

# BUILDING MOMENTUM



Date of Issue: **Mayor** Steve Collier  
November 1, 2023 **Controller** Tyler Douthit

## CITY OF LAWRENCE ADOPTED BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Lawrence  
Indiana**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morrill*

Executive Director

## FOR IMMEDIATE RELEASE

April 25, 2023

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**E-mail: [budgetawards@gfoa.org](mailto: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 2024 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. The 2024 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 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,



Mayor Steve Collier  
Steve Collier  
City of Lawrence Mayor



# A Word from our Controller





September 5, 2023

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”) 2024 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 2023, our seventh consecutive honor, and look forward to submitting the FY 2024 budget for consideration.

With the 2024 proposed budget, we are building momentum by continuing to

enhance the quality of life in Lawrence and ensuring the City’s long-term financial stability.

**Financial Health:**

A little over seven 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 FY2019 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 2024 proposed budget, this will be our sixth consecutive year maintaining a 20% OR.



## **2024 Budget Proposal Highlights:**

This budget proposal is a fiscally responsible budget; highlights of the 2024 budget request include:

- The proposed 2024 General Fund budget is a balanced budget and provides 3% raises for employees
- 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
- The Street Department budget will focus on strip patching, sidewalk repairs and replacements, as well as crack sealing
- Our Parks Department plans to expand Winterfest as well as expanding additional programming opportunities
- The Parks Department will also maintain “Tour Lawrence”, our bike share program
- Our 2024 budget will maintain our commitment to Public Safety, including continued funding for body cameras for our police
  - o Continued emphasis on funding for police officer training – in excess of over 400% increase since 2016

## **Utility’s 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 seven 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 2024 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 completed its Phase I and II capital projects, which included our new Richardt Water Treatment Plant, Fort Harrison Water Treatment Plant, the Indian Lake Water Treatment Plant, the Winding Ridge ground storage tank, upgrades to water supply wells, storage facilities 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 2024 budget proposal also includes an additional \$3.6 million for capital improvements to the water system – e.g., water main replacements, meter pit installations, and hydrant and valve replacements.

With the 2024 budget, we will have reinvested over \$50 million back into the utility in eight 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, but rates will need to be adjusted again in 2025.

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 help 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 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. We are pleased to share that we are currently working on upgrading our online payment platform to enhance our customer experience. We will continue to look for opportunities to increase payment accessibility for our customers.

With this budget proposal, we will continue to build momentum 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](http://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, Ashley Roberts, Daniel Beyer, and Jared Hooton. While challenges remain to our long-term sustainable funding, we are continuing to build momentum in Lawrence with this fiscally responsible budget.

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

Respectfully submitted,



Tyler Douthit  
City Controller/Utility CFO

*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**



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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.

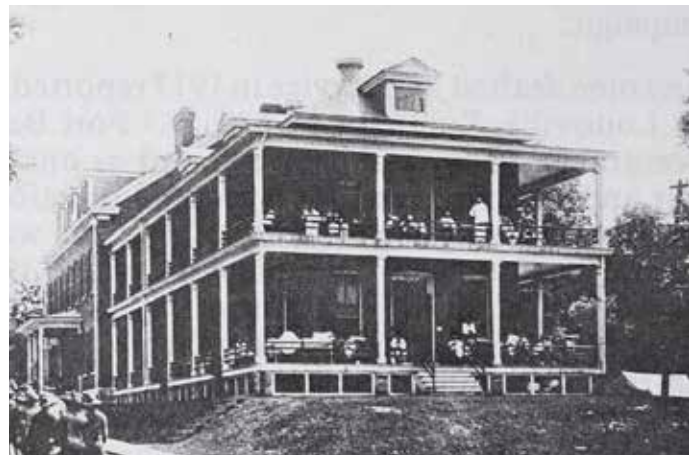
In 1929, the residents of Lawrence — then about 600 — voted to make their village a town. By 1940, the population had grown to 1,048; by 1950, Lawrence had 1,999 residents. A special census in 1956 showed 7,863 residents, and talk began of incorporating as a fifth-class city.

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. A new Armed Forces Reserve Center opened in 2014, with the 310th Expeditionary Sustainment Command, where more than 1,200 reservists 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+.

## The Future Looks Bright

**2023**

Completed Fire Station 38. Indy Public Library Opened on Fort Ben. \$90 Million Keystone Project broke ground in Fort Ben.

**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.





**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**

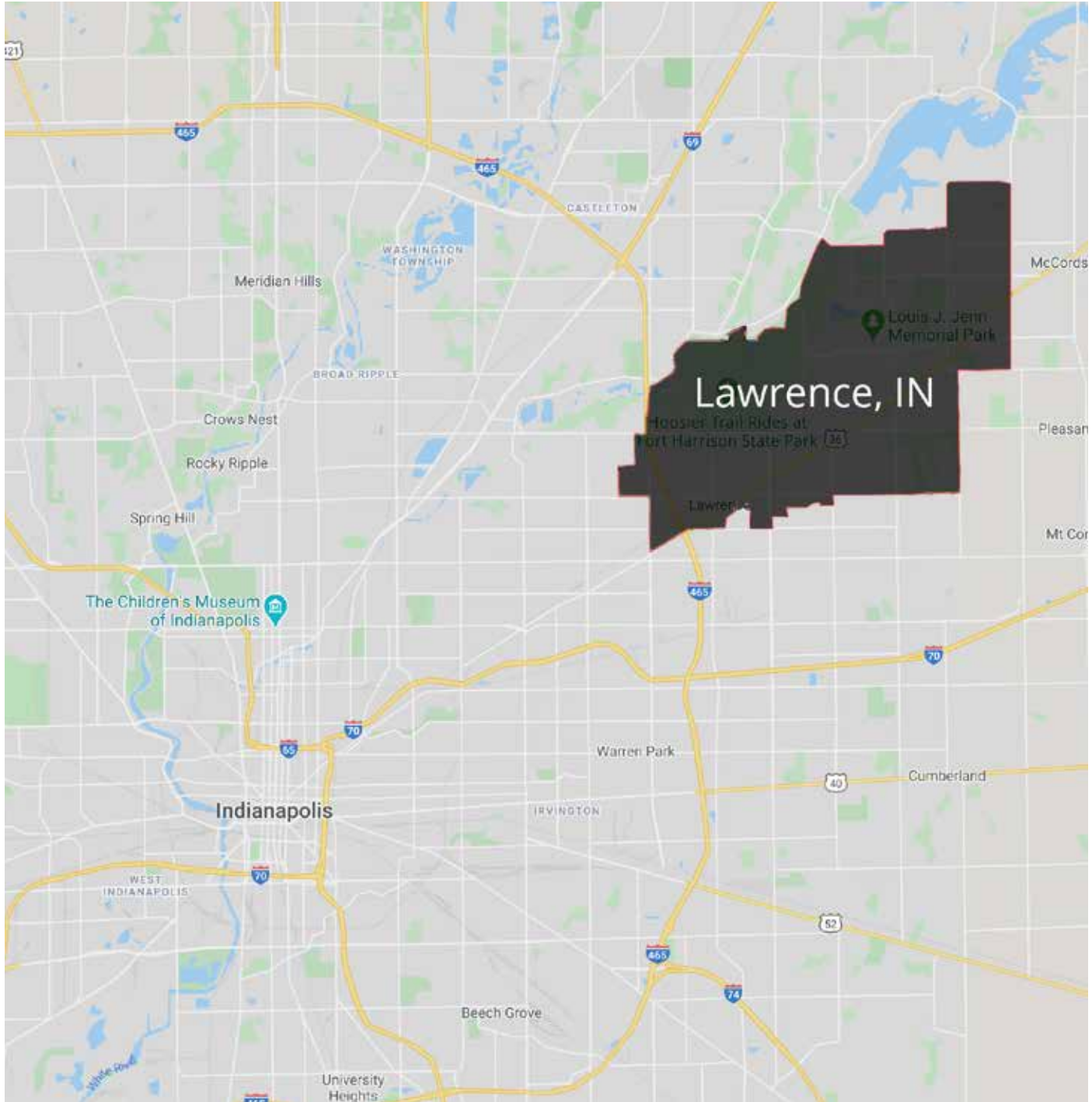
Approval to begin work on brand new Fire Station 38. City regains control of Storm water funds by creating it's own Storm water district. The Fort Ben Cultural Campus had it's grand opening. It was funded by a Lilly Endowment for the Arts for \$5.8 million. City earns the GFOA's Distinguished Budget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

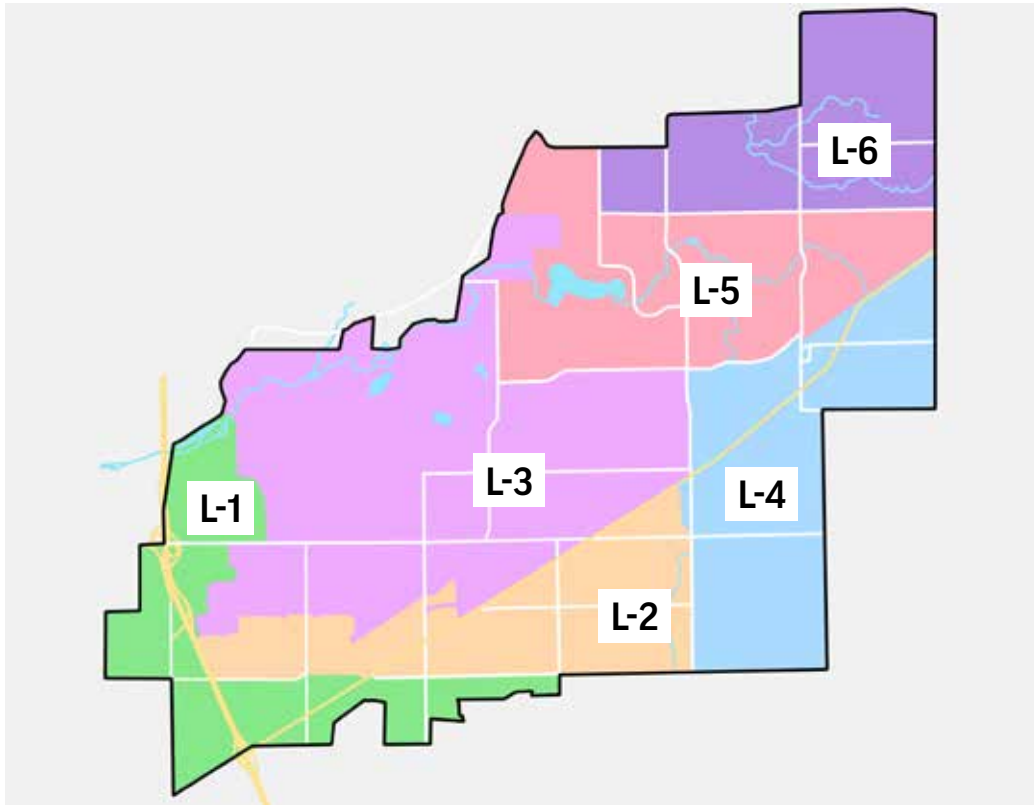


# Lawrence, Indiana, in relation to its Neighbor, Indianapolis, and the interstate system

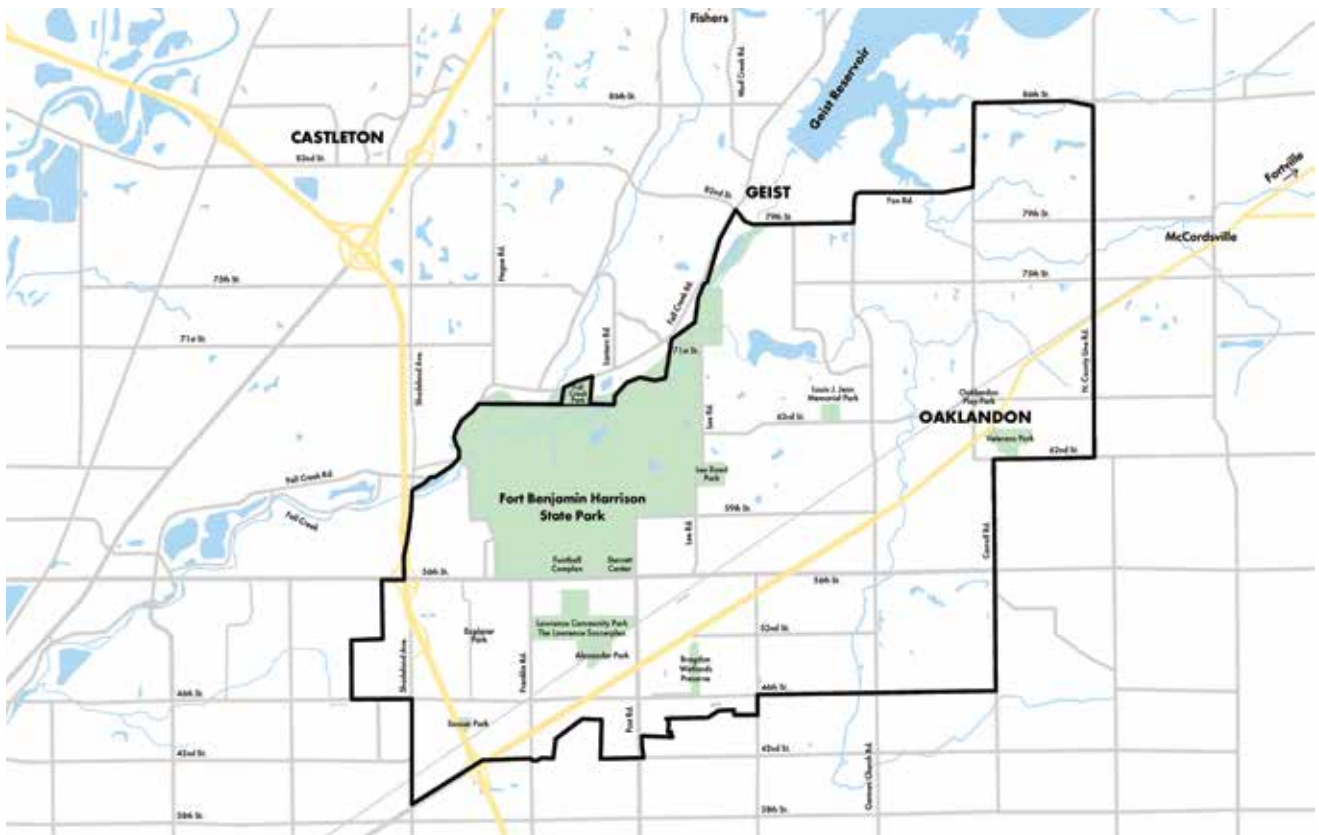




# City of Lawrence Council Districts



## 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 - **18,891**  
Average Household Size - **2.59**

Median Value of Owner-Occupied  
Housing Units - **\$164,200**

## POPULATION

Population - **49,485**

Median Age - **34**

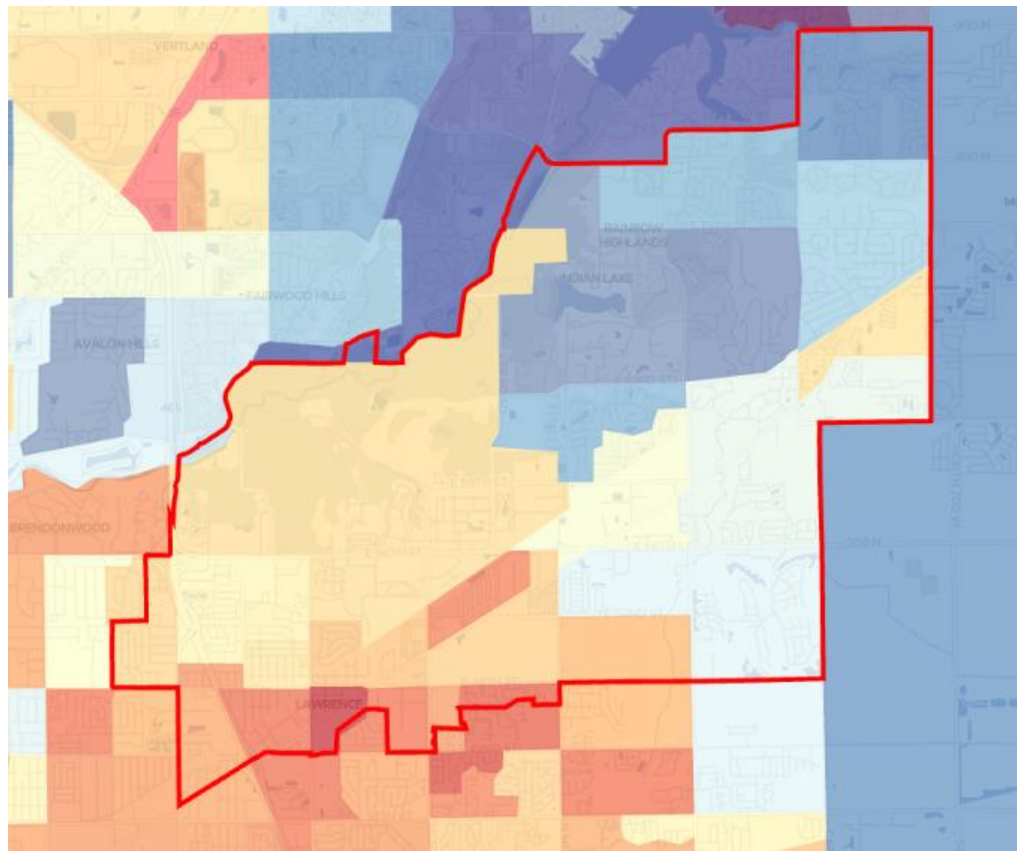
## INCOME

Median Income for a Family - **\$85,181**

Median Income for a Household - **\$64,392**

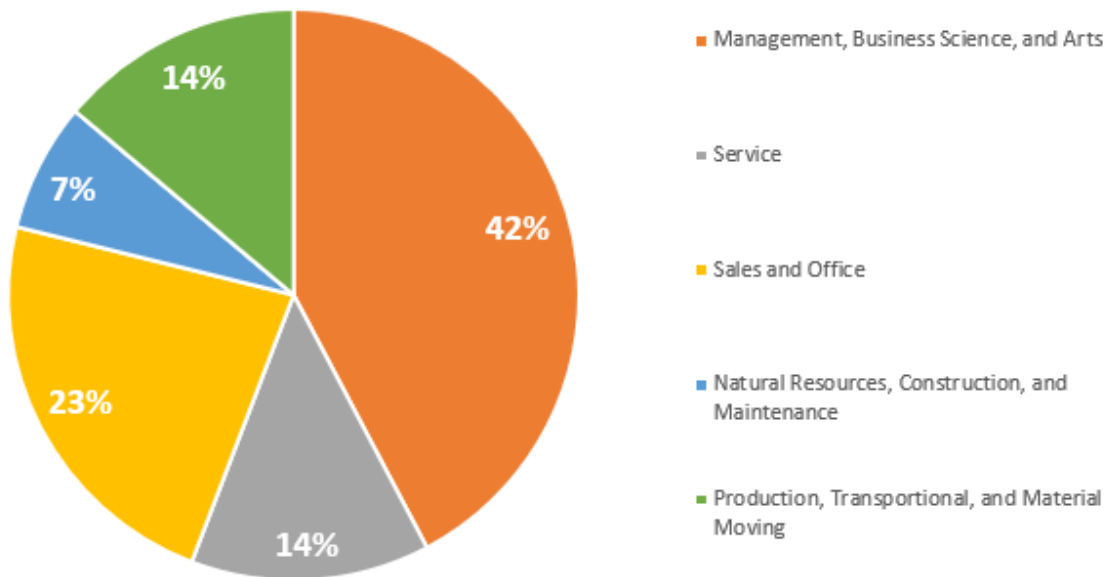
Source: United States Census Bureau & World Population Review 2022

# Estimated Median Household Income Distribution



Source: City-Data

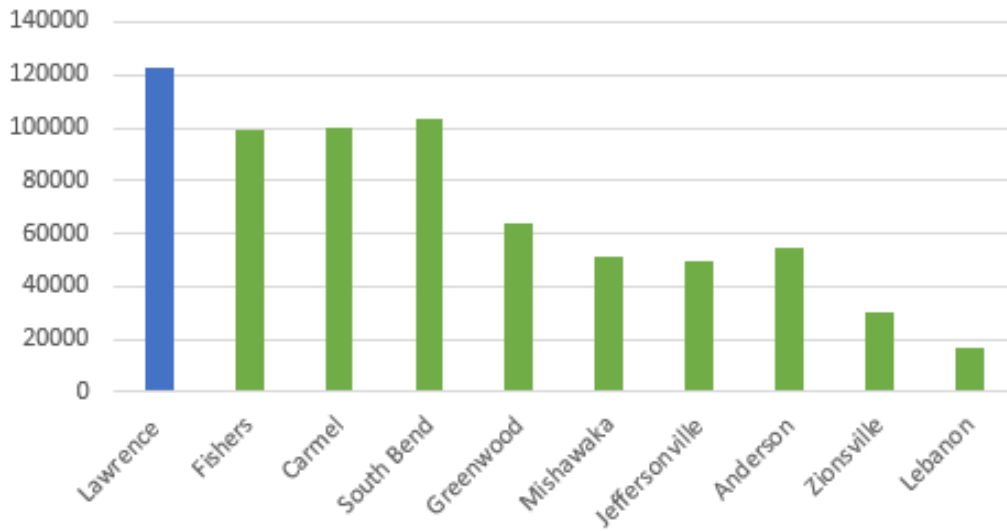
## Estimated Occupation by Category (2022)



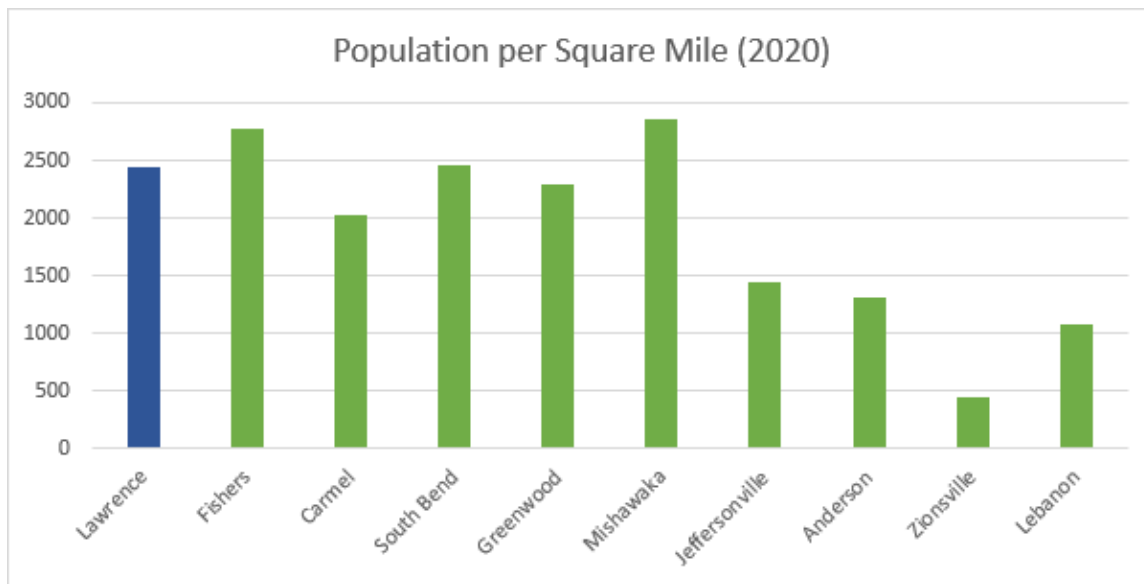




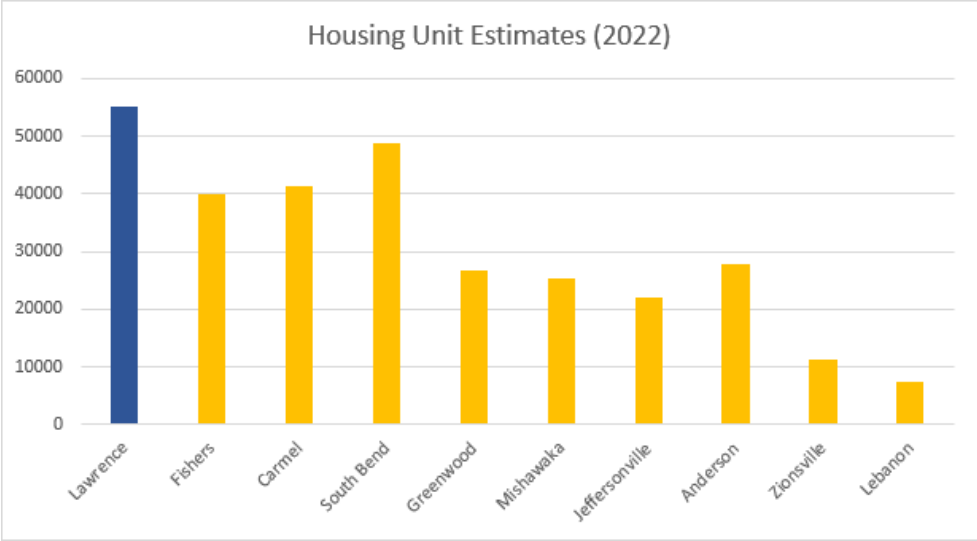
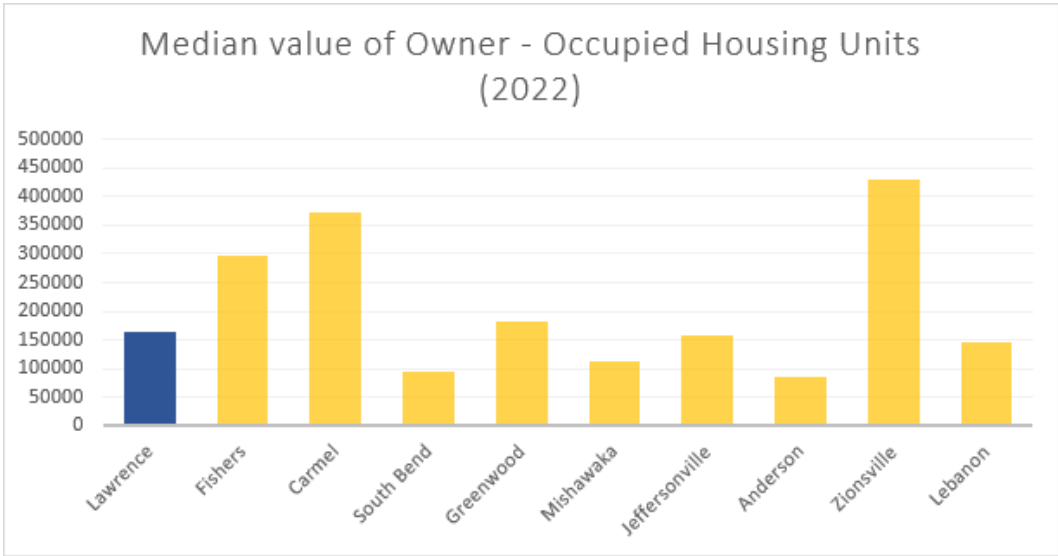
Population Estimates (2022)

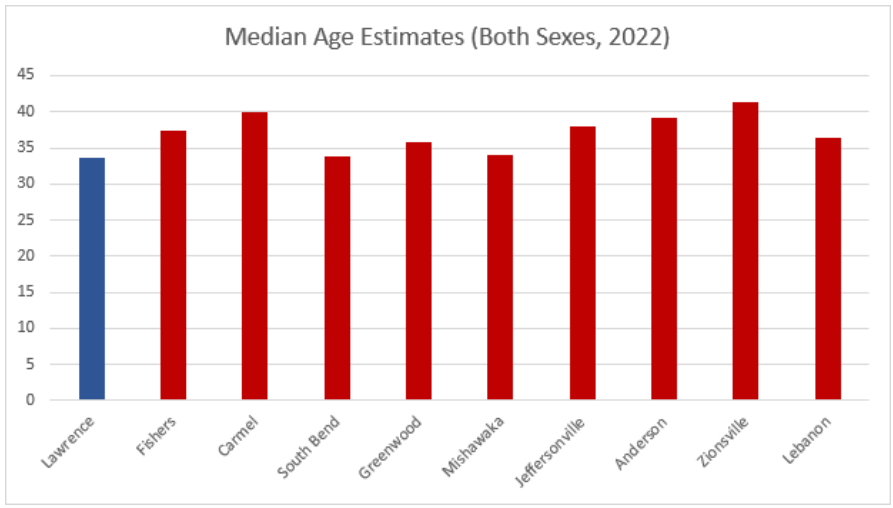
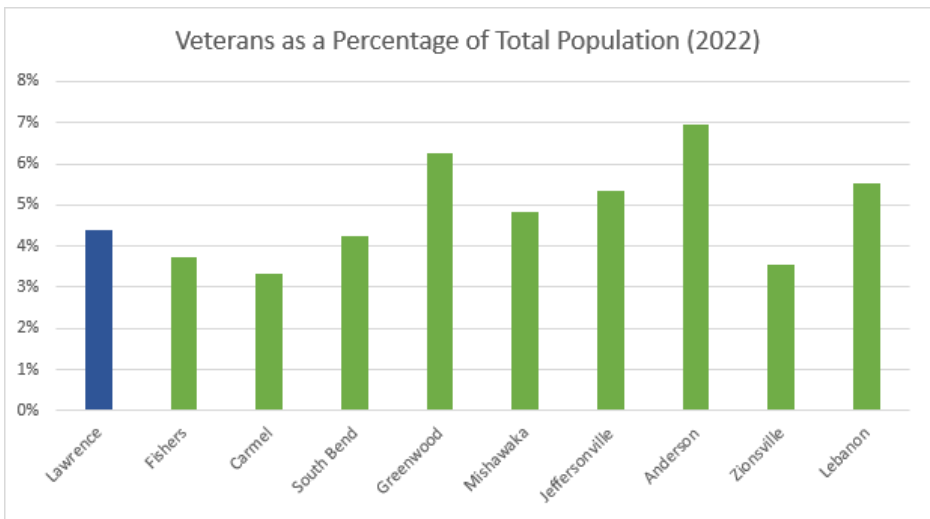


Population per Square Mile (2020)



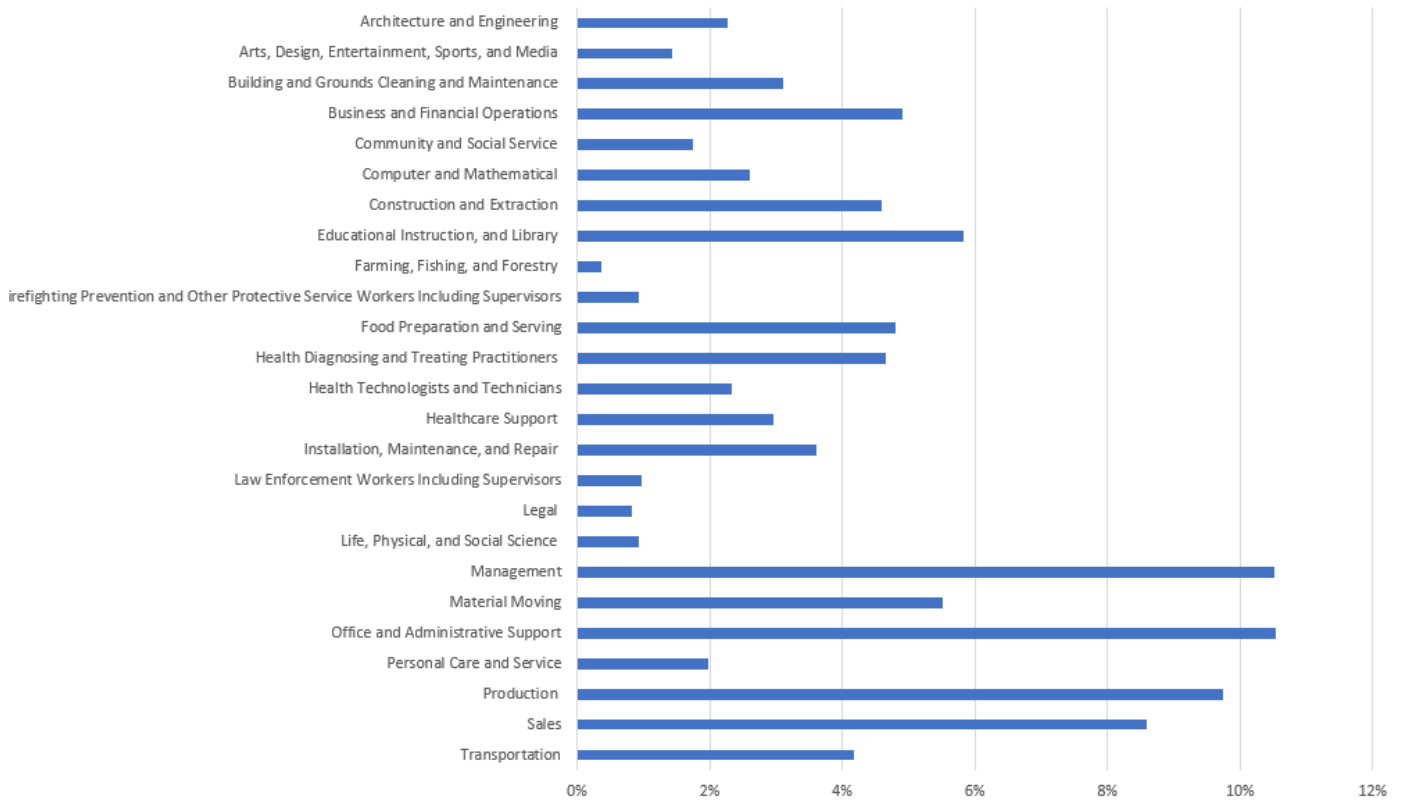








Occupation Breakdown (2022)



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**



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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.

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

## **Strong Safe Community**

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

## **Strong Robust Financial Health**

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

## **Strong Community Diversity**

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

## **Stronger 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.



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

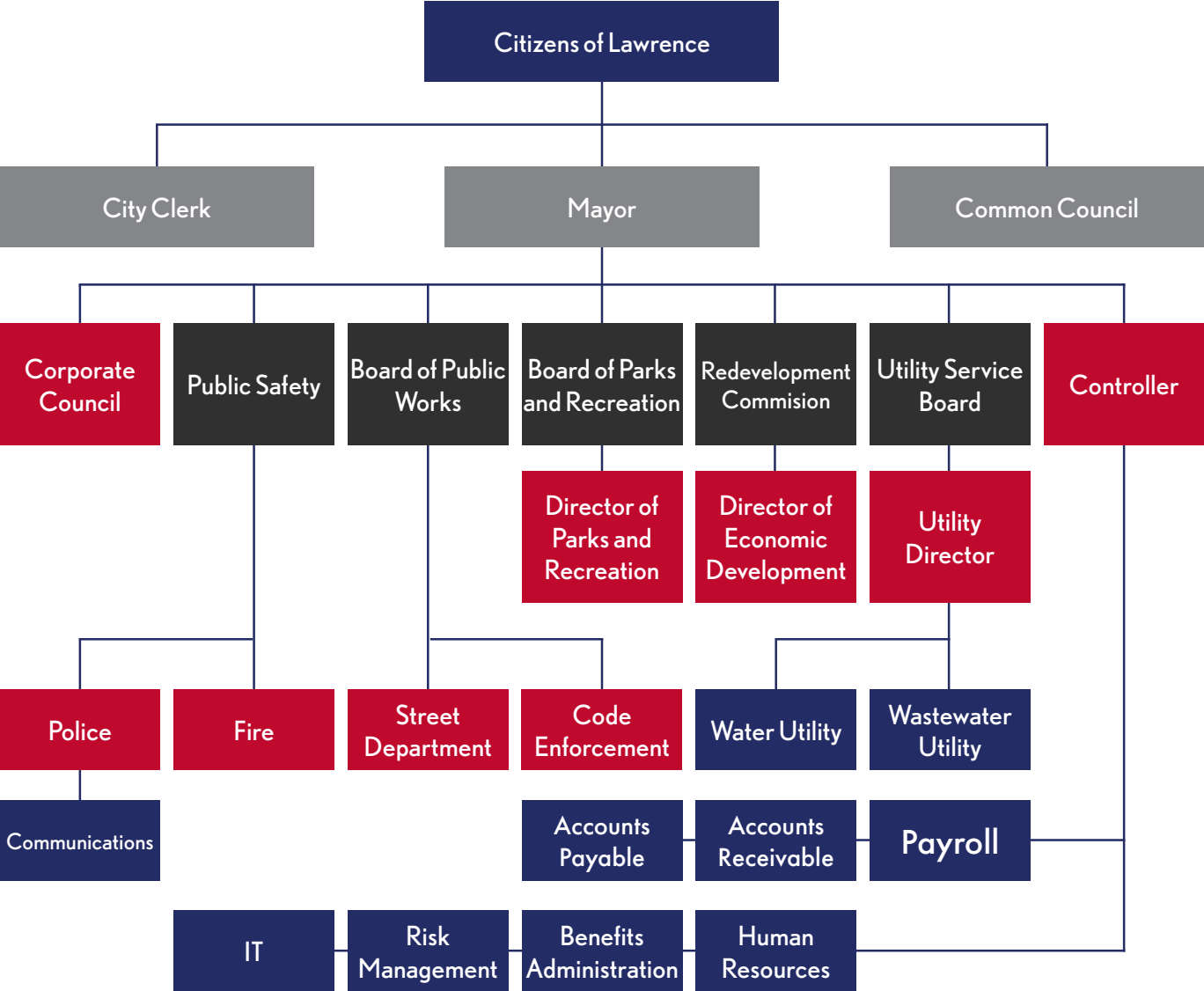
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# City of Lawrence Organizational Chart



# 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 Bond Proceeds** – Established in 2022 to account for bond proceeds and all expenditures related to Sewer’s Series 2022 revenue bonds.

**Sewer ’09 Bond Proceeds** – Dormant fund

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

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

**Sewer SRF Loan Fund** – Dormant fund

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

## **INTERNAL SERVICE FUNDS**

**Self-Funding Insurance** – To account for employer and employees’ contributions for medical, dental, and vision health coverage and all related expenditures. Primary function: None. Funds are not budgeted

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

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

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

## **FIDUCIARY FUNDS**

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

**OPEB Trust Fund** – Established via local ordinance in 2016, this fund is used to account for post employment expenditures for civil city employees.

## **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 2024 Budget

## 2024 Total City Budget \$91,707,506

General Fund \$27,457,245	Special Revenue Funds \$15,324,485		Debt Service Funds \$1,532,500		Capital Project Funds \$8,567,510
	COVID-19 ARP Fund \$5,671,063	Local Road and Street \$990,100	Station 2 and Training Center \$623,000	Municipal Building Corp \$909,500	Cumulative Cap. Improvement \$490,256
	Motor Vehicle Highway \$3,798,037	Public Safety LOIT \$4,128,116	Government Center	Park Building	Water Capital Improvement \$4,908,014
	Park Non-reverting \$171,304	Emergency Medical Service \$3,024,660	Fire Debt II Fund	Park Bond 1990	Sewer Capital Improvement \$2,535,959
	Law Enf. Cont. Ed. \$112,500	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 \$27,825,006	Enterprise Debt Service Funds \$3,390,455	Internal Service Funds \$4,847,160	Fiduciary Funds \$477,750	Redevelopment Funds	Redevelopment Debt Service Fund
Water Utility Operating \$12,026,923	Water Bond Interest & Sinking \$1,376,840	Administrative Services \$2,535,450	Police Pension Fund \$477,750	Redevelopment Capital	Redevelopment Debt Service Fund
Sewer Operating Fund \$13,537,780	2017 Water SRF Bond and Interest \$0	Technology Services \$1,660,395	OPEB Trust	Redevelopment Capital Monarch TIF	
Stormwater Fund \$2,260,303	Sewer Bond Interest & Sinking \$2,013,615	Garage Fund \$651,915		Ft. Harrison Reuse Authority	
	Sewer Bond Proceeds	Self Funding Insurance			
	Water Bond Debt Service Reserve				
	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

	Mayor's Office	Department of Public Works	Corporation Counsel	Controller's Office	City Council	Police	Fire	Parks	Street	Sanitation
<b>General Fund</b>	X	X		X	X	X	X	X	X	X
<b>Special Revenue Funds</b>										
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			
<b>Debt Service Funds</b>										
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			
<b>Capital Project Funds</b>										
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										
<b>Enterprise Funds</b>										
601 Water Utility Operating										
606 Sewer Operating Fund										
630 Stormwater Fund		X								
<b>Enterprise Debt Service Funds</b>										
602 Water Bond Interest & Sinking										
603 2017 Water SRF Bond and Interest										
604 Water Bond Debt Service Reserve										
605 Water Utility Bond Proceeds										
607 Sewer Bond Interest & Sinking										
608 Sewer Debt Service Reserve										
609 Sewer Bond Proceeds										
611 Sewer '09 Bond Proceeds										
614 Water Debt Service Reserve '09										
615 Sewer Debt Service Reserve '09										
616 Sewer SRF Loan Fund										
619 Water 2017 SRF Loan Fund										
<b>Internal Service Funds</b>										
280 Self Funding Insurance				X						
701 Administrative Services			X	X						
702 Technology Services										
703 Garage Fund									X	
<b>Fiduciary Funds</b>										
802 Police Pension Fund						X				
825 OPEB Trust Fund	X	X	X	X		X	X	X	X	
<b>Redevelopment Funds</b>										
406 Redevelopment Capital										
410 Redevelopment Capital Monarch TIF										
815 Ft. Harrison Reuse Authority										
<b>Redevelopment Debt Service Fund</b>										
408 Redevelopment Debt Service Fund										







# Basis of Budgeting

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

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

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

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

## Financial Policies

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

### **Purpose**

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

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

### **Operating & Budgeting Policies**

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

#### **Operating**

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

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

#### **Budgeting**

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

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



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

## **Funds**

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

Government Funds are divided into basic fund categories:

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

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

## **Revenue Policies**

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

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

## **Expenditure Policies**

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

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

## **Reserve Fund Balance Policy**

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

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

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 the City of Lawrence below the legal debt limit according to State statute, managing adequate debt reserve amounts, any submission of continuing disclosures, 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 update 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 \$5,000 or more shall be capitalized (including acquisitions by lease-purchase agreement). A capital asset meeting the criterial 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.

<b>Asset Category</b>	<b>Capitalization Threshold</b>
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>

Capital Expenditures are defined as expenditures for the purpose of acquiring capital assets such as equipment, machinery, or vehicles. The majority of the capital assets purchased are equipment and vehicles. Capital expenditures are financed through budget allocation or capital debt. Also, capital expenditures should have a useful life of more than one year. Capitalization is subject to the capitalization policy.

**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 2024 City budget proposal is constructed on a calendar year basis and includes 24 funds. Detailed information for departmental and fund requests for 2024 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 2024 is November 1, 2023. A public hearing concerning the 2024 budget must be held on or before October 21, 2023. Publication of notice to taxpayers of 2024 proposed budgets, property tax rates, and property tax levies must occur before October 11, 2023, 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 2024 requested budget.

## CITY OF LAWRENCE 2024 BUDGET CALENDAR



### July

**5:** Proposed budget calendar and guidelines delivered to all department heads, **14:** Budget preparation documents due back from all department heads, **21:** Proposed 2024 budgets due from all departments

### August

**8,9:** Staff Meetings, **14,15:** Budget Town Halls in PAR (14th - 4:00pm, 15th - 6:00pm), **12:** Finalize budget, distribute final draft to Department Heads, **25:** Submit budget & salary ordinances to be placed on Council agenda

### September

**5:** 2024 budget ordinance introduced at City Council meeting, 2024 salary ordinances introduced at City Council meeting, **15:** Publication of notice to taxpayers of proposed 2024 budgets, tax rates and tax levies, **20:** City Council Finance Meetings to discuss budget (6:00pm, PAR)

### October

**2:** Public Hearing on the proposed 2024 budget, **18:** Adopt 2024 budget ordinance, 2024 salary ordinances, **19:** Submit 2024 budgets, tax rates, and tax levies to DLGF through Gateway

### November

**1:** Deadline to adopt 2024 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**

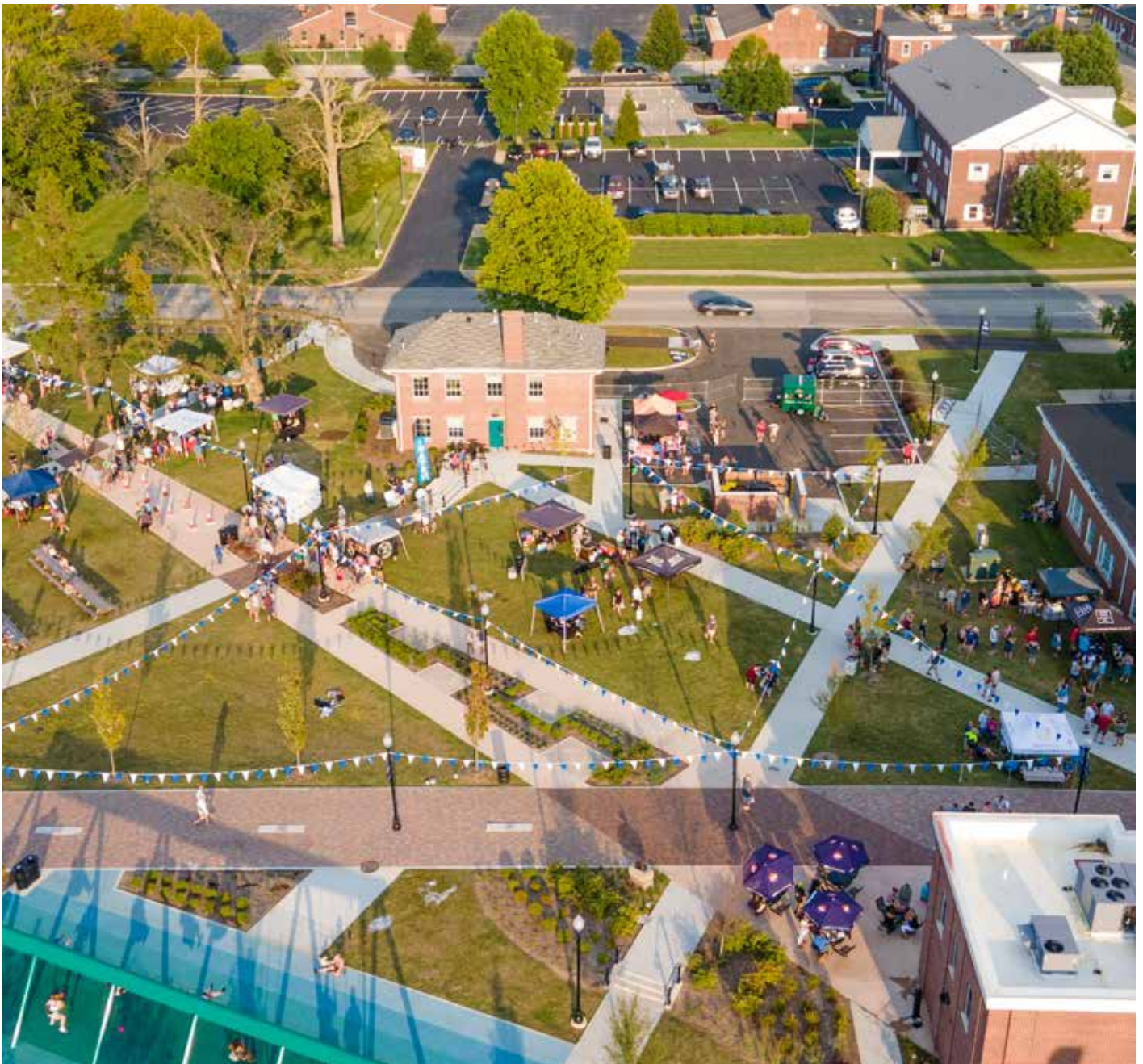
In order to prepare the City's budget in the most thorough manner, the City Controller shall meet with the Mayor to discuss the vision, priorities, issues, goals, and strategies relating to the City of Lawrence as the first step in the budget process. The City Controller shall meet with the Common Council 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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2. The City of Lawrence shall maintain an internal control policy that is in compliance with the Indiana State Board of Accounts (SBOA).
3. The budget process of public notification shall be in compliance with all State statutes.
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13. Budgets shall include the prior three years of actual historical information, and at least one year of future projected information.
14. All appropriations are on a calendar year basis if not expended or encumbered.
15. All remaining surplus in a fund reverts to the fund balance and becomes part of the fund's operating reserve.

## BUDGET AMENDMENT POLICY

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

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





*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# Financial Summaries

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90	Redevelopment Consolidated Revenue

**Revenue and Expenditure Summary - By Fund Type**

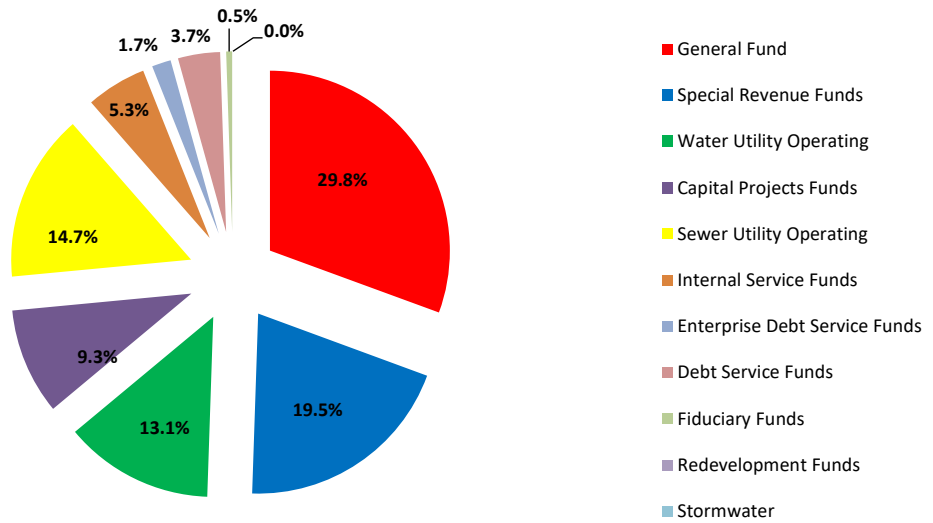
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenues:</b>						
General Fund	\$ 23,726,432	\$ 23,909,864	\$ 23,627,701	\$ 25,356,391	\$ 16,933,448	\$ 27,463,522
Special Revenue Funds	10,466,808	16,032,917	17,418,765	10,224,064	9,947,679	10,952,837
Debt Service Funds	286,008	807,159	671,095	690,197	409,335	1,565,688
Capital Projects Funds	16,063,206	10,247,636	7,385,404	7,904,215	6,183,806	8,567,510
Enterprise Funds	20,536,312	23,303,227	22,604,952	26,110,883	19,291,094	27,814,703
Enterprise Debt Service Funds	14,696,753	2,515,592	22,479,925	3,936,963	3,200,144	3,390,455
Internal Service Funds	7,506,899	7,329,568	7,362,888	3,767,324	6,476,799	4,847,760
Fiduciary Funds	436,903	469,726	1,339,968	369,726	358,990	369,423
Redevelopment Funds	5,503,911	6,338,015	6,421,274	-	3,660,792	-
Redevelopment Debt Service Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 99,223,232</b>	<b>\$ 90,953,704</b>	<b>\$ 109,311,974</b>	<b>\$ 78,359,763</b>	<b>\$ 66,462,088</b>	<b>\$ 84,971,898</b>
<b>Expenditures:</b>						
General Fund	\$ 22,484,413	\$ 24,417,957	\$ 25,958,422	\$ 25,346,466	\$ 18,821,566	\$ 27,457,245
Special Revenue Funds	11,099,992	10,538,763	13,693,284	12,125,776	10,199,552	17,895,780
Debt Service Funds	510,573	757,969	755,051	801,400	799,000	1,532,500
Capital Projects Funds	16,538,208	10,186,006	8,939,710	7,934,230	6,925,019	8,567,510
Enterprise Funds	20,541,870	21,097,055	21,443,754	26,008,383	19,827,984	27,825,006
Enterprise Debt Service Funds	5,388,415	8,515,826	5,695,855	3,936,963	2,964,261	3,390,455
Internal Service Funds	6,864,794	7,642,814	6,910,599	4,342,151	6,557,436	4,847,760
Fiduciary Funds	400,507	391,657	392,891	489,750	305,563	477,750
Redevelopment Funds	5,561,975	5,957,466	7,378,505	-	5,846,436	-
Redevelopment Debt Service Funds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 89,390,746</b>	<b>\$ 89,505,513</b>	<b>\$ 91,168,071</b>	<b>\$ 80,985,119</b>	<b>\$ 72,246,816</b>	<b>\$ 91,994,006</b>
<b>Revenues less Expenditures</b>	<b>\$ 9,832,486</b>	<b>\$ 1,448,191</b>	<b>\$ 18,143,903</b>	<b>\$ (2,625,356)</b>	<b>\$ (5,784,728)</b>	<b>\$ (7,022,108)</b>



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget	2024 % of Total
General Fund	\$ 22,484,413	\$ 24,417,957	\$ 25,958,422	\$ 25,346,466	\$ 18,821,566	\$ 27,457,245	29.8%
Water Utility Operating	12,087,961	12,077,284	12,055,940	12,047,042	9,365,592	12,026,923	13.1%
Special Revenue Funds	11,099,992	10,538,763	13,693,284	12,125,776	10,199,552	17,895,780	19.5%
Capital Projects Funds	16,538,208	10,186,006	8,939,710	7,934,230	6,925,019	8,567,510	9.3%
Sewer Utility Operating	8,453,908	8,490,531	8,492,219	11,963,841	8,802,510	13,537,780	14.7%
Internal Service Funds	6,864,794	7,642,814	6,910,599	4,342,151	6,557,436	4,847,760	5.3%
Enterprise Debt Service Funds	5,388,415	8,515,826	5,695,855	3,936,963	2,964,261	3,390,455	3.7%
Debt Service Funds	510,573	757,969	755,051	801,400	799,000	1,532,500	1.7%
Fiduciary Funds	400,507	391,657	392,891	489,750	305,563	477,750	0.5%
Redevelopment Funds	5,561,975	5,957,466	7,378,505	-	5,846,436	-	0.0%
Stormwater	-	529,240	895,596	1,997,500	1,659,882	2,260,303	2.5%
<b>Total Expenditures</b>	<b>\$ 89,390,746</b>	<b>\$ 89,505,513</b>	<b>\$ 91,168,071</b>	<b>\$ 80,985,119</b>	<b>\$ 72,246,816</b>	<b>\$ 91,994,006</b>	<b>100.0%</b>

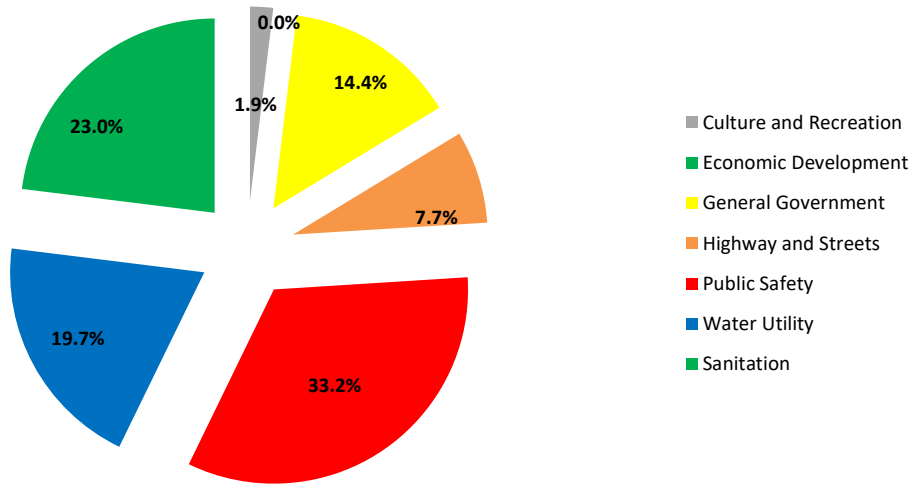
**2024 Adopted Budget: Top Uses of Funds (by Fund)**



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ 1,388,833	\$ 1,601,291	\$ 3,285,348	\$ 1,791,241	\$ 1,362,823	\$ 1,766,997
Economic Development	5,634,936	6,044,629	7,450,583	-	5,846,436	-
General Government	13,504,867	12,080,508	12,094,091	6,774,684	9,987,534	13,197,650
Highway and Streets	4,089,273	3,676,420	4,056,296	7,141,968	3,835,788	7,048,440
None	498,447	908,671	182,032	-	1,530,613	-
Public Safety	26,470,231	26,750,267	26,567,381	27,798,032	20,931,721	30,457,369
Water Utility	23,334,064	24,630,782	21,640,721	18,857,111	15,443,563	18,103,117
Sanitation	14,470,094	13,812,945	15,891,620	18,622,083	13,614,648	21,133,933
<b>Total by Expenditures by Function</b>	<b>\$ 89,390,746</b>	<b>\$ 89,505,513</b>	<b>\$ 91,168,071</b>	<b>\$ 80,985,119</b>	<b>\$ 72,553,125</b>	<b>\$ 91,707,506</b>

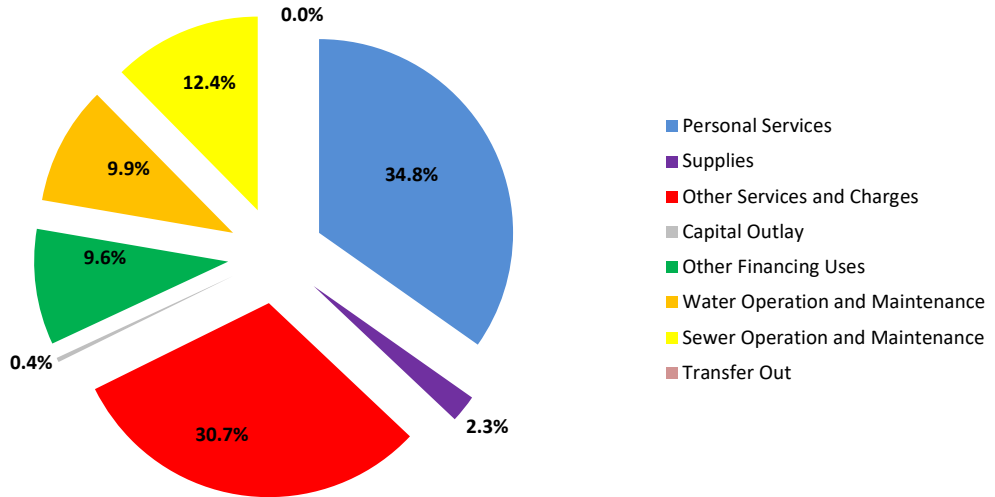
**2024 Adopted Budget: Expenditures by Function**



