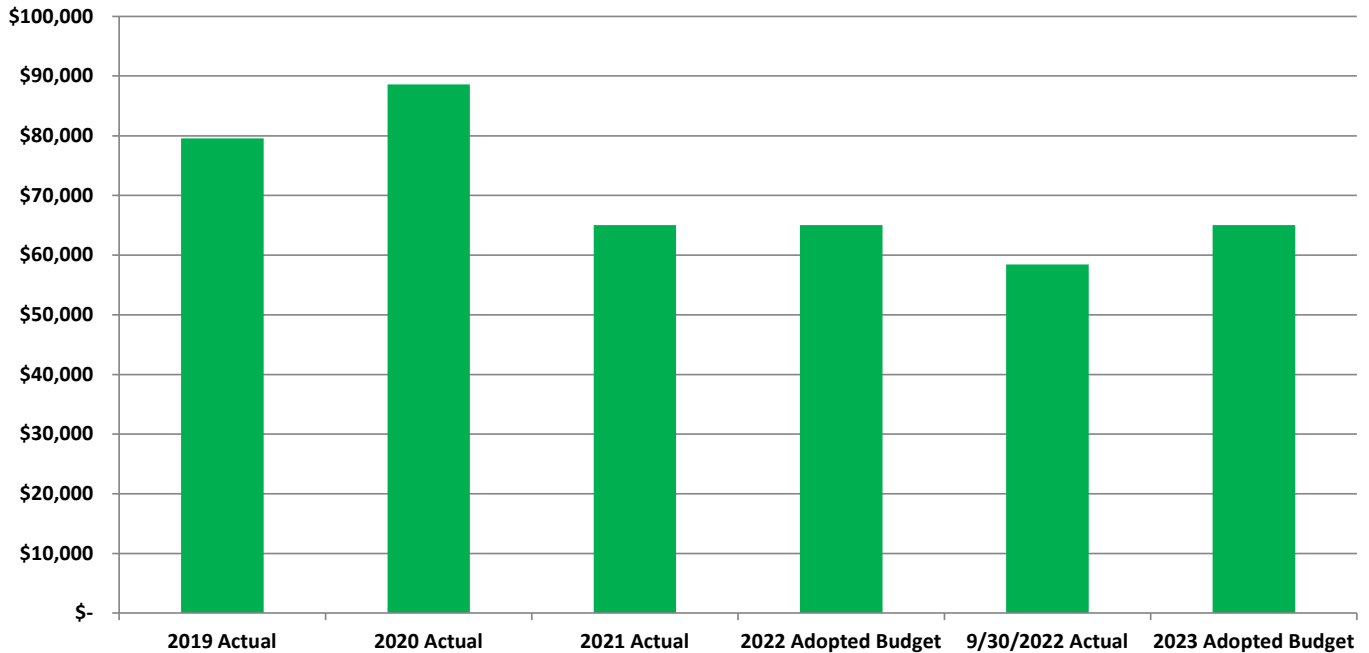
Primary function: Public Safety. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 12,261	\$ 9,008	\$ 6,768	\$ -	\$ 2,344	\$ -
Total Revenue	\$ 12,261	\$ 9,008	\$ 6,768	\$ -	\$ 2,344	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	30,304	-	8,950	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 30,304	\$ -	\$ 8,950	\$ -
Net Revenue	\$ 12,261	\$ 9,008	\$ (23,536)	\$ -	\$ (6,606)	\$ -
Beginning Fund Balance¹	67,293	79,554	88,562	65,026	65,026	65,026
Ending Fund Balance	\$ 79,554	\$ 88,562	\$ 65,026	\$ 65,026	\$ 58,420	\$ 65,026

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

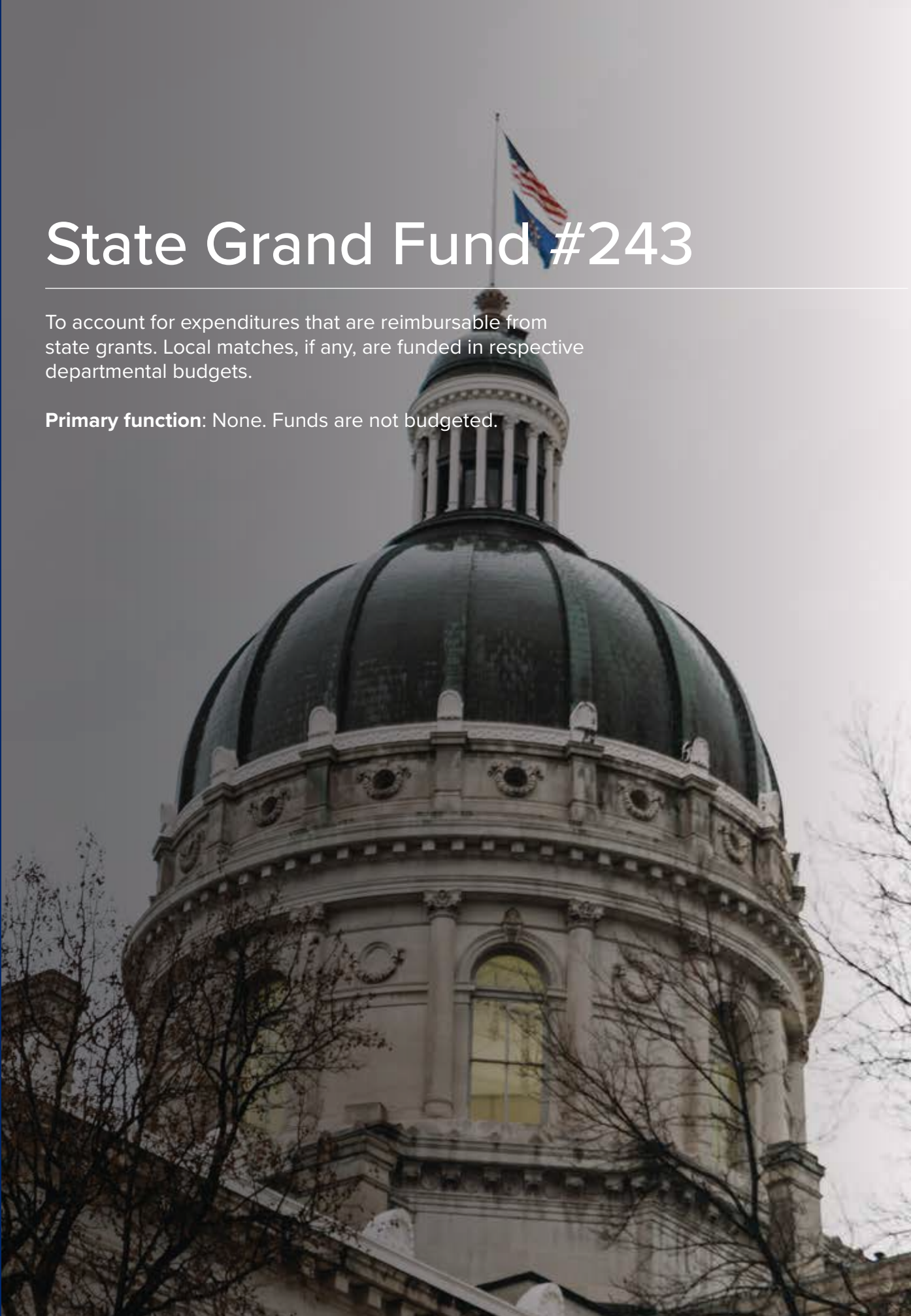
- No significant changes



State Grand Fund #243

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

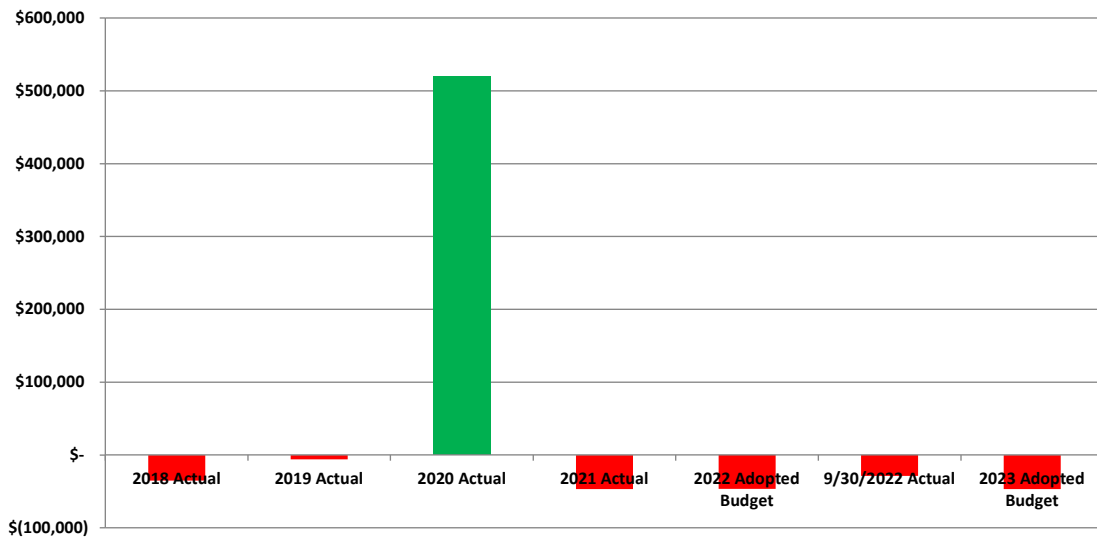
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 896,265	\$ 838,063	\$ 88,774	\$ -	\$ 85,000	\$ -
Total Revenue	\$ 896,265	\$ 838,063	\$ 88,774	\$ -	\$ 85,000	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	4,801	-	-	-
430 - Other Services and Charges	867,155	312,047	647,240	-	67,138	-
440 - Capital Outlay	-	-	3,325	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 867,155	\$ 312,047	\$ 655,365	\$ -	\$ 67,138	\$ -
Net Revenue	\$ 29,110	\$ 526,016	\$ (566,591)	\$ -	\$ 17,862	\$ -
Beginning Fund Balance¹	(35,194)	(6,084)	519,932	(46,659)	(46,659)	(46,659)
Ending Fund Balance	\$ (6,084)	\$ 519,932	\$ (46,659)	\$ (46,659)	\$ (28,797)	\$ (46,659)

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
None	\$ 867,155	\$ 312,047	\$ 655,365	\$ -	\$ 67,138	\$ -
Total by Expenditures by Function	\$ 867,155	\$ 312,047	\$ 655,365	\$ -	\$ 67,138	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	4,801	-	-	-
430 - Other Services and Charges	867,155	312,047	647,240	-	67,138	-
440 - Capital Outlay	-	-	3,325	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 867,155	\$ 312,047	\$ 655,365	\$ -	\$ 67,138	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Expenditures in this fund represent the state reimbursable portion of grants



Rainy Day Fund #245

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

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No revenue or expenditures planned



Special Non-Reverting Fund #246

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

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No revenue or expenditures planned



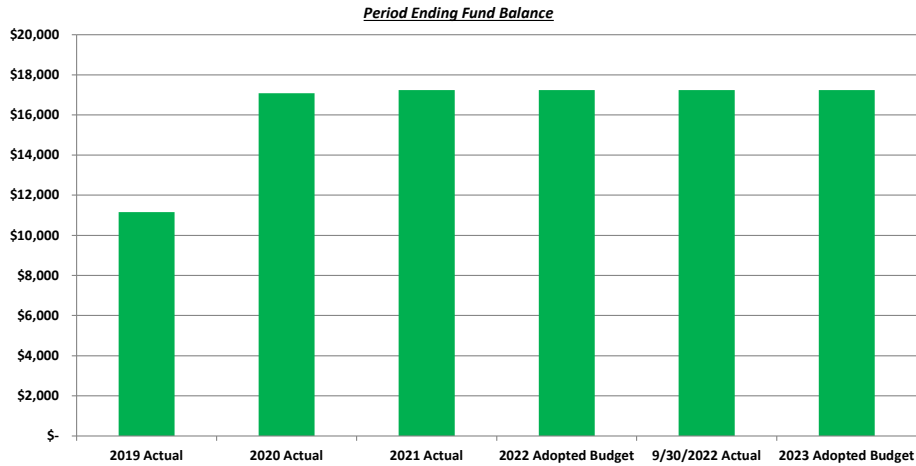
Hazardous Materials Response #247

To account for funding received for reimbursement of costs related to hazardous materials clean-up.

Primary function: Public Safety. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
340 - Charges for Services	\$ 8,971	\$ 5,924	\$ 156	\$ -	\$ -	\$ -
Total Revenue	\$ 8,971	\$ 5,924	\$ 156	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 8,971	\$ 5,924	\$ 156	\$ -	\$ -	\$ -
Beginning Fund Balance¹	2,185	11,156	17,080	17,235	17,235	17,235
Ending Fund Balance	\$ 11,156	\$ 17,080	\$ 17,235	\$ 17,235	\$ 17,235	\$ 17,235



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Federal Grant #250

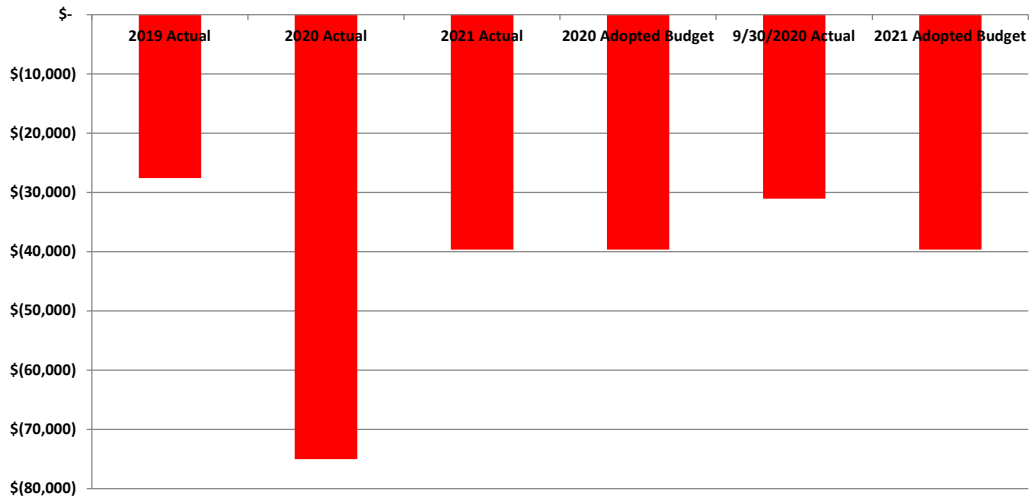
Federal Grant - Fund accounts for expenditures that are reimbursable from federal grants. Local matches, if any, are funded in respective departmental budgets. This fund was created in 2016 to more accurately account for federal grants and will account for all federal grant activity in the future.

Primary function: None. Funds are not budgeted.

Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2022 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 176,370	\$ 138,947	\$ 223,369	\$ -	\$ 60,513	\$ -
Total Revenue	\$ 176,370	\$ 138,947	\$ 223,369	\$ -	\$ 60,513	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	6,725	27,776	23,123	-	20,625	-
430 - Other Services and Charges	60,790	143,813	65,444	-	31,297	-
440 - Capital Outlay	5,797	14,811	99,435	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 73,312	\$ 186,400	\$ 188,002	\$ -	\$ 51,922	\$ -
Net Revenue	\$ 103,058	\$ (47,453)	\$ 35,366	\$ -	\$ 8,591	\$ -
Beginning Fund Balance¹	(130,626)	(27,567)	(75,020)	(39,654)	(39,654)	(39,654)
Ending Fund Balance	\$ (27,567)	\$ (75,020)	\$ (39,654)	\$ (39,654)	\$ (31,063)	\$ (39,654)

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2022 Adopted Budget
None	\$ 73,312	\$ 186,400	\$ 188,002	\$ -	\$ 51,922	\$ -
Total by Expenditures by Function	\$ 73,312	\$ 186,400	\$ 188,002	\$ -	\$ 51,922	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2022 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	6,725	27,776	23,123	-	20,625	-
430 - Other Services and Charges	60,790	143,813	65,444	-	31,297	-
440 - Capital Outlay	5,797	14,811	99,435	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 73,312	\$ 186,400	\$ 188,002	\$ -	\$ 51,922	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

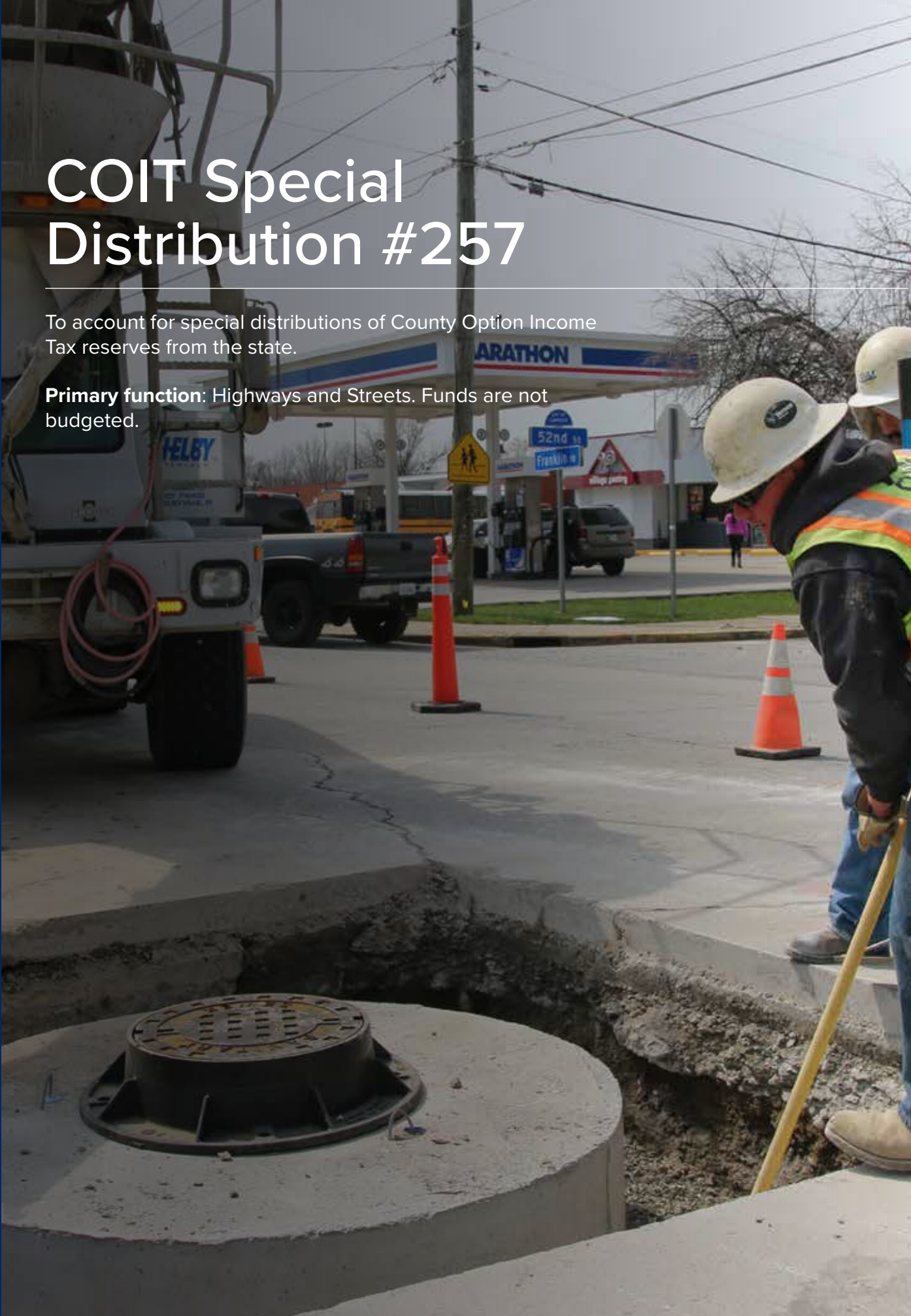
- This fund was created in 2016 to more accurately track reimbursable federal grants
- All activity related to reimbursable federal grants in the future will occur in this fund
- Due to the timing of reimbursements, the fund typically incurs a deficit
- Local matches are funded in respective departmental budgets
- Funds are not budgeted nor subject to appropriation



COIT Special Distribution #257

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

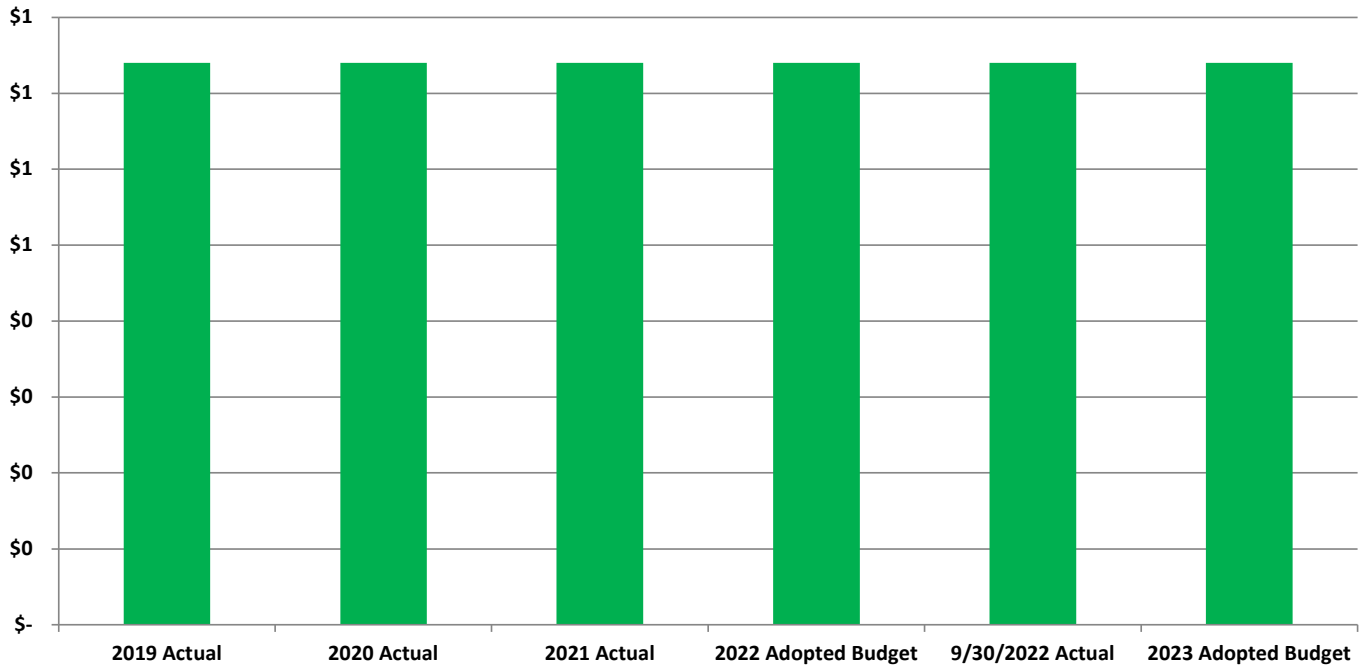
Primary function: Highways and Streets. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	1	1	1	1	1	1
Ending Fund Balance	\$ 1	\$ 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



Local Grant Fund #275

To account for any local grants received.

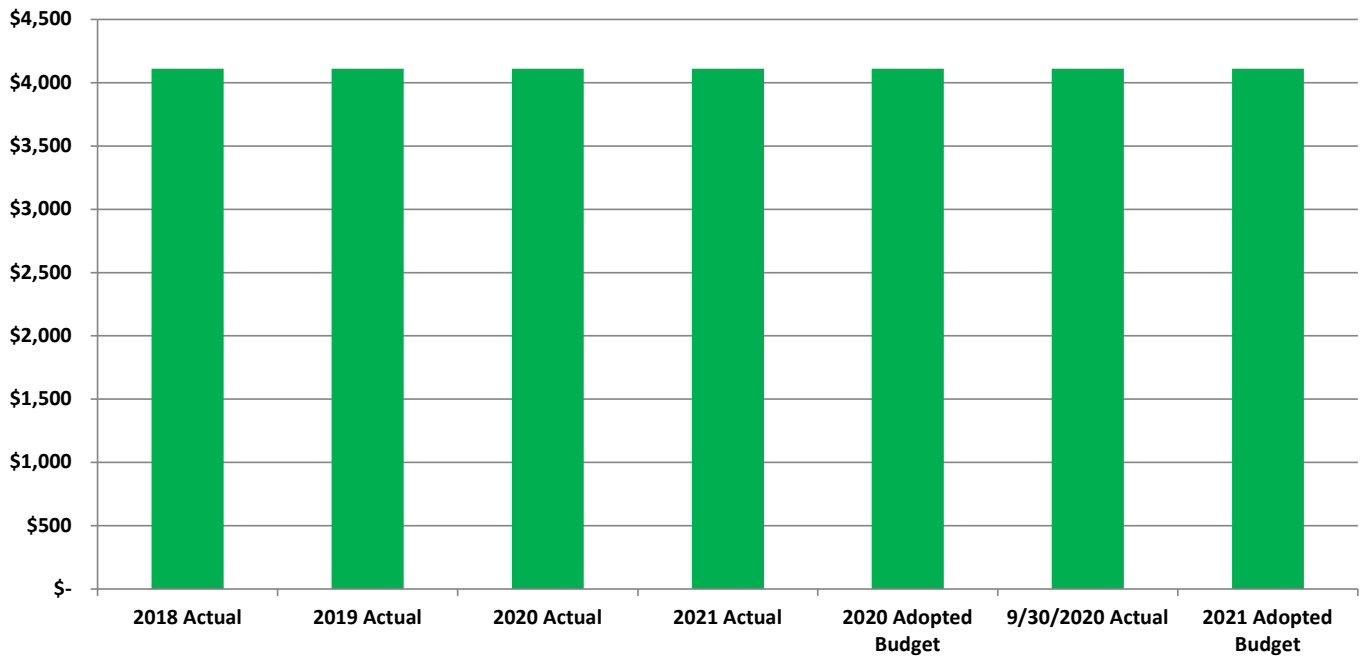
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	35,000	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	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

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- No revenue or expenditures planned



Transportation Bond Proceeds #420

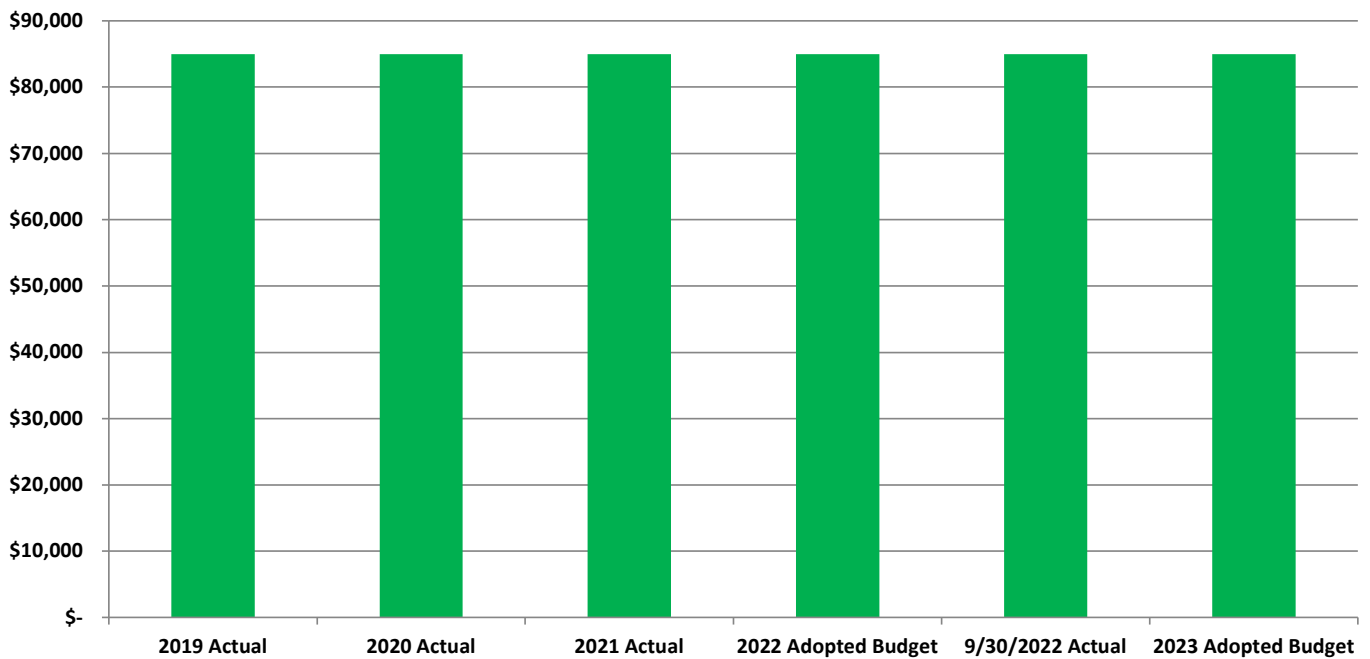
To account for funds received from bonds issued for street and road projects. Dormant Fund. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	84,981	84,981
Ending Fund Balance	\$ 84,981	\$ 84,981	\$ 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
- The fund has had activity in the last five years
- It is anticipated these funds will be transferred after five years of no activity



EMS Budget #625

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.

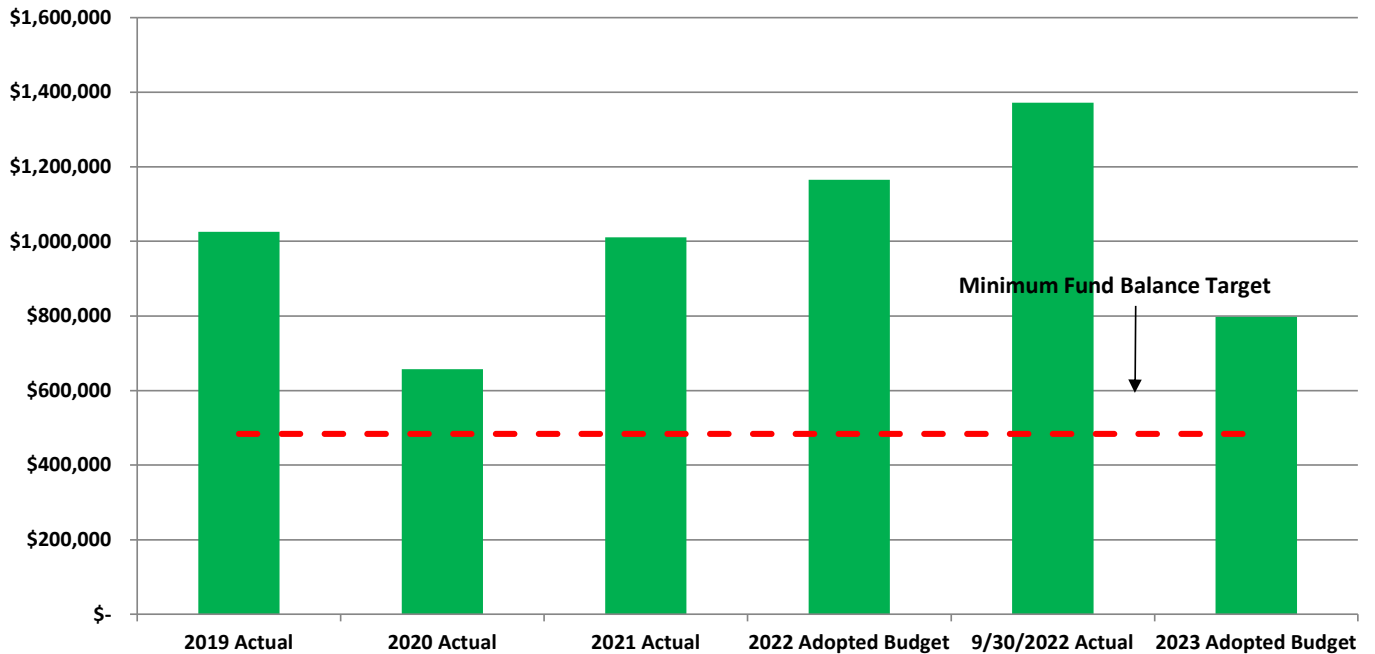
Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
340 - Charges for Services	\$ 1,930,176	\$ 2,177,290	\$ 2,380,218	\$ 2,550,000	\$ 1,913,891	\$ 2,533,561
390 - Other Financing Sources	245	-	-	20,000	-	-
Total Revenue	\$ 1,930,421	\$ 2,177,290	\$ 2,380,218	\$ 2,570,000	\$ 1,913,891	\$ 2,533,561
Expenditures:						
410 - Personal Services	\$ 1,367,937	\$ 1,292,295	\$ 1,490,043	\$ 1,629,281	\$ 1,099,710	\$ 1,690,377
420 - Supplies	106,436	148,684	127,797	224,889	88,633	150,000
430 - Other Services and Charges	1,086,623	1,103,933	388,933	536,396	360,750	1,060,777
440 - Capital Outlay	49,589	-	19,734	25,620	4,124	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 2,610,585	\$ 2,544,911	\$ 2,026,507	\$ 2,416,186	\$ 1,553,216	\$ 2,901,154
Net Revenue	\$ (680,164)	\$ (367,621)	\$ 353,711	\$ 153,814	\$ 360,675	\$ (367,593)
Beginning Fund Balance¹	1,705,410	1,025,245	657,625	1,011,336	1,011,336	1,165,150
Ending Fund Balance	\$ 1,025,245	\$ 657,625	\$ 1,011,336	\$ 1,165,150	\$ 1,372,011	\$ 797,557

Period Ending Fund Balance



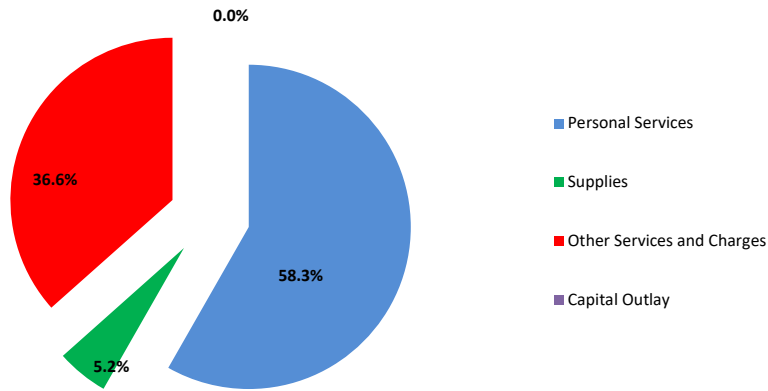
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 2,610,585	\$ 2,544,911	\$ 2,026,507	\$ 2,416,186	\$ 1,553,216	\$ 2,901,154
Total by Expenditures by Function	\$ 2,610,585	\$ 2,544,911	\$ 2,026,507	\$ 2,416,186	\$ 1,553,216	\$ 2,901,154

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 1,367,937	\$ 1,292,295	\$ 1,490,043	\$ 1,629,281	\$ 1,099,710	\$ 1,690,377
420 - Supplies	106,436	148,684	127,797	224,889	88,633	150,000
430 - Other Services and Charges	1,086,623	1,103,933	388,933	536,396	360,750	1,060,777
440 - Capital Outlay	49,589	-	19,734	25,620	4,124	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 2,610,585	\$ 2,544,911	\$ 2,026,507	\$ 2,416,186	\$ 1,553,216	\$ 2,901,154

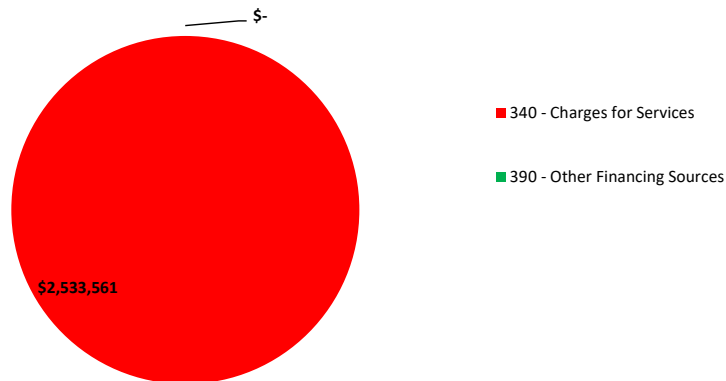
2023 Adopted Budget: Expenditures by Category



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
340 - Charges for Services						
341.008 - Copies of Public Records				\$ -	\$ -	\$ -
345.004 - Emergency Medical Services	1,930,176	2,177,290	2,380,218	2,550,000	1,913,891	2,533,561
Total	\$ 1,930,176	\$ 2,177,290	\$ 2,380,218	\$ 2,550,000	\$ 1,913,891	\$ 2,533,561
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
392.002 - Insurance Reimbursements	245	-	-	-	-	-
Total	\$ 245	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Total Revenue	\$ 1,930,421	\$ 2,177,290	\$ 2,380,218	\$ 2,570,000	\$ 1,913,891	\$ 2,533,561