**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal services	\$ 25,059,449	\$ 27,005,816	\$ 27,977,654	\$ 30,117,021	\$ 21,554,189	\$ 31,880,808
420 - Supplies	1,359,523	1,534,793	1,618,737	1,979,689	1,206,397	2,095,540
430 - Other services and charges	30,074,793	29,276,007	29,006,392	19,835,788	25,040,365	28,115,849
440 - Capital outlay	2,864,836	700,497	552,581	281,083	308,928	333,200
450 - Other financing uses	8,743,855	8,780,897	9,004,861	9,008,801	7,319,603	8,841,397
600 - Water Operation and Maintenance	13,481,286	14,633,414	12,559,016	9,747,187	8,184,924	9,082,612
700 - Sewer Operation and Maintenance	7,807,004	7,574,090	10,448,830	10,015,550	8,938,720	11,358,100
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 89,390,746</b>	<b>\$ 89,505,513</b>	<b>\$ 91,168,071</b>	<b>\$ 80,985,119</b>	<b>\$ 72,553,125</b>	<b>\$ 91,707,506</b>

***2024 Adopted Budget: Expenditures by Category***





Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 16,603,137	\$ 17,694,132	\$ 18,738,234	\$ 20,374,555	\$ 14,248,801	\$ 21,265,353
412 - Overtime	861,336	1,030,912	1,096,364	875,680	1,075,821	956,180
413 - Employee Benefits	7,594,976	8,280,772	8,143,057	8,866,786	6,229,567	9,659,275
421 - Office Supplies	27,175	18,665	11,638	24,687	21,569	35,150
422 - Operating Supplies	692,788	831,573	997,128	909,782	708,257	1,129,829
423 - Repair and Maintenance Supplies	485,069	596,742	457,246	933,213	407,257	760,928
429 - Other Supplies	154,491	87,813	152,726	112,007	69,313	169,633
430 - Other services and charges	-	-	-	-	-	-
431 - Professional Services	9,537,042	8,855,537	6,419,360	2,760,242	5,523,476	2,893,750
432 - Communication and Transportation	220,591	215,511	235,117	258,051	178,842	308,931
433 - Printing and Advertising	131,084	105,288	99,847	100,872	55,749	108,824
434 - Insurance	1,352,148	1,713,600	1,758,230	1,318,677	1,631,707	1,587,611
435 - Utility Services	532,935	569,550	571,700	672,883	421,242	719,741
436 - Repairs and Maintenance	457,607	990,603	1,130,875	2,683,633	2,016,659	2,801,021
437 - Rentals	64,603	68,083	71,804	84,481	45,887	93,588
438 - Debt Service	3,504,277	3,978,084	4,715,931	3,599,340	3,538,931	3,948,672
439 - Other Services and Charges	14,274,506	12,779,751	14,003,530	8,357,609	11,627,872	15,653,711
441 - Land	15	74,000	-	-	-	-
443 - Buildings	2,103,985	46,652	-	-	27,595	-
444 - Improvements Other Than Building	137,628	70,597	33,652	24,269	52,951	-
445 - Machinery and Equipment	623,208	509,248	518,929	256,814	228,382	333,200
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	8,743,855	8,780,897	9,004,861	9,008,801	7,319,603	8,841,397
604 - Employee Pensions & Benefits	1,113	-	-	-	-	-
610 - Purchased Water	34,224	29,785	14,088	15,000	4,899	15,000
615 - Purchased Power	277,385	299,620	352,535	330,000	261,800	345,000
618 - Chemicals	73,598	87,995	148,165	170,000	136,531	178,000
620 - Materials and Supplies	559,543	1,545,549	1,748,888	405,871	1,524,458	397,400
631 - Contractual Serv - Engineering	948,265	1,400,212	776,118	3,835,514	419,412	-
632 - Contractual Serv - Accounting	7,232	-	9,518	50,000	-	-
633 - Contractual Serv - Legal	67,633	32,154	6,265	20,000	1,750	-
635 - Contractual Serv - Testing	30,018	26,541	17,308	47,000	17,322	91,500
636 - Contractual Services - Other	7,099,128	7,122,000	4,359,923	469,000	3,537,386	4,133,854
642 - Rental of Equipment	8,889	15,094	14,412	20,500	8,979	13,500
650 - Transportation Expenses	76,831	64,446	97,052	120,850	61,855	93,250
656 - Insurance - Vehicle	33,790	35,739	37,494	22,412	23,548	45,566
657 - Insurance - General Liability	17,195	20,552	23,091	12,367	34,735	18,177
658 - Insurance - Workman's Comp	27,523	29,452	28,772	23,697	27,541	24,304
659 - Insurance - Other	3,542	7,083	8,998	23,031	28,707	35,302
675 - Miscellaneous Expenses	4,215,377	3,917,190	4,916,390	4,181,945	2,096,001	3,691,759
710 - Purchased Wastewater Treatment	2,356,730	2,848,488	3,451,326	3,700,000	3,086,775	3,852,000
715 - Purchased Power	99,787	106,103	122,480	120,000	89,044	125,000
720 - Materials and Supplies	90,084	152,494	185,694	140,300	160,058	100,250
731 - Contractual Serv - Engineering	206,893	194,624	561,741	-	496,450	-
732 - Contractual Serv - Accounting	6,006	-	41,780	4,500	-	-
733 - Contractual Serv - Legal	2,500	20,504	77,345	510,000	4,812	-
735 - Contractual Serv - Testing	8,257	7,516	7,779	20,000	7,790	10,000
736 - Contractual Services - Other	1,402,001	644,517	2,084,148	348,000	1,803,704	1,658,558
742 - Rental of Equipment	11,530	40,149	8,604	15,000	2,993	15,250
750 - Transportation Expenses	69,390	62,591	72,113	93,200	41,475	70,450
756 - Insurance - Vehicle	33,790	35,739	37,494	22,412	23,548	45,566
757 - Insurance - General Liability	17,195	20,552	23,091	12,367	33,285	18,177
758 - Insurance - Workman's Comp	27,523	29,452	28,772	23,697	27,541	24,304
759 - Insurance - Other	3,542	8,278	8,998	23,031	29,421	35,302
770 - Bad Debt Expense	-	-	-	-	-	-
775 - Miscellaneous Expenses	3,471,778	3,403,081	3,737,467	4,983,043	3,131,824	5,403,243
<b>Total</b>	<b>\$ 89,390,746</b>	<b>\$ 89,505,513</b>	<b>\$ 91,168,071</b>	<b>\$ 80,985,119</b>	<b>\$ 72,553,125</b>	<b>\$ 91,707,506</b>



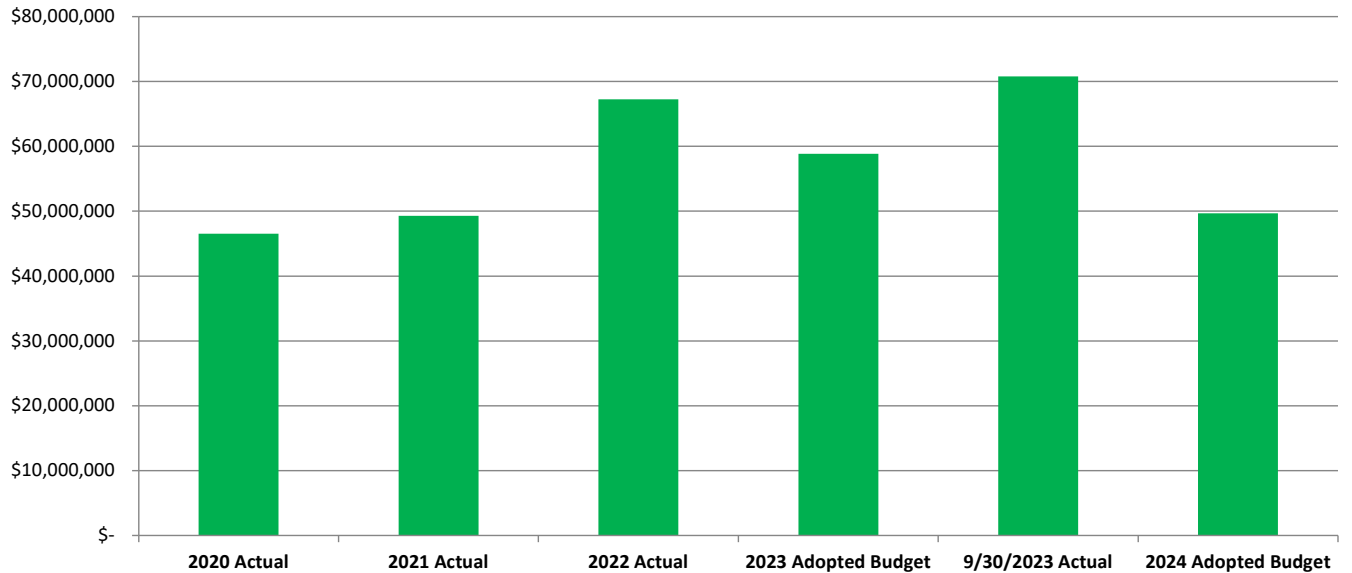
**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 16,066,898	\$ 17,220,517	\$ 17,161,898	\$ 6,714,435	\$ 15,576,506	\$ 13,905,797
320 - Licenses and Permits	513,195	303,300	395,870	329,552	297,906	677,556
330 - Intergovernmental	3,855,599	4,103,567	3,799,313	3,216,947	3,947,803	4,126,780
335 - State Shared Revenue	10,169,509	9,962,958	9,929,486	9,753,618	10,780,928	10,871,961
340 - Charges for Services	13,103,136	16,033,667	14,357,146	12,070,842	10,094,430	12,265,420
350 - Fines, Forfeitures, and Fees	157,454	187,850	159,116	107,088	182,475	193,842
360 - Miscellaneous	570,642	665,594	2,069,314	927,707	616,223	1,293,566
390 - Other Financing Sources	34,096,590	22,056,286	40,856,242	15,436,623	13,727,426	16,283,184
400 - Water Operating Revenue	12,086,403	12,086,403	11,968,659	12,029,973	12,047,042	9,397,621
480 - Other Water Revenue	-	-	-	-	-	-
<u>500 - Sewer Operating Revenue</u>	<u>8,449,080</u>	<u>8,444,017</u>	<u>8,546,164</u>	<u>11,963,841</u>	<u>8,795,415</u>	<u>13,537,780</u>
<b>Total Revenue</b>	<b>\$ 99,068,506</b>	<b>\$ 91,064,160</b>	<b>\$ 109,243,207</b>	<b>\$ 72,550,626</b>	<b>\$ 76,066,154</b>	<b>\$ 82,553,507</b>
<b>Expenditures:</b>						
410 - Personal services	\$ 25,059,449	\$ 27,005,816	\$ 27,977,654	\$ 30,117,021	\$ 21,554,189	\$ 31,880,808
420 - Supplies	1,359,523	1,534,793	1,618,737	1,979,689	1,206,397	2,095,540
430 - Other Services and Charges	30,074,793	29,276,007	29,006,392	19,835,788	25,040,365	28,115,849
440 - Capital outlay	2,864,836	700,497	552,581	281,083	308,928	333,200
450 - Other Financing Uses	8,743,855	8,780,897	9,004,861	9,008,801	7,319,603	8,841,397
600 - Water Operation and Maintenance	13,481,286	14,633,414	12,559,016	9,747,187	8,184,924	9,082,612
700 - Sewer Operation and Maintenance	7,807,004	7,574,090	10,448,830	10,015,550	8,938,720	11,358,100
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 89,390,746</b>	<b>\$ 89,505,513</b>	<b>\$ 91,168,071</b>	<b>\$ 80,985,119</b>	<b>\$ 72,553,125</b>	<b>\$ 91,707,506</b>
<b>Net Revenue</b>	<b>\$ 9,677,760</b>	<b>\$ 1,558,647</b>	<b>\$ 18,075,136</b>	<b>\$ (8,434,493)</b>	<b>\$ 3,513,029</b>	<b>\$ (9,153,999)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>36,838,549</b>	<b>47,743,279</b>	<b>49,191,470</b>	<b>67,266,606</b>	<b>67,266,606</b>	<b>58,832,113</b>
<b>Ending Fund Balance</b>	<b>\$ 46,516,309</b>	<b>\$ 49,301,926</b>	<b>\$ 67,266,606</b>	<b>\$ 58,832,113</b>	<b>\$ 70,779,635</b>	<b>\$ 49,678,115</b>

(1) - Projected beginning 2024 fund balance; please see three-year consolidated fund balance for adjustments by fund

(2) - Beginning fund balance adjustments are made using A/P & A/R adjustments by fund

***Period Ending Fund Balance***



Changes in Fund Balance\*

	Actual					Actual				
	1/1/2021 Fund Balance	2021 Revenue	2021 Expenditures	Surplus/ (Deficit)	12/31/2021 Fund Balance	1/1/2022 Fund Balance	2022 Revenue	2022 Expenditures	Surplus/ (Deficit)	12/31/2022 Fund Balance
<b>General Fund</b>	\$ 8,681,667	\$ 23,909,864	\$ 24,417,957	\$ (508,093)	\$ 8,173,574	\$ 8,173,574	\$ 23,627,701	\$ 25,958,422	\$ (2,330,720)	\$ 5,842,854
<b>Special Revenue Funds</b>										
176 Covid-19 American Rescue Plan	\$ -	\$ 5,583,581	\$ -	\$ 5,583,581	\$ 5,583,581	\$ 5,583,581	\$ 5,625,850	\$ 2,527,636	\$ 3,098,214	\$ 8,681,795
201 Motor Vehicle Highway	2,489,754	2,896,612	2,628,820	267,792	2,757,546	2,757,546	3,079,126	2,505,287	573,838	3,331,384
202 Local Road & Street	567,981	879,526	518,360	361,166	929,146	929,146	899,290	655,413	243,878	1,173,024
203 Federal Revenue Sharing Trust Forfeiture	96,705	13,736	5,500	8,236	104,941	104,941	27,565	21,858	5,707	110,648
204 Developers Escrow Fund	-	-	-	-	-	-	-	-	-	-
211 Park Non-Reverting	118,564	147,139	150,298	(3,159)	115,405	115,405	137,948	88,923	49,026	164,431
217 Donation	139,673	55,216	68,047	(12,831)	126,843	126,843	1,547,446	1,501,305	46,140	172,983
222 Animal Shelter Fund	2,000	-	-	-	2,000	2,000	-	-	-	2,000
224 Public Safety LOIT	1,662,076	3,684,929	4,189,526	(504,596)	1,157,480	1,157,480	3,568,888	4,038,184	(469,297)	688,183
230 Federal Grant 022516	-	-	-	-	-	-	-	-	-	-
233 Law Enforcement Cont. Ed.	167,985	37,895	43,035	(5,140)	162,845	162,845	84,193	64,016	20,177	183,022
239 Deferral Program Fund	88,562	6,768	30,304	(23,536)	65,026	65,026	3,663	8,950	(5,288)	59,738
243 State Grant	519,932	88,774	655,365	(566,591)	(46,659)	(46,659)	85,000	103,709	(18,709)	(65,368)
245 Rainy Day Fund	-	-	-	-	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-	-	-	-	-
247 Hazardous Materials Response	17,080	156	-	156	17,235	17,235	-	-	-	17,235
250 Federal Grant	(75,020)	223,369	188,002	35,366	(39,654)	(39,654)	60,513	69,374	(8,861)	(48,515)
257 COIT Special Distribution	1	-	-	-	1	1	-	-	-	1
275 Local Grant	4,112	35,000	35,000	-	4,112	4,112	-	-	-	4,112
420 Transportation Bond Proceeds Fund	84,981	-	-	-	84,981	84,981	-	-	-	84,981
625 Emergency Medical Service	657,625	2,380,218	2,026,507	353,711	1,011,336	1,011,336	2,299,284	2,108,629	190,655	1,201,991
<b>Total</b>	\$ 6,542,010	\$ 16,032,917	\$ 10,538,763	\$ 5,494,154	\$ 12,036,164	\$ 12,036,164	\$ 17,418,765	\$ 13,693,284	\$ 3,725,482	\$ 15,761,646
<b>Debt Service Funds</b>										
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	194,814	373,654	370,500	3,154	197,968	197,968	278,645	373,500	(94,855)	103,114
327 Municipal Building Corp	46,372	433,505	387,469	46,035	92,407	92,407	392,450	381,551	10,900	103,307
<b>Total</b>	\$ 255,413	\$ 807,159	\$ 757,969	\$ 49,189	\$ 304,602	\$ 304,602	\$ 671,095	\$ 755,051	\$ (83,955)	\$ 220,647
<b>Capital Project Funds</b>										
328 Municipal Building Corp 2018	\$ 12,269	\$ 1	\$ -	\$ 1	\$ 12,270	\$ 12,270	\$ 12,875	\$ 14,207	\$ (1,332)	\$ 10,938
329 Municipal Building Corp 2021	-	1,000,000	687,044	312,956	312,956	312,956	-	312,956	(312,956)	-
424 Cumulative Capital Improvement	\$ 781,322	\$ 401,910	\$ 352,445	\$ 49,465	\$ 830,788	\$ 830,788	\$ 431,020	\$ 765,285	\$ (334,265)	\$ 496,523
425 Cumulative Capital Building	1,773,961	-	1,672,089	(1,672,089)	101,872	101,872	-	101,872	(101,872)	-
617 Water Capital Improvement	\$ 4,284,526	\$ 6,332,581	\$ 4,602,347	\$ 1,730,235	\$ 6,014,761	\$ 6,014,761	\$ 5,246,130	\$ 4,636,395	\$ 609,735	\$ 6,624,496
618 Sewer Capital Improvement	2,904,763	2,513,144	2,872,081	(358,937)	2,545,826	2,545,826	1,695,379	3,108,996	(1,413,617)	1,132,210
<b>Total</b>	\$ 9,756,842	\$ 10,247,636	\$ 10,186,006	\$ 61,631	\$ 9,818,473	\$ 9,818,473	\$ 7,385,404	\$ 8,939,710	\$ (1,554,307)	\$ 8,264,166
<b>Enterprise Funds</b>										
601 Water Utility Operating	\$ 1,004,682	\$ 12,074,247	\$ 12,077,284	\$ (3,037)	\$ 1,001,644	\$ 1,001,644	\$ 12,058,363	\$ 12,055,940	\$ 2,423	\$ 1,004,067
606 Sewer Operating Fund	1,001,458	8,444,018	8,490,531	(46,513)	954,944	954,944	8,546,164	8,492,219	53,945	1,008,889
630 Stormwater Fund	-	2,784,962	529,240	2,255,722	2,255,722	2,255,722	2,000,426	895,596	1,104,830	3,360,553
<b>Total</b>	\$ 2,006,140	\$ 23,303,227	\$ 21,097,055	\$ 2,206,172	\$ 4,212,311	\$ 4,212,311	\$ 22,604,952	\$ 21,443,754	\$ 1,161,198	\$ 5,373,509
<b>Enterprise Debt Service Funds</b>										
602 Water Bond Interest & Sinking	\$ -	\$ 1,385,695	\$ 1,385,695	\$ -	\$ -	\$ -	\$ 1,381,505	\$ 1,381,005	\$ 500	\$ 500
603 2017 Water SRF Bond and Interest	594,328	520,009	516,530	3,479	597,806	597,806	524,923	961,660	(436,737)	161,069
604 Water Bond Debt Service Reserve	468,488	45,090	-	45,090	513,579	513,579	29,013	-	29,013	542,592
605 Water Utility Bond Proceeds	10,334,939	-	6,048,926	(6,048,926)	4,286,013	4,286,013	-	2,605,721	(2,605,721)	1,680,292
607 Sewer Bond Interest & Sinking	-	564,676	564,676	-	-	-	644,334	642,872	1,462	1,462
608 Sewer Debt Service Reserve	819,071	123	-	123	819,194	819,194	50,150	-	50,150	869,344
609 Sewer Bond Proceeds	-	-	-	-	-	-	19,850,000	104,597	19,745,403	19,745,403
614 Water Debt Service Reserve '09	-	-	-	-	-	-	-	-	-	-
615 Sewer Debt Service Reserve '09	-	-	-	-	-	-	-	-	-	-
616 Sewer SRF Loan Fund	-	-	-	-	-	-	-	-	-	-
619 Water 2017 SRF Loan Fund	38	-	-	-	38	38	-	-	-	38
<b>Total</b>	\$ 12,216,864	\$ 2,515,592	\$ 8,515,826	\$ (6,000,234)	\$ 6,216,630	\$ 6,216,630	\$ 22,479,925	\$ 5,695,855	\$ 16,784,070	\$ 23,000,700
<b>Internal Service Funds</b>										
280 Self Funding Insurance	\$ 2,763,836	\$ 4,129,400	\$ 4,389,833	\$ (260,434)	\$ 2,503,402	\$ 2,503,402	\$ 3,607,059	\$ 3,440,007	\$ 167,052	\$ 2,670,454
701 Administrative Services	114,768	1,629,981	1,643,045	(13,064)	101,705	101,705	1,841,199	1,621,993	219,206	320,911
702 Technology Services	160,444	1,075,428	1,065,875	9,553	169,997	169,997	1,355,001	1,326,140	28,861	198,858
703 Garage Fund	67,189	494,760	544,061	(49,301)	17,888	17,888	559,629	522,459	37,170	55,058
<b>Total</b>	\$ 3,106,236	\$ 7,329,568	\$ 7,642,814	\$ (313,245)	\$ 2,792,991	\$ 2,792,991	\$ 7,362,888	\$ 6,910,599	\$ 452,289	\$ 3,245,280
<b>Fiduciary Funds</b>										
802 Police Pension Fund	\$ 218,506	\$ 469,726	\$ 391,657	\$ 78,069	\$ 296,575	\$ 296,575	\$ 339,968	\$ 392,891	\$ (52,923)	\$ 243,652
825 OPEB Trust Fund	-	-	-	-	-	-	1,000,000	-	1,000,000	1,000,000
<b>Total</b>	\$ 218,506	\$ 469,726	\$ 391,657	\$ 78,069	\$ 296,575	\$ 296,575	\$ 1,339,968	\$ 392,891	\$ 947,077	\$ 1,243,652
<b>Redevelopment Funds</b>										
406 Redevelopment Capital	\$ 1,379,622	\$ 673,257	\$ 507,485	\$ 165,772	\$ 1,545,394	\$ 1,545,394	\$ 550,764	\$ 825,427	\$ (274,662)	\$ 1,270,731
410 Redevelopment Capital Monarch TIF	1,064,689	1,030,095	765,910	264,185	1,328,875	1,328,875	1,080,139	1,186,800	(106,661)	1,222,214
815 Ft. Harrison Reuse Authority	2,329,512	4,634,663	4,684,072	(49,409)	2,280,103	2,280,103	4,790,371	5,366,278	(575,908)	1,704,196
<b>Total</b>	\$ 4,773,823	\$ 6,338,015	\$ 5,957,466	\$ 380,549	\$ 5,154,372	\$ 5,154,372	\$ 6,421,274	\$ 7,378,505	\$ (957,231)	\$ 4,197,141
<b>Redevelopment Debt Service Fund</b>										
408 Redevelopment Debt Service Fund	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778
<b>Total</b>	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778
<b>TOTAL ALL FUNDS</b>	\$ 47,743,279	\$ 90,953,704	\$ 89,505,513	\$ 1,448,191	\$ 49,191,470	\$ 49,191,470	\$ 109,311,974	\$ 91,168,071	\$ 18,143,903	\$ 67,335,373

\*Notes: 2021-2022 Actual; 2023 Adopted Budget; 2023 Adjustments reflect estimated under spending and/or additional revenue and represent the estimated 2023 year-end fund balance as of 9/30/2023; 2024 Adopted budget with projected 2023 year-end balance





2023 Adopted Budget						2024 Adopted Budget					
1/1/2023	2023		Surplus/		12/31/2023	1/1/2024	2024		Surplus/	12/31/2024	
Fund Balance	2023 Revenue	Expenditures	(Deficit)	Adjustments	Fund Balance	Fund Balance	2024 Revenue	Expenditures	(Deficit)	Fund Balance	
\$ 5,842,854	\$ 25,356,391	\$ 25,346,466	\$ 9,925	\$ 850,000	\$ 6,702,779	\$ 6,702,779	\$ 27,463,522	\$ 27,457,245	\$ 6,277	\$ 6,709,056	
\$ 8,681,795	\$ -	\$ -	\$ -	\$ (1,300,000)	\$ 7,381,795	\$ 7,381,795	\$ -	\$ 5,671,063	\$ (5,671,063)	\$ 1,710,732	
3,331,384	3,079,126	4,312,921	(1,233,795)	-	2,097,589	2,757,546	2,207,011	3,798,037	573,838	3,331,384	
1,173,024	891,610	831,547	60,063	-	1,233,087	929,146	990,339	990,100	243,878	1,173,024	
110,648	-	-	-	-	110,648	104,941	-	-	5,707	110,648	
-	-	-	-	-	-	-	-	-	-	-	
164,431	155,450	170,417	(14,967)	-	149,464	115,405	197,744	171,304	49,026	164,431	
172,983	-	-	-	-	172,983	126,843	-	-	46,140	172,983	
2,000	-	-	-	-	2,000	2,000	-	-	-	2,000	
688,183	3,568,888	3,827,237	(258,349)	-	429,834	429,834	3,160,838	4,128,116	(469,297)	(39,462)	
-	-	-	-	-	-	-	-	-	-	-	
183,022	84,193	79,500	4,693	-	187,715	162,845	55,898	112,500	20,177	183,022	
59,738	-	-	-	-	59,738	65,026	-	-	(5,288)	59,738	
(65,368)	85,000	-	85,000	-	19,632	(46,659)	2,596,078	-	(18,709)	(65,368)	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
17,235	-	-	-	-	17,235	17,235	-	-	-	17,235	
(48,515)	60,513	-	60,513	-	11,998	(39,654)	91,529	-	(8,861)	(48,515)	
1	-	-	-	-	1	1	-	-	-	1	
4,112	-	-	-	-	4,112	4,112	-	-	-	4,112	
84,981	-	-	-	-	84,981	84,981	-	-	-	84,981	
<u>1,201,991</u>	<u>2,299,284</u>	<u>2,904,154</u>	<u>(604,870)</u>		<u>597,121</u>	<u>1,011,336</u>	<u>1,653,401</u>	<u>3,024,660</u>	<u>190,655</u>	<u>1,201,991</u>	
\$ 15,761,646	\$ 10,224,064	\$ 12,125,776	\$ (1,901,712)	\$ (1,300,000)	\$ 12,559,933	\$ 13,106,733	\$ 10,952,837	\$ 17,895,780	\$ (5,043,796)	\$ 8,062,937	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13,727	-	-	-	-	13,727	13,727	-	-	-	13,727	
-	-	-	-	-	-	-	-	-	-	-	
499	-	-	-	-	499	499	-	-	-	499	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
103,114	74,393	189,200	(114,807)	-	(11,693)	(11,693)	634,413	623,000	11,413	(280)	
103,307	615,804	612,200	3,604	-	106,911	106,911	931,275	909,500	21,775	128,686	
\$ 220,647	\$ 690,197	\$ 801,400	\$ (111,203)	\$ -	\$ 109,444	\$ 109,444	\$ 1,565,688	\$ 1,532,500	\$ 33,188	\$ 142,632	
\$ 10,938	\$ -	\$ -	\$ -	\$ -	\$ 10,938	\$ 10,938	\$ -	\$ -	\$ -	\$ 10,938	
-	-	-	-	-	-	-	-	-	-	-	
496,523	490,256	490,256	-	-	496,523	496,523	532,139	532,139	-	496,523	
-	-	-	-	-	-	-	-	-	-	-	
6,624,496	4,908,014	4,908,014	-	-	6,624,496	6,624,496	4,699,354	4,699,354	-	6,624,496	
1,132,210	2,505,945	2,535,960	(30,015)	-	1,102,195	1,102,195	3,336,017	3,336,017	-	1,102,195	
\$ 8,264,166	\$ 7,904,215	\$ 7,934,230	\$ (30,015)	\$ -	\$ 8,234,151	\$ 8,234,151	\$ 8,567,510	\$ 8,567,510	\$ -	\$ 8,234,151	
\$ 1,004,067	\$ 12,047,042	\$ 12,047,042	\$ -	\$ -	\$ 1,004,067	\$ 1,004,067	\$ 12,026,923	\$ 12,026,923	\$ -	\$ 1,004,067	
1,008,889	11,963,841	11,963,841	-	-	1,008,889	1,008,889	13,537,780	13,537,780	-	1,008,889	
3,360,553	2,100,000	1,997,500	102,500	-	3,463,053	3,463,053	2,250,000	2,260,303	(10,303)	3,452,750	
\$ 5,373,509	\$ 26,110,883	\$ 26,008,383	\$ 102,500	\$ -	\$ 5,476,009	\$ 5,476,009	\$ 27,814,703	\$ 27,825,006	\$ (10,303)	\$ 5,465,706	
\$ 500	\$ 1,902,055	\$ 1,902,055	\$ -	\$ -	\$ 500	\$ 500	\$ 1,376,840	\$ 1,376,840	\$ -	\$ 500	
161,069	-	-	-	-	161,069	161,069	-	-	-	161,069	
542,592	-	-	-	-	542,592	542,592	-	-	-	542,592	
1,680,292	-	-	-	-	1,680,292	1,680,292	-	-	-	1,680,292	
1,462	2,034,908	2,034,908	-	-	1,462	1,462	2,013,615	2,013,615	-	1,462	
869,344	-	-	-	-	869,344	869,344	-	-	-	869,344	
19,745,403	-	-	-	-	19,745,403	19,745,403	-	-	-	19,745,403	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
38	-	-	-	-	38	38	-	-	-	38	
\$ 23,000,700	\$ 3,936,963	\$ 3,936,963	\$ -	\$ -	\$ 23,000,700	\$ 23,000,700	\$ 3,390,455	\$ 3,390,455	\$ -	\$ 23,000,700	
\$ 2,670,454	\$ -	\$ -	\$ -	\$ -	\$ 2,670,454	\$ 2,670,454	\$ -	\$ -	\$ -	\$ 2,670,454	
320,911	1,979,851	2,300,762	(320,911)	-	-	-	2,535,450	2,535,450	-	-	
198,858	1,228,840	1,427,698	(198,858)	-	-	-	1,660,395	1,660,395	-	-	
55,058	558,633	613,691	(55,058)	-	0	0	651,915	651,915	-	-	
\$ 3,245,280	\$ 3,767,324	\$ 4,342,151	\$ (574,827)	\$ -	\$ 2,670,454	\$ 2,670,454	\$ 4,847,760	\$ 4,847,760	\$ -	\$ 2,670,454	
\$ 243,652	\$ 369,726	\$ 489,750	\$ (120,024)	\$ -	\$ 123,628	\$ 123,628	\$ 369,423	\$ 477,750	\$ (108,327)	\$ 15,301	
1,000,000	-	-	-	-	1,000,000	1,000,000	-	-	-	1,000,000	
\$ 1,243,652	\$ 369,726	\$ 489,750	\$ (120,024)	\$ -	\$ 1,123,628	\$ 1,123,628	\$ 369,423	\$ 477,750	\$ (108,327)	\$ 1,015,301	
\$ 1,270,731	\$ -	\$ -	\$ -	\$ -	\$ 1,270,731	\$ 1,270,731	\$ -	\$ -	\$ -	\$ 1,270,731	
1,222,214	-	-	-	-	1,222,214	1,222,214	-	-	-	1,222,214	
1,704,196	-	-	-	-	1,704,196	1,704,196	-	-	-	1,704,196	
\$ 4,197,141	\$ -	\$ -	\$ -	\$ -	\$ 4,197,141	\$ 4,197,141	\$ -	\$ -	\$ -	\$ 4,197,141	
\$ 185,778	\$ -	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778	
\$ 185,778	\$ -	\$ -	\$ -	\$ -	\$ 185,778	\$ 185,778	\$ -	\$ -	\$ -	\$ 185,778	
\$ 67,335,373	\$ 78,359,763	\$ 80,985,119	\$ (2,625,356)	\$ (450,000)	\$ 64,260,017	\$ 64,806,817	\$ 84,971,898	\$ 91,994,006	\$ (5,122,961)	\$ 59,683,856	





# Consolidated Revenue

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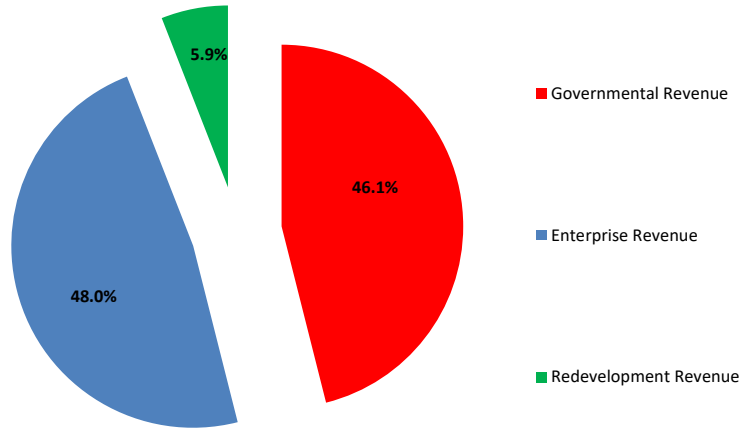
**BUILDING MOMENTUM**



**Revenue Summary - Total City**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Governmental Revenue	\$ 48,312,662	\$ 49,943,856	\$ 49,856,861	\$ 41,372,175	\$ 35,105,562	\$ 45,942,280
Enterprise Revenue	45,251,932	34,782,289	51,965,072	37,444,736	31,033,187	36,611,227
Redevelopment Revenue	5,503,911	6,338,015	6,421,274	-	3,660,792	-
<b>Total Revenue</b>	<b>\$ 99,068,506</b>	<b>\$ 91,064,160</b>	<b>\$ 108,243,207</b>	<b>\$ 78,816,911</b>	<b>\$ 69,799,541</b>	<b>\$ 82,553,507</b>

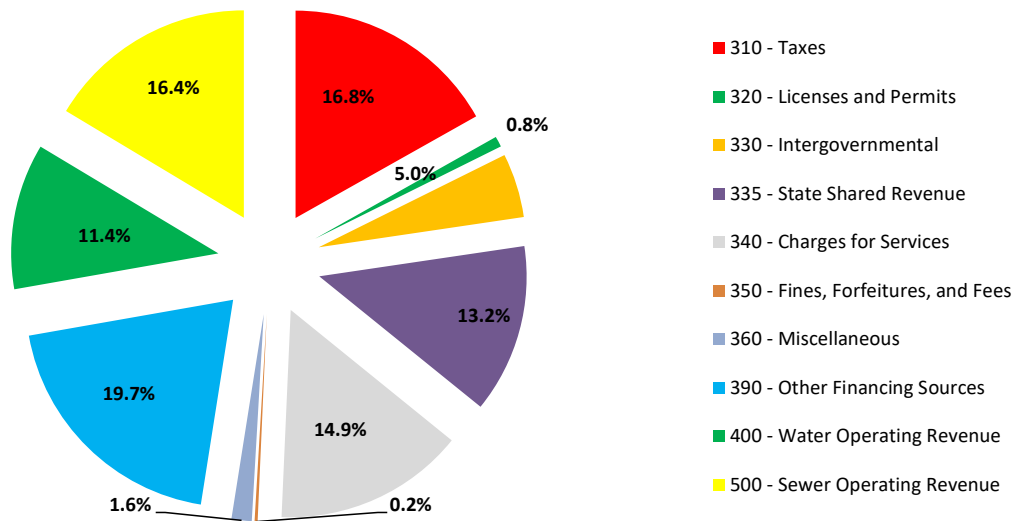
**2022 Actual: Revenue by Category**



**Revenue Summary - Total City**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
310 - Taxes	\$ 16,066,898	\$ 17,220,517	\$ 17,161,898	\$ 12,044,536	\$ 10,246,406	\$ 13,905,797
320 - Licenses and Permits	513,195	303,300	395,870	297,906	329,552	677,556
330 - Intergovernmental	3,855,599	4,103,567	3,799,313	3,947,803	3,216,947	4,126,780
335 - State Shared Revenue	10,169,509	9,962,958	9,929,486	10,780,928	9,753,618	10,871,961
340 - Charges for Services	13,103,136	16,033,667	14,357,146	11,096,372	11,068,899	12,265,420
350 - Fines, Forfeitures, and Fees	157,454	187,850	159,116	182,475	107,088	193,842
360 - Miscellaneous	570,642	665,594	2,069,314	607,588	936,342	1,293,566
390 - Other Financing Sources	34,096,590	22,056,286	39,856,242	15,865,489	13,298,232	16,283,184
400 - Water Operating Revenue	12,086,403	12,086,403	11,968,659	12,029,973	12,047,042	9,397,621
480 - Other Water Revenue	-	-	-	-	-	-
500 - Sewer Operating Revenue	8,449,080	8,444,017	8,546,164	11,963,841	8,795,415	13,537,780
<b>Total Revenue</b>	<b>\$ 99,068,506</b>	<b>\$ 91,064,160</b>	<b>\$ 108,243,207</b>	<b>\$ 78,816,911</b>	<b>\$ 69,799,541</b>	<b>\$ 82,553,507</b>

**2024 Adopted Budget: Revenue by Category**





# Government Revenue

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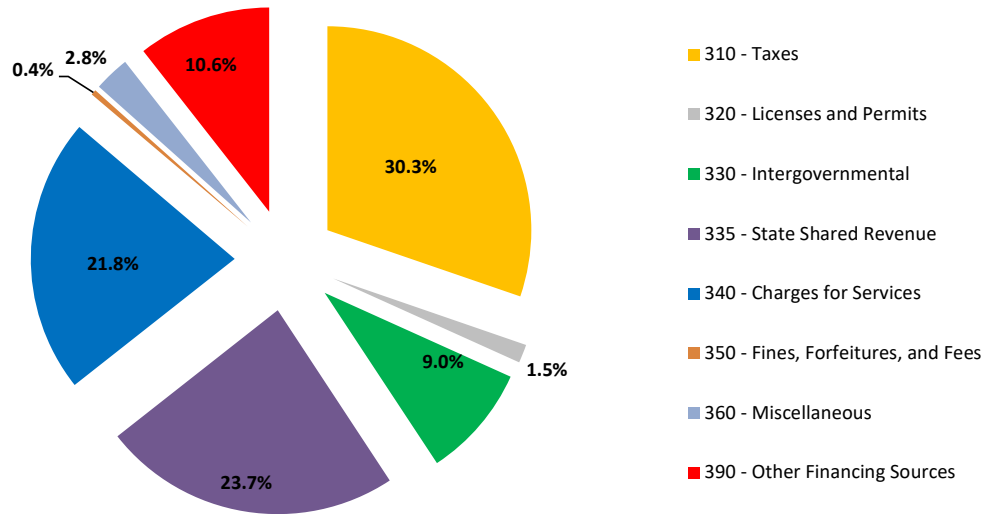
**BUILDING MOMENTUM**



**Governmental Revenue Summary - Total City**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget	2024 Adopted Budget % of Total
310 - Taxes	\$ 10,576,632	\$ 11,112,854	\$ 11,307,218	\$ 12,044,536	\$ 6,714,435	\$ 13,905,797	30.3%
320 - Licenses and Permits	513,195	303,300	395,870	297,906	329,552	677,556	1.5%
330 - Intergovernmental	3,855,599	4,103,567	3,799,313	3,947,803	3,216,947	4,126,780	9.0%
335 - State Shared Revenue	10,169,509	9,962,958	9,929,486	10,780,928	9,753,618	10,871,961	23.7%
340 - Charges for Services	13,103,136	13,248,705	12,356,721	8,996,372	9,970,842	10,015,420	21.8%
350 - Fines, Forfeitures, and Fees	157,454	187,850	159,116	182,475	107,088	193,842	0.4%
360 - Miscellaneous	568,787	560,002	2,038,533	607,588	927,707	1,293,566	2.8%
390 - Other Financing Sources	9,368,351	10,464,618	9,870,606	4,514,567	4,085,373	4,857,358	10.6%
<b>Total Revenue</b>	<b>\$ 48,312,662</b>	<b>\$ 49,943,856</b>	<b>\$ 49,856,861</b>	<b>\$ 41,372,175</b>	<b>\$ 35,105,562</b>	<b>\$ 45,942,280</b>	<b>100.0%</b>

**2024 Adopted Budget: Revenue by Category**



**GOVERNMENTAL REVENUE:**

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



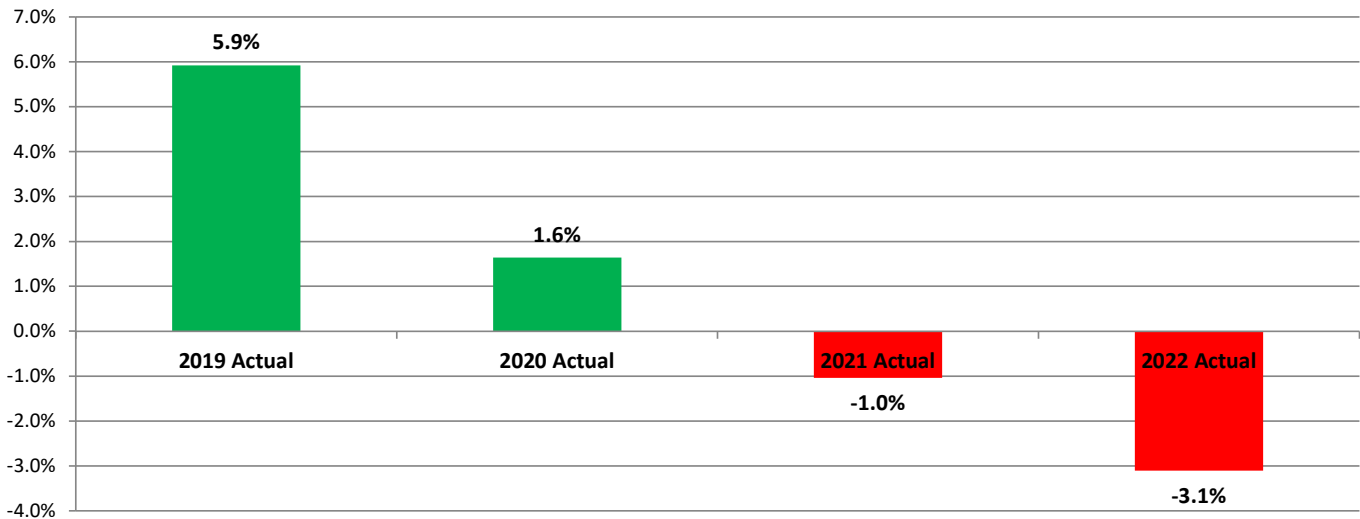
**Governmental Revenue Summary - Intergovernmental Revenue by Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Fund	\$ 6,068,202	\$ 6,271,426	\$ 6,151,422	\$ 6,503,012	\$ 4,506,472	\$ 6,689,314
Motor Vehicle Highway	2,582,498	2,789,585	2,869,791	3,100,017	2,011,969	3,226,001
Federal Revenue Sharing Trust Forfeiture	88,638	13,736	27,565	-	(1,975)	-
Public Safety LOIT	3,422,066	3,684,929	3,533,640	3,764,232	3,039,888	3,936,791
Federal Grant	154,726	-	-	-	-	-
Law Enforcement Cont. Ed.	2,108	1,924	2,416	1,675	1,760	2,764
Deferral Program Fund	9,008	6,768	3,663	-	4,835	-
State Grant	838,063	88,774	85,000	-	2,596,078	-
Local Grant Fund	-	35,000	-	-	-	-
Federal Grant	138,947	223,369	60,513	-	91,529	-
Station 2 and Training Center	17,068	31,175	22,699	24,393	3,611	3,266
Municipal Building Corp	9,114	36,114	31,941	36,114	25,019	3,266
Cumulative Capital Improvement	42,089	39,200	40,858	37,952	21,666	43,294
Police Pension Fund	361,903	369,726	339,968	369,726	358,663	369,423
<b>Total Revenue</b>	<b>\$ 13,734,432</b>	<b>\$ 13,591,726</b>	<b>\$ 13,169,476</b>	<b>\$ 13,837,121</b>	<b>\$ 12,659,513</b>	<b>\$ 14,274,119</b>

**Governmental Revenue Summary - Intergovernmental Revenue Sources**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
338.001 - Public Safety Tax	\$ 3,422,066	\$ 3,684,929	\$ 3,533,640	\$ 3,764,232	\$ 3,039,888	\$ 3,936,791
335.005 - COIT	3,078,718	3,436,612	3,318,112	3,588,715	2,951,424	3,850,823
335.014 - Gasoline Tax - Motor Vehicle Hwy	1,746,186	1,929,858	2,036,472	2,219,916	1,575,740	2,349,624
Other	2,412,861	1,584,166	1,368,060	1,232,664	3,368,201	1,207,164
335.004 - LOIT	1,078,347	1,045,445	1,045,445	1,045,445	784,084	1,045,445
335.002 - Auto and Aircraft Excise Tax	1,159,942	1,050,989	1,034,428	1,106,048	503,948	1,007,895
335.006 - Wheel Tax/Surtax	836,312	859,727	833,319	880,101	436,229	876,377
<b>Total Revenue</b>	<b>\$ 13,734,432</b>	<b>\$ 13,591,726</b>	<b>\$ 13,169,476</b>	<b>\$ 13,837,121</b>	<b>\$ 12,659,513</b>	<b>\$ 14,274,119</b>

**Intergovernmental Revenue: Annual Percentage Change**





## **INTERGOVERNMENTAL REVENUE:**

Income Taxes represent the largest intergovernmental revenue source, collectively generating approximately \$8.8 million per year, or approximately 60% of all intergovernmental revenue and approximately 20% of all governmental revenue. Income Taxes represent the largest intergovernmental revenue source, collectively generating approximately \$8.8 million per year, or approximately 62% 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 \$3.9 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 \$4.8 million per year. Both taxes are deposited into the General Fund.

The state gasoline tax – motor vehicle highway tax (“MVH”) generates approximately \$2.3 million per year and represents approximately 23% of intergovernmental revenue and 16% 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 million per year and is distributed statewide proportionately based on a taxing unit’s property tax levy. Given the constraints on property tax levies, this has been and is expected to remain a static revenue source. These funds are deposited into the general fund. The State of Indiana also provides budgetary estimates for this revenue source.

The Wheel tax is a Marion County tax and is a vehicle registration fee. Taxing units in Marion County receive a proportionate share of this tax and the City of Lawrence receives approximately \$876,000 per year. This revenue source is not expected to change materially. The state passed legislation in 2016 allowing local taxing units to enact a local wheel tax. The City of Lawrence is evaluating this possibility and its impact.

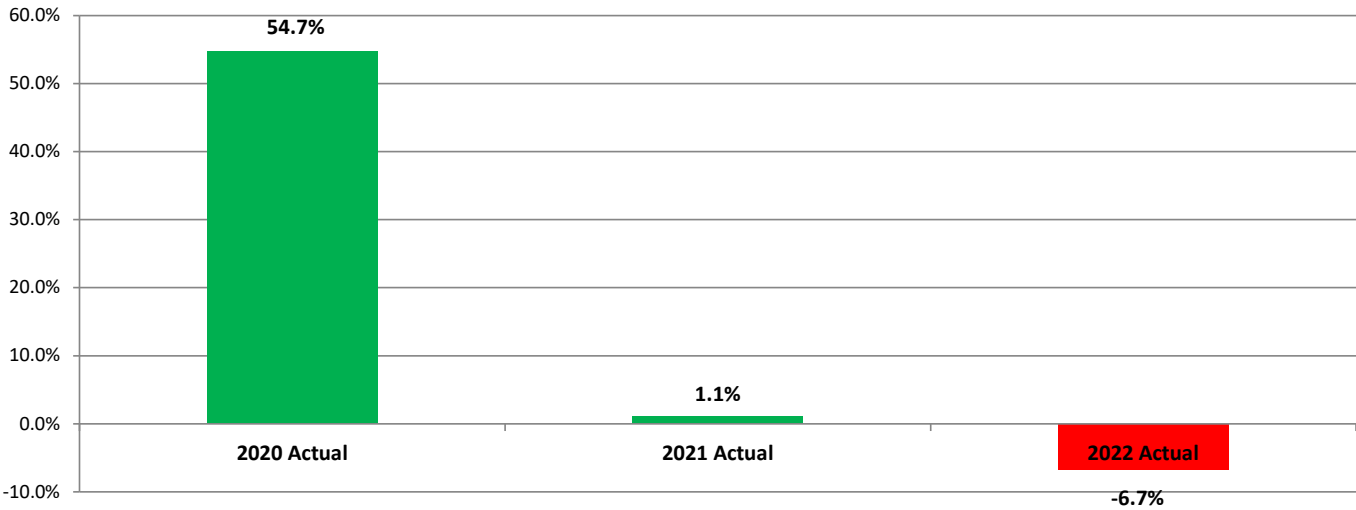
**Governmental Revenue Summary - Charges for Services by Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Fund	\$ 6,448,894	\$ 6,606,810	\$ 6,231,358	\$ 6,762,465	\$ 5,145,738	\$ 6,946,511
Park Non-Reverting	56,396	102,390	137,793	153,000	147,732	197,744
Animal Shelter Fund	-	-	-	-	-	-
Law Enforcement Cont. Ed.	60,232	35,971	81,393	35,039	54,138	43,358
State Grant Fund	-	-	-	-	-	-
Hazardous Materials Response	5,924	156	-	-	440	-
Self Funding Insurance	4,360,323	4,123,896	3,607,059	-	2,994,833	-
Park Building	-	-	-	-	-	-
Park 1998	-	-	-	-	-	-
Emergency Medical Services	2,177,290	2,380,218	2,299,284	2,045,868	1,628,401	2,827,807
<b>Total Revenue</b>	<b>\$ 13,109,060</b>	<b>\$ 13,249,440</b>	<b>\$ 12,356,887</b>	<b>\$ 8,996,372</b>	<b>\$ 9,971,282</b>	<b>\$ 10,015,420</b>

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
345.004 - Emergency Medical Services	\$ 2,177,290	\$ 2,380,218	\$ 2,299,284	\$ 2,045,868	\$ 1,628,401	\$ 2,827,807
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	2,288,156	2,356,898	2,300,807	2,440,130	1,739,822	2,562,137
349.006 - User Fee - Local Entities	900,000	1,031,462	745,237	1,100,000	986,583	1,141,847
345.005 - Employee & Employer Ins Premiums	3,768,221	3,823,262	3,461,600	-	2,792,098	-
345.010 - Retiree Insurance Premiums	222,578	103,952	74,583	-	57,147	-
345.011 - Retiree Medical	-	-	86	-	-	-
345.012 - Retiree Dental	-	-	-	-	-	-
345.013 - Retiree Vision	-	-	-	-	-	-
Other	644,356	445,189	366,831	301,915	435,887	375,170
<b>Total Revenue</b>	<b>\$ 13,109,060</b>	<b>\$ 13,249,440</b>	<b>\$ 12,356,887</b>	<b>\$ 8,996,372</b>	<b>\$ 9,971,282</b>	<b>\$ 10,015,420</b>

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



## **CHARGES FOR SERVICES:**

The largest charge for service the City receives is employer and employee health insurance premiums. Premiums are expected to remain unchanged for FY 2024 (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.

Emergency Medical Service fees are expected to generate approximately \$2.8 million in 2024. 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 2023. 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.

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.

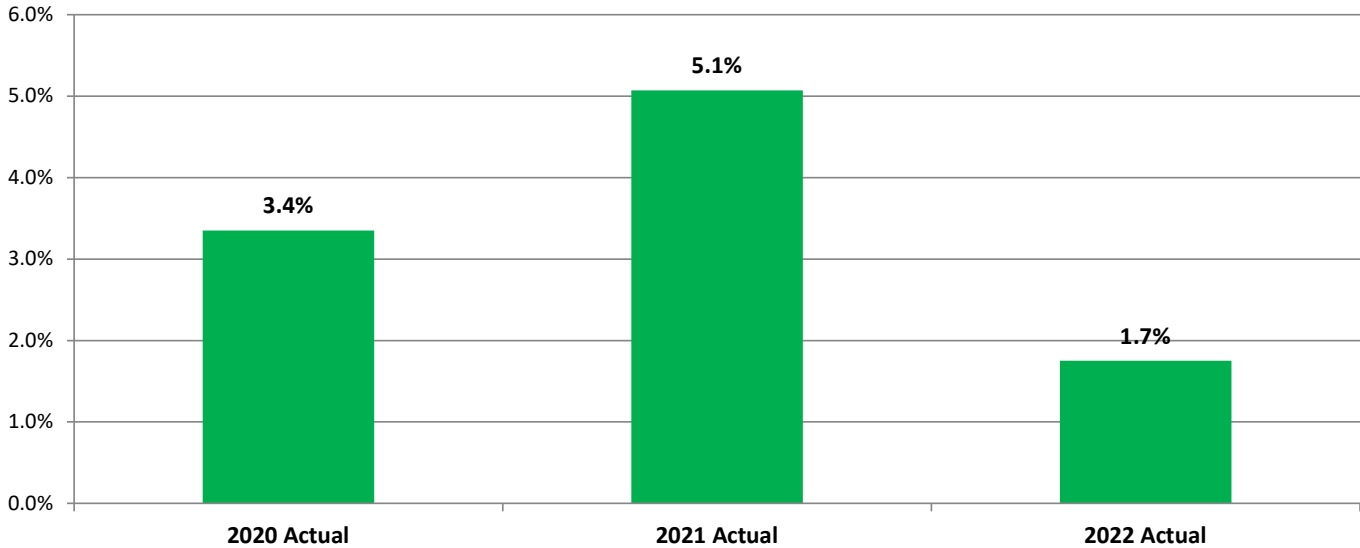
**Governmental Revenue Summary - Taxes by Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Fund	\$ 9,957,582	\$ 10,010,274	\$ 10,300,600	\$ 10,962,542	\$ 6,083,266	\$ 11,857,796
COIT Special Distribution	-	-	-	-	-	-
Station 2 and Training Center	168,958	342,479	255,946	50,000	48,089	631,147
Municipal Building Corp.	90,868	397,391	360,509	579,690	332,616	928,009
Cumulative Capital Improvement	359,223	362,710	390,162	452,304	250,464	488,845
<b>Total Revenue</b>	<b>\$ 10,576,632</b>	<b>\$ 11,112,854</b>	<b>\$ 11,307,218</b>	<b>\$ 12,044,536</b>	<b>\$ 6,714,435</b>	<b>\$ 13,905,797</b>

**Governmental Revenue Summary - Sources**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
311.001 - General Property	\$ 10,576,632	\$ 11,112,854	\$ 11,307,218	\$ 12,044,536	\$ 6,714,435	\$ 13,905,797
311.005 - Other	-	-	-	-	-	-
335.003 - COIT Special Distribution	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 10,576,632</b>	<b>\$ 11,112,854</b>	<b>\$ 11,307,218</b>	<b>\$ 12,044,536</b>	<b>\$ 6,714,435</b>	<b>\$ 13,905,797</b>

**Taxes Revenue: Annual Percentage Change**

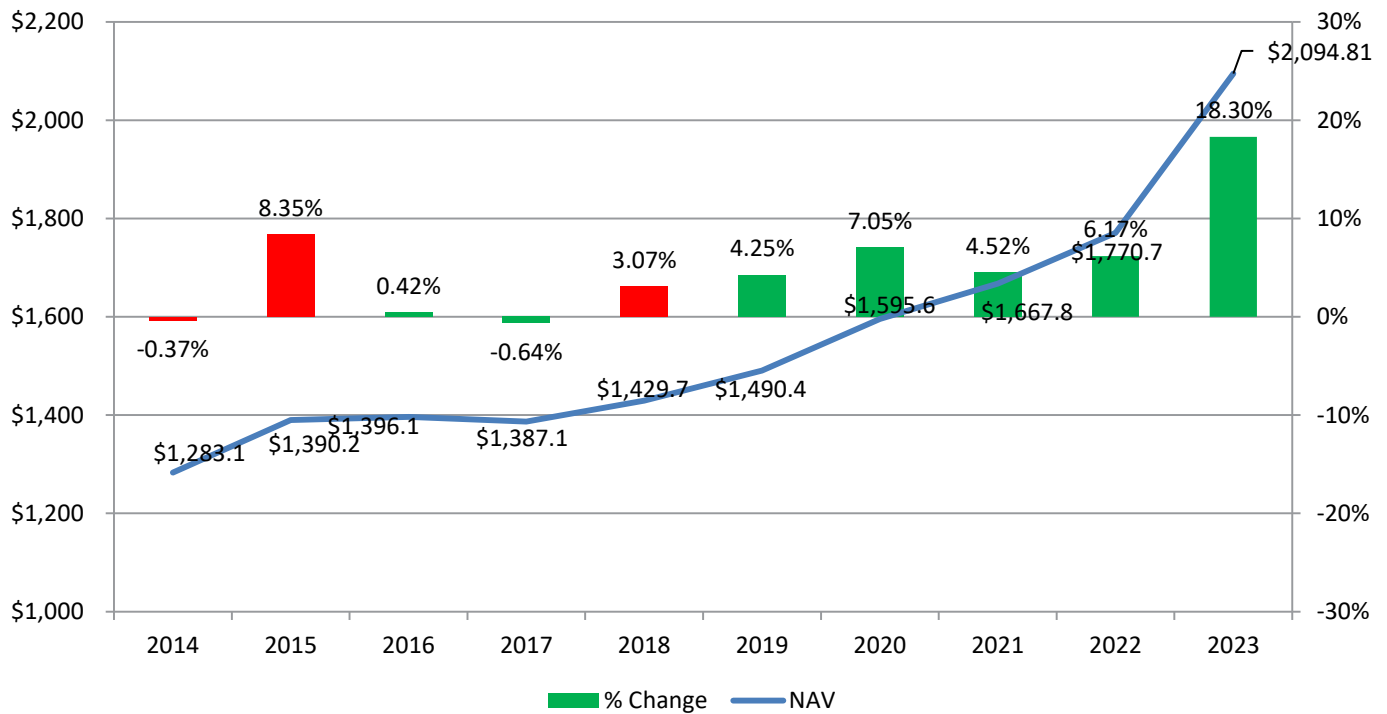




**Marion County, Indiana Certified Net Assessed Valuations (in \$millions)**

	Marion County	Lawrence Township	City of Lawrence	Speedway	Beech Grove	Southport
2023	55,807.4	7,112.0	2,094.8	820.4	627.0	79.9
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

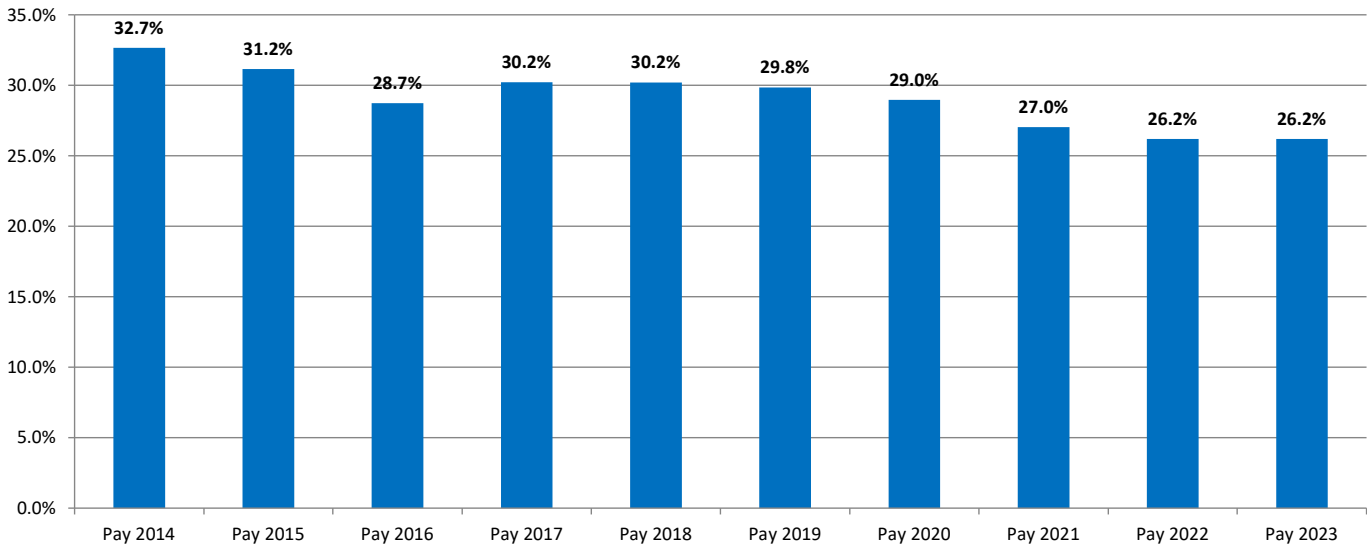
***City of Lawrence - Certified Net Assessed Valuation by Year and Percentage Change***



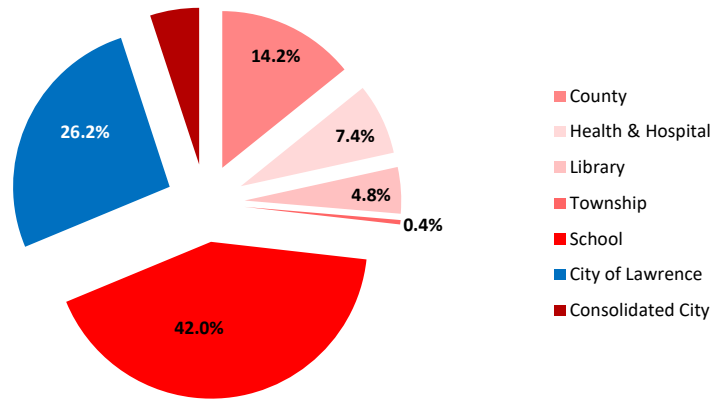
**Marion County, Indiana Historical Property Tax Rates - Summary**

Taxing Unit	State	Welfare	County	Health & Hospital	Library	Township	School	City of Lawrence	Consolidated City	Total
2022 Pay 2023	-	-	0.3635	0.1883	0.1222	0.0109	1.0739	0.6702	0.1294	2.5584
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

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



**Year 2022 Payable in Year 2023 Property Tax Rates - Percentage of Total Tax Rate**



Marion County, Indiana Historical Property Tax Rates

Taxing Unit	2022 Pay 2023	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
<b>County</b>										
County General Fund	0.3348	0.3719	0.3719	0.3667	0.3707	0.3695	0.3742	0.3666	0.3598	0.3800
Property Reassessment	0.0038	0.0044	0.0045	0.0046	0.0047	0.0048	0.0049	0.0048	0.0048	0.0051
Co. Cum. Cap. Development	0.0234	0.0038	0.0039	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128
Capital Lease	0.0015	0.0262	0.0128	0.0028	0.0024	0.0022	0.0024	0.0041	0.0051	0.0055
Debt Service for Juvenile Debt	-	-	-	-	-	-	-	-	-	-
<b>Total County</b>	<b>0.3635</b>	<b>0.4063</b>	<b>0.3931</b>	<b>0.3869</b>	<b>0.3906</b>	<b>0.3893</b>	<b>0.3943</b>	<b>0.3883</b>	<b>0.3825</b>	<b>0.4034</b>
<b>Health &amp; Hospital</b>										
Co. Health & Hosp. Fund	0.1841	0.2031	0.2003	0.1988	0.1993	0.1967	0.1954	0.1891	0.1816	0.1889
Co. Health & Hosp. Debt Svc.	0.0037	0.0044	0.0049	0.0045	0.0107	0.0110	0.0116	0.0119	0.0110	0.0134
Co. Health & Hosp. Cum. Bldg.	0.0005	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006
<b>Total Health &amp; Hospital</b>	<b>0.1883</b>	<b>0.2081</b>	<b>0.2058</b>	<b>0.2039</b>	<b>0.2106</b>	<b>0.2083</b>	<b>0.2076</b>	<b>0.2016</b>	<b>0.1932</b>	<b>0.2029</b>
<b>Library</b>										
Library Fund	0.0904	0.1015	0.1016	0.1026	0.1043	0.1047	0.1060	0.0987	0.0958	0.1018
Library Debt Service	-	0.0144	0.0154	0.0192	0.0265	0.0258	0.0296	0.0293	0.0291	0.0318
Library Capital Projects	0.0318	0.0174	0.0164	0.0126	0.0053	0.0056	0.0011	0.0038	0.0041	0.0037
<b>Total Library</b>	<b>0.1222</b>	<b>0.1333</b>	<b>0.1334</b>	<b>0.1344</b>	<b>0.1361</b>	<b>0.1361</b>	<b>0.1367</b>	<b>0.1318</b>	<b>0.1290</b>	<b>0.1373</b>
<b>Township</b>										
Township Fund	0.0070	0.0077	0.0077	0.0077	0.0078	0.0078	0.0075	0.0043	0.0072	0.0040
Township Debt Fund	-	0.0005	0.0010	0.0003	0.0003	0.0003	0.0004	0.0003	0.0003	0.0003
Poor Relief Fund	-	-	-	-	-	-	-	0.0032	-	0.0034
Fire Prevention Fund	-	-	-	-	-	-	-	-	-	-
Park and Recreation Fund	-	-	-	-	-	-	-	-	-	-
Bond #2	0.0016	0.0010	0.0008	0.0015	0.0017	0.0017	0.0022	0.0017	0.0013	0.0017
Bond # 3	0.0023	-	-	-	-	-	-	-	-	-
<b>Total Township</b>	<b>0.0109</b>	<b>0.0092</b>	<b>0.0095</b>	<b>0.0095</b>	<b>0.0098</b>	<b>0.0098</b>	<b>0.0101</b>	<b>0.0095</b>	<b>0.0088</b>	<b>0.0094</b>
<b>School</b>										
School Operations	0.4956	0.5341	0.5222	0.5018	0.5461	-	-	-	-	-
School Capital Projects	0.1947	0.2228	0.2456	-	-	0.2547	0.261	0.2558	0.2525	0.2965
School Debt Service	0.3650	0.3549	0.3851	0.3881	0.3882	0.4255	0.3985	0.5057	0.3618	0.2622
School Transportation	-	-	-	-	-	0.2342	0.233	0.2257	0.2084	0.2226
School Bus Replacement	-	-	-	-	-	0.044	0.0183	0.0352	0.0173	0.0226
School Pre-School Program	-	-	-	-	-	-	-	-	-	-
Retirement / Severance Debt Svc	0.0186	0.0314	0.0419	0.0599	0.0245	0.0341	0.0608	0.0474	0.0505	0.0418
<b>Total Schools</b>	<b>1.0739</b>	<b>1.1432</b>	<b>1.1948</b>	<b>0.9498</b>	<b>0.9588</b>	<b>0.9925</b>	<b>0.9716</b>	<b>1.0698</b>	<b>0.8905</b>	<b>0.8457</b>
<b>City of Lawrence</b>										
City Corporation	0.6117	0.6668	0.7015	0.7037	0.7279	0.7339	0.7265	0.6962	0.6814	0.7201
Cum. Capital Development	0.0252	0.0252	0.0254	0.0254	0.0266	0.0275	0.0276	0.0276	0.0276	0.0278
Police Pension	-	-	-	-	-	-	-	-	-	-
Lease Rental Payment	-	-	-	-	-	-	-	-	-	-
Bond #3	0.0291	0.0197	0.0234	0.0055	0.0099	0.0293	0.0441	0.0531	0.0507	0.0580
City Law. Fire Building Debt	0.0042	0.0140	0.0202	0.0103	0.0223	0.0243	0.0151	0.0114	0.0358	0.0494
<b>Total City of Lawrence</b>	<b>0.6702</b>	<b>0.7257</b>	<b>0.7705</b>	<b>0.7449</b>	<b>0.7867</b>	<b>0.8150</b>	<b>0.8133</b>	<b>0.7883</b>	<b>0.7955</b>	<b>0.8553</b>
<b>Consolidated City</b>										
Cons. Co. General Fund	0.0663	0.0721	0.0721	0.0725	0.0738	0.0740	0.0747	0.0722	0.0709	0.0749
Cons. Co. Park General	0.0419	0.0494	0.0495	0.0500	0.0509	0.0510	0.0517	0.0499	0.0490	0.0518
Cons. Co. Park Debt Service	0.0030	0.0047	0.0012	0.0015	0.0011	0.0016	0.0079	0.0079	0.0084	0.0094
Metro Thoroughfare Debt Svc	0.0039	0.0047	0.0048	0.0056	0.0049	0.0162	0.0143	0.0145	0.0158	0.0175
MECA Emergency Comm. Debt	0.0143	0.0143	0.0150	0.0131	0.0137	0.0060	0.0095	0.0096	0.0098	0.0111
Tax Increment Replacement	-	-	-	-	-	-	-	-	-	-
<b>Total Consolidated City</b>	<b>0.1294</b>	<b>0.1452</b>	<b>0.1426</b>	<b>0.1427</b>	<b>0.1444</b>	<b>0.1488</b>	<b>0.1581</b>	<b>0.1541</b>	<b>0.1539</b>	<b>0.1647</b>
<b>Total Tax Rate</b>	<b>2.5584</b>	<b>2.7710</b>	<b>2.8497</b>	<b>2.5721</b>	<b>2.6370</b>	<b>2.6998</b>	<b>2.6917</b>	<b>2.7434</b>	<b>2.5534</b>	<b>2.6187</b>



**City of Lawrence**  
**Property Tax Collections History**

	2020	2021	2022
<b>Certified Levy</b>	\$ 12,067,980	\$ 13,115,820	\$ 13,164,064
Circuit Breaker Impact	1,641,153	1,960,243	1,948,059
<b>Net Levy (Billed)</b>	\$ 10,426,826	\$ 11,155,577	\$ 11,216,005
<b>Circuit Breaker Loss</b>	13.6%	14.9%	14.8%
<b>Collections</b>			
Spring	\$ 4,960,953	\$ 5,971,016	\$ 5,917,112
Fall	5,256,456	5,141,838	5,390,106
<b>Total</b>	\$ 10,217,409	\$ 11,112,854	\$ 11,307,218
<b>Percentage of Net Levy Collected</b>	<b>98.0%</b>	<b>99.6%</b>	<b>100.8%</b>
<b>Percentage of Abstract Levy Collected</b>	<b>84.7%</b>	<b>84.7%</b>	<b>85.9%</b>

(1) 2023 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
<b>Total</b>		<b>\$ 134,150,400</b>



## **TAXES:**

Property taxes represent the largest single revenue source of the City, generating an estimated \$13.9 million for 2024. The General Fund receives approximately \$11.8 million, or 43.2% 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. Given the continued challenges regarding property tax caps, the City has made it a priority to identify revenue enhancement and new revenue opportunities in 2024.

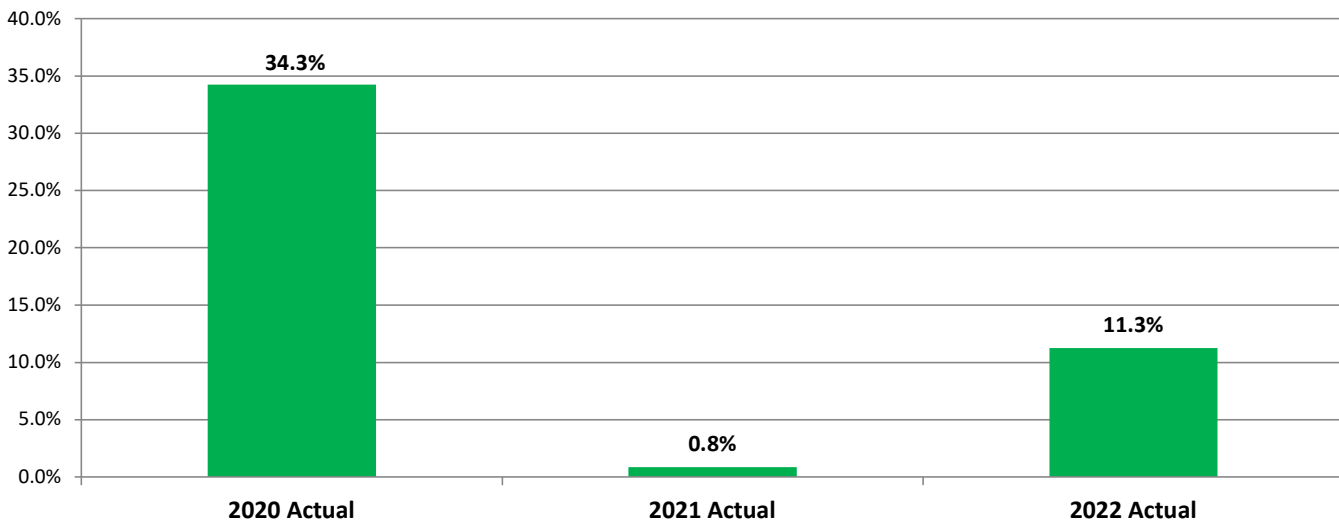
**Governmental Revenue Summary - Other Financing Sources by Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Fund	\$ 124,528	\$ 165,265	\$ 106,825	\$ 169,975	\$ 75,872	\$ 106,438
Motor Vehicle Highway	18,698	-	103	-	-	-
Park Non-Reverting	-	44,749	-	-	3,774	-
Law Enforcement Cont. Ed.	-	-	384	486	-	-
Public Safety LOIT	-	-	35,247	-	120,949	-
Self Funding Insurance	2,473	5,504	-	-	1,200	-
Park 1998	-	-	-	-	-	-
Station 2 and Training Center	-	-	-	-	-	-
Municipal Building Corp. 2018	121,379	1	12,875	-	19,149	-
Municipal Building Corp.	-	-	-	-	-	-
Cumulative Capital Improvement	-	-	-	-	-	-
Administrative Services	1,461,818	1,629,981	1,841,199	1,979,851	1,890,200	2,535,450
Technology Services	1,191,460	1,075,428	1,355,001	1,228,840	1,040,685	1,660,395
Garage Fund	490,825	494,760	559,629	558,633	549,881	651,915
Police Pension Fund	75,000	100,000	-	-	-	-
Emergency Medical Services Fund	-	-	-	-	25,000	-
<b>Total Revenue</b>	<b>\$ 3,486,181</b>	<b>\$ 3,515,687</b>	<b>\$ 3,911,264</b>	<b>\$ 3,937,785</b>	<b>\$ 3,726,710</b>	<b>\$ 4,954,198</b>

**Governmental Revenue Summary - Other Financing Sources Revenue Sources**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
391.002 - Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.001 - Sale of Capital Assets	15,800	11,543	37,701	11,960	2,315	14,479
392.002 - Insurance Reimbursements	4,904	44,749	-	-	3,774	-
393.004 - Bond Anticipation Note	-	-	-	-	-	-
396.001 - From Overpayments	1,527	6,625	-	1,162	1,200	1,407
398.001 - Charges for Services	3,144,103	3,200,169	3,755,829	3,767,324	3,480,766	4,847,760
Other	319,847	252,601	117,734	157,339	238,656	90,552
<b>Total Revenue</b>	<b>\$ 3,486,181</b>	<b>\$ 3,515,687</b>	<b>\$ 3,911,264</b>	<b>\$ 3,937,785</b>	<b>\$ 3,726,710</b>	<b>\$ 4,954,198</b>

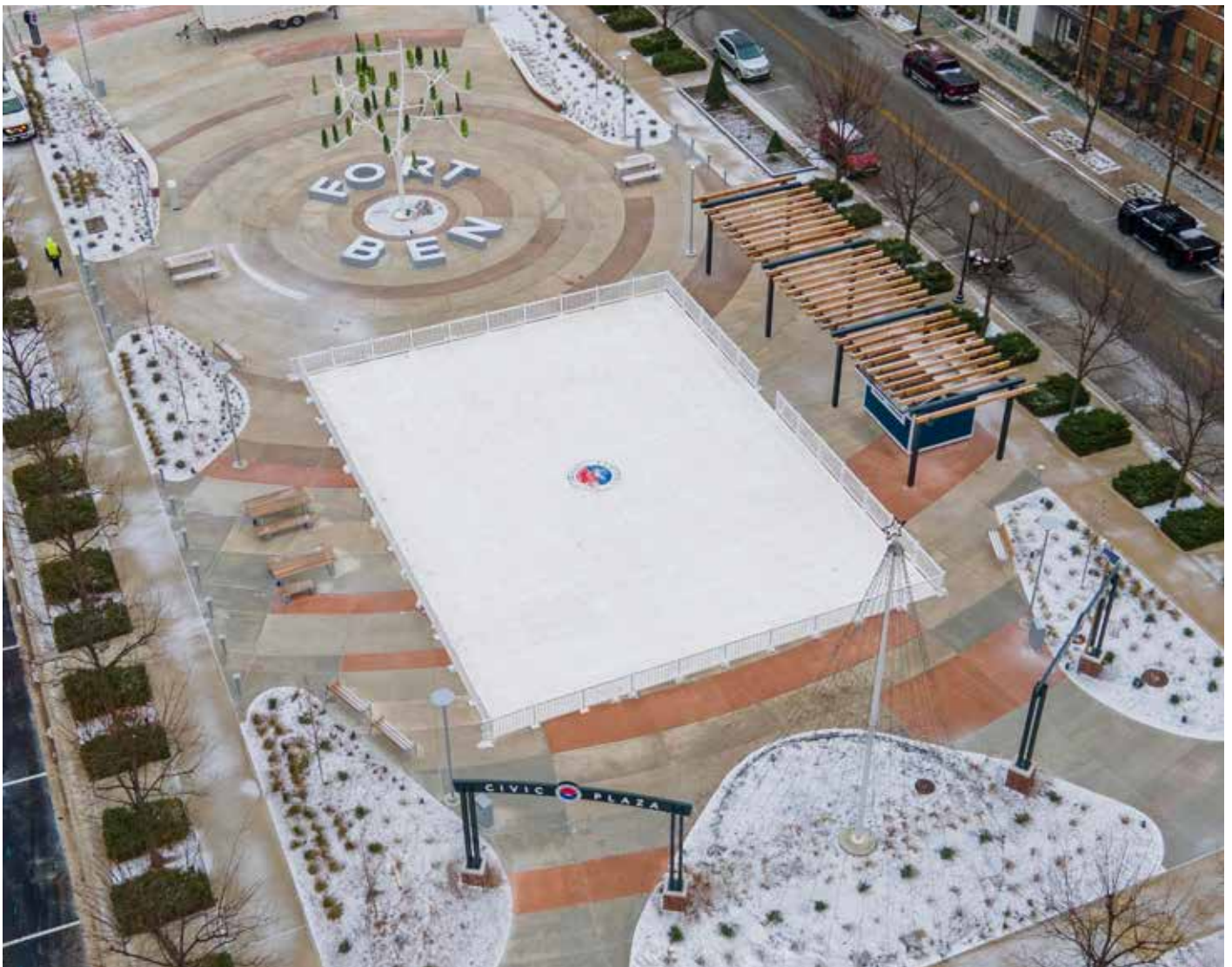
***Other Financing Sources: Annual Percentage Change***



## **OTHER FINANCING SOURCES:**

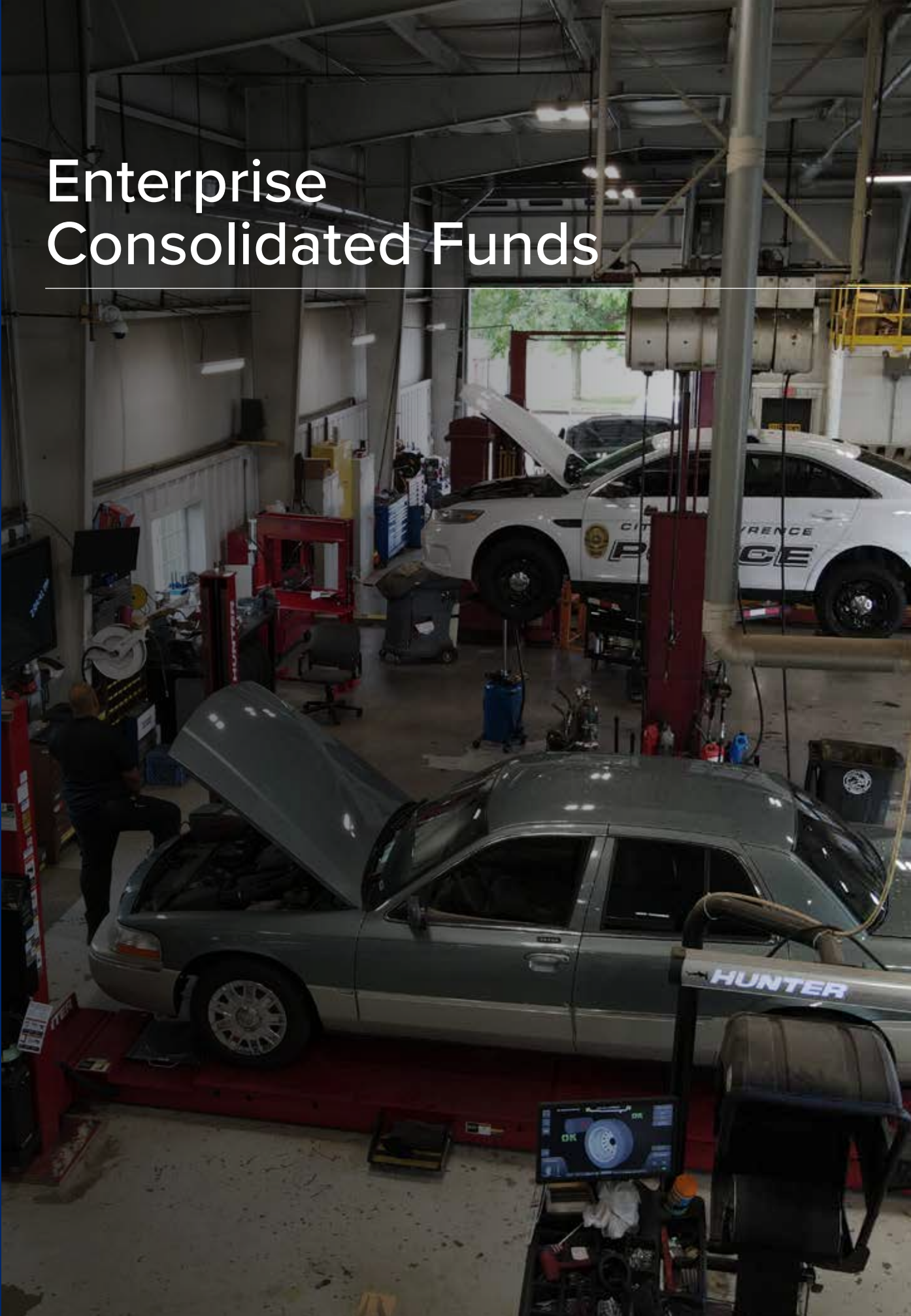
The City established two new Internal Service Funds (“ISF”) in 2017 to address the allocation of costs of shared services throughout the city and to provide a more accurate cost of providing City services. Additionally, the City established a Garage Fund with the 2020 budget to provide more clarity and accountability on the actual cost of providing garage fleet services throughout the City. The 2024 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 2024 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). Additionally, 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

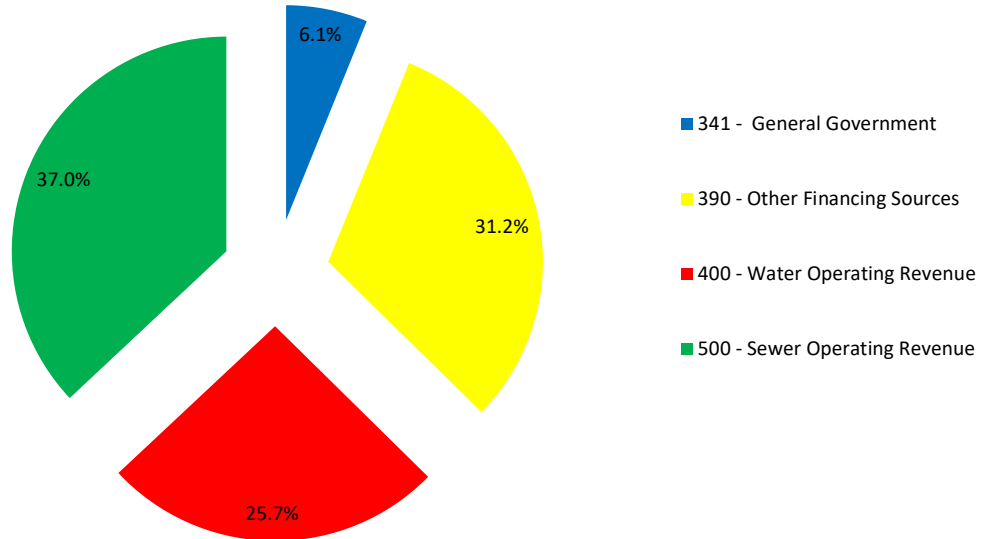




**Enterprise Revenue Summary - Total City**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
341 - General Government	\$ -	\$ 2,784,962	\$ 2,000,426	\$ 2,100,000	\$ 1,098,058	\$ 2,250,000
360 - Miscellaneous	829	105,589	28,390	-	-	-
390 - Other Financing Sources	24,715,621	11,361,318	29,421,434	11,350,922	9,092,672	11,425,826
400 - Water Operating Revenue	12,086,403	12,086,403	11,968,659	12,029,973	12,047,042	9,397,621
480 - Other Water Revenue	-	-	-	-	-	-
500 - Sewer Operating Revenue	8,449,080	8,444,017	8,546,164	11,963,841	8,795,415	13,537,780
<b>Total Revenue</b>	<b>\$ 45,251,932</b>	<b>\$ 34,782,289</b>	<b>\$ 51,965,072</b>	<b>\$ 37,444,736</b>	<b>\$ 31,033,187</b>	<b>\$ 36,611,227</b>

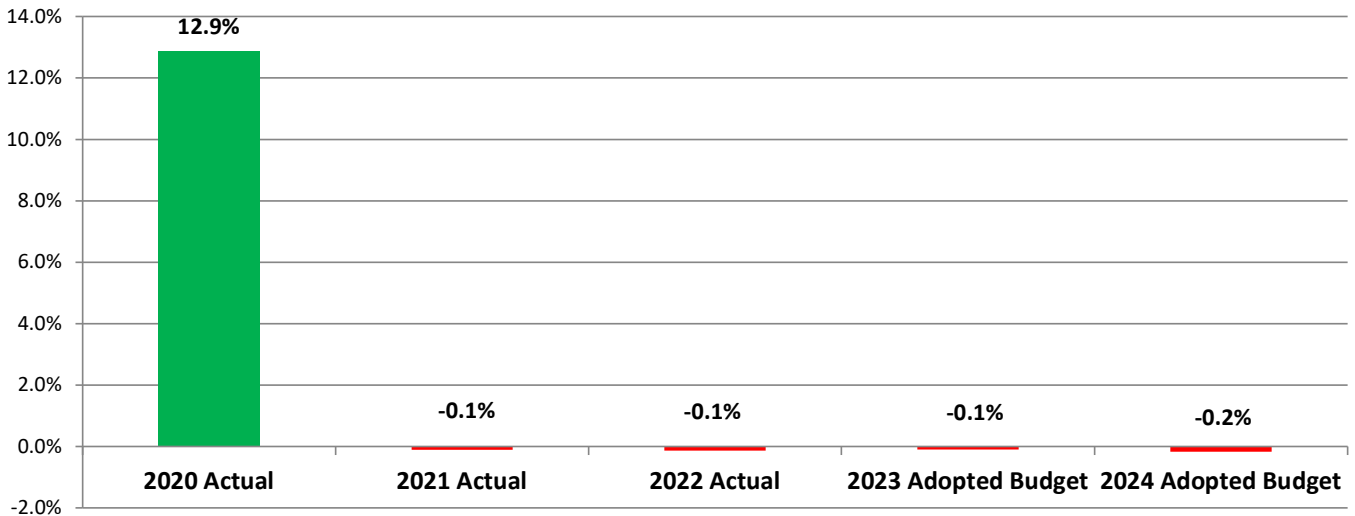
**2024 Adopted Budget: Revenue by Category**



**Enterprise Revenue Summary - Water Operating Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
399.001 - Misc.	\$ 415	\$ 105,588	\$ 28,390	\$ -	\$ -	\$ -
460.001 - Tap Fees	53,090	24,550	43,000	40,435	19,500	40,435
460.002 - Inspection Fees	15,193	17,400	14,058	17,229	10,415	17,229
460.003 - Penalties	89,206	205,633	206,640	169,250	145,819	167,682
460.004 - Special Assessments	37,906	37,431	36,336	38,716	24,765	38,716
460.005 - Plan Review Fees	19,071	12,405	17,386	20,646	9,050	20,646
460.006 - New Meters	73,113	40,361	60,557	66,126	28,560	60,039
460.007 - Backflow	27,474	23,874	27,545	26,832	16,237	26,832
460.008 - EDU Fee	372,425	94,690	163,391	234,969	83,100	210,169
460.009 - Application Fee	9,150	5,433	6,125	7,225	2,875	7,225
460.010 - Observation Fee	-	-	-	-	-	-
461.001 - Residential Customers	7,679,627	7,634,778	7,416,455	7,614,300	5,526,544	7,586,290
461.002 - Commercial Customers	2,843,249	2,932,167	2,913,970	2,902,640	2,111,206	2,898,006
462.002 - Private Fire Protection	540,898	565,593	567,139	557,914	425,308	557,886
471.003 - Sales Tax	-	-	-	-	-	-
471.004 - Hydrant Meter Usage	303,111	340,521	319,084	321,523	238,690	321,060
471.005 - Refunds & Overpayments	-	-	-	-	752,081	-
471.006 - Sale of Utility Assets	1,606	11,400	4,523	5,758	1,826	5,758
471.008 - Tower Rental	21,284	21,923	233,765	23,479	-	68,950
471.010 - Interest on Investment	-	-	-	-	-	-
471.011 - Other	-	500	-	-	1,646	-
<b>Total Revenue</b>	<b>\$ 12,086,819</b>	<b>\$ 12,074,247</b>	<b>\$ 12,058,363</b>	<b>\$ 12,047,042</b>	<b>\$ 9,397,621</b>	<b>\$ 12,026,923</b>

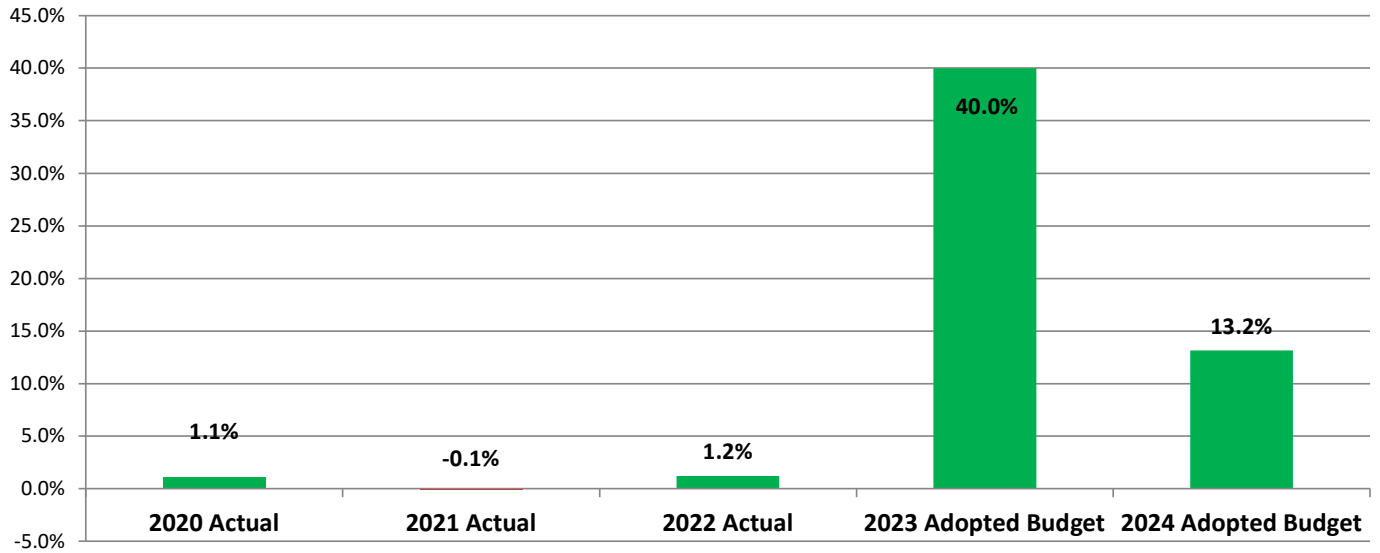
**Water Operating Revenue: Annual Percentage Change**



**Enterprise Revenue Summary - Sewer Operating Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
399.001 - Misc.	\$ 413	\$ 1	\$ -	\$ -	\$ -	\$ -
521.001 - Residential Revenues	4,457,936	4,582,275	4,603,225	6,663,440	4,787,975	7,439,179
521.002 - Commercial Revenues	-	-	107,525	3,427,222	408,988	708,178
521.006 - Other Revenues	-	-	-	-	-	-
522.001 - Residential Revenues	819,202	794,327	757,334	1,429,152	810,358	1,512,260
522.002 - Commercial Revenues	2,647,838	2,720,368	2,676,098	-	2,502,653	3,530,871
522.006 - Sewer Tracking Fee	-	-	-	-	-	-
536.001 - Tap Fees	11,850	4,680	17,460	20,309	3,800	5,923
536.002 - Inspection Fees	13,550	19,500	11,415	16,034	7,980	14,155
536.003 - Penalties	104,641	184,790	183,922	186,399	174,923	209,374
536.004 - Special Assessments	-	-	-	-	-	-
536.005 - Plan Review Fees	17,990	39,139	19,960	24,034	11,488	17,658
536.006 - EDU Fee	353,380	91,850	161,350	187,921	82,500	92,778
536.007 - Application Fee	8,780	6,730	7,875	9,330	4,750	7,404
536.008 - Refunds & Overpayments	6,000	-	-	-	-	-
536.009 - Interest on Investment	-	-	-	-	-	-
536.011 - Sale of Assets	5,000	-	-	-	-	-
536.012 - Miscellaneous	2,914	357	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,449,493</b>	<b>\$ 8,444,018</b>	<b>\$ 8,546,164</b>	<b>\$ 11,963,841</b>	<b>\$ 8,795,415</b>	<b>\$ 13,537,780</b>

***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:**

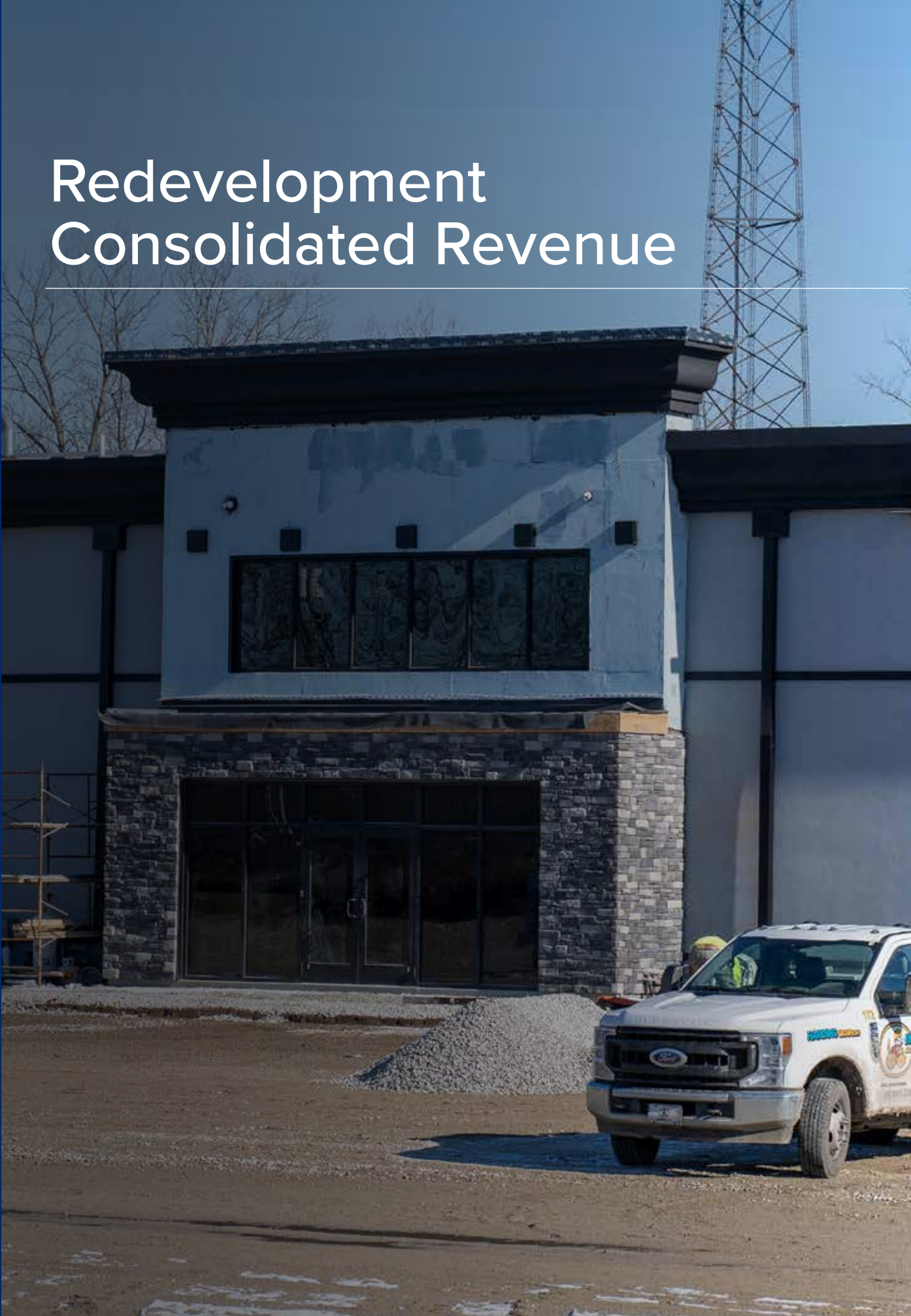
Established pursuant to IC 8-1.5-5, funds are to be utilized for the construction of storm water systems within the district. In 2021, the Lawrence Common Council voted to remove Lawrence from the Marion County Storm water District. This established the Lawrence Storm water District, resulting in approximately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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
310 - Taxes	\$ 5,490,266	\$ 6,107,662	\$ 5,854,680	\$ -	\$ 3,531,970	\$ -
360 - Miscellaneous	1,026	3	2,392	-	8,635	-
390 - Other Financing Sources	12,619	230,350	564,202	-	120,187	-
<b>Total Revenue</b>	<b>\$ 5,503,911</b>	<b>\$ 6,338,015</b>	<b>\$ 6,421,274</b>	<b>\$ -</b>	<b>\$ 3,660,792</b>	<b>\$ -</b>

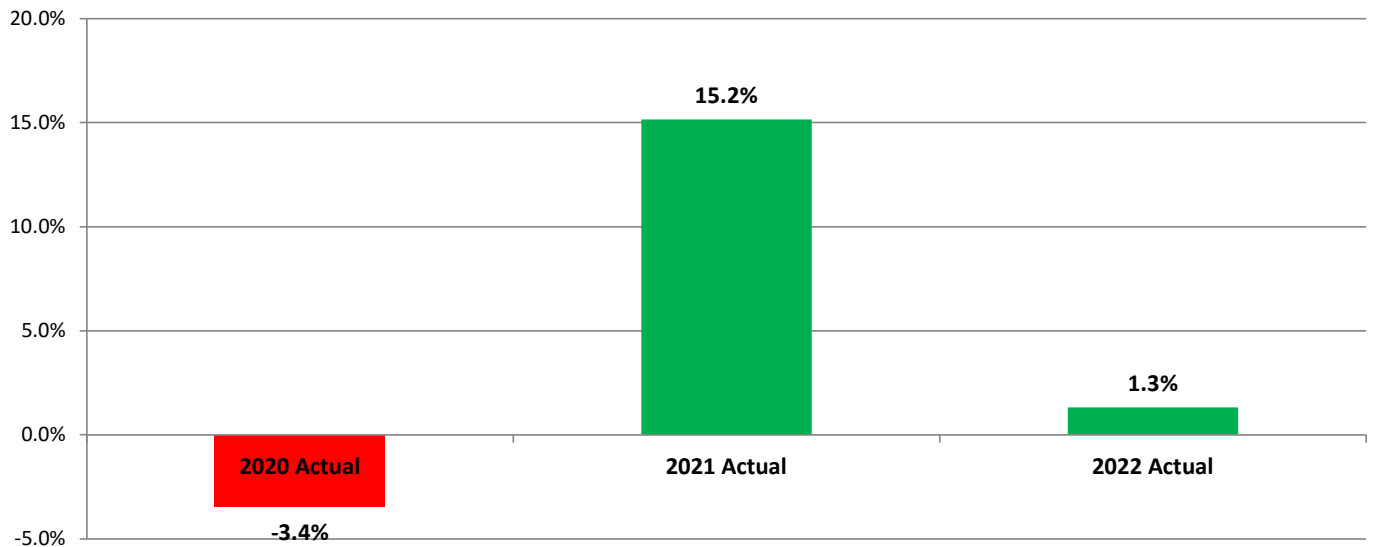
**Redevelopment Commission Controlled Funds Revenue Summary - by Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Redevelopment Capital	\$ 513,307	\$ 673,257	\$ 550,764	\$ -	\$ 449,381	\$ -
Redevelopment Capital Monarch TIF	456,402	1,030,095	1,080,139	-	336,479	-
Redevelopment Debt Reserve	-	-	-	-	-	-
Fort Harrison Reuse Authority	4,534,203	4,634,663	4,790,371	-	2,874,932	-
<b>Total Revenue</b>	<b>\$ 5,503,911</b>	<b>\$ 6,338,015</b>	<b>\$ 6,421,274</b>	<b>\$ -</b>	<b>\$ 3,660,792</b>	<b>\$ -</b>

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
311.001 - General Property	\$ 5,490,266	\$ 6,107,662	\$ 5,854,680	\$ -	\$ 3,531,970	\$ -
361.001 - Interest	1,026	3	2,392	-	8,635	-
391.002 - Other Funds	-	-	-	-	-	-
393.003 - Revenue Bonds	-	-	-	-	-	-
Other	12,619	230,350	564,202	-	120,187	-
<b>Total Revenue</b>	<b>\$ 5,503,911</b>	<b>\$ 6,338,015</b>	<b>\$ 6,421,274</b>	<b>\$ -</b>	<b>\$ 3,660,792</b>	<b>\$ -</b>

**Redevelopment Revenue: Annual Percentage Change**



The City of Lawrence has three Tax Increment Finance Districts:

- Pendleton Pike
- Monarch
- Fort Harrison Reuse Authority

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

Year	Collection
2016	\$ 399,073
2017	460,219
2018	478,396
2019	516,067
2020	513,307
2021	673,257
2022	352,458
2023 YTD	329,194

The Pendleton Pike TIF saw significant Assessed Value growth payable in 2023. Significant changes in Pendleton Pike TIF collections are expected for 2024.v

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
2016	\$ 652,518
2017	616,173
2018	689,758
2019	734,938
2020	443,783
2021	1,030,095
2022	743,104
2023 YTD	327,844

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
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	2,594,239
2023 YTD	2,874,932

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



# REVENUE ESTIMATES

## INTERGOVERNMENTAL

1. Income tax revenue received in 2022 reflects collections from 2020. 2023 receipts should reflect collections from 2021, which should show a rebound from 2020 collections. We are continuing to take a cautious approach to budgeting our income tax revenue in 2024.
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. 2024 estimates were assumed equal to the average annual revenue from 2019-2022 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 2021 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 4.3%.

## CHARGES FOR SERVICES

1. Emergency Medical Services: EMS fees consist of fees directly billed for ambulance runs. The Federal Government recently increased the Medicaid reimbursement amount associated with EMS fees. Those increases are reflected in our 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. Our Sewer Operating budget reflects the phased in increase expected in 2024.

## 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.

Source: City Controller's Office

*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

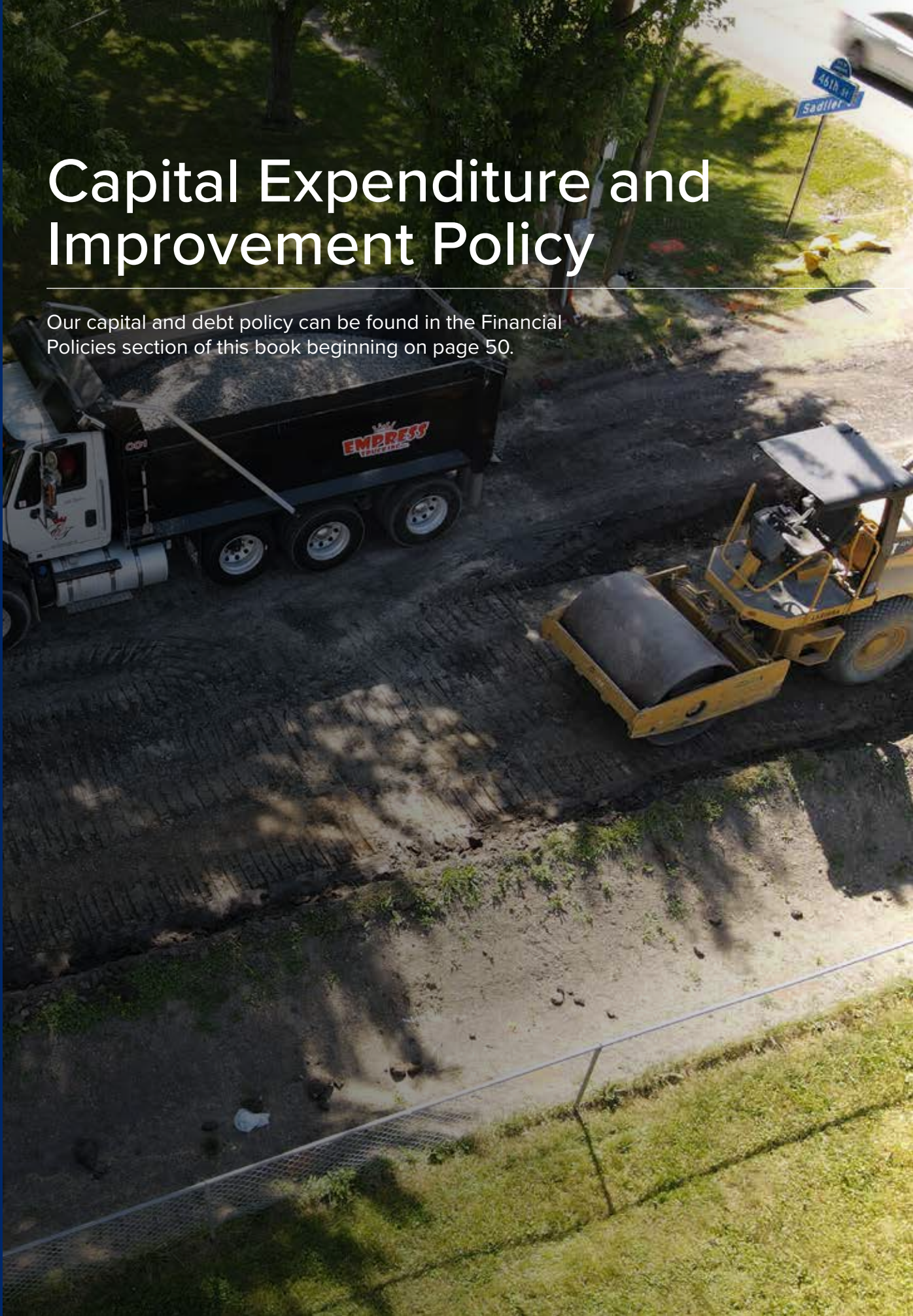
# Capital and Debt

<b>96</b>	Capital Expenditure and Improvement Policy
<b>100</b>	Debt Policy
<b>104</b>	Personnel Summaries



# Capital Expenditure and Improvement Policy

Our capital and debt policy can be found in the Financial Policies section of this book beginning on page 50.





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	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	Total
424	Police	Police Vehicles	Vehicles	Capital Lease	No additional impact to operating budget	\$ 400,000	\$ 440,000	\$ 720,000	\$ 792,000	\$ 871,200	\$ 3,223,200
424	Police	Motorcycle	Vehicles	Cash	No additional impact to operating budget	50,000	-	-	-	-	50,000
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	Stair Chairs	Furniture and Fixtures	Cash	No additional impact to operating budget	9,000	-	-	-	-	9,000
101	Fire	Power Cot	Machinery & Equipment	Capital Lease	No impact to operating budget	81,000	-	-	-	-	81,000
424	Fire	Fire Vehicles	Vehicles	Capital Lease	No additional impact to operating budget	90,000	-	-	90,000	-	180,000
101	Fire	Ambulance	Vehicles	Capital Lease	No additional impact to operating budget	180,000	350,000	350,000	-	-	880,000
101	Fire	Fire Engine	Vehicles	Capital Lease	No additional impact to operating budget	1,200,000	900,000	-	-	-	2,100,000
101	Fire	Fire Ladder	Vehicles	Capital Lease	No additional impact to operating budget	-	1,300,000	-	-	-	1,300,000
101	Fire	Fire Station 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	-	6,000,000
101	Parks	Park Paths	Parks/Trails System	Grant	Annual maintenance - annual preventative maintenance	500,000	200,000	200,000	200,000	200,000	1,300,000
101	Parks	Misc. Park Upgrades	Machinery & Equipment	Cash	No impact to operating budget	140,000	150,000	150,000	50,000	50,000	540,000
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	104,000	90,000	58,000	58,500	94,000	404,500
211	Parks	Park Fencing	Buildings & Improvements	Cash	Annual maintenance - annual preventative maintenance	32,000	7,000	5,000	5,000	5,000	54,000
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	1,500,000	2,000,000	3,000,000	3,000,000	3,000,000	12,500,000
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
<b>Total Capital Improvement Plan</b>						<b>\$ 14,151,000</b>	<b>\$ 32,797,000</b>	<b>\$ 16,838,000</b>	<b>\$ 15,555,500</b>	<b>\$ 14,080,200</b>	<b>\$ 93,421,700</b>

Five-Year Capital Improvement Plan Summary - By Expenditure Type

	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	Total
Vehicles	\$ 2,530,000	\$ 3,605,000	\$ 1,680,000	\$ 1,497,000	\$ 1,486,200	\$ 10,798,200
Computer Equipment	75,000	75,000	75,000	75,000	75,000	375,000
Machinery & Equipment	325,000	240,000	208,000	108,500	144,000	1,025,500
Parks/Trails System	500,000	200,000	200,000	200,000	200,000	1,300,000
Buildings & Improvements	1,962,000	16,927,000	1,925,000	1,925,000	425,000	23,164,000
Land & Improvements	1,250,000	750,000	750,000	750,000	750,000	4,250,000
Furniture and Fixtures	9,000	-	-	-	-	9,000
Water System	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Sewer System	3,500,000	7,000,000	8,000,000	7,000,000	7,000,000	32,500,000
<b>Total Capital Improvement Plan</b>	<b>\$ 14,151,000</b>	<b>\$ 32,797,000</b>	<b>\$ 16,838,000</b>	<b>\$ 15,555,500</b>	<b>\$ 14,080,200</b>	<b>\$ 93,421,700</b>

Five-Year Capital Improvement Plan Summary - by Funding Source

Funding Source	2024 Estimate	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	Total
Cash	\$ 7,106,000	\$ 7,022,000	\$ 8,020,000	\$ 7,920,000	\$ 7,920,000	\$ 37,988,000
Capital Lease	3,045,000	4,075,000	2,118,000	1,935,500	1,960,200	13,133,700
Long-Term Bond Financing	3,500,000	21,500,000	6,500,000	5,500,000	4,000,000	41,000,000
Grant	500,000	200,000	200,000	200,000	200,000	1,300,000
<b>Total Capital Improvement Plan</b>	<b>\$ 14,151,000</b>	<b>\$ 32,797,000</b>	<b>\$ 16,838,000</b>	<b>\$ 15,555,500</b>	<b>\$ 14,080,200</b>	<b>\$ 93,421,700</b>



This is a breakdown of the ambitious City of Lawrence Utilities capital improvement program over the next five years. The 2024 estimate consists of the following:

**WATER WORKS UTILITY:**

- Water Main Replacements - \$2 million
- Meter Upgrade Project - Contractor Fees - \$105,000
- Meters for Bulk Change Out - \$1.4 million
- Vehicle/Leases and Purchases - \$116,000
- New Well - \$1.3 million
- Utility Relocation for other Agency Projects – \$50,000
- Engineering Projects - \$15,000
- Computer & Peripherals - \$14,500

**SEWAGE WORKS UTILITY:**

- Pumps/Monitor upgrades - \$191,000
- Sewer Vehicle replacements - \$145,466
- Manhole rehabilitation project - \$1.2 million
- Engineering Projects- \$335,000
- Computer \$ Peripherals - \$5,000





# Debt Policy

Our capital and debt policy can be found in the Financial Policies section of this book beginning on page 50.