2023 Adopted Budget: Revenue by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 784,857	\$ 633,113	\$ 811,508	\$ 997,124	\$ 572,591	\$ 1,046,981
412 - Overtime	252,540	264,757	275,550	200,000	252,780	200,000
413 - Employee Benefits	330,540	394,424	402,985	432,157	274,339	443,396
421 - Office Supplies	437	230	1,691	2,000	60	2,059
422 - Operating Supplies	101,666	142,611	124,848	191,633	87,546	115,660
423 - Repair and Maintenance Supplies	3,298	2,800	1,259	16,256	1,027	17,281
429 - Other Supplies	1,035	3,043	-	15,000	-	15,000
431 - Professional Services	137,594	129,192	134,470	188,160	115,227	191,316
432 - Communication and Transportation	47,333	-	-	800	-	800
433 - Printing and Advertising	1,789	410	92	5,048	1	5,048
434 - Insurance	172,686	166,648	-	-	-	-
435 - Utility Services	113,280	91,840	94,301	117,500	66,861	117,500
436 - Repairs and Maintenance	33,468	5,412	11,458	31,131	3,785	31,131
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	410,082	516,338	14,691	-	59,969	519,205
439 - Other Services and Charges	170,392	194,093	133,921	193,757	114,908	195,777
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	33,380	-	-	-	-	-
445 - Machinery and Equipment	16,209	-	19,734	25,620	4,124	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 2,610,585	\$ 2,544,911	\$ 2,026,507	\$ 2,416,186	\$ 1,553,216	\$ 2,901,154

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 2022. 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).
- A portion of the 2022 debt service costs that were moved to Fire - General Fund to alleviate fund balance concerns remain in Fire - General Fund
- Minimum fund balance target is 2 months of budgeted expenditures, or approximately \$403,000

CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE



Debt Service Funds

- 240 Government Center Debt #301
- 242 Park Building #306
- 246 Fire Debt Fund #308
- 248 Park Bond 1990 #312
- 250 Park Bond 1998 #314
- 254 Fire Debt II Fund #322
- 256 Fire Debt V Fund #325
- 258 Station 2 #326
- 262 Municipal Building Corp #327



Revenue and Expenditure Summary - By Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
301 Government Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	371,640	186,026	373,654	373,500	145,710	74,393
327 Municipal Building Corp	165,012	99,982	433,505	463,036	205,222	615,804
Total Revenue	\$ 536,652	\$ 286,008	\$ 807,159	\$ 836,536	\$ 350,932	\$ 690,197
Expenditures:						
301 Government Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306 Park Building	76,000	-	-	-	-	-
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	187,500	377,500	370,500	373,500	373,500	189,200
327 Municipal Building Corp	210,073	133,073	387,469	380,301	381,551	612,200
Total Expenditures	\$ 473,573	\$ 510,573	\$ 757,969	\$ 753,801	\$ 755,051	\$ 801,400
Revenue less Expenditures	\$ 63,079	\$ (224,565)	\$ 49,189	\$ 82,735	\$ (404,119)	\$ (111,203)





Government Center Debt #301

Dormant Fund

MAJOR GENERAL RONALD E. BROOKS
LAWRENCE GOVERNMENT CENTER

9001

TABLE OF CONTENTS



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

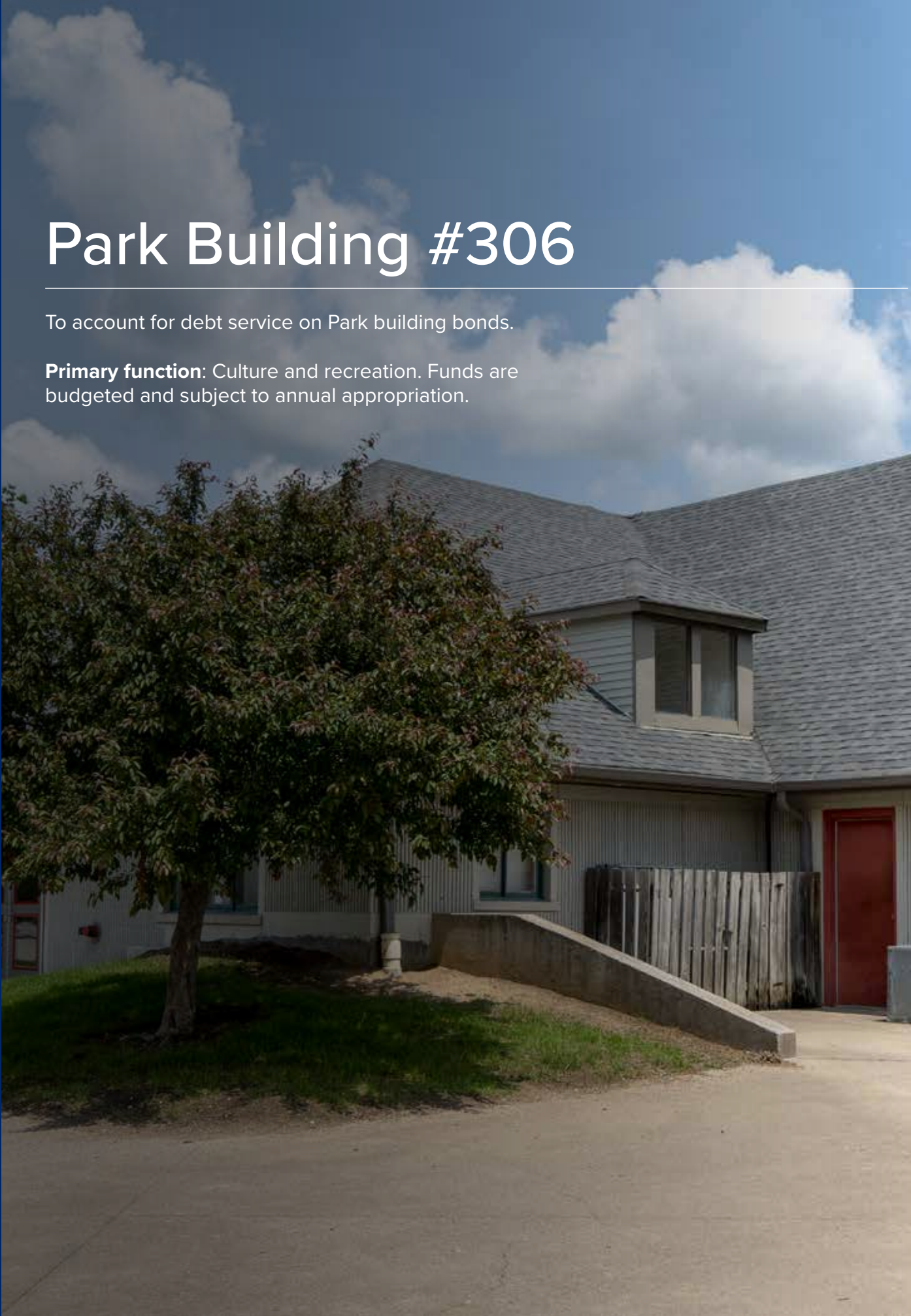
- Bonds matured
- This is a dormant fund, with no activity for the previous five years
- Ordinance No. 16, 2018 was adopted on October 1st 2018, which transferred the funds in this account to the City’s General Fund (per State Statute)
- This fund will have a zero balance upon completion of the transfer



Park Building #306

To account for debt service on Park building bonds.

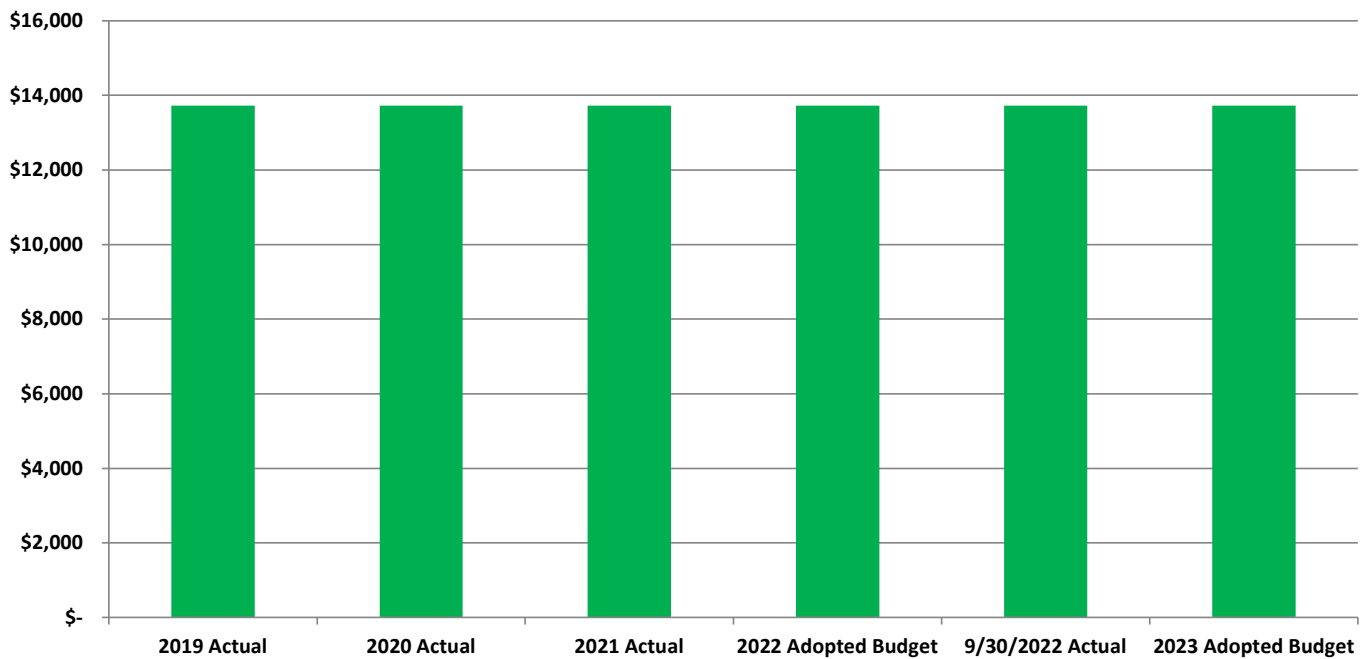
Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	76,000	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ (76,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	89,727	13,727	13,727	13,727	13,727	13,727
Ending Fund Balance	\$ 13,727	\$ 13,727	\$ 13,727	\$ 13,727	\$ 13,727	\$ 13,727

Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
340 - Charges for Services						
349.004 - In Lieu of Taxes - Mun. Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	76,000	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 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



Fire Debt Fund #308

Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Bonds matured
- No revenue or expenditures planned



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Park Bond 1990 #312

Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Park Bond 1998 #314

To account for debt service on Park facility improvement bonds.

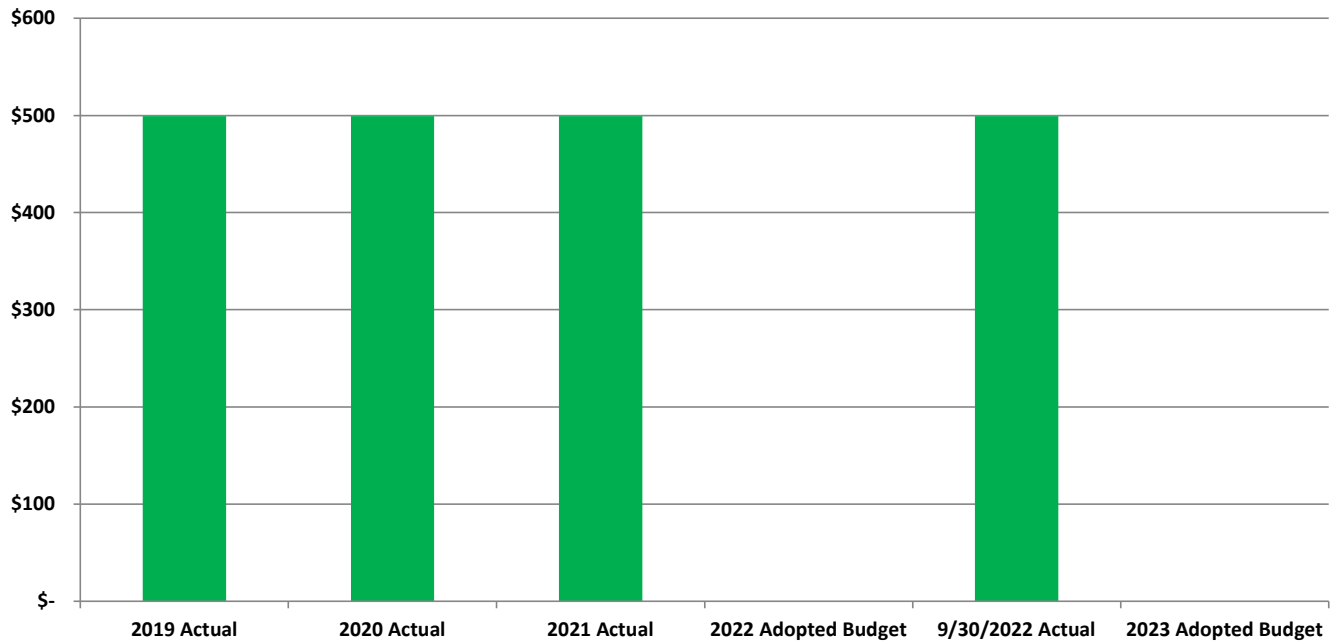
Primary function: Culture and recreation. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	499	499	499	499	499	499
Ending Fund Balance	\$ 499	\$ 499	\$ 499	\$ 499	\$ 499	\$ 499

Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
340 - Charges for Services						
349.004 - In Lieu of Taxes - Mun. Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390 - Other Financing Sources						
396.001 - From Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Fire Debt II Fund #322



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Fire Debt V Fund #325



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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



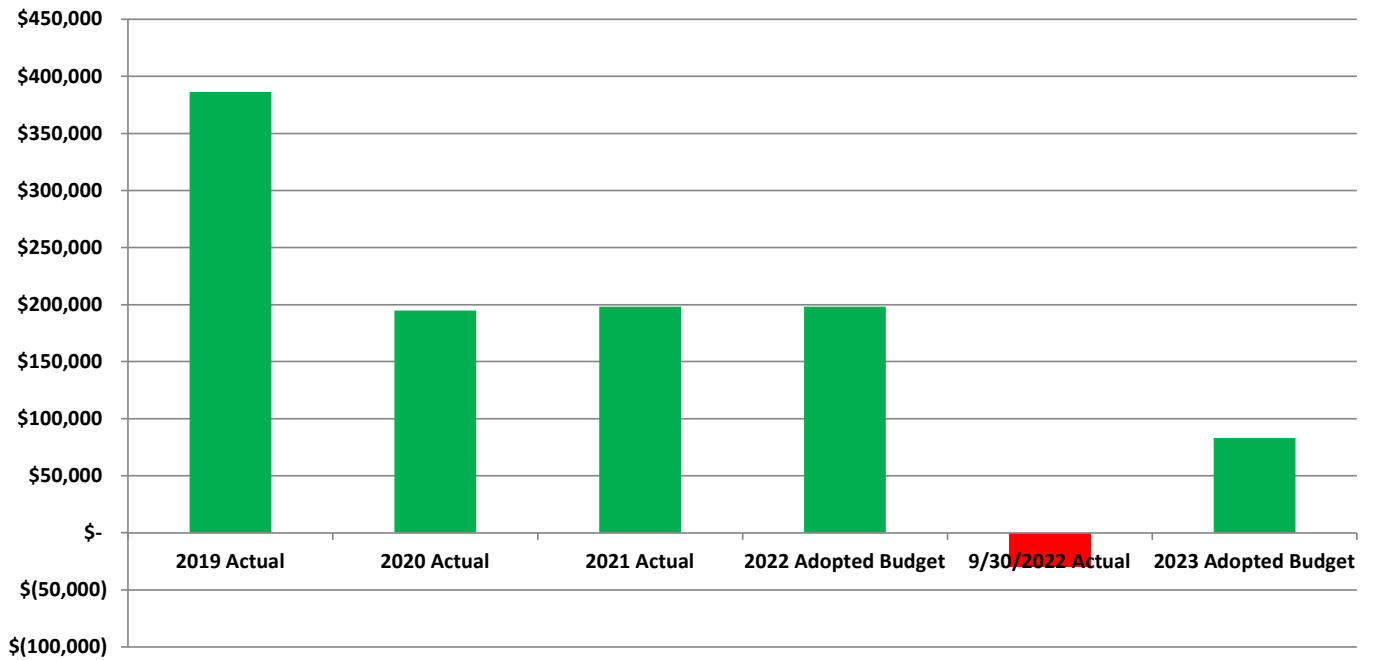
Station 2 #326



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 337,567	\$ 168,958	\$ 342,479	\$ 339,429	\$ 134,136	\$ 50,000
330 - Intergovernmental	34,073	17,068	31,175	34,071	11,574	24,393
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 371,640	\$ 186,026	\$ 373,654	\$ 373,500	\$ 145,710	\$ 74,393
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	187,500	377,500	370,500	373,500	373,500	189,200
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 187,500	\$ 377,500	\$ 370,500	\$ 373,500	\$ 373,500	\$ 189,200
Net Revenue	\$ 184,140	\$ (191,474)	\$ 3,154	\$ -	\$ (227,790)	\$ (114,807)
Beginning Fund Balance¹	202,148	386,288	194,814	197,968	197,968	197,968
Ending Fund Balance	\$ 386,288	\$ 194,814	\$ 197,968	\$ 197,968	\$ (29,822)	\$ 83,161

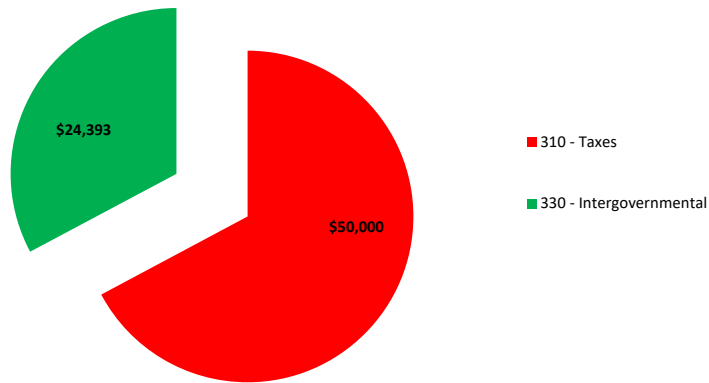
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
310 - Taxes						
311.001 - General Property	\$ 337,567	\$ 168,958	\$ 342,479	\$ 339,429	\$ 134,136	\$ 50,000
Total	\$ 337,567	\$ 168,958	\$ 342,479	\$ 339,429	\$ 134,136	\$ 50,000
330 - Intergovernmental						
335.001 - Financial Institutions Tax	\$ 1,851	\$ 981	\$ 2,312	\$ 1,850	\$ 1,091	\$ 2,895
335.002 - Auto and Aircraft Excise Tax	31,029	15,532	27,781	31,028	10,072	20,144
335.007 - CVET	1,193	554	1,082	1,193	411	1,354
Total	\$ 34,073	\$ 17,068	\$ 31,175	\$ 34,071	\$ 11,574	\$ 24,393
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 371,640	\$ 186,026	\$ 373,654	\$ 373,500	\$ 145,710	\$ 74,393

2023 Adopted Budget: Revenue by Category



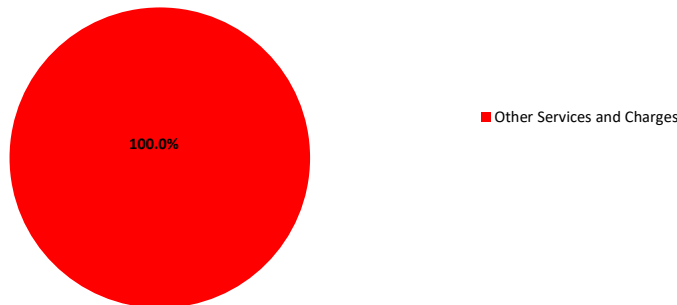
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 187,500	\$ 377,500	\$ 370,500	\$ 373,500	\$ 373,500	\$ 189,200
Total by Expenditures by Function	\$ 187,500	\$ 377,500	\$ 370,500	\$ 373,500	\$ 373,500	\$ 189,200

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	187,500	377,500	370,500	373,500	373,500	189,200
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 187,500	\$ 377,500	\$ 370,500	\$ 373,500	\$ 373,500	\$ 189,200

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	187,500	377,500	370,500	373,500	373,500	189,200
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	\$ 187,500	\$ 377,500	\$ 370,500	\$ 373,500	\$ 373,500	\$ 189,200

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Municipal Building Corp #327

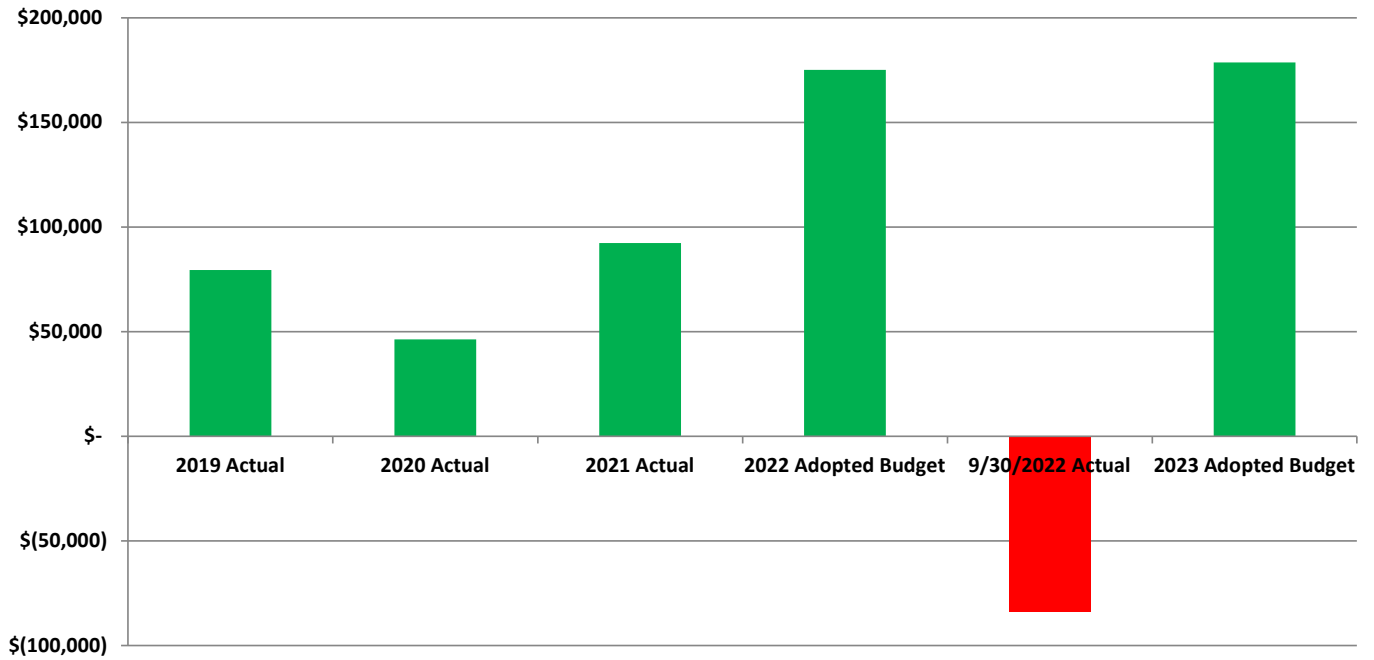
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Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 149,885	\$ 90,868	\$ 397,391	\$ 428,216	\$ 188,935	\$ 579,690
330 - Intergovernmental	15,127	9,114	36,114	34,820	16,287	36,114
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 165,012	\$ 99,982	\$ 433,505	\$ 463,036	\$ 205,222	\$ 615,804
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	210,073	133,073	387,469	380,301	381,551	612,200
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 210,073	\$ 133,073	\$ 387,469	\$ 380,301	\$ 381,551	\$ 612,200
Net Revenue	\$ (45,061)	\$ (33,091)	\$ 46,035	\$ 82,735	\$ (176,329)	\$ 3,604
Beginning Fund Balance¹	124,524	79,463	46,372	92,407	92,407	175,142
Ending Fund Balance	\$ 79,463	\$ 46,372	\$ 92,407	\$ 175,142	\$ (83,922)	\$ 178,746

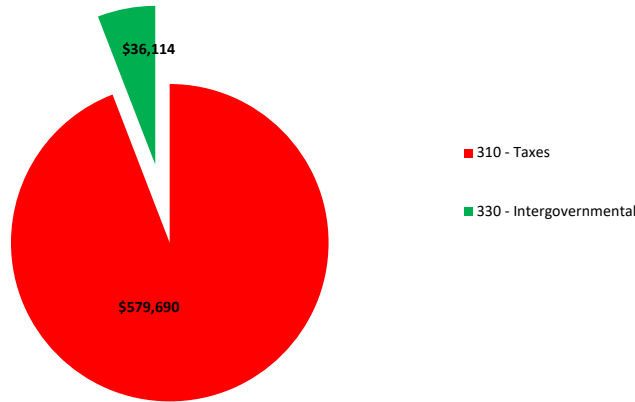
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
310 - Taxes						
311.001 - General Property	\$ 149,885	\$ 90,868	\$ 397,391	\$ 428,216	\$ 188,935	\$ 579,690
Total	\$ 149,885	\$ 90,868	\$ 397,391	\$ 428,216	\$ 188,935	\$ 579,690
330 - Intergovernmental						
335.001 - Financial Institutions Tax	\$ 822	\$ 524	\$ 2,679	\$ 1,932	\$ 1,535	\$ 2,679
335.002 - Auto and Aircraft Excise Tax	13,775	8,294	32,182	31,629	14,172	32,182
335.007 - CVET	530	296	1,253	1,259	579	1,253
Total	\$ 15,127	\$ 9,114	\$ 36,114	\$ 34,820	\$ 16,287	\$ 36,114
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 165,012	\$ 99,982	\$ 433,505	\$ 463,036	\$ 205,222	\$ 615,804

2023 Adopted Budget: Revenue by Category



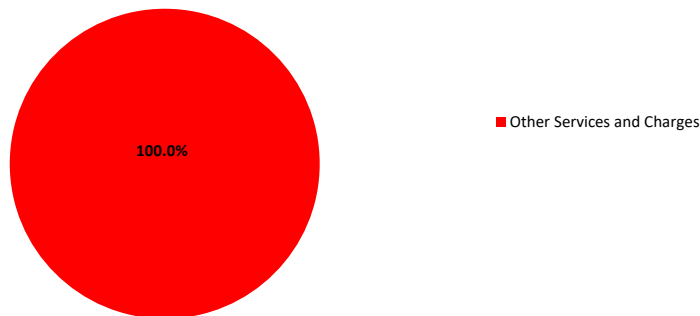
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 210,073	\$ 133,073	\$ 387,469	\$ 380,301	\$ 381,551	\$ 612,200
Total by Expenditures by Function	\$ 210,073	\$ 133,073	\$ 387,469	\$ 380,301	\$ 381,551	\$ 612,200

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	210,073	133,073	387,469	380,301	381,551	612,200
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 210,073	\$ 133,073	\$ 387,469	\$ 380,301	\$ 381,551	\$ 612,200

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	210,073	133,073	387,469	380,301	381,551	612,200
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	\$ 210,073	\$ 133,073	\$ 387,469	\$ 380,301	\$ 381,551	\$ 612,200

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 City issued bond in 2021 for the construction of a new Fire Station. The debt service budget for 2023 reflects the issuance of this new debt

CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE



Capital Project Funds

- 270 Municipal Building Corp 2018 #328
- 274 Municipal Building Corp 2021 #329
- 276 Cumulative Capital Improvement Fund #424
- 280 Cumulative Capital Building #425
- 282 Water Capital Improvement Fund #617
- 286 Sewer Capital Improvement Fund #618

Revenue and Expenditure Summary - By Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
328 Municipal Building Corp 2018	\$ 90,182	\$ 121,379	\$ 1	\$ -	\$ 12,875	\$ -
329 Municipal Building Corp 2021	-	-	1,000,000	-	-	-
424 Cumulative Capital Improvement	384,763	401,312	401,910	414,611	225,309	490,256
425 Cumulative Capital Building	-	5,521,646	-	-	-	-
617 Water Capital Improvement	5,366,506	7,089,632	6,332,581	5,150,000	4,162,130	4,908,014
618 Sewer Capital Improvement	<u>4,132,136</u>	<u>2,929,236</u>	<u>2,513,144</u>	<u>1,000,000</u>	<u>1,289,379</u>	<u>2,505,945</u>
Total Revenue	9,973,587	16,063,206	10,247,636	6,564,611	5,689,693	7,904,215
Expenditures:						
328 Municipal Building Corp 2018	7,184,793	2,504,316	-	-	14,207	-
329 Municipal Building Corp 2021	-	-	687,044	-	312,956	-
424 Cumulative Capital Improvement	215,307	245,674	352,445	716,000	240,544	490,256
425 Cumulative Capital Building	-	3,747,685	1,672,089	-	73,869	-
617 Water Capital Improvement	5,456,561	6,395,126	4,602,347	5,150,000	3,403,242	4,908,014
618 Sewer Capital Improvement	<u>3,935,352</u>	<u>3,645,408</u>	<u>2,872,081</u>	<u>2,942,199</u>	<u>2,276,507</u>	<u>2,535,959</u>
Total Expenditures	16,792,012	16,538,208	10,186,006	8,808,199	6,321,325	7,934,229
Revenue less Expenditures	\$ (6,818,425)	\$ (475,003)	\$ 61,631	\$ (2,243,588)	\$ (631,632)	\$ (30,014)





Municipal Building Corp 2018 #328

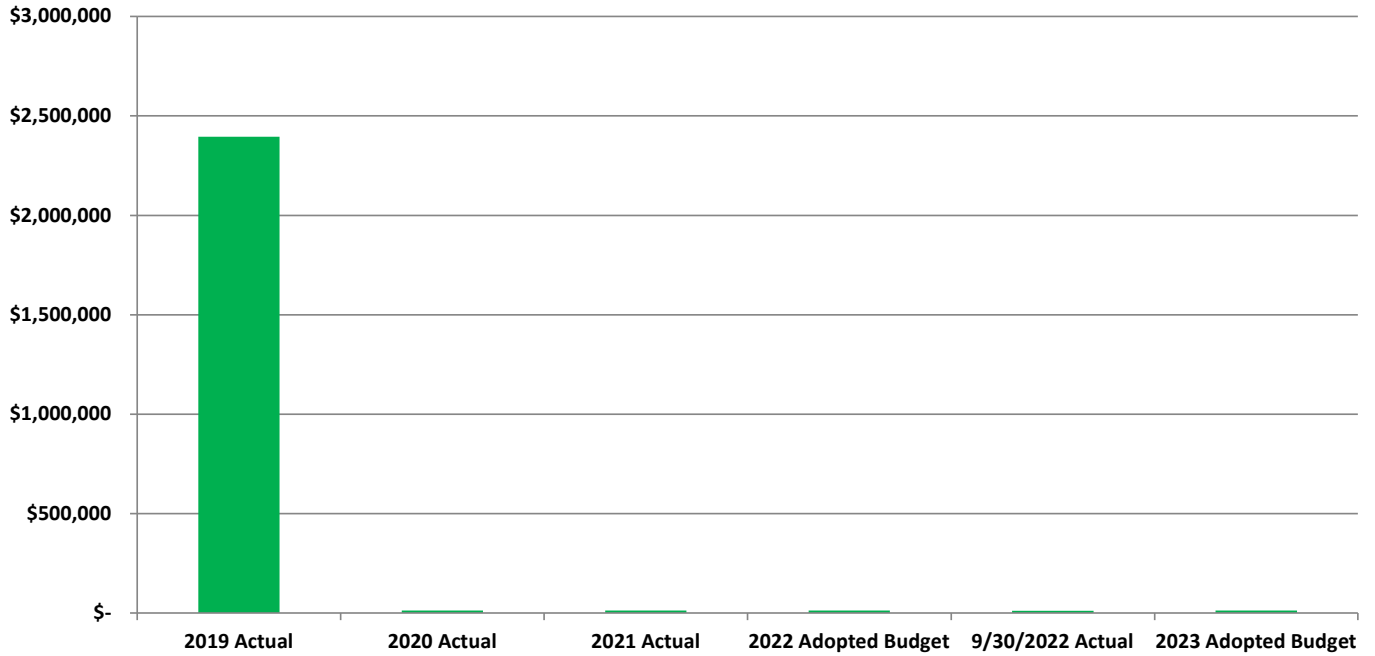
Established in 2018 to account for all expenditures related to the Lawrence Police Station Project. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 90,182	\$ 121,379	\$ 1	\$ -	\$ 12,875	\$ -
Total Revenue	\$ 90,182	\$ 121,379	\$ 1	\$ -	\$ 12,875	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	11,771	400,331	-	-	-	-
430 - Other Services and Charges	1,219,726	2,103,985	-	-	14,207	-
440 - Capital Outlay	5,953,296	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 7,184,793	\$ 2,504,316	\$ -	\$ -	\$ 14,207	\$ -
Net Revenue	\$ (7,094,611)	\$ (2,382,936)	\$ 1	\$ -	\$ (1,332)	\$ -
Beginning Fund Balance¹	9,489,816	2,395,205	12,269	12,270	12,270	12,270
Ending Fund Balance	\$ 2,395,205	\$ 12,269	\$ 12,270	\$ 12,270	\$ 10,938	\$ 12,270

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 7,184,793	\$ 2,504,316	\$ -	\$ -	\$ 14,207	\$ -
Total by Expenditures by Function	\$ 7,184,793	\$ 2,504,316	\$ -	\$ -	\$ 14,207	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	11,771	400,331	-	-	-	-
430 - Other Services and Charges	1,219,726	2,103,985	-	-	14,207	-
440 - Capital Outlay	5,953,296	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 7,184,793	\$ 2,504,316	\$ -	\$ -	\$ 14,207	\$ -

Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	720,282	900	-	-	3,000	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	3,525	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	482,587	399,383	-	-	-	-
439 - Other Services and Charges	16,856	49	-	-	7,682	-
441 - Land	-	-	-	-	-	-
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	\$ 7,184,793	\$ 2,504,316	\$ -	\$ -	\$ 14,207	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- 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. In 2021. The City issued bonds totalling \$10.5 million to complete the station.
- The project is estimated to be completed in the Fall of 2023.