### 2024 Estimated Debt Issuance Limitation - Civil City

Estimated Net Assessed Valuation - 2023 Payable 2024	\$	2,194,867,114
2% of One-Third Thereof		14,632,447
Less bonds subject to limitation		
<u>None</u>	\$	-
<b>Total bonds subject to limitation</b>	\$	-
<b>Issuance Margin</b>	\$	<b>14,632,447</b>
<b>Percentage of Debt to Debt Limit</b>		<b>0.0%</b>
<b>Percentage Available</b>		<b>100.0%</b>

**City Debt Summary - by Revenue Type**

	2024	2025	2026	2027-2031	2032-2036
Governmental Revenue	\$ 2,206,398	\$ 2,516,207	\$ 2,521,147	\$ 12,626,805	\$ 12,622,379
Enterprise Revenue	3,925,743	3,735,905	3,782,239	15,739,121	29,644,074
Redevelopment Revenue	1,067,554	1,072,257	1,076,639	5,197,412	2,821,491
<b>Total</b>	<b>\$ 7,199,695</b>	<b>\$ 7,324,369</b>	<b>\$ 7,380,025</b>	<b>\$ 33,563,338</b>	<b>\$ 45,087,943</b>

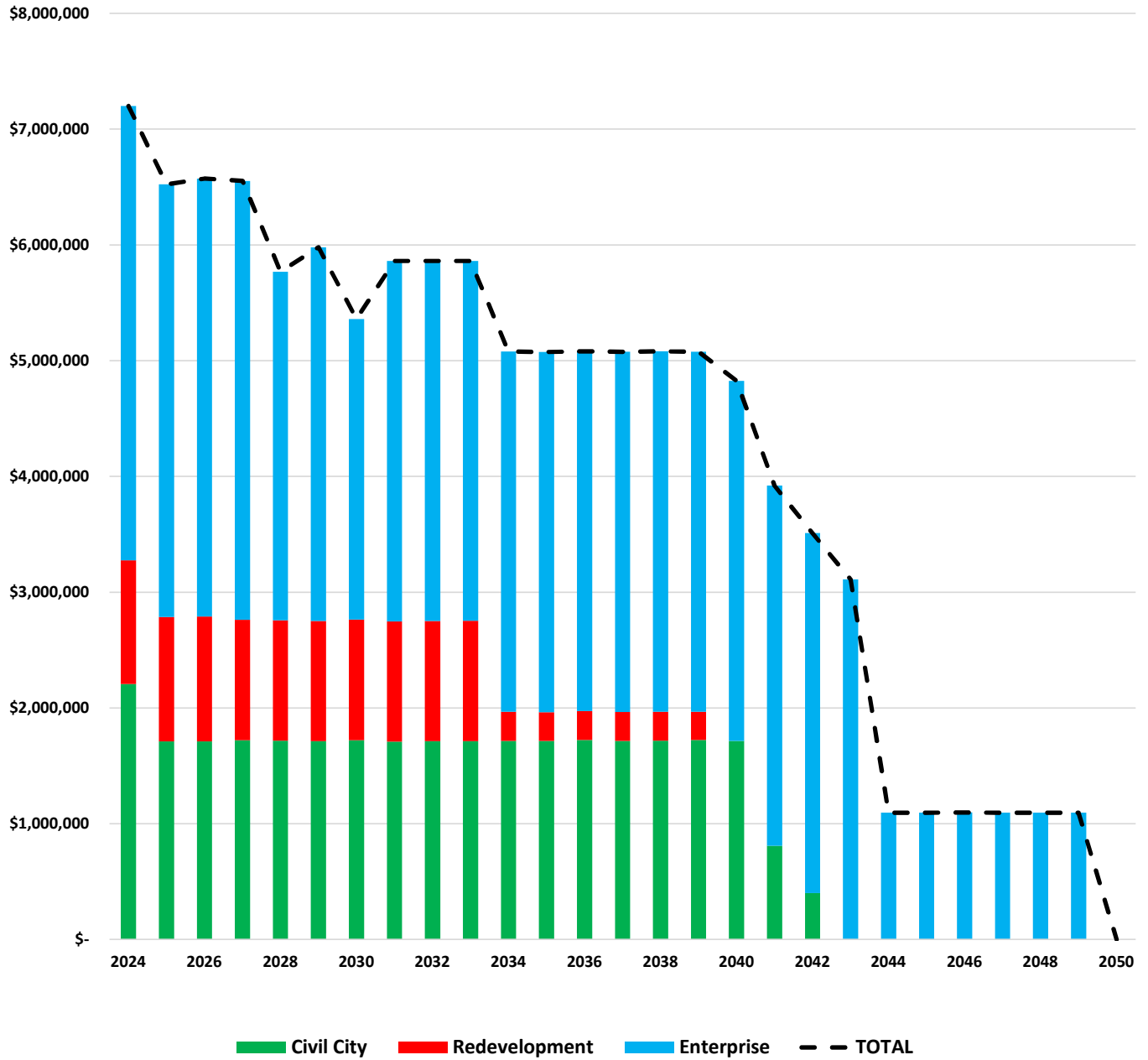
**City Debt Summary - by Function**

	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 2,206,398	\$ 2,516,207	\$ 2,521,147	\$ 12,626,805	\$ 12,622,379
Parks and Recreation	-	-	-	-	-
Economic Development	1,067,554	1,072,257	1,076,639	5,197,412	2,821,491
Sanitation	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
Water Utility	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
<b>Total</b>	<b>\$ 7,199,695</b>	<b>\$ 7,324,369</b>	<b>\$ 7,380,025</b>	<b>\$ 33,563,338</b>	<b>\$ 45,087,943</b>

**City Debt Summary - by Fund**

	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	684,150	803,224	808,224	4,043,493	4,036,039
327 Municipal Building Corp.	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
406 Redevelopment Capital	277,554	282,257	286,639	1,247,411	1,241,491
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	3,950,001	1,580,000
602 Water Bond Interest & Sinking	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
607 Sewer Bond Interest & Sinking	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
<b>Total</b>	<b>\$ 7,199,695</b>	<b>\$ 7,324,369</b>	<b>\$ 7,380,025</b>	<b>\$ 33,563,338</b>	<b>\$ 45,087,943</b>

### City Debt Service Summary - By Year



# Personnel Summaries



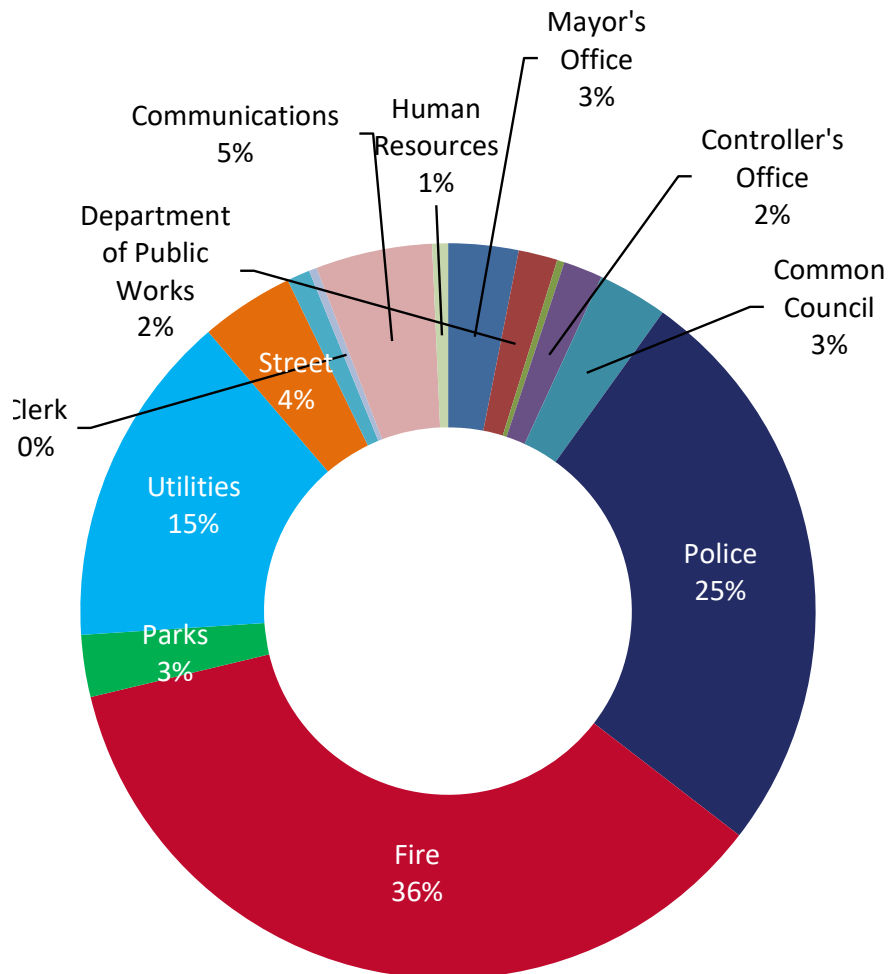


**Personnel Summary by Department**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Mayor's Office	5.0	6.0	8.0	8.0	9.0
Department of Public Works	5.0	6.0	5.0	5.0	5.0
Corporation Counsel	-	1.0	1.0	1.0	1.0
Controller's Office	8.0	8.0	6.0	5.0	5.0
Human Resources	-	-	-	2.0	2.0
Common Council	9.0	9.0	9.0	9.0	9.0
Police	67.5	66.5	63.5	71.5	74.5
Fire	99.5	100.5	102.5	104.5	104.5
Parks	8.0	8.0	8.0	8.0	8.0
Utilities	43.0	36.0	37.0	37.0	43.0
Street	11.0	11.0	10.0	9.0	12.0
Garage	3.0	3.0	3.0	3.0	3.0
Economic Development Commission	1.0	1.0	1.0	-	-
Clerk	1.0	1.0	1.0	1.0	1.0
Communications	15.0	15.0	14.0	13.0	15.0
<b>Total Employee Count</b>	<b>276.0</b>	<b>272.0</b>	<b>269.0</b>	<b>277.0</b>	<b>292.0</b>

*Human Resources has been moved into their own department effective 2023.*

**2024 Personnel Budget by Department**



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# General Fund

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LAWRENCE GOVERNMENT CENTER



# General Fund Summary

**BUILDING  
MOMENTUM**

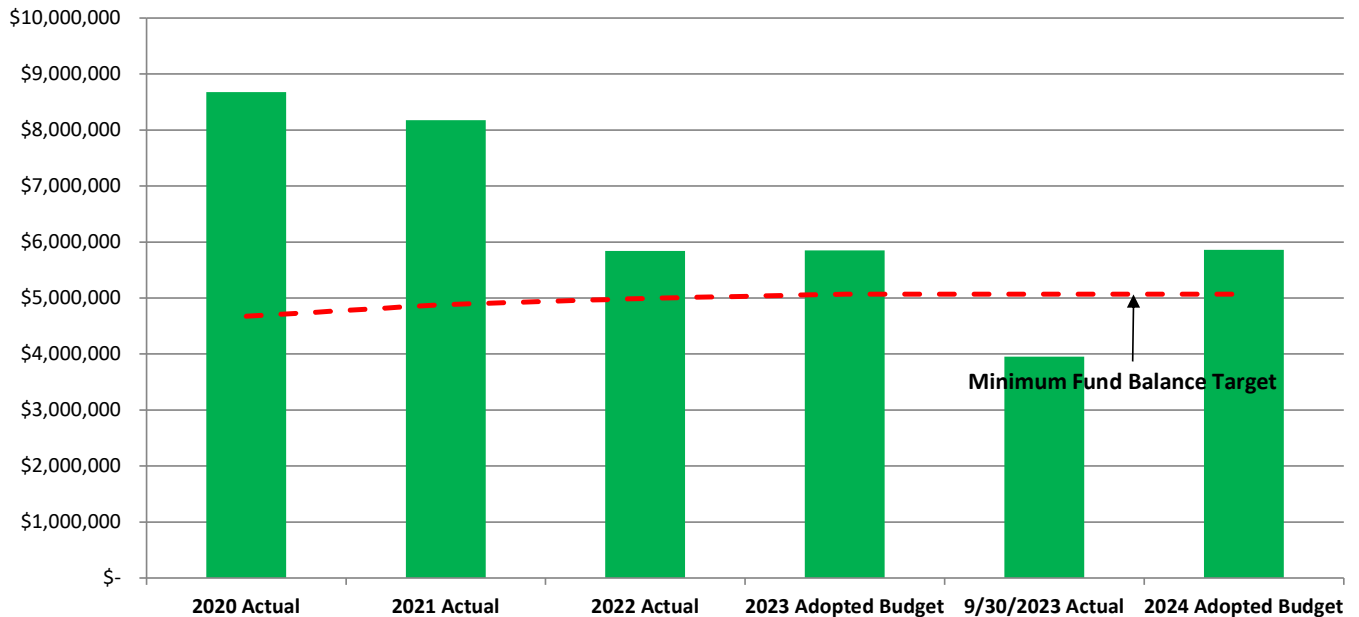




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 9,957,582	\$ 10,010,274	\$ 10,300,600	\$ 10,962,542	\$ 6,083,266	\$ 11,857,796
320 - Licenses and Permits	439,375	196,274	186,639	168,829	134,510	373,280
330 - Intergovernmental	6,068,202	6,271,426	6,151,422	6,503,012	4,506,472	6,689,314
340 - Charges for Services	6,448,894	6,606,810	6,231,358	6,762,465	5,145,738	6,946,511
350 - Fines, Forfeitures, and Fees	157,454	187,850	159,116	182,475	107,088	193,842
360 - Miscellaneous	530,396	471,964	491,741	607,093	880,502	1,296,341
390 - Other Financing Sources	124,528	165,265	106,825	169,975	75,872	106,438
<b>Total Revenue</b>	<b>\$ 23,726,432</b>	<b>\$ 23,909,864</b>	<b>\$ 23,627,701</b>	<b>\$ 25,356,391</b>	<b>\$ 16,933,448</b>	<b>\$ 27,463,522</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 16,086,948	\$ 17,398,019	\$ 17,461,820	\$ 18,498,142	\$ 13,385,851	\$ 19,987,494
420 - Supplies	251,678	227,949	281,595	294,996	171,922	358,125
430 - Other Services and Charges	5,990,183	6,662,750	7,150,400	6,525,059	5,209,343	7,111,626
440 - Capital outlay	155,604	129,239	64,606	28,269	54,450	-
450 - Other Financing Uses	-	-	1,000,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,484,413</b>	<b>\$ 24,417,957</b>	<b>\$ 25,958,422</b>	<b>\$ 25,346,466</b>	<b>\$ 18,821,566</b>	<b>\$ 27,457,245</b>
<b>Net Revenue</b>	<b>\$ 1,242,019</b>	<b>\$ (508,093)</b>	<b>\$ (2,330,720)</b>	<b>\$ 9,925</b>	<b>\$ (1,888,118)</b>	<b>\$ 6,277</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>7,439,648</b>	<b>8,681,667</b>	<b>8,173,574</b>	<b>5,842,854</b>	<b>5,842,854</b>	<b>5,852,779</b>
<b>Ending Fund Balance</b>	<b>\$ 8,681,667</b>	<b>\$ 8,173,574</b>	<b>\$ 5,842,854</b>	<b>\$ 5,852,779</b>	<b>\$ 3,954,736</b>	<b>\$ 5,859,056</b>

**Period Ending Fund Balance**

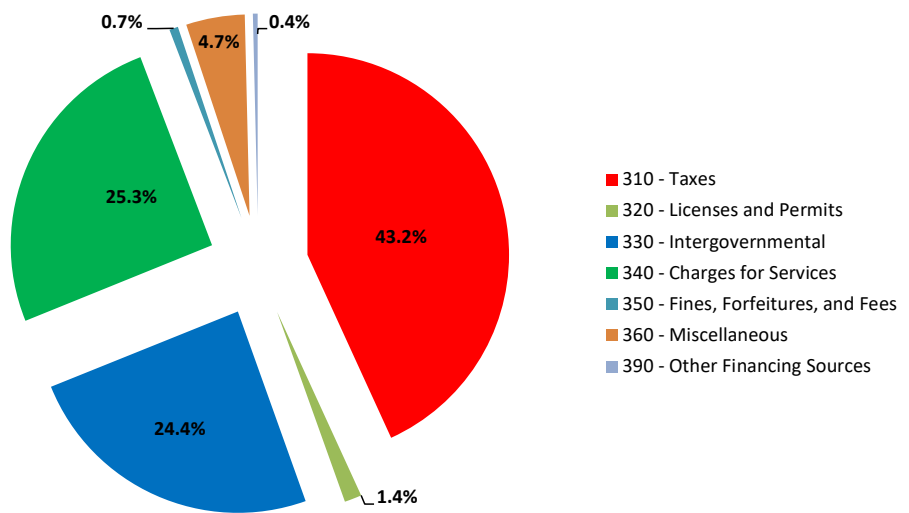


Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 9,957,582	\$ 10,010,274	\$ 10,300,600	\$ 10,962,542	\$ 6,083,266	\$ 11,857,796
311.005 - Other	-	-	-	-	-	-
<u>335.003 - COIT Special Distribution</u>	-	-	-	-	-	-
<b>Total</b>	<b>\$ 9,957,582</b>	<b>\$ 10,010,274</b>	<b>\$ 10,300,600</b>	<b>\$ 10,962,542</b>	<b>\$ 6,083,266</b>	<b>\$ 11,857,796</b>
<b>320 - Licenses and Permits</b>						
321.006 - Dog Licenses	\$ 1,153	\$ 1,007	\$ 892	\$ 1,007	\$ 597	\$ 1,784
321.011 - Peddler License	1,850	3,275	1,700	3,275	8,700	3,400
321.018 - Amusement Device License	-	900	-	672	700	-
321.030 - Other Business Licenses	1,760	1,340	2,820	1,001	4,740	5,642
322.001 - Building Permits	135,231	92,197	90,813	92,197	52,219	181,625
322.002 - Demolition Permits	2,336	200	700	149	500	1,400
322.003 - Electrical Permits	36,354	27,297	26,073	20,387	18,013	52,147
322.005 - Plumbing Permits	19,418	20,796	10,057	15,532	4,917	20,115
322.006 - Sign Permits	7,035	3,160	3,396	2,360	4,226	6,792
322.010 - Contractor Listing License	116,142	2,500	900	1,867	450	1,800
322.012 - Alarm Permits	-	-	-	-	-	-
322.013 - Contractor Registration Fees	-	8,550	9,150	-	8,050	18,300
322.020 - Other Nonbusiness Licenses	118,096	35,052	40,137	30,382	31,398	80,275
<b>Total</b>	<b>\$ 439,375</b>	<b>\$ 196,274</b>	<b>\$ 186,639</b>	<b>\$ 168,829</b>	<b>\$ 134,510</b>	<b>\$ 373,280</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 73,286	\$ 87,485	\$ 99,694	\$ 92,068	\$ 42,847	\$ 94,765
335.002 - Auto and Aircraft Excise Tax	1,159,942	1,050,989	1,034,428	1,106,048	503,948	1,007,895
335.004 - LOIT	1,078,347	1,045,445	1,045,445	1,045,445	784,084	1,045,445
335.005 - COIT	3,078,718	3,436,612	3,318,112	3,588,715	2,951,424	3,850,823
335.007 - CVET	41,388	40,927	42,664	43,071	22,018	44,333
335.008 - Liquor Excise Tax	30,096	17,853	17,292	18,788	18,909	19,338
335.009 - Liquor Gallonage Tax	111,887	121,314	120,089	127,669	90,035	131,409
335.010 - Cigarette Tax - General Fund	27,202	25,776	24,438	27,127	12,296	27,922
335.018 - Wagering Tax Distributions	272,506	272,185	277,744	272,185	-	280,159
338.002 - 911 Fees	178,026	165,504	171,516	174,174	80,911	179,277
<u>338.005 - Task Force Reimbursement</u>	<u>16,805</u>	<u>7,338</u>	<u>-</u>	<u>7,722</u>	<u>-</u>	<u>7,948</u>
<b>Total</b>	<b>\$ 6,068,202</b>	<b>\$ 6,271,426</b>	<b>\$ 6,151,422</b>	<b>\$ 6,503,012</b>	<b>\$ 4,506,472</b>	<b>\$ 6,689,314</b>
<b>340 - Charges for Services</b>						
341.001 - Court Costs, Fees, and Charges	\$ 4,345	\$ 5,855	\$ 5,831	\$ 6,062	\$ 4,452	\$ 6,132
341.002 - Zoning Fees	5,360	5,325	4,960	5,513	2,675	5,577
341.004 - Inspection Fees	4,113	9,108	10,646	9,429	18,280	18,967
341.005 - Storm Water Plan Review App	6,200	8,363	8,439	8,658	2,309	8,758
341.008 - Copies of Public Records	2,581	2,108	1,728	2,183	668	2,208
341.012 - Application Fees	-	1,120	340	1,160	480	1,173
342.005 - Fire Inspection	44,964	9,125	1,569	9,447	4,180	19,003
342.007 - Finger Print Fee	2,250	2,460	1,005	2,547	450	2,576
342.009 - Vehicle Impound Released	37,575	48,185	36,925	49,887	54,495	50,464
342.011 - Misc. Reimbursement	41,400	-	-	-	-	-
344.002 - Garbage and Trash Collection Fee	2,288,156	2,356,898	2,300,807	2,440,130	1,739,822	2,562,137
347.002 - Park Rentals	3,493	18,342	5,413	18,990	-	19,210
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	900,000	1,031,462	745,237	1,100,000	986,583	1,141,847
349.008 - Misc Dormant Funds	-	-	-	-	-	-
<u>362.003 - Office Space</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>Total</b>	<b>\$ 6,448,894</b>	<b>\$ 6,606,810</b>	<b>\$ 6,231,358</b>	<b>\$ 6,762,465</b>	<b>\$ 5,145,738</b>	<b>\$ 6,946,511</b>
<b>350 - Fines, Forfeitures, and Fees</b>						
351.002 - Ordinance Violations	\$ 82,025	\$ 101,777	\$ 65,406	\$ 101,777	\$ 37,450	\$ 108,117
351.004 - Cry Wolf False Alarm Fines	75,429	86,073	93,710	80,698	69,638	85,725
<b>Total</b>	<b>\$ 157,454</b>	<b>\$ 187,850</b>	<b>\$ 159,116</b>	<b>\$ 182,475</b>	<b>\$ 107,088</b>	<b>\$ 193,842</b>
<b>360 - Miscellaneous</b>						
361.001 - Interest	\$ 48,663	\$ 3,278	\$ 54,587	\$ 138,786	\$ 594,087	\$ 850,000
362.001 - Mobile Towers	-	-	-	-	-	-
364.001 - Cable Franchise Fees	481,733	466,352	436,344	466,352	286,414	443,566
368.001 - From Sale of Lawn Bags	-	-	-	-	-	-
369.001 - Legal Settlements	-	-	-	-	-	-
397.002 - Sale of Unclaimed Property	-	2,334	810	1,955	-	2,775
399.003 - Extraordinary Gains	-	-	-	-	-	-
399.004 - Transfer In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 530,396</b>	<b>\$ 471,964</b>	<b>\$ 491,741</b>	<b>\$ 607,093</b>	<b>\$ 880,502</b>	<b>\$ 1,296,341</b>
<b>390 - Other Financing Sources</b>						
391.001 - Transfer from Rainy Day Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391.002 - Other Funds	-	-	-	-	-	-
391.None - None	-	-	-	-	-	-
392.001 - Sale of Capital Assets	350	11,543	2,453	11,960	2,315	14,479
392.002 - Insurance Reimbursements	4,904	-	-	-	-	-
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	-	1,121	-	1,162	-	1,407
396.002 - Other Refunds	22,900	5,654	808	5,857	18	7,090
396.003 - Return on Insurance Premium	-	-	4,874	-	83	-
397.001 - Sale of Lawn Bags	-	-	-	-	-	-
399.001 - Miscellaneous	70,810	46,492	67,648	48,168	55,606	58,279
399.002 - Fuel Cost Sharing Revenue	25,565	26,455	31,042	26,160	17,850	25,183
<b>Total</b>	<b>\$ 124,528</b>	<b>\$ 165,265</b>	<b>\$ 106,825</b>	<b>\$ 169,975</b>	<b>\$ 75,872</b>	<b>\$ 106,438</b>
<b>Total Revenue</b>	<b>\$ 23,726,432</b>	<b>\$ 23,909,864</b>	<b>\$ 23,627,701</b>	<b>\$ 25,356,391</b>	<b>\$ 16,933,448</b>	<b>\$ 27,463,522</b>

**2024 Adopted Budget: Revenue by Category**



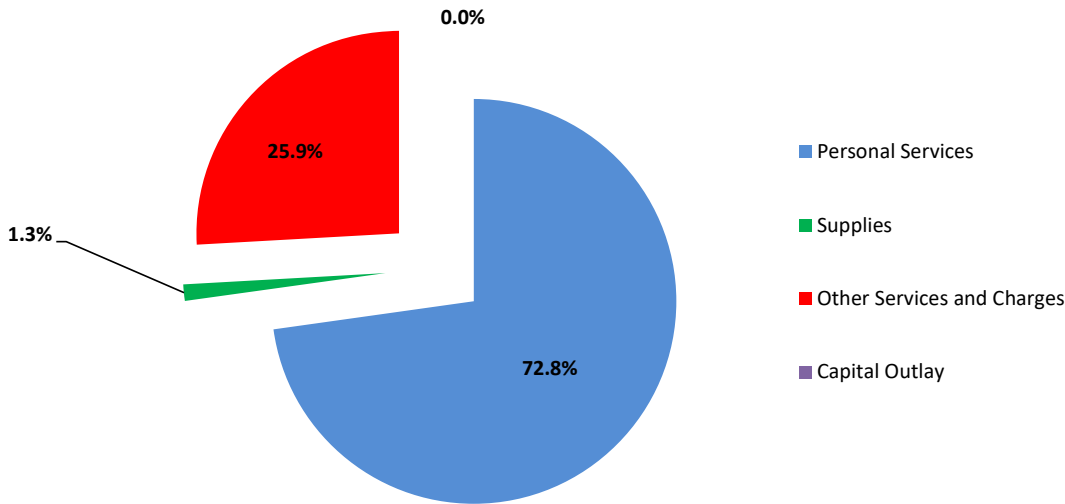
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ 1,316,808	\$ 1,382,947	\$ 1,695,120	\$ 1,620,824	\$ 1,200,259	\$ 1,595,693
Economic Development	72,961	87,163	72,078	-	-	-
General Government	2,646,715	2,413,161	3,403,409	1,942,277	1,683,582	2,146,688
None	-	-	-	-	-	-
Public Safety	16,614,589	18,649,029	18,859,588	19,695,991	14,611,722	21,468,343
Sanitation	1,833,340	1,885,657	1,928,226	2,087,374	1,326,004	2,246,521
<b>Total by Expenditures by Function</b>	<b>\$ 22,484,413</b>	<b>\$ 24,417,957</b>	<b>\$ 25,958,422</b>	<b>\$ 25,346,466</b>	<b>\$ 18,821,566</b>	<b>\$ 27,457,245</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal services	\$ 16,086,948	\$ 17,398,019	\$ 17,461,820	\$ 18,498,142	\$ 13,385,851	\$ 19,987,494
420 - Supplies	251,678	227,949	281,595	294,996	171,922	358,125
430 - Other services and charges	5,990,183	6,662,750	7,150,400	6,525,059	5,209,343	7,111,626
440 - Capital outlay	155,604	129,239	64,606	28,269	54,450	-
450 - Other financing uses	-	-	1,000,000	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 22,484,413</b>	<b>\$ 24,417,957</b>	<b>\$ 25,958,422</b>	<b>\$ 25,346,466</b>	<b>\$ 18,821,566</b>	<b>\$ 27,457,245</b>

***2024 Adopted Budget: Expenditures by Category***





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 10,547,356	\$ 11,279,472	\$ 11,363,367	\$ 12,622,706	\$ 8,918,390	\$ 13,219,727
412 - Overtime	435,252	571,106	544,838	445,830	631,001	531,330
413 - Employee Benefits	5,104,340	5,547,441	5,553,614	5,429,606	3,836,460	6,236,437
421 - Office Supplies	13,431	10,638	8,294	15,878	7,839	22,021
422 - Operating Supplies	92,624	97,526	143,078	130,100	80,215	158,950
423 - Repair and Maintenance Supplies	73,666	71,948	64,337	94,644	54,760	103,654
429 - Other Supplies	71,958	47,838	65,885	54,374	29,107	73,500
431 - Professional Services	439,381	760,797	669,945	535,126	706,950	572,750
432 - Communication and Transportation	163,270	155,494	163,562	39,140	12,562	41,470
433 - Printing and Advertising	96,999	78,364	87,007	73,624	44,808	84,624
434 - Insurance	283,101	531,993	541,999	557,000	556,394	618,500
435 - Utility Services	266,411	288,788	306,936	364,383	232,811	407,041
436 - Repairs and Maintenance	243,747	177,601	346,044	175,560	138,953	200,679
437 - Rentals	37,176	33,311	50,782	49,981	33,296	54,088
438 - Debt Service	122,933	725,572	867,700	404,385	214,457	322,045
439 - Other Services and Charges	4,337,165	3,910,829	4,116,425	4,325,860	3,269,112	4,810,429
444 - Improvements Other Than Building	95,694	50,689	19,856	24,269	52,951	-
445 - Machinery and Equipment	59,909	78,550	44,750	4,000	1,499	-
452 - Interfund Operating Transfers	-	-	1,000,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,484,413</b>	<b>\$ 24,417,957</b>	<b>\$ 25,958,422</b>	<b>\$ 25,346,466</b>	<b>\$ 18,821,566</b>	<b>\$ 27,457,245</b>

**Expenditures Summary - by Department**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
101-000 Non-Departmental	\$ 154,940	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
101-001 Mayor's Office	452,262	527,725	498,903	535,791	378,164	701,773
101-002 Department of Public Works	790,437	760,101	781,282	934,109	580,848	997,011
101-003 Corporation Counsel	-	-	-	-	43,639	-
101-004 Controller's Office	843,361	716,464	680,482	-	84,589	-
101-005 City Council	305,250	307,169	333,968	349,987	513,920	326,715
101-006 Police	6,873,323	7,611,012	7,676,765	8,210,621	5,931,149	8,924,494
101-007 Fire	8,780,308	10,022,773	10,238,427	10,309,217	7,954,726	11,097,730
101-008 Parks	1,316,808	1,382,947	1,695,120	1,620,824	1,200,259	1,595,693
101-009 Street	-	-	-	-	-	-
101-010 Sanitation	1,833,340	1,885,657	1,928,226	2,087,374	1,326,004	2,246,521
101-012 Data & Information Services	-	-	-	-	-	-
101-015 Economic Development Commission	72,961	87,163	72,078	-	-	-
101-016 Clerk	100,466	101,703	108,775	122,390	82,421	121,189
101-017 Communications	960,958	1,015,244	944,397	1,176,153	725,847	1,446,119
<b>Total Expenditures</b>	<b>\$ 22,484,413</b>	<b>\$ 24,417,957</b>	<b>\$ 25,958,422</b>	<b>\$ 25,346,466</b>	<b>\$ 18,821,566</b>	<b>\$ 27,457,245</b>

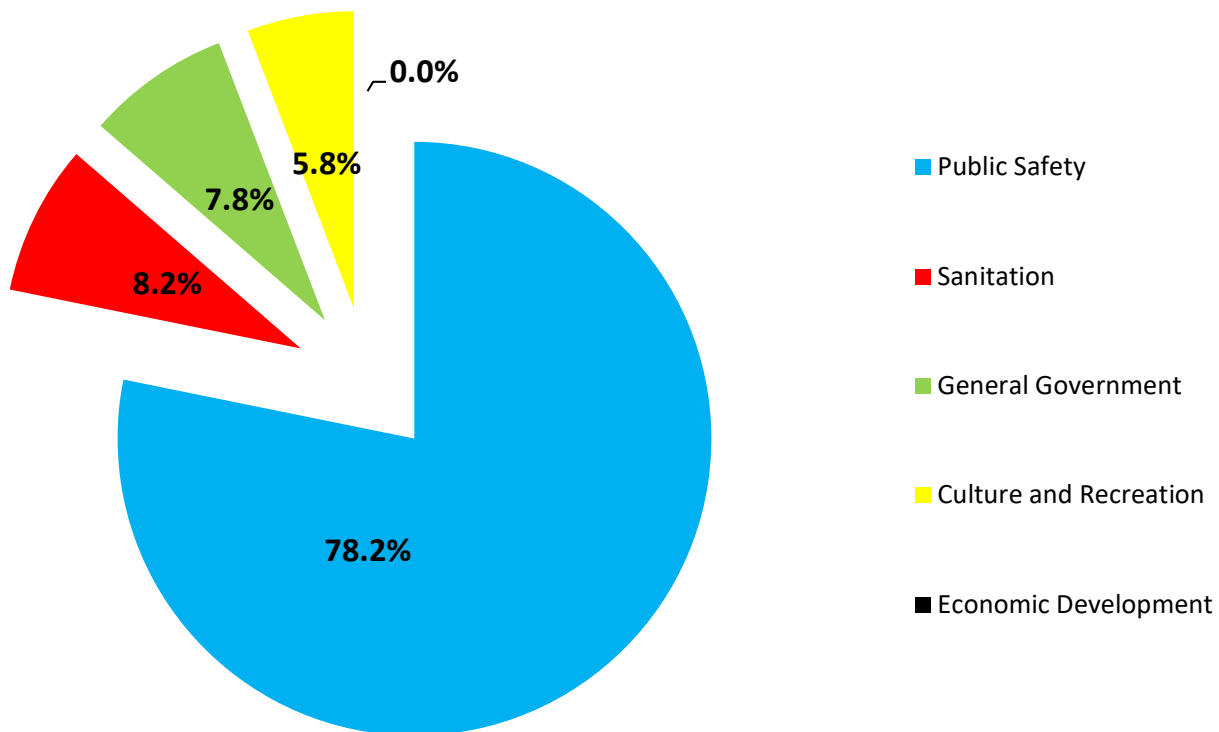


## General Fund

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

The General Fund provides funding that is vital to the operation of the City. Nearly 78% of the funding proposed for 2024 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 2024 is \$27,457,245. The General Fund has a minimum fund balance target of 20% of budgeted expenditures.

**2024 Adopted Budget: Expenditures by Function**



The 2024 adopted budget is a structurally balanced budget:  
 Anticipated revenues equal anticipated expenditures:

**City of Lawrence**  
**2024 Adopted General Fund Budget**  
*Balanced Budget Proposal (in \$ millions)*

<b>Projected 1/1/2024 Reserved Operating Fund Balance<sup>1</sup></b>	<b>\$ 4.85</b>
<b>Revenue:</b>	
Property Taxes	\$ 11.86
PILOT/FHRA	4.25
Trash Collection Fees	2.56
Local Income Taxes	4.90
Other	3.90
<u>Unreserved Fund Balance</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 27.46</b>
<b>Expense:</b>	
Public Safety	\$ 21.47
Trash Collection	2.25
Parks and Recreation	1.60
<u>Other</u>	<u>2.15</u>
<b>Total Expense</b>	<b>\$ 27.46</b>
<b>Projected 12/31/2024 Reserved Operating Fund Balance</b>	<b>\$ 4.86</b>

(1) Projected net balance as of September 30, 2023

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



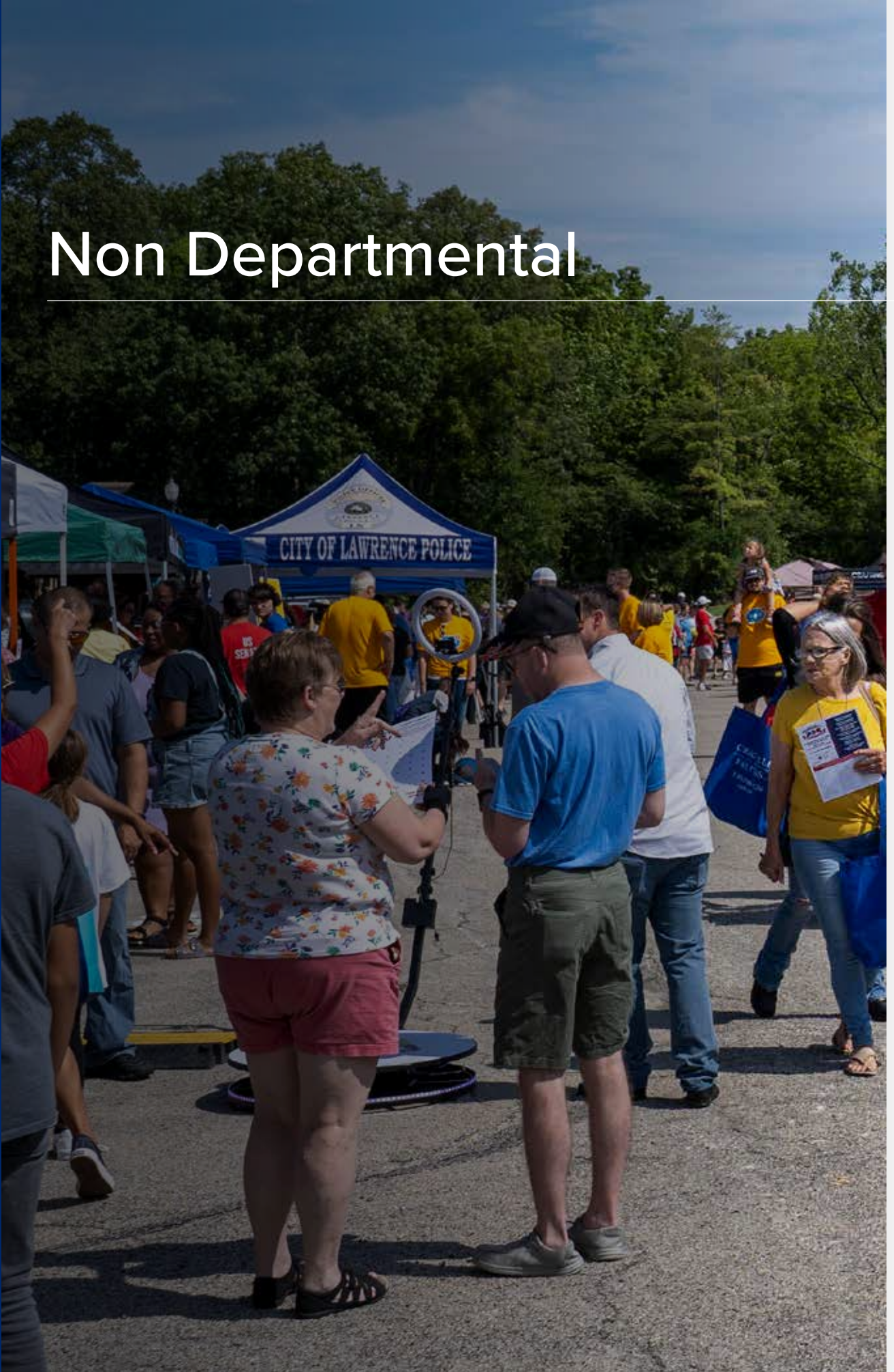
## **SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- Salaries and wages have been increased by 3% for 2024
- 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.
- Property tax revenues were increased 8.1% from 2023 expected revenue. The State of Indiana provides allowable growth quotients for property tax levies and set the increase at 4.3% for 2024.
- 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 2024 adopted budget.





# Non Departmental



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 154,940	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 154,940</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	154,940	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	1,000,000	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 154,940</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	154,940	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	1,000,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 154,940</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



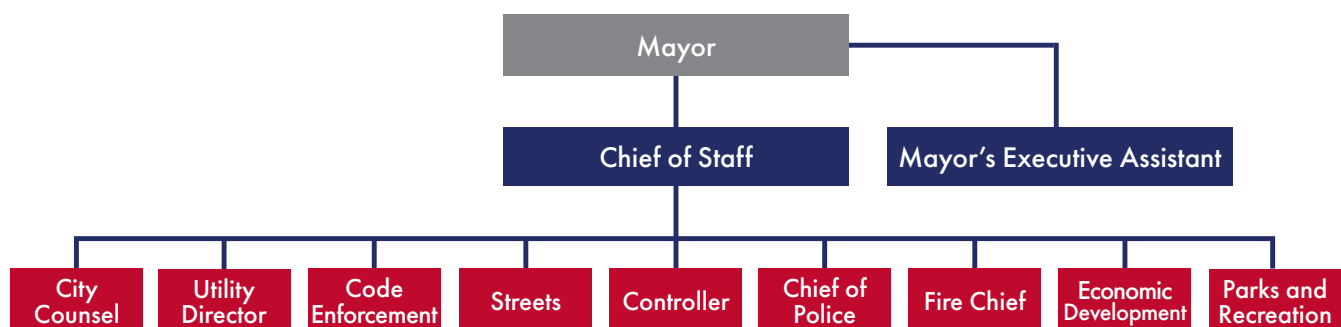


# Mayor's Office

**Mission Statement:** It is the intent and mission of the Mayor's Office to support the leadership of the duly elected mayor of the City of Lawrence. This mission is achieved by communicating effectively Mayor Collier's policies and plans to move Lawrence forward to the public and the media.







Position - Full Time	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Mayor	1	1	1	1	1
Chief of Staff	0	0	2	2	2
Deputy Chief of Staff	1	2	0	0	0
Executive Assistant	1	1	1	1	1
Administrative Assistant	1	1	1	1	2
Director of Communications	0	0	1	1	1
Manager of Communications	0	0	2	2	2
Economic Development Director	1	1	0	0	0
<b>Total Employee Count</b>	<b>5</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>9</b>



# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- ☑ Expanded Fort Ben Farmers Market
- ☑ Renovated several sections of the City Government Center
- ☑ 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

## 2023 Remaining Goals (ongoing projects)

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

# 2024 Objectives

- ☐ Increase 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
- ☐ Continue developing the Trades District

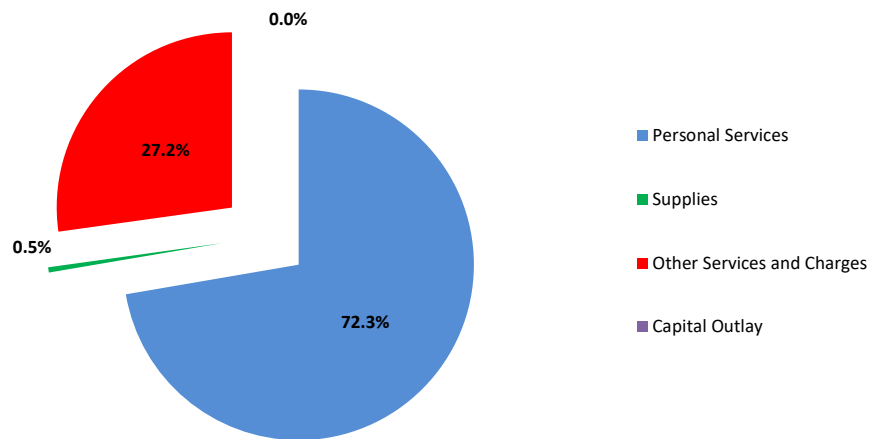
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 452,262	\$ 527,725	\$ 498,903	\$ 535,791	\$ 378,164	\$ 701,773
<b>Total by Expenditures by Function</b>	<b>\$ 452,262</b>	<b>\$ 527,725</b>	<b>\$ 498,903</b>	<b>\$ 535,791</b>	<b>\$ 378,164</b>	<b>\$ 701,773</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 237,449	\$ 251,800	\$ 262,272	\$ 345,073	\$ 248,562	\$ 507,447
420 - Supplies	1,984	1,737	2,863	2,500	1,412	3,500
430 - Other Services and Charges	206,922	274,189	233,767	188,218	128,191	190,826
440 - Capital Outlay	5,907	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 452,262</b>	<b>\$ 527,725</b>	<b>\$ 498,903</b>	<b>\$ 535,791</b>	<b>\$ 378,164</b>	<b>\$ 701,773</b>

**2024 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 176,484	\$ 186,767	\$ 195,678	\$ 266,627	\$ 181,286	\$ 359,146
412 - Overtime	-	-	453	-	-	500
413 - Employee Benefits	60,965	65,033	66,141	78,446	67,276	147,801
421 - Office Supplies	621	270	1,294	750	407	1,600
422 - Operating Supplies	20	47	21	50	12	100
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	1,344	1,421	1,549	1,700	992	1,800
431 - Professional Services	67,250	107,100	44,597	37,500	-	18,750
432 - Communication and Transportation	2,585	1,684	1,946	850	226	850
433 - Printing and Advertising	94,405	76,613	85,576	66,500	44,021	77,500
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	1,873	22,399	20,796	2,400	22,183	3,500
437 - Rentals	1,651	-	3,001	3,500	2,993	5,000
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	39,157	66,392	77,852	77,468	58,768	85,226
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	5,907	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 452,262</b>	<b>\$ 527,725</b>	<b>\$ 498,903</b>	<b>\$ 535,791</b>	<b>\$ 378,164</b>	<b>\$ 701,773</b>

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

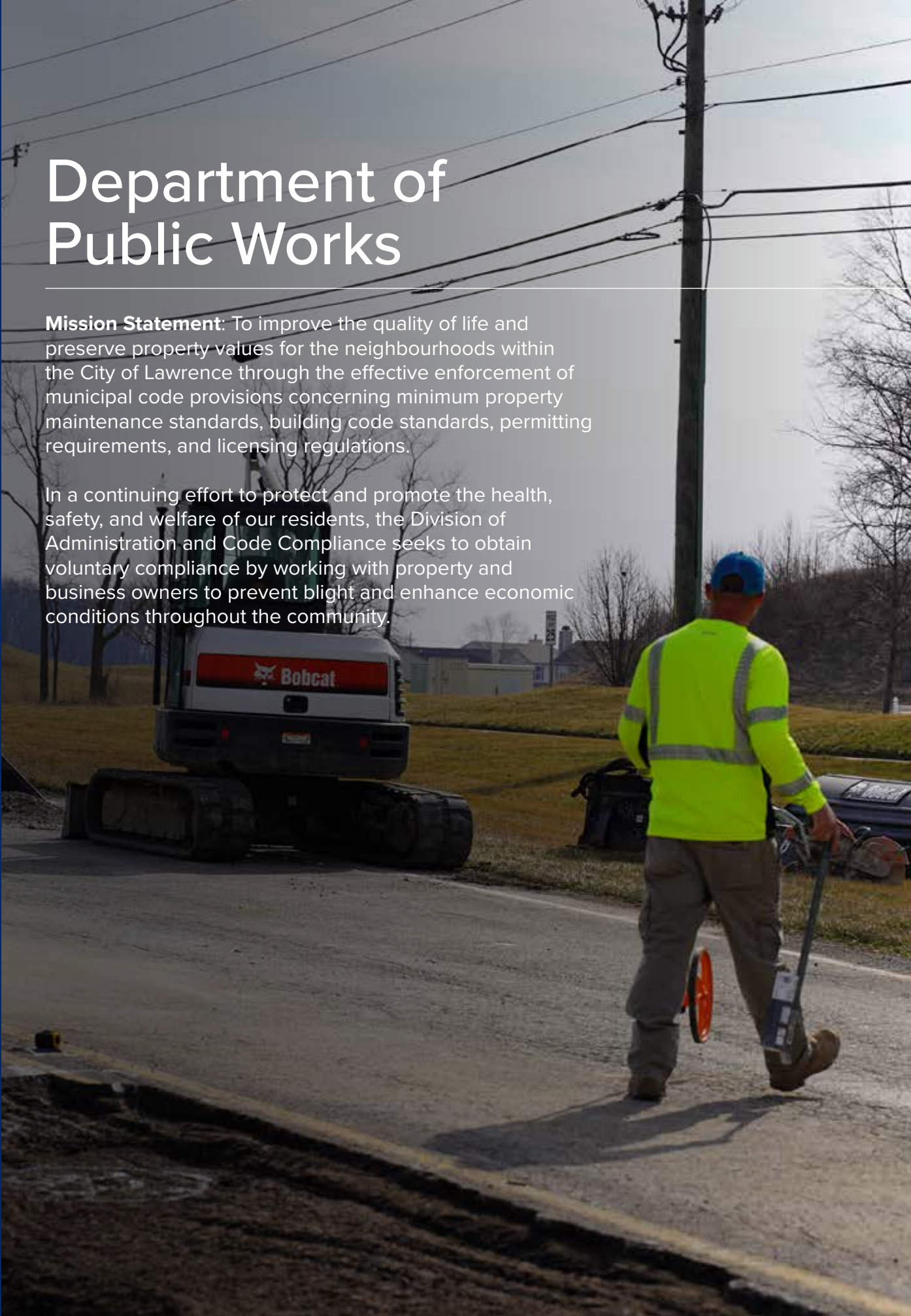
- 2024 budget reflects one additional employee in 2024



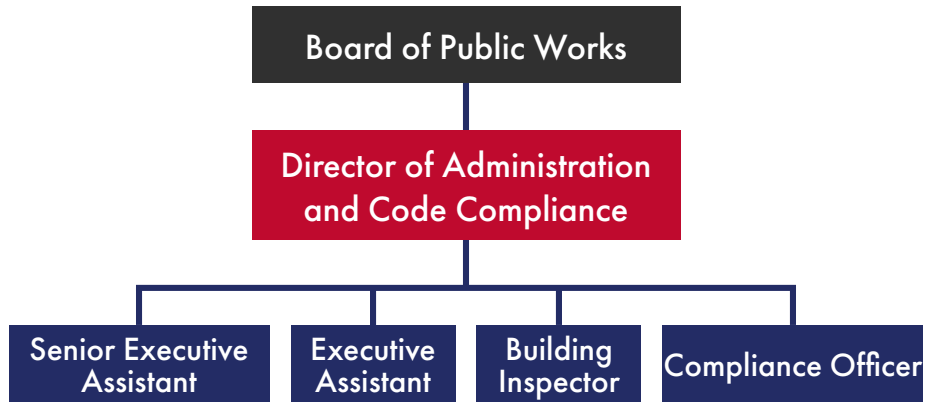
# Department of Public Works

**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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Director of Engineering	1	1	1	1	1
Director of Code Enforcement	0	0	0	0	0
Laborer	0	0	0	0	0
Administrative Assistant	2	2	1	1	1
Building Inspector	1	1	1	1	1
Executive Assistant	1	1	1	1	1
GIS Coordinator	0	1	1	1	1
<b>Total Employee Count</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>

\* 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 Actual	2024 Estimated
Number of Violations Cited (Stop Work Orders)	Effectiveness	DWD	168	113	0	0	21	20
Number of Property Maintenance Violations Invoiced	Effectiveness	DWD	61	42	88	73	46	50
Number of Permits	Effectiveness	ED	3,044	3,353	1,595	917	1,443	1,000
Number of Contractors	Effectiveness	ED	1,925	706	3,110	2,129	2,032	2,000
Number of Licenses	Effectiveness	ED	2,183	739	3,439	430	427	400
Number of New Cases	Effectiveness	DWD	1,570	683	464	452	395	400



# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- ☑ Completed 2022 CCMG resurfacing project.
- ☑ Applied for 2023 CCMG grant and received 1-million-dollar grant for 2023 Road resurfacing. Construction scheduled to start in August 2023.
- ☑ Design ongoing for 75th St & Oaklandon Rd. Round about project and moving into right-of-way engineering phase.
- ☑ Obtained support for cost sharing from Indianapolis and McCordsville for the construction of a new roundabout at 86th St. & Carroll.
- ☑ Continue doing code inspections, issue violation letters, and follow up with enforcement.

## 2023 Remaining Goals (ongoing projects)

- ☐ Apply for the MPO funding for 86th & Carroll Rd roundabout project.

## Stormwater

### 2023 Accomplishments (as of 6/30)

- ☑ Continue following up on drainage complaints from residents and addressing them.
- ☑ Received \$600,000 OCRA grant for Brookside Park Storm water Improvements project. Construction anticipated to start in September 2023.
- ☑ Rainbow Lane and Pine Hill Drive drainage project construction started and expected to be completed by September 2023.
- ☑ Continued coordination with IDEM regarding MS4 related items.
- ☑ Started storm water asset data collection for GIS purposes.

## 2023 Remaining Goals (ongoing projects)

- ☐ Continue addressing drainage concerns and doing necessary repairs.

# 2024 Objectives

- ☐ *Apply for Community Crossing Matching Grants to supplement Lawrence funds for street resurfacing projects.*
- ☐ *Procure an Asset Management Software for pavement and roadway asset management.*
- ☐ *Identify other grant opportunities for transportation projects.*
- ☐ *Continue doing strip patching and other as needed roadway maintenance.*

## Stormwater

### 2024 Objectives

- ☐ *Complete construction of Brookside Park Storm water Improvements project drainage project.*
- ☐ *Identify funds and grants to bid out Industrial Parkway , Oakland Village and Lawrence Terrace/ Shadeland park Drainage Improvements project which are currently under design.*

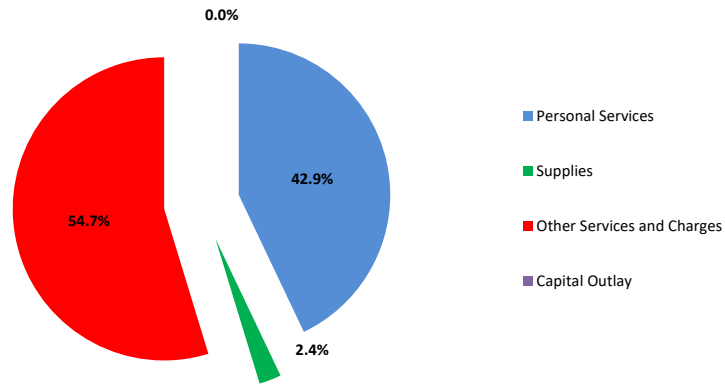
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 790,437	\$ 760,101	\$ 781,282	\$ 934,109	\$ 580,848	\$ 997,011
<b>Total by Expenditures by Function</b>	<b>\$ 790,437</b>	<b>\$ 760,101</b>	<b>\$ 781,282</b>	<b>\$ 934,109</b>	<b>\$ 580,848</b>	<b>\$ 997,011</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 454,732	\$ 316,732	\$ 352,977	\$ 417,753	\$ 259,608	\$ 428,005
420 - Supplies	8,982	17,313	15,079	18,000	6,984	23,500
430 - Other Services and Charges	326,475	420,616	412,443	498,356	314,256	545,506
440 - Capital Outlay	248	5,439	783	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 790,437</b>	<b>\$ 760,101</b>	<b>\$ 781,282</b>	<b>\$ 934,109</b>	<b>\$ 580,848</b>	<b>\$ 997,011</b>

**2024 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 306,322	\$ 211,109	\$ 243,698	\$ 287,828	\$ 185,397	\$ 296,463
412 - Overtime	1,512	889	3,848	3,000	858	3,000
413 - Employee Benefits	146,898	104,734	105,432	126,925	73,354	128,542
421 - Office Supplies	740	619	661	2,000	519	2,000
422 - Operating Supplies	5,478	13,500	11,017	12,250	4,867	17,250
423 - Repair and Maintenance Supplies	1,477	571	1,186	1,750	498	2,250
429 - Other Supplies	1,287	2,624	2,215	2,000	1,100	2,000
431 - Professional Services	26,946	153,079	103,335	157,500	110,484	170,000
432 - Communication and Transportation	7,459	6,576	7,353	5,100	2,180	5,100
433 - Printing and Advertising	2,594	954	1,278	5,500	771	5,500
434 - Insurance	59,779	71,082	66,786	43,000	43,000	58,000
435 - Utility Services	65,422	58,657	62,005	89,041	45,172	89,041
436 - Repairs and Maintenance	74,834	22,153	37,458	30,000	13,760	33,000
437 - Rentals	702	-	2,950	1,250	2,993	1,250
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	88,739	108,115	131,278	166,965	95,896	183,615
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	248	5,439	783	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 790,437</b>	<b>\$ 760,101</b>	<b>\$ 781,282</b>	<b>\$ 934,109</b>	<b>\$ 580,848</b>	<b>\$ 997,011</b>

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

2024 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

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### Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ -	\$ -	\$ -	\$ -	\$ 43,639	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,639</b>	<b>\$ -</b>

### Expenditures by Category

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	43,639	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,639</b>	<b>\$ -</b>

### Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	-	-	-	-	43,639	-
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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,639</b>	<b>\$ -</b>

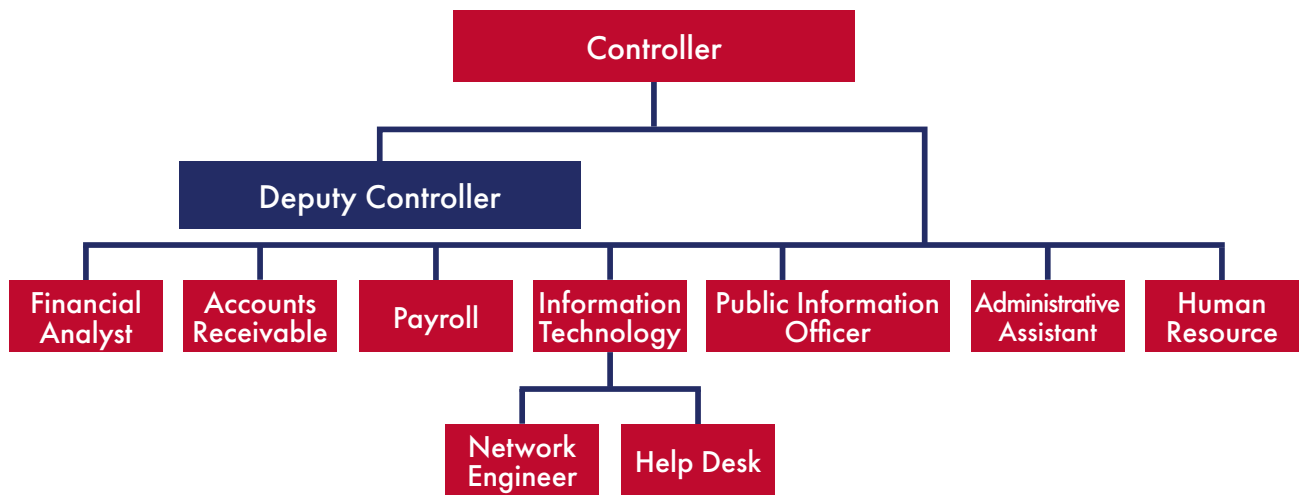
## SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE

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

# Controller's Office

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





Position - Full Time	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Controller	1	1	1	1	1
Deputy Controller	1	1	1	1	1
Manager of Communications	1	1	0	0	0
Human Resource Director	1	1	1	0	0
Staff Accountant	1	1	1	1	1
Payroll Coordinator	1	1	1	1	1
Benefits Coordinators	0	0	0	0	0
Operations Manager	0	1	1	1	1
Administrative Assistant	1	0	0	0	0
Audio/Visual Coordinator	1	1	0	0	0
<b>Total Employee Count</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>5</b>	<b>5</b>

\* 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 Actual	2024 Estimated
<b>Unit of Measure</b>								
Number of checks to vendors	Output	DW	2,781	2,645	2,814	2,745	2,534	2,672
Number of EFTs to vendors	Technology	FA	797	762	790	742	790	771
SBOA Audit Findings	Effectiveness	FA	1	1	1	1	1	1
Bond Rating (S&P) Utility	Effectiveness	FA	A	A	A	A	A	A
Bond Rating (S&P) City	Effectiveness	FA	A+	A+	A+	A+	A+	A+
Average Salary per Employee	Output	DW	43,995	48,500	46,248	66,438	59,181	56,798
Average Salary per Elected Employee	Output	FA	24,986	28,400	26,693	29,839	30,330	28,767
Average Retirement Age	Output	FA	56	47	52	57	54	55
Number of Men	Effectiveness	FA	232	244	238	302	244	259
Number of Women	Effectiveness	FA	47	71	71	31	56	53

# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- ☑ Earned Government Finance Officer's Association's Distinguished Budget Presentation Award for the seventh consecutive year.
- ☑ Published timely month-end financial reports.
- ☑ Updated month-end close procedures to ensure month-end close is completed 1 business day prior to our internal policy.

## 2023 Remaining Goals (ongoing projects)

- ☐ Receive a timely audit with 1 or less findings.
- ☐ Continue publishing timely month-end financial reports.
- ☐ Host budget town halls to encourage public and Council engagement.
- ☐ Partner with Utilities to implement City's Enterprise Asset Management System.
- ☐ Coordinate with Human Resources & IT to implement internal employee website.
- ☐ Create an internal comprehensive capital improvement plan.
- ☐ Pursue opportunities to expedite month-end close process ensuring month-end is closed by the third business day of the month. Two business days prior to our internal policy.

# 2024 Objectives

- ☐ *Receive a timely audit with 1 or less findings.*
- ☐ *Earn Government Finance Officer's Association's Distinguished Budget Presentation Award for the eighth consecutive year.*
- ☐ *Explore additional opportunities to increase public and Council participation in the budgeting process.*
- ☐ *Review opportunities for digital timesheet management.*
- ☐ *Identify opportunities to automate workflows through Microsoft Office license to improve process efficiency.*
- ☐ *Publish standalone 5-year capital improvement plan.*
- ☐ *Identify project management software that will enable the City to host a public facing project report for citizens.*



### Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 843,361	\$ 716,464	\$ 680,482	\$ -	\$ 84,589	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 843,361</b>	<b>\$ 716,464</b>	<b>\$ 680,482</b>	<b>\$ -</b>	<b>\$ 84,589</b>	<b>\$ -</b>

### Expenditures by Category

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	843,360.74	716,463.76	680,481.95	-	84,588.90	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 843,361</b>	<b>\$ 716,464</b>	<b>\$ 680,482</b>	<b>\$ -</b>	<b>\$ 84,589</b>	<b>\$ -</b>

### Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	134,578	-	45,044	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	40,000	-	12,808	-	10,934	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	120,000	309,772	533,096	-	-	-
439 - Other Services and Charges	670,326	273,323	-	-	28,611	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 843,361</b>	<b>\$ 716,464</b>	<b>\$ 680,482</b>	<b>\$ -</b>	<b>\$ 84,589</b>	<b>\$ -</b>

## 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 2024, 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 and 2024 budget removed this contribution but future budgets will need to fund this expenditure

# City Council



<b>Position - Part Time</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
City Council Member	1	1	1	1	1
<b>Total Employee Count</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

**Performance Indicators**

	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
<b>Unit of Measure</b>								
Number of laws passed by Council	Output	DWD	15	14	18	19	7	15
Number of meetings recorded	Technology	DWD	31	24	24	18	20	20
Number of Council meetings	Output	DWD	31	24	24	18	21	20



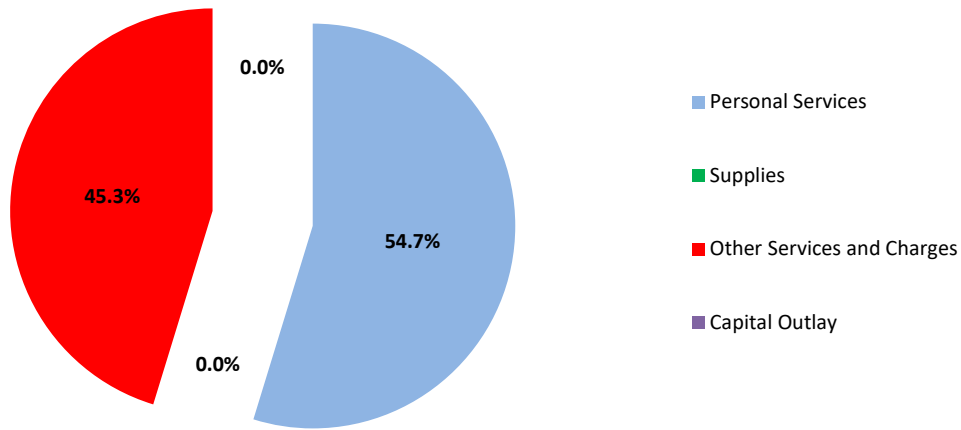
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 305,250	\$ 307,169	\$ 333,968	\$ 349,987	\$ 513,920	\$ 326,715
<b>Total by Expenditures by Function</b>	<b>\$ 305,250</b>	<b>\$ 307,169</b>	<b>\$ 333,968</b>	<b>\$ 349,987</b>	<b>\$ 513,920</b>	<b>\$ 326,715</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 151,530	\$ 169,960	\$ 178,428	\$ 187,722	\$ 133,821	\$ 178,830
420 - Supplies	212	375	-	-	-	-
430 - Other Services and Charges	126,008	116,834	145,051	162,265	380,099	147,885
440 - Capital Outlay	27,500	20,000	10,488	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 305,250</b>	<b>\$ 307,169</b>	<b>\$ 333,968</b>	<b>\$ 349,987</b>	<b>\$ 513,920</b>	<b>\$ 326,715</b>

**2024 Adopted Budget: Expenditures by Category**





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 127,499	\$ 142,499	\$ 149,624	\$ 157,106	\$ 112,218	\$ 149,625
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	24,031	27,461	28,804	30,616	21,603	29,205
421 - Office Supplies	170	-	-	-	-	-
422 - Operating Supplies	-	375	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	42	-	-	-	-	-
431 - Professional Services	98,250	87,739	117,325	119,626	343,956	120,000
432 - Communication and Transportation	45	40	5	-	8	-
433 - Printing and Advertising	-	-	32	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	1,034	1,350	3,534	1,500	2,993	1,500
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	26,680	27,705	24,156	41,139	33,142	26,385
444 - Improvements Other Than Building	27,500	20,000	10,488	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 305,250</b>	<b>\$ 307,169</b>	<b>\$ 333,968</b>	<b>\$ 349,987</b>	<b>\$ 513,920</b>	<b>\$ 326,715</b>

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

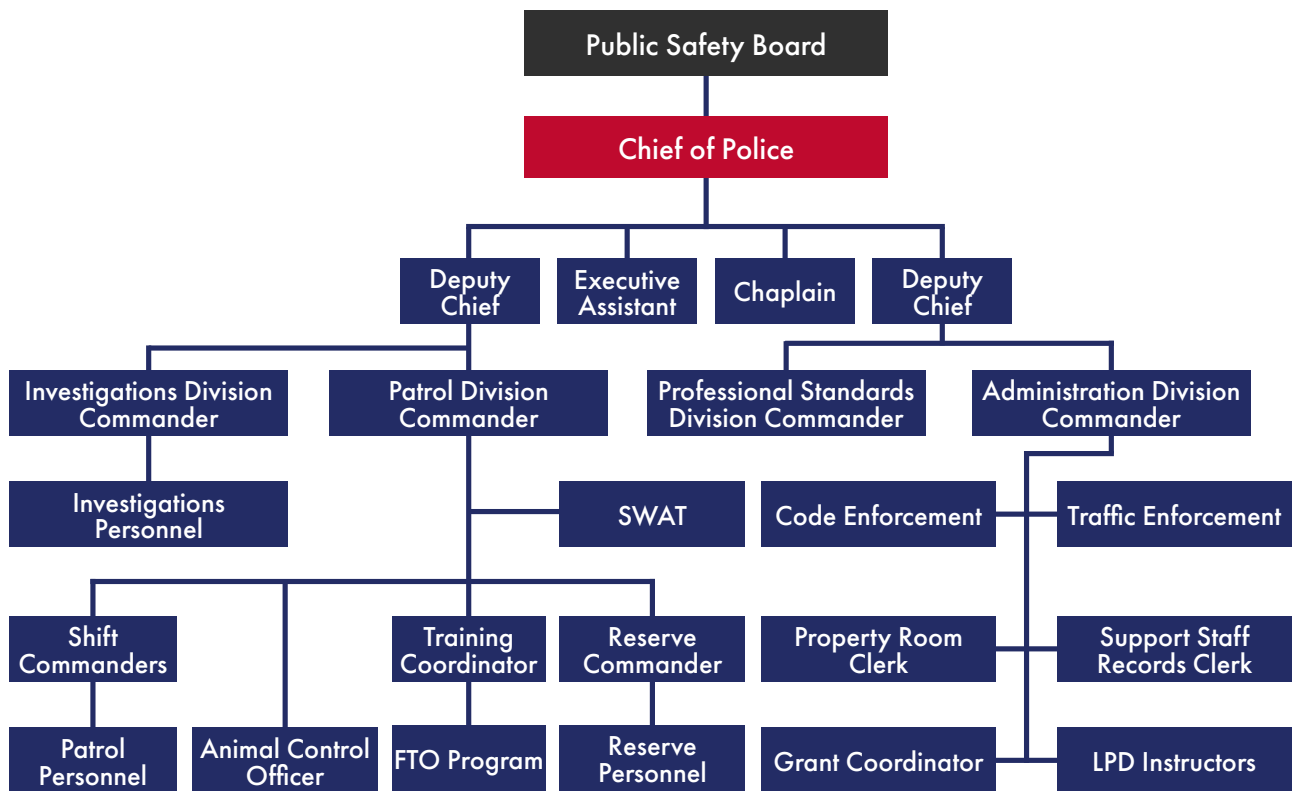
- No significant changes in 2024



# 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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Police Chief	1	1	1	1	1
Deputy Police Chief	2	2	1	1	2
Executive Assistant	1	1	1	1	1
Clerk	2	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	3
Lieutenant	4	3	4	4	4
Sergeant	15	14	11	15	15
Patrolman - 1st Class	33	32	30	35	37
Patrolman - 2nd Class	1	1	2	3	2
Probationary Officer	1	3	4	2	4
Animal Ctrl Enforcement Officer	1	1	1	1	1
Chaplain	0.5	0.5	0.5	0.5	0.5
<b>Total Employee Count</b>	<b>67.5</b>	<b>66.5</b>	<b>63.5</b>	<b>71.5</b>	<b>74.5</b>

\* 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 Actual	2024 Estimated
Number of police report	Output	DWD	4,045	4,018	3,340	2,980	3,726	3,700
Number of reported gun shot victims	Output	DWD	28	27	13	10	24	20
Number of Homicides	Effectiveness	SF	3	5	6	2	6	6
Number of Traffic Tickets Written	Effectiveness	SF	901	756	747	660	705	750



# 2023 Accomplishments

## 2023 Accomplishments (as of 7/12)

- ☑ 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.
- ☑ LPD, Lawrence FOP 159, and LPD Merit Commission collectively transitioned to new testing perimeters to increase the ability to run more processes.
- ☑ LPD has successfully completed 3 hiring processes since January 2023; with a 4th process beginning.
  - Hired 4 with 2 currently pending for 08-18-2023 date of hire.
- ☑ Resumed the previously postponed ten-week “LPD Citizens Academy” class and successfully graduated 17 from the program.
- ☑ The Department has replaced the active shooter vest with lighter and with longer warranties. The Department also has added more ballistic shields to road officers.
- ☑ The Reserve Division now has the ability to accept Interest Forms and Online Applications through the city website.
- ☑ Completed a 2nd hiring board in June, resulting in the selection of four applicants which have moved to the background investigations portion of the process.

## 2023 Remaining Goals (ongoing projects)

- Department wide implementation of scheduling software
  - This will not only allow scheduling for Operations, Investigations, Communications and Reserves; to include but not limited to:
    - Eliminating the old excel spreadsheet creating in early 2000.
    - Daily scheduling in district per shift; unit; division.
    - Requesting time off process.
    - Void group notification via text and/or email to those specified (eliminating the Department wide text at all hours).
    - Ability to build scheduling reports based on designated parameters.
    - Accessible from mobile application and web based.
  - This will require an allegation of approximately \$6,000 first year; \$5,000 per year thereafter for 125 licenses.
- Re-Establish the Departments Facebook and Social Media Outlets
- Update and overhaul of the police department website, creating an all-new viewer experience on the web. This would include adding the “Reserve Division” under the public safety tab of the Public Safety portion of the city website.
- Await award announcement for IDHS 2023 State Homeland Security grant funding to purchase a BearCat armored vehicle for the SWAT team.
- Receive grant funding for updated personal protective equipment for first responding officers, including ballistic helmets and lighter protective hard armor plates.

# 2024 Objectives

- *Fill all current department vacancies (6), and replace tentative departmental departures and retirements, projected to be an additional 5-8 officers. Also, increase the Reserve Divisions authorized strength from 28-40 officers.*
- *Implement a City-wide SAFECAM Program*
- *Train Chaplains in more Behavioral Health Initiatives to focus on Community Mental Health Resources.*
- *Re-establish the departments Explorer/Cadet Program*
- *Conduct departments 1st Annual Teen Academy*
- *Implement the Citizens Academy Alumni Association*
- *Add a civilian analyst to assist the Investigations Division*
- *Expansion of LPD’s Traffic Enforcement Unit to address traffic related complaints we receive.*
- *Continue upgrade of our vehicle fleet to Chevy Tahoe’s, moving away from the Ford Taurus and Explorers.*
- *Invest in maintaining critical infrastructure at our indoor training center and firearms range by replacing the aging roof, soffits, gutters, and downspouts.*
- *Assist in providing all Merit Officers with Patrol Rifles; with the ability for personnel to deploy from driver seat and gun vault in rear of vehicle.*
  - *This will require purchasing approximately 30 Rifles. (exact number will be given at a later date)*
  - *Continue installing gun vault in rear of vehicle and gun mount in front of vehicle.*
  - *This will require allocating approximately \$30,000-\$40,000.*
- *Purchase a SWAT Telescoping Pole Camera.*
  - *This will increase our SWAT to immediately deploy verse having to request assistance for outside agency.*
  - *This will require an allocation of \$33,397.75 (quote expires on 08-05-2023).*



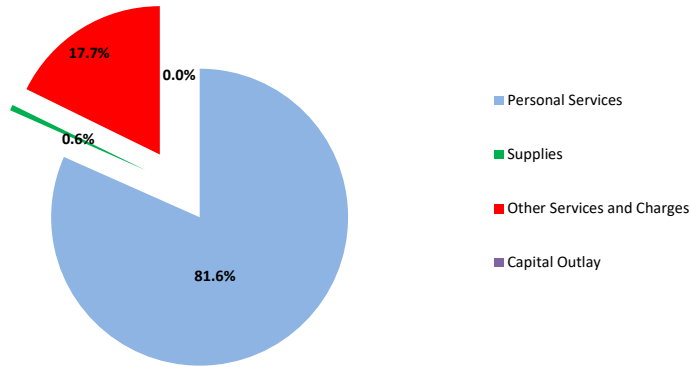
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 6,873,323	\$ 7,611,012	\$ 7,676,765	\$ 8,210,621	\$ 5,931,149	\$ 8,924,494
<b>Total by Expenditures by Function</b>	<b>\$ 6,873,323</b>	<b>\$ 7,611,012</b>	<b>\$ 7,676,765</b>	<b>\$ 8,210,621</b>	<b>\$ 5,931,149</b>	<b>\$ 8,924,494</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 5,841,326	\$ 6,404,665	\$ 6,419,524	\$ 6,794,480	\$ 4,702,143	\$ 7,286,732
420 - Supplies	54,674	32,169	49,722	29,500	33,109	55,000
430 - Other Services and Charges	974,700	1,173,757	1,207,519	1,386,641	1,195,897	1,582,762
440 - Capital Outlay	2,623	421	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 6,873,323</b>	<b>\$ 7,611,012</b>	<b>\$ 7,676,765</b>	<b>\$ 8,210,621</b>	<b>\$ 5,931,149</b>	<b>\$ 8,924,494</b>

**2024 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 3,800,703	\$ 4,154,153	\$ 4,051,908	\$ 4,639,924	\$ 3,103,729	\$ 4,778,385
412 - Overtime	77,010	127,146	175,866	165,830	193,566	165,830
413 - Employee Benefits	1,963,612	2,123,367	2,191,750	1,988,726	1,404,848	2,342,517
421 - Office Supplies	7,974	4,501	3,215	5,500	4,730	9,000
422 - Operating Supplies	25,174	19,067	29,478	19,000	20,002	30,000
423 - Repair and Maintenance Supplies	4,099	-	1,062	-	1,582	-
429 - Other Supplies	17,428	8,601	15,968	5,000	6,794	16,000
431 - Professional Services	130,818	139,607	132,362	112,500	88,925	143,000
432 - Communication and Transportation	65,196	65,327	66,927	15,000	4,521	18,000
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	206,987	211,979	263,500	263,499	285,000
435 - Utility Services	77,670	90,470	56,084	84,900	60,983	100,000
436 - Repairs and Maintenance	34,764	35,609	35,532	36,500	26,290	52,000
437 - Rentals	16,513	18,969	18,649	17,551	11,972	19,000
438 - Debt Service	-	-	-	126,701	51,751	19,986
439 - Other Services and Charges	649,739	616,788	685,986	729,989	687,956	945,776
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	2,623	421	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,873,323</b>	<b>\$ 7,611,012</b>	<b>\$ 7,676,765</b>	<b>\$ 8,210,621</b>	<b>\$ 5,931,149</b>	<b>\$ 8,924,494</b>

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

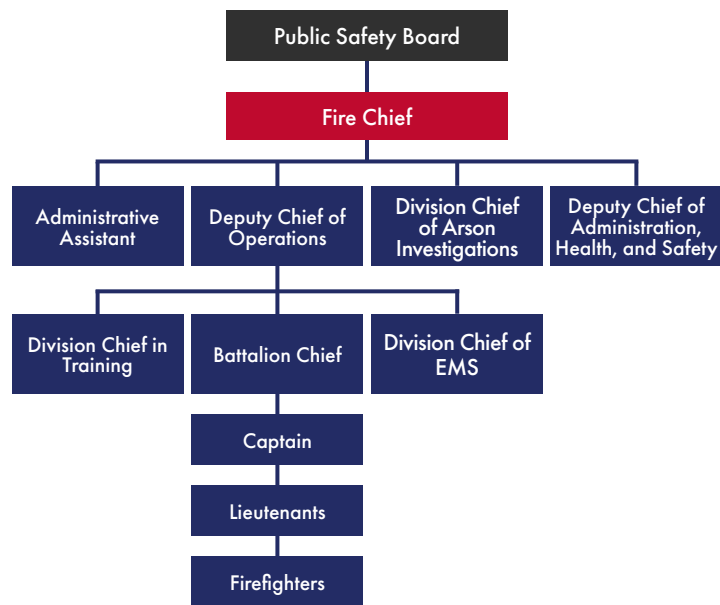
- The majority of the increase in 2024 was primarily a result of the 3% raises and increase in the City’s PERF contribution required by the State of Indiana.
- In 2023, debt service was shifted to the General Fund from fund 224. This debt service has been shifted to the Capital Improvement Fund (424) for 2024.
  - o Fund 224 faces significant revenue challenges. Future steps will need to be taken to mitigate these challenges.
  - o LPD operations are budgeted in General Fund and the Public Safety Tax fund.



# Lawrence Fire Department

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





Position - Full Time	2020 Actual	2021 Actual	2022 Actual	2023 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	0	0	0
Executive Assistant	0	0	1	1	1
Battalion Chief	3	3	3	3	3
Captain	4	4	4	4	4
Lieutenant	9	8	8	9	9
Engineer	12	12	0	0	0
Firefighter - 1st Class	42	43	58	57	57
Firefighter - 2nd Class	4	3	3	6	6
Firefighter Probationary	3	3	1	0	0
EMT	4	6	6	4	4
Paramedic	11	11	12	14	14
Chaplain	0.5	0.5	0.5	0.5	0.5
<b>Total Employee Count</b>	<b>99.5</b>	<b>100.5</b>	<b>102.5</b>	<b>104.5</b>	<b>104.5</b>

\* 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**

	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
<b>Unit of Measure</b>								
Number of fires reported	Output	SF	220	135	239	239	157	209
Number of fire runs	Output	SF	8,425	7,468	8,059	8,059	7,202	9,002
Number of community outreach events	Effectiveness	DWD	54	*10	30	12	34	50
Average Response Time	Effectiveness	SF	0	0	0	0	0	0
Percentage of Response <8:00	Effectiveness	SF	1	1	1	1	1	1
Number of Unit Responses	Effectiveness	SF	5,856	5,056	7,425	7,425	6,625	8,281
Number of medical emergencies reported	Output	SF	5,118	5,646	6,030	6,030	5,034	6,292
Number of EMS billing	Output	DWD	39,768	38,483	37,597	5,050	4,178	5,222
Average EMS Response Time (MIN:SEC)	Effectiveness	SF	0	0	0	0	0	0
Annual EMS Call Volume	Output	SF	5,118	5,646	5,912	5,912	5,034	6,292
Number of Unit Responses	Effectiveness	SF	5058	5589	5779	5779	6625	8281



# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- ☑ New Battalion vehicle in accordance with replacement schedule
- ☑ Station 38
- ☑ Paramedic refresher
- ☑ Station 37 generator & electrical revamp
- ☑ Lateral process completed
- ☑ Regular hiring process completed
- ☑ Baby Box grant
- ☑ New Engine 39
- ☑ Narcotic lock boxes installed
- ☑ Obtained new DEA license
- ☑ New heart monitors for apparatus
- ☑ Trying to achieve a 2 from a 3 ISO rating

# 2024 Objectives

- ☐ *Completion of Rescue Task Force*
- ☐ *Training tower repairs*
- ☐ *Promotional process*
- ☐ *Tactical 38 light tower replacement (LED lights)*
- ☐ *Update extrication tools*
- ☐ *1 new ambulance*
- ☐ *1 new remount ambulance*



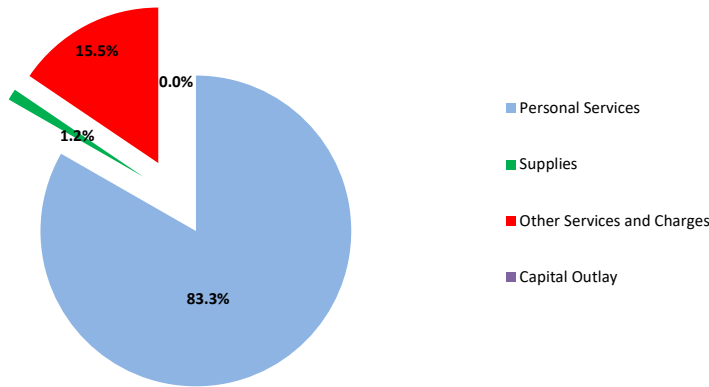
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 8,780,308	\$ 10,022,773	\$ 10,238,427	\$ 10,309,217	\$ 7,954,726	\$ 11,097,730
<b>Total by Expenditures by Function</b>	<b>\$ 8,780,308</b>	<b>\$ 10,022,773</b>	<b>\$ 10,238,427</b>	<b>\$ 10,309,217</b>	<b>\$ 7,954,726</b>	<b>\$ 11,097,730</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 7,685,725	\$ 8,451,451	\$ 8,448,334	\$ 8,754,444	\$ 6,726,002	\$ 9,242,980
420 - Supplies	81,993	80,287	111,485	113,677	56,120	131,506
430 - Other Services and Charges	1,001,929	1,475,753	1,659,166	1,441,096	1,172,604	1,723,244
440 - Capital Outlay	10,661	15,281	19,441	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 8,780,308</b>	<b>\$ 10,022,773</b>	<b>\$ 10,238,427</b>	<b>\$ 10,309,217</b>	<b>\$ 7,954,726</b>	<b>\$ 11,097,730</b>

**2024 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 4,972,167	\$ 5,402,566	\$ 5,487,810	\$ 5,915,448	\$ 4,425,198	\$ 6,091,657
412 - Overtime	338,050	398,146	325,420	225,000	400,930	300,000
413 - Employee Benefits	2,375,509	2,650,739	2,635,105	2,613,996	1,899,874	2,851,323
421 - Office Supplies	1,664	2,887	1,499	3,109	1,210	3,602
422 - Operating Supplies	31,709	34,052	48,425	43,500	26,694	50,000
423 - Repair and Maintenance Supplies	26,069	15,618	21,628	25,894	10,670	29,904
429 - Other Supplies	22,552	27,730	39,933	41,174	17,547	48,000
431 - Professional Services	69,107	73,659	70,223	75,000	57,231	88,000
432 - Communication and Transportation	58,245	56,368	58,072	9,290	2,357	7,600
433 - Printing and Advertising	-	270	-	1,200	15	1,200
434 - Insurance	159,239	176,180	192,234	197,500	199,342	207,500
435 - Utility Services	-	-	10,335	19,242	7,055	28,000
436 - Repairs and Maintenance	66,837	65,925	206,400	67,860	38,238	78,379
437 - Rentals	12,248	9,606	7,916	11,080	3,468	9,238
438 - Debt Service	-	413,142	334,604	242,132	132,898	268,453
439 - Other Services and Charges	636,253	680,602	779,382	817,792	731,999	1,034,874
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	10,661	15,281	19,441	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,780,308</b>	<b>\$ 10,022,773</b>	<b>\$ 10,238,427</b>	<b>\$ 10,309,217</b>	<b>\$ 7,954,726</b>	<b>\$ 11,097,730</b>

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

2024 budget increases include the following:

- Increase in Employee Benefits that reflects the City’s increase in PERF contribution required by the State of Indiana.
- A portion of Debt Service moved from Fund 625 to the General Fund in 2023 remains in the 2024 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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 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
<b>Total Employee Count</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

\* 5 Members of the Park Board not shown

\* 4 Part-time employees not shown

**Performance Indicators**

Unit of Measure	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Number of facilities Rentals	Output	ED	200	32	86	104	186	200
Number of different sports leagues	Output	DWD	6	5	5	6	9	9
Number of community events	Effectiveness	ED	19	1	14	30	43	45
Number of attendees at community events	-	-	-	-	-	-	29,225	35,000



# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- Design of Lee Road Park and 63rd Street Trail
- Alexander Park Playground
- Community Park/Fall Creek Baseball and Softball – Storage Shed
- Park Signage at Burns Park and Explorer Park
- Community Park/Fall Creek Baseball and Softball – Field Lighting
- Completion of Civic Plaza

## 2023 Remaining Goals (ongoing projects)

- Community Park Playground
- Community Park Fitness Equipment
- Continue build out at Cultural Campus
- Acquisition of Easements and Award of Construction Bid for Lee Road Trail
- Continued build out of Lee Road Park

# 2024 Objectives

- Start Construction of Lee Road Trail
- Secure Funding and Initiate Design of Fall Creek Connection Trail
- Expand League offerings with CCA and YMCA
- Purchase of Parks Maintenance Equipment
- Community Activity Center – Remodel
- Expand Partnerships
- Program for April 8, 2024 – Total Eclipse



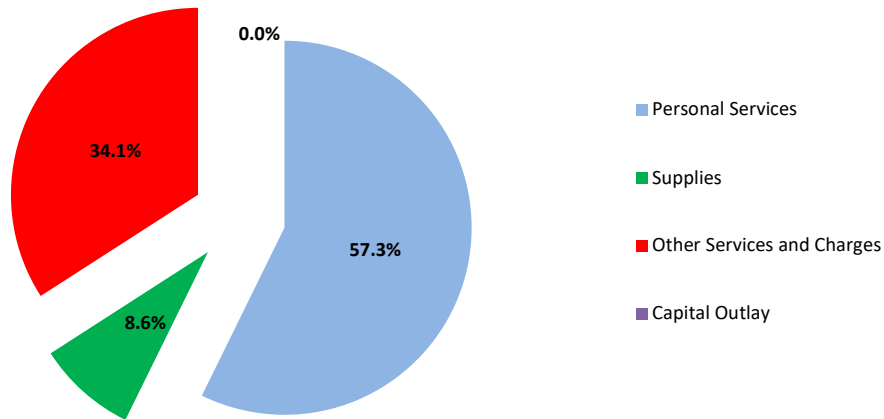
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ 1,316,808	\$ 1,382,947	\$ 1,695,120	\$ 1,620,824	\$ 1,200,259	\$ 1,595,693
<b>Total by Expenditures by Function</b>	<b>\$ 1,316,808</b>	<b>\$ 1,382,947</b>	<b>\$ 1,695,120</b>	<b>\$ 1,620,824</b>	<b>\$ 1,200,259</b>	<b>\$ 1,595,693</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 665,691	\$ 703,263	\$ 785,621	\$ 819,334	\$ 591,753	\$ 913,983
420 - Supplies	100,428	92,944	98,326	125,200	71,297	137,400
430 - Other Services and Charges	447,737	500,776	777,279	648,021	482,759	544,310
440 - Capital Outlay	102,952	85,964	33,894	28,269	54,450	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 1,316,808</b>	<b>\$ 1,382,947</b>	<b>\$ 1,695,120</b>	<b>\$ 1,620,824</b>	<b>\$ 1,200,259</b>	<b>\$ 1,595,693</b>

***2024 Adopted Budget: Expenditures by Category***



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 453,746	\$ 457,249	\$ 530,468	\$ 539,315	\$ 403,138	\$ 555,495
412 - Overtime	15,136	32,922	32,523	45,000	24,592	55,000
413 - Employee Benefits	196,809	213,091	222,630	235,019	164,023	303,488
421 - Office Supplies	1,371	1,093	708	2,200	221	2,700
422 - Operating Supplies	29,526	30,276	54,115	54,500	28,407	60,500
423 - Repair and Maintenance Supplies	41,795	54,483	40,193	65,500	42,010	70,000
429 - Other Supplies	27,735	7,093	3,310	3,000	659	4,200
431 - Professional Services	33,974	48,959	59,304	23,000	9,197	23,000
432 - Communication and Transportation	22,733	15,929	19,612	5,100	2,830	6,100
433 - Printing and Advertising	-	528	121	300	-	300
434 - Insurance	64,083	77,743	70,999	53,000	50,553	68,000
435 - Utility Services	123,319	139,662	178,512	171,200	119,602	190,000
436 - Repairs and Maintenance	23,938	30,524	31,359	37,000	27,183	32,000
437 - Rentals	3,810	2,035	8,250	7,000	3,143	8,000
438 - Debt Service	2,933	2,658	-	35,552	29,808	33,606
439 - Other Services and Charges	172,946	182,737	409,122	315,869	240,443	183,304
444 - Improvements Other Than Building	68,194	30,689	9,367	24,269	52,951	-
445 - Machinery and Equipment	34,758	55,275	24,526	4,000	1,499	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,316,808</b>	<b>\$ 1,382,947</b>	<b>\$ 1,695,120</b>	<b>\$ 1,620,824</b>	<b>\$ 1,200,259</b>	<b>\$ 1,595,693</b>

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

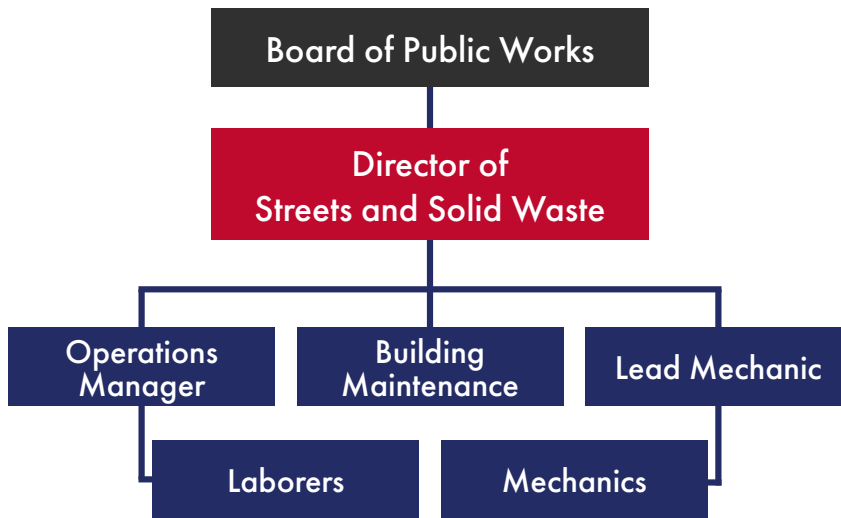
No significant changes in 2024



# Street Department

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





Position - Full Time	2020 Actual	2021 Actual	2022 Actual	2022 Actual	2024 Budget
Building Inspector	0	0	0	0	0
Director of Streets & Solid Waste	1	1	1	1	1
Operations Manager	1	1	1	0	1
Garage Mechanic	0	0	0	0	0
Laborer	9	8	7	7	9
Administrative Assistant	0	1	1	1	1
<b>Total Employee Count</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>9</b>	<b>12</b>

\* 1 P/T Laborers not shown

**Performance Indicators**

Unit of Measure	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Number of potholes	Effectiveness	DWD	11,031	9,010	9,010	9,010	9,010	8,000
Number of miles repaved	Effectiveness	DWD	11	8	9	9	8	8
Feet of sidewalk repairs	Effectiveness	DWD	142	80	110	110	110	110
Number of miles swept	Effectiveness	DWD	180	190	175	175	175	175
Feet of new storm ditching	Effectiveness	DWD	4,654	1,220	2,700	2,700	2,700	2,700
Major Sinkhole Repair	Effectiveness	DWD	10	12	12	12	12	12

**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



# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- ☑ Replace salt trucks and salt boxes with 250-gal brine tanks.
- ☑ Took position a new front loader.
- ☑ Strip patched roads.
- ☑ City roads repaved Franklin Road.
- ☑ Repaired streetlights
- ☑ 6025 potholes repaired.
- ☑ Removed 120FT of sidewalk trip hazards.
- ☑ Replaced over 1500 feet of sidewalk.
- ☑ Repaired 600 of open ditch.
- ☑ Swept the entire City twice 260 miles 150 cubic yards of debris removed.
- ☑ Tree removal and stump grinding throughout the city.
- ☑ Cut back City right ways.
- ☑ Repaired parking lots at the Community Park.
- ☑ Painted street and cross walks.
- ☑ 110 street signs replaced.
- ☑ Purchased a new line locator.
- ☑ Purchased a new drivable paint machine.
- ☑ Purchased a second salt barn to have more salt on hand.
- ☑
- ☑ Purchased a new bush hog mower for Bobcat skis steer.
- ☑ Purchased John Deer boom mower.

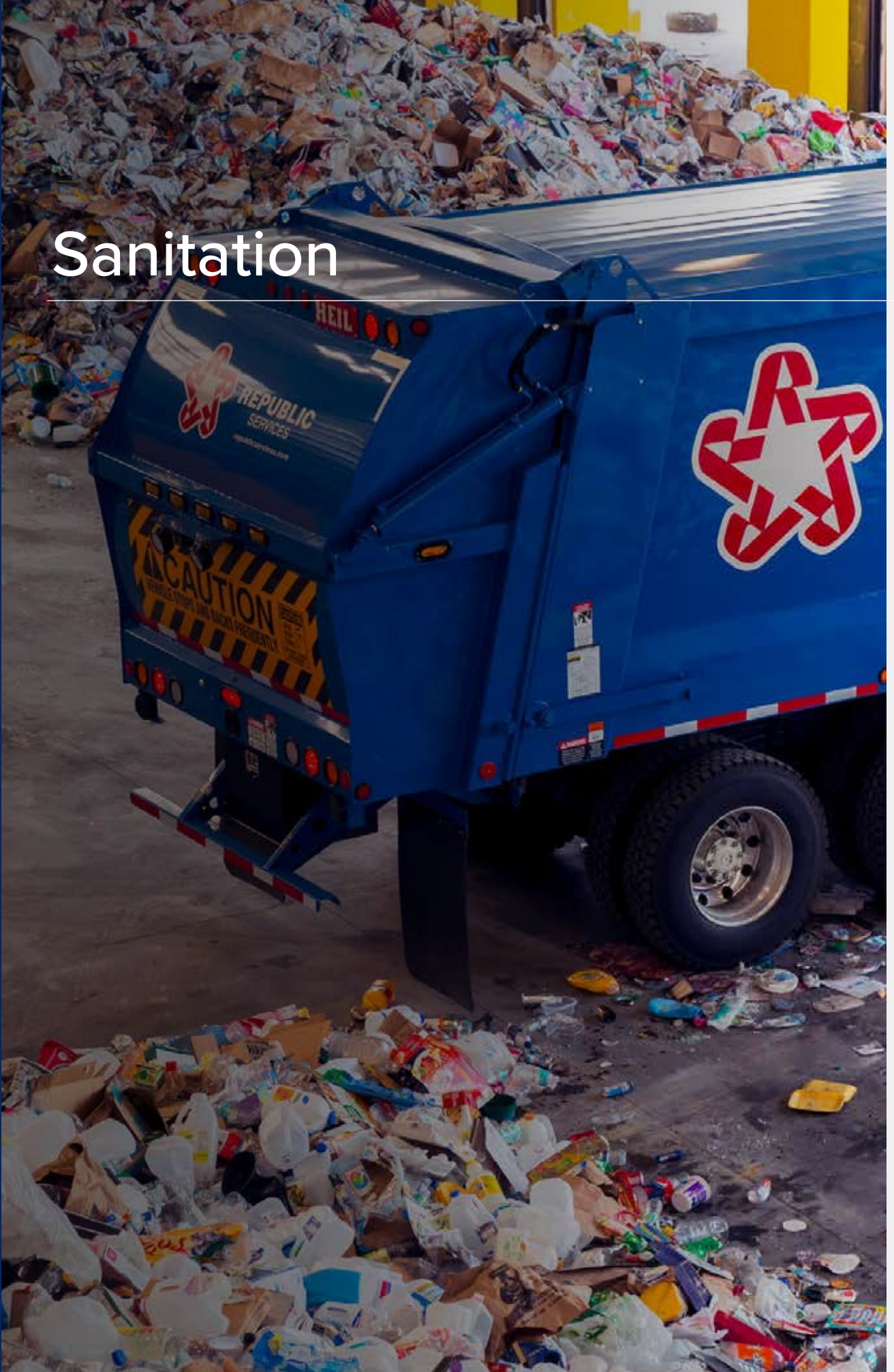
# 2024 Objectives

- ☐ *Purchase new salt truck and box.*
- ☐ *Pave and strip patch as many roads as possible.*
- ☐ *Repair roof that is leaking at 59Th shop*
- ☐ *Replace AC unit at 59th shop.*
- ☐ *Add on the shop at 59th and build a new building for vehicle storage.*
- ☐ *Look into to replacing and adding new fence around 53thrd street shop.*
- ☐ *Look into trading in our 2009 lightning loader.*





# Sanitation



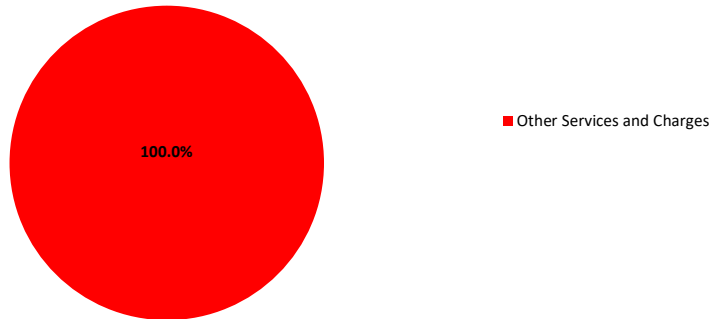
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Sanitation	\$ 1,833,340	\$ 1,885,657	\$ 1,928,226	\$ 2,087,374	\$ 1,326,004	\$ 2,246,521
<b>Total by Expenditures by Function</b>	<b>\$ 1,833,340</b>	<b>\$ 1,885,657</b>	<b>\$ 1,928,226</b>	<b>\$ 2,087,374</b>	<b>\$ 1,326,004</b>	<b>\$ 2,246,521</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	1,833,340	1,885,657	1,928,226	2,087,374	1,326,004	2,246,521
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 1,833,340</b>	<b>\$ 1,885,657</b>	<b>\$ 1,928,226</b>	<b>\$ 2,087,374</b>	<b>\$ 1,326,004</b>	<b>\$ 2,246,521</b>

**2024 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	1,833,340	1,885,657	1,928,226	2,087,374	1,326,004	2,246,521
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,833,340</b>	<b>\$ 1,885,657</b>	<b>\$ 1,928,226</b>	<b>\$ 2,087,374</b>	<b>\$ 1,326,004</b>	<b>\$ 2,246,521</b>

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

- The City has contracted with a third party for trash collection
  - o 2023 was year ten of a 10-year contract. We recently of re-bid this contract and are in the process of negotiating the contract. The new contract may required the City to amend the 2024 budget.



# Human Resources

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**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.







	2020	2021	2022	2023	2024
Position - Full Time	Actual	Actual	Actual	Actual	Budget
Human Resource Director	0	0	0	1	1
Benefits Coordinators	0	0	0	1	1
<b>Total Employee Count</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>

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

Human Resources is budgeted in the Administrative Services Internal Service Fund

# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- ☑ 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

## 2023 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

# 2024 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 Actual	2024 Estimated
<b>Unit of Measure</b>								
Number of helpdesk tickets	Technology	FA	1,310	2,189	3,015	2,200	2,979	2,861
Number of managed IT devices	Technology	FA	640	1,100	1,225	1,300	1,500	1,381
Number of Downtime (in hours)	Technology	FA	8	>5	6	8	0	0

**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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



# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- 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

## 2023 Remaining Goals (ongoing projects)

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

# 2024 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**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Economic Development	\$ 72,961	\$ 87,163	\$ 72,078	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 72,961</b>	<b>\$ 87,163</b>	<b>\$ 72,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 67,914	\$ 82,031	\$ 66,009	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	5,047	5,132	6,069	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 72,961</b>	<b>\$ 87,163</b>	<b>\$ 72,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 51,156	\$ 62,377	\$ 51,043	\$ -	\$ -	\$ -
412 - Overtime	-	-	50	-	-	-
413 - Employee Benefits	16,758	19,653	14,916	-	-	-
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	5,047	5,132	6,069	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 72,961</b>	<b>\$ 87,163</b>	<b>\$ 72,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

No significant changes in 2024



# City Clerk

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

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

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



<b>Position - Full Time</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>
City Clerk	1	1	1	1	1
<b>Total Employee Count</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Performance Indicators**

	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
<b>Unit of Measure</b>								
Number of laws passed by Council	Output	DWD	15	14	16	16	7	20
Number of meetings recorded - Council	Technology	DWD	31	24	24	24	20	20
Number of Council meetings	Output	DWD	31	24	24	24	21	20
Number of Board meetings	Output	DWD	68	51	50	52	50	50
Number of meetings recorded - Board	Technology	DWD	68	47	50	51	50	50



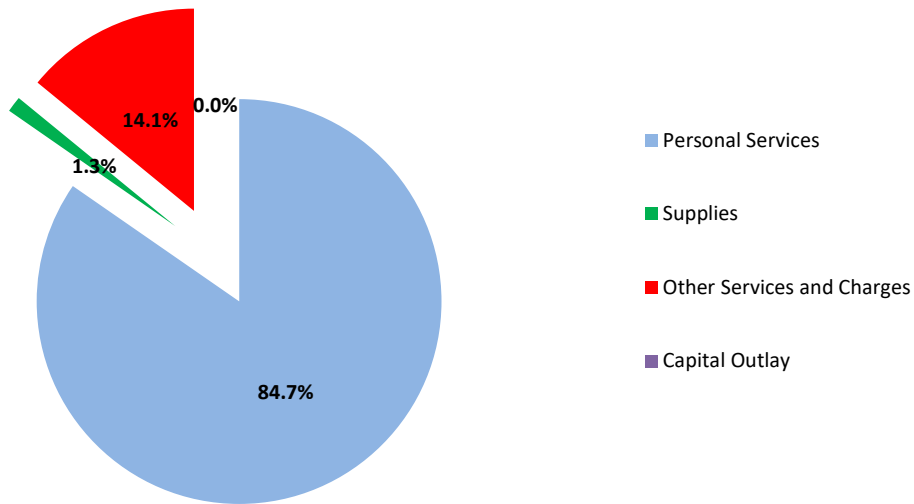
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 100,466	\$ 101,703	\$ 108,775	\$ 122,390	\$ 82,421	\$ 121,189
<b>Total by Expenditures by Function</b>	<b>\$ 100,466</b>	<b>\$ 101,703</b>	<b>\$ 108,775</b>	<b>\$ 122,390</b>	<b>\$ 82,421</b>	<b>\$ 121,189</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 91,041	\$ 90,228	\$ 94,691	\$ 107,305	\$ 71,018	\$ 102,605
420 - Supplies	230	732	538	1,519	483	1,519
430 - Other Services and Charges	9,195	10,743	13,546	13,566	10,920	17,065
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 100,466</b>	<b>\$ 101,703</b>	<b>\$ 108,775</b>	<b>\$ 122,390</b>	<b>\$ 82,421</b>	<b>\$ 121,189</b>

***2024 Adopted Budget: Expenditures by Category***





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 70,849	\$ 75,101	\$ 78,856	\$ 82,796	\$ 59,142	\$ 78,856
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	20,192	15,127	15,835	24,509	11,876	23,749
421 - Office Supplies	230	732	538	1,219	483	1,219
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	300	-	300
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	-	-	-	-	-
432 - Communication and Transportation	1,176	1,527	1,067	100	19	100
433 - Printing and Advertising	-	-	-	124	-	124
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	1,218	1,350	3,534	2,100	2,100	4,100
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	6,801	7,865	8,946	11,242	8,801	12,741
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 100,466</b>	<b>\$ 101,703</b>	<b>\$ 108,775</b>	<b>\$ 122,390</b>	<b>\$ 82,421</b>	<b>\$ 121,189</b>

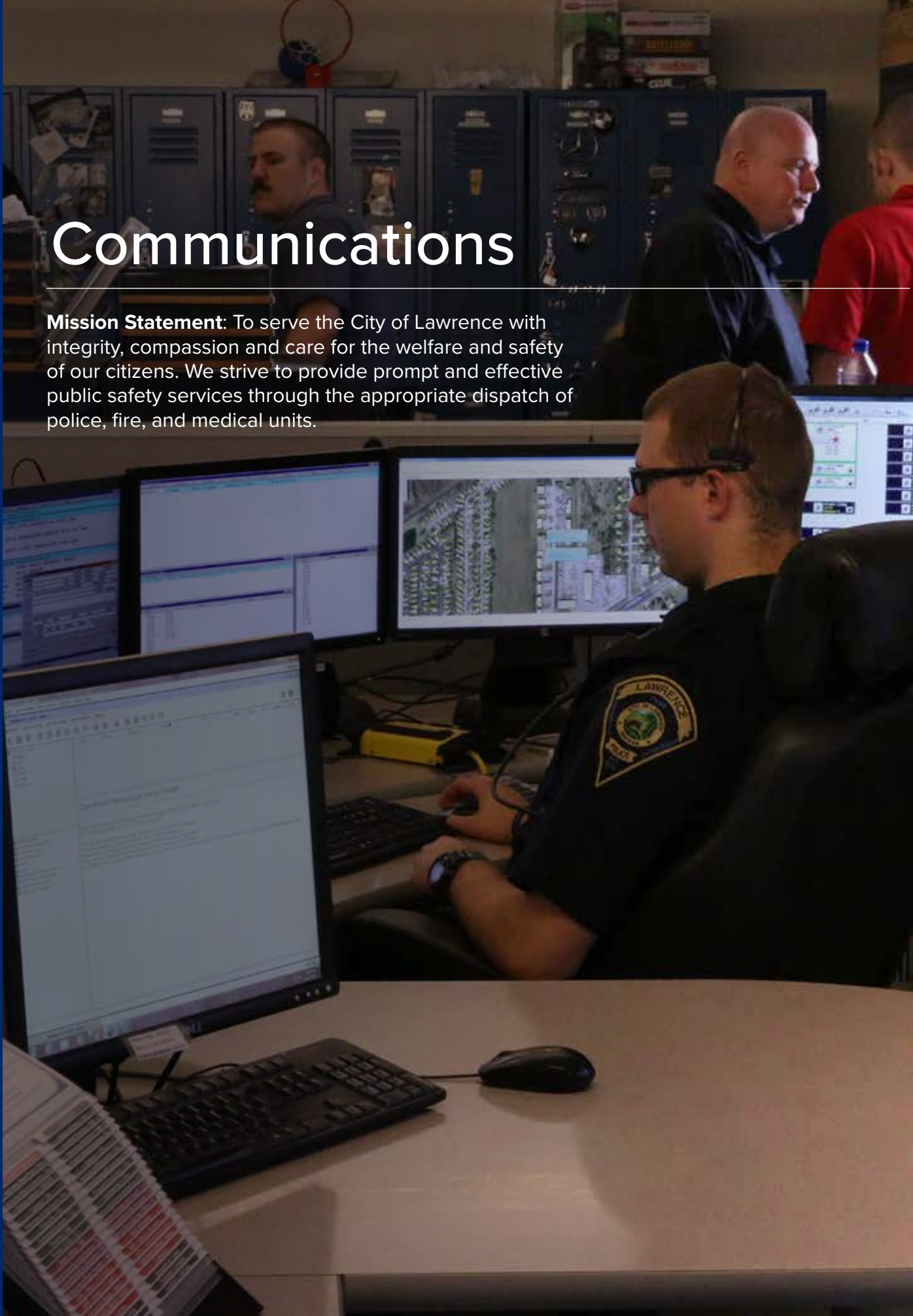
**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

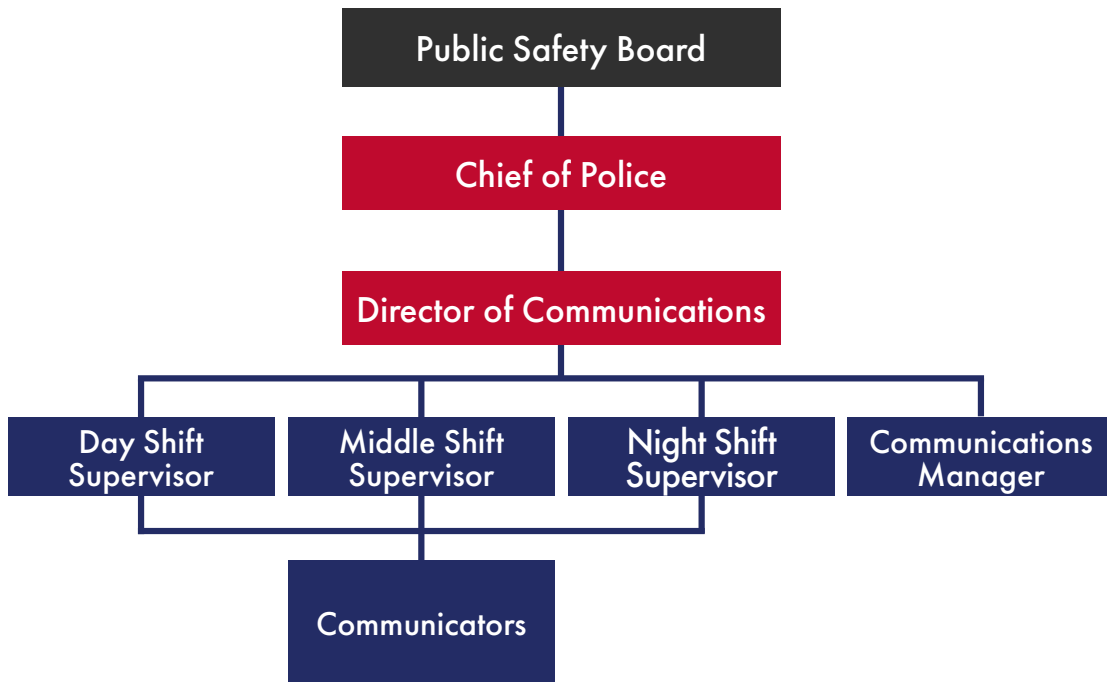
No significant changes in 2024



# Communications

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





Position - Full Time	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Director of Communications	1	1	1	1	1
Manager of Communications	0	0	0	0	1
Communicator	14	14	13	12	13
<b>Total Employee Count</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>13</b>	<b>15</b>

\* 3 part-time employees not shown

**Performance Indicators**

	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Unit of Measure								
Number of calls per year	Output	SF	73,121	62,228	74,857	66,774	62,757	68,957
Number of abandoned calls	Output	SF	3,381	2,773	3,618	2,789	2,843	3,068
Number of calls in % answered within 40 sec	Effectiveness	DWD	100	100	100	99	100	100



# 2023 Accomplishments

## 2023 Accomplishments (as of 6/30)

- ☑ Continued hiring and training new telecommunicators in effort to maintain minimum staffing levels.
- ☑ Integrated newly promoted Supervisors onto their respective shifts, including training them on their new responsibilities.
- ☑ Implemented a new working schedule that dissolved tac shifts and created 3 set shifts with 3 letter day rotations.
- ☑ Increased pay for all telecommunicators to maintain competitive pay with other Centers.
- ☑ Maintained continuity from long-serving Center Director departure, to implementing process to identify next 911 Center Director.

# 2024 Objectives

- ☐ *Continue hiring additional full-time telecommunicators, with the goal of maintaining minimum staffing of 3 telecommunicators on-duty 24/7 (remains ongoing).*
- ☐ *Continue to focus on retention by maintaining competitive pay increases, including additional/ increased technical pays for required certifications and additional responsibilities (remains ongoing).*
- ☐ *Create in-house fire course led by FD personnel, resulting in telecommunicators having increased understanding of the needs during fire/emergency incidents (continued from 2023).*
- ☐ *Attempt to create our own in-house emergency medical dispatch (EMD) instructor with use of a current dispatcher who is EMT certified (continued from 2023).*
- ☐ *Seek additional training and career pathing opportunities for Center staff.*
- ☐ *Fully integrate & support new 911 Communications Center Director.*



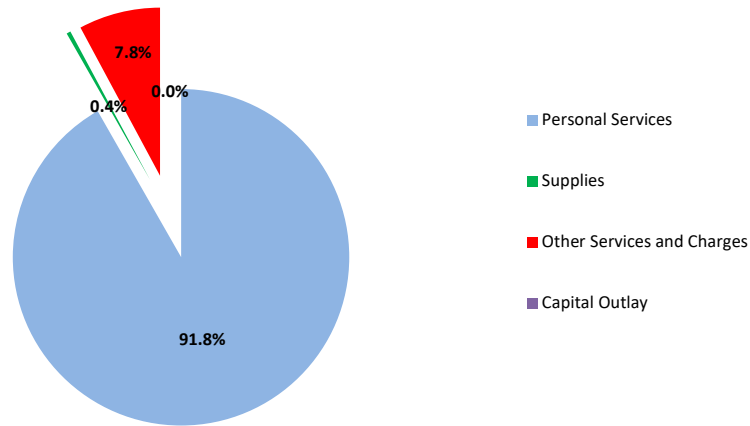
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 960,958	\$ 1,015,244	\$ 944,397	\$ 1,176,153	\$ 725,847	\$ 1,446,119
<b>Total by Expenditures by Function</b>	<b>\$ 960,958</b>	<b>\$ 1,015,244</b>	<b>\$ 944,397</b>	<b>\$ 1,176,153</b>	<b>\$ 725,847</b>	<b>\$ 1,446,119</b>

**Expenditures by Category**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 891,540	\$ 927,889	\$ 853,963	\$ 1,072,031	\$ 652,945	\$ 1,326,912
420 - Supplies	3,175	2,392	3,582	4,600	2,517	5,700
430 - Other Services and Charges	60,530	82,830	86,852	99,522	70,385	113,507
440 - Capital Outlay	5,713	2,133	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 960,958</b>	<b>\$ 1,015,244</b>	<b>\$ 944,397</b>	<b>\$ 1,176,153</b>	<b>\$ 725,847</b>	<b>\$ 1,446,119</b>

**2024 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 588,430	\$ 587,651	\$ 574,283	\$ 733,662	\$ 448,283	\$ 910,100
412 - Overtime	3,543	12,003	6,678	7,000	11,055	7,000
413 - Employee Benefits	299,567	328,235	273,002	331,369	193,607	409,812
421 - Office Supplies	661	537	380	1,100	270	1,900
422 - Operating Supplies	717	210	23	800	233	1,100
423 - Repair and Maintenance Supplies	227	1,276	268	1,200	-	1,200
429 - Other Supplies	1,571	370	2,910	1,500	2,014	1,500
431 - Professional Services	1	17,285	8,221	10,000	8,474	10,000
432 - Communication and Transportation	5,832	8,043	8,580	3,700	422	3,720
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	1,499	991	1,692	1,800	365	1,800
437 - Rentals	-	-	2,950	6,000	3,633	6,000
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	53,198	56,512	65,409	78,022	57,492	91,987
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	5,713	2,133	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 960,958</b>	<b>\$ 1,015,244</b>	<b>\$ 944,397</b>	<b>\$ 1,176,153</b>	<b>\$ 725,847</b>	<b>\$ 1,446,119</b>

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

No significant changes in 2024



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# 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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
176 Covid-19 American Rescue Plan	\$ -	\$ 5,583,581	\$ 5,625,850	\$ -	\$ -	\$ -
201 Motor Vehicle Highway	2,675,016	2,896,612	3,079,126	3,079,126	3,229,094	2,207,011
202 Local Road & Street	807,305	879,526	899,290	891,610	669,715	990,339
203 Federal Revenue Sharing Trust Forfeiture	88,638	13,736	27,565	-	(1,975)	-
204 Developers Escrow Fund	-	-	-	-	-	-
211 Park Non-Reverting	56,534	147,139	137,948	155,450	150,153	197,744
217 Donation	30,950	55,216	1,547,446	-	48,119	-
222 Animal Shelter Fund	-	-	-	-	-	-
224 Public Safety LOIT	3,422,066	3,684,929	3,568,888	3,568,888	3,764,232	3,160,838
230 Federal Grant 022516	154,726	-	-	-	-	-
233 Law Enforcement Cont. Ed.	62,340	37,895	84,193	84,193	37,200	55,898
239 Deferral Program Fund	9,008	6,768	3,663	-	4,835	-
243 State Grant	838,063	88,774	85,000	85,000	-	2,596,078
245 Rainy Day Fund	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-
247 Hazardous Materials Response	5,924	156	-	-	440	-
250 Federal Grant	138,947	223,369	60,513	60,513	-	91,529
257 COIT Special Distribution	-	-	-	-	-	-
275 Local Grant	-	35,000	-	-	-	-
420 Transportation Bond Proceeds Fund	-	-	-	-	-	-
<u>625 Emergency Medical Service</u>	<u>2,177,290</u>	<u>2,380,218</u>	<u>2,299,284</u>	<u>2,299,284</u>	<u>2,045,868</u>	<u>1,653,401</u>
<b>Total Revenue</b>	<b>\$ 10,466,808</b>	<b>\$ 16,032,917</b>	<b>\$ 17,418,765</b>	<b>\$ 10,224,064</b>	<b>\$ 9,947,679</b>	<b>\$ 10,952,837</b>
<b>Expenditures:</b>						
176 Covid-19 American Rescue Plan	\$ -	\$ -	\$ 2,527,636	\$ -	\$ 1,115,033	\$ 5,671,063
201 Motor Vehicle Highway	3,137,789	2,628,820	2,505,287	2,505,287	4,312,921	1,805,954
202 Local Road & Street	951,484	518,360	655,413	831,547	369,952	990,100
203 Federal Revenue Sharing Trust Forfeiture	16,980	5,500	21,858	-	53,625	-
204 Developers Escrow Fund	-	-	-	-	-	-
211 Park Non-Reverting	59,307	150,298	88,923	170,417	45,177	171,304
217 Donation	12,718	68,047	1,501,305	-	117,386	-
222 Animal Shelter Fund	-	-	-	-	-	-
224 Public Safety LOIT	3,831,402	4,189,526	4,038,184	4,038,184	3,827,237	2,998,461
230 Federal Grant 022516	-	-	-	-	-	-
233 Law Enforcement Cont. Ed.	46,954	43,035	64,016	64,016	79,500	41,240
239 Deferral Program Fund	-	30,304	8,950	-	5,993	-
243 State Grant	312,047	655,365	103,709	103,709	-	1,500,731
245 Rainy Day Fund	-	-	-	-	-	-
246 Special Non-Reverting Fund	-	-	-	-	-	-
247 Hazardous Materials Response	-	-	-	-	367	-
250 Federal Grant	186,400	188,002	69,374	69,374	-	23,889
257 COIT Special Distribution	-	-	-	-	-	-
275 Local Grant	-	35,000	-	-	-	-
420 Transportation Bond Proceeds Fund	-	-	-	-	-	-
<u>625 Emergency Medical Service</u>	<u>2,544,911</u>	<u>2,026,507</u>	<u>2,108,629</u>	<u>2,108,629</u>	<u>2,904,154</u>	<u>2,121,743</u>
<b>Total Expenditures</b>	<b>\$ 11,099,992</b>	<b>\$ 10,538,763</b>	<b>\$ 13,693,284</b>	<b>\$ 9,891,163</b>	<b>\$ 12,831,345</b>	<b>\$ 15,324,485</b>
<b>Revenue less Expenditures</b>	<b>\$ (633,184)</b>	<b>\$ 5,494,154</b>	<b>\$ 3,725,482</b>	<b>\$ 332,900</b>	<b>\$ (2,883,666)</b>	<b>\$ (4,371,649)</b>





# COVID-19 American Rescue Plan #176

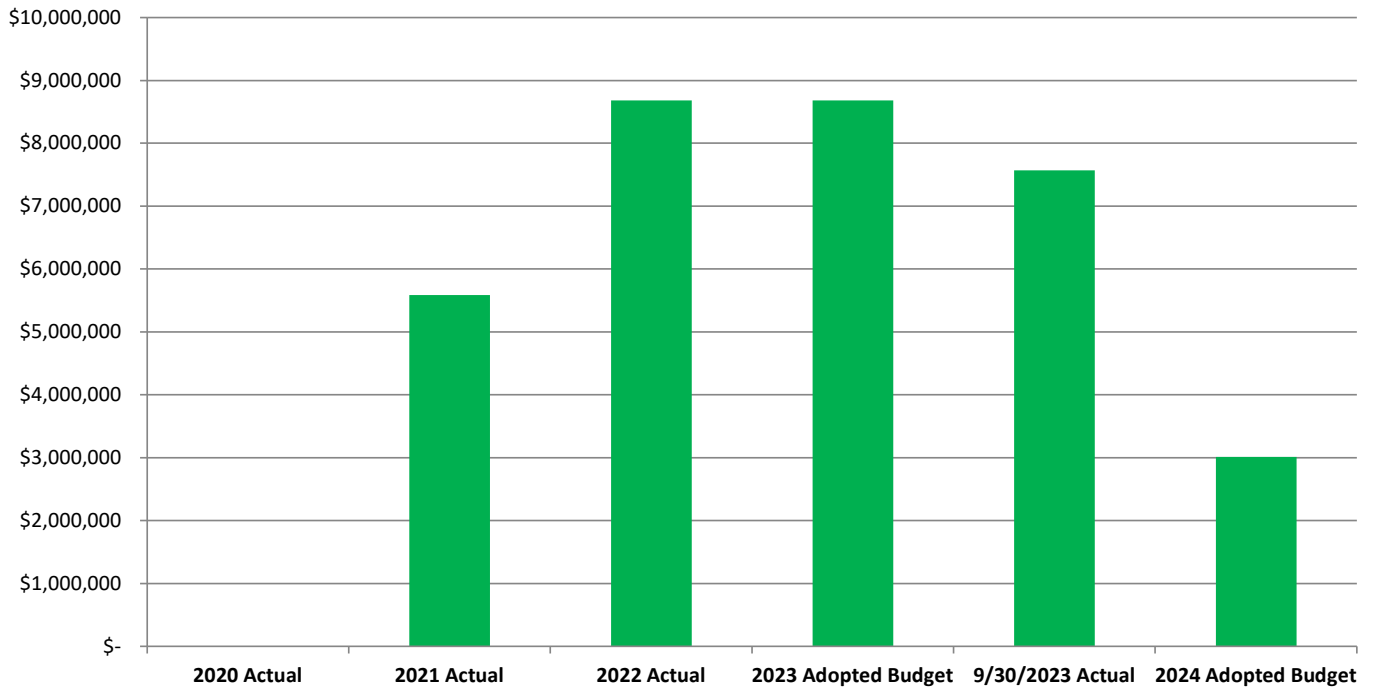
Fund accounts for expenditures that are related to the City's American Rescue Plan Act ("ARPA") allocation. This fund was created in 2021 to comply with Federal ARPA guidelines.