Municipal Building Corp 2021 #329

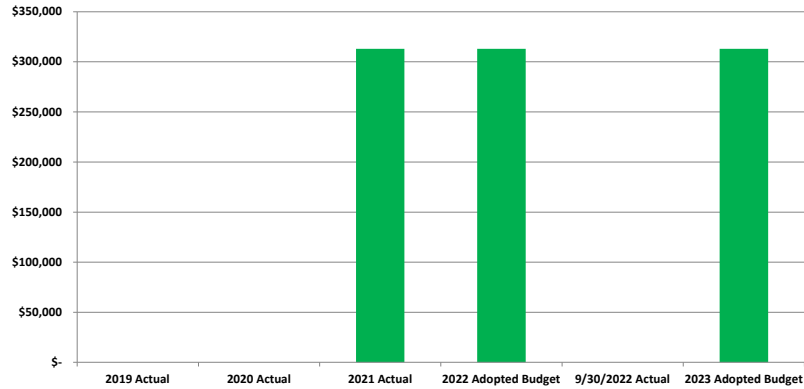
Established in 2021 to account for all expenditures related to the Lawrence Fire Station Project. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	613,044	-	312,956	-
440 - Capital Outlay	-	-	74,000	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 687,044	\$ -	\$ 312,956	\$ -
Net Revenue	\$ -	\$ -	\$ 312,956	\$ -	\$ (312,956)	\$ -
Beginning Fund Balance¹	-	-	-	312,956	312,956	312,956
Ending Fund Balance	\$ -	\$ -	\$ 312,956	\$ 312,956	\$ -	\$ 312,956

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ -	\$ -	\$ 687,044	\$ -	\$ 312,956	\$ -
Total by Expenditures by Function	\$ -	\$ -	\$ 687,044	\$ -	\$ 312,956	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	613,044	-	312,956	-
440 - Capital Outlay	-	-	74,000	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ 687,044	\$ -	\$ 312,956	\$ -

Detailed Expenditures

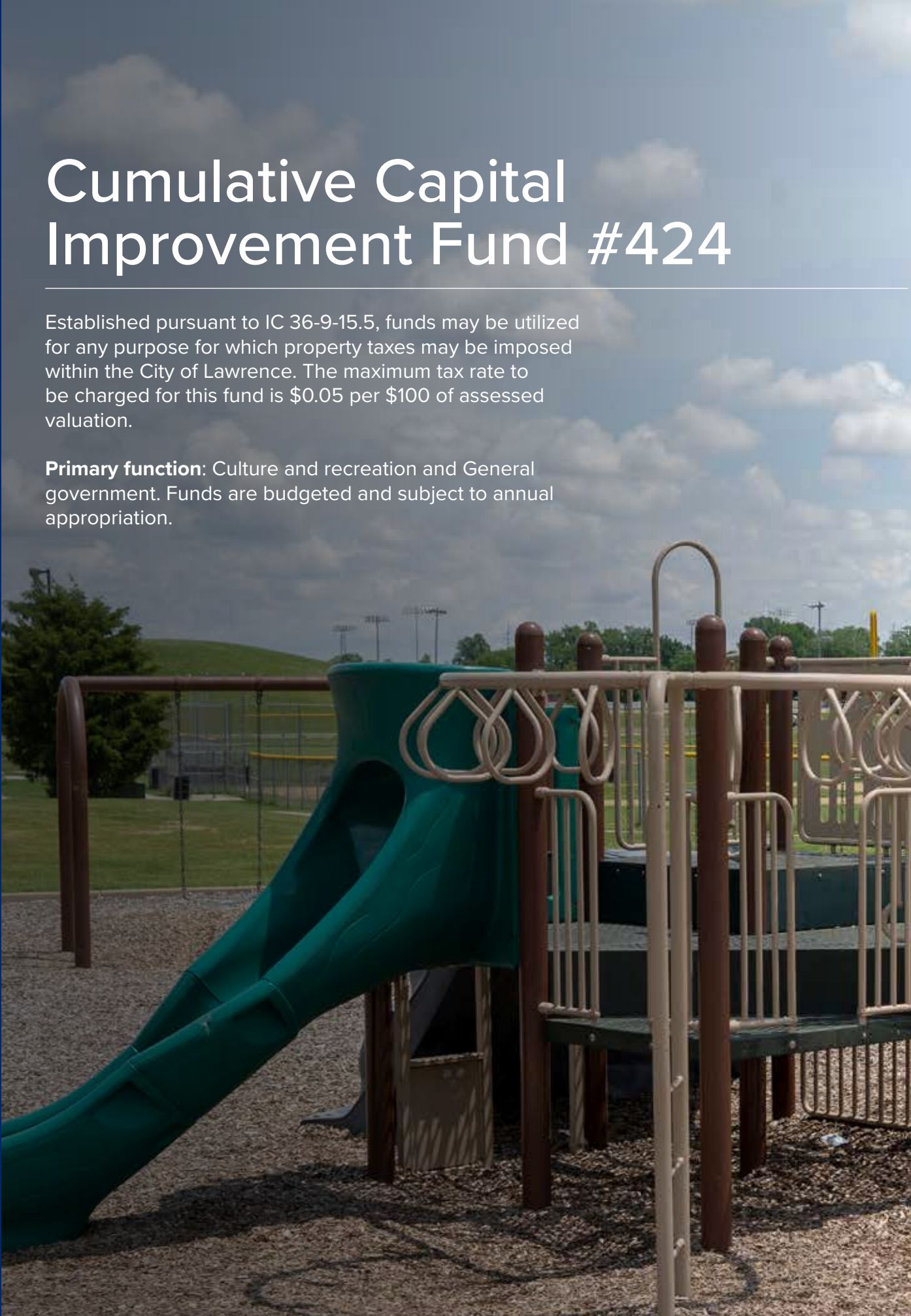
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	613,044	-	92,030	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	220,926	-
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	74,000	-	-	-
443 - Buildings	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 687,044	\$ -	\$ 312,956	\$ -



Cumulative Capital Improvement Fund #424

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.

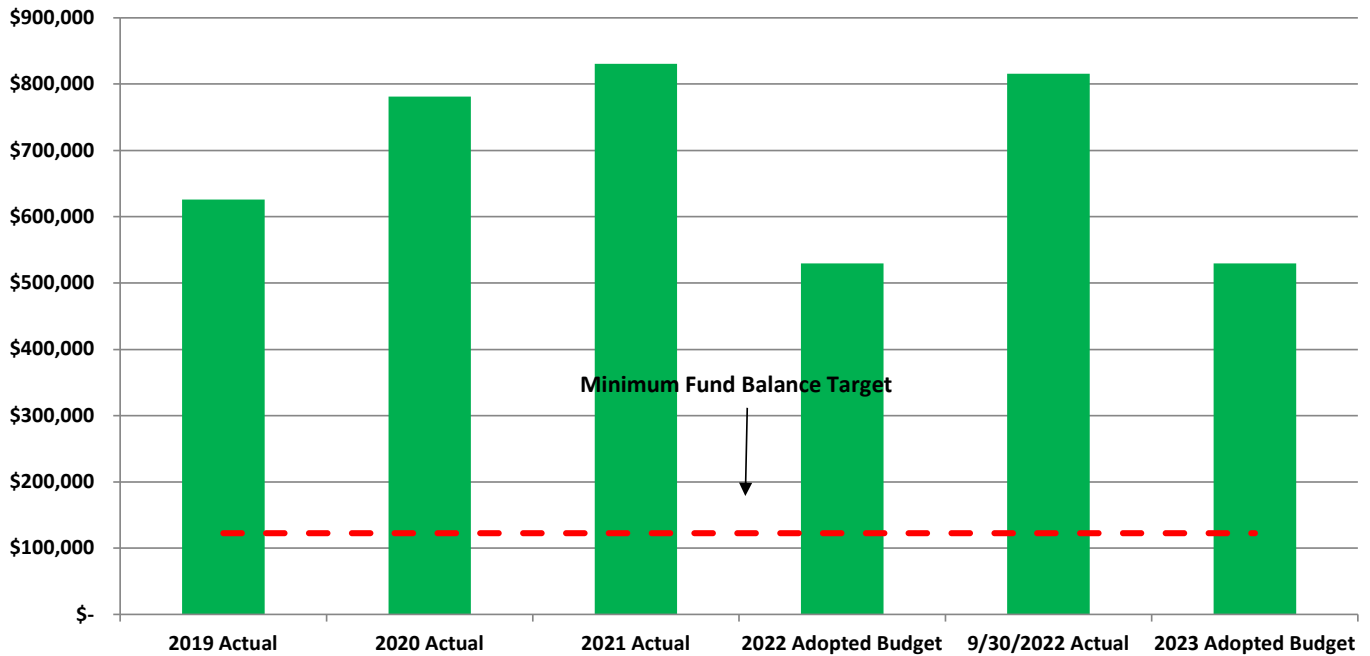
Primary function: Culture and recreation and General government. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 344,120	\$ 359,223	\$ 362,710	\$ 370,414	\$ 204,475	\$ 452,304
330 - Intergovernmental	40,643	42,089	39,200	44,197	20,834	37,952
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 384,763	\$ 401,312	\$ 401,910	\$ 414,611	\$ 225,309	\$ 490,256
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	151,960	200,727	315,020	581,000	129,152	441,942
440 - Capital Outlay	63,347	44,947	37,424	135,000	111,392	48,314
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 215,307	\$ 245,674	\$ 352,445	\$ 716,000	\$ 240,544	\$ 490,256
Net Revenue	\$ 169,456	\$ 155,638	\$ 49,465	\$ (301,389)	\$ (15,235)	\$ -
Beginning Fund Balance¹	456,228	625,684	781,322	830,788	830,788	529,399
Ending Fund Balance	\$ 625,684	\$ 781,322	\$ 830,788	\$ 529,399	\$ 815,552	\$ 529,399

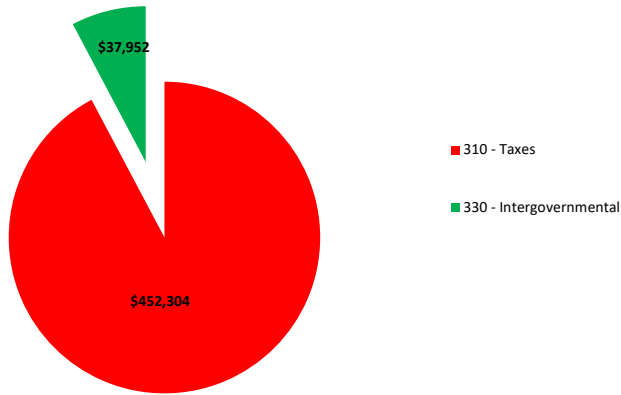
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
310 - Taxes						
311.001 - General Property	\$ 344,120	\$ 359,223	\$ 362,710	\$ 370,414	\$ 204,475	\$ 452,304
Total	\$ 344,120	\$ 359,223	\$ 362,710	\$ 370,414	\$ 204,475	\$ 452,304
330 - Intergovernmental						
335.001 - Financial Institutions Tax	\$ 2,208	\$ 2,420	\$ 2,908	\$ 2,896	\$ 1,964	\$ 3,577
335.002 - Auto and Aircraft Excise Tax	37,012	38,303	34,932	39,833	18,129	33,026
335.007 - CVET	1,423	1,367	1,360	1,468	741	1,349
Total	\$ 40,643	\$ 42,089	\$ 39,200	\$ 44,197	\$ 20,834	\$ 37,952
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 384,763	\$ 401,312	\$ 401,910	\$ 414,611	\$ 225,309	\$ 490,256

2023 Adopted Budget: Revenue by Category



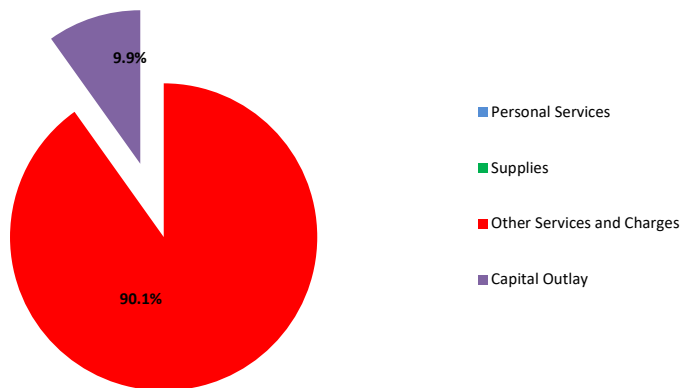
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
General Government	215,307	245,674	352,445	716,000	240,544	490,256
Total by Expenditures by Function	\$ 215,307	\$ 245,674	\$ 352,446	\$ 716,000	\$ 240,544	\$ 490,256

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	151,960	200,727	315,020	581,000	129,152	441,942
440 - Capital Outlay	63,347	44,947	37,424	135,000	111,392	48,314
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 215,307	\$ 245,674	\$ 352,445	\$ 716,000	\$ 240,544	\$ 490,256

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	76,938	101,020	80,861	147,500	7,269	14,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	8,206	6,000	113,023	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	75,023	99,708	159,020	425,000	8,859	422,457
439 - Other Services and Charges	-	-	66,933	2,500	-	5,485
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	16,158	17,158	856	-
445 - Machinery and Equipment	63,347	44,947	21,266	117,842	110,536	48,314
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 215,307	\$ 245,674	\$ 352,445	\$ 716,000	\$ 240,544	\$ 490,256

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 charged is \$0.05 per \$100 assessed valuation
- The tax rate has not been increased; therefore, revenue has remained static
- Budgeted 2023 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

Cumulative Capital Building #425

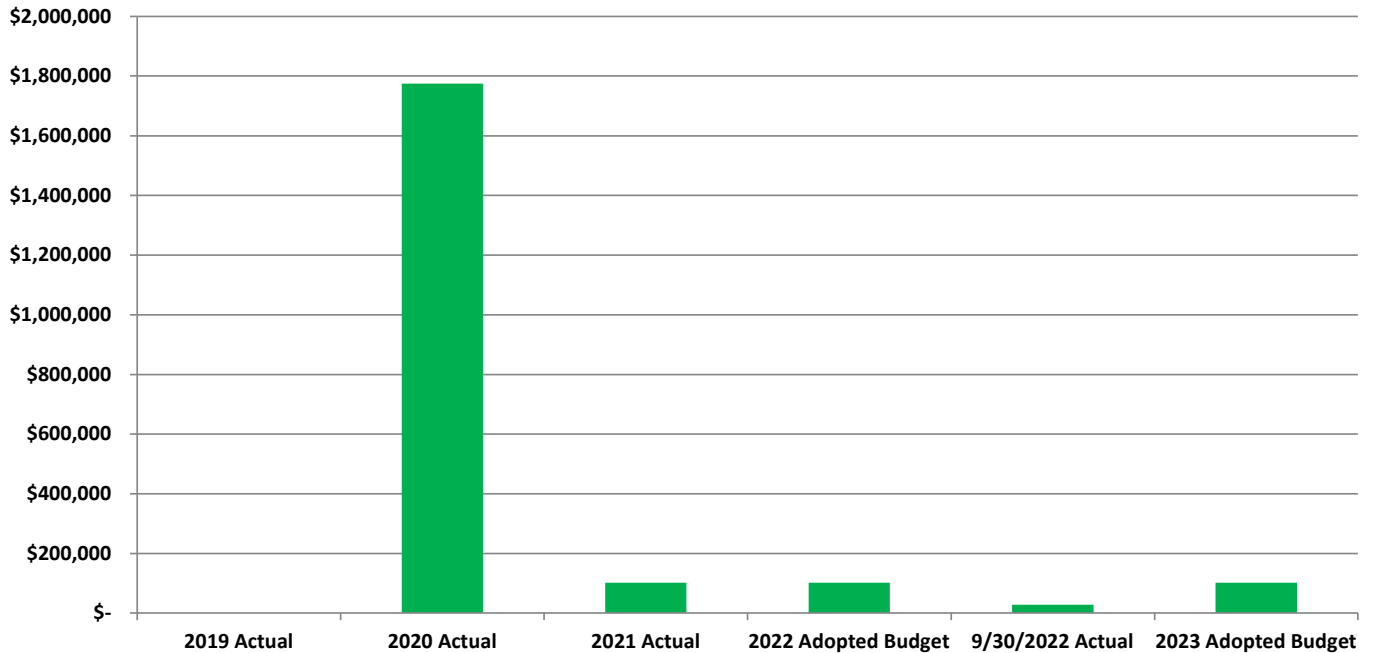
Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ -	\$ 5,521,646	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 5,521,646	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	3,747,685	1,672,089	-	73,869	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 3,747,685	\$ 1,672,089	\$ -	\$ 73,869	\$ -
Net Revenue	\$ -	\$ 1,773,961	\$ (1,672,089)	\$ -	\$ (73,869)	\$ -
Beginning Fund Balance¹	-	-	1,773,961	101,872	101,872	101,872
Ending Fund Balance	\$ -	\$ 1,773,961	\$ 101,872	\$ 101,872	\$ 28,003	\$ 101,872

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



Water Capital Improvement Fund #617

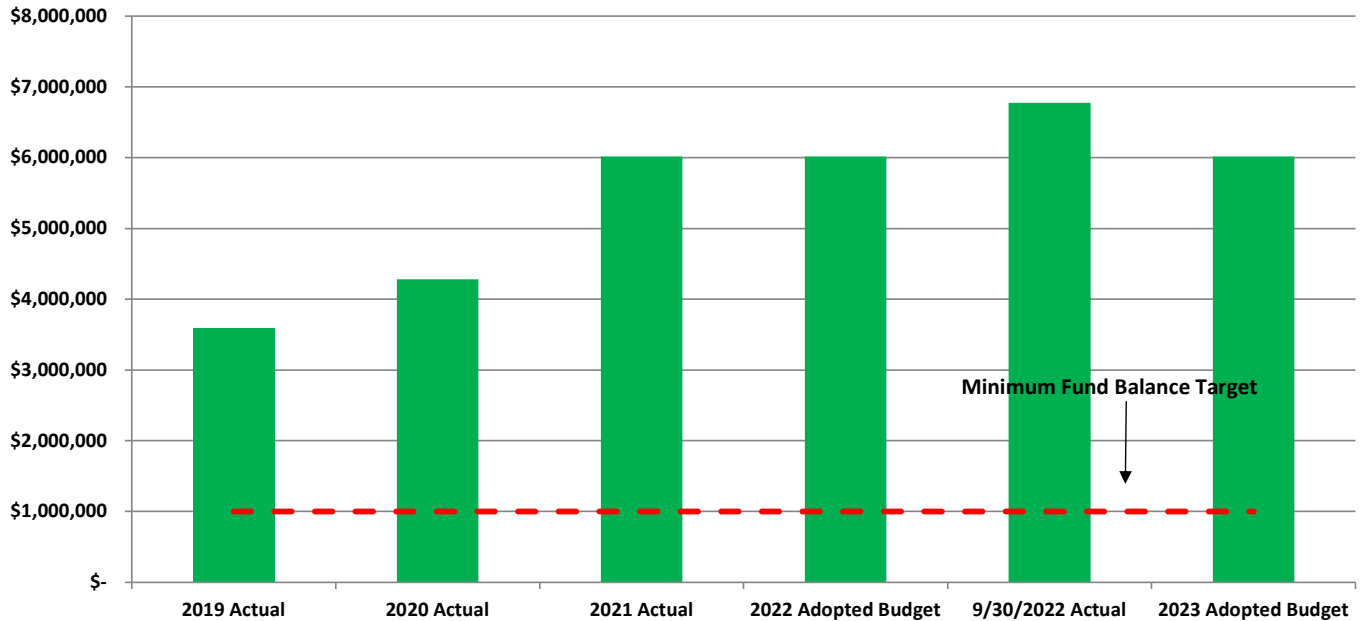
To account for capital improvements to the Water Works system. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 5,366,506	\$ 7,089,632	\$ 6,332,581	\$ 5,150,000	\$ 4,162,130	\$ 4,908,014
Total Revenue	\$ 5,366,506	\$ 7,089,632	\$ 6,332,581	\$ 5,150,000	\$ 4,162,130	\$ 4,908,014
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	5,456,561	6,395,126	4,602,347	5,150,000	3,403,242	4,908,014
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 5,456,561	\$ 6,395,126	\$ 4,602,347	\$ 5,150,000	\$ 3,403,242	\$ 4,908,014
Net Revenue	\$ (90,055)	\$ 694,506	\$ 1,730,235	\$ -	\$ 758,888	\$ -
Beginning Fund Balance¹	3,680,075	3,590,020	4,284,526	6,014,761	6,014,761	6,014,761
Ending Fund Balance	\$ 3,590,020	\$ 4,284,526	\$ 6,014,761	\$ 6,014,761	\$ 6,773,649	\$ 6,014,761

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Water Utility	\$ 5,456,561	\$ 6,395,126	\$ 4,602,347	\$ 5,150,000	\$ 3,403,242	\$ 4,908,014
Total by Expenditures by Function	\$ 5,456,561	\$ 6,395,126	\$ 4,602,347	\$ 5,150,000	\$ 3,403,242	\$ 4,908,014

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	5,456,561	6,395,126	4,602,347	5,150,000	3,403,242	4,908,014
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total by Expenditures by Category	\$ 5,456,561	\$ 6,395,126	\$ 4,602,347	\$ 5,150,000	\$ 3,403,242	\$ 4,908,014

Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
439 - Other Services and Charges	-	-	-	-	-	-
610 - Purchased Water	-	-	-	-	-	-
615 - Purchased Power	-	-	-	-	-	-
616 - Fuel for Power Production	-	-	-	-	-	-
617 - Purchased Water	-	-	-	-	-	-
618 - Chemicals	-	-	-	-	-	-
620 - Materials and Supplies	625,583	333,425	1,282,225	-	1,257,771	-
631 - Contractual Serv - Engineering	1,108,285	931,823	583,364	-	304,963	-
632 - Contractual Serv - Accounting	-	-	-	-	-	-
633 - Contractual Serv - Legal	-	-	2,154	-	3,681	-
634 - Contractual Serv - Mgt. Fees	-	-	-	-	-	-
635 - Contractual Serv - Testing	-	-	1,228	-	-	-
636 - Contractual Services - Other	605,889	3,602,955	1,626,424	-	973,530	-
642 - Rental of Equipment	-	-	2,714	-	2,131	-
659 - Insurance - Other	-	-	-	-	-	-
675 - Miscellaneous Expenses	3,116,802	1,526,923	1,104,238	5,150,000	861,166	4,908,014
Total Expenditures	\$ 5,456,561	\$ 6,395,126	\$ 4,602,347	\$ 5,150,000	\$ 3,403,242	\$ 4,908,014

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The Lawrence Common Council adopted amended Ordinance No. 7, 2017 on May 1, 2017 establishing a new schedule of rates and charges
 - o Water rates were increased 68%, effective with June 2017 billings
 - o An additional increase in rates of 6.8% will become effective with billings in January 2019
 - o 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
- \$4.9 million of inter-fund transfers from the Water Operating Fund have been budgeted for 2023 and include:
 - o PILOT payment to City of approximately \$1 million (required by the Water bond ordinance to be paid from this fund)
 - o An additional \$3.8 million in capital improvements to the water system are planned. Please refer to the Capital Improvement Plan for additional information.
- Fund balance target is a minimum of \$1,000,000



Sewer Capital Improvement Fund #618

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

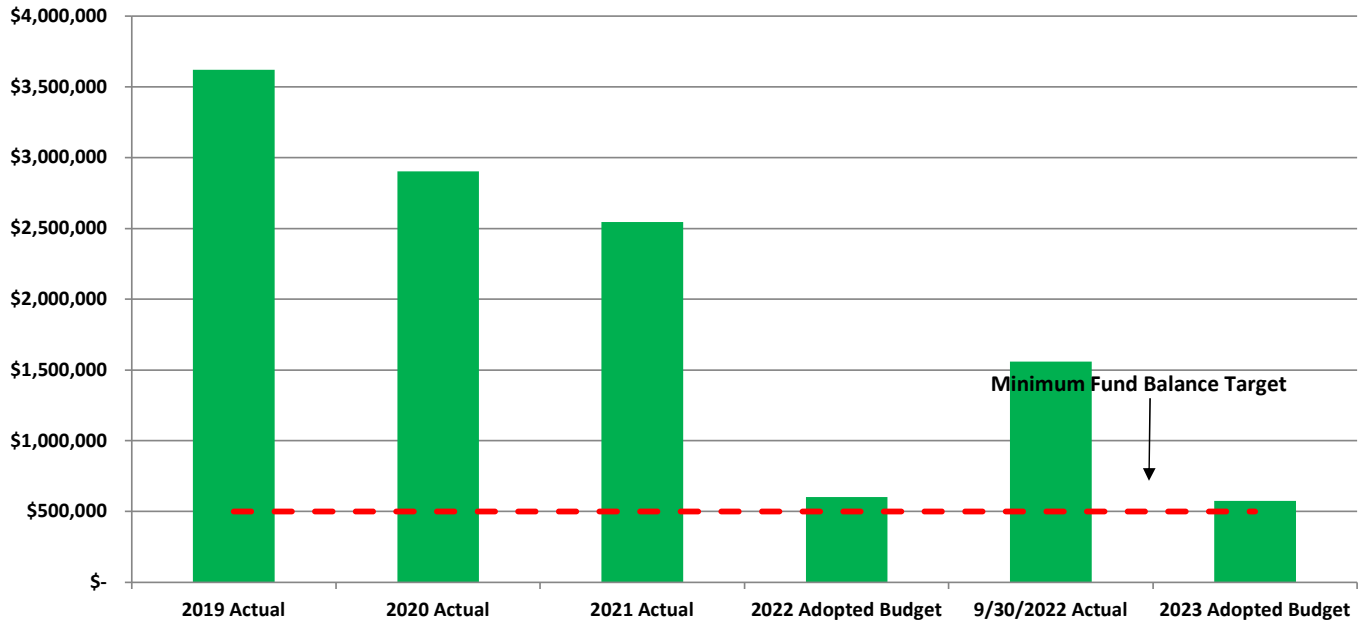
Primary function: Sanitation. Funds are budgeted and subject to appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 4,132,136	\$ 2,929,236	\$ 2,513,144	\$ 1,000,000	\$ 1,289,379	\$ 2,505,945
Total Revenue	\$ 4,132,136	\$ 2,929,236	\$ 2,513,144	\$ 1,000,000	\$ 1,289,379	\$ 2,505,945
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	3,935,352	3,645,408	2,872,081	2,942,199	2,276,507	2,535,959
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 3,935,352	\$ 3,645,408	\$ 2,872,081	\$ 2,942,199	\$ 2,276,507	\$ 2,535,959
Net Revenue	\$ 196,784	\$ (716,172)	\$ (358,937)	\$ (1,942,199)	\$ (987,128)	\$ (30,014)
Beginning Fund Balance¹	3,424,151	3,620,935	2,904,763	2,545,826	2,545,826	603,627
Ending Fund Balance	\$ 3,620,935	\$ 2,904,763	\$ 2,545,826	\$ 603,627	\$ 1,558,698	\$ 573,613

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Sanitation	\$ 3,935,352	\$ 3,645,408	\$ 2,872,081	\$ 2,942,199	\$ 2,276,507	\$ 2,535,959
Total by Expenditures by Function	\$ 3,935,352	\$ 3,645,408	\$ 2,872,081	\$ 2,942,199	\$ 2,276,507	\$ 2,535,959

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	3,935,352	3,645,408	2,872,081	2,942,199	2,276,507	2,535,959
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 3,935,352	\$ 3,645,408	\$ 2,872,081	\$ 2,942,199	\$ 2,276,507	\$ 2,535,959

Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	341,400	34,620	77,560	-	71,698	-
731 - Contractual Serv - Engineering	225,621	206,146	194,624	-	304,279	-
733 - Contractual Serv - Legal	-	-	20,504	-	2,689	-
735 - Contractual Serv - Testing	-	-	-	-	-	-
736 - Contractual Services - Other	1,168,781	1,143,291	440,130	-	156,787	-
742 - Rental of Equipment	33,855	2,641	2,714	-	2,131	-
750 - Transportation Expenses	-	-	-	-	-	-
756 - Insurance - Vehicle	-	-	-	-	-	-
757 - Insurance - General Liability	-	-	-	-	-	-
758 - Insurance - Workman's Comp	-	-	-	-	-	-
759 - Insurance - Other	-	-	-	-	-	-
775 - Miscellaneous Expenses	2,165,695	2,258,709	2,136,549	2,942,199	1,738,924	2,535,959
Total Expenditures	\$ 3,935,352	\$ 3,645,408	\$ 2,872,081	\$ 2,942,199	\$ 2,276,507	\$ 2,535,959

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- \$2.5 million of inter-fund transfers from the Sewer Operating Fund have been budgeted for 2023
- Please refer to the Capital Improvement Plan for additional information.



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE

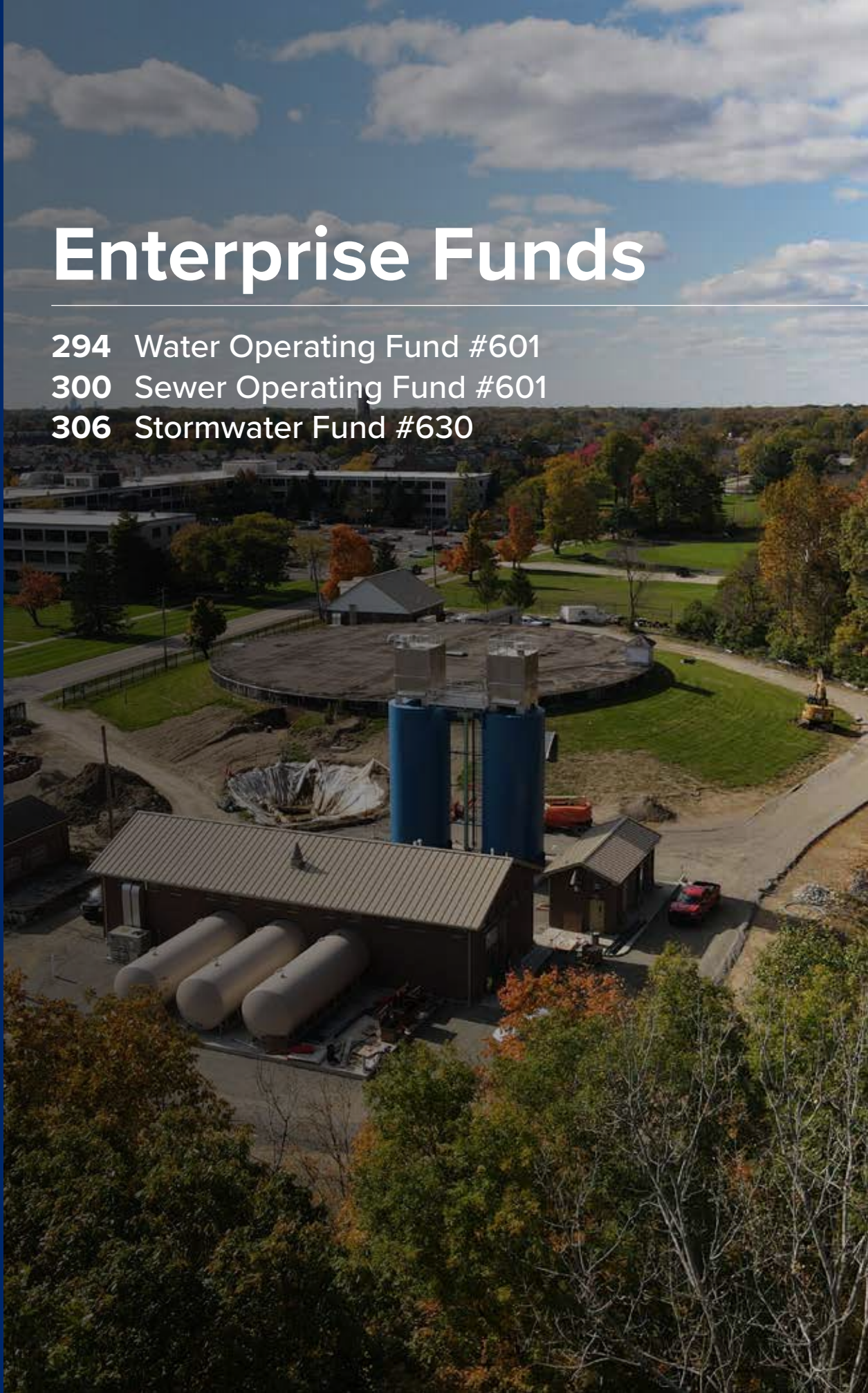


Enterprise Funds

294 Water Operating Fund #601

300 Sewer Operating Fund #601

306 Stormwater Fund #630



Revenue and Expenditure Summary - By Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
601 Water Utility Operating	\$ 10,708,164	\$ 12,086,819	\$ 11,968,659	\$ 11,861,296	\$ 8,874,616	\$ 12,047,042
606 Sewer Operating Fund	8,358,298	8,446,580	8,443,660	8,362,912	6,264,711	11,963,841
<u>630 Stormwater Fund</u>	<u>-</u>	<u>-</u>	<u>2,784,962</u>	<u>2,100,000</u>	<u>1,110,968</u>	<u>2,100,000</u>
Total Revenue	\$ 19,066,463	\$ 20,533,398	\$ 23,197,281	\$ 22,324,208	\$ 16,250,295	\$ 26,110,883
Expenditures:						
601 Water Utility Operating	\$ 10,728,503	\$ 12,064,359	\$ 12,077,284	\$ 11,788,248	\$ 8,898,804	\$ 12,011,973
606 Sewer Operating Fund	8,377,244	8,453,908	8,490,531	8,403,425	6,214,133	11,874,164
<u>630 Stormwater Fund</u>	<u>-</u>	<u>-</u>	<u>529,240</u>	<u>1,000,000</u>	<u>527,022</u>	<u>1,997,500</u>
Total Expenditures	\$ 19,105,746	\$ 20,518,267	\$ 21,097,055	\$ 21,191,673	\$ 15,639,959	\$ 25,883,637
Revenue less Expenditures	\$ (39,284)	\$ 15,132	\$ 2,100,226	\$ 1,132,535	\$ 610,337	\$ 227,246





Water Operating Fund #601

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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	1	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	0	0	0	0
GIS Coordinator	0.5	0.5	0	0	0
Department Manager	2.5	2.5	2.5	2.5	2.5
Foreman	1	1.5	2	2.5	2
Licensed Plant Operator	1	1	0.5	0	0.5
Inspector/Line Locator	0.5	0.5	0.5	0	0.5
Meter reader	0.5	0.5	0.5	0.5	0.5
Laborer	9.5	9.5	7	8	7
Billing Clerk	2.5	2.5	2.5	2.5	2.5
Financial Analyst	0.5	0.5	0	0	0.5
Total Employee Count	21	21.5	18	18.5	18.75

* 5 Members of the Utility Service Board not shown

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

Performance Indicators

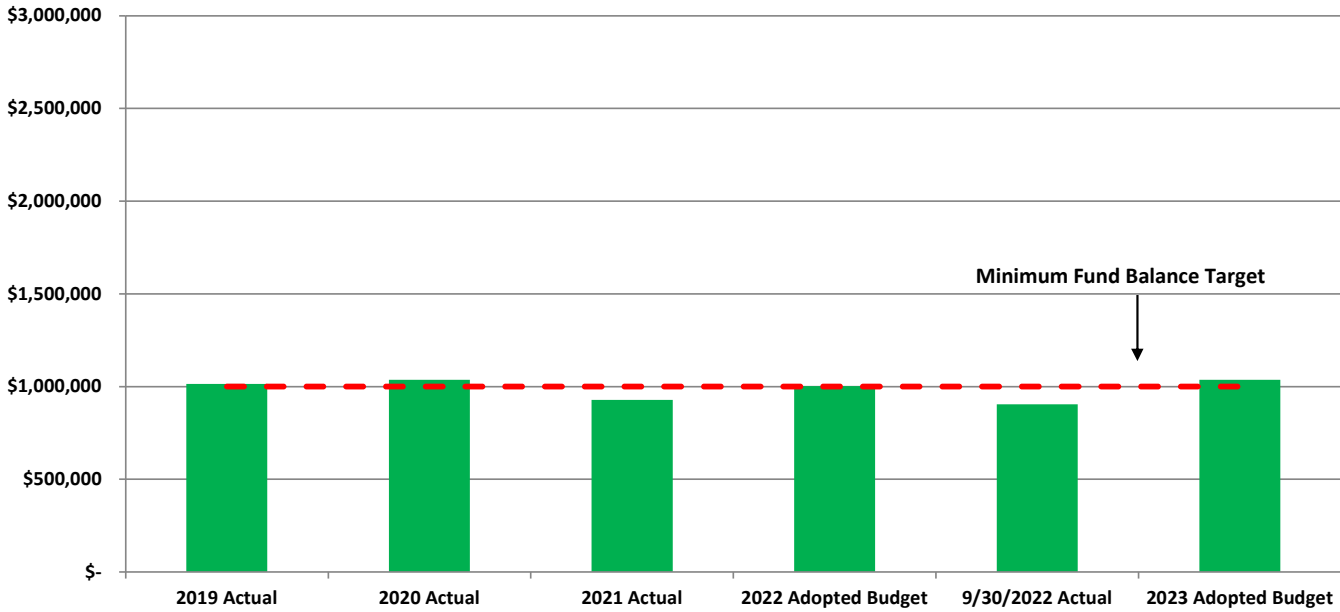
	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Unit of Measure							
Number of customers	Output	ED	14,883	15,067	15,188	15,197	15,220
Number of shutoffs	Output	DWD	2,288	627	2,571	2,650	2,700
Number of service calls	Output	DWD	10,653	9,508	11,197	14,520	14,500
Number of New Water Taps	Output	ED	41	73	35	19	23
WIMS unbilled-unmetered	Output	DWD	23,000,000	18,796,000	11,129,000	15,628,000	12,000,000
CAR unbilled-metered water	Output	DWD	39,742,666	3,898,000	26,916,480	4,862,000	5,000,000
Total Authorized Non-Metered Uses	Effectiveness	ED	38,132,666	14,114,000	38,045,480	20,490,000	17,000,000
Total Plant Production	Effectiveness	ED	1,115,000,000	1,136,023,000	1,108,523,000	1,141,427,000	1,145,000,000
Total Adjusted Production	Effectiveness	ED	1,076,000,000	1,121,909,000	1,070,477,520	1,120,937,000	1,128,000,000
Metered & Sold - Water Gallons	Output	ED	946,000,000	973,970,000	926,638,794	872,731,000	875,000,000
Cycle 1 Gallons	Output	ED	313,000,000	338,272,000	330,232,117	342,152,000	306,250,000
Cycle 2 Gallons	Output	ED	634,000,000	635,955,000	596,406,677	530,579,000	568,750,000
Cycle 1 volume charges	Output	ED	312,739,415	3,062,886	3,052,938	3,084,513	3,286,000
Cycle 2 volume charges	Output	ED	632,877,936	5,237,080	4,860,273	4,859,117	4,929,000
Total Metered Water Revenues	Effectiveness	DWD	945,617,351	8,299,966	7,913,211	7,943,630	8,215,000



Statement of Revenue, Expenditures, and Change in Fund Balance

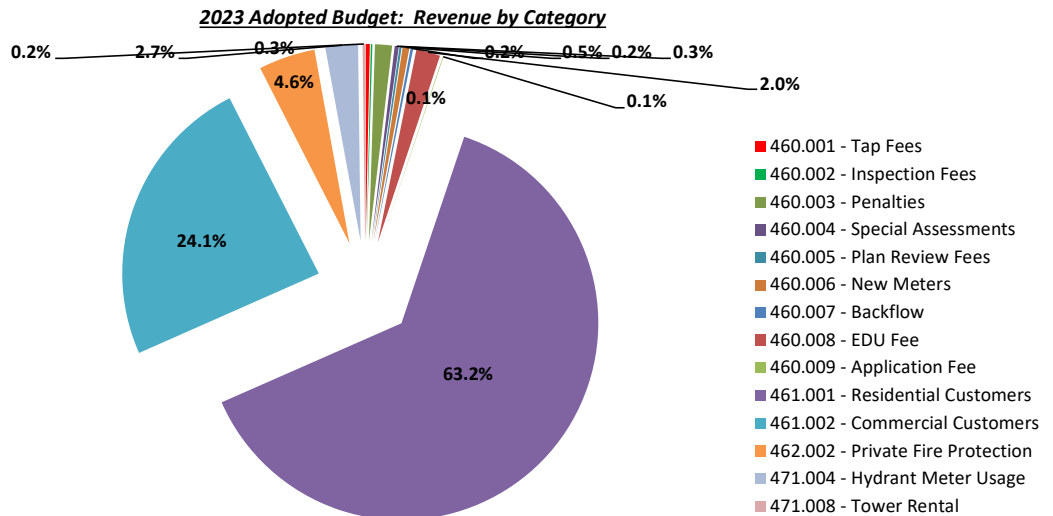
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
360 - Miscellaneous	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -
400 - Water Operating Revenue	10,708,164	12,086,403	11,968,659	11,861,296	8,874,616	12,047,042
480 - Other Water Revenue	-	-	-	-	-	-
Total Revenue	\$ 10,708,164	\$ 12,086,819	\$ 11,968,659	\$ 11,861,296	\$ 8,874,616	\$ 12,047,042
Expenditures:						
410 - Personal services	\$ 1,572,889	\$ 1,646,362	\$ 1,738,583	\$ 2,040,298	\$ 1,435,861	\$ 2,324,532
430 - Other services and charges	-	-	27,824	4,618,909	25,212	50,323
450 - Other financing uses	6,921,839	8,206,416	8,237,673	1,923,694	5,578,855	6,700,000
600 - Water Operation and Maintenance	2,233,774	2,211,580	2,073,204	3,205,347	1,858,877	2,937,118
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 10,728,503	\$ 12,064,359	\$ 12,077,284	\$ 11,788,248	\$ 8,898,804	\$ 12,011,973
Net Revenue	\$ (20,338)	\$ 22,460	\$ (108,625)	\$ 73,048	\$ (24,188)	\$ 35,069
Beginning Fund Balance¹	1,035,230	1,014,892	1,037,352	928,727	928,727	1,001,775
Ending Fund Balance	\$ 1,014,892	\$ 1,037,352	\$ 928,727	\$ 1,001,775	\$ 904,539	\$ 1,036,844

Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
360 - Miscellaneous						
399.001 - Misc.	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -
399.004 - Transfer In	-	-	-	-	-	-
Total	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -
400 - Water Operating Revenue						
460.001 - Tap Fees	\$ 33,640	\$ 53,090	\$ 24,550	\$ 26,980	\$ 37,500	\$ 40,435
460.002 - Inspection Fees	12,064	15,193	17,400	21,165	12,558	17,229
460.003 - Penalties	223,224	89,206	205,633	199,715	158,302	169,250
460.004 - Special Assessments	41,589	37,906	37,431	36,344	26,363	38,716
460.005 - Plan Review Fees	15,530	19,071	12,405	13,575	14,236	20,646
460.006 - New Meters	43,001	73,113	40,361	45,841	53,542	66,126
460.007 - Backflow	22,234	27,474	23,874	24,860	17,558	26,832
460.008 - EDU Fee	112,540	372,425	94,690	102,124	146,891	234,969
460.009 - Application Fee	6,664	9,150	5,433	6,099	5,025	7,225
460.010 - Observation Fee	-	-	-	-	-	-
461.001 - Residential Customers	6,668,778	7,679,627	7,634,778	7,632,850	5,551,322	7,614,300
461.002 - Commercial Customers	2,719,794	2,843,249	2,932,167	2,833,965	2,164,761	2,902,640
462.002 - Private Fire Protection	485,544	540,898	565,593	567,987	425,686	557,914
471.003 - Sales Tax	-	-	-	-	-	-
471.004 - Hydrant Meter Usage	270,301	303,111	340,521	327,153	239,470	321,523
471.005 - Refunds & Overpayments	165	-	-	-	-	-
471.006 - Sale of Utility Assets	3,762	1,606	11,400	-	4,523	5,758
471.008 - Tower Rental	20,664	21,284	21,923	22,138	16,880	23,479
471.010 - Interest on Investment	-	-	-	-	-	-
471.011 - Other	28,669	-	500	500	-	-
Total	\$ 10,708,164	\$ 12,086,403	\$ 11,968,659	\$ 11,861,296	\$ 8,874,616	\$ 12,047,042
480 - Other Water Revenue						
480.011 - Wtr Bond Proceeds Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 10,708,164	\$ 12,086,819	\$ 11,968,659	\$ 11,861,296	\$ 8,874,616	\$ 12,047,042



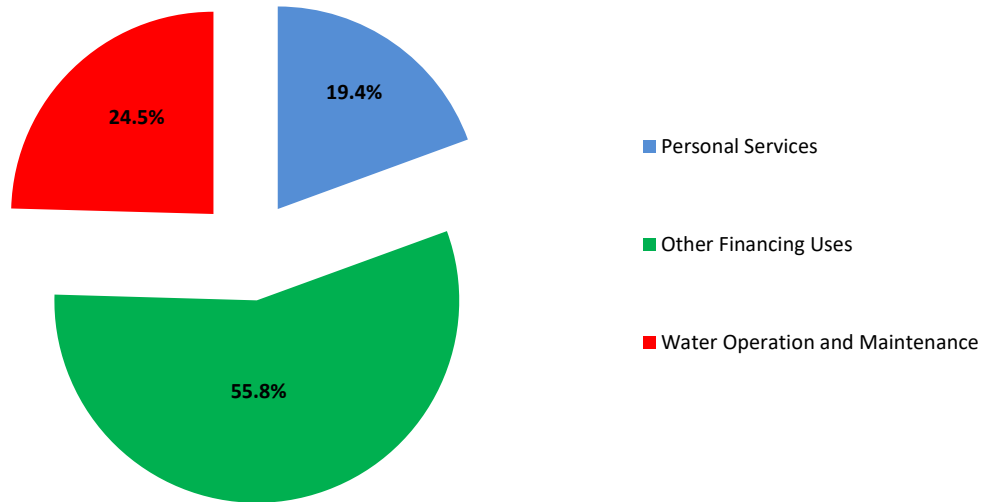
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Water Utility	\$ 10,728,503	\$ 12,064,359	\$ 12,077,284	\$ 11,788,248	\$ 8,898,804	\$ 12,011,973
Total by Expenditures by Function	\$ 10,728,503	\$ 12,064,359	\$ 12,077,284	\$ 11,788,248	\$ 8,898,804	\$ 12,011,973

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal services	\$ 1,572,889	\$ 1,646,362	\$ 1,738,583	\$ 2,040,298	\$ 1,435,861	\$ 2,324,532
430 - Other services and charges	-	-	27,824	4,618,909	25,212	50,323
450 - Other financing uses	6,921,839	8,206,416	8,237,673	1,923,694	5,578,855	6,700,000
600 - Water Operation and Maintenance	2,233,774	2,211,580	2,073,204	3,205,347	1,858,877	2,937,118
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total by Expenditures by Category	\$ 10,728,503	\$ 12,064,359	\$ 12,077,284	\$ 11,788,248	\$ 8,898,804	\$ 12,011,973

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 1,056,802	\$ 1,100,474	\$ 1,150,540	\$ 1,271,885	\$ 976,403	\$ 1,588,116
412 - Overtime	57,347	42,287	53,953	51,840	48,087	60,200
413 - Employee Benefits	458,740	503,600	534,091	716,573	411,370	676,216
439 - Other Services and Charges	-	-	27,824	4,618,909	25,212	50,323
452 - Interfund Operating Transfers	6,921,839	8,206,416	8,237,673	1,923,694	5,578,855	6,700,000
604 - Employee Pensions & Benefits	-	1,113	-	-	-	-
610 - Purchased Water	10,512	34,224	29,785	15,000	3,856	15,000
615 - Purchased Power	303,105	277,385	299,620	312,000	231,368	330,000
616 - Fuel for Power Production	-	-	-	-	-	-
617 - Purchased Water	-	-	-	-	-	-
618 - Chemicals	90,959	73,598	87,995	130,000	110,523	170,000
620 - Materials and Supplies	338,589	226,118	257,520	500,450	234,584	405,871
631 - Contractual Serv - Engineering	8,130	4,585	-	30,000	3,366	-
632 - Contractual Serv - Accounting	39,483	7,232	-	20,000	9,518	50,000
633 - Contractual Serv - Legal	16,624	2,633	-	20,000	-	20,000
634 - Contractual Serv - Mgt. Fees	-	-	-	-	-	-
635 - Contractual Serv - Testing	22,755	30,018	25,313	64,000	9,869	47,000
636 - Contractual Services - Other	410,027	419,951	293,498	625,000	361,692	469,000
641 - Rental of Building/Real Property	-	-	-	-	-	-
642 - Rental of Equipment	10,392	8,889	12,380	22,900	8,287	20,500
650 - Transportation Expenses	55,910	76,831	64,446	123,925	71,466	120,850
656 - Insurance - Vehicle	29,460	33,790	35,739	37,500	37,494	22,412
657 - Insurance - General Liability	13,300	17,195	20,552	20,400	23,091	12,367
658 - Insurance - Workman's Comp	26,611	27,523	29,452	25,075	28,772	23,697
659 - Insurance - Other	5,860	3,542	7,083	15,000	8,998	23,031
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	852,056	966,953	909,819	1,244,097	715,994	1,207,390
Total Expenditures	\$ 10,728,503	\$ 12,064,359	\$ 12,077,284	\$ 11,788,248	\$ 8,898,804	\$ 12,011,973

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.
- 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 \$6.8 million in inter-fund transfers have been budgeted for 2023, which include:
 - o Funding for inter-fund transfers to fund the bond and interest fund
 - o Funding for inter-fund transfers to the Water Capital Improvement Fund for capital improvements
- Minimum fund balance target is \$1,000,000



Sewer Operating Fund #601

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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	1	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	0	0	0	0
GIS Coordinator	0.5	0.5	0	0	0
Department Manager	2.5	2.5	2.5	2.5	2.5
Foreman	1	1.5	2	2.5	2
Licensed Plant Operator	1	1	0.5	0	0.5
Inspector/Line Locator	0.5	0.5	0.5	0	0.5
Meter reader	0.5	0.5	0.5	0.5	0.5
Laborer	9.5	9.5	7	8	7
Billing Clerk	2.5	2.5	2.5	2.5	2.5
Financial Analyst	0.5	0.5	0	0	0.5
Total Employee Count	21	21.5	18	18.5	18.75

* 5 Members of the Utility Service Board not shown

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

Performance Indicators

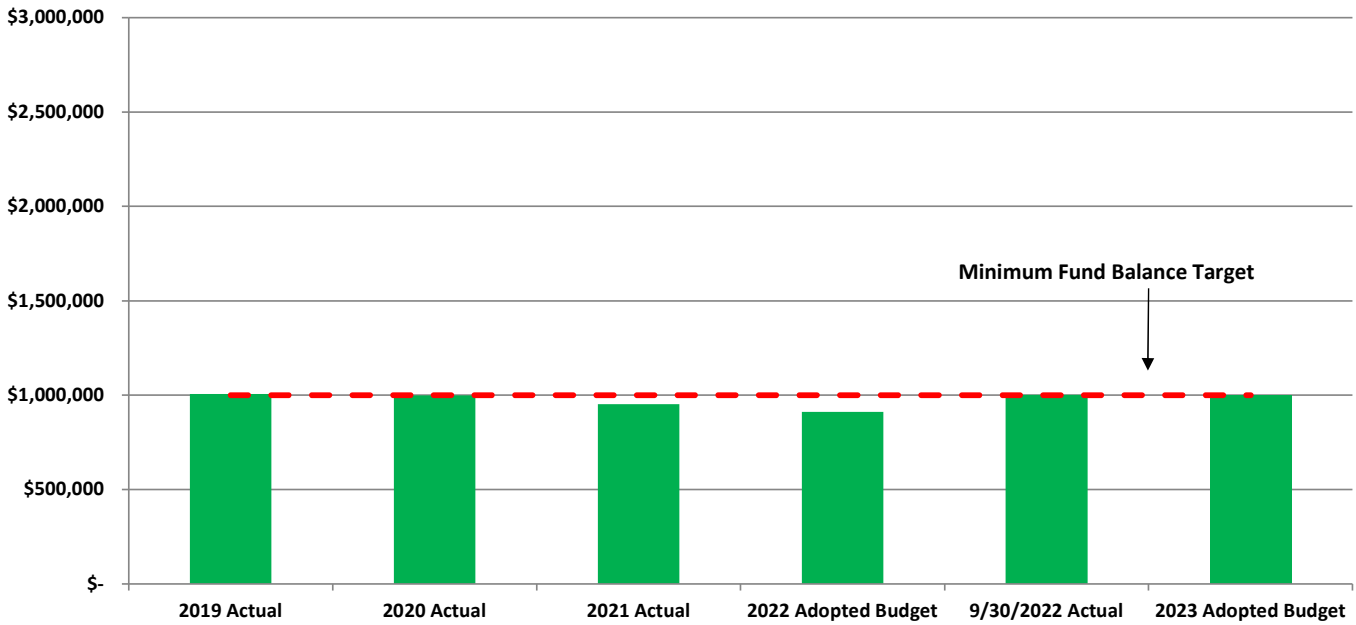
	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Estimated
Unit of Measure							
Number of customers	Output	DWD	14,883	15,067	15,188	15,197	15,220
Number of Inspections	Effectiveness	DWD	28	73	37	25	23
Number of repair sewer inspections	Effectiveness	DWD	33	51	67	57	60
Total Flow To Treatment	Effectiveness	DWD	1,791,000,000	1,653,857,000	1,542,565,877	1,517,729,000	1,520,000,000
LU Billed Sewer Gallons	Output	DWD	947,000,000	976,226,000	927,978,289	873,741,000	875,692,840
Cycle 1 Gallons	Output	DWD	313,000,000	338,272,000	330,232,117	342,152,000	306,492,494
Cycle 2 Gallons	Output	DWD	634,000,000	636,955,000	597,746,172	531,589,000	569,200,346
Cycle 1 volume charges	Output	DWD	2,110,994	2,179,274	2,183,053	2,170,931	3,039,303
Cycle 2 volume charges	Output	DWD	3,968,403	4,217,704	3,851,682	3,962,699	5,547,779



Statement of Revenue, Expenditures, and Change in Fund Balance

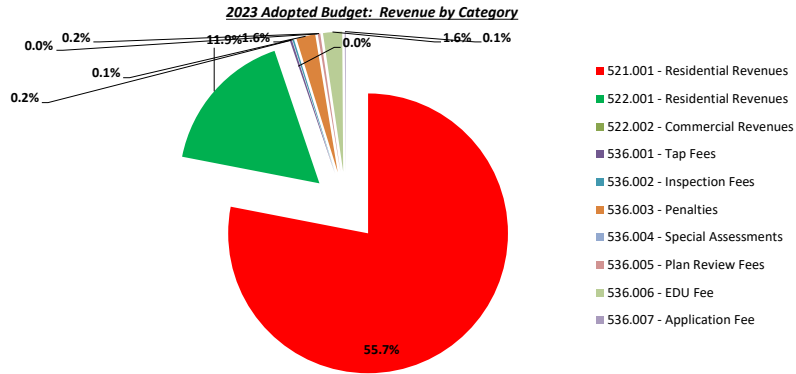
	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
360 - Miscellaneous	\$ -	\$ 413	\$ 1	\$ -	\$ -	\$ -
500 - Sewer Operating Revenue	8,358,298	8,446,166	8,443,659	8,362,912	6,264,711	11,963,841
Total Revenue	\$ 8,358,298	\$ 8,446,580	\$ 8,443,660	\$ 8,362,912	\$ 6,264,711	\$ 11,963,841
Expenditures:						
410 - Personal services	\$ 1,249,789	\$ 1,383,312	\$ 1,489,150	\$ 1,667,720	\$ 1,065,195	\$ 1,689,159
430 - Other services and charges	2,945,000	2,909,000	2,320,824	248,909	857,753	1,050,323
450 - Other financing uses	775,476	537,438	543,224	640,533	482,163	3,690,000
700 - Sewer Operation and Maintenance	3,406,979	3,624,158	4,137,334	5,846,263	3,809,022	5,444,682
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 8,377,244	\$ 8,453,908	\$ 8,490,531	\$ 8,403,425	\$ 6,214,133	\$ 11,874,164
Net Revenue	\$ (18,945)	\$ (7,328)	\$ (46,871)	\$ (40,513)	\$ 50,578	\$ 89,677
Beginning Fund Balance¹	1,024,818	1,005,873	998,544	951,673	951,673	911,160
Ending Fund Balance	\$ 1,005,873	\$ 998,544	\$ 951,673	\$ 911,160	\$ 1,002,252	\$ 1,000,837

Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
360 - Miscellaneous						
399.001 - Misc.	\$ -	\$ 413	\$ 1	\$ -	\$ -	\$ -
399.004 - Transfer In	-	-	-	-	-	-
Total	\$ -	\$ 413	\$ 1	\$ -	\$ -	\$ -
500 - Sewer Operating Revenue						
521.001 - Residential Revenues	\$ 4,434,575	\$ 4,457,936	\$ 4,582,275	\$ 4,529,284	\$ 3,345,603	\$ 6,663,440
521.002 - Commercial Revenues	-	-	-	-	108	3,427,222
522.001 - Residential Revenues	712,375	819,202	794,327	791,876	573,405	1,429,152
522.002 - Commercial Revenues	2,842,677	2,647,838	2,720,368	2,658,700	2,008,454	-
536.001 - Tap Fees	6,580	11,850	4,680	4,653	16,460	20,309
536.002 - Inspection Fees	6,950	13,550	19,500	23,750	9,865	16,034
536.003 - Penalties	222,637	104,641	184,790	176,777	141,990	186,399
536.004 - Special Assessments	-	-	-	-	-	-
536.005 - Plan Review Fees	15,500	17,990	39,139	16,342	16,200	24,034
536.006 - EDU Fee	105,800	353,380	91,850	155,000	146,350	187,921
536.007 - Application Fee	6,550	8,780	6,730	6,530	6,275	9,330
536.008 - Refunds & Overpayments	79	6,000	-	-	-	-
536.011 - Sale of Assets	2,500	5,000	-	-	-	-
536.012 - Miscellaneous	2,076	-	-	-	-	-
Total	\$ 8,358,298	\$ 8,446,166	\$ 8,443,659	\$ 8,362,912	\$ 6,264,711	\$ 11,963,841
Total Revenue	\$ 8,358,298	\$ 8,446,580	\$ 8,443,660	\$ 8,362,912	\$ 6,264,711	\$ 11,963,841



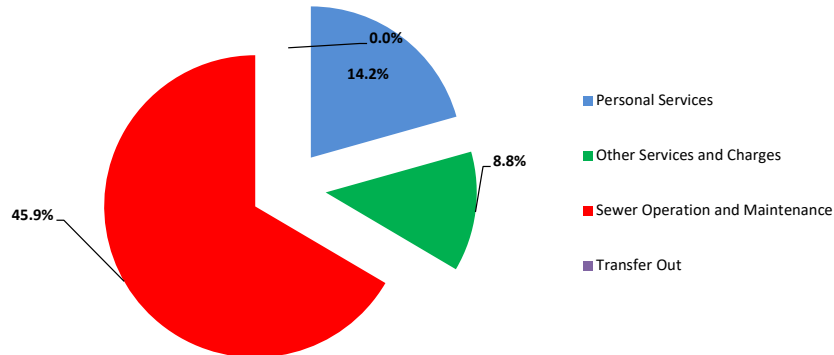
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Sanitation	\$ 8,377,244	\$ 8,453,908	\$ 8,490,531	\$ 8,403,425	\$ 6,214,133	\$ 11,874,164
Total by Expenditures by Function	\$ 8,377,244	\$ 8,453,908	\$ 8,490,531	\$ 8,403,425	\$ 6,214,133	\$ 11,874,164

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal services	\$ 1,249,789	\$ 1,383,312	\$ 1,489,150	\$ 1,667,720	\$ 1,065,195	\$ 1,689,159
430 - Other services and charges	2,945,000	2,909,000	2,320,824	248,909	857,753	1,050,323
450 - Other financing uses	775,476	537,438	543,224	640,533	482,163	3,690,000
700 - Sewer Operation and Maintenance	3,406,979	3,624,158	4,137,334	5,846,263	3,809,022	5,444,682
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total by Expenditures by Category	\$ 8,377,244	\$ 8,453,908	\$ 8,490,531	\$ 8,403,425	\$ 6,214,133	\$ 11,874,164

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 842,956	\$ 956,204	\$ 1,029,326	\$ 1,157,776	\$ 748,011	\$ 1,165,272
412 - Overtime	53,054	28,791	35,041	31,969	32,852	41,700
413 - Employee Benefits	353,779	398,317	424,783	477,975	284,332	482,187
439 - Other Services and Charges	2,945,000	2,909,000	2,320,824	248,909	857,753	1,050,323
452 - Interfund Operating Transfers	775,476	537,438	543,224	640,533	482,163	3,690,000
701 - Salaries & Wages - Employees	-	-	-	-	-	-
703 - Salary & Wage-Officers & Directo	-	-	-	-	-	-
704 - Employee Pensions & Benefits	-	-	-	-	-	-
710 - Purchased Wastewater Treatment	2,233,523	2,356,730	2,848,488	3,735,000	2,678,691	3,700,000
711 - Sludge Removal Expense	-	-	-	-	-	-
715 - Purchased Power	111,324	99,787	106,103	102,500	88,006	120,000
716 - Fuel for Power Production	-	-	-	-	-	-
718 - Chemicals	-	-	-	-	-	-
720 - Materials and Supplies	71,926	55,463	74,935	259,405	75,650	140,300
731 - Contractual Serv - Engineering	7,955	747	-	40,000	-	-
732 - Contractual Serv - Accounting	7,629	6,006	-	25,000	3,780	4,500
733 - Contractual Serv - Legal	16,023	2,500	-	42,000	8,440	10,000
734 - Contractual Serv - Mgmt Fees	-	-	-	-	-	-
735 - Contractual Serv - Testing	5,133	8,257	7,516	31,500	7,779	20,000
736 - Contractual Services - Other	194,858	258,710	204,387	541,500	206,759	348,000
741 - Rental of Building/Real Property	-	-	-	-	-	-
742 - Rental of Equipment	10,354	8,889	37,435	17,500	5,141	15,000
750 - Transportation Expenses	51,224	69,390	62,591	97,700	54,589	93,200
756 - Insurance - Vehicle	29,460	33,790	35,739	37,500	37,494	22,412
757 - Insurance - General Liability	13,300	17,195	20,552	23,805	23,091	12,367
758 - Insurance - Workman's Comp	26,611	27,523	29,452	29,452	28,772	23,697
759 - Insurance - Other	5,860	3,542	8,278	13,513	8,998	23,031
770 - Bad Debt Expense	-	-	-	-	-	-
771 - Depreciation and Amortization	-	-	-	-	-	-
775 - Miscellaneous Expenses	621,797	675,630	701,857	849,888	581,834	912,175
Total Expenditures	\$ 8,377,244	\$ 8,453,908	\$ 8,490,531	\$ 8,403,425	\$ 6,214,133	\$ 11,874,164

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The 2023 budget includes Inter-fund transfers of \$1,640,533 which include:
 - o Funding for a contractual payment to the City
 - o \$500,000 in capital improvements
 - o Transfers to the Bond and Interest Fund to make debt service payments on outstanding Sewer Revenue bonds
- In 2023 the Sewer Utility received its first rate increase since 2009. This will be phased in over 3 years.
- Minimum fund balance target is \$1,000,000

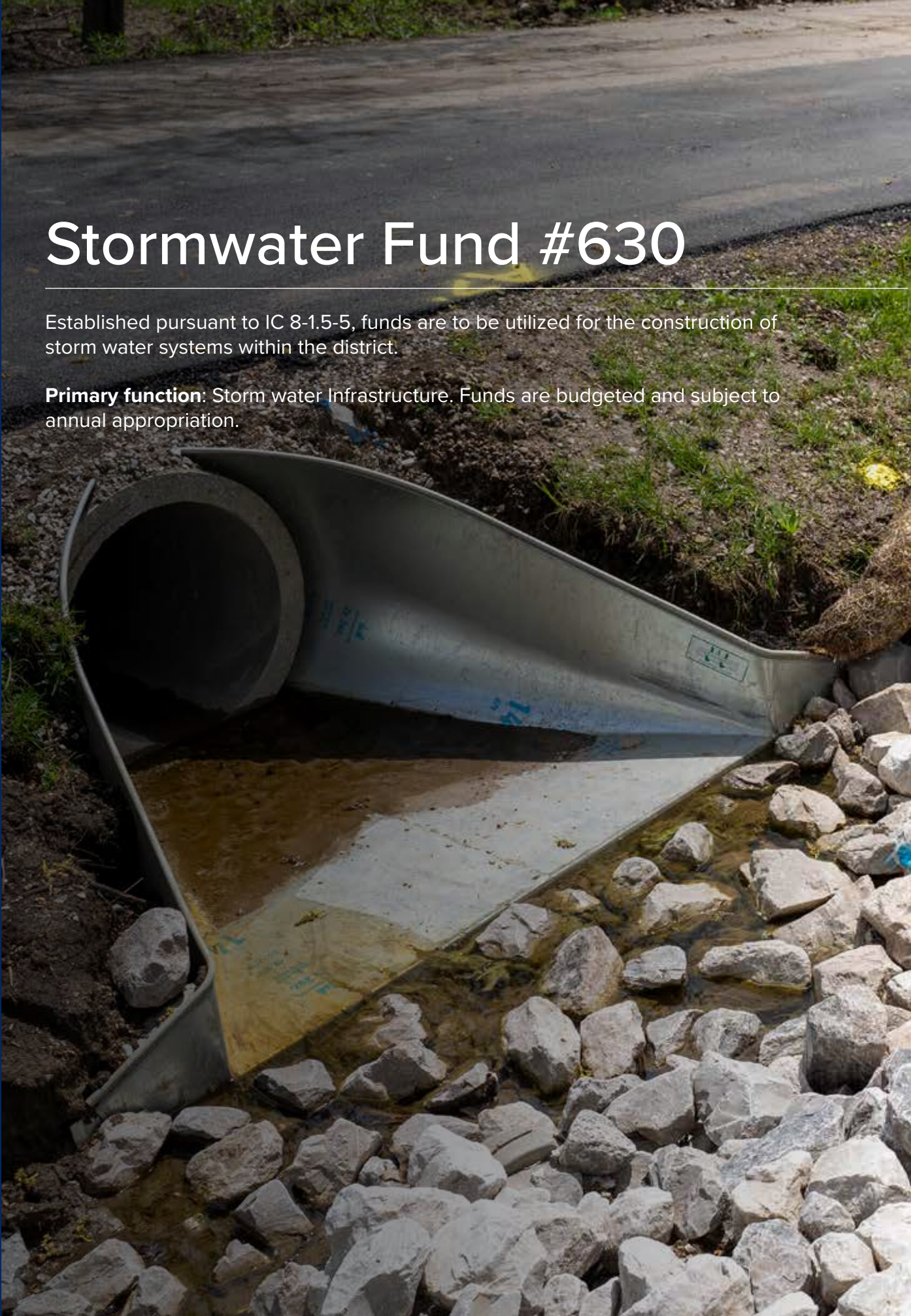




Stormwater Fund #630

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

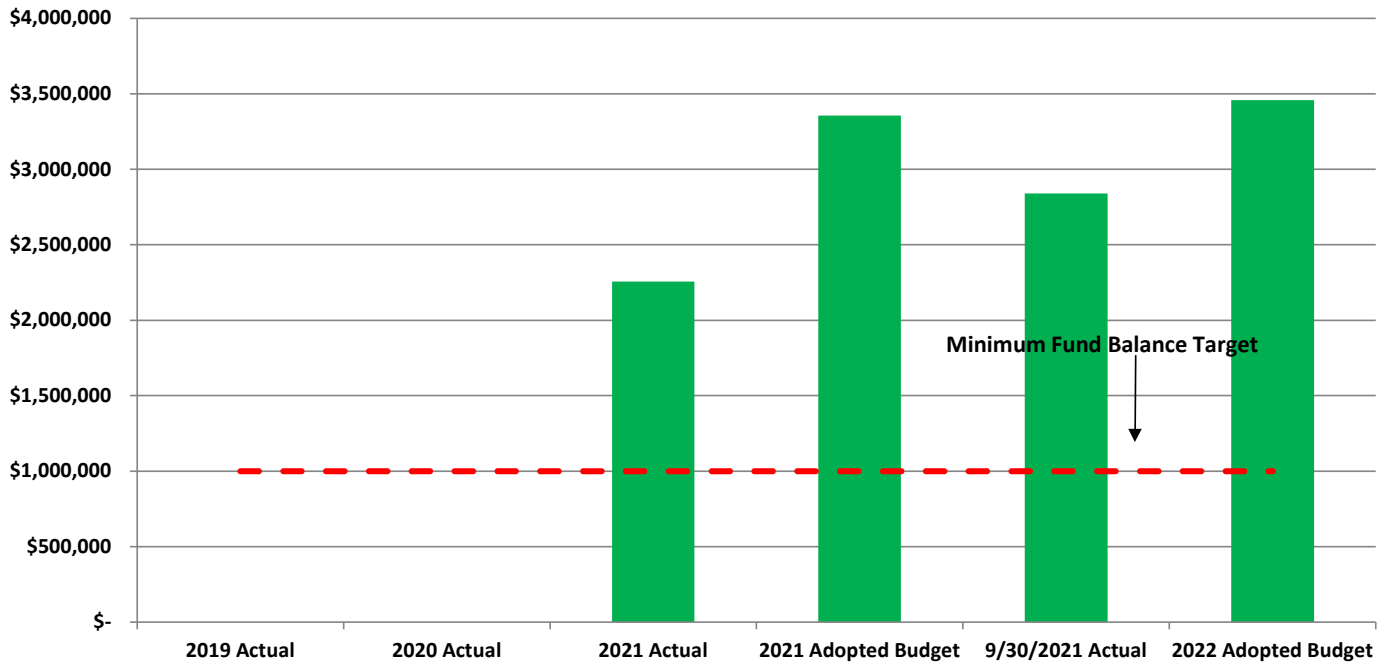
Primary function: Storm water Infrastructure. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
341 - General Government	\$ -	\$ -	\$ 2,784,962	\$ 2,100,000	\$ 1,110,968	\$ 2,100,000
<u>390 - Other Financing Sources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ -	\$ -	\$ 2,784,962	\$ 2,100,000	\$ 1,110,968	\$ 2,100,000
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	529,240	985,000	524,199	1,992,500
440 - Capital Outlay	-	-	-	15,000	2,823	5,000
<u>450 - Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ -	\$ -	\$ 529,240	\$ 1,000,000	\$ 527,022	\$ 1,997,500
Net Revenue	\$ -	\$ -	\$ 2,255,722	\$ 1,100,000	\$ 583,946	\$ 102,500
Beginning Fund Balance¹	-	-	-	2,255,722	2,255,722	3,355,722
Ending Fund Balance	\$ -	\$ -	\$ 2,255,722	\$ 3,355,722	\$ 2,839,668	\$ 3,458,222

Period Ending Fund Balance

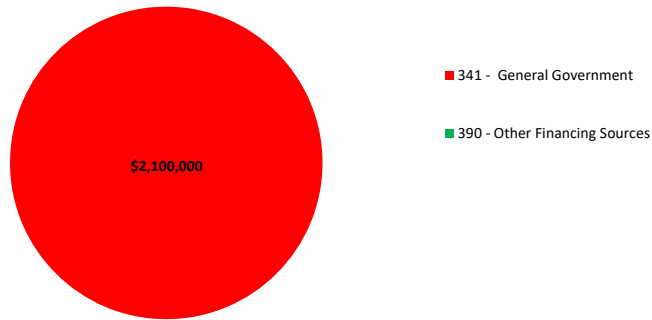


Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
341 - General Government						
341.006 - Stormwater User Fee	\$ -	\$ -	\$ 2,784,962	\$ 2,100,000	\$ 1,110,968	\$ 2,100,000
Total	\$ -	\$ -	\$ 2,784,962	\$ 2,100,000	\$ 1,110,968	\$ 2,100,000
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.001 - Sale of Capital Assets	-	-	-	-	-	-
392.002 - Insurance Reimbursements	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ 2,784,962	\$ 2,100,000	\$ 1,110,968	\$ 2,100,000

2022 Adopted Budget: Revenue by Category

\$-



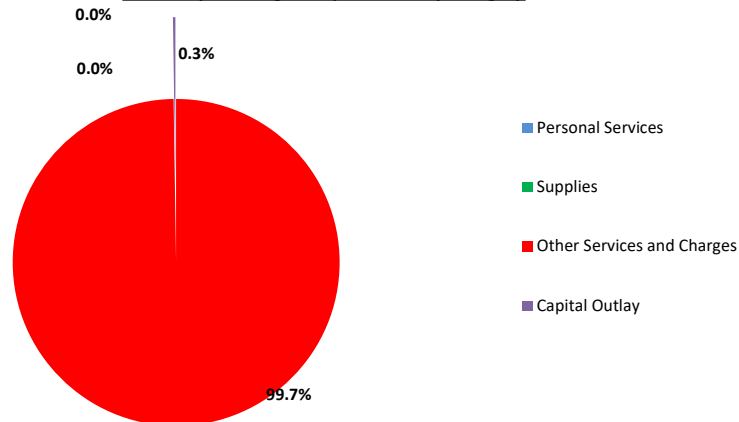
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Highway and Streets	\$ -	\$ -	\$ 529,240	\$ 1,000,000	\$ 527,022	\$ 1,997,500
Total by Expenditures by Function	\$ -	\$ -	\$ 529,240	\$ 1,000,000	\$ 527,022	\$ 1,997,500

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	529,240	985,000	524,199	1,992,500
440 - Capital Outlay	-	-	-	15,000	2,823	5,000
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ -	\$ 529,240	\$ 1,000,000	\$ 527,022	\$ 1,997,500

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	-	-	59,462	432,441	265,242	485,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	142,219	225,000	104,394	1,100,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	327,559	327,559	154,068	400,000
439 - Other Services and Charges	-	-	-	-	494	7,500
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	15,000	2,823	5,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 529,240	\$ 1,000,000	\$ 527,022	\$ 1,997,500

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- In 2021 the City opted to remove itself from the Marion County S District forming its own storm water district. This fund accounts for all storm water fees collected.
- No significant changes are expected in 2023