**Primary function:** None.

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other financing sources	\$ -	\$ 5,583,581	\$ 5,625,850	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 5,583,581</b>	<b>\$ 5,625,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ 747,637	\$ -	\$ -	\$ -
420 - Supplies	-	-	5,528	-	4,659	-
430 - Other Services and Charges	-	-	1,774,471	-	1,110,374	5,671,063
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,527,636</b>	<b>\$ -</b>	<b>\$ 1,115,033</b>	<b>\$ 5,671,063</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ 5,583,581</b>	<b>\$ 3,098,214</b>	<b>\$ -</b>	<b>\$ (1,115,033)</b>	<b>\$ (5,671,063)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>5,583,581</b>	<b>8,681,795</b>	<b>8,681,795</b>	<b>8,681,795</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 5,583,581</b>	<b>\$ 8,681,795</b>	<b>\$ 8,681,795</b>	<b>\$ 7,566,762</b>	<b>\$ 3,010,732</b>

***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.

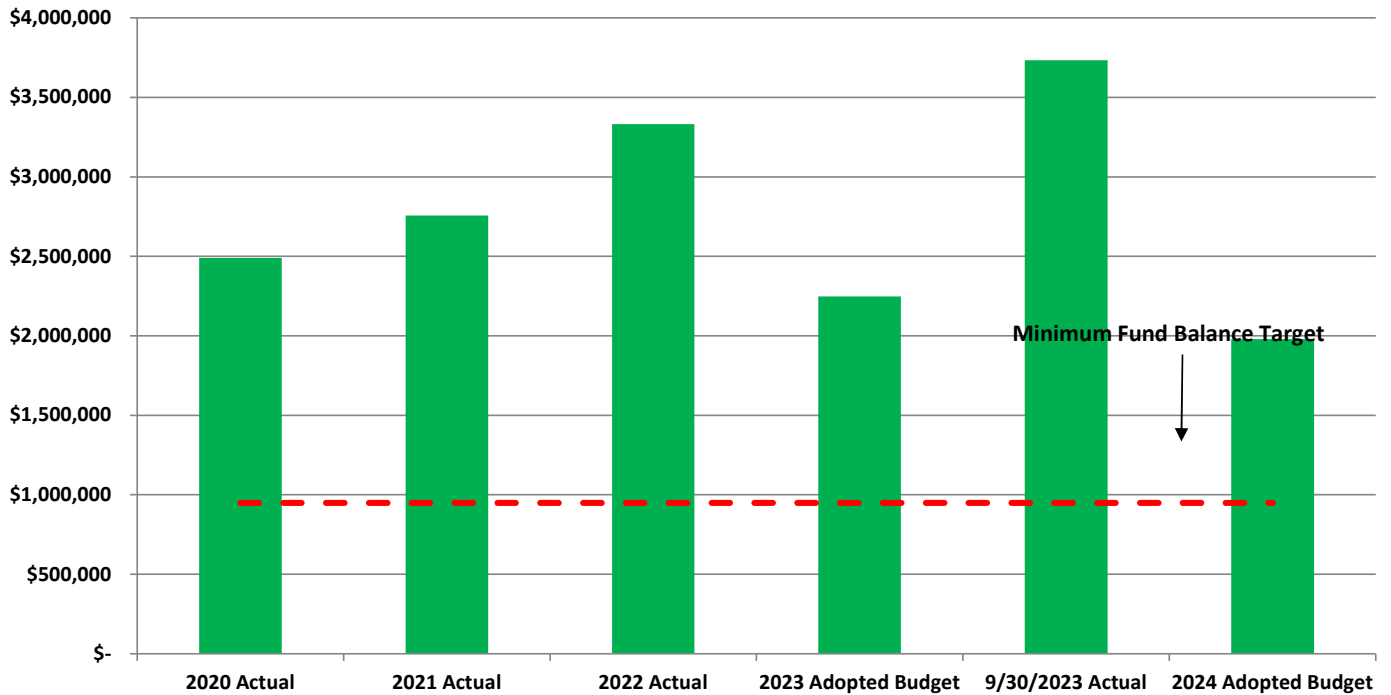
**Primary function:** Highways and Streets. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ 73,820	\$ 107,027	\$ 209,232	\$ 129,077	\$ 195,042	\$ 304,276
330 - Intergovernmental	2,582,498	2,789,585	2,869,791	3,100,017	2,011,969	3,226,001
390 - Other Financing Sources	18,698	-	103	-	-	-
<b>Total Revenue</b>	<b>\$ 2,675,016</b>	<b>\$ 2,896,612</b>	<b>\$ 3,079,126</b>	<b>\$ 3,229,094</b>	<b>\$ 2,207,011</b>	<b>\$ 3,530,277</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 755,445	\$ 860,404	\$ 870,518	\$ 1,250,627	\$ 604,306	\$ 1,127,081
420 - Supplies	328,994	389,449	351,086	680,450	285,526	460,450
430 - Other Services and Charges	1,880,906	1,241,205	1,150,344	2,266,844	888,528	2,210,506
440 - Capital Outlay	172,444	137,762	133,339	115,000	27,595	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,137,789</b>	<b>\$ 2,628,820</b>	<b>\$ 2,505,287</b>	<b>\$ 4,312,921</b>	<b>\$ 1,805,954</b>	<b>\$ 3,798,037</b>
<b>Net Revenue</b>	<b>\$ (462,773)</b>	<b>\$ 267,792</b>	<b>\$ 573,838</b>	<b>\$ (1,083,827)</b>	<b>\$ 401,056</b>	<b>\$ (267,760)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,952,527</b>	<b>2,489,754</b>	<b>2,757,546</b>	<b>3,331,384</b>	<b>3,331,384</b>	<b>2,247,557</b>
<b>Ending Fund Balance</b>	<b>\$ 2,489,754</b>	<b>\$ 2,757,546</b>	<b>\$ 3,331,384</b>	<b>\$ 2,247,557</b>	<b>\$ 3,732,440</b>	<b>\$ 1,979,797</b>

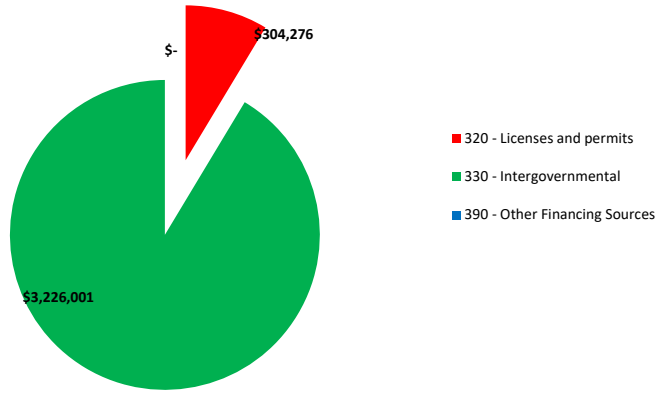
*Period Ending Fund Balance*



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>320 - Licenses and permits</b>						
322.007 - Street and Curb Cut Permits	\$ 66,300	\$ 105,077	\$ 195,664	\$ 126,725	\$ 193,679	\$ 301,457
322.008 - Storm Water/Drainage Permits	7,520	1,950	13,568	2,352	1,363	2,819
<b>Total</b>	<b>\$ 73,820</b>	<b>\$ 107,027</b>	<b>\$ 209,232</b>	<b>\$ 129,077</b>	<b>\$ 195,042</b>	<b>\$ 304,276</b>
<b>330 - Intergovernmental</b>						
335.006 - Wheel Tax/Surtax	\$ 836,312	\$ 859,727	\$ 833,319	\$ 880,101	\$ 436,229	\$ 876,377
335.014 - Gasoline Tax - Motor Vehicle Hwy	1,746,186	1,929,858	2,036,472	2,219,916	1,575,740	2,349,624
<b>Total</b>	<b>\$ 2,582,498</b>	<b>\$ 2,789,585</b>	<b>\$ 2,869,791</b>	<b>\$ 3,100,017</b>	<b>\$ 2,011,969</b>	<b>\$ 3,226,001</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ 3,248	\$ -	\$ 103	\$ -	\$ -	\$ -
392.001 - Sale of Capital Assets	15,450	-	-	-	-	-
392.002 - Insurance Reimbursements	-	-	-	-	-	-
<b>Total</b>	<b>\$ 18,698</b>	<b>\$ -</b>	<b>\$ 103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 2,675,016</b>	<b>\$ 2,896,612</b>	<b>\$ 3,079,126</b>	<b>\$ 3,229,094</b>	<b>\$ 2,207,011</b>	<b>\$ 3,530,277</b>

2024 Adopted Budget: Revenue by Category



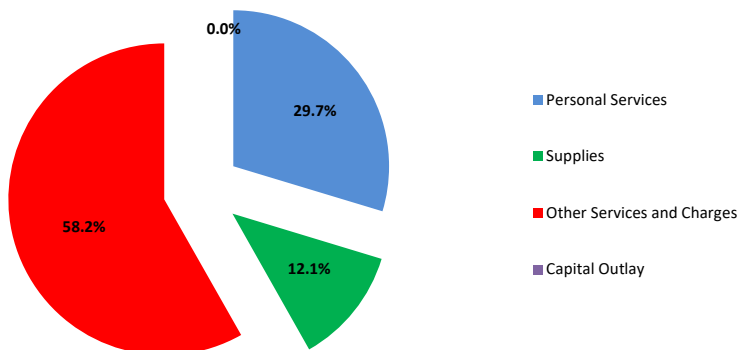
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Highway and Streets	\$ 3,137,789	\$ 2,628,820	\$ 2,505,287	\$ 4,312,921	\$ 1,805,954	\$ 3,798,037
<b>Total by Expenditures by Function</b>	<b>\$ 3,137,789</b>	<b>\$ 2,628,820</b>	<b>\$ 2,505,287</b>	<b>\$ 4,312,921</b>	<b>\$ 1,805,954</b>	<b>\$ 3,798,037</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 755,445	\$ 860,404	\$ 870,518	\$ 1,250,627	\$ 604,306	\$ 1,127,081
420 - Supplies	328,994	389,449	351,086	680,450	285,526	460,450
430 - Other Services and Charges	1,880,906	1,241,205	1,150,344	2,266,844	888,528	2,210,506
440 - Capital Outlay	172,444	137,762	133,339	115,000	27,595	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 3,137,789</b>	<b>\$ 2,628,820</b>	<b>\$ 2,505,287</b>	<b>\$ 4,312,921</b>	<b>\$ 1,805,954</b>	<b>\$ 3,798,037</b>

2024 Adopted Budget: Expenditures by Category



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 491,002	\$ 566,571	\$ 596,104	\$ 686,801	\$ 423,189	\$ 707,406
412 - Overtime	21,797	27,616	23,136	40,000	17,218	30,000
413 - Employee Benefits	242,646	266,217	251,278	523,826	163,899	389,675
421 - Office Supplies	349	226	1,139	750	609	750
422 - Operating Supplies	58,799	70,150	120,465	91,700	80,257	91,700
423 - Repair and Maintenance Supplies	263,245	313,016	223,465	573,000	198,108	358,000
429 - Other Supplies	6,601	6,056	6,017	15,000	6,553	10,000
431 - Professional Services	130,164	42,634	31,317	250,000	30,815	250,000
432 - Communication and Transportation	22,169	22,293	27,353	27,511	9,525	27,511
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	87,327	100,048	105,000	98,000	87,480	148,000
435 - Utility Services	165,578	163,356	138,564	191,000	99,888	191,000
436 - Repairs and Maintenance	155,248	400,184	251,954	1,026,442	123,723	920,000
437 - Rentals	7,905	10,386	7,638	11,000	2,030	11,000
438 - Debt Service	99,921	142,290	135,077	216,000	189,107	216,630
439 - Other Services and Charges	1,212,597	360,013	453,442	446,891	345,960	446,365
441 - Land	-	-	-	-	-	-
443 - Buildings	-	46,652	-	-	27,595	-
444 - Improvements Other Than Building	-	3,750	-	-	-	-
445 - Machinery and Equipment	172,444	87,360	133,339	115,000	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,137,789</b>	<b>\$ 2,628,820</b>	<b>\$ 2,505,287</b>	<b>\$ 4,312,921</b>	<b>\$ 1,805,954</b>	<b>\$ 3,798,037</b>

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

- Revenue is derived primarily from state taxes and a local wheel tax. The State of Indiana adopted an increase in the state gasoline tax, which became effective on July 1, 2017.
- 2024 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.

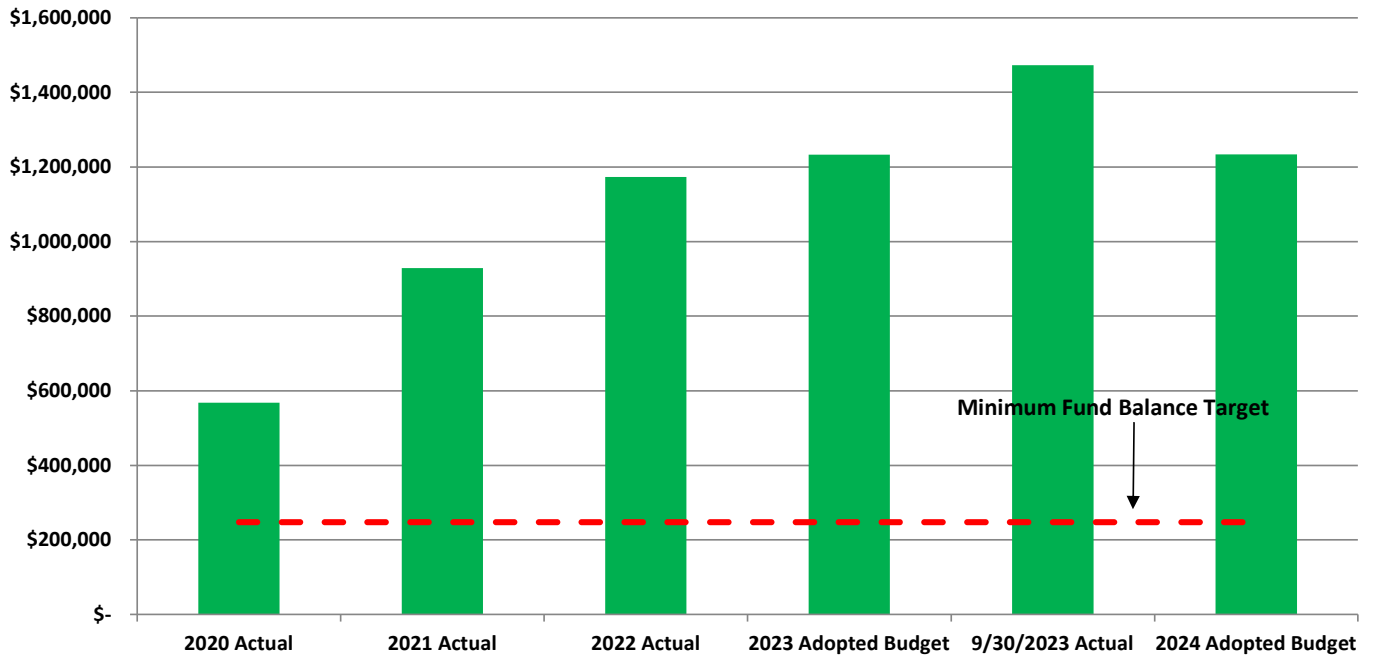




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335 - State Shared Revenues	807,305	879,526	899,290	891,610	669,715	990,339
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 807,305</b>	<b>\$ 879,526</b>	<b>\$ 899,290</b>	<b>\$ 891,610</b>	<b>\$ 669,715</b>	<b>\$ 990,339</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	951,484	518,360	655,413	831,547	369,952	990,100
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 951,484</b>	<b>\$ 518,360</b>	<b>\$ 655,413</b>	<b>\$ 831,547</b>	<b>\$ 369,952</b>	<b>\$ 990,100</b>
<b>Net Revenue</b>	<b>\$ (144,179)</b>	<b>\$ 361,166</b>	<b>\$ 243,878</b>	<b>\$ 60,063</b>	<b>\$ 299,763</b>	<b>\$ 239</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>712,160</b>	<b>567,981</b>	<b>929,146</b>	<b>1,173,024</b>	<b>1,173,024</b>	<b>1,233,087</b>
<b>Ending Fund Balance</b>	<b>\$ 567,981</b>	<b>\$ 929,146</b>	<b>\$ 1,173,024</b>	<b>\$ 1,233,087</b>	<b>\$ 1,472,787</b>	<b>\$ 1,233,326</b>

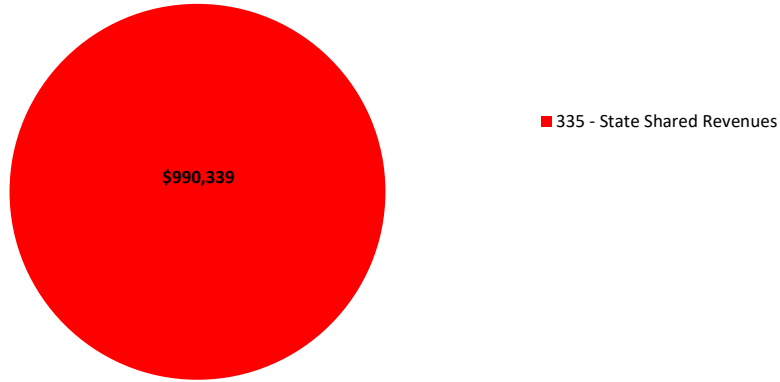
***Period Ending Fund Balance***



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>335 - State Shared Revenues</b>						
335.015 - Gasoline Tax - LRS	\$ 807,305	\$ 879,526	\$ 899,290	\$ 891,610	\$ 669,715	\$ 990,339
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-
<b>Total</b>	<b>\$ 807,305</b>	<b>\$ 879,526</b>	<b>\$ 899,290</b>	<b>\$ 891,610</b>	<b>\$ 669,715</b>	<b>\$ 990,339</b>
<b>Total Revenue</b>	<b>\$ 807,305</b>	<b>\$ 879,526</b>	<b>\$ 899,290</b>	<b>\$ 891,610</b>	<b>\$ 669,715</b>	<b>\$ 990,339</b>

2024 Adopted Budget: Revenue by Category



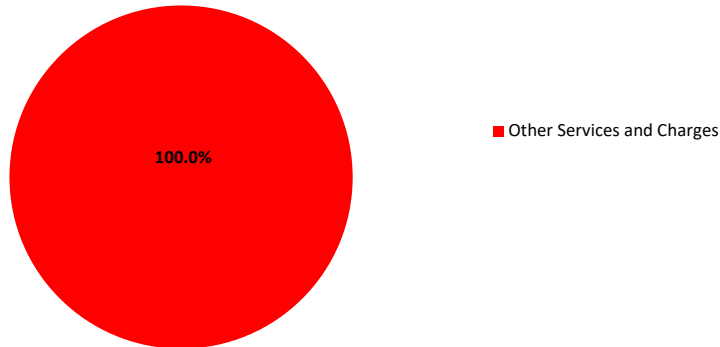
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Highway and Streets	\$ 951,484	\$ 518,360	\$ 655,413	\$ 831,547	\$ 369,952	\$ 990,100
<b>Total by Expenditures by Function</b>	<b>\$ 951,484</b>	<b>\$ 518,360</b>	<b>\$ 655,413</b>	<b>\$ 831,547</b>	<b>\$ 369,952</b>	<b>\$ 990,100</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	951,484	518,360	655,413	831,547	369,952	990,100
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 951,484</b>	<b>\$ 518,360</b>	<b>\$ 655,413</b>	<b>\$ 831,547</b>	<b>\$ 369,952</b>	<b>\$ 990,100</b>

2024 Adopted Budget: Expenditures by Category



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	150,571	10,186	41,530	150,000	195,112	304,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	200,000	106,236	200,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	372,721	374,151	380,376	393,000	8,641	386,100
439 - Other Services and Charges	428,193	134,023	233,506	88,547	59,962	100,000
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 951,484</b>	<b>\$ 518,360</b>	<b>\$ 655,413</b>	<b>\$ 831,547</b>	<b>\$ 369,952</b>	<b>\$ 990,100</b>

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

- Revenue is derived primarily from state taxes and a local wheel tax. The State of Indiana adopted an increase in the state gasoline tax, which became effective on July 1, 2017.
- 2024 budgeted expenditures include:
  - o Lease payment in the approximate amount of \$386,000. Final lease payment is due in 2024
  - 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.

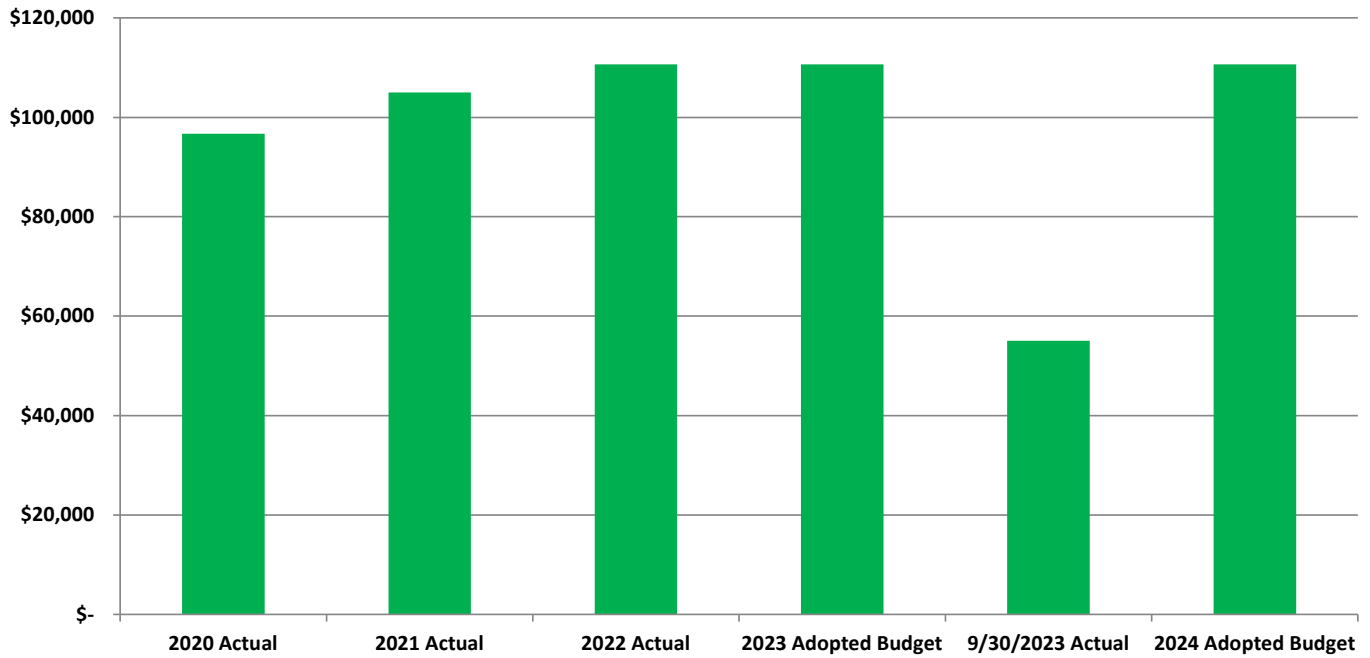
**Primary function:** Public Safety. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 88,638	\$ 13,736	\$ 27,565	\$ -	\$ (1,975)	\$ -
335 - State Shared Revenues	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 88,638</b>	<b>\$ 13,736</b>	<b>\$ 27,565</b>	<b>\$ -</b>	<b>\$ (1,975)</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,380	-	20,896	-	978	-
430 - Other Services and Charges	-	-	962	-	24,527	-
440 - Capital Outlay	9,600	5,500	-	-	28,120	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 16,980</b>	<b>\$ 5,500</b>	<b>\$ 21,858</b>	<b>\$ -</b>	<b>\$ 53,625</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 71,658</b>	<b>\$ 8,236</b>	<b>\$ 5,707</b>	<b>\$ -</b>	<b>\$ (55,601)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>25,047</b>	<b>96,705</b>	<b>104,941</b>	<b>110,648</b>	<b>110,648</b>	<b>110,648</b>
<b>Ending Fund Balance</b>	<b>\$ 96,705</b>	<b>\$ 104,941</b>	<b>\$ 110,648</b>	<b>\$ 110,648</b>	<b>\$ 55,047</b>	<b>\$ 110,648</b>

***Period Ending Fund Balance***



**Detailed Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>330 - Intergovernmental</b>						
332.003 - Federal Forfeiture Fees	\$ 88,638	\$ 13,736	\$ 27,565	\$ -	\$ (1,975)	\$ -
<b>Total</b>	<b>\$ 88,638</b>	<b>\$ 13,736</b>	<b>\$ 27,565</b>	<b>\$ -</b>	<b>\$ (1,975)</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 88,638</b>	<b>\$ 13,736</b>	<b>\$ 27,565</b>	<b>\$ -</b>	<b>\$ (1,975)</b>	<b>\$ -</b>



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 16,980	\$ 5,500	\$ 21,858	\$ -	\$ 53,625	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 16,980</b>	<b>\$ 5,500</b>	<b>\$ 21,858</b>	<b>\$ -</b>	<b>\$ 53,625</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,380	-	20,896	-	978	-
430 - Other Services and Charges	-	-	962	-	24,527	-
440 - Capital Outlay	9,600	5,500	-	-	28,120	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 16,980</b>	<b>\$ 5,500</b>	<b>\$ 21,858</b>	<b>\$ -</b>	<b>\$ 53,625</b>	<b>\$ -</b>

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

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



# Developer's Escrow Fund #204

Dormant fund. Funds are not budgeted.





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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330 - Intergovernmental	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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 transfer took place in 2018
- This fund will have a zero balance upon and remain inactive



# Park Non-Reverting Fund #211

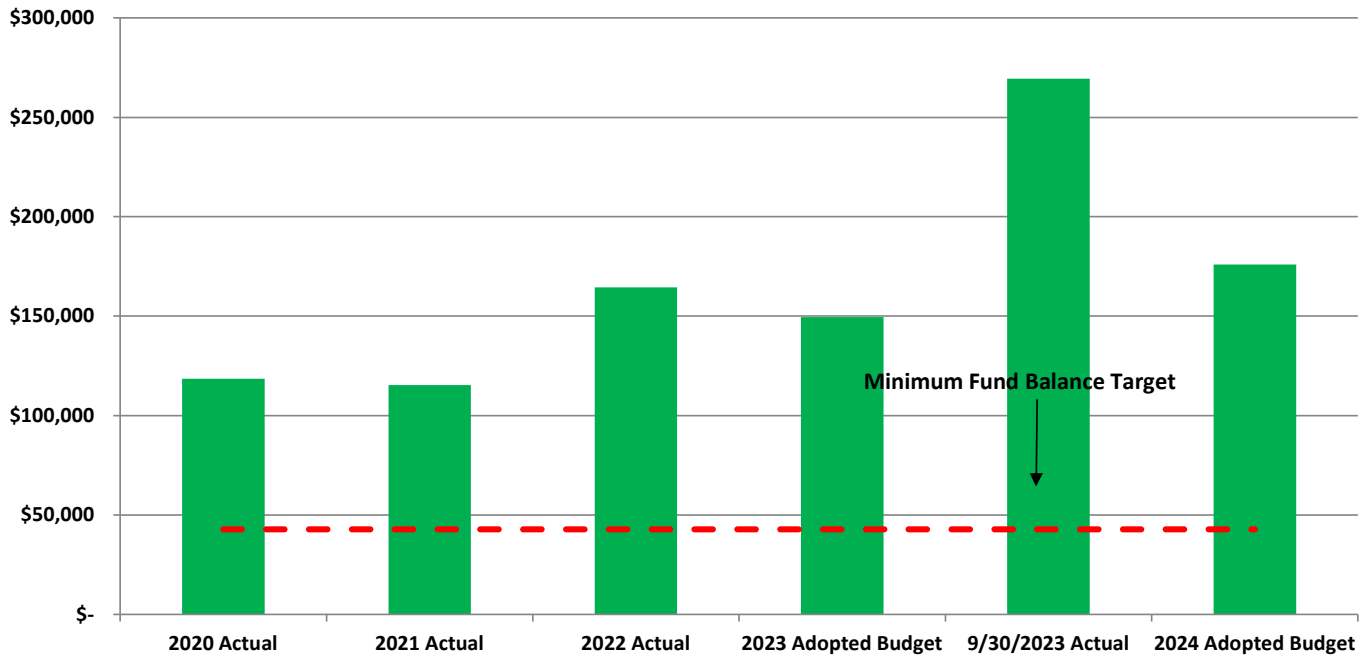
Established pursuant to IC 36-10-3-22, funds received by the Department of Parks and Recreation from the operation of all programs and concession stands are deposited into the special non-reverting operating fund. Money is restricted to parks maintenance and related expenditures. Funds received remain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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ 56,396	\$ 102,390	\$ 137,793	\$ 153,000	\$ 147,732	\$ 197,744
360 - Miscellaneous	138	-	156	2,450	(1,354)	-
390 - Other Financing Sources	-	44,749	-	-	3,774	-
<b>Total Revenue</b>	<b>\$ 56,534</b>	<b>\$ 147,139</b>	<b>\$ 137,948</b>	<b>\$ 155,450</b>	<b>\$ 150,153</b>	<b>\$ 197,744</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	16,864	8,108	6,940	104,500	11,628	69,000
430 - Other Services and Charges	42,443	135,197	72,106	65,917	33,549	90,204
440 - Capital Outlay	-	6,993	9,877	-	-	12,100
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 59,307</b>	<b>\$ 150,298</b>	<b>\$ 88,923</b>	<b>\$ 170,417</b>	<b>\$ 45,177</b>	<b>\$ 171,304</b>
<b>Net Revenue</b>	<b>\$ (2,773)</b>	<b>\$ (3,159)</b>	<b>\$ 49,026</b>	<b>\$ (14,967)</b>	<b>\$ 104,975</b>	<b>\$ 26,440</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>121,337</b>	<b>118,564</b>	<b>115,406</b>	<b>164,431</b>	<b>164,431</b>	<b>149,464</b>
<b>Ending Fund Balance</b>	<b>\$ 118,564</b>	<b>\$ 115,406</b>	<b>\$ 164,431</b>	<b>\$ 149,464</b>	<b>\$ 269,407</b>	<b>\$ 175,904</b>

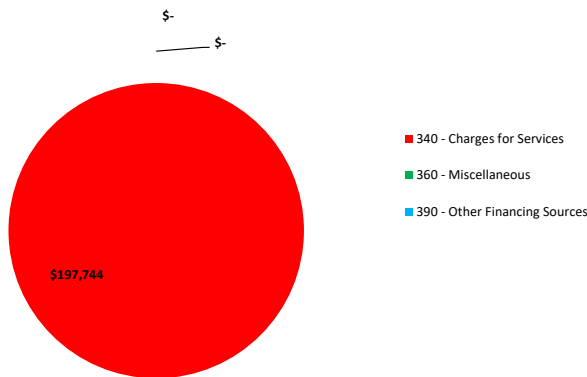
**Period Ending Fund Balance**



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>340 - Charges for Services</b>						
347.001 - Recreation Programs	\$ 22,432	\$ 51,566	\$ 68,991	\$ 58,000	\$ 53,400	\$ 73,772
347.002 - Park Rentals	33,964	50,245	65,806	95,000	92,840	123,972
347.004 - Play Camp	-	-	-	-	-	-
347.005 - Park Rental Deposits	-	-	-	-	-	-
347.006 - Event Revenue	-	-	9	-	500	-
347.007 - Program Revenue	-	-	128	-	992	-
347.008 - Misc. Revenue	-	580	2,858	-	-	-
<b>Total</b>	<b>56,396</b>	<b>102,390</b>	<b>137,793</b>	<b>153,000</b>	<b>147,732</b>	<b>197,744</b>
<b>360 - Miscellaneous</b>						
368.002 - From Park Rentals	\$ 138	\$ -	\$ 156	\$ 2,450	\$ (1,354)	\$ -
<b>Total</b>	<b>\$ 138</b>	<b>\$ -</b>	<b>\$ 156</b>	<b>\$ 2,450</b>	<b>\$ (1,354)</b>	<b>\$ -</b>
<b>390 - Other Financing Sources</b>						
391.002 - Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.002 - Insurance Reimbursements	-	44,749	-	-	3,774	-
396.002 - Other Refunds	-	-	-	-	-	-
399.001 - Miscellaneous	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 44,749</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,774</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 56,534</b>	<b>\$ 147,139</b>	<b>\$ 137,948</b>	<b>\$ 155,450</b>	<b>\$ 150,153</b>	<b>\$ 197,744</b>

2024 Adopted Budget: Revenue by Category



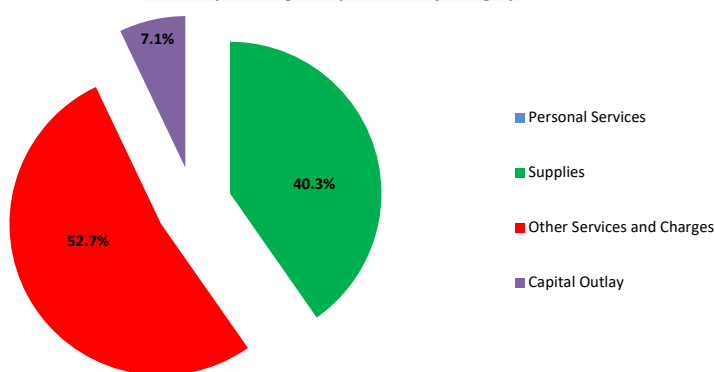
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ 59,307	\$ 150,298	\$ 88,923	\$ 170,417	\$ 45,177	\$ 171,304
<b>Total by Expenditures by Function</b>	<b>\$ 59,307</b>	<b>\$ 150,298</b>	<b>\$ 88,923</b>	<b>\$ 170,417</b>	<b>\$ 45,177</b>	<b>\$ 171,304</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	16,864	8,108	6,940	104,500	11,628	69,000
430 - Other Services and Charges	42,443	135,197	72,106	65,917	33,549	90,204
440 - Capital Outlay	-	6,993	9,877	-	-	12,100
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 59,307</b>	<b>\$ 150,298</b>	<b>\$ 88,923</b>	<b>\$ 170,417</b>	<b>\$ 45,177</b>	<b>\$ 171,304</b>

2024 Adopted Budget: Expenditures by Category





### Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	1,781	2,163	788	16,000	343	16,000
423 - Repair and Maintenance Supplies	12,499	3,074	200	81,500	8,411	46,000
429 - Other Supplies	2,585	2,871	5,952	7,000	2,874	7,000
431 - Professional Services	-	12,728	24,920	5,000	-	5,000
432 - Communication and Transportation	5,421	9,874	124	5,100	1,977	5,100
433 - Printing and Advertising	-	50	43	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	9,106	23,105	54	-	247	-
436 - Repairs and Maintenance	4,661	56,191	10,810	13,000	11,815	33,000
437 - Rentals	3,090	8,135	3,406	7,000	2,400	12,000
438 - Debt Service	-	5,866	-	-	-	-
439 - Other Services and Charges	20,165	19,248	32,749	35,817	17,110	35,104
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	6,993	9,877	-	-	12,100
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 59,307</b>	<b>\$ 150,298</b>	<b>\$ 88,923</b>	<b>\$ 170,417</b>	<b>\$ 45,177</b>	<b>\$ 171,304</b>

### 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 2024, 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.

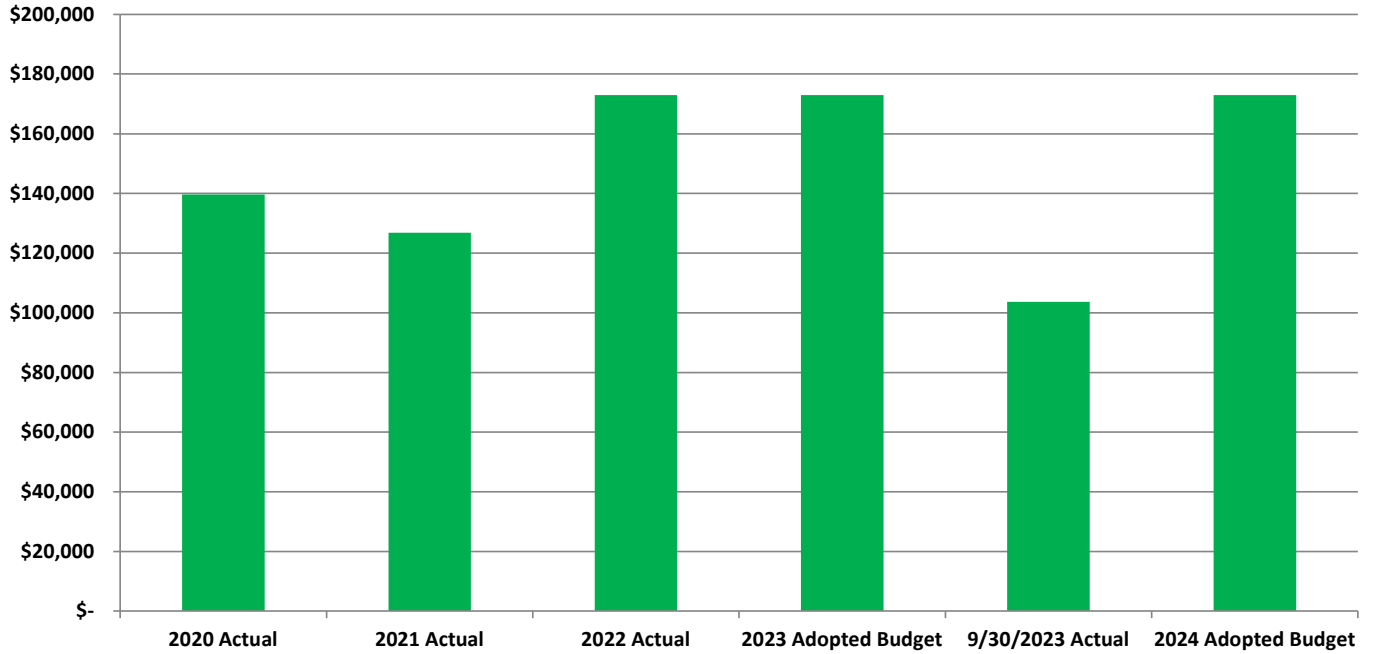
**Primary functions:** Culture and recreation and Public Safety. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 30,950	\$ 55,216	\$ 1,547,446	\$ -	\$ 48,119	\$ -
<b>Total Revenue</b>	<b>\$ 30,950</b>	<b>\$ 55,216</b>	<b>\$ 1,547,446</b>	<b>\$ -</b>	<b>\$ 48,119</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,229	13,667	12,774	-	13,673	-
430 - Other Services and Charges	5,489	54,379	1,488,531	-	102,108	-
440 - Capital Outlay	-	-	-	-	1,605	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,718</b>	<b>\$ 68,047</b>	<b>\$ 1,501,305</b>	<b>\$ -</b>	<b>\$ 117,386</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 18,232</b>	<b>\$ (12,831)</b>	<b>\$ 46,140</b>	<b>\$ -</b>	<b>\$ (69,267)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>121,442</b>	<b>139,673</b>	<b>126,843</b>	<b>172,983</b>	<b>172,983</b>	<b>172,983</b>
<b>Ending Fund Balance</b>	<b>\$ 139,673</b>	<b>\$ 126,843</b>	<b>\$ 172,983</b>	<b>\$ 172,983</b>	<b>\$ 103,716</b>	<b>\$ 172,983</b>

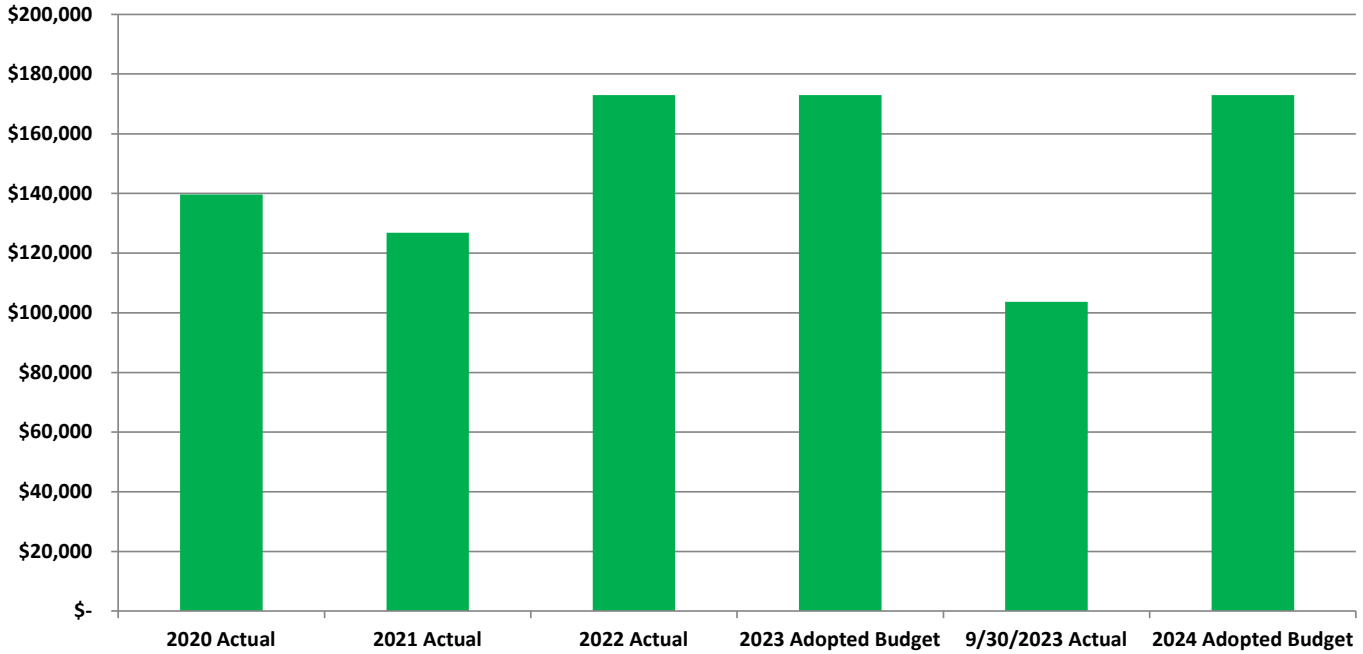
Period Ending Fund Balance



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 30,950	\$ 55,216	\$ 1,547,446	\$ -	\$ 48,119	\$ -
<b>Total Revenue</b>	<b>\$ 30,950</b>	<b>\$ 55,216</b>	<b>\$ 1,547,446</b>	<b>\$ -</b>	<b>\$ 48,119</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,229	13,667	12,774	-	13,673	-
430 - Other Services and Charges	5,489	54,379	1,488,531	-	102,108	-
440 - Capital Outlay	-	-	-	-	1,605	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,718</b>	<b>\$ 68,047</b>	<b>\$ 1,501,305</b>	<b>\$ -</b>	<b>\$ 117,386</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 18,232</b>	<b>\$ (12,831)</b>	<b>\$ 46,140</b>	<b>\$ -</b>	<b>\$ (69,267)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>121,442</b>	<b>139,673</b>	<b>126,843</b>	<b>172,983</b>	<b>172,983</b>	<b>172,983</b>
<b>Ending Fund Balance</b>	<b>\$ 139,673</b>	<b>\$ 126,843</b>	<b>\$ 172,983</b>	<b>\$ 172,983</b>	<b>\$ 103,716</b>	<b>\$ 172,983</b>

**Period Ending Fund Balance**

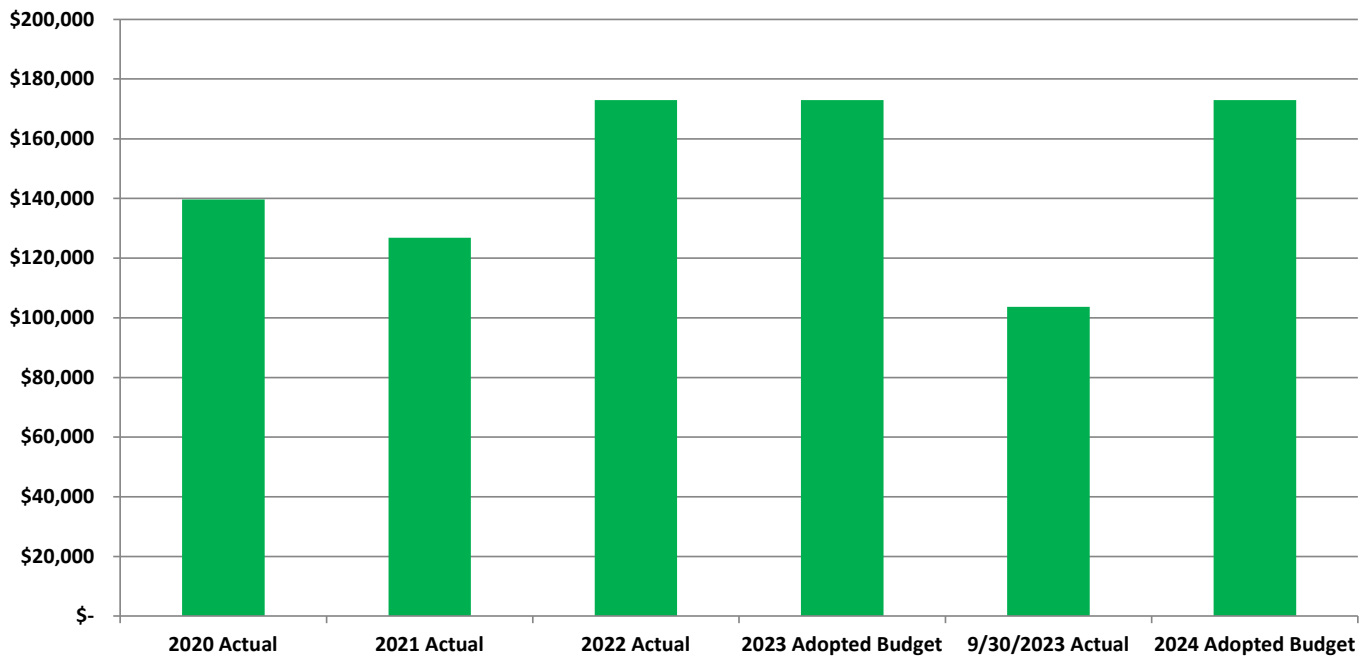




Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 30,950	\$ 55,216	\$ 1,547,446	\$ -	\$ 48,119	\$ -
<b>Total Revenue</b>	<b>\$ 30,950</b>	<b>\$ 55,216</b>	<b>\$ 1,547,446</b>	<b>\$ -</b>	<b>\$ 48,119</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	7,229	13,667	12,774	-	13,673	-
430 - Other Services and Charges	5,489	54,379	1,488,531	-	102,108	-
440 - Capital Outlay	-	-	-	-	1,605	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,718</b>	<b>\$ 68,047</b>	<b>\$ 1,501,305</b>	<b>\$ -</b>	<b>\$ 117,386</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 18,232</b>	<b>\$ (12,831)</b>	<b>\$ 46,140</b>	<b>\$ -</b>	<b>\$ (69,267)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>121,442</b>	<b>139,673</b>	<b>126,843</b>	<b>172,983</b>	<b>172,983</b>	<b>172,983</b>
<b>Ending Fund Balance</b>	<b>\$ 139,673</b>	<b>\$ 126,843</b>	<b>\$ 172,983</b>	<b>\$ 172,983</b>	<b>\$ 103,716</b>	<b>\$ 172,983</b>

*Period Ending Fund Balance*



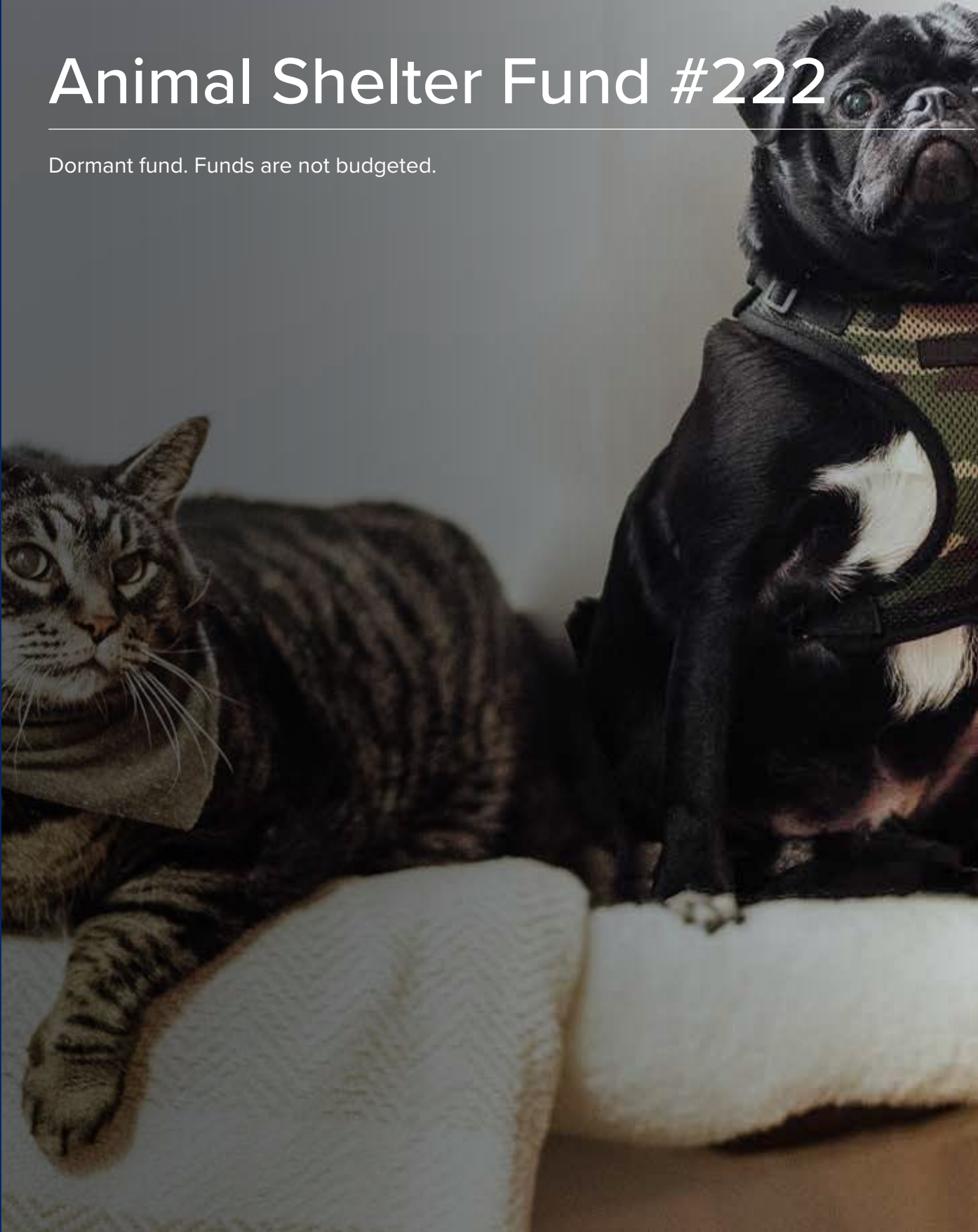
**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- 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

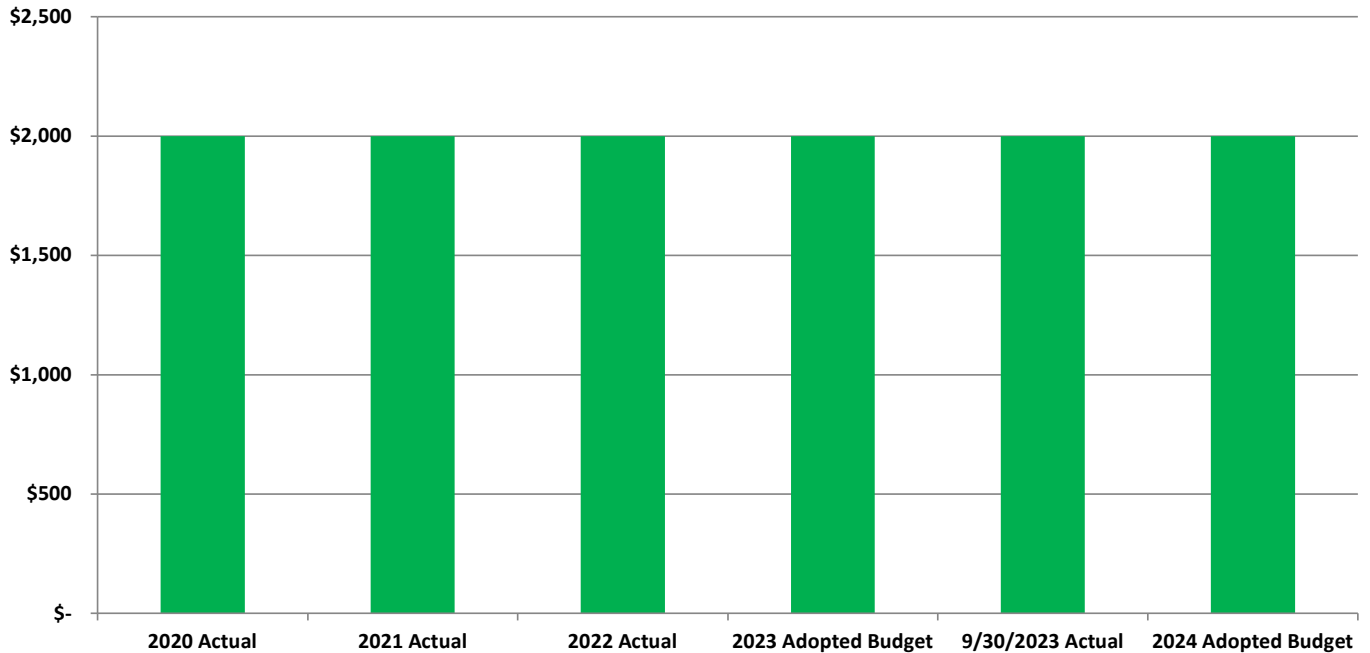
Dormant fund. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	2,000	2,000	2,000	2,000	2,000	2,000
<b>Ending Fund Balance</b>	\$ 2,000	\$ 2,000	\$ 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

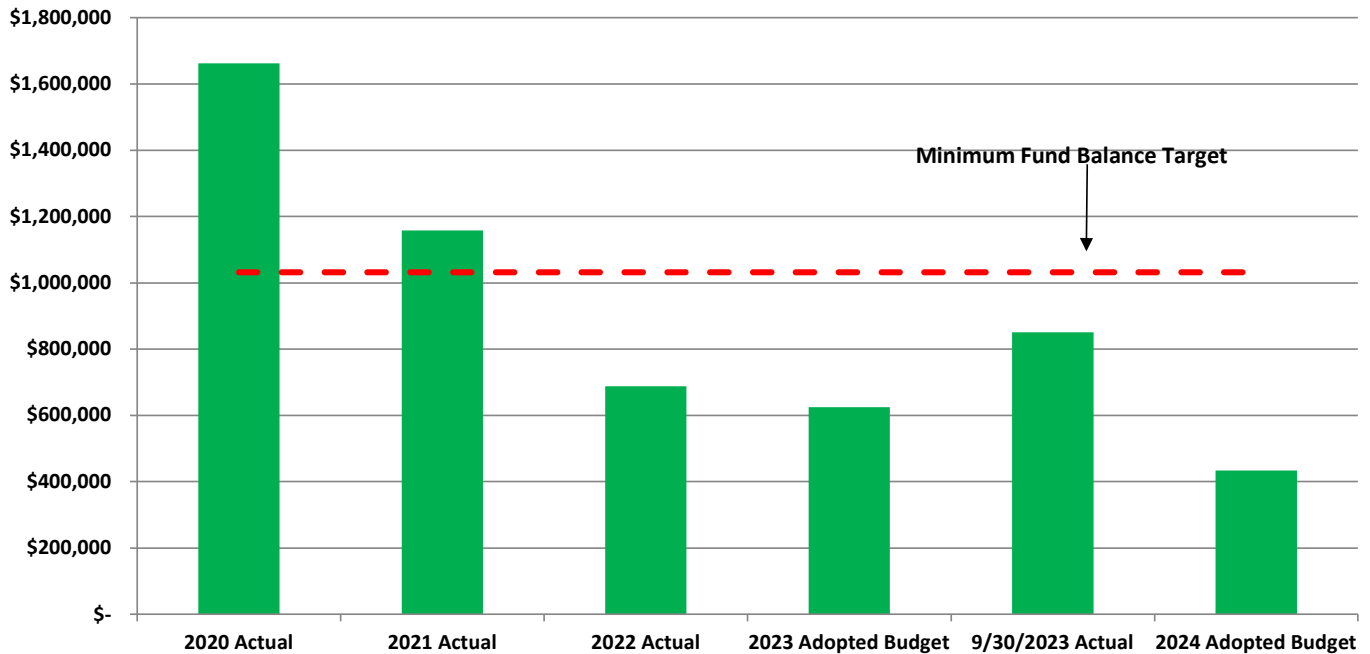




Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 3,422,066	\$ 3,684,929	\$ 3,533,640	\$ 3,764,232	\$ 3,039,888	\$ 3,936,791
390 - Other Financing Sources	-	-	35,247	-	120,949	-
<b>Total Revenue</b>	<b>\$ 3,422,066</b>	<b>\$ 3,684,929</b>	<b>\$ 3,568,888</b>	<b>\$ 3,764,232</b>	<b>\$ 3,160,838</b>	<b>\$ 3,936,791</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 2,402,295	\$ 2,502,295	\$ 2,502,295	\$ 2,572,560	\$ 1,929,420	\$ 2,572,560
420 - Supplies	349,971	421,970	543,902	475,686	374,176	665,000
430 - Other Services and Charges	961,002	1,176,857	966,092	778,991	655,081	890,556
440 - Capital Outlay	118,134	88,404	25,895	-	39,784	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,831,402</b>	<b>\$ 4,189,526</b>	<b>\$ 4,038,184</b>	<b>\$ 3,827,237</b>	<b>\$ 2,998,461</b>	<b>\$ 4,128,116</b>
<b>Net Revenue</b>	<b>\$ (409,335)</b>	<b>\$ (504,596)</b>	<b>\$ (469,297)</b>	<b>\$ (63,005)</b>	<b>\$ 162,376</b>	<b>\$ (191,325)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,071,412</b>	<b>1,662,076</b>	<b>1,157,480</b>	<b>688,183</b>	<b>688,183</b>	<b>625,178</b>
<b>Ending Fund Balance</b>	<b>\$ 1,662,076</b>	<b>\$ 1,157,480</b>	<b>\$ 688,183</b>	<b>\$ 625,178</b>	<b>\$ 850,560</b>	<b>\$ 433,853</b>

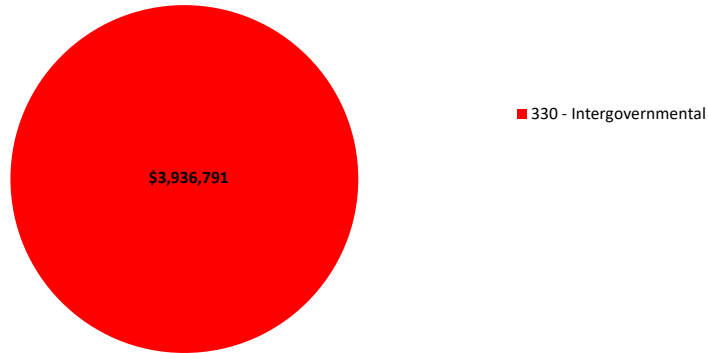
Period Ending Fund Balance



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>330 - Intergovernmental</b>						
338.001 - Public Safety Tax	\$ 3,422,066	\$ 3,684,929	\$ 3,533,640	\$ 3,764,232	\$ 3,039,888	\$ 3,936,791
335.014 - Gasoline Tax - Motor Vehicle Hwy	-	-	-	-	-	-
<b>Total</b>	<b>\$ 3,422,066</b>	<b>\$ 3,684,929</b>	<b>\$ 3,533,640</b>	<b>\$ 3,764,232</b>	<b>\$ 3,039,888</b>	<b>\$ 3,936,791</b>
<b>390 - Other Financing Sources</b>						
392.001 - Sale of Capital Assets	\$ -	\$ -	\$ 35,247	\$ -	\$ -	\$ -
399.001 - Misc.	-	-	-	-	120,949	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,247</b>	<b>\$ -</b>	<b>\$ 120,949</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 3,422,066</b>	<b>\$ 3,684,929</b>	<b>\$ 3,568,888</b>	<b>\$ 3,764,232</b>	<b>\$ 3,160,838</b>	<b>\$ 3,936,791</b>

2024 Adopted Budget: Revenue by Category



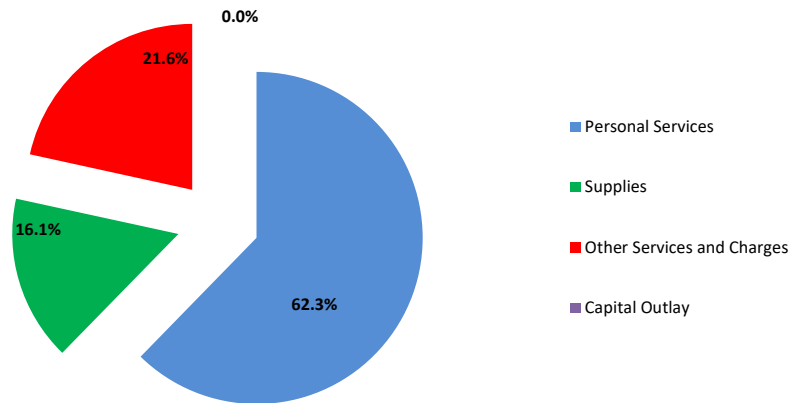
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 3,831,402	\$ 4,189,526	\$ 4,038,184	\$ 3,827,237	\$ 2,998,461	\$ 4,128,116
<b>Total by Expenditures by Function</b>	<b>\$ 3,831,402</b>	<b>\$ 4,189,526</b>	<b>\$ 4,038,184</b>	<b>\$ 3,827,237</b>	<b>\$ 2,998,461</b>	<b>\$ 4,128,116</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 2,402,295	\$ 2,502,295	\$ 2,502,295	\$ 2,572,560	\$ 1,929,420	\$ 2,572,560
420 - Supplies	349,971	421,970	543,902	475,686	374,176	665,000
430 - Other Services and Charges	961,002	1,176,857	966,092	778,991	655,081	890,556
440 - Capital Outlay	118,134	88,404	25,895	-	39,784	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 3,831,402</b>	<b>\$ 4,189,526</b>	<b>\$ 4,038,184</b>	<b>\$ 3,827,237</b>	<b>\$ 2,998,461</b>	<b>\$ 4,128,116</b>

2024 Adopted Budget: Expenditures by Category



## Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 1,684,020	\$ 1,684,020	\$ 1,684,020	\$ 1,753,835	\$ 1,315,376	\$ 1,753,835
412 - Overtime	65,000	65,000	65,000	65,450	49,088	65,450
413 - Employee Benefits	653,275	753,275	753,275	753,275	564,956	753,275
421 - Office Supplies	1,442	-	-	-	-	-
422 - Operating Supplies	316,873	421,753	522,509	470,686	370,088	545,000
423 - Repair and Maintenance Supplies	7,866	-	6,952	-	-	65,000
429 - Other Supplies	23,790	217	14,441	5,000	4,088	55,000
431 - Professional Services	17,147	35,937	51,779	-	315	15,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	344,065	405,078	385,026	460,000	400,028	492,500
435 - Utility Services	-	-	32,330	-	3,669	-
436 - Repairs and Maintenance	-	2,039	-	-	-	-
437 - Rentals	810	-	-	-	-	-
438 - Debt Service	374,550	466,387	190,704	-	-	-
439 - Other Services and Charges	224,430	267,416	306,252	318,991	251,069	383,056
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	41,934	-	-	-	-	-
445 - Machinery and Equipment	76,200	88,404	25,895	-	39,784	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,831,402</b>	<b>\$ 4,189,526</b>	<b>\$ 4,038,184</b>	<b>\$ 3,827,237</b>	<b>\$ 2,998,461</b>	<b>\$ 4,128,116</b>

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

- The Public Safety LOIT rate for Marion County was raised in 2014 to 0.50% (from 0.25%)
- Income tax revenue received in 2024 reflect collections from 2022.
- 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.