CITY OF LAWRENCE

ADOPTED

BUDGET

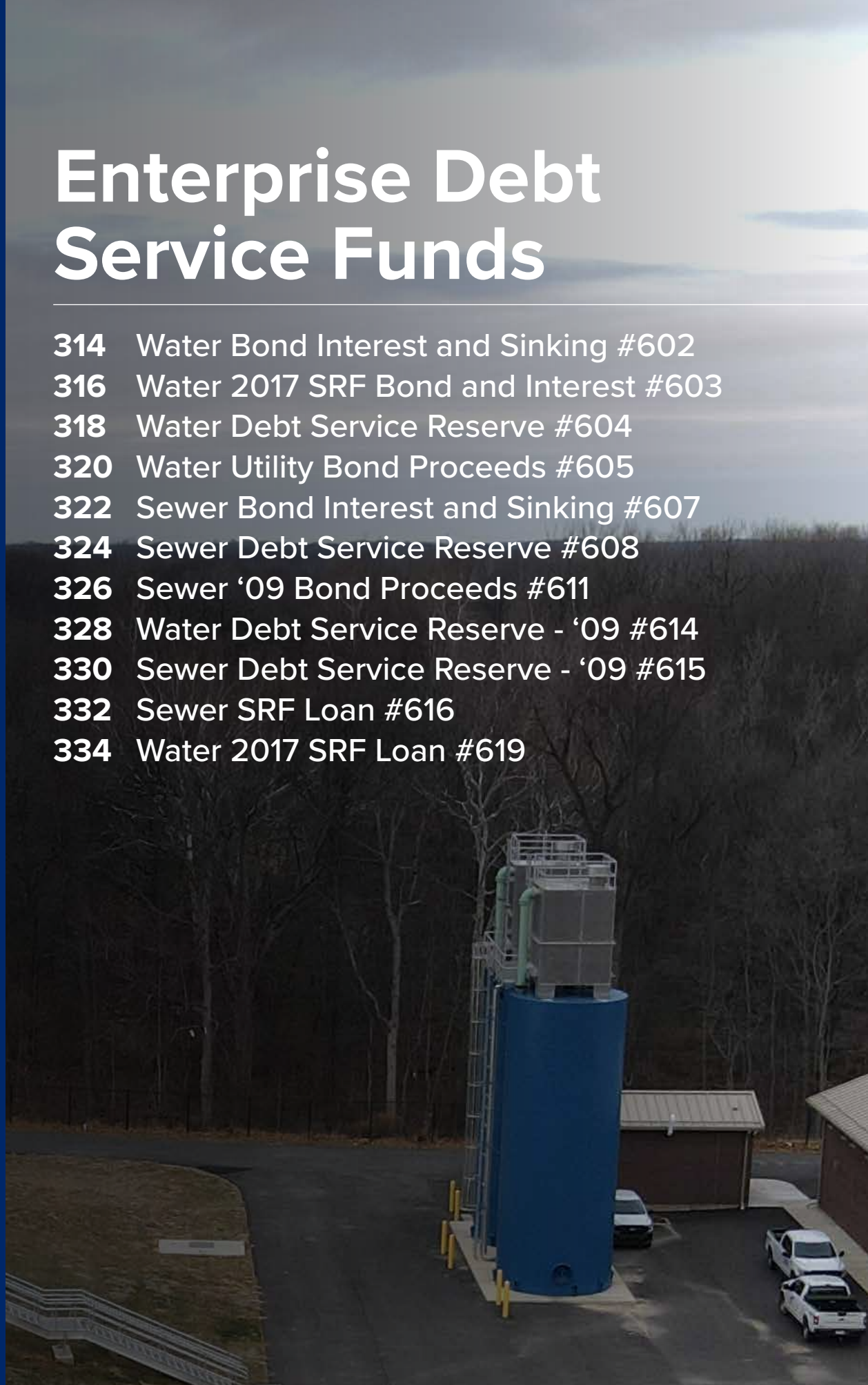
2025

CONNECTING LAWRENCE



Enterprise Debt Service Funds

- 314** Water Bond Interest and Sinking #602
- 316** Water 2017 SRF Bond and Interest #603
- 318** Water Debt Service Reserve #604
- 320** Water Utility Bond Proceeds #605
- 322** Sewer Bond Interest and Sinking #607
- 324** Sewer Debt Service Reserve #608
- 326** Sewer '09 Bond Proceeds #611
- 328** Water Debt Service Reserve - '09 #614
- 330** Sewer Debt Service Reserve - '09 #615
- 332** Sewer SRF Loan #616
- 334** Water 2017 SRF Loan #619



Revenue and Expenditure Summary - By Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
602 Water Bond Interest & Sinking	\$ 1,011,721	\$ 1,181,298	\$ 1,385,695	\$ 1,289,635	\$ 1,036,129	\$ 1,902,055
603 2017 Water SRF Bond and Interest	526,653	521,539	520,009	-	391,439	-
604 Water Bond Debt Service Reserve	52,858	47,013	45,090	-	25,001	-
605 Water Utility Bond Proceeds	-	12,400,873	-	-	-	-
607 Sewer Bond Interest & Sinking	775,476	537,438	564,676	640,533	482,577	2,034,908
608 Sewer Debt Service Reserve	16,934	3,836	123	-	3,823	-
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	46,238	4,755	-	-	-	-
Total Revenue	\$ 2,429,880	\$ 14,696,753	\$ 2,515,592	\$ 1,930,168	\$ 1,938,968	\$ 3,936,963
Expenditures:						
602 Water Bond Interest & Sinking	\$ 1,011,721	\$ 1,181,298	\$ 1,385,695	\$ 1,289,635	\$ 309,198	\$ 1,902,055
603 2017 Water SRF Bond and Interest	174,549	516,600	516,530	-	516,320	-
604 Water Bond Debt Service Reserve	17	-	-	-	-	-
605 Water Utility Bond Proceeds	-	2,076,116	6,048,926	-	2,318,767	-
607 Sewer Bond Interest & Sinking	775,476	537,438	564,676	640,533	267,755	2,034,908
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	2,153,959	1,076,962	-	-	-	-
Total Expenditures	\$ 4,115,723	\$ 5,388,415	\$ 8,515,826	\$ 1,930,168	\$ 3,412,040	\$ 3,936,963
Revenue less Expenditures	\$ (1,685,843)	\$ 9,308,337	\$ (6,000,234)	\$ -	\$ (1,473,072)	\$ -





Water Bond Interest and Sinking #602

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

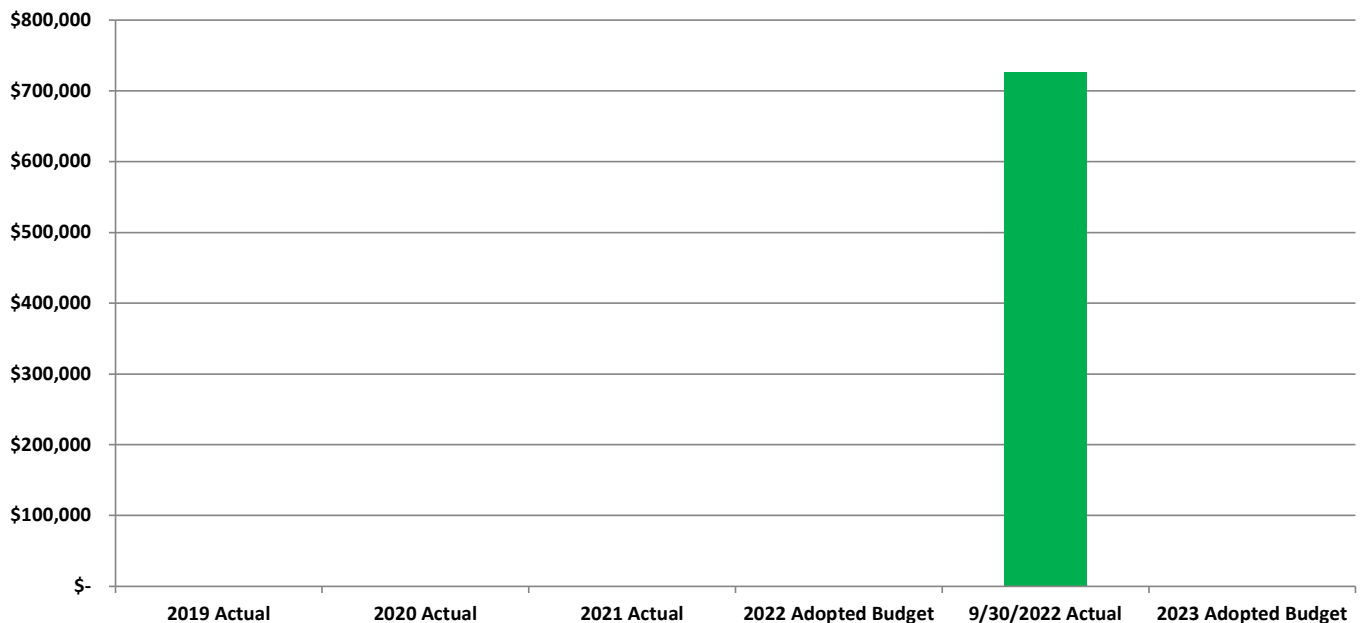
Primary function: None. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 1,011,721	\$ 1,181,298	\$ 1,385,695	\$ 1,289,635	\$ 1,036,129	\$ 1,902,055
Total Revenue	\$ 1,011,721	\$ 1,181,298	\$ 1,385,695	\$ 1,289,635	\$ 1,036,129	\$ 1,902,055
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	1,011,721	1,181,298	1,385,695	1,289,635	309,198	1,902,055
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 1,011,721	\$ 1,181,298	\$ 1,385,695	\$ 1,289,635	\$ 309,198	\$ 1,902,055
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ 726,931	\$ -
Beginning Fund Balance¹	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 726,931	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- This fund was established to pay debt service on outstanding water bonds
- inter-fund transfers from the Water Operating fund the payments
- As of September 30, 2021, Water has several bonds outstanding. Please refer to the Debt section for additional information
- 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



Water 2017 SRF Bond and Interest #603

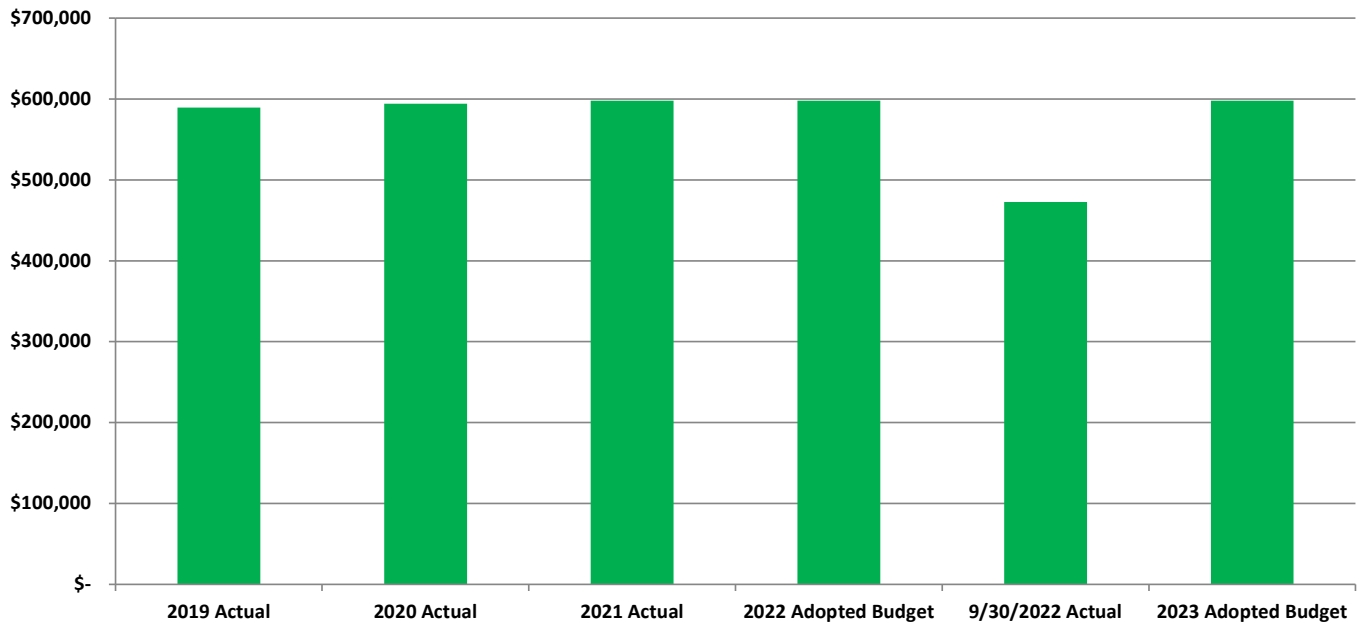
To account for debt service payments on the State
Revolving Fund loan issued in 2017.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 526,653	\$ 521,539	\$ 520,009	\$ -	\$ 391,439	\$ -
Total Revenue	\$ 526,653	\$ 521,539	\$ 520,009	\$ -	\$ 391,439	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	174,549	516,600	516,530	-	516,320	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 174,549	\$ 516,600	\$ 516,530	\$ -	\$ 516,320	\$ -
Net Revenue	\$ 352,104	\$ 4,939	\$ 3,479	\$ -	\$ (124,881)	\$ -
Beginning Fund Balance¹	237,285	589,389	594,328	597,806	597,806	597,806
Ending Fund Balance	\$ 589,389	\$ 594,328	\$ 597,806	\$ 597,806	\$ 472,925	\$ 597,806

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
- Inter-fund transfers from Water Operating fund the payments
- The fund is expected to have a \$0 fund balance at the end of each year



Water Debt Service Reserve #604

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

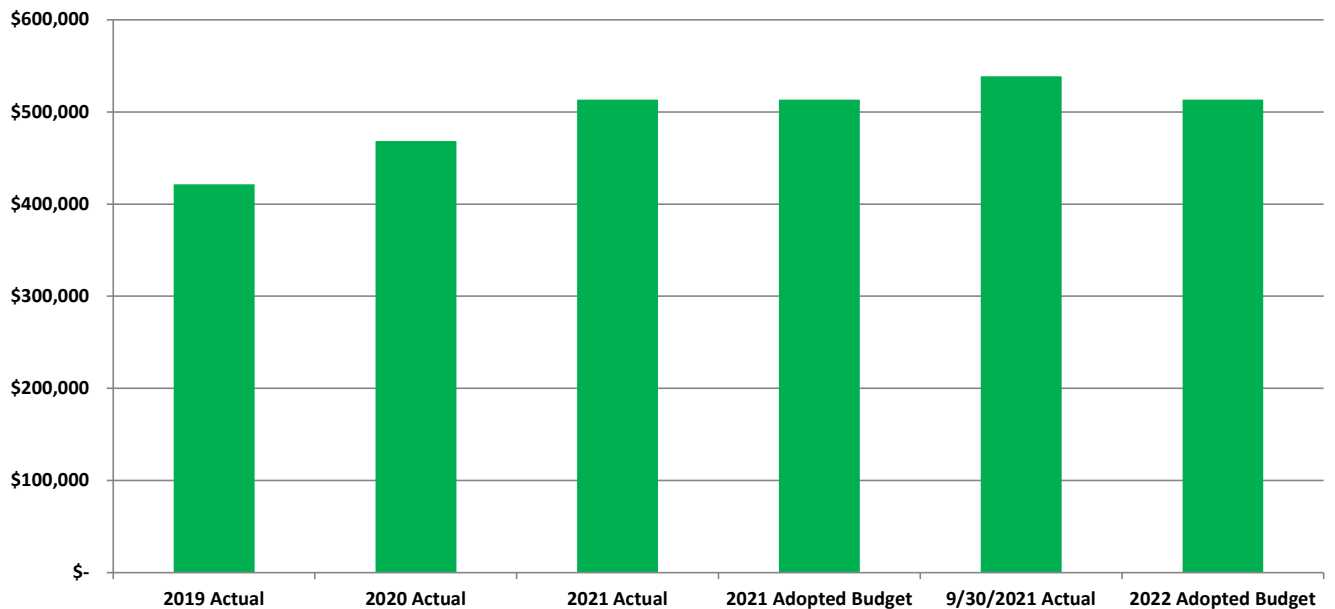
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2021 Adopted Budget	9/30/2021 Actual	2022 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 52,858	\$ 47,013	\$ 45,090	\$ -	\$ 25,001	\$ -
Total Revenue	\$ 52,858	\$ 47,013	\$ 45,090	\$ -	\$ 25,001	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	17	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ 52,841	\$ 47,013	\$ 45,090	\$ -	\$ 25,001	\$ -
Beginning Fund Balance¹	368,634	421,475	468,488	513,579	513,579	513,579
Ending Fund Balance	\$ 421,475	\$ 468,488	\$ 513,579	\$ 513,579	\$ 538,579	\$ 513,579

Period Ending Fund Balance



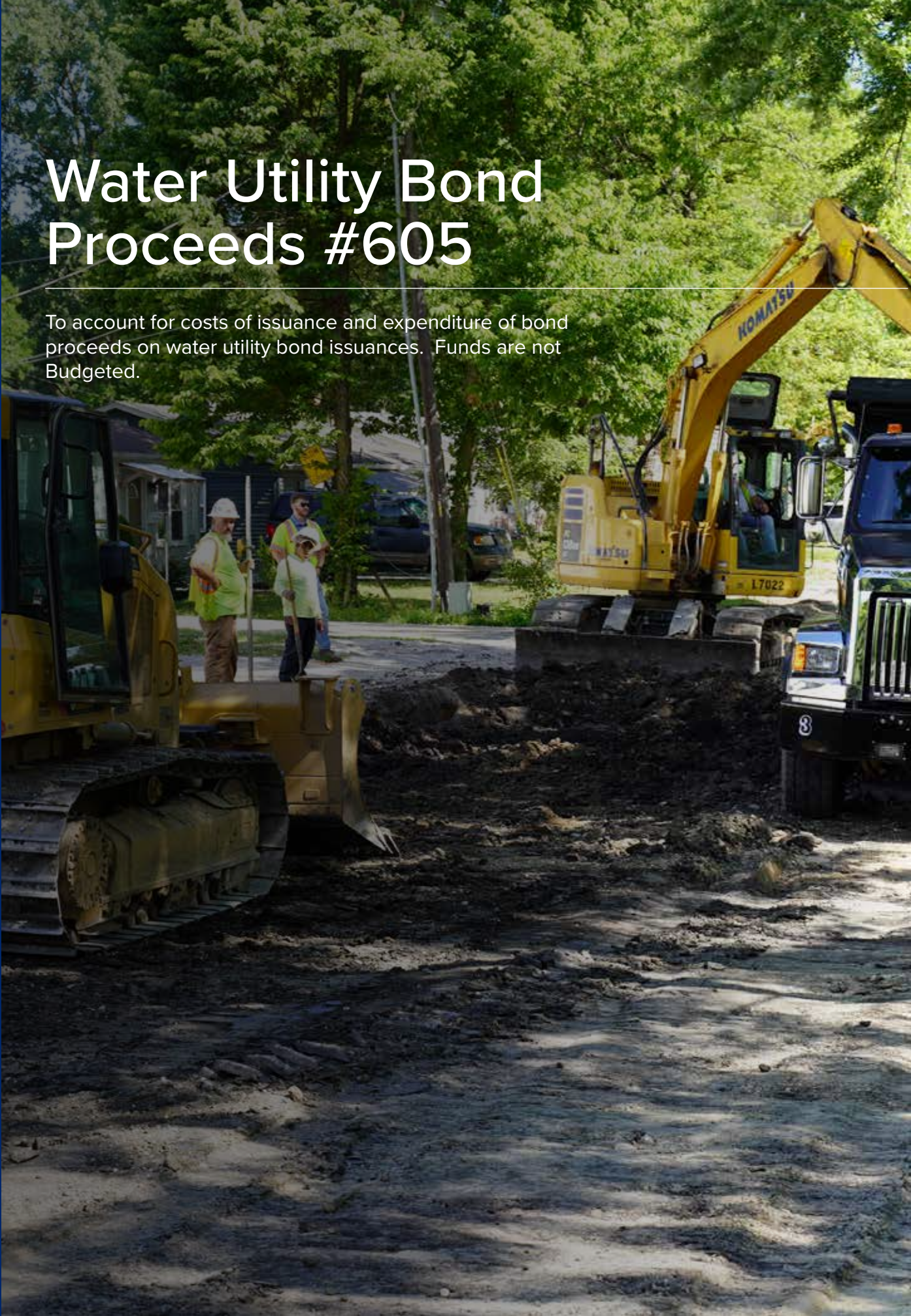
SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Water Utility Bond Proceeds #605

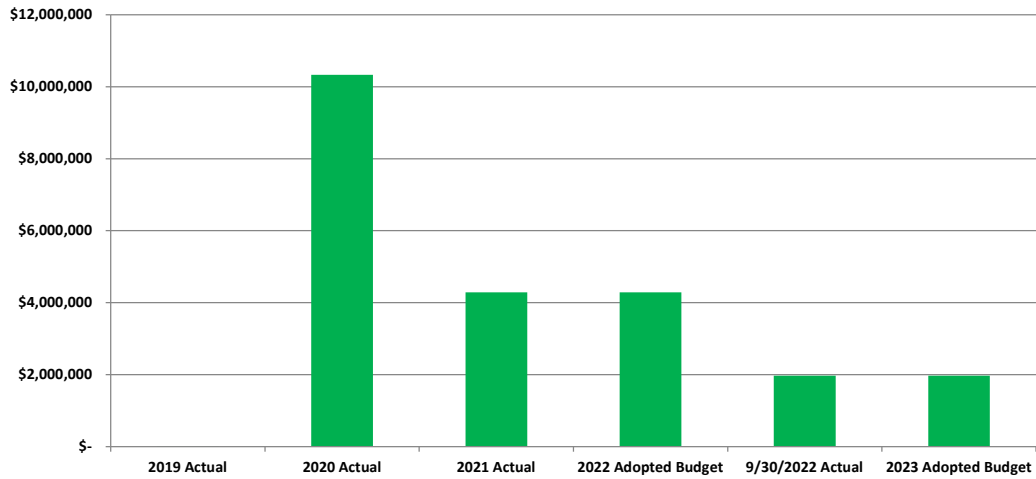
To account for costs of issuance and expenditure of bond proceeds on water utility bond issuances. Funds are not Budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ -	\$ 12,400,873	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 12,400,873	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	2,076,116	6,048,926	-	2,318,767	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 2,076,116	\$ 6,048,926	\$ -	\$ 2,318,767	\$ -
Net Revenue	\$ -	\$ 10,324,756	\$ (6,048,926)	\$ -	\$ (2,318,767)	\$ -
Beginning Fund Balance¹	10,182	10,182	10,334,939	4,286,013	4,286,013	1,967,246
Ending Fund Balance	\$ 10,182	\$ 10,334,939	\$ 4,286,013	\$ 4,286,013	\$ 1,967,246	\$ 1,967,246

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Water Utility	\$ -	\$ 2,076,116	\$ 6,048,926	\$ -	\$ 2,318,767	\$ -
Total by Expenditures by Function	\$ -	\$ 2,076,116	\$ 6,048,926	\$ -	\$ 2,318,767	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	2,076,116	6,048,926	-	2,318,767	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ 2,076,116	\$ 6,048,926	\$ -	\$ 2,318,767	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

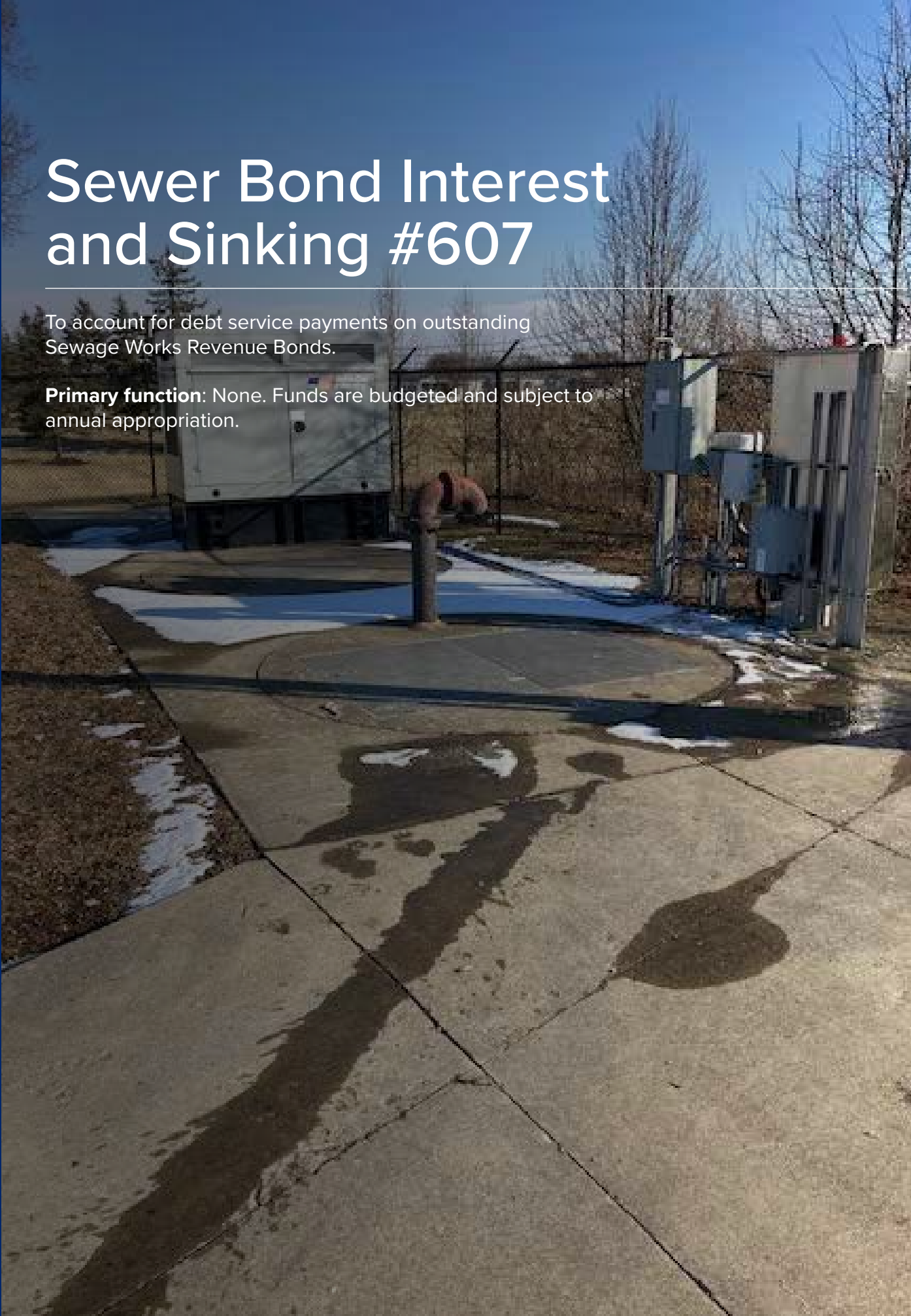
- Funds received in 2017 to pay for the cost of issuance incurred in refunding the Water Utility’s then outstanding Series 2007 & Series 2009 bonds
- Funds received in 2020 reflect bond proceeds from issuance of Water revenue bonds Series 2020
 - These funds were utilized for the following:
 - Fort Harrison water treatment plant rehabilitation
 - Indian Lake water treatment plant rehabilitation
 - Water main replacements throughout the City



Sewer Bond Interest and Sinking #607

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

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 775,476	\$ 537,438	\$ 564,676	\$ 640,533	482,577	\$ 2,034,908
Total Revenue	\$ 775,476	\$ 537,438	\$ 564,676	\$ 640,533	\$ 482,577	\$ 2,034,908
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	775,476	537,438	564,676	640,533	267,755	2,034,908
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 775,476	\$ 537,438	\$ 564,676	\$ 640,533	\$ 267,755	\$ 2,034,908
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ 214,822	\$ -
Beginning Fund Balance¹	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 214,822	\$ -

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

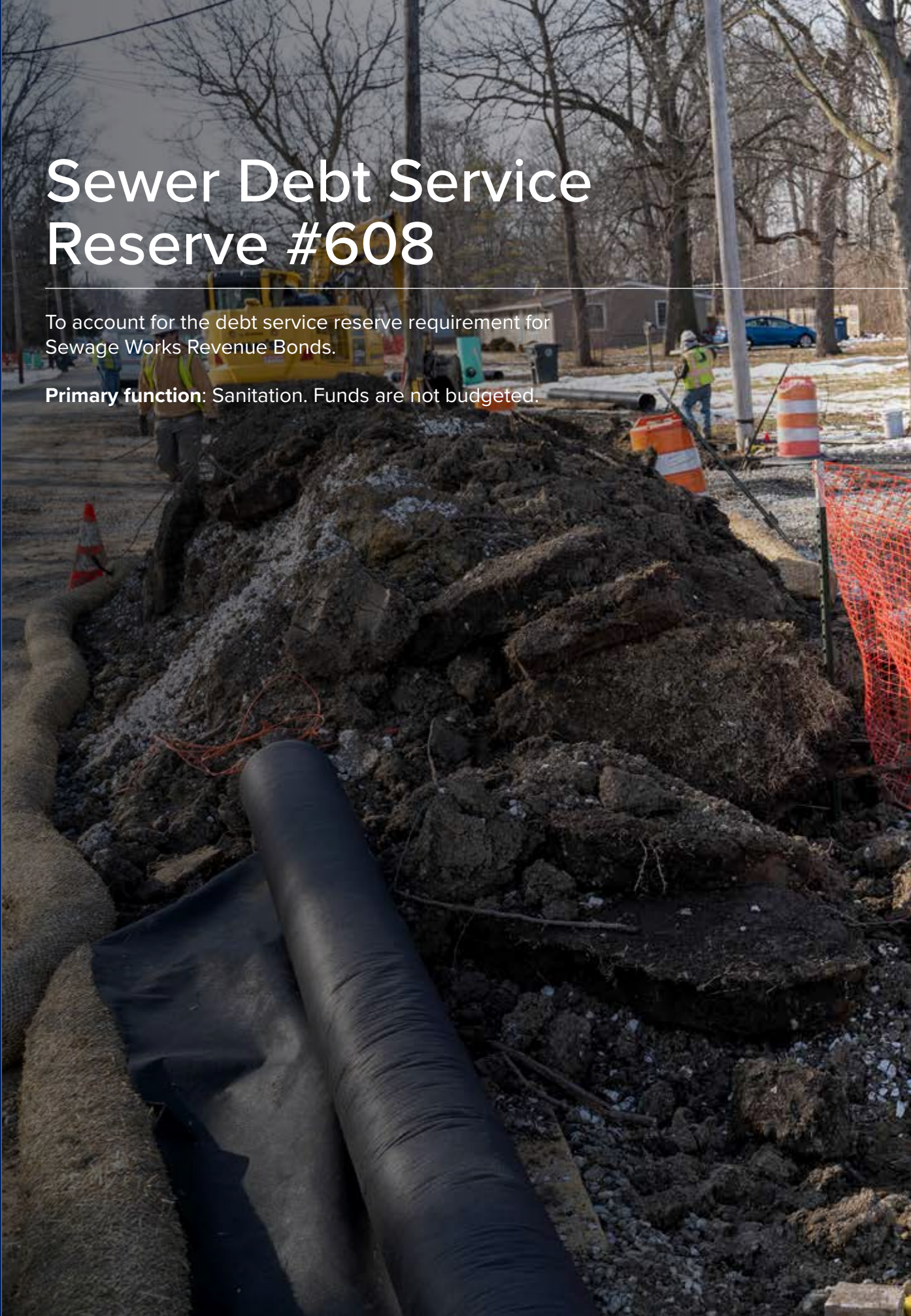
- This fund was established to pay debt service on outstanding sewer bonds
- inter-fund transfers from Sewer Operating fund the payments
- As of September 30, 2022, Sewer has several bonds outstanding. Please refer to the Debt section for additional information
- The fund is expected to have a \$0 fund balance at the end of each year



Sewer Debt Service Reserve #608

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

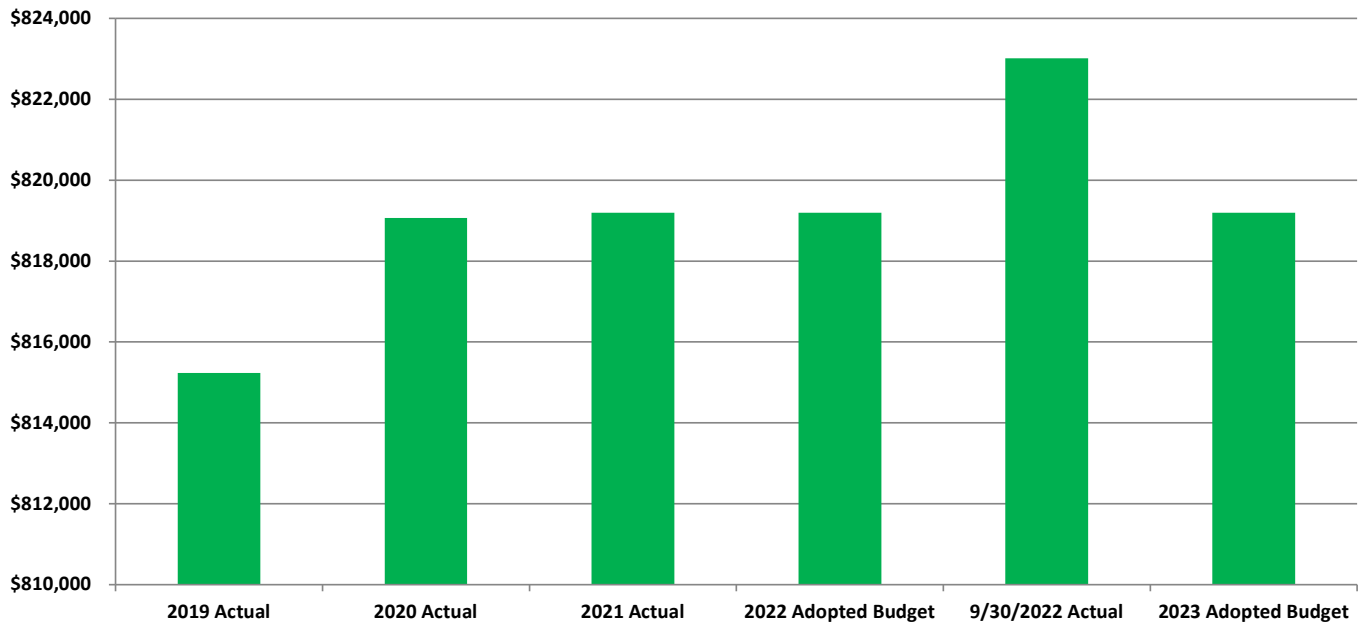
Primary function: Sanitation. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 16,934	\$ 3,836	\$ 123	\$ -	\$ 3,823	\$ -
Total Revenue	\$ 16,934	\$ 3,836	\$ 123	\$ -	\$ 3,823	\$ -
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	\$ 16,934	\$ 3,836	\$ 123	\$ -	\$ 3,823	\$ -
Beginning Fund Balance¹	798,302	815,235	819,071	819,194	819,194	819,194
Ending Fund Balance	\$ 815,235	\$ 819,071	\$ 819,194	\$ 819,194	\$ 823,016	\$ 819,194

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 2023



Sewer '09 Bond Proceeds #611

Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

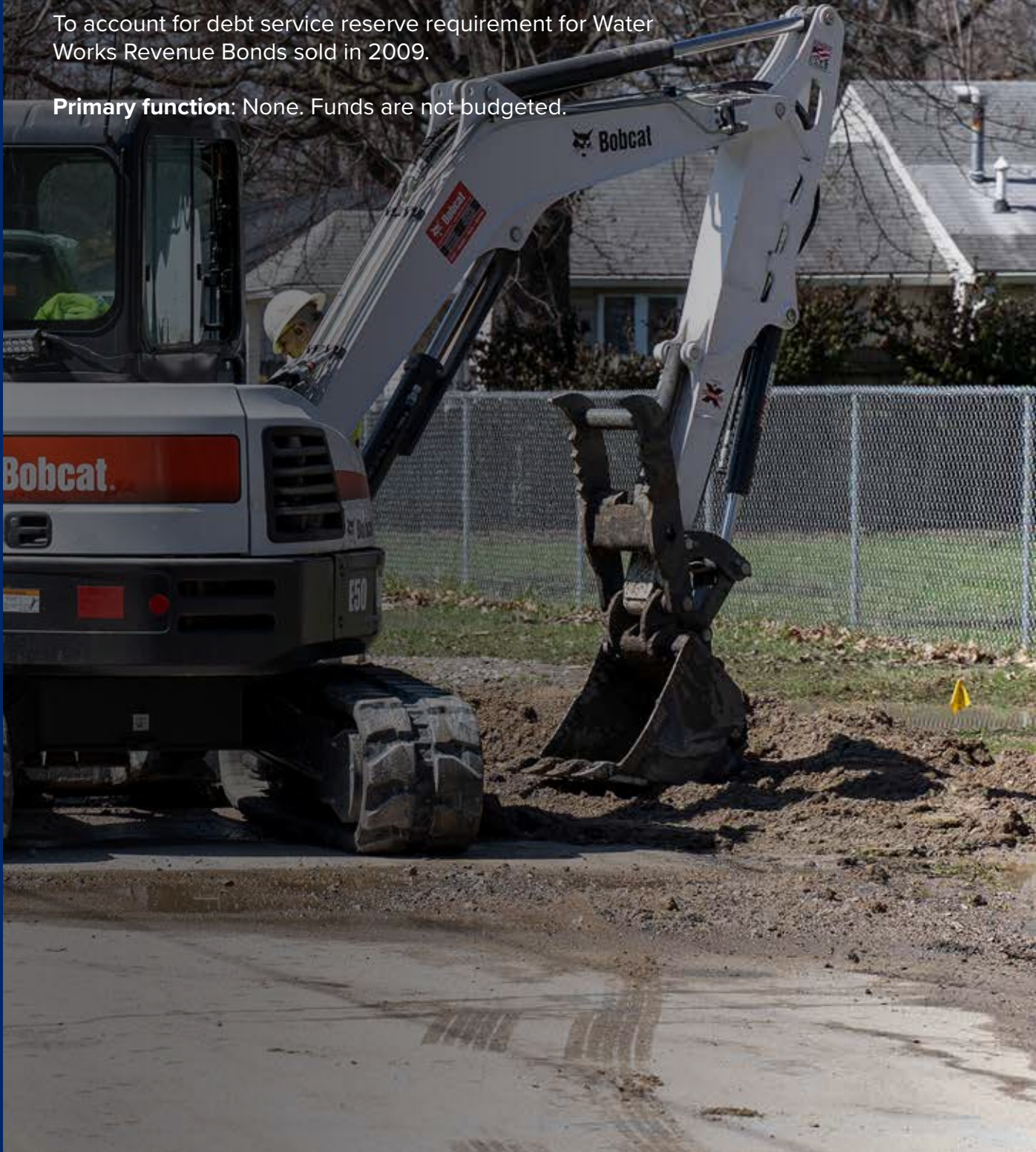
- Dormant Fund
- No revenue or expenditures planned



Water Debt Service Reserve - '09 #614

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

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Sewer Debt Service Reserve - '09 #615

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

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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



Sewer SRF Loan #616

Dormant Fund



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- Dormant Fund
- No revenue or expenditures planned



Water 2017 SRF Loan #619

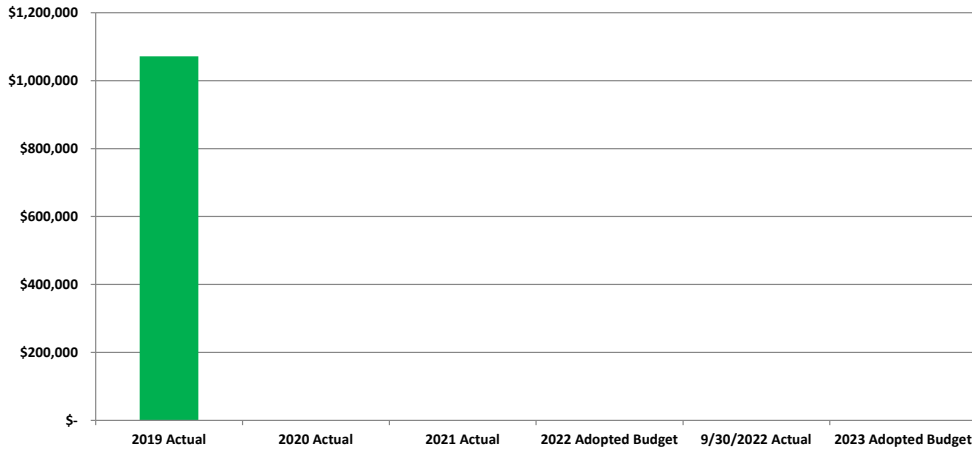
To account for the expenditure of loan proceeds from the State Revolving Fund loan issued to the Water Utility in 2017.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 46,238	\$ 4,755	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 46,238	\$ 4,755	\$ -	\$ -	\$ -	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	2,153,959	1,076,962	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total Expenditures	\$ 2,153,959	\$ 1,076,962	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ (2,107,721)	\$ (1,072,207)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance¹	3,179,965	1,072,245	38	38	38	38
Ending Fund Balance	\$ 1,072,245	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38

Period Ending Fund Balance



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Water Utility	\$ 2,153,959	\$ 1,076,962	\$ -	\$ -	\$ -	\$ -
Total by Expenditures by Function	\$ 2,153,959	\$ 1,076,962	\$ -	\$ -	\$ -	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	2,153,959	1,076,962	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
Total by Expenditures by Category	\$ 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



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

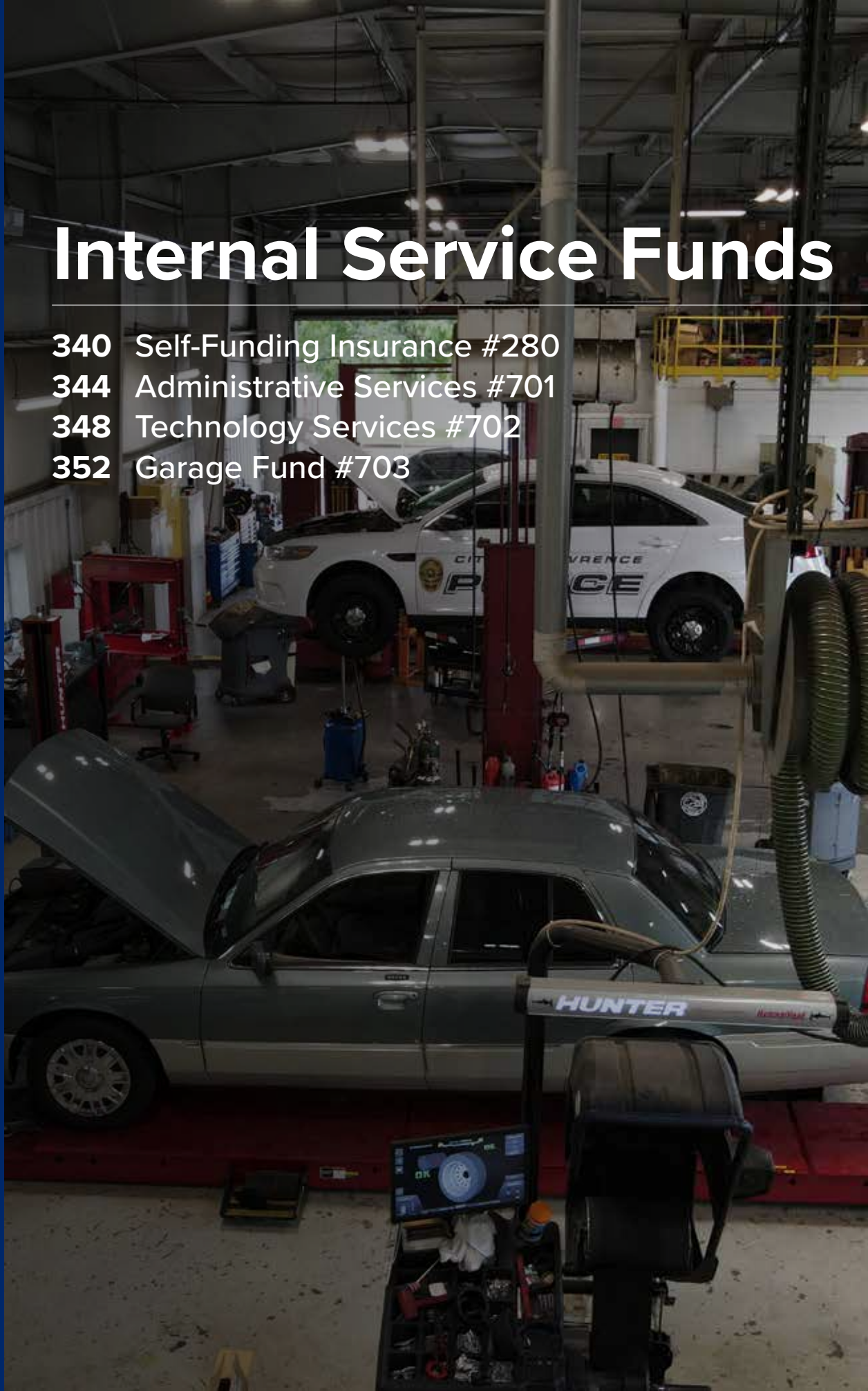
CONNECTING LAWRENCE



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- 344 Administrative Services #701
- 348 Technology Services #702
- 352 Garage Fund #703



Revenue and Expenditure Summary - By Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
280 Self Funding Insurance	\$ 3,502,834	\$ 4,362,796	\$ 4,123,896	\$ -	\$ 2,894,849	\$ -
701 Administrative Services	1,157,794	1,461,818	1,629,981	1,854,883	1,224,969	2,290,322
702 Technology Services	1,013,788	1,191,460	1,075,428	1,174,676	1,046,331	1,427,698
<u>703 Garage Fund</u>	<u>-</u>	<u>490,825</u>	<u>494,760</u>	<u>366,849</u>	<u>364,577</u>	<u>611,191</u>
Total Revenue	\$ 5,674,416	\$ 7,506,899	\$ 7,324,064	\$ 3,396,409	\$ 5,530,726	\$ 4,329,211
Expenditures:						
280 Self Funding Insurance	\$ 3,692,416	\$ 3,832,129	\$ 4,389,833	\$ -	\$ 2,277,008	\$ -
701 Administrative Services	1,137,822	1,417,574	1,643,045	1,956,588	1,276,412	2,290,322
702 Technology Services	998,560	1,191,454	1,065,875	1,344,673	1,046,327	1,427,698
<u>703 Garage Fund</u>	<u>-</u>	<u>217,059</u>	<u>544,061</u>	<u>591,314</u>	<u>364,579</u>	<u>611,191</u>
Total Expenditures	\$ 5,828,797	\$ 6,658,216	\$ 7,642,814	\$ 3,892,575	\$ 4,964,325	\$ 4,329,211
Revenue less Expenditures	\$ (154,381)	\$ 848,682	\$ (318,749)	\$ (496,166)	\$ 566,401	\$ -





Self-Funding Insurance #280

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

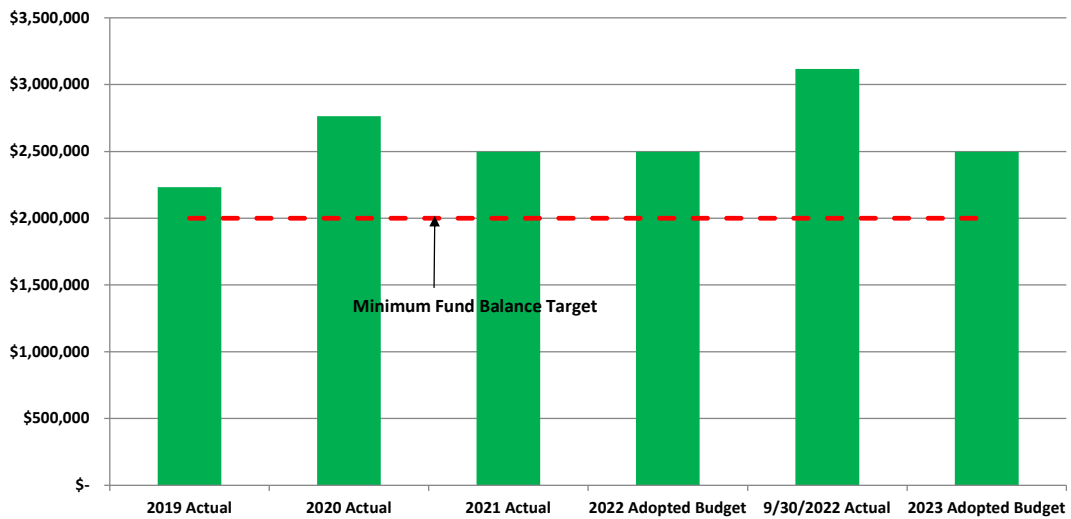
Primary function: None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
340 - Charges for Services	\$ 3,497,713	\$ 4,360,323	\$ 4,123,896	\$ -	\$ 2,894,849	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	5,121	2,473	-	-	-	-
Total Revenue	\$ 3,502,834	\$ 4,362,796	\$ 4,123,896	\$ -	\$ 2,894,849	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	35,000	-	-	-	-
430 - Other Services and Charges	3,692,416	3,797,129	4,389,833	-	2,277,008	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 3,692,416	\$ 3,832,129	\$ 4,389,833	\$ -	\$ 2,277,008	\$ -
Net Revenue	\$ (189,582)	\$ 530,666	\$ (265,938)	\$ -	\$ 617,841	\$ -
Beginning Fund Balance¹	2,422,751	2,233,169	2,763,836	2,497,898	2,497,898	2,497,898
Ending Fund Balance	\$ 2,233,169	\$ 2,763,836	\$ 2,497,898	\$ 2,497,898	\$ 3,115,739	\$ 2,497,898

Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
340 - Charges for Services						
345.005 - Employee & Employer Ins Premiums	\$ 3,254,038	\$ 3,768,221	\$ 3,823,262	\$ -	\$ 2,830,734	\$ -
345.006 - Flex Spending 2014	-	-	-	-	-	-
345.010 - Retiree Insurance Premiums	243,675	222,578	103,952	-	50,260	-
345.011 - Retiree Medical	-	-	-	-	-	-
345.012 - Retiree Dental	-	-	-	-	-	-
345.013 - Retiree Vision	-	-	-	-	-	-
345.014 - Stop Loss Reimbursement	-	369,524	196,682	-	13,856	-
Total	\$ 3,497,713	\$ 4,360,323	\$ 4,123,896	\$ -	\$ 2,894,849	\$ -
360 - Miscellaneous						
345.006 - Flex Spending 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
390 - Other Financing Sources						
396.001 - From Overpayments	\$ -	\$ 1,527	\$ -	\$ -	\$ -	\$ -
396.002 - Other Refunds	238	140	-	-	-	-
399.001 - Miscellaneous	4,883	806	-	-	-	-
399.004 - Transfer-In	-	-	-	-	-	-
Total	\$ 5,121	\$ 2,473	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,502,834	\$ 4,362,796	\$ 4,123,896	\$ -	\$ 2,894,849	\$ -



Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 3,692,416	\$ 3,832,129	\$ 4,389,833	\$ -	\$ 2,277,008	\$ -
Total by Expenditures by Function	\$ 3,692,416	\$ 3,832,129	\$ 4,389,833	\$ -	\$ 2,277,008	\$ -

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	35,000	-	-	-	-
430 - Other Services and Charges	3,692,416	3,797,129	4,389,833	-	2,277,008	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 3,692,416	\$ 3,832,129	\$ 4,389,833	\$ -	\$ 2,277,008	\$ -

Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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	-	-	-	-	-	-
431 - Professional Services	3,688,404	3,340,570	3,893,882	-	1,876,972	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	727	451,255	491,157	-	394,755	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	3,286	5,305	4,795	-	5,280	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 3,692,416	\$ 3,832,129	\$ 4,389,833	\$ -	\$ 2,277,008	\$ -

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 2022, 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 2023. 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 2023, 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 2023. 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, 2022. In addition, the City expects to exceed its minimum self-funding insurance reserve target of approximately \$2 million by year-end. Therefore, health insurance premiums will remain unchanged from those established for 2020. Overall health insurance premiums increased 13% from 2017 to 2018; premiums decreased 4% from 2016 to 2017
- This fund has a minimum fund balance target of six months of expected claims, or approximately \$2.0 million

Administrative Services #701

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

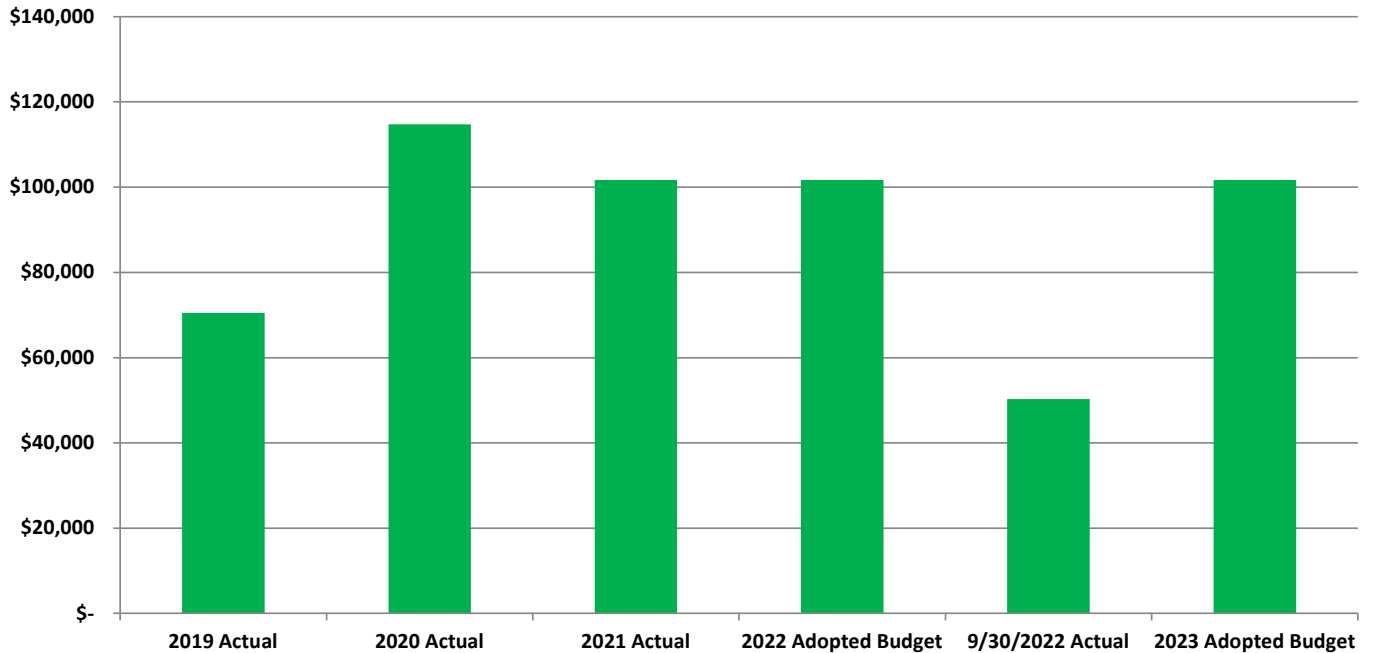
Primary function: General government. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 1,157,794	\$ 1,461,818	\$ 1,629,981	\$ 1,956,588	\$ 1,224,969	\$ 2,290,322
Total Revenue	\$ 1,157,794	\$ 1,461,818	\$ 1,629,981	\$ 1,956,588	\$ 1,224,969	\$ 2,290,322
Expenditures:						
410 - Personal Services	\$ 773,378	\$ 867,919	\$ 905,364	\$ 1,070,767	\$ 741,992	\$ 1,325,954
420 - Supplies	9,435	9,419	11,694	13,800	6,018	12,500
430 - Other Services and Charges	353,328	529,617	717,677	856,521	509,663	946,868
440 - Capital Outlay	1,681	10,620	8,309	15,500	18,739	5,000
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 1,137,822	\$ 1,417,574	\$ 1,643,045	\$ 1,956,588	\$ 1,276,412	\$ 2,290,322
Net Revenue	\$ 19,972	\$ 44,244	\$ (13,064)	\$ -	\$ (51,443)	\$ -
Beginning Fund Balance¹	50,553	70,525	114,768	101,705	101,705	101,705
Ending Fund Balance	\$ 70,525	\$ 114,768	\$ 101,705	\$ 101,705	\$ 50,262	\$ 101,705

Period Ending Fund Balance



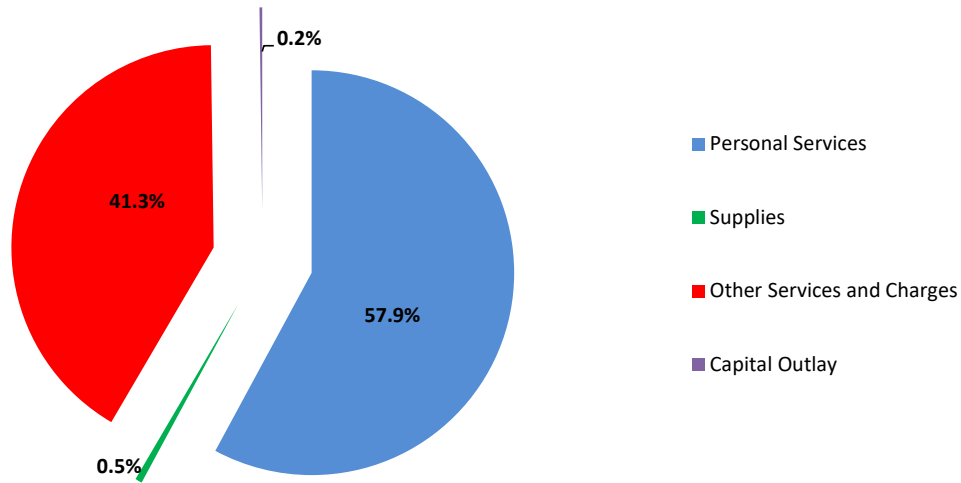
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 1,137,822	\$ 1,417,574	\$ 1,643,045	\$ 1,956,588	\$ 1,276,412	\$ 2,290,322
Total by Expenditures by Function	\$ 1,137,822	\$ 1,417,574	\$ 1,643,045	\$ 1,956,588	\$ 1,276,412	\$ 2,290,322

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 773,378	\$ 867,919	\$ 905,364	\$ 1,070,767	\$ 741,992	\$ 1,325,954
420 - Supplies	9,435	9,419	11,694	13,800	6,018	12,500
430 - Other Services and Charges	353,328	529,617	717,677	856,521	509,663	946,868
440 - Capital Outlay	1,681	10,620	8,309	15,500	18,739	5,000
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 1,137,822	\$ 1,417,574	\$ 1,643,045	\$ 1,956,588	\$ 1,276,412	\$ 2,290,322

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 590,478	\$ 679,338	\$ 662,374	\$ 782,955	\$ 566,493	\$ 929,201
412 - Overtime	-	-	-	15,000	419	17,500
413 - Employee Benefits	182,900	188,581	242,991	272,812	175,080	379,253
421 - Office Supplies	2,236	4,153	4,999	6,400	172	6,000
422 - Operating Supplies	4,915	3,636	4,259	6,200	2,806	4,000
423 - Repair and Maintenance Supplies	1,377	-	555	-	-	-
429 - Other Supplies	907	1,631	1,882	1,200	3,040	2,500
431 - Professional Services	198,434	291,416	277,844	231,079	246,578	265,000
432 - Communication and Transportation	21,296	13,477	10,621	31,400	9,611	20,300
433 - Printing and Advertising	8,435	23,800	24,460	22,900	7,427	17,200
434 - Insurance	56,754	19,753	185,325	190,000	146,472	118,075
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	7,250	4,522	86,997	93,700	58,269	84,500
437 - Rentals	10,702	12,854	11,837	15,500	5,288	13,500
438 - Debt Service	-	119,580	70,420	196,200	1,300	378,893
439 - Other Services and Charges	50,457	44,215	50,175	75,742	34,717	49,400
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	12,940	-
445 - Machinery and Equipment	1,681	10,620	8,309	15,500	5,799	5,000
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 1,137,822	\$ 1,417,574	\$ 1,643,045	\$ 1,956,588	\$ 1,276,412	\$ 2,290,322

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, Corporation Counsel, and Human Resources personnel and operating expenses are funded in the Administrative Services fund
- The debt service for the energy savings program has been shifted to this fund in 2023. Future debt service payments are expected to be covered through operational savings from more efficient equipment and systems.
- Expenditures from this fund will be billed monthly to departments in 2023
- The fund balance is expected to be zero at the end of each year

Technology Services #702

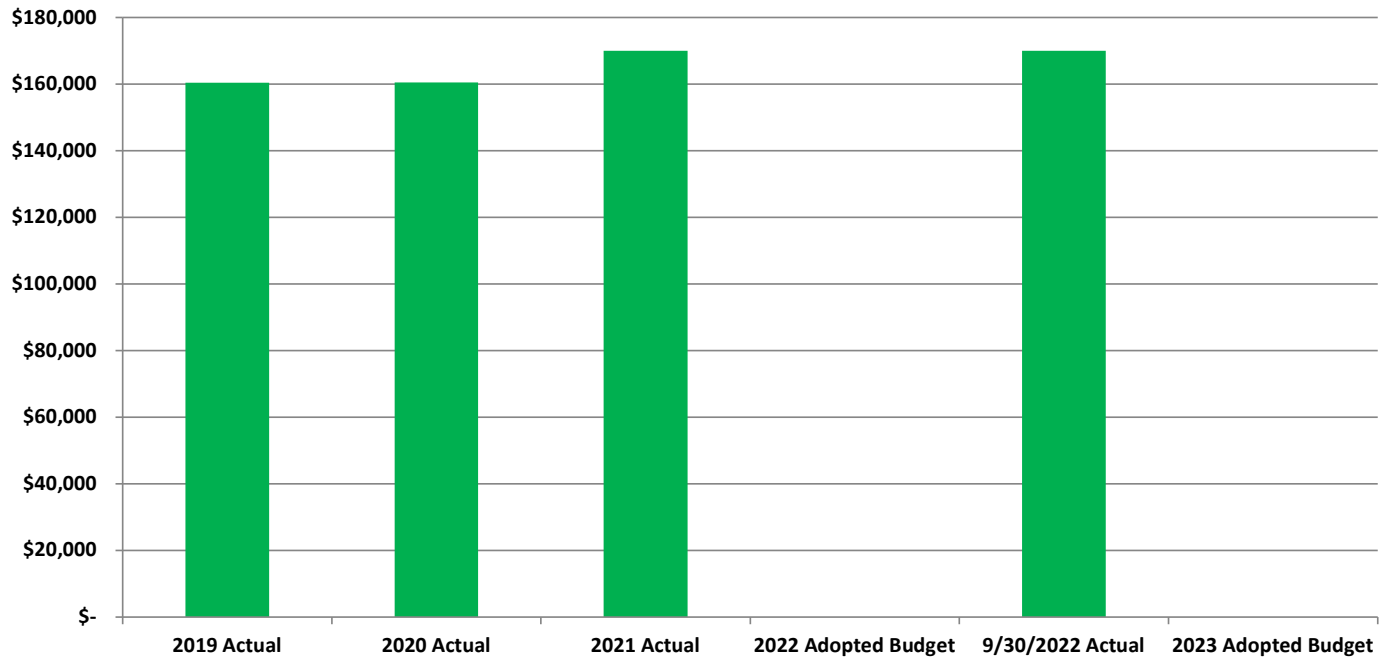
To account for the costs of information services throughout the City.

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

Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ 1,013,788	\$ 1,191,460	\$ 1,075,428	\$ 1,174,676	\$ 1,046,331	\$ 1,427,698
Total Revenue	\$ 1,013,788	\$ 1,191,460	\$ 1,075,428	\$ 1,174,676	\$ 1,046,331	\$ 1,427,698
Expenditures:						
410 - Personal Services	\$ 4,305	\$ 7,504	\$ 11,268	\$ 16,148	\$ 4,866	\$ 16,148
420 - Supplies	3,421	13,045	21,140	30,000	2,627	10,000
430 - Other Services and Charges	959,799	967,469	978,095	1,223,525	948,494	1,322,050
440 - Capital Outlay	31,035	203,436	55,372	75,000	90,340	79,500
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 998,560	\$ 1,191,454	\$ 1,065,875	\$ 1,344,673	\$ 1,046,327	\$ 1,427,698
Net Revenue	\$ 15,228	\$ 6	\$ 9,553	\$ (169,997)	\$ 4	\$ -
Beginning Fund Balance¹	145,209	160,437	160,444	169,997	169,997	-
Ending Fund Balance	\$ 160,437	\$ 160,444	\$ 169,997	\$ -	\$ 170,001	\$ -

Period Ending Fund Balance



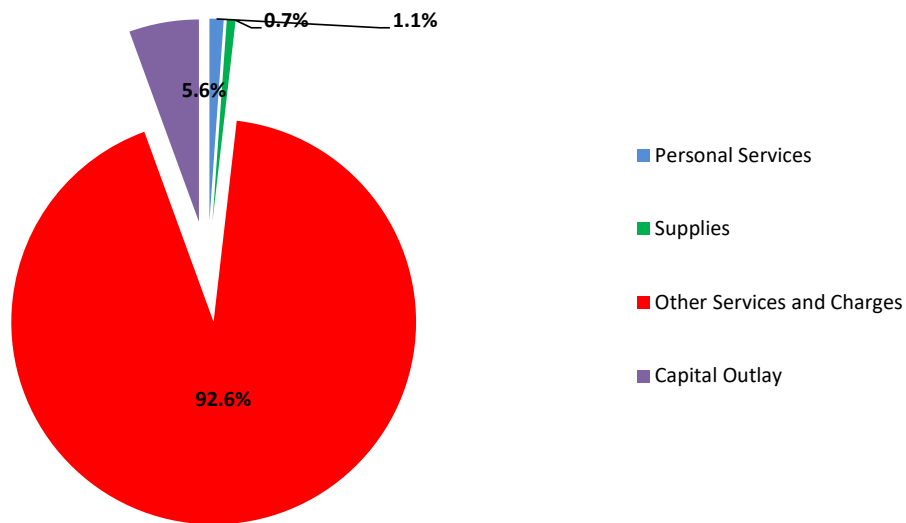
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
General Government	\$ 998,560	\$ 1,191,454	\$ 1,065,875	\$ 1,344,673	\$ 1,046,327	\$ 1,427,698
Total by Expenditures by Function	\$ 998,560	\$ 1,191,454	\$ 1,065,875	\$ 1,344,673	\$ 1,046,327	\$ 1,427,698

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 4,305	\$ 7,504	\$ 11,268	\$ 16,148	\$ 4,866	\$ 16,148
420 - Supplies	3,421	13,045	21,140	30,000	2,627	10,000
430 - Other Services and Charges	959,799	967,469	978,095	1,223,525	948,494	1,322,050
440 - Capital Outlay	31,035	203,436	55,372	75,000	90,340	79,500
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 998,560	\$ 1,191,454	\$ 1,065,875	\$ 1,344,673	\$ 1,046,327	\$ 1,427,698

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 3,999	\$ 6,948	\$ 10,467	\$ 15,000	\$ 4,520	\$ 15,000
412 - Overtime	-	23	-	-	-	-
413 - Employee Benefits	306	533	801	1,148	346	1,148
421 - Office Supplies	2,761	7,490	446	9,000	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	660	5,555	20,694	21,000	2,627	10,000
431 - Professional Services	781,382	778,936	812,459	830,000	676,422	847,800
432 - Communication and Transportation	7,413	14,314	15,693	161,525	18,758	164,000
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	85,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	59,727	38,647	32,150	27,000	9,766	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	111,277	135,572	117,794	205,000	243,549	225,250
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	31,035	203,436	55,372	75,000	90,340	79,500
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 998,560	\$ 1,191,454	\$ 1,065,875	\$ 1,344,673	\$ 1,046,327	\$ 1,427,698

SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

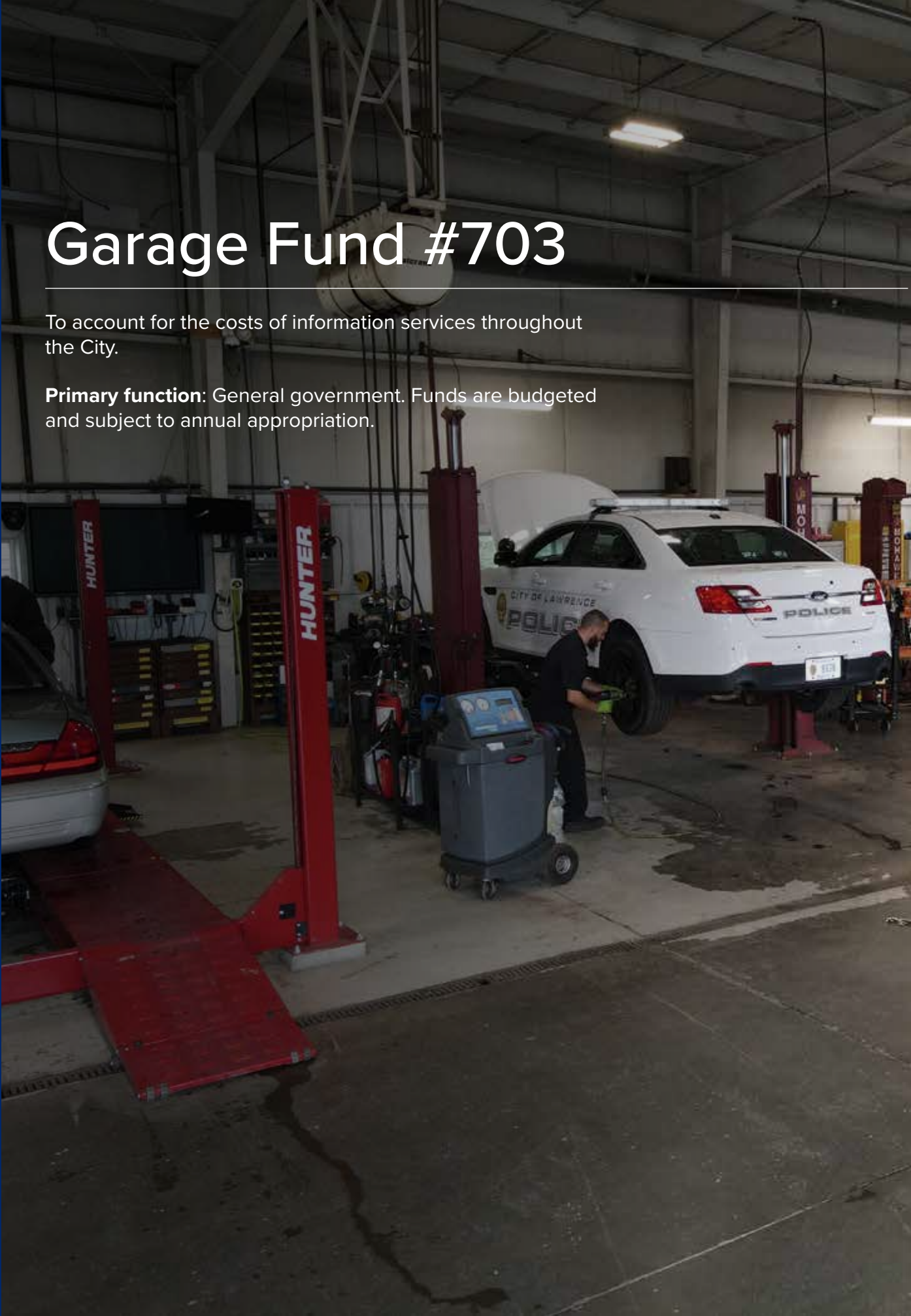
- The City established the Technology Services fund in 2016 to more accurately and efficiently account for the costs of providing and servicing the citywide IT infrastructure
- Staffing and managing the City’s IT department is provided by a third party; funding was budgeted in this fund for this service initially 2017 and continued for 2023
- Annual maintenance contracts and other recurring costs are budgeted in 2023
- The fund’s 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 2023
- The fund balance is expected to be zero at the end of each year



Garage Fund #703

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

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



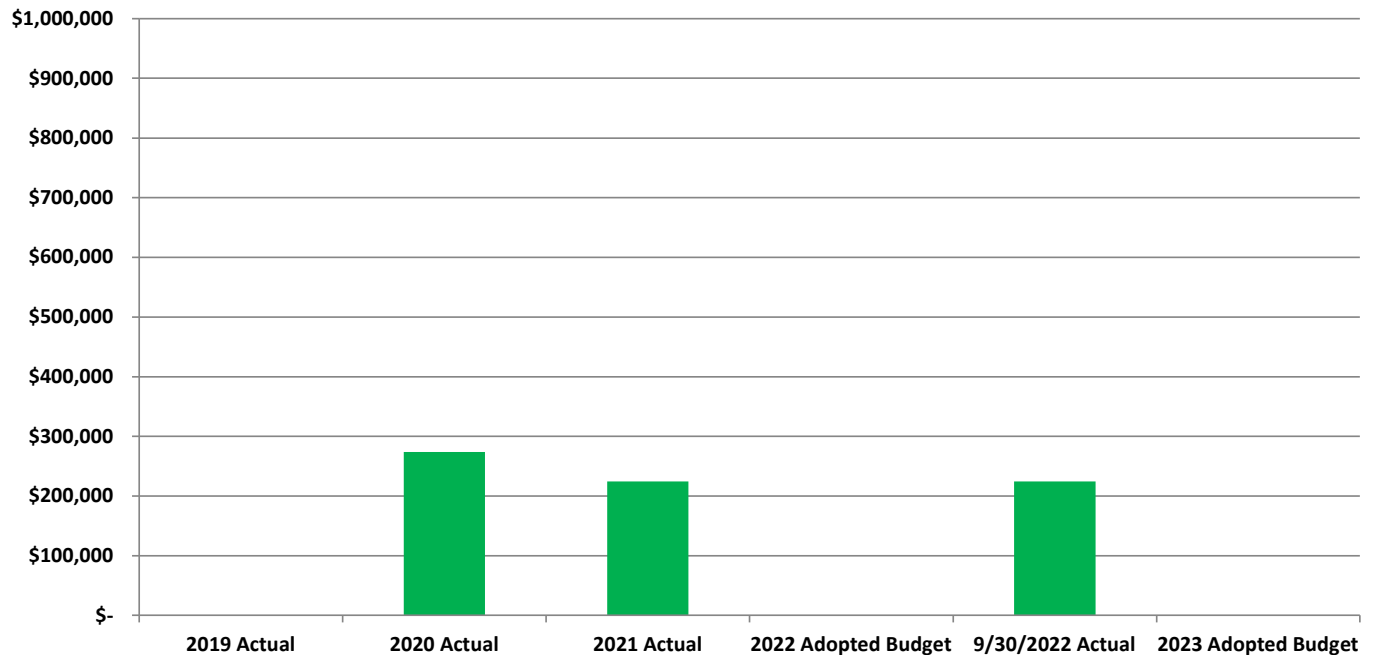
Position - Full Time	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Garage Mechanic	0	3	3	3	3
Total Employee Count	0	3	3	3	3