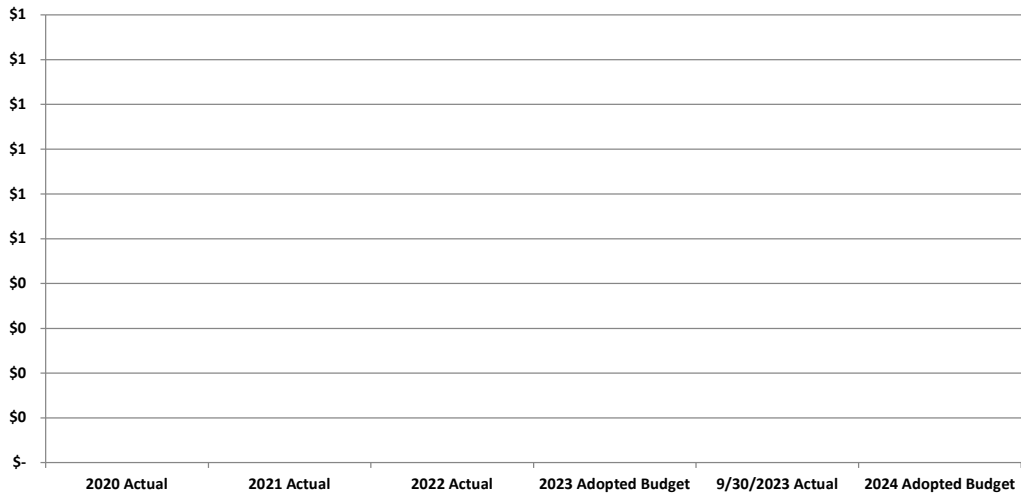
**Primary function:** None. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 154,726	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 154,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 154,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(154,726)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Period Ending Fund Balance



Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

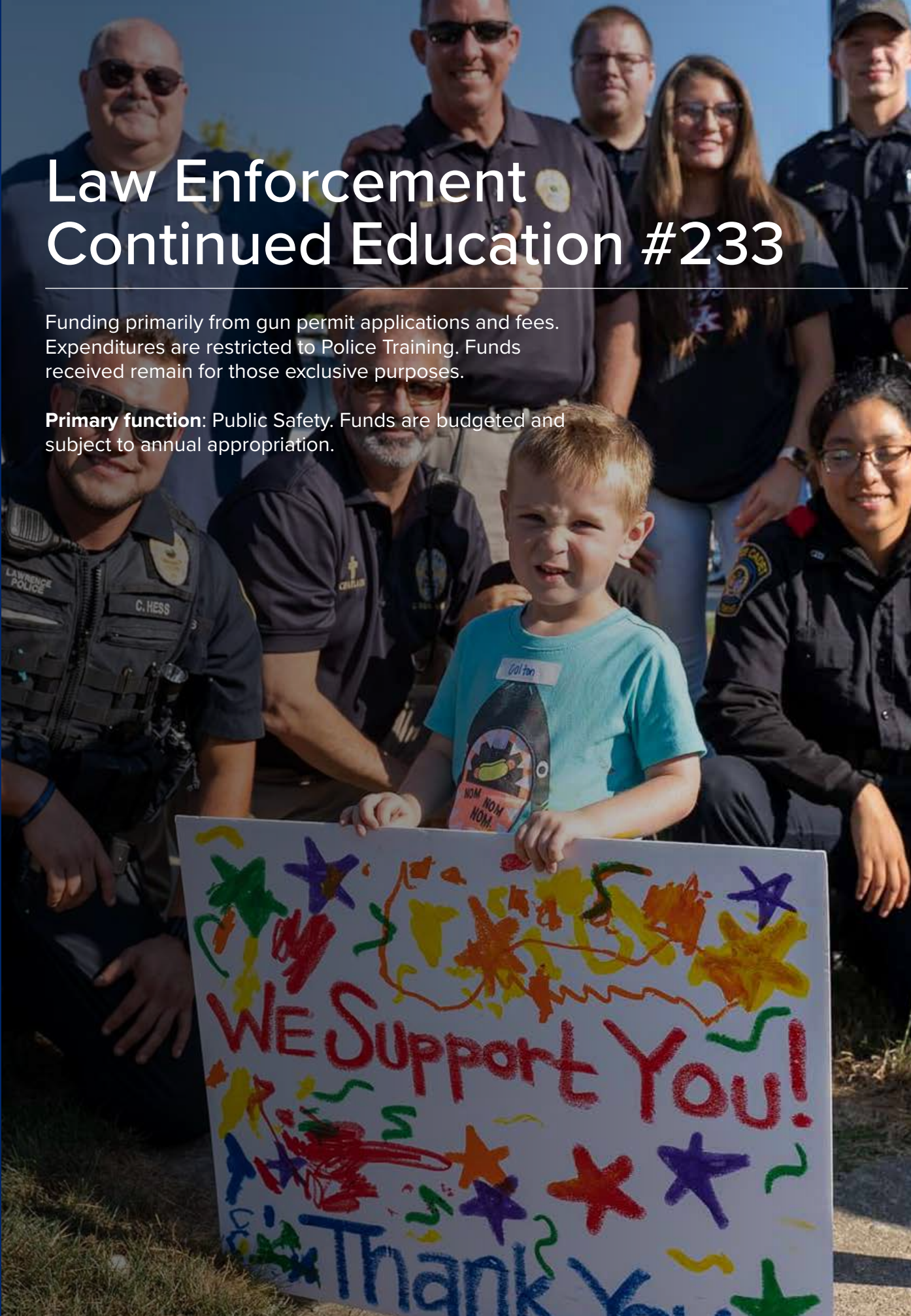
- Expenditures in this fund represent the federal reimbursable portion of grants
- Local matches are funded in respective departmental budgets
- In order to better track reimbursable grants, a new Federal grant fund (250) was established in 2016 and all future federal grant activity will occur from this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



# Law Enforcement Continued Education #233

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

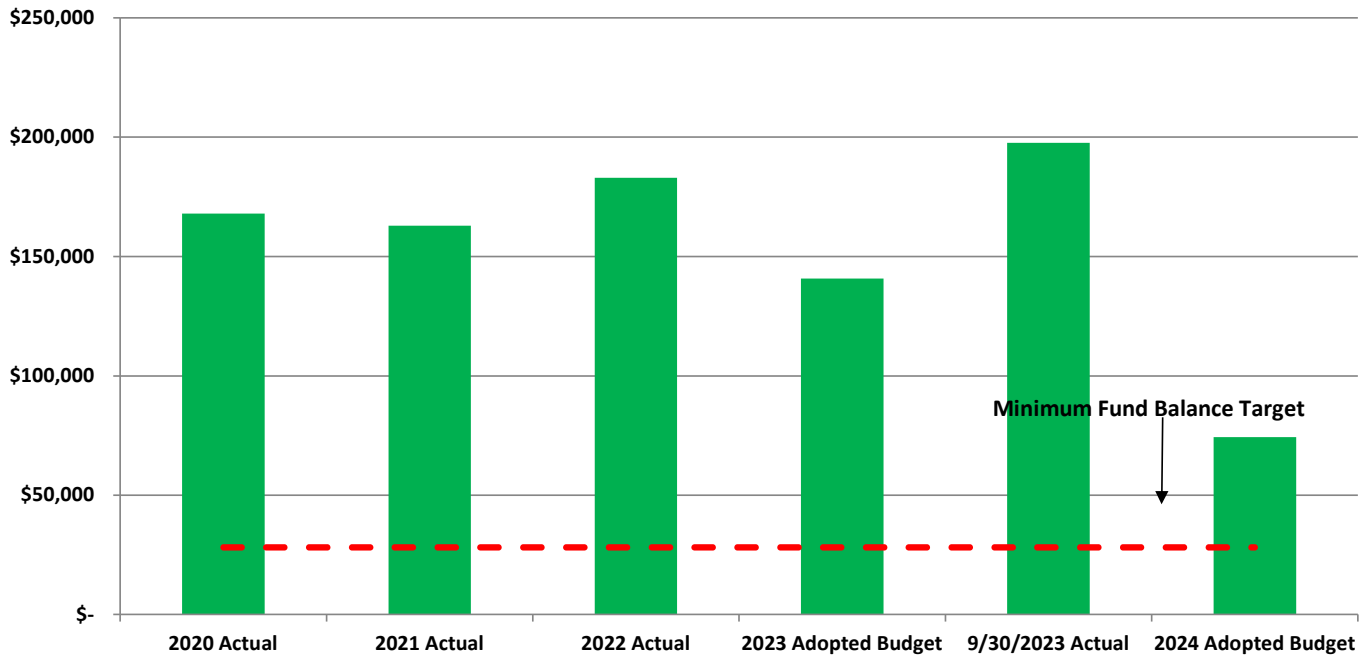
**Primary function:** Public Safety. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 2,108	\$ 1,924	\$ 2,416	\$ 1,675	\$ 1,760	\$ 2,764
340 - Charges for Services	60,232	35,971	81,393	35,039	54,138	43,358
390 - Other Financing Sources	-	-	384	486	-	-
<b>Total Revenue</b>	<b>\$ 62,340</b>	<b>\$ 37,895</b>	<b>\$ 84,193</b>	<b>\$ 37,200</b>	<b>\$ 55,898</b>	<b>\$ 46,122</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	11,108	17,439	31,278	23,000	11,846	54,000
430 - Other Services and Charges	35,845	25,596	32,738	56,500	29,394	58,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 46,954</b>	<b>\$ 43,035</b>	<b>\$ 64,016</b>	<b>\$ 79,500</b>	<b>\$ 41,240</b>	<b>\$ 112,500</b>
<b>Net Revenue</b>	<b>\$ 15,386</b>	<b>\$ (5,140)</b>	<b>\$ 20,177</b>	<b>\$ (42,300)</b>	<b>\$ 14,658</b>	<b>\$ (66,378)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>152,599</b>	<b>167,985</b>	<b>162,845</b>	<b>183,022</b>	<b>183,022</b>	<b>140,722</b>
<b>Ending Fund Balance</b>	<b>\$ 167,985</b>	<b>\$ 162,845</b>	<b>\$ 183,022</b>	<b>\$ 140,722</b>	<b>\$ 197,680</b>	<b>\$ 74,344</b>

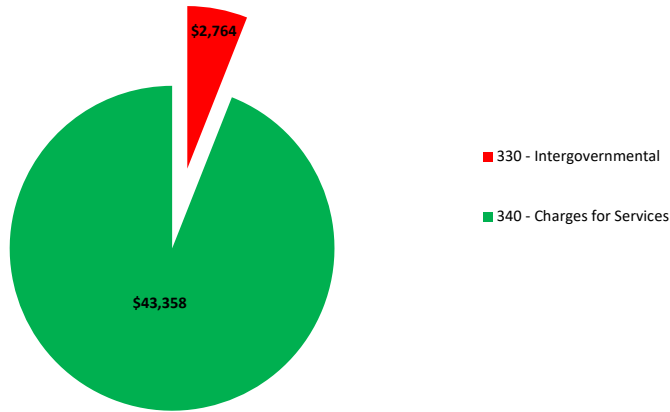
**Period Ending Fund Balance**



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>330 - Intergovernmental</b>						
338.003 - Local Law Enforcement Fees	\$ 2,108	\$ 1,924	\$ 2,416	\$ 1,675	\$ 1,760	\$ 2,764
<b>Total</b>	<b>\$ 2,108</b>	<b>\$ 1,924</b>	<b>\$ 2,416</b>	<b>\$ 1,675</b>	<b>\$ 1,760</b>	<b>\$ 2,764</b>
<b>340 - Charges for Services</b>						
342.001 - Accident Reports	\$ 16,302	\$ 17,166	\$ 39,733	\$ 33,172	\$ 13,218	\$ 41,000
342.002 - Gun Permit Applications	41,970	16,560	39,360	-	39,110	-
342.008 - Vehicle Inspection	1,960	2,245	2,300	1,867	1,810	2,358
<b>Total</b>	<b>\$ 60,232</b>	<b>\$ 35,971</b>	<b>\$ 81,393</b>	<b>\$ 35,039</b>	<b>\$ 54,138</b>	<b>\$ 43,358</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ 384	\$ 486	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 384</b>	<b>\$ 486</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 62,340</b>	<b>\$ 37,895</b>	<b>\$ 84,193</b>	<b>\$ 37,200</b>	<b>\$ 55,898</b>	<b>\$ 46,122</b>

2024 Adopted Budget: Revenue by Category



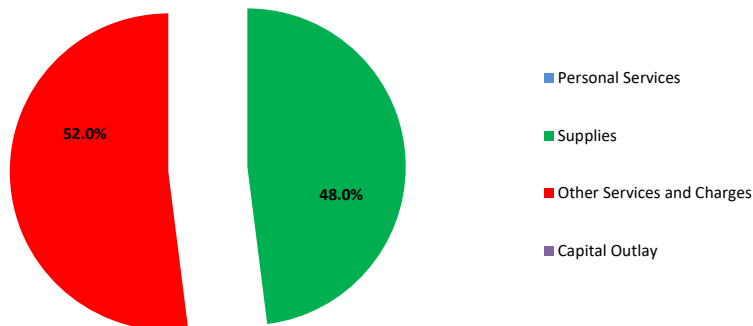
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 46,954	\$ 43,035	\$ 64,016	\$ 79,500	\$ 41,240	\$ 112,500
<b>Total by Expenditures by Function</b>	<b>\$ 46,954</b>	<b>\$ 43,035</b>	<b>\$ 64,016</b>	<b>\$ 79,500</b>	<b>\$ 41,240</b>	<b>\$ 112,500</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	11,108	17,439	31,278	23,000	11,846	54,000
430 - Other Services and Charges	35,845	25,596	32,738	56,500	29,394	58,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 46,954</b>	<b>\$ 43,035</b>	<b>\$ 64,016</b>	<b>\$ 79,500</b>	<b>\$ 41,240</b>	<b>\$ 112,500</b>

2024 Adopted Budget: Expenditures by Category





### Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	9,371	16,691	25,505	20,000	8,393	50,000
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	1,737	748	5,773	3,000	3,453	4,000
431 - Professional Services	2,168	6,943	9,614	17,000	17,057	17,000
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	9,552	150	4,640	5,000	-	5,000
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	5,439	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	18,687	18,503	18,485	34,500	12,337	36,500
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 46,954</b>	<b>\$ 43,035</b>	<b>\$ 64,016</b>	<b>\$ 79,500</b>	<b>\$ 41,240</b>	<b>\$ 112,500</b>

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

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

# 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.

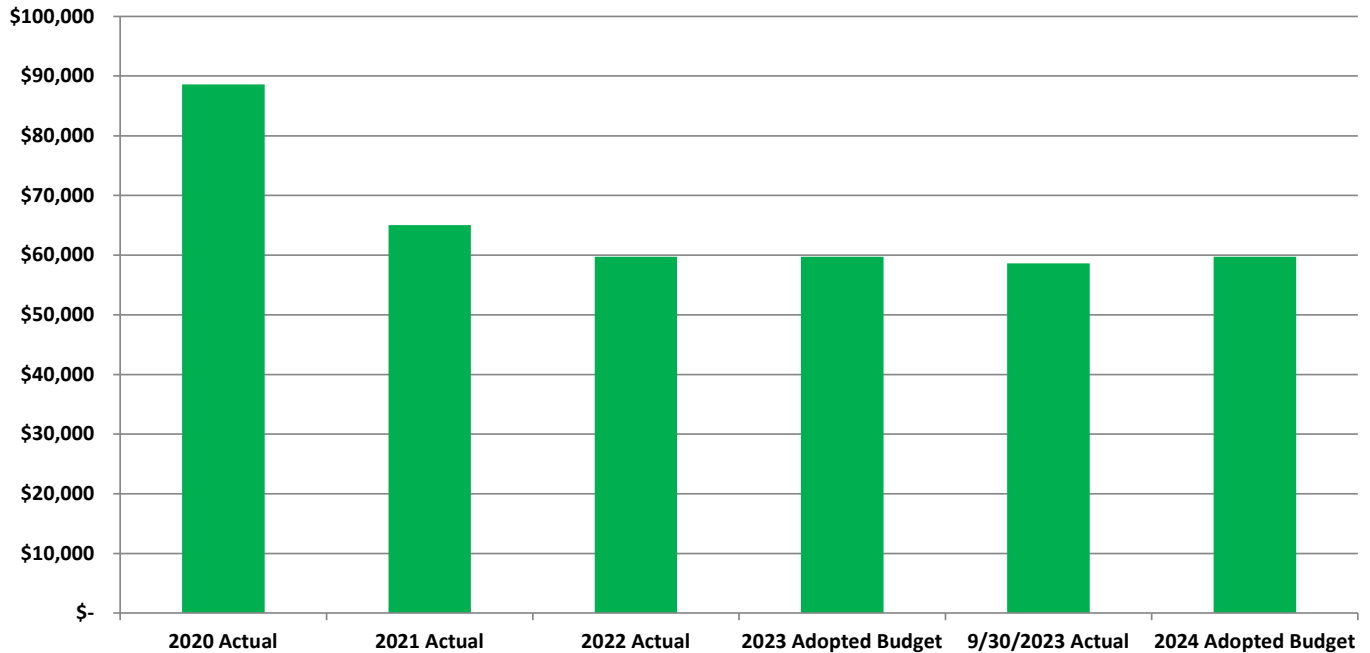
**Primary function:** Public Safety. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 9,008	\$ 6,768	\$ 3,663	\$ -	\$ 4,835	\$ -
<b>Total Revenue</b>	<b>\$ 9,008</b>	<b>\$ 6,768</b>	<b>\$ 3,663</b>	<b>\$ -</b>	<b>\$ 4,835</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	30,304	8,950	-	5,993	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 30,304</b>	<b>\$ 8,950</b>	<b>\$ -</b>	<b>\$ 5,993</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 9,008</b>	<b>\$ (23,536)</b>	<b>\$ (5,288)</b>	<b>\$ -</b>	<b>\$ (1,158)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>79,554</b>	<b>88,562</b>	<b>65,026</b>	<b>59,738</b>	<b>59,738</b>	<b>59,738</b>
<b>Ending Fund Balance</b>	<b>\$ 88,562</b>	<b>\$ 65,026</b>	<b>\$ 59,738</b>	<b>\$ 59,738</b>	<b>\$ 58,580</b>	<b>\$ 59,738</b>

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.

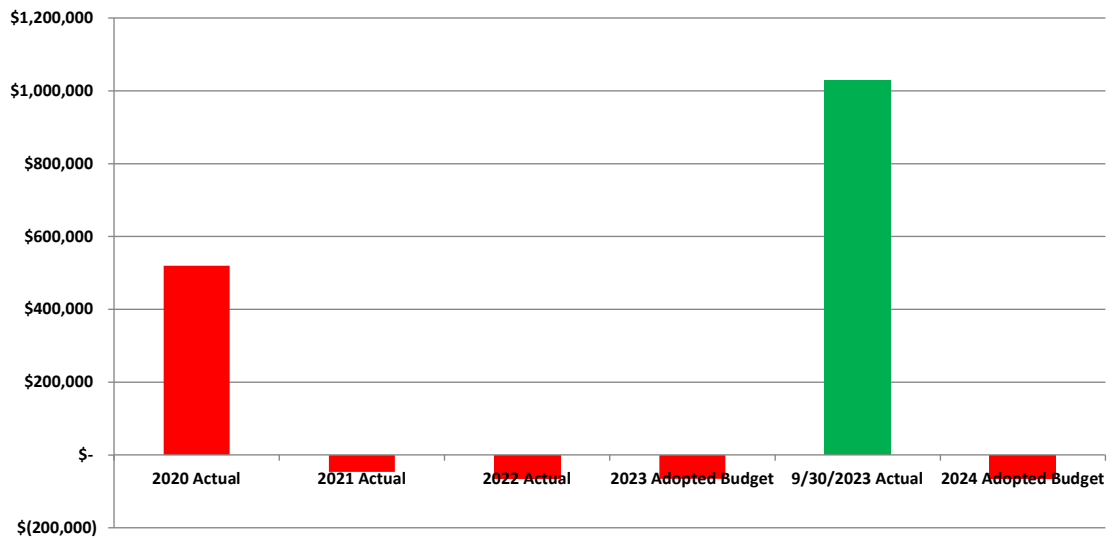
**Primary function:** None. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 838,063	\$ 88,774	\$ 85,000	\$ -	\$ 2,596,078	\$ -
<b>Total Revenue</b>	<b>\$ 838,063</b>	<b>\$ 88,774</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 2,596,078</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	4,801	-	-	-	-
430 - Other Services and Charges	312,047	647,240	103,709	-	1,490,731	-
440 - Capital Outlay	-	3,325	-	-	10,000	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 312,047</b>	<b>\$ 655,365</b>	<b>\$ 103,709</b>	<b>\$ -</b>	<b>\$ 1,500,731</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 526,016</b>	<b>\$ (566,591)</b>	<b>\$ (18,709)</b>	<b>\$ -</b>	<b>\$ 1,095,347</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(6,084)</b>	<b>519,932</b>	<b>(46,659)</b>	<b>(65,368)</b>	<b>(65,368)</b>	<b>(65,368)</b>
<b>Ending Fund Balance</b>	<b>\$ 519,932</b>	<b>\$ (46,659)</b>	<b>\$ (65,368)</b>	<b>\$ (65,368)</b>	<b>\$ 1,029,979</b>	<b>\$ (65,368)</b>

**Period Ending Fund Balance**



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
None	\$ 312,047	\$ 655,365	\$ 103,709	\$ -	\$ 1,500,731	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 312,047</b>	<b>\$ 655,365</b>	<b>\$ 103,709</b>	<b>\$ -</b>	<b>\$ 1,500,731</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	4,801	-	-	-	-
430 - Other Services and Charges	312,047	647,240	103,709	-	1,490,731	-
440 - Capital Outlay	-	3,325	-	-	10,000	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 312,047</b>	<b>\$ 655,365</b>	<b>\$ 103,709</b>	<b>\$ -</b>	<b>\$ 1,500,731</b>	<b>\$ -</b>

**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**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

- No revenue or expenditures planned



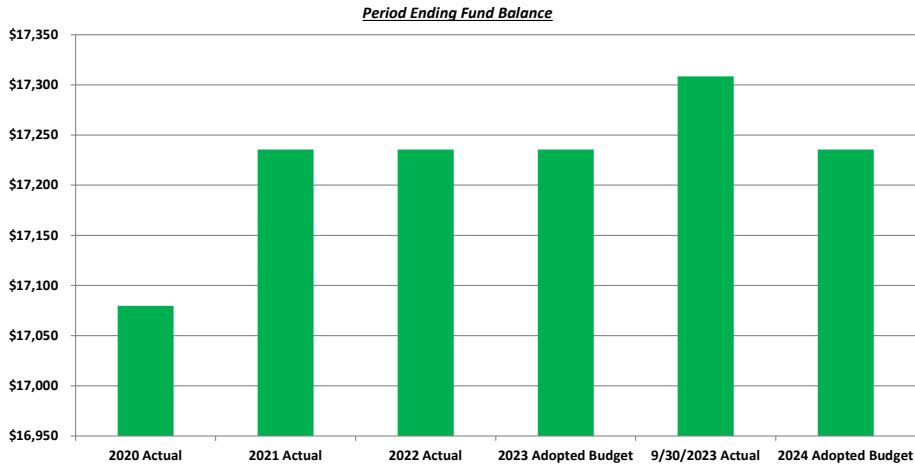
# Hazardous Materials Response #247

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ 5,924	\$ 156	\$ -	\$ -	\$ 440	\$ -
<b>Total Revenue</b>	<b>\$ 5,924</b>	<b>\$ 156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	367	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 5,924</b>	<b>\$ 156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>11,156</b>	<b>17,080</b>	<b>17,235</b>	<b>17,235</b>	<b>17,235</b>	<b>17,235</b>
<b>Ending Fund Balance</b>	<b>\$ 17,080</b>	<b>\$ 17,235</b>	<b>\$ 17,235</b>	<b>\$ 17,235</b>	<b>\$ 17,308</b>	<b>\$ 17,235</b>



Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ 367	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367</b>	<b>\$ -</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	367	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367</b>	<b>\$ -</b>

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

- The City receives reimbursement, typically from insurance companies, for costs related to hazardous materials 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.

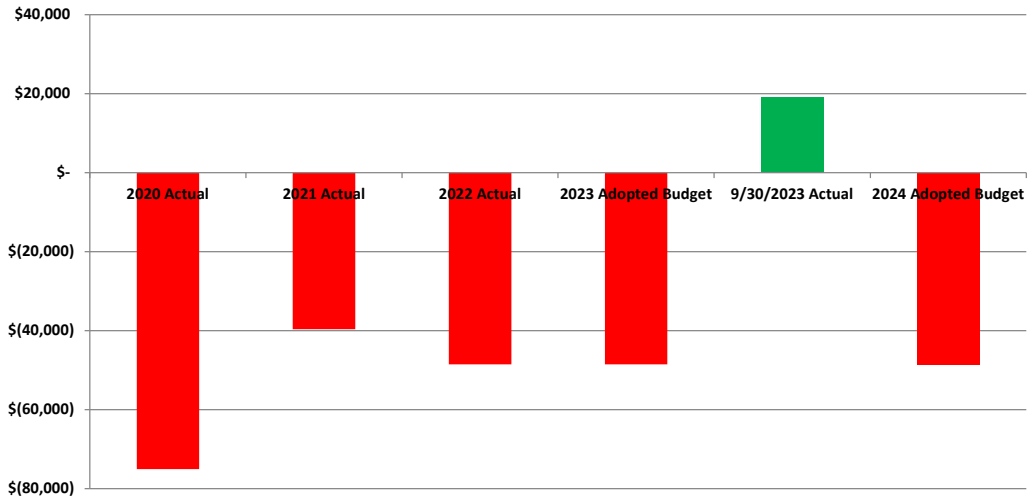
**Primary function:** None. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 138,947	\$ 223,369	\$ 60,513	\$ -	\$ 91,529	\$ -
<b>Total Revenue</b>	<b>\$ 138,947</b>	<b>\$ 223,369</b>	<b>\$ 60,513</b>	<b>\$ -</b>	<b>\$ 91,529</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	27,776	23,123	20,625	-	10,175	-
430 - Other Services and Charges	143,813	65,444	48,749	-	13,714	-
440 - Capital Outlay	14,811	99,435	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 186,400</b>	<b>\$ 188,002</b>	<b>\$ 69,374</b>	<b>\$ -</b>	<b>\$ 23,889</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (47,453)</b>	<b>\$ 35,366</b>	<b>\$ (8,861)</b>	<b>\$ -</b>	<b>\$ 67,640</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>(27,567)</b>	<b>(75,020)</b>	<b>(39,654)</b>	<b>(48,515)</b>	<b>(48,515)</b>	<b>(48,515)</b>
<b>Ending Fund Balance</b>	<b>\$ (75,020)</b>	<b>\$ (39,654)</b>	<b>\$ (48,515)</b>	<b>\$ (48,515)</b>	<b>\$ 19,126</b>	<b>\$ (48,515)</b>

*Period Ending Fund Balance*



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
None	\$ 186,400	\$ 188,002	\$ 69,374	\$ -	\$ 23,889	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 186,400</b>	<b>\$ 188,002</b>	<b>\$ 69,374</b>	<b>\$ -</b>	<b>\$ 23,889</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	27,776	23,123	20,625	-	10,175	-
430 - Other Services and Charges	143,813	65,444	48,749	-	13,714	-
440 - Capital Outlay	14,811	99,435	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 186,400</b>	<b>\$ 188,002</b>	<b>\$ 69,374</b>	<b>\$ -</b>	<b>\$ 23,889</b>	<b>\$ -</b>

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

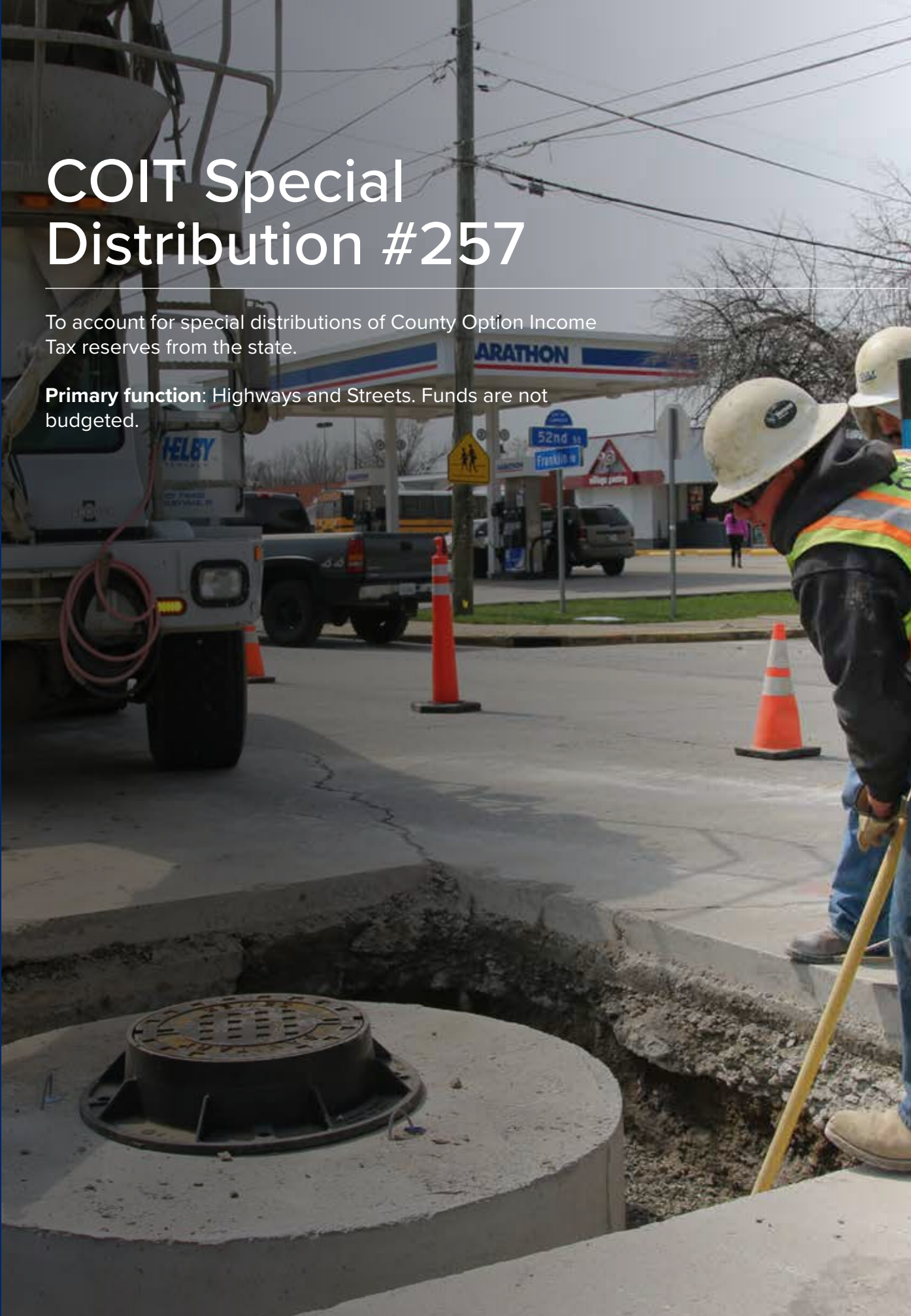
- This fund was created in 2016 to more accurately track reimbursable federal grants
- All activity related to reimbursable federal grants in the future will occur in this fund
- Due to the timing of reimbursements, the fund typically incurs a deficit
- Local matches are funded in respective departmental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



# COIT Special Distribution #257

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

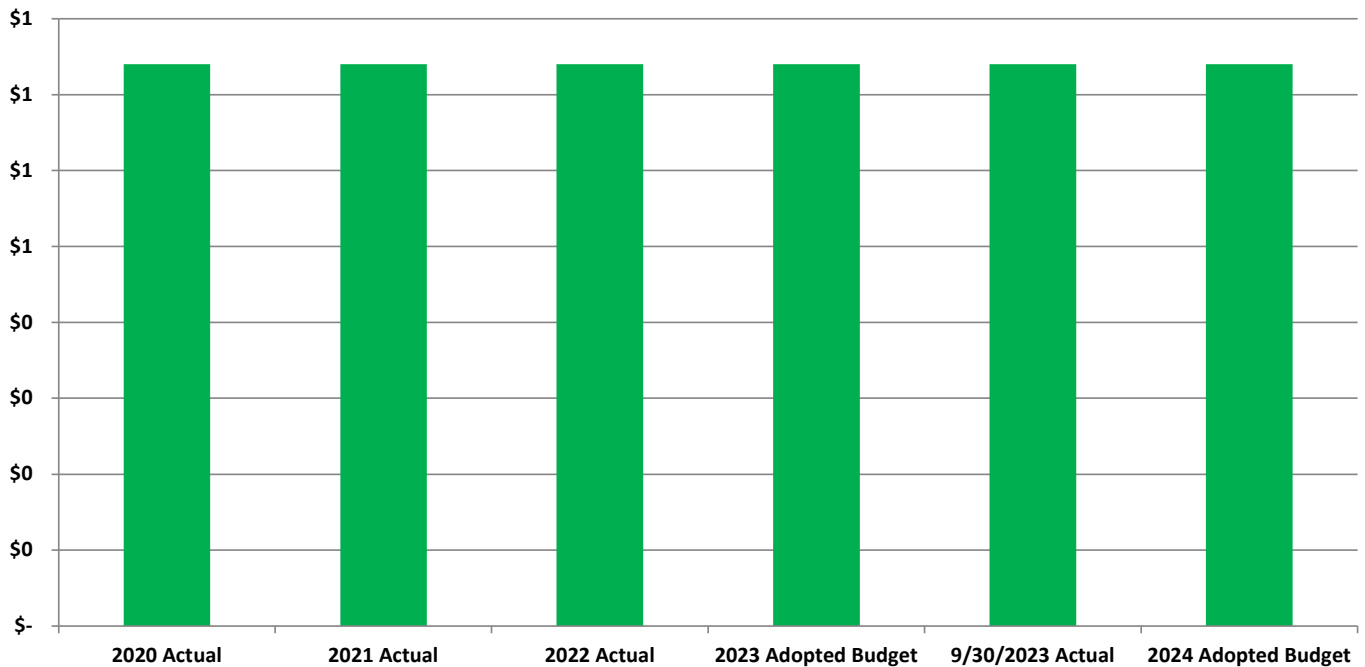
**Primary function:** Highways and Streets. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Ending Fund Balance</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>

Period Ending Fund Balance



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

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





# Local Grant Fund #275

To account for any local grants received.

Primary function: None. Funds are not budgeted.

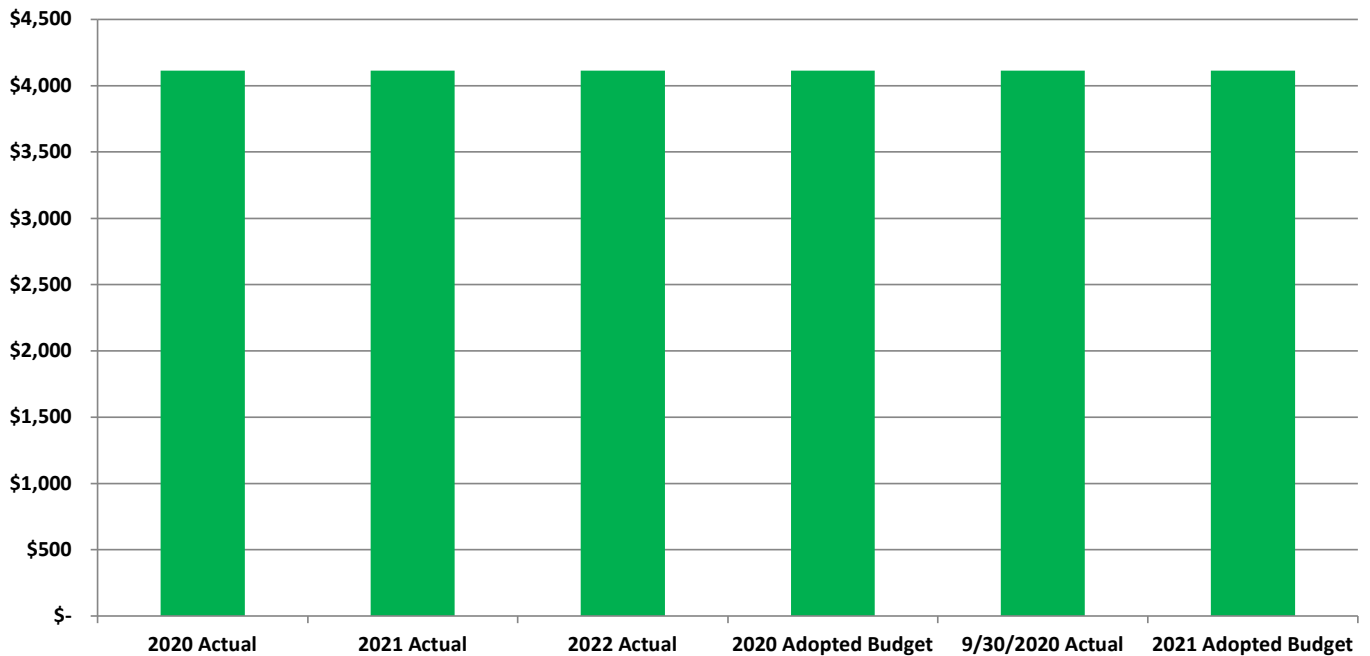




Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	35,000	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>4,112</b>	<b>4,112</b>	<b>4,112</b>	<b>4,112</b>	<b>4,112</b>	<b>4,112</b>
<b>Ending Fund Balance</b>	<b>\$ 4,112</b>	<b>\$ 4,112</b>	<b>\$ 4,112</b>	<b>\$ 4,112</b>	<b>\$ 4,112</b>	<b>\$ 4,112</b>

*Period Ending Fund Balance*



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

- No revenue or expenditures planned



# Transportation Bond Proceeds #420

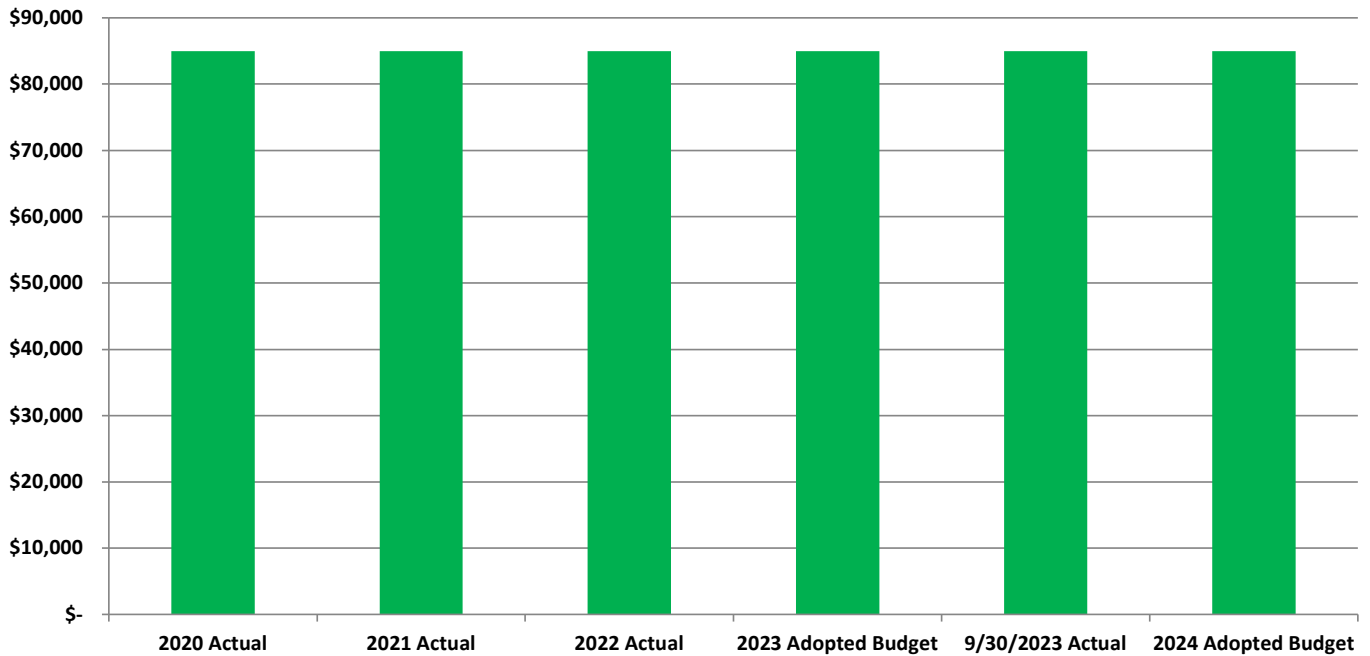
To account for funds received from bonds issued for street and road projects. Dormant Fund. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
320 - Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330 - Intergovernmental	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>84,981</b>	<b>84,981</b>	<b>84,981</b>	<b>84,981</b>	<b>84,981</b>	<b>84,981</b>
<b>Ending Fund Balance</b>	<b>\$ 84,981</b>	<b>\$ 84,981</b>	<b>\$ 84,981</b>	<b>\$ 84,981</b>	<b>\$ 84,981</b>	<b>\$ 84,981</b>

*Period Ending Fund Balance*



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

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



# 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.

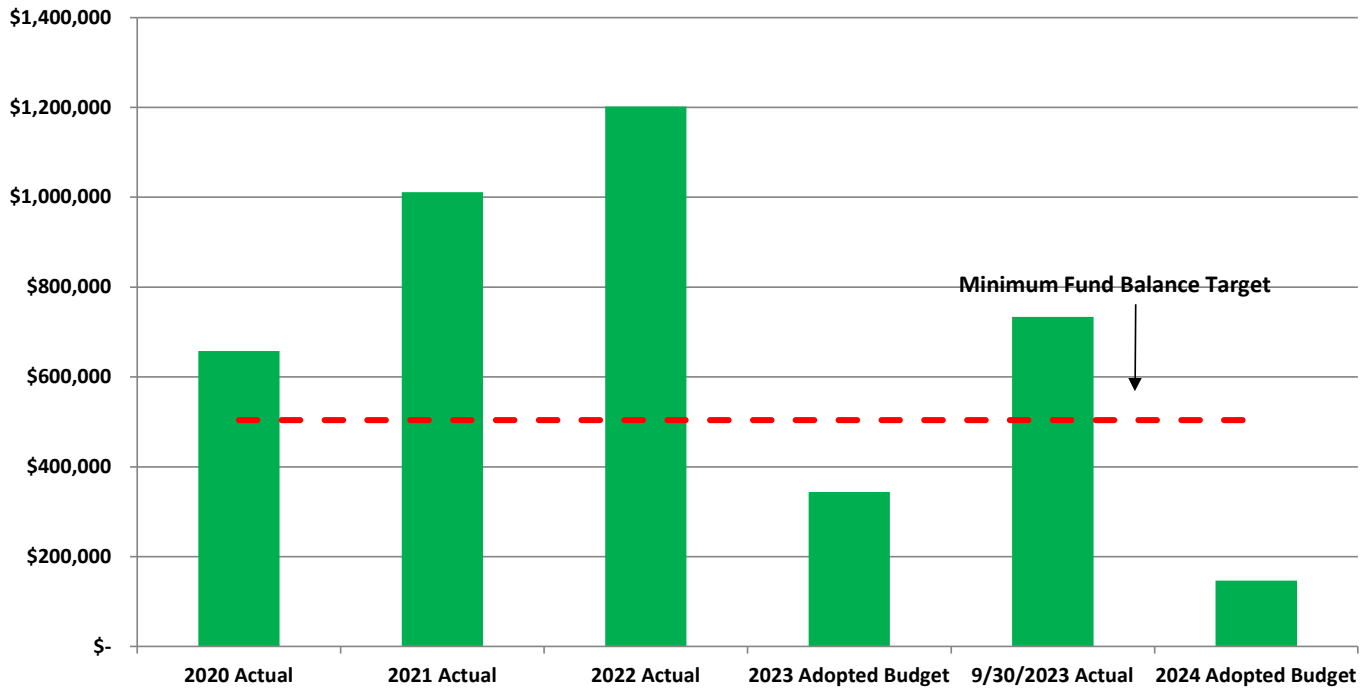
**Primary function:** Public Safety. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ 2,177,290	\$ 2,380,218	\$ 2,299,284	\$ 2,045,868	\$ 1,628,401	\$ 2,827,807
390 - Other Financing Sources	-	-	-	-	25,000	-
<b>Total Revenue</b>	<b>\$ 2,177,290</b>	<b>\$ 2,380,218</b>	<b>\$ 2,299,284</b>	<b>\$ 2,045,868</b>	<b>\$ 1,653,401</b>	<b>\$ 2,827,807</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 1,292,295	\$ 1,490,043	\$ 1,497,110	\$ 1,693,377	\$ 1,290,895	\$ 1,733,069
420 - Supplies	148,684	127,797	116,046	150,000	108,929	220,501
430 - Other Services and Charges	1,103,933	388,933	491,350	1,060,777	706,438	1,071,090
440 - Capital Outlay	-	19,734	4,124	-	15,480	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,544,911</b>	<b>\$ 2,026,507</b>	<b>\$ 2,108,629</b>	<b>\$ 2,904,154</b>	<b>\$ 2,121,743</b>	<b>\$ 3,024,660</b>
<b>Net Revenue</b>	<b>\$ (367,621)</b>	<b>\$ 353,711</b>	<b>\$ 190,655</b>	<b>\$ (858,286)</b>	<b>\$ (468,342)</b>	<b>\$ (196,853)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,025,245</b>	<b>657,625</b>	<b>1,011,336</b>	<b>1,201,991</b>	<b>1,201,991</b>	<b>343,705</b>
<b>Ending Fund Balance</b>	<b>\$ 657,625</b>	<b>\$ 1,011,336</b>	<b>\$ 1,201,991</b>	<b>\$ 343,705</b>	<b>\$ 733,649</b>	<b>\$ 146,852</b>

*Period Ending Fund Balance*



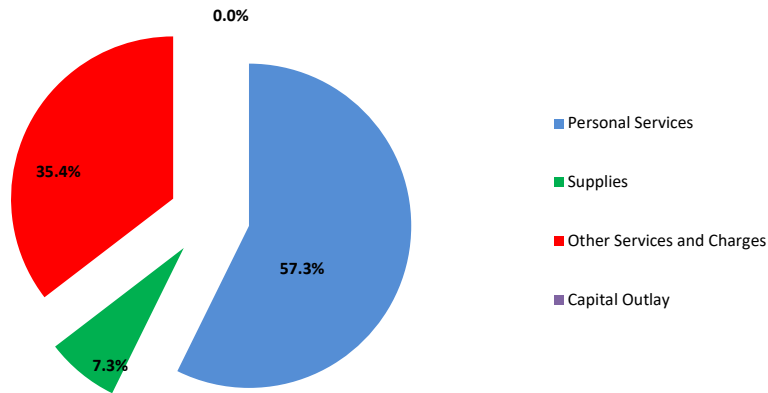
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 2,544,911	\$ 2,026,507	\$ 2,108,629	\$ 2,904,154	\$ 2,121,743	\$ 3,024,660
<b>Total by Expenditures by Function</b>	<b>\$ 2,544,911</b>	<b>\$ 2,026,507</b>	<b>\$ 2,108,629</b>	<b>\$ 2,904,154</b>	<b>\$ 2,121,743</b>	<b>\$ 3,024,660</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 1,292,295	\$ 1,490,043	\$ 1,497,110	\$ 1,693,377	\$ 1,290,895	\$ 1,733,069
420 - Supplies	148,684	127,797	116,046	150,000	108,929	220,501
430 - Other Services and Charges	1,103,933	388,933	491,350	1,060,777	706,438	1,071,090
440 - Capital Outlay	-	19,734	4,124	-	15,480	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 2,544,911</b>	<b>\$ 2,026,507</b>	<b>\$ 2,108,629</b>	<b>\$ 2,904,154</b>	<b>\$ 2,121,743</b>	<b>\$ 3,024,660</b>

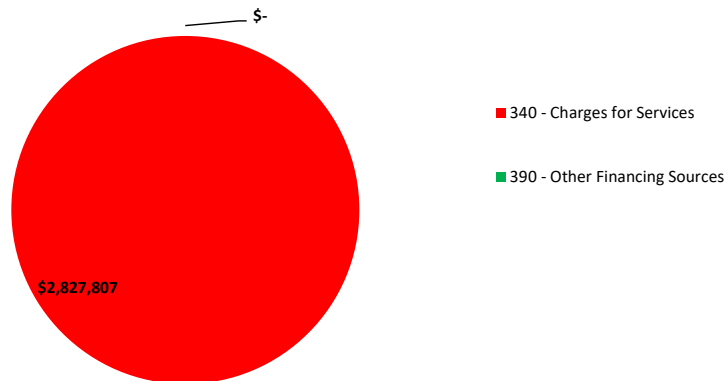
**2024 Adopted Budget: Expenditures by Category**



**Detailed Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>340 - Charges for Services</b>						
341.008 - Copies of Public Records				\$ -	\$ -	\$ -
345.004 - Emergency Medical Services	2,177,290	2,380,218	2,299,284	2,045,868	1,628,401	2,827,807
<b>Total</b>	<b>\$ 2,177,290</b>	<b>\$ 2,380,218</b>	<b>\$ 2,299,284</b>	<b>\$ 2,045,868</b>	<b>\$ 1,628,401</b>	<b>\$ 2,827,807</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
392.002 - Insurance Reimbursements	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 2,177,290</b>	<b>\$ 2,380,218</b>	<b>\$ 2,299,284</b>	<b>\$ 2,045,868</b>	<b>\$ 1,653,401</b>	<b>\$ 2,827,807</b>

**2024 Adopted Budget: Revenue by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 633,113	\$ 811,508	\$ 780,708	\$ 1,046,981	\$ 657,721	\$ 1,078,391
412 - Overtime	264,757	275,550	356,811	200,000	317,424	200,000
413 - Employee Benefits	394,424	402,985	359,590	446,396	315,751	454,678
421 - Office Supplies	230	1,691	196	2,059	2,245	3,879
422 - Operating Supplies	142,611	124,848	114,599	115,660	106,684	199,341
423 - Repair and Maintenance Supplies	2,800	1,259	1,251	17,281	-	17,281
429 - Other Supplies	3,043	-	-	15,000	-	-
431 - Professional Services	129,192	134,470	141,807	191,316	97,094	200,000
432 - Communication and Transportation	-	-	-	800	-	800
433 - Printing and Advertising	410	92	1	5,048	-	-
434 - Insurance	166,648	-	-	-	-	-
435 - Utility Services	91,840	94,301	93,683	117,500	84,626	121,700
436 - Repairs and Maintenance	5,412	11,458	30,664	31,131	9,371	24,842
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	516,338	14,691	59,969	519,205	371,676	451,461
439 - Other Services and Charges	194,093	133,921	165,227	195,777	143,672	272,287
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	19,734	4,124	-	15,480	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,544,911</b>	<b>\$ 2,026,507</b>	<b>\$ 2,108,629</b>	<b>\$ 2,904,154</b>	<b>\$ 2,121,743</b>	<b>\$ 3,024,660</b>

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

- The federal Office of Medicaid Policy and Planning (OMPP) initiated a program to provide a payment adjustment to qualified in-state government-owned ambulance providers. The payment adjustment is intended to reimburse in-state government-owned ambulance providers the actual incurred costs of providing ambulance service to eligible Indiana Medicaid beneficiaries. The City of Lawrence Fire Department qualifies under this program. The City began receiving reimbursements in 2016 for Medicaid fee-for-service programs. The total amount received through September of 2020 was \$3,454,617 for FY2011 through FY2018 (average of \$431,827 per year). This City has a pending reimbursement request for FY 2023. 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 portion of the 2022 debt service costs that were moved to Fire - General Fund to alleviate fund balance concerns have been moved back to the EMS fund for 2023 and 2024. This will need to be monitored and adjusted accordingly to ensure the minimum fund balance target can be met.
- Minimum fund balance target is 2 months of budgeted expenditures, or approximately \$403,000



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**



# 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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
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	186,026	373,654	278,645	74,393	51,700	634,413
327 Municipal Building Corp	99,982	433,505	392,450	615,804	357,635	931,275
<b>Total Revenue</b>	<b>\$ 286,008</b>	<b>\$ 807,159</b>	<b>\$ 671,095</b>	<b>\$ 690,197</b>	<b>\$ 409,335</b>	<b>\$ 1,565,688</b>
<b>Expenditures:</b>						
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	377,500	370,500	373,500	189,200	188,000	623,000
327 Municipal Building Corp	133,073	387,469	381,551	612,200	611,000	909,500
<b>Total Expenditures</b>	<b>\$ 510,573</b>	<b>\$ 757,969</b>	<b>\$ 755,051</b>	<b>\$ 801,400</b>	<b>\$ 799,000</b>	<b>\$ 1,532,500</b>
<b>Revenue less Expenditures</b>	<b>\$ (224,565)</b>	<b>\$ 49,189</b>	<b>\$ (83,955)</b>	<b>\$ (111,203)</b>	<b>\$ (389,665)</b>	<b>\$ 33,188</b>





# Government Center Debt #301

Dormant Fund

MAJOR GENERAL RONALD E. BROOKS  
LAWRENCE GOVERNMENT CENTER

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

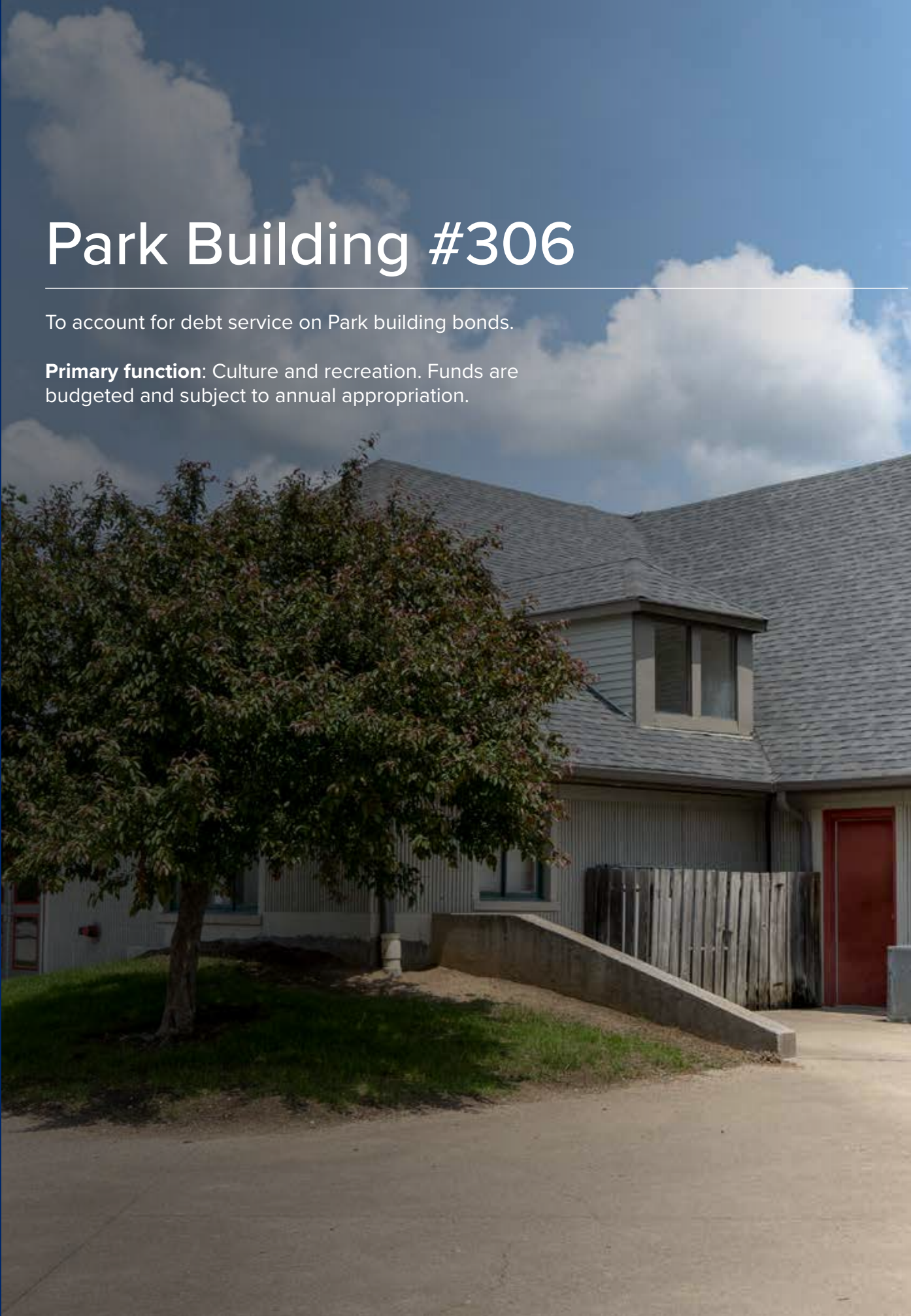
**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- 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.