* 1 P/T Mechanic not shown

Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
390 - Other Financing Sources	\$ -	\$ 490,825	\$ 494,760	\$ 366,849	\$ 364,577	\$ 611,191
Total Revenue	\$ -	\$ 490,825	\$ 494,760	\$ 366,849	\$ 364,577	\$ 611,191
Expenditures:						
410 - Personal Services	\$ -	\$ 10,286	\$ 219,032	\$ 246,426	\$ 160,880	\$ 255,832
420 - Supplies	-	152,375	243,156	211,147	150,725	228,557
430 - Other Services and Charges	-	23,156	81,872	133,741	52,973	126,802
440 - Capital Outlay	-	31,242	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 217,059	\$ 544,061	\$ 591,314	\$ 364,579	\$ 611,191
Net Revenue	\$ -	\$ 273,766	\$ (49,301)	\$ (224,465)	\$ (1)	\$ -
Beginning Fund Balance¹	-	-	273,766	224,465	224,465	-
Ending Fund Balance	\$ -	\$ 273,766	\$ 224,465	\$ -	\$ 224,463	\$ -

Period Ending Fund Balance



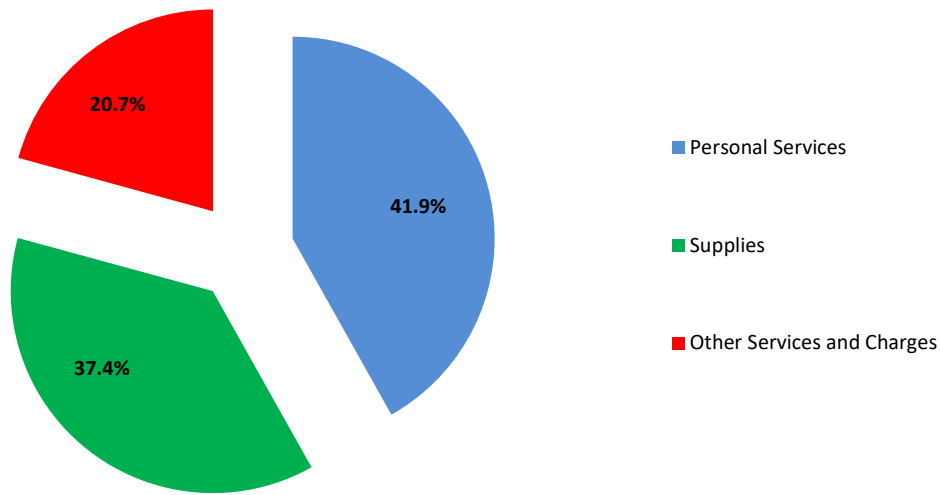
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government	-	217,059	544,061	591,314	364,579	611,191
Total by Expenditures by Function	\$ -	\$ 217,059	\$ 544,061	\$ 591,314	\$ 364,579	\$ 611,191

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ -	\$ 10,286	\$ 219,032	\$ 246,426	\$ 160,880	\$ 255,832
420 - Supplies	-	152,375	243,156	211,147	150,725	228,557
430 - Other Services and Charges	-	23,156	81,872	133,741	52,973	126,802
440 - Capital Outlay	-	31,242	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ -	\$ 217,059	\$ 544,061	\$ 591,314	\$ 364,579	\$ 611,191

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ -	\$ 147,247	\$ 146,218	\$ 164,660	\$ 108,218	\$ 172,893
412 - Overtime	-	3,429	2,647	5,000	2,790	5,000
413 - Employee Benefits	-	66,187	70,168	76,766	49,873	77,939
421 - Office Supplies	-	80	-	276	-	-
422 - Operating Supplies	-	26,370	35,475	28,990	34,921	61,636
423 - Repair and Maintenance Supplies	-	124,994	206,891	180,854	115,681	166,788
429 - Other Supplies	-	931	790	1,027	123	133
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	1,655	1,200	2,199	888	1,200
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	602	-	602
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	(68)	69,883	77,499	29,287	53,000
437 - Rentals	-	2,619	2,828	4,500	2,161	3,000
438 - Debt Service	-	-	-	32,000	16,231	64,000
439 - Other Services and Charges	-	18,950	7,961	16,941	4,406	5,000
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	\$ 544,061	\$ 591,314	\$ 364,579	\$ 611,191

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 fund’s 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 2023
- The fund balance is expected to be zero at the end of each year



CITY OF LAWRENCE

ADOPTED

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CONNECTING LAWRENCE



Fiduciary Funds

360 Police Pension #802



Police Pension #802

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

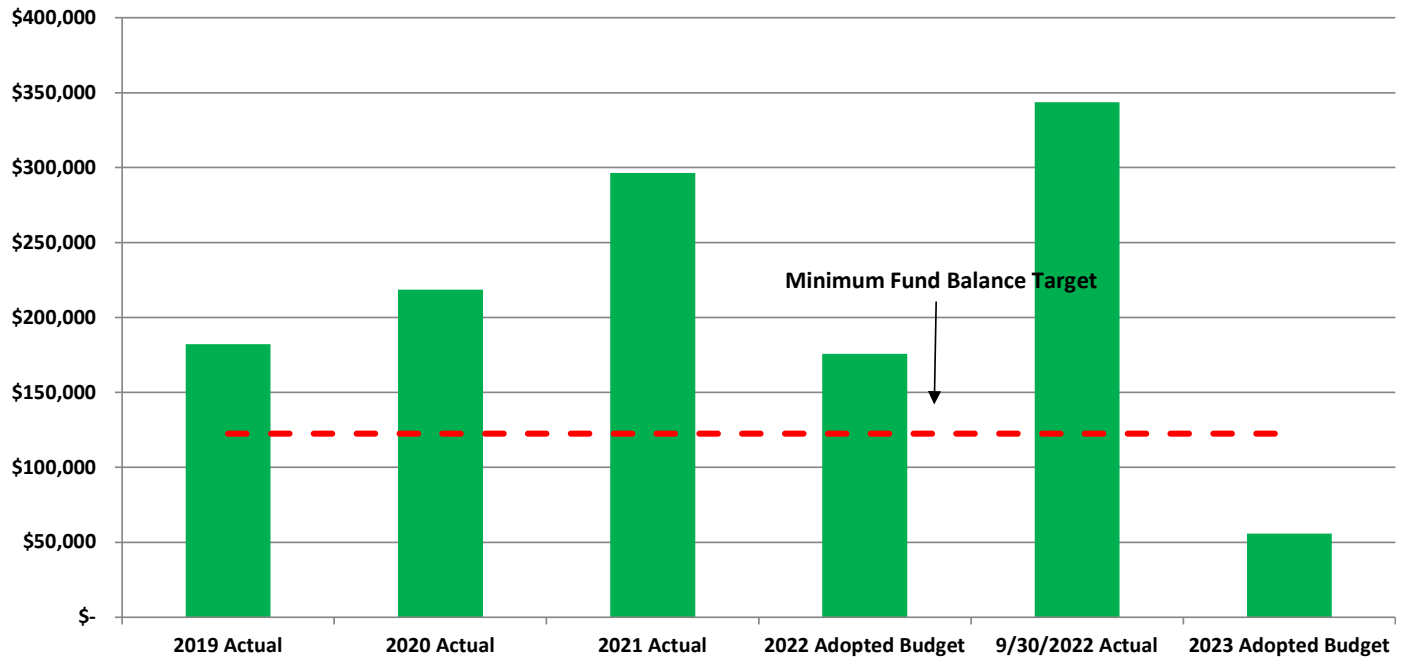
Primary function: Public Safety. Funds are budgeted and subject to annual appropriation.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
330 - Intergovernmental	\$ 368,952	\$ 361,903	\$ 369,726	\$ 368,952	\$ 339,968	\$ 369,726
<u>390 - Other Financing Sources</u>	<u>125,000</u>	<u>75,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 493,952	\$ 436,903	\$ 469,726	\$ 368,952	\$ 339,968	\$ 369,726
Expenditures:						
410 - Personal Services	\$ 405,439	\$ 400,507	\$ 391,657	\$ 477,750	\$ 292,821	\$ 477,750
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	12,000	-	-	12,000	-	12,000
440 - Capital Outlay	-	-	-	-	-	-
<u>450 - Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 417,439	\$ 400,507	\$ 391,657	\$ 489,750	\$ 292,821	\$ 489,750
Net Revenue	\$ 76,513	\$ 36,396	\$ 78,069	\$ (120,798)	\$ 47,147	\$ (120,024)
Beginning Fund Balance¹	105,597	182,110	218,506	296,575	296,575	175,777
Ending Fund Balance	\$ 182,110	\$ 218,506	\$ 296,575	\$ 175,777	\$ 343,722	\$ 55,753

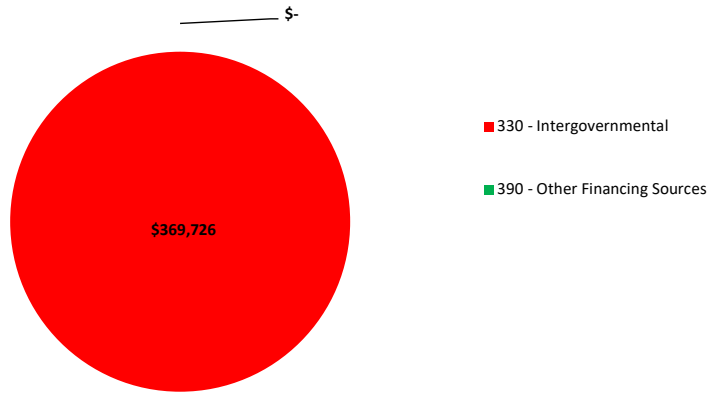
Period Ending Fund Balance



Detailed Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
330 - Intergovernmental						
335.013 - Cigarette Tax - Police Pension	\$ 368,952	\$ 361,903	\$ 369,726	\$ 368,952	\$ 339,968	\$ 369,726
Total	\$ 368,952	\$ 361,903	\$ 369,726	\$ 368,952	\$ 339,968	\$ 369,726
390 - Other Financing Sources						
399.001 - Miscellaneous	\$ 125,000	\$ 75,000	\$ 100,000	\$ -	\$ -	\$ -
Total	\$ 125,000	\$ 75,000	\$ 100,000	\$ -	\$ -	\$ -
Total Revenue	\$ 493,952	\$ 436,903	\$ 469,726	\$ 368,952	\$ 339,968	\$ 369,726

2023 Adopted Budget: Revenue by Category



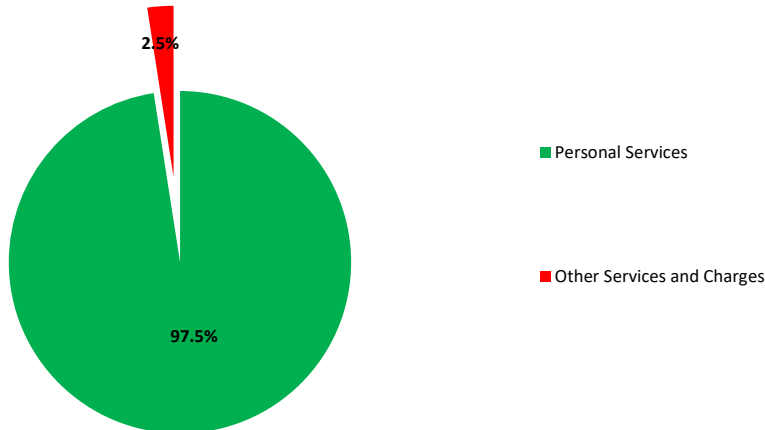
Expenditures by Function

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Public Safety	\$ 417,439	\$ 400,507	\$ 391,657	\$ 489,750	\$ 292,821	\$ 489,750
Total by Expenditures by Function	\$ 417,439	\$ 400,507	\$ 391,657	\$ 489,750	\$ 292,821	\$ 489,750

Expenditures by Category (All Funds)

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
410 - Personal Services	\$ 405,439	\$ 400,507	\$ 391,657	\$ 477,750	\$ 292,821	\$ 477,750
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	12,000	-	-	12,000	-	12,000
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total by Expenditures by Category	\$ 417,439	\$ 400,507	\$ 391,657	\$ 489,750	\$ 292,821	\$ 489,750

2023 Adopted Budget: Expenditures by Category



Detailed Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
411 - Salaries and Wages	\$ 360,779	\$ 357,434	\$ 353,636	\$ 393,750	\$ 262,072	\$ 393,750
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	44,660	43,073	38,021	84,000	30,749	84,000
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	12,000	-	-	12,000	-	12,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
Total Expenditures	\$ 417,439	\$ 400,507	\$ 391,657	\$ 489,750	\$ 292,821	\$ 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 2023 budget does not include the transfer from the General Fund that began in 2016. While the Fund’s balance is above the fund balance target, future budgets will need to include this transfer

CITY OF LAWRENCE

ADOPTED

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CONNECTING LAWRENCE

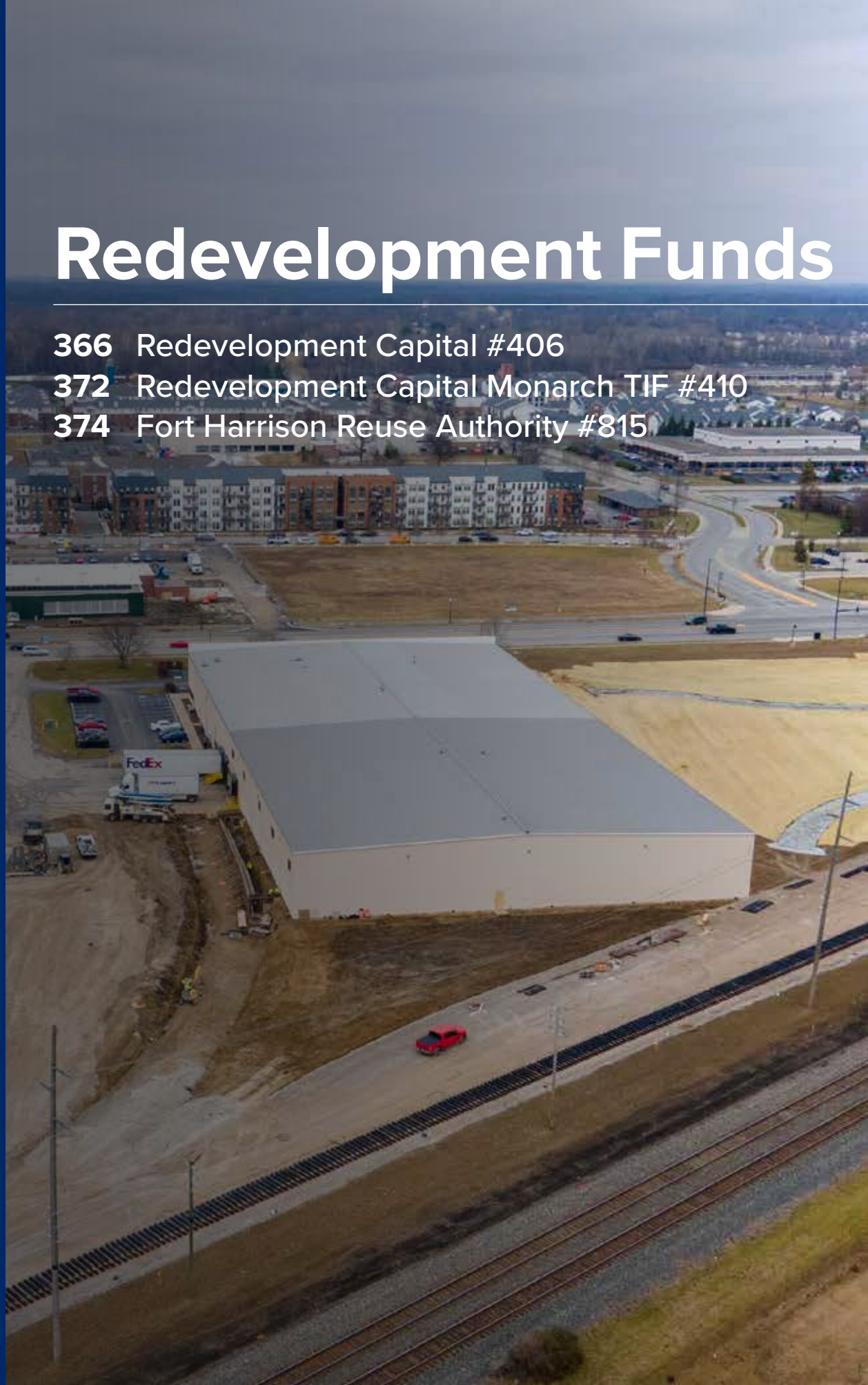


Redevelopment Funds

366 Redevelopment Capital #406

372 Redevelopment Capital Monarch TIF #410

374 Fort Harrison Reuse Authority #815



Revenue and Expenditure Summary - By Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
406 Redevelopment Capital	\$ 519,918	\$ 513,307	\$ 673,257	\$ -	\$ 352,458	\$ -
410 Redevelopment Capital Monarch TIF	734,938	456,402	1,030,095	-	743,104	-
<u>815 Ft. Harrison Reuse Authority</u>	<u>4,444,386</u>	<u>4,534,203</u>	<u>4,634,663</u>	<u>-</u>	<u>2,594,239</u>	<u>-</u>
Total Revenue	\$ 5,699,241	\$ 5,503,911	\$ 6,338,015	\$ -	\$ 3,689,801	\$ -
Expenditures:						
406 Redevelopment Capital	\$ 250,964	\$ 499,731	\$ 507,485	\$ -	\$ 758,804	\$ -
410 Redevelopment Capital Monarch TIF	665,000	720,910	765,910	-	1,185,800	-
<u>815 Ft. Harrison Reuse Authority</u>	<u>4,302,533</u>	<u>4,341,334</u>	<u>4,684,072</u>	<u>-</u>	<u>4,800,012</u>	<u>-</u>
Total Expenditures	\$ 5,218,497	\$ 5,561,975	\$ 5,957,466	\$ -	\$ 6,744,616	\$ -
Revenue less Expenditures	\$ 480,744	\$ (58,063)	\$ 380,549	\$ -	\$ (3,054,815)	\$ -





Redevelopment Capital #406

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

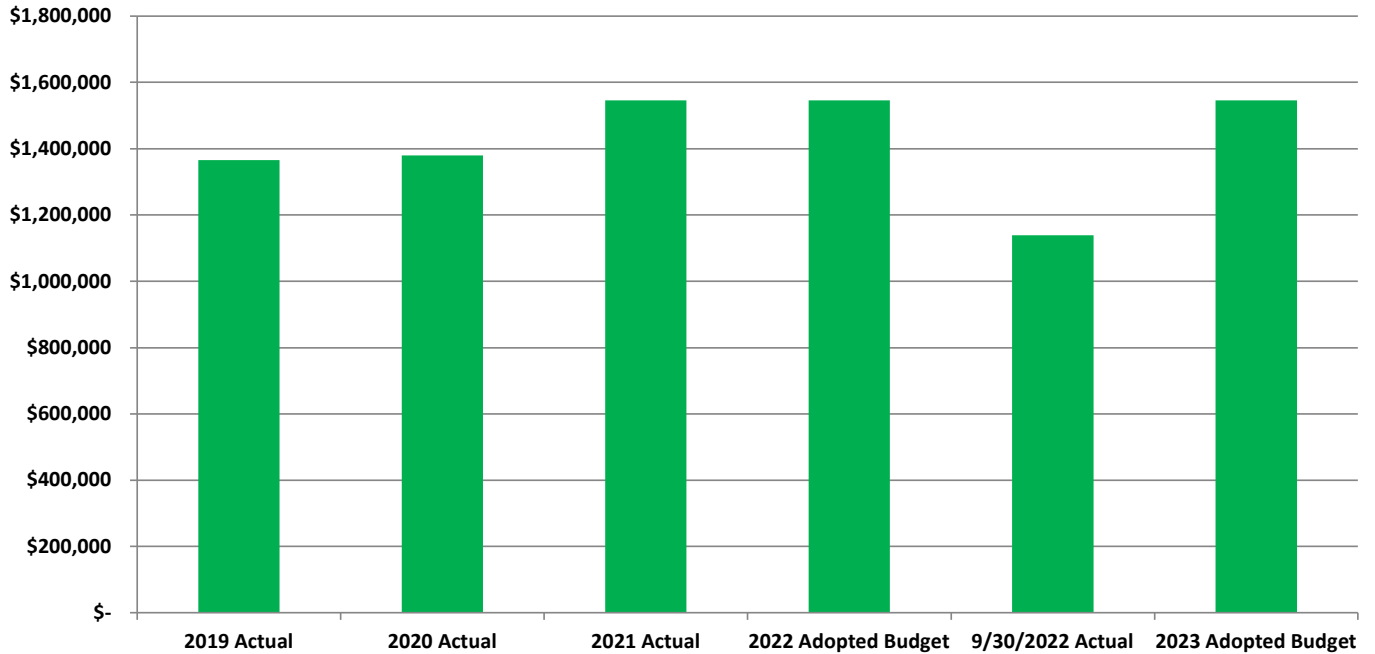
Primary Function: Economic development. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 516,067	\$ 512,841	\$ 442,907	\$ -	\$ 204,056	\$ -
360 - Miscellaneous	3,850	466	-	-	-	-
390 - Other Financing Sources	-	-	230,350	-	148,403	-
Total Revenue	\$ 519,918	\$ 513,307	\$ 673,257	\$ -	\$ 352,458	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	250,964	499,716	507,485	-	758,804	-
440 - Capital Outlay	-	15	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 250,964	\$ 499,731	\$ 507,485	\$ -	\$ 758,804	\$ -
Net Revenue	\$ 268,953	\$ 13,576	\$ 165,772	\$ -	\$ (406,346)	\$ -
Beginning Fund Balance¹	1,097,093	1,366,046	1,379,622	1,545,394	1,545,394	1,545,394
Ending Fund Balance	\$ 1,366,046	\$ 1,379,622	\$ 1,545,394	\$ 1,545,394	\$ 1,139,048	\$ 1,545,394

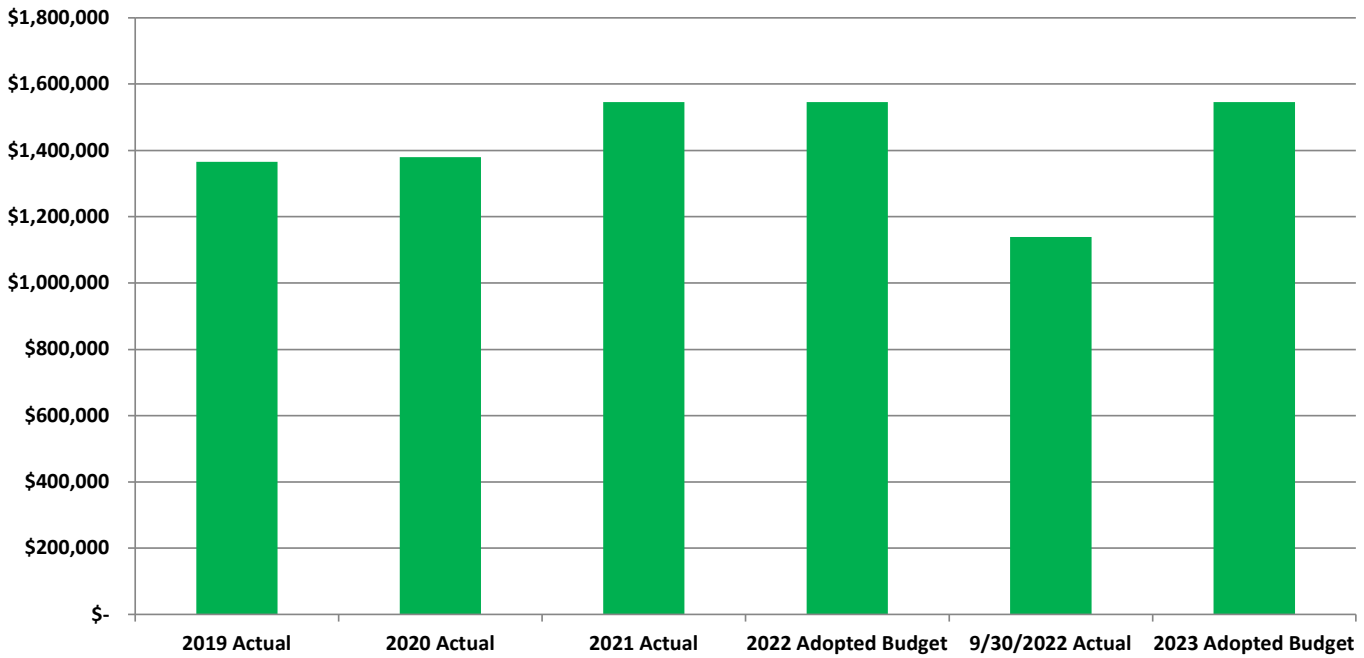
Period Ending Fund Balance



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 516,067	\$ 512,841	\$ 442,907	\$ -	\$ 204,056	\$ -
360 - Miscellaneous	3,850	466	-	-	-	-
<u>390 - Other Financing Sources</u>	<u>-</u>	<u>-</u>	<u>230,350</u>	<u>-</u>	<u>148,403</u>	<u>-</u>
Total Revenue	\$ 519,918	\$ 513,307	\$ 673,257	\$ -	\$ 352,458	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	250,964	499,716	507,485	-	758,804	-
440 - Capital Outlay	-	15	-	-	-	-
<u>450 - Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 250,964	\$ 499,731	\$ 507,485	\$ -	\$ 758,804	\$ -
Net Revenue	\$ 268,953	\$ 13,576	\$ 165,772	\$ -	\$ (406,346)	\$ -
Beginning Fund Balance¹	1,097,093	1,366,046	1,379,622	1,545,394	1,545,394	1,545,394
Ending Fund Balance	\$ 1,366,046	\$ 1,379,622	\$ 1,545,394	\$ 1,545,394	\$ 1,139,048	\$ 1,545,394

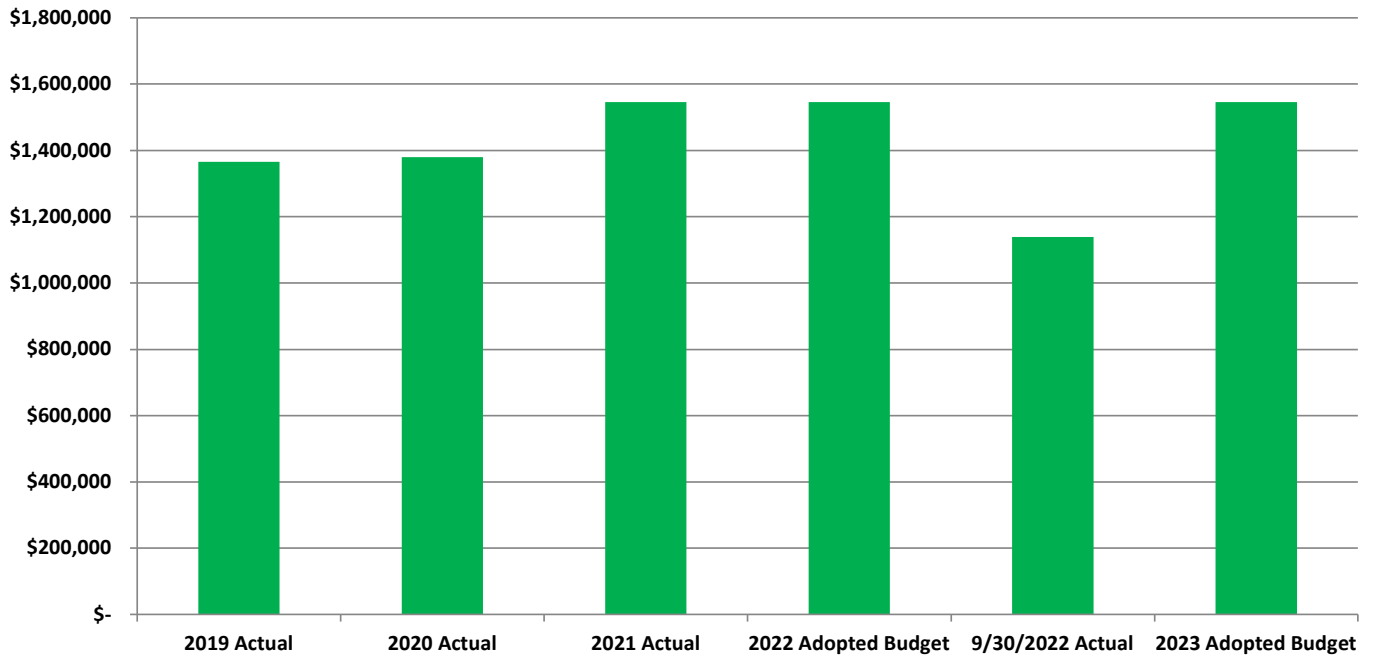
Period Ending Fund Balance



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 516,067	\$ 512,841	\$ 442,907	\$ -	\$ 204,056	\$ -
360 - Miscellaneous	3,850	466	-	-	-	-
390 - Other Financing Sources	-	-	230,350	-	148,403	-
Total Revenue	\$ 519,918	\$ 513,307	\$ 673,257	\$ -	\$ 352,458	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	250,964	499,716	507,485	-	758,804	-
440 - Capital Outlay	-	15	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 250,964	\$ 499,731	\$ 507,485	\$ -	\$ 758,804	\$ -
Net Revenue	\$ 268,953	\$ 13,576	\$ 165,772	\$ -	\$ (406,346)	\$ -
Beginning Fund Balance¹	1,097,093	1,366,046	1,379,622	1,545,394	1,545,394	1,545,394
Ending Fund Balance	\$ 1,366,046	\$ 1,379,622	\$ 1,545,394	\$ 1,545,394	\$ 1,139,048	\$ 1,545,394

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

- The City of Lawrence has three Tax Increment Finance Districts:
 - Pendleton Pike
 - Monarch
 - Fort Harrison Reuse Authority
- This fund represents collections from the Pendleton Pike TIF, which is the primary TIF fund for the City of Lawrence
- Collections from Monarch TIF (please see Fund 410) and debt service payments on Monarch debt were included in prior years revenues and expenditures
- Monarch collections were deposited in a separate fund (410 – Redevelopment Capital Monarch TIF) in 2017 to better account for TIF activity related to Monarch
- The variance in revenue and expenditures from 2016 to 2017 is primarily attributed to this change
- Collections from the Fort Harrison TIF are accounted for in fund 815
- Revenue is not expected to change materially in the near term for Pendleton Pike TIF
- Anticipated expenditures include:
 - Debt service for bonds issued in 2012
 - We anticipate issuing up to \$2.5 million in new bonds to fund development in the Trades District within the Pendleton Pike TIF
 - Continued redevelopment of the Pendleton Pike corridor in Lawrence





Redevelopment Capital Monarch TIF #410

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

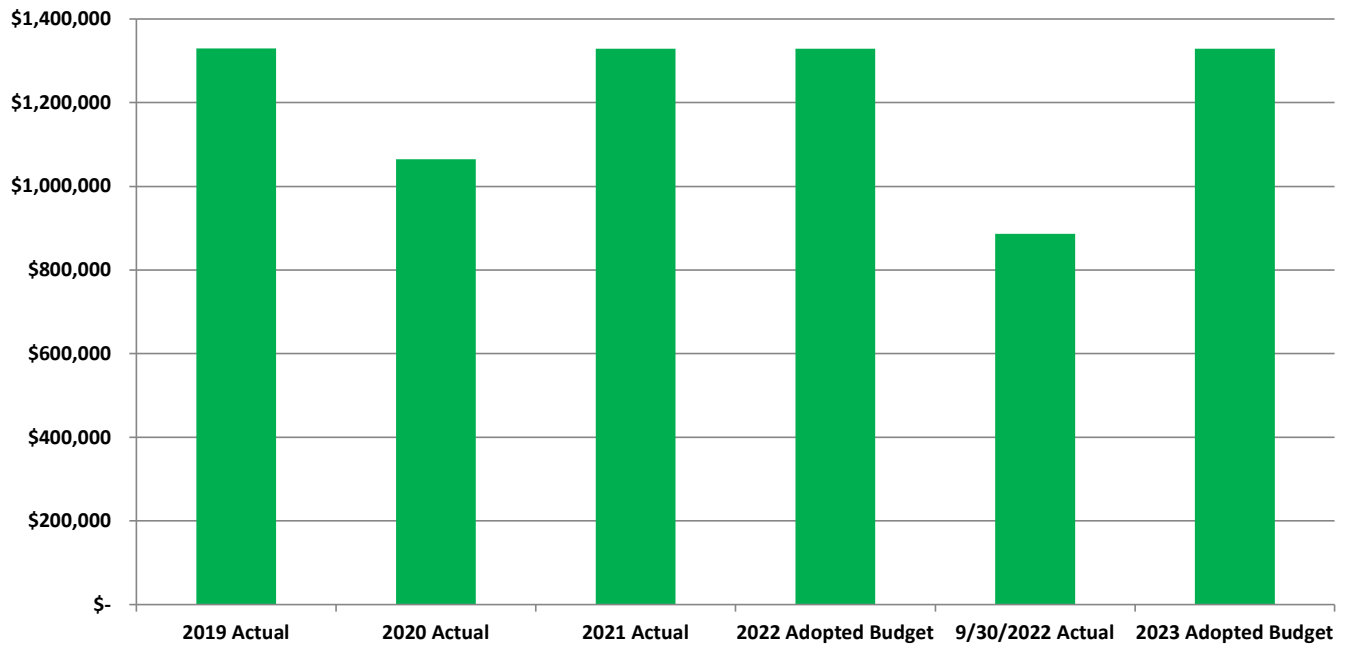
Primary Function: Economic development. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 733,539	\$ 443,222	\$ 1,030,093	\$ -	\$ 742,433	\$ -
360 - Miscellaneous	1,399	561	3	-	671	-
390 - Other Financing Sources	-	12,619	-	-	-	-
Total Revenue	\$ 734,938	\$ 456,402	\$ 1,030,095	\$ -	\$ 743,104	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	665,000	720,910	765,910	-	1,185,800	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 665,000	\$ 720,910	\$ 765,910	\$ -	\$ 1,185,800	\$ -
Net Revenue	\$ 69,938	\$ (264,508)	\$ 264,185	\$ -	\$ (442,695)	\$ -
Beginning Fund Balance¹	1,259,260	1,329,198	1,064,689	1,328,875	1,328,875	1,328,875
Ending Fund Balance	\$ 1,329,198	\$ 1,064,689	\$ 1,328,875	\$ 1,328,875	\$ 886,179	\$ 1,328,875

Period Ending Fund Balance



SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

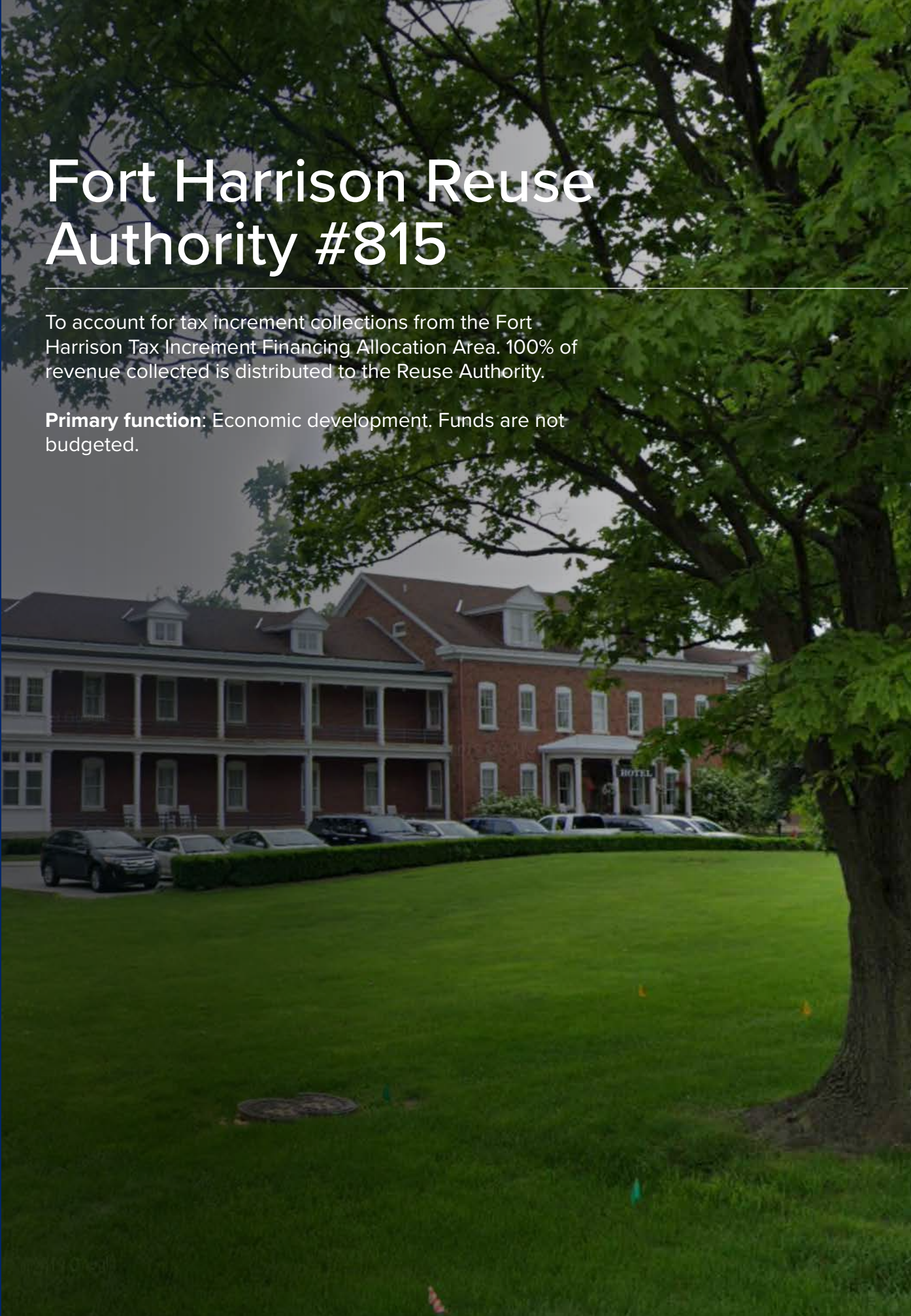
- This fund was established in 2017 to separate TIF collections from the Monarch TIF and Pendleton Pike
- Monarch TIF collections are utilized to repay debt service on bonds issued to fund infrastructure improvements to Monarch Beverage Corp.



Fort Harrison Reuse Authority #815

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.

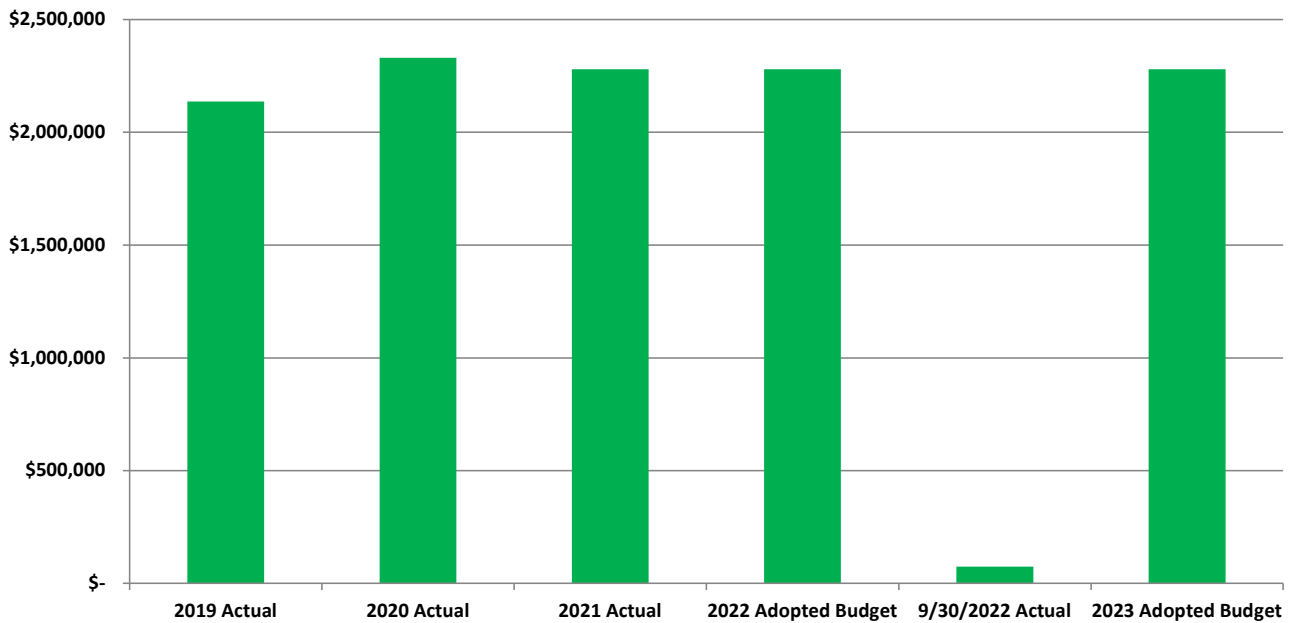
Primary function: Economic development. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 Adopted Budget
Revenue:						
310 - Taxes	\$ 4,444,386	\$ 4,534,203	\$ 4,634,663	\$ -	\$ 2,594,239	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
Total Revenue	\$ 4,444,386	\$ 4,534,203	\$ 4,634,663	\$ -	\$ 2,594,239	\$ -
Expenditures:						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	4,302,533	4,341,334	4,684,072	-	4,800,012	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
Total Expenditures	\$ 4,302,533	\$ 4,341,334	\$ 4,684,072	\$ -	\$ 4,800,012	\$ -
Net Revenue	\$ 141,853	\$ 192,869	\$ (49,409)	\$ -	\$ (2,205,774)	\$ -
Beginning Fund Balance¹	1,994,790	2,136,643	2,329,512	2,280,103	2,280,103	2,280,103
Ending Fund Balance	\$ 2,136,643	\$ 2,329,512	\$ 2,280,103	\$ 2,280,103	\$ 74,330	\$ 2,280,103

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 2022/2023:
 - 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



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

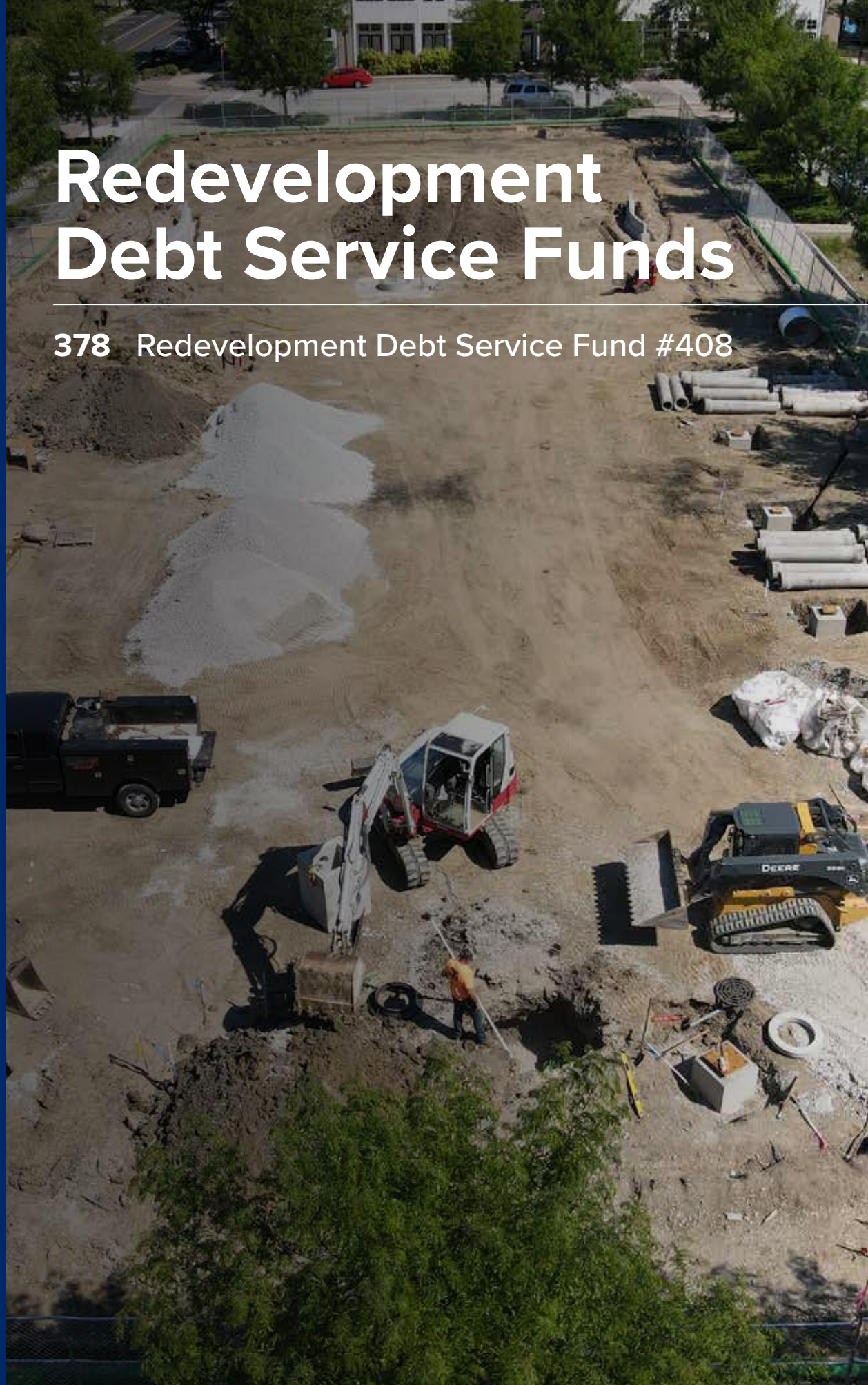
CONNECTING LAWRENCE



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Redevelopment Debt Service Funds

378 Redevelopment Debt Service Fund #408



Redevelopment Debt Service Fund #408

To account for the debt service reserve requirement
Redevelopment bonds.

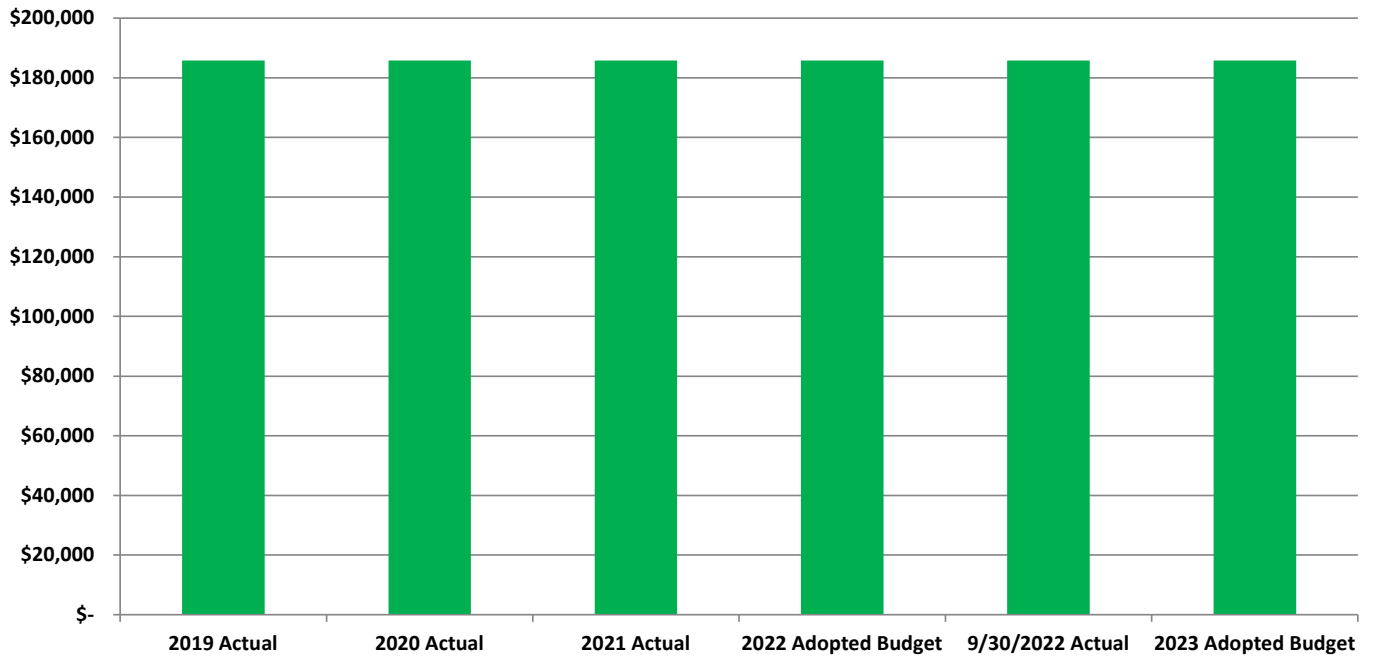
Primary function: Economic Development. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	9/30/2022 Actual	2023 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
Ending Fund Balance	\$ 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)
- No revenue or expenditures planned
- Reserve remains intact until final payment on bonds



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE



Appendix

- 384 Civil City Debt Schedules Government
- 388 Enterprise Debt Service Schedules Sewer
- 394 Enterprise Debt Service Schedules Water
- 400 Redevelopment Debt Service Schedules



City Debt Summary - by Revenue Type

	2023	2024	2025	2026	2027-2031	2032-2036
Governmental Revenue	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Enterprise Revenue	2,675,280	3,925,743	3,735,905	3,782,239	15,739,121	29,644,074
Redevelopment Revenue	1,083,748	1,067,554	1,072,257	1,076,639	5,197,412	3,565,688
Total	\$ 4,979,621	\$ 6,515,546	\$ 6,521,145	\$ 6,571,801	\$ 29,519,846	\$ 41,796,101

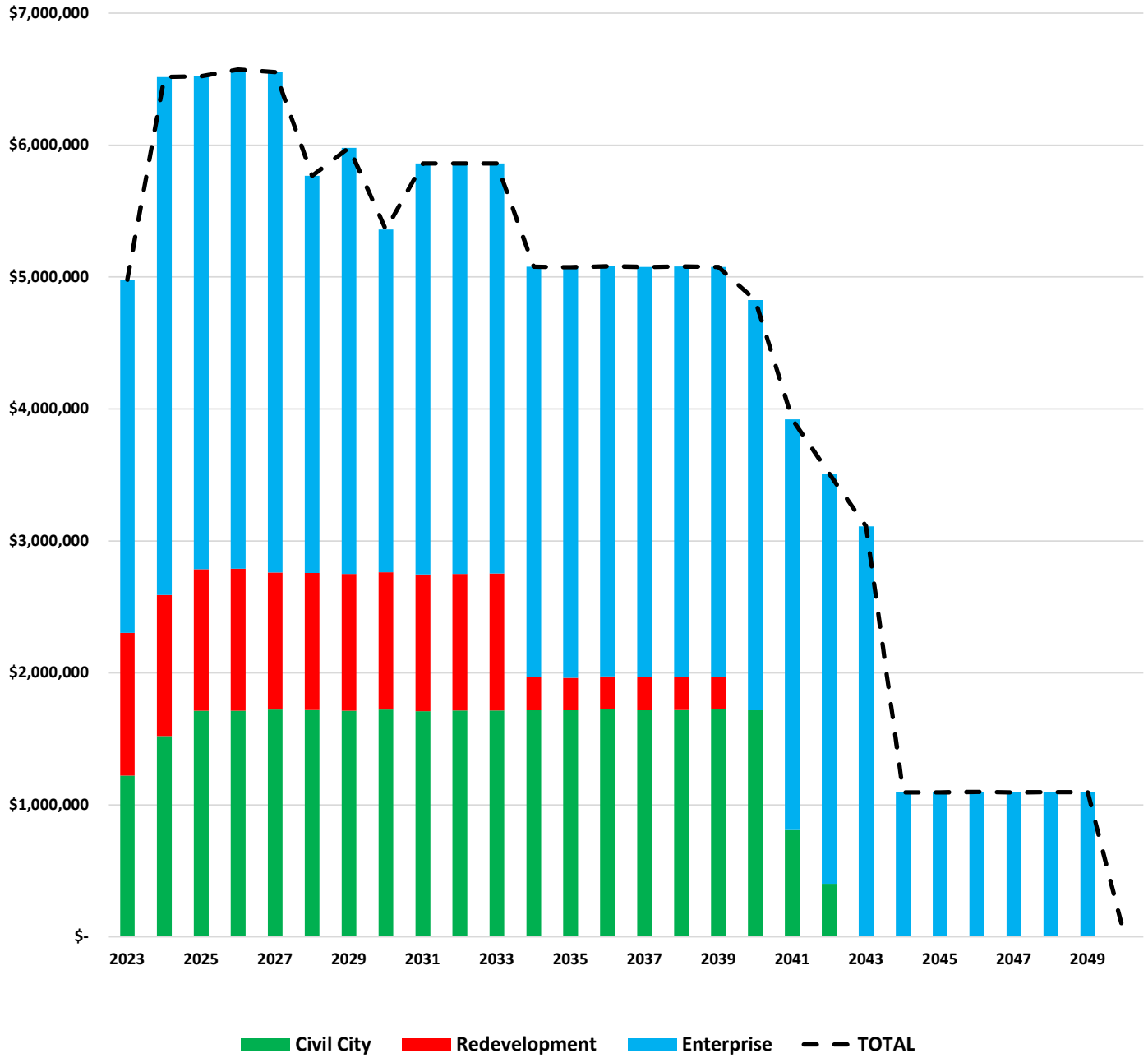
City Debt Summary - by Function

	2023	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 1,220,593	\$ 1,522,249	\$ 1,712,984	\$ 1,712,924	\$ 8,583,313	\$ 8,586,339
Parks and Recreation	-	-	-	-	-	-
Economic Development	1,083,748	1,067,554	1,072,257	1,076,639	5,197,412	3,565,688
Sanitation	776,725	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
Water Utility	1,898,555	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
Total	\$ 4,979,621	\$ 6,515,546	\$ 6,521,145	\$ 6,571,801	\$ 29,519,846	\$ 41,796,101

City Debt Summary - by Fund

	2023	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	187,544	-	-	-	-	-
327 Municipal Building Corp.	1,033,049	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
406 Redevelopment Capital	293,748	277,554	282,257	286,639	1,247,411	1,985,688
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	790,000	3,950,001	1,580,000
602 Water Bond Interest & Sinking	1,898,555	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
607 Sewer Bond Interest & Sinking	776,725	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
Total	\$ 4,979,621	\$ 6,515,546	\$ 6,521,145	\$ 6,571,801	\$ 29,519,846	\$ 41,796,101

City Debt Service Summary - By Year



Civil City Debt Schedules Government



Governmental Debt Service Summary - by Function

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

Governmental Debt Service Summary - by Fund

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

Date	Principal	Interest Rate	Interest	Total	FY Total
1/15/2023	185,000	2.75%	2,544	187,544	187,544
Total	\$ 185,000		\$ 2,544	\$ 187,544	\$ 554,988

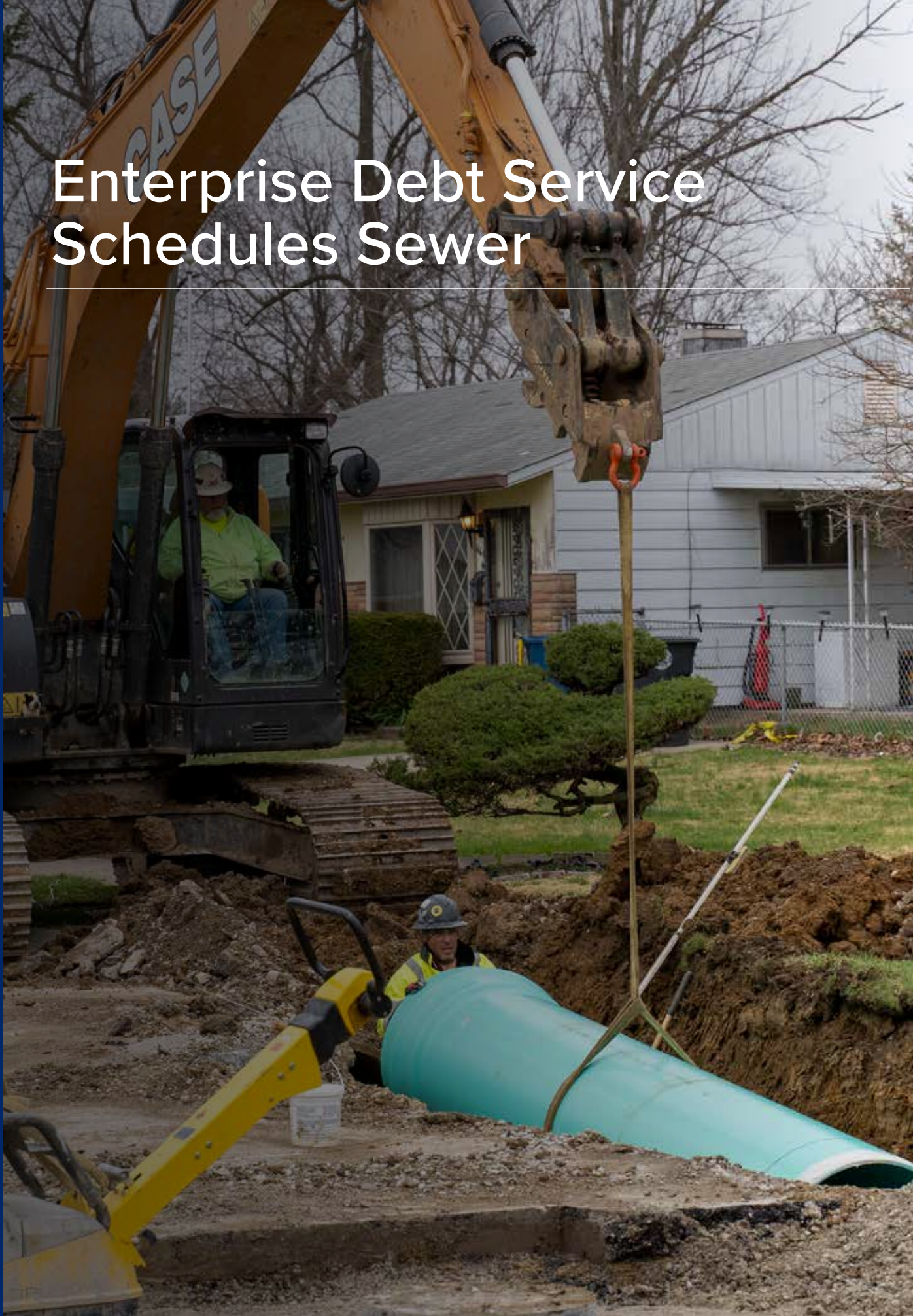


Fund 327: Municipal Building Corp.

Date	Total Debt Service	FY Total
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	31,236,808.75	31,236,808.75



Enterprise Debt Service Schedules Sewer



Enterprise Debt Service Summary - Sewer Utility

	2023	2024	2025	2026	2027-2031	2032-2043
Series 2009 A	\$ 191,063	\$ 191,046	\$ 191,027	\$ 191,009	\$ 572,915	\$ -
Series 2009B	318,316	321,578	318,790	320,206	963,208	-
Series 2009C	45,688	42,844	-	-	-	-
Series 2015	221,658	220,672	219,530	218,230	221,772	-
Series 2022	-	1,255,833	1,235,000	1,282,575	7,578,000	24,164,825
Total	\$ 776,725	\$ 2,031,973	\$ 1,964,347	\$ 2,012,020	\$ 9,335,895	\$ 24,164,825



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



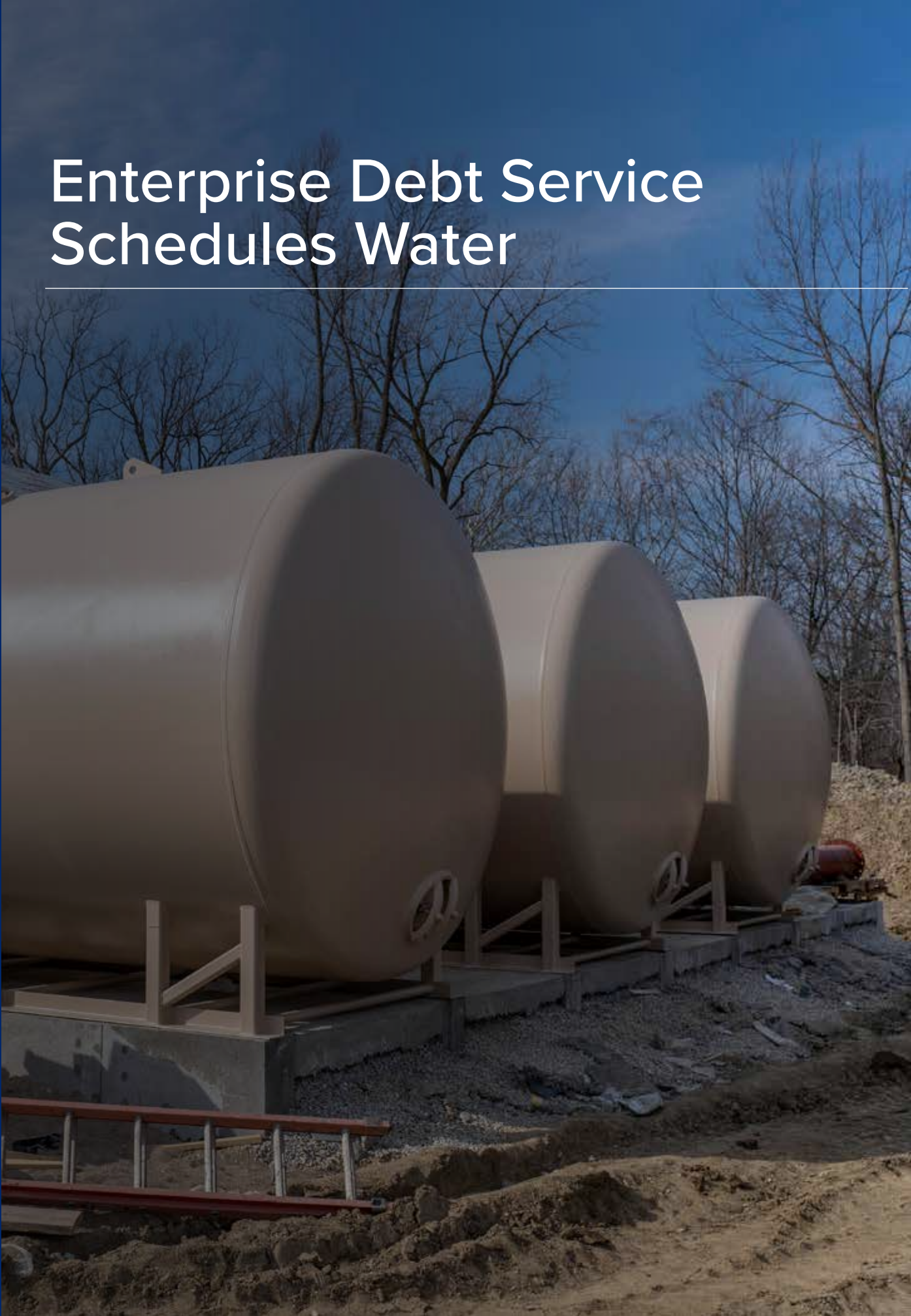
Sewer Utility: Series 2022

Date	Principal	Interest Rate	Interest	Period Total	FY Total	Remaining Balance
11/10/2022						20,000,000
7/1/2023	-		705,833	705,833		20,000,000
1/1/2024	-		550,000	550,000	1,255,833	20,000,000
7/1/2024	-		550,000	550,000		20,000,000
1/1/2025	135,000	5.00%	550,000	685,000	1,235,000	19,865,000
7/1/2025	-		546,288	546,288		19,865,000
1/1/2026	190,000	5.00%	546,288	736,288	1,282,575	19,675,000
7/1/2026	-		541,063	541,063		19,675,000
1/1/2027	200,000	5.00%	541,063	741,063	1,282,125	19,475,000
7/1/2027	-		535,563	535,563		19,475,000
1/1/2028	210,000	5.00%	535,563	745,563	1,281,125	19,265,000
7/1/2028			529,788	529,788		19,265,000
1/1/2029	440,000	5.00%	529,788	969,788	1,499,575	18,825,000
7/1/2029			517,688	517,688		18,825,000
1/1/2030	465,000	5.00%	517,688	982,688	1,500,375	18,360,000
7/1/2030			504,900	504,900		18,360,000
1/1/2031	1,005,000	5.00%	504,900	1,509,900	2,014,800	17,355,000
7/1/2031			477,263	477,263		17,355,000
1/1/2032	1,060,000	5.00%	477,263	1,537,263	2,014,525	16,295,000
7/1/2032			448,113	448,113		16,295,000
1/1/2033	1,115,000	5.00%	448,113	1,563,113	2,011,225	15,180,000
7/1/2033			417,450	417,450		15,180,000
1/1/2034	1,180,000	5.00%	417,450	1,597,450	2,014,900	14,000,000
7/1/2034			385,000	385,000		14,000,000
1/1/2035	1,245,000	5.00%	385,000	1,630,000	2,015,000	12,755,000
7/1/2035			350,763	350,763		12,755,000
1/1/2036	1,310,000	5.00%	350,763	1,660,763	2,011,525	11,445,000
7/1/2036			314,738	314,738		11,445,000
1/1/2037	1,385,000	5.00%	314,738	1,699,738	2,014,475	10,060,000
7/1/2037			276,650	276,650		10,060,000
1/1/2038	1,460,000	5.00%	276,650	1,736,650	2,013,300	8,600,000
7/1/2038			236,500	236,500		8,600,000
1/1/2039	1,540,000	5.00%	236,500	1,776,500	2,013,000	7,060,000
7/1/2039			194,150	194,150		7,060,000
1/1/2040	1,625,000	5.00%	194,150	1,819,150	2,013,300	5,435,000
7/1/2040			149,463	149,463		5,435,000
1/1/2041	1,715,000	5.00%	149,463	1,864,463	2,013,925	3,720,000
7/1/2041			102,300	102,300		3,720,000
1/1/2042	1,810,000	5.00%	102,300	1,912,300	2,014,600	1,910,000
7/1/2042			52,525	52,525		1,910,000
1/1/2043	1,910,000	5.00%	52,525	1,962,525	2,015,050	-
Total	20,000,000		15,516,233	35,516,233	35,516,233	





Enterprise Debt Service Schedules Water



Enterprise Debt Service Summary - Water Utility

	2023	2024	2025	2026	2027-2031	2032-2036
Series 2017 A	\$ 558,506	\$ 551,756	\$ 554,256	\$ 552,975	\$ 1,211,150	\$ -
Series 2017B	448,995	450,540	326,568	326,390	325,868	-
Series 2017 SRF	520,260	520,680	519,940	520,060	2,600,440	2,601,280
Series 2020	370,794	370,794	370,794	370,794	2,265,769	2,877,969
Total	\$ 1,898,555	\$ 1,893,770	\$ 1,771,558	\$ 1,770,219	\$ 6,403,226	\$ 5,479,249



Water Utility: Series 2017A

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 2,985,000		\$ 443,644	\$ 3,428,644	\$ 3,428,644

Water Utility: Series 2017B

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 1,710,000		\$ 168,360	\$ 1,878,360	\$ 1,878,360

Water Utility: Series 2017 State Revolving Fund Loan

Date	Principal	Interest Rate	Interest	Period Total	FY Total
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	\$ 7,063,000		\$ 1,260,060	\$ 8,323,060	\$ 8,323,060



Water Utility: Series 2020

Date	Principal	Interest Rate	Interest	Period Total	FY Total	Remaining Balance
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
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

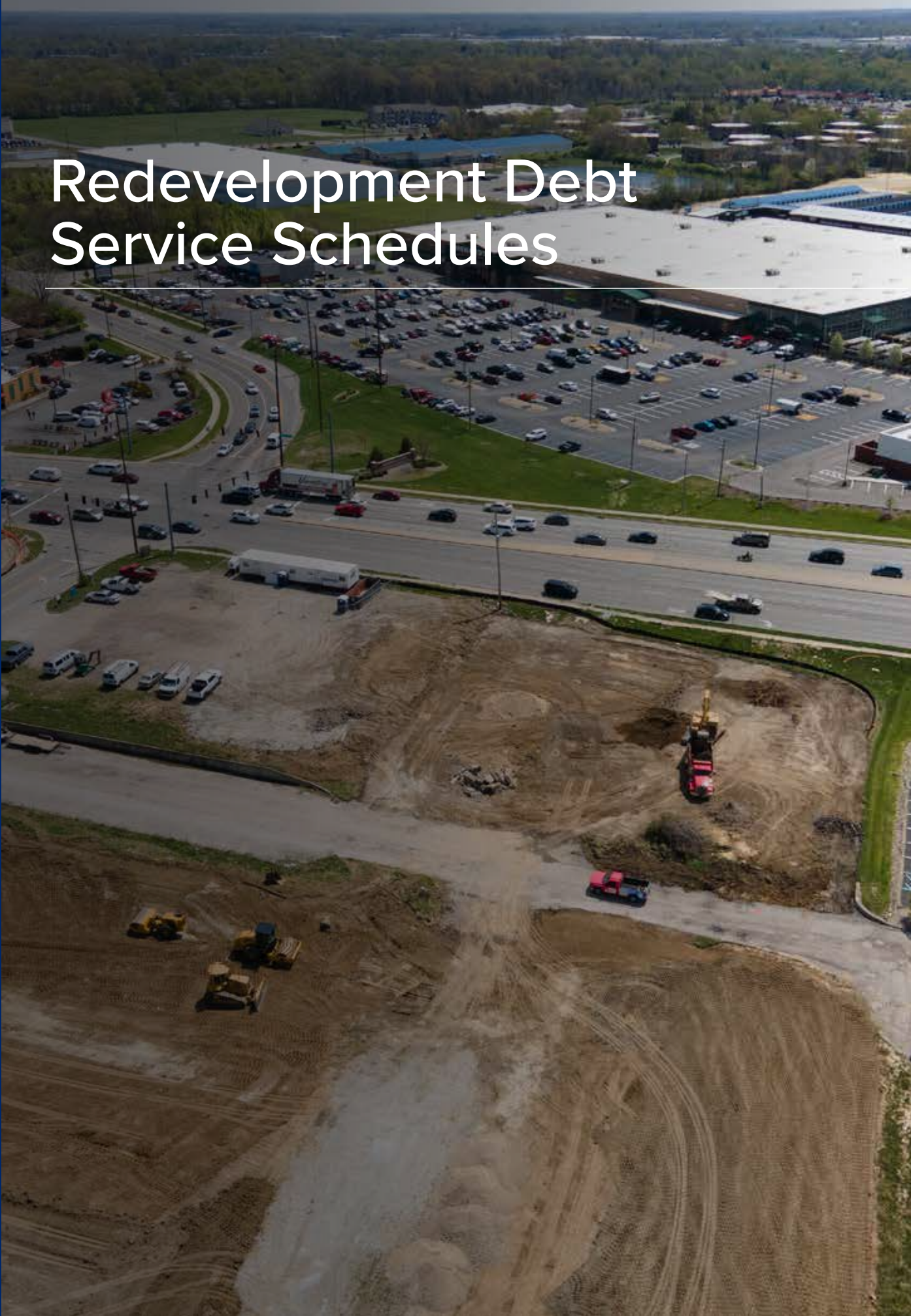


Water Utility: Series 2020

Date	Principal	Interest Rate	Interest	Period Total	FY Total	Remaining Balance
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		\$ 7,434,763	\$ 19,829,763	\$ 19,829,763	



Redevelopment Debt Service Schedules



Redevelopment Debt Service Summary - by Function

	2023	2024	2025	2026	2027-2031	2032-2039
Economic Development	\$ 1,083,748	\$ 1,067,554	\$ 1,072,257	\$ 1,076,639	\$ 5,197,412	\$ 3,565,688
Total	\$ 1,083,748	\$ 1,067,554	\$ 1,072,257	\$ 1,076,639	\$ 5,197,412	\$ 3,565,688

Redevelopment Debt Service Summary - by Fund

	2023	2024	2025	2026	2027-2031	2032-2039
406 Redevelopment Capital	\$ 293,748	\$ 277,554	\$ 282,257	\$ 286,639	\$ 1,247,411	\$ 1,985,688
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	790,000	3,950,001	1,580,000
Total	\$ 1,083,748	\$ 1,067,554	\$ 1,072,257	\$ 1,076,639	\$ 5,197,412	\$ 3,565,688

Fund 406: Redevelopment Capital Fund

Year	Principal	Interest	Total
2023	155,000	138,748	293,748
2024	160,000	117,554	277,554
2025	170,000	112,257	282,257
2026	180,000	106,639	286,639
2027	150,000	100,638	250,638
2028	155,000	94,309	249,309
2029	160,000	87,772	247,772
2030	170,000	80,925	250,925
2031	175,000	73,767	248,767
2032	180,000	66,401	246,401
2033	190,000	58,723	248,723
2034	200,000	50,630	250,630
2035	205,000	42,226	247,226
2036	215,000	33,511	248,511
2037	225,000	24,381	249,381
2038	235,000	14,836	249,836
2039	240,000	4,980	244,980
Total	\$ 3,165,000	\$ 1,208,297	\$ 4,373,297

Fund 410: Redevelopment Capital Monarch TIF

Year	Principal	Interest	Total
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	\$ 2,304,001	\$ 6,386,000	\$ 8,690,001



CITY OF LAWRENCE

ADOPTED

BUDGET

2025

CONNECTING LAWRENCE



TABLE OF CONTENTS

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 non-expendable 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.

Inter-fund 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 Adopted Budget 2023



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