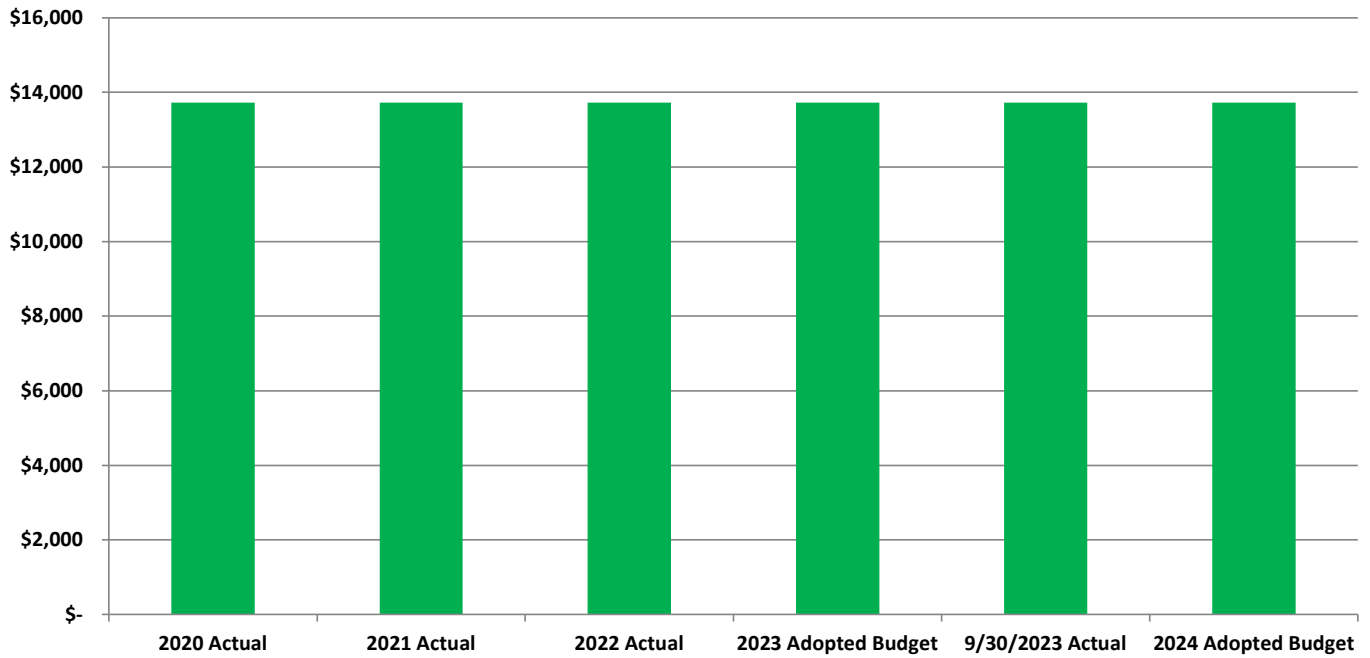
**Primary function:** Culture and recreation. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>13,727</b>	<b>13,727</b>	<b>13,727</b>	<b>13,727</b>	<b>13,727</b>	<b>13,727</b>
<b>Ending Fund Balance</b>	<b>\$ 13,727</b>	<b>\$ 13,727</b>	<b>\$ 13,727</b>	<b>\$ 13,727</b>	<b>\$ 13,727</b>	<b>\$ 13,727</b>

**Period Ending Fund Balance**



**Detailed Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>340 - Charges for Services</b>						
349.004 - In Lieu of Taxes - Mun. Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

- Bonds were originally sold in 2002 to fund park facility improvements, including improvements to the Maintenance and Administration building and Community Center
- The bonds were refunded in 2012
- Bonds matured in 2019
- No revenue or expenditures planned beyond 2020





# Fire Debt Fund #308

Dormant Fund



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	-	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	-	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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.

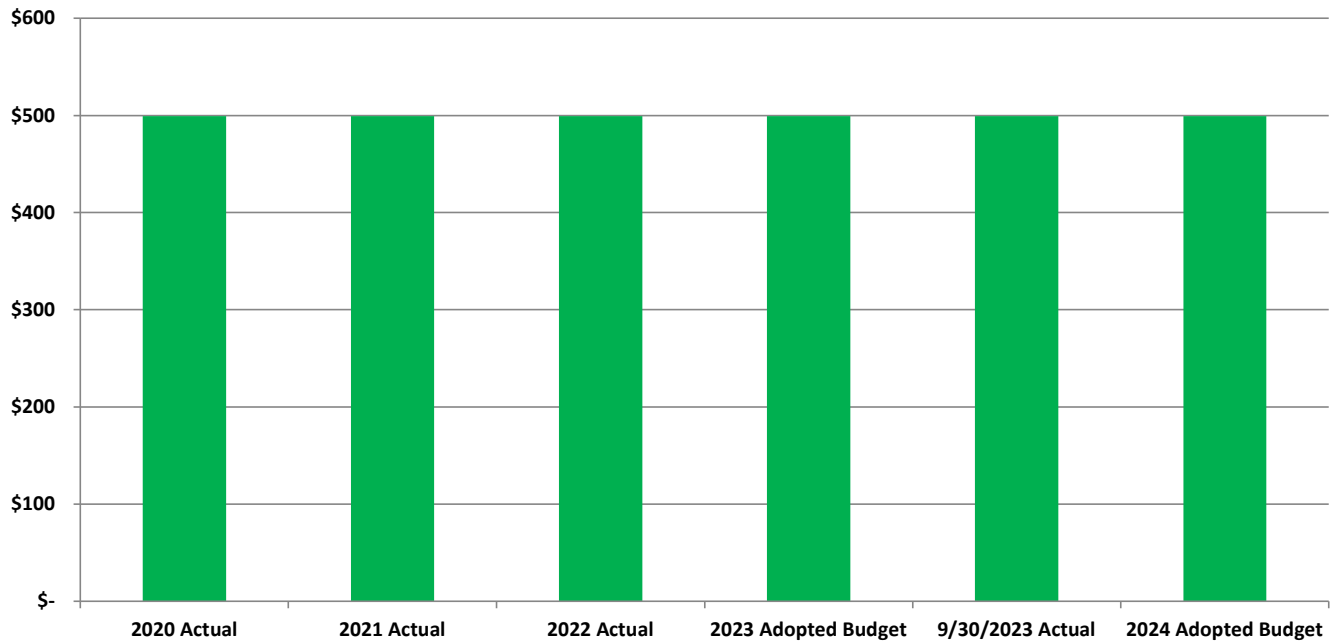
**Primary function:** Culture and recreation. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340 - Charges for Services	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>499</b>	<b>499</b>	<b>499</b>	<b>499</b>	<b>499</b>	<b>499</b>
<b>Ending Fund Balance</b>	<b>\$ 499</b>	<b>\$ 499</b>	<b>\$ 499</b>	<b>\$ 499</b>	<b>\$ 499</b>	<b>\$ 499</b>

***Period Ending Fund Balance***



**Detailed Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>340 - Charges for Services</b>						
349.004 - In Lieu of Taxes - Mun. Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>390 - Other Financing Sources</b>						
396.001 - From Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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





# Fire Debt II Fund #322



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	-	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance<sup>1</sup></b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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





TABLE OF CONTENTS

# Fire Debt V Fund #325

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

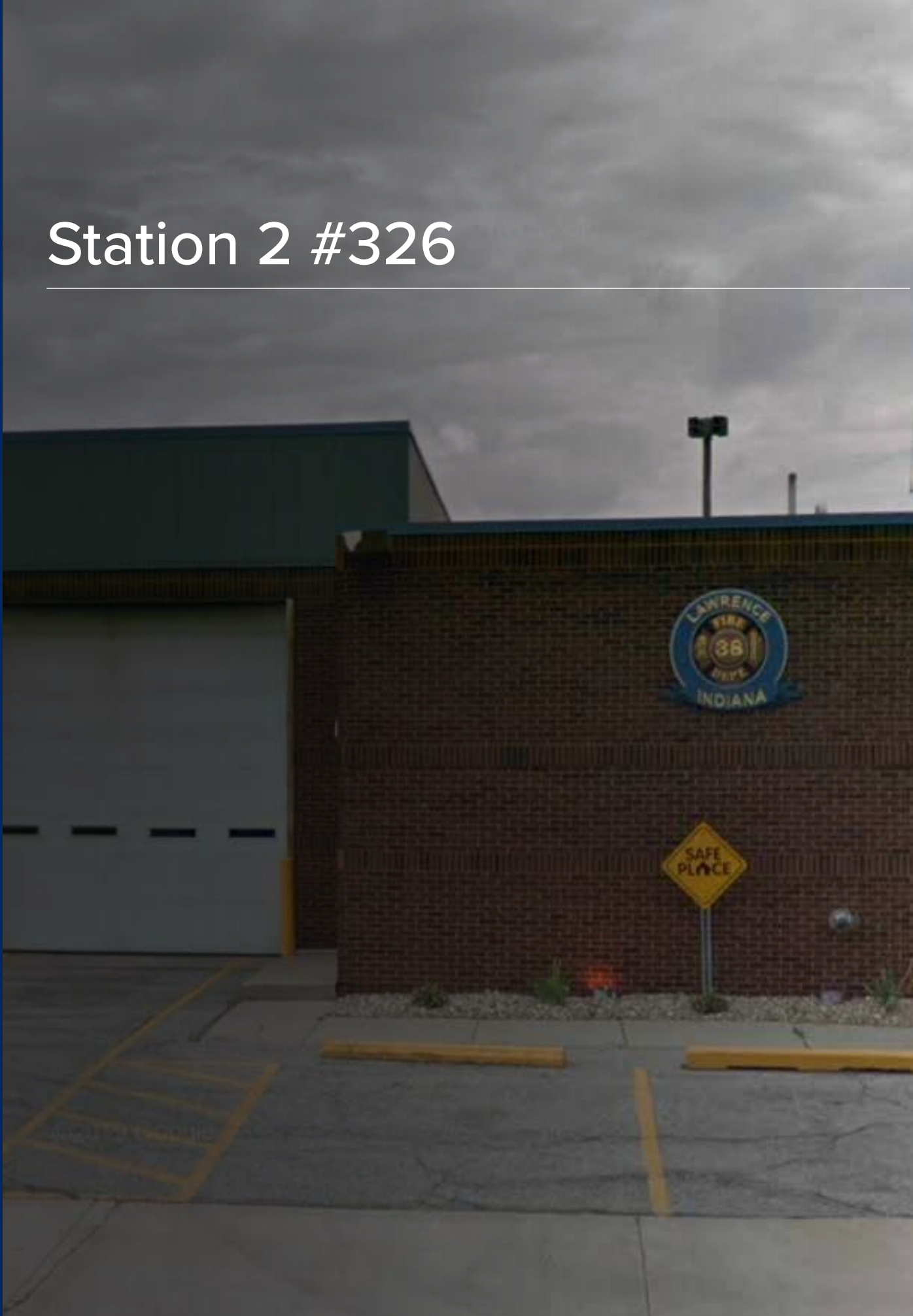
**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- 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

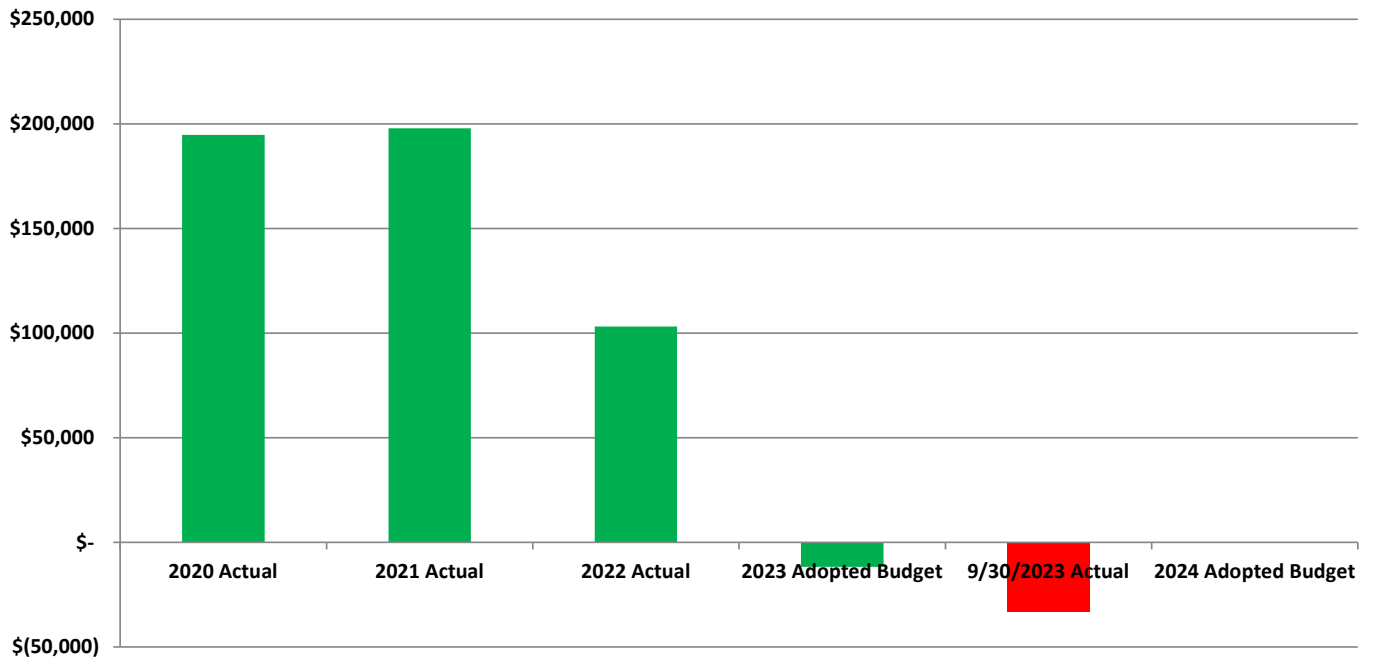
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**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 168,958	\$ 342,479	\$ 255,946	\$ 50,000	\$ 48,089	\$ 631,147
330 - Intergovernmental	17,068	31,175	22,699	24,393	3,611	3,266
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 186,026</b>	<b>\$ 373,654</b>	<b>\$ 278,645</b>	<b>\$ 74,393</b>	<b>\$ 51,700</b>	<b>\$ 634,413</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	377,500	370,500	373,500	189,200	188,000	623,000
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 377,500</b>	<b>\$ 370,500</b>	<b>\$ 373,500</b>	<b>\$ 189,200</b>	<b>\$ 188,000</b>	<b>\$ 623,000</b>
<b>Net Revenue</b>	<b>\$ (191,474)</b>	<b>\$ 3,154</b>	<b>\$ (94,855)</b>	<b>\$ (114,807)</b>	<b>\$ (136,300)</b>	<b>\$ 11,413</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>386,288</b>	<b>194,814</b>	<b>197,968</b>	<b>103,114</b>	<b>103,114</b>	<b>(11,693)</b>
<b>Ending Fund Balance</b>	<b>\$ 194,814</b>	<b>\$ 197,968</b>	<b>\$ 103,114</b>	<b>\$ (11,693)</b>	<b>\$ (33,186)</b>	<b>\$ (280)</b>

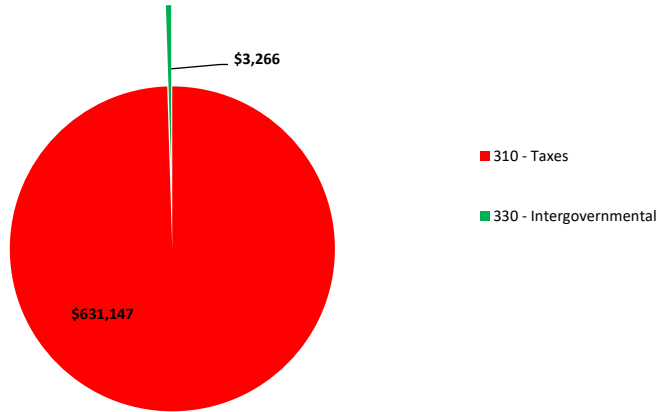
***Period Ending Fund Balance***



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 168,958	\$ 342,479	\$ 255,946	\$ 50,000	\$ 48,089	\$ 631,147
<b>Total</b>	<b>\$ 168,958</b>	<b>\$ 342,479</b>	<b>\$ 255,946</b>	<b>\$ 50,000</b>	<b>\$ 48,089</b>	<b>\$ 631,147</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 981	\$ 2,312	\$ 1,923	\$ 2,895	\$ 272	\$ 246
335.002 - Auto and Aircraft Excise Tax	15,532	27,781	19,953	20,144	3,199	2,894
335.007 - CVET	554	1,082	823	1,354	140	126
<b>Total</b>	<b>\$ 17,068</b>	<b>\$ 31,175</b>	<b>\$ 22,699</b>	<b>\$ 24,393</b>	<b>\$ 3,611</b>	<b>\$ 3,266</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 186,026</b>	<b>\$ 373,654</b>	<b>\$ 278,645</b>	<b>\$ 74,393</b>	<b>\$ 51,700</b>	<b>\$ 634,413</b>

2024 Adopted Budget: Revenue by Category



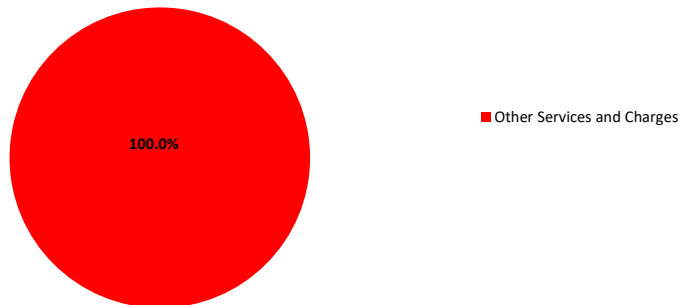
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 377,500	\$ 370,500	\$ 373,500	\$ 189,200	\$ 188,000	\$ 623,000
<b>Total by Expenditures by Function</b>	<b>\$ 377,500</b>	<b>\$ 370,500</b>	<b>\$ 373,500</b>	<b>\$ 189,200</b>	<b>\$ 188,000</b>	<b>\$ 623,000</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	377,500	370,500	373,500	189,200	188,000	623,000
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 377,500</b>	<b>\$ 370,500</b>	<b>\$ 373,500</b>	<b>\$ 189,200</b>	<b>\$ 188,000</b>	<b>\$ 623,000</b>

2024 Adopted Budget: Expenditures by Category





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	377,500	370,500	373,500	189,200	188,000	623,000
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 377,500</b>	<b>\$ 370,500</b>	<b>\$ 373,500</b>	<b>\$ 189,200</b>	<b>\$ 188,000</b>	<b>\$ 623,000</b>

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

- Bonds were issued in 2021 for the demolition and construction of a new fire station
- Bonds mature in 2042



# Municipal Building Corp #327

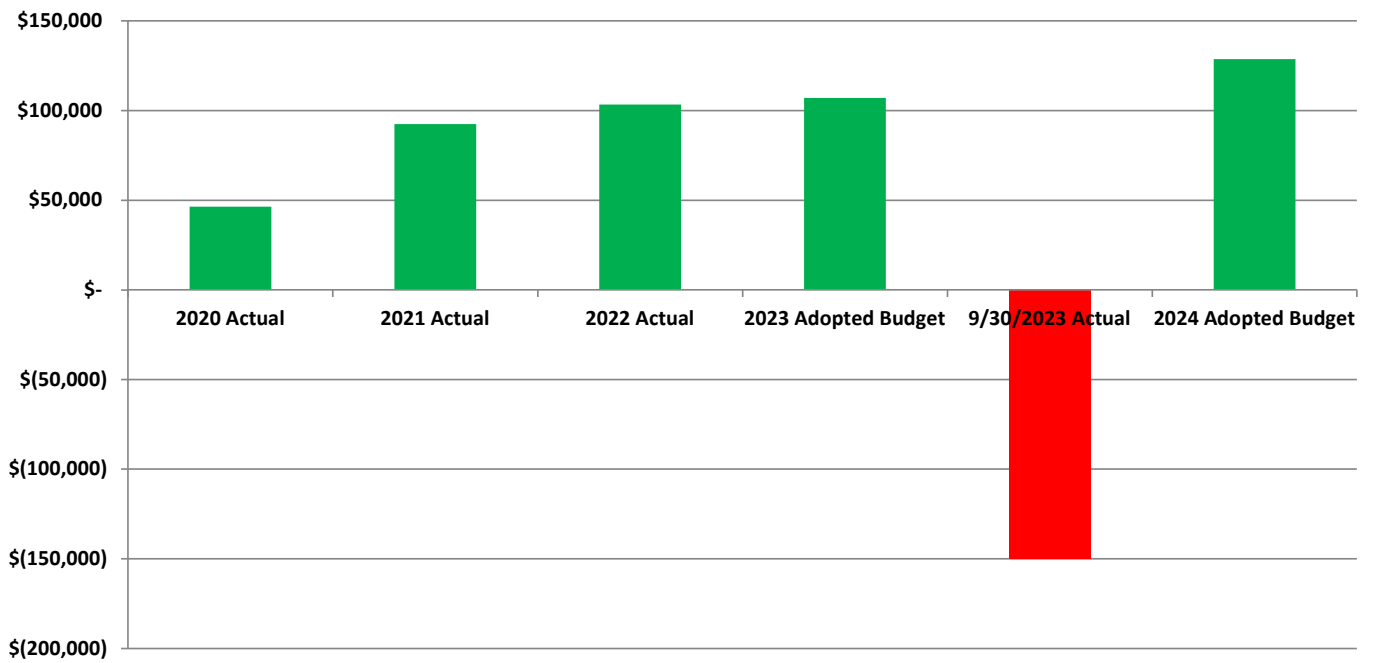
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**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 90,868	\$ 397,391	\$ 360,509	\$ 579,690	\$ 332,616	\$ 928,009
330 - Intergovernmental	9,114	36,114	31,941	36,114	25,019	3,266
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 99,982</b>	<b>\$ 433,505</b>	<b>\$ 392,450</b>	<b>\$ 615,804</b>	<b>\$ 357,635</b>	<b>\$ 931,275</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	133,073	387,469	381,551	612,200	611,000	909,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 133,073</b>	<b>\$ 387,469</b>	<b>\$ 381,551</b>	<b>\$ 612,200</b>	<b>\$ 611,000</b>	<b>\$ 909,500</b>
<b>Net Revenue</b>	<b>\$ (33,091)</b>	<b>\$ 46,035</b>	<b>\$ 10,900</b>	<b>\$ 3,604</b>	<b>\$ (253,365)</b>	<b>\$ 21,775</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>79,463</b>	<b>46,372</b>	<b>92,407</b>	<b>103,307</b>	<b>103,307</b>	<b>106,911</b>
<b>Ending Fund Balance</b>	<b>\$ 46,372</b>	<b>\$ 92,407</b>	<b>\$ 103,307</b>	<b>\$ 106,911</b>	<b>\$ (150,058)</b>	<b>\$ 128,686</b>

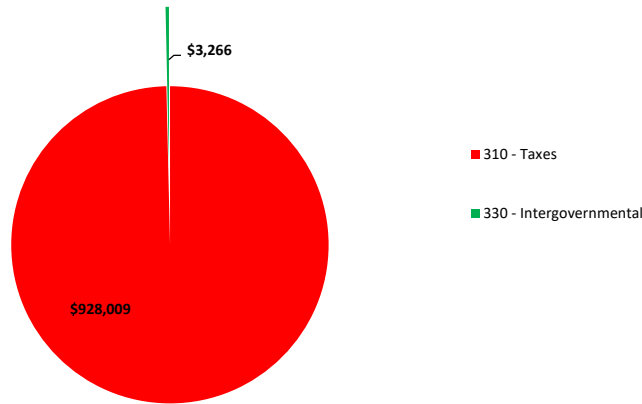
***Period Ending Fund Balance***



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 90,868	\$ 397,391	\$ 360,509	\$ 579,690	\$ 332,616	\$ 928,009
<b>Total</b>	<b>\$ 90,868</b>	<b>\$ 397,391</b>	<b>\$ 360,509</b>	<b>\$ 579,690</b>	<b>\$ 332,616</b>	<b>\$ 928,009</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 524	\$ 2,679	\$ 2,706	\$ 2,679	\$ 1,885	\$ 246
335.002 - Auto and Aircraft Excise Tax	8,294	32,182	28,077	32,182	22,166	2,894
335.007 - CVET	296	1,253	1,158	1,253	968	126
<b>Total</b>	<b>\$ 9,114</b>	<b>\$ 36,114</b>	<b>\$ 31,941</b>	<b>\$ 36,114</b>	<b>\$ 25,019</b>	<b>\$ 3,266</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 99,982</b>	<b>\$ 433,505</b>	<b>\$ 392,450</b>	<b>\$ 615,804</b>	<b>\$ 357,635</b>	<b>\$ 931,275</b>

2024 Adopted Budget: Revenue by Category



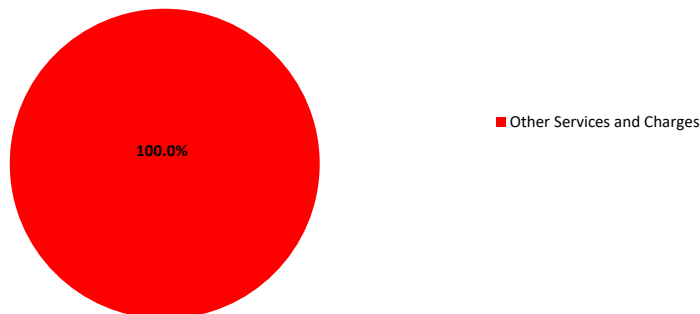
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 133,073	\$ 387,469	\$ 381,551	\$ 612,200	\$ 611,000	\$ 909,500
<b>Total by Expenditures by Function</b>	<b>\$ 133,073</b>	<b>\$ 387,469</b>	<b>\$ 381,551</b>	<b>\$ 612,200</b>	<b>\$ 611,000</b>	<b>\$ 909,500</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	133,073	387,469	381,551	612,200	611,000	909,500
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 133,073</b>	<b>\$ 387,469</b>	<b>\$ 381,551</b>	<b>\$ 612,200</b>	<b>\$ 611,000</b>	<b>\$ 909,500</b>

2024 Adopted Budget: Expenditures by Category





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	133,073	387,469	381,551	612,200	611,000	909,500
439 - Other Services and Charges	-	-	-	-	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 133,073</b>	<b>\$ 387,469</b>	<b>\$ 381,551</b>	<b>\$ 612,200</b>	<b>\$ 611,000</b>	<b>\$ 909,500</b>

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

- The City issued bonds in 2020 to repay the Bond Anticipation note issued in 2018 to fund new Lawrence police headquarters.



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# 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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2022 Actual	2024 Adopted Budget
<b>Revenue:</b>						
328 Municipal Building Corp 2018	\$ 121,379	\$ 1	\$ 12,875	\$ -	\$ 19,149	\$ -
329 Municipal Building Corp 2021	-	1,000,000	-	-	-	-
424 Cumulative Capital Improvement	401,312	401,910	431,020	490,256	272,130	532,139
425 Cumulative Capital Building	5,521,646	-	-	-	-	-
617 Water Capital Improvement	7,089,632	6,332,581	5,246,130	4,908,014	4,234,262	4,699,354
618 Sewer Capital Improvement	<u>2,929,236</u>	<u>2,513,144</u>	<u>1,695,379</u>	<u>2,505,945</u>	<u>1,658,266</u>	<u>3,336,017</u>
<b>Total Revenue</b>	<b>16,063,206</b>	<b>10,247,636</b>	<b>7,385,404</b>	<b>7,904,215</b>	<b>6,183,806</b>	<b>8,567,510</b>
<b>Expenditures:</b>						
328 Municipal Building Corp 2018	2,504,316	-	14,207	-	-	-
329 Municipal Building Corp 2021	-	687,044	312,956	-	-	-
424 Cumulative Capital Improvement	245,674	352,445	765,285	490,256	325,174	532,139
425 Cumulative Capital Building	3,747,685	1,672,089	101,872	-	-	-
617 Water Capital Improvement	6,395,126	4,602,347	4,636,395	4,908,014	4,213,732	4,699,354
618 Sewer Capital Improvement	<u>3,645,408</u>	<u>2,872,081</u>	<u>3,108,996</u>	<u>2,535,960</u>	<u>2,386,113</u>	<u>3,336,017</u>
<b>Total Expenditures</b>	<b>16,538,208</b>	<b>10,186,006</b>	<b>8,939,710</b>	<b>7,934,230</b>	<b>6,925,019</b>	<b>8,567,510</b>
<b>Revenue less Expenditures</b>	<b>\$ (475,003)</b>	<b>\$ 61,631</b>	<b>\$ (1,554,307)</b>	<b>\$ (30,015)</b>	<b>\$ (741,212)</b>	<b>\$ -</b>







# Municipal Building Corp 2018 #328

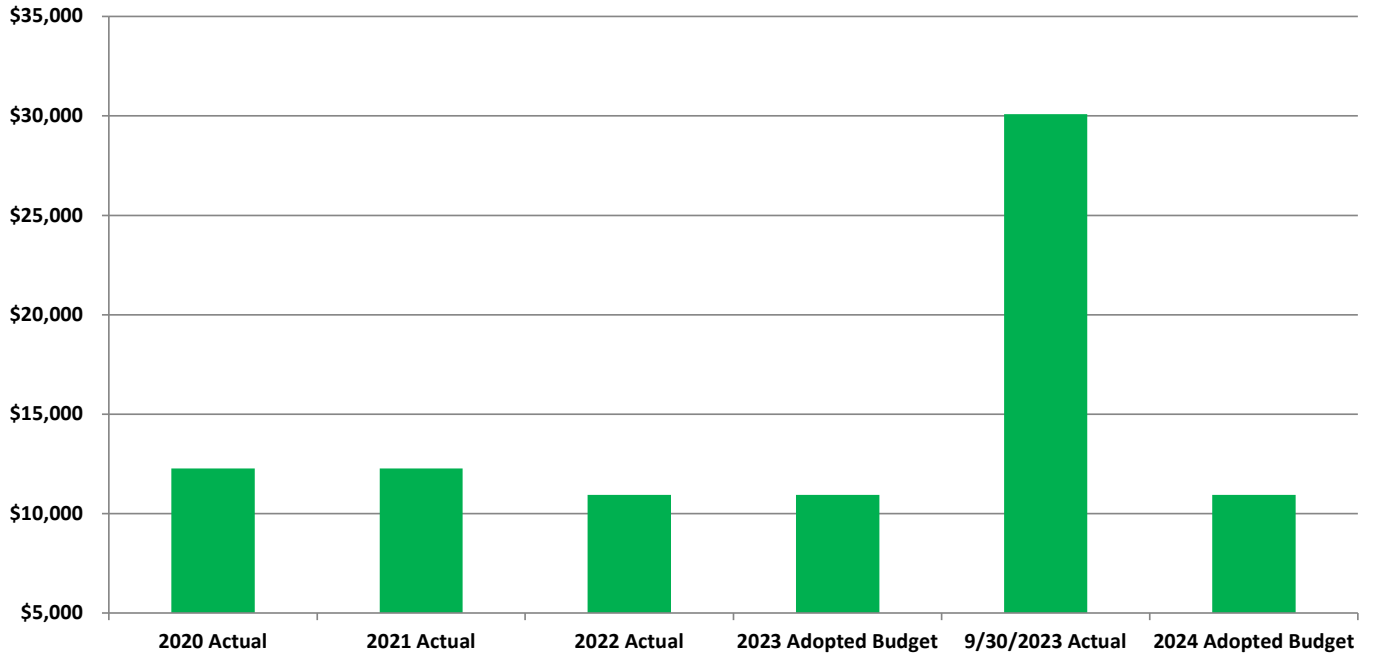
Established in 2018 to account for all expenditures related to the Lawrence Police Station Project. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 121,379	\$ 1	\$ 12,875	\$ -	\$ 19,149	\$ -
<b>Total Revenue</b>	<b>\$ 121,379</b>	<b>\$ 1</b>	<b>\$ 12,875</b>	<b>\$ -</b>	<b>\$ 19,149</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	400,331	-	-	-	-	-
430 - Other Services and Charges	2,103,985	-	14,207	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,504,316</b>	<b>\$ -</b>	<b>\$ 14,207</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (2,382,936)</b>	<b>\$ 1</b>	<b>\$ (1,332)</b>	<b>\$ -</b>	<b>\$ 19,149</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,395,205</b>	<b>12,269</b>	<b>12,270</b>	<b>10,938</b>	<b>10,938</b>	<b>10,938</b>
<b>Ending Fund Balance</b>	<b>\$ 12,269</b>	<b>\$ 12,270</b>	<b>\$ 10,938</b>	<b>\$ 10,938</b>	<b>\$ 30,086</b>	<b>\$ 10,938</b>

**Period Ending Fund Balance**



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 2,504,316	\$ -	\$ 14,207	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 2,504,316</b>	<b>\$ -</b>	<b>\$ 14,207</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	400,331	-	-	-	-	-
430 - Other Services and Charges	2,103,985	-	14,207	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 2,504,316</b>	<b>\$ -</b>	<b>\$ 14,207</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	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	399,383	-	-	-	-	-
439 - Other Services and Charges	49	-	7,682	-	-	-
441 - Land	-	-	-	-	-	-
443 - Buildings	2,103,985	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,504,316</b>	<b>\$ -</b>	<b>\$ 14,207</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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 totaling \$10.5 million to complete the station.
- The project is estimated to be completed by the end of 2023.





# Municipal Building Corp 2021 #329

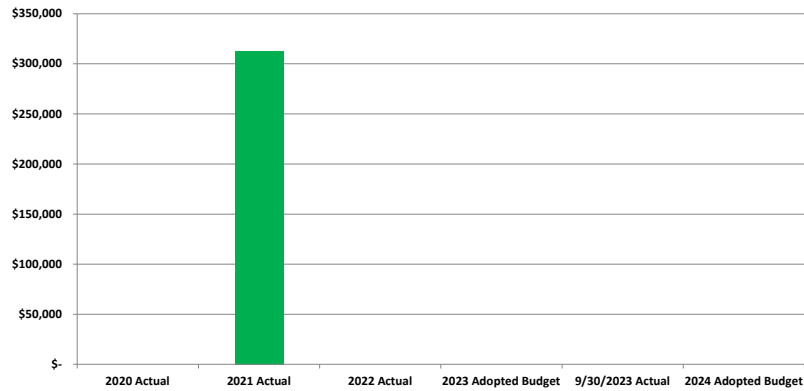
Established in 2021 to account for all expenditures related to the Lawrence Fire Station Project. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	613,044	312,956	-	-	-
440 - Capital Outlay	-	74,000	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 687,044</b>	<b>\$ 312,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ 312,956</b>	<b>\$ (312,956)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>312,956</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 312,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Period Ending Fund Balance



Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ -	\$ 687,044	\$ 312,956	\$ -	\$ -	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 687,044</b>	<b>\$ 312,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ 687,044</b>	<b>\$ 312,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 687,044</b>	<b>\$ 312,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

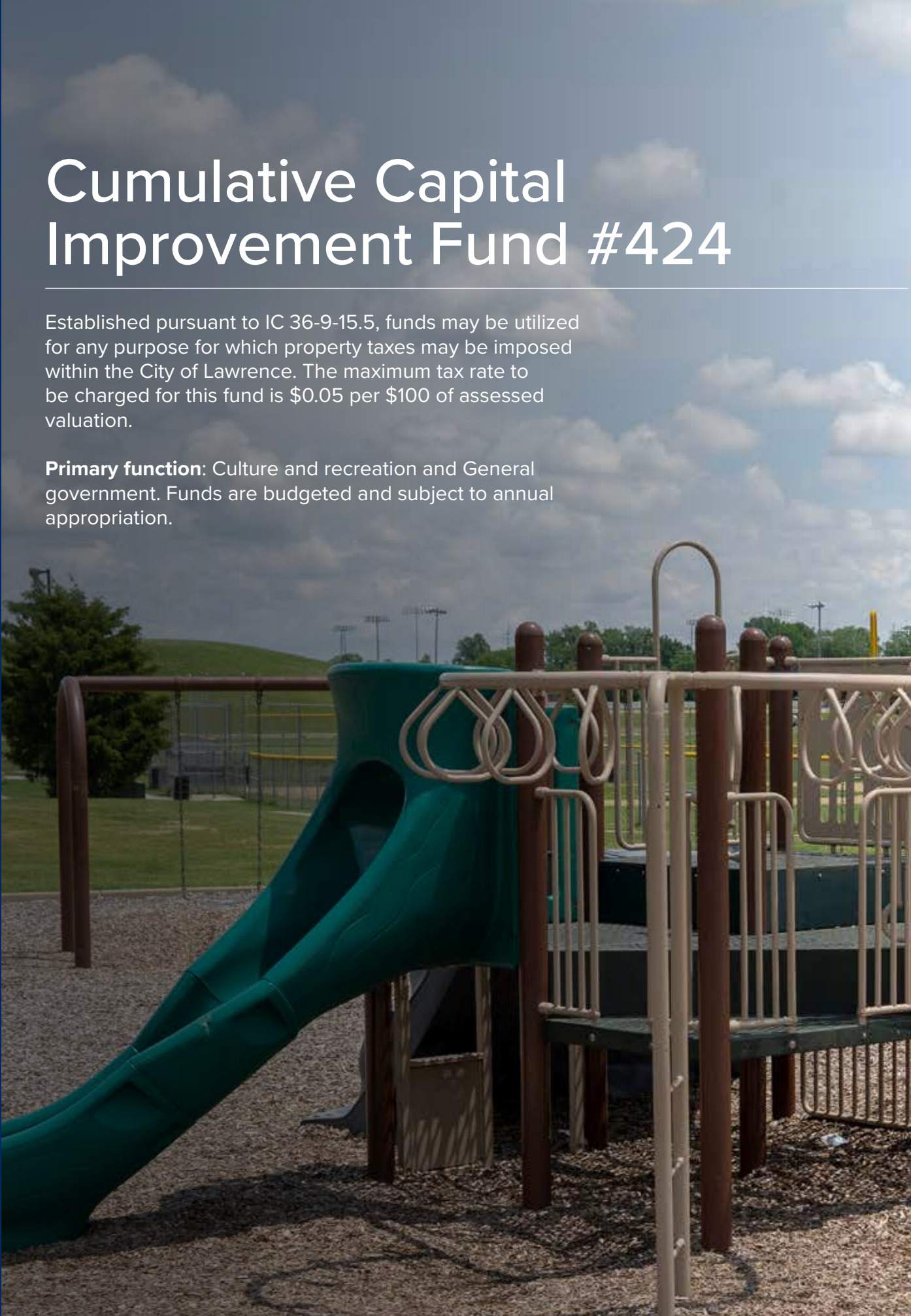




# Cumulative Capital Improvement Fund #424

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.

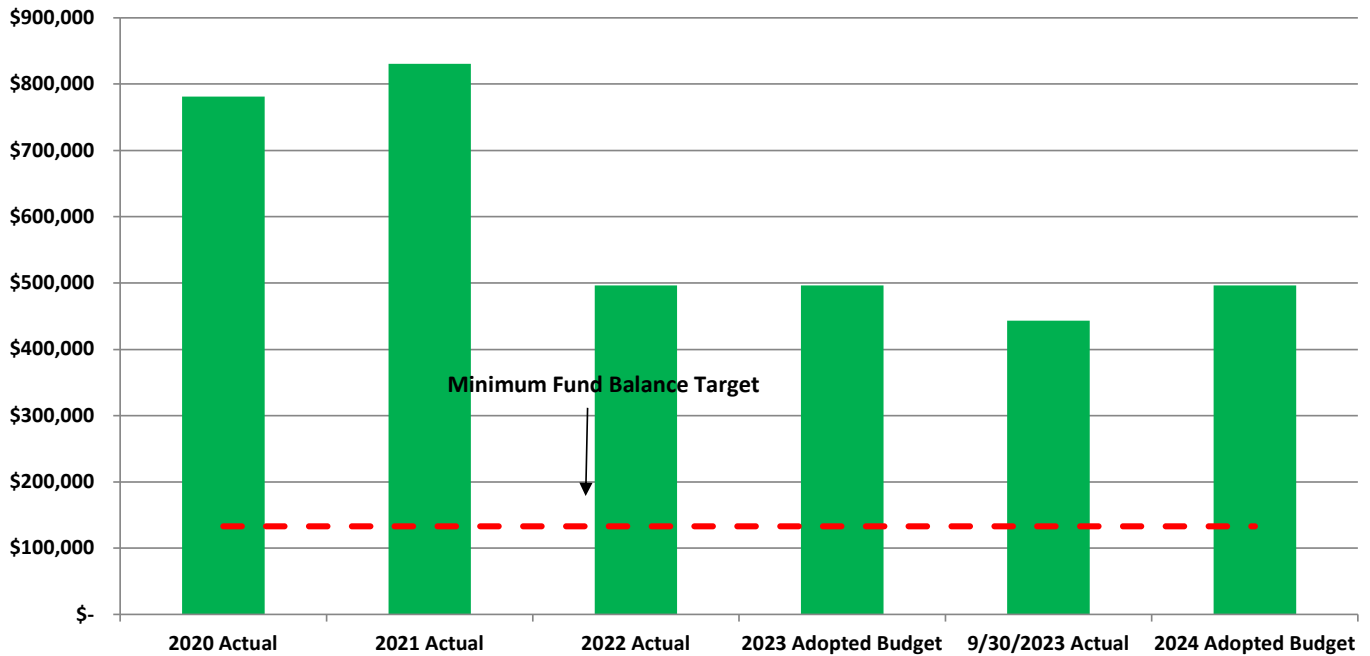




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 359,223	\$ 362,710	\$ 390,162	\$ 452,304	\$ 250,464	\$ 488,845
330 - Intergovernmental	42,089	39,200	40,858	37,952	21,666	43,294
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 401,312</b>	<b>\$ 401,910</b>	<b>\$ 431,020</b>	<b>\$ 490,256</b>	<b>\$ 272,130</b>	<b>\$ 532,139</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	200,727	315,020	566,501	441,942	266,449	532,139
440 - Capital Outlay	44,947	37,424	198,784	48,314	58,725	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 245,674</b>	<b>\$ 352,445</b>	<b>\$ 765,285</b>	<b>\$ 490,256</b>	<b>\$ 325,174</b>	<b>\$ 532,139</b>
<b>Net Revenue</b>	<b>\$ 155,638</b>	<b>\$ 49,465</b>	<b>\$ (334,265)</b>	<b>\$ -</b>	<b>\$ (53,045)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>625,684</b>	<b>781,322</b>	<b>830,788</b>	<b>496,523</b>	<b>496,523</b>	<b>496,523</b>
<b>Ending Fund Balance</b>	<b>\$ 781,322</b>	<b>\$ 830,788</b>	<b>\$ 496,523</b>	<b>\$ 496,523</b>	<b>\$ 443,478</b>	<b>\$ 496,523</b>

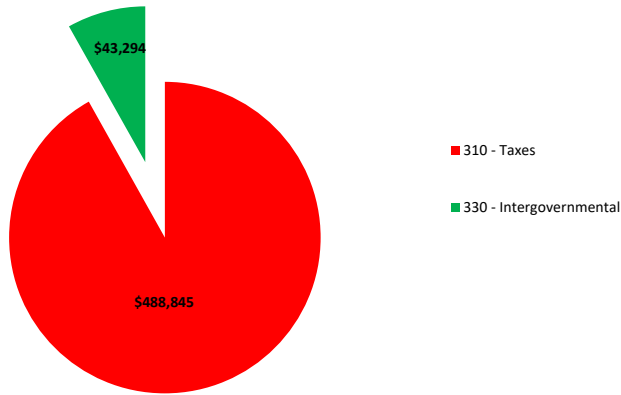
**Period Ending Fund Balance**



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>310 - Taxes</b>						
311.001 - General Property	\$ 359,223	\$ 362,710	\$ 390,162	\$ 452,304	\$ 250,464	\$ 488,845
<b>Total</b>	<b>\$ 359,223</b>	<b>\$ 362,710</b>	<b>\$ 390,162</b>	<b>\$ 452,304</b>	<b>\$ 250,464</b>	<b>\$ 488,845</b>
<b>330 - Intergovernmental</b>						
335.001 - Financial Institutions Tax	\$ 2,420	\$ 2,908	\$ 3,461	\$ 3,577	\$ 1,632	\$ 3,461
335.002 - Auto and Aircraft Excise Tax	38,303	34,932	35,916	33,026	19,195	38,303
335.007 - CVET	1,367	1,360	1,481	1,349	839	1,530
<b>Total</b>	<b>\$ 42,089</b>	<b>\$ 39,200</b>	<b>\$ 40,858</b>	<b>\$ 37,952</b>	<b>\$ 21,666</b>	<b>\$ 43,294</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.004 - Sale of Land	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 401,312</b>	<b>\$ 401,910</b>	<b>\$ 431,020</b>	<b>\$ 490,256</b>	<b>\$ 272,130</b>	<b>\$ 532,139</b>

2024 Adopted Budget: Revenue by Category



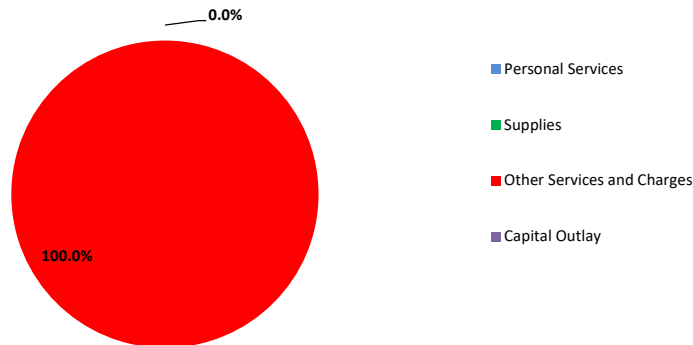
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government	245,674	352,445	765,285	490,256	325,174	532,139
<b>Total by Expenditures by Function</b>	<b>\$ 245,674</b>	<b>\$ 352,445</b>	<b>\$ 765,285</b>	<b>\$ 490,256</b>	<b>\$ 325,174</b>	<b>\$ 532,139</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	200,727	315,020	566,501	441,942	266,449	532,139
440 - Capital Outlay	44,947	37,424	198,784	48,314	58,725	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 245,674</b>	<b>\$ 352,445</b>	<b>\$ 765,285</b>	<b>\$ 490,256</b>	<b>\$ 325,174</b>	<b>\$ 532,139</b>

2024 Adopted Budget: Expenditures by Category



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	101,020	80,861	7,269	14,000	-	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	8,206	134,072	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	99,708	159,020	424,999	422,457	266,449	530,428
439 - Other Services and Charges	-	66,933	160	5,485	-	1,711
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	16,158	856	-	-	-
445 - Machinery and Equipment	44,947	21,266	197,928	48,314	58,725	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 245,674</b>	<b>\$ 352,445</b>	<b>\$ 765,285</b>	<b>\$ 490,256</b>	<b>\$ 325,174</b>	<b>\$ 532,139</b>

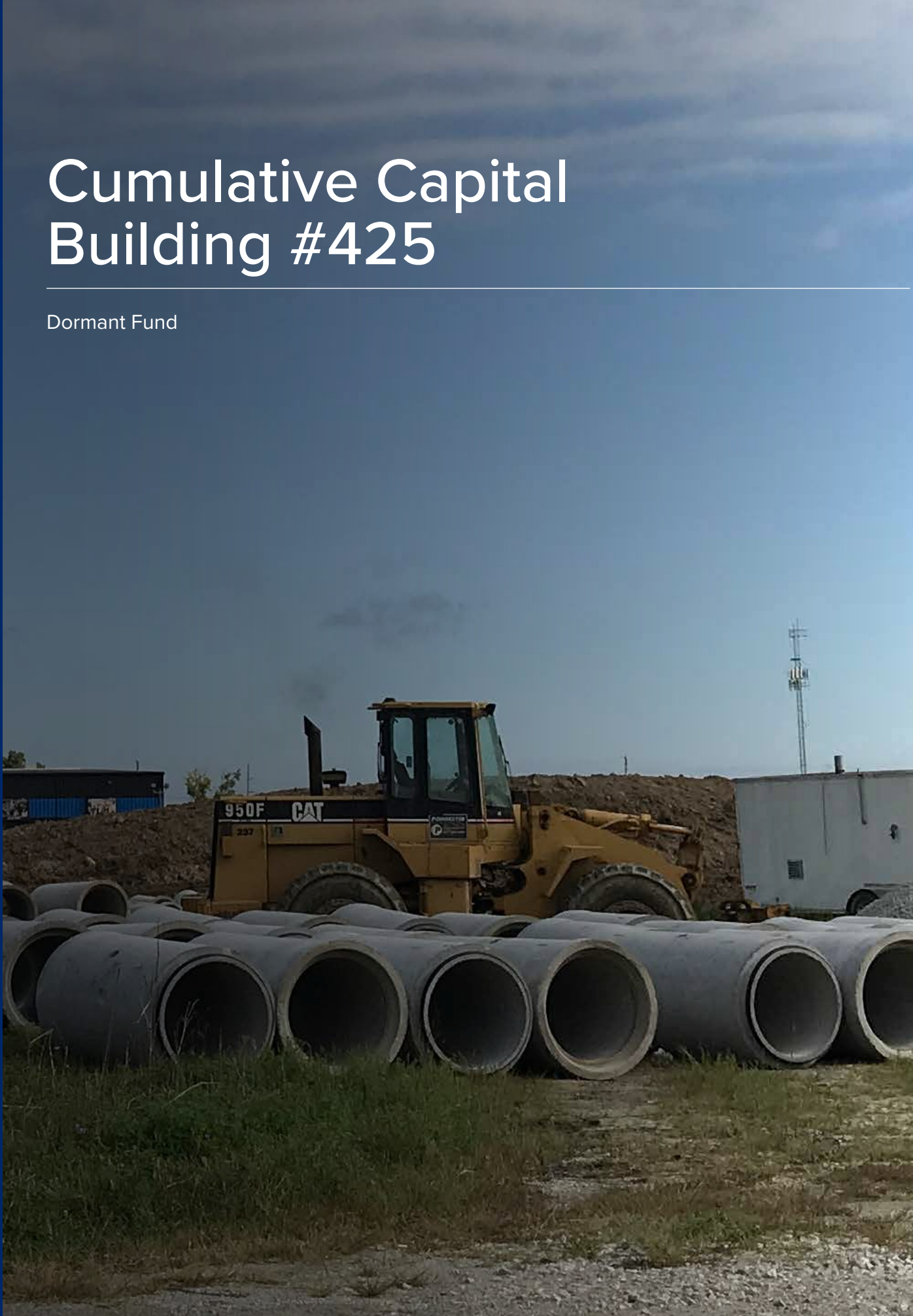
**SIGNIFICANT CHANGES IN REVENUE, EXPENDITURES, AND FUND BALANCE**

- The current property tax rate for this fund is \$0.0276 per \$100 of assessed valuation; the maximum rate that can be charged is \$0.05 per \$100 assessed valuation
- The tax rate has not been increased; therefore, revenue has remained static
- Budgeted 2024 expenditures include the following:
  - o Annual licensing contract for the City’s ERP
  - o Debt service payments for public safety equipment
- 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

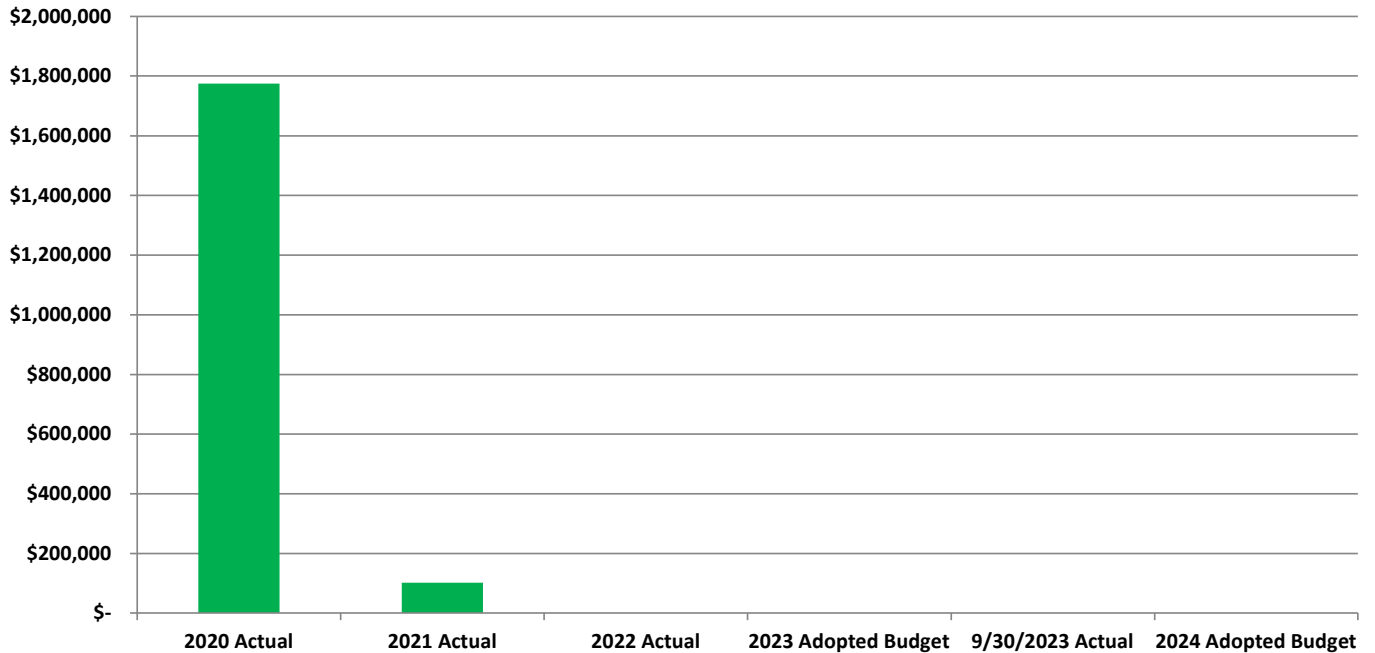




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 5,521,646	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 5,521,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	3,747,685	1,672,089	101,872	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,747,685</b>	<b>\$ 1,672,089</b>	<b>\$ 101,872</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 1,773,961</b>	<b>\$ (1,672,089)</b>	<b>\$ (101,872)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>1,773,961</b>	<b>101,872</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,773,961</b>	<b>\$ 101,872</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Period Ending Fund Balance*



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

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



# Water Capital Improvement Fund #617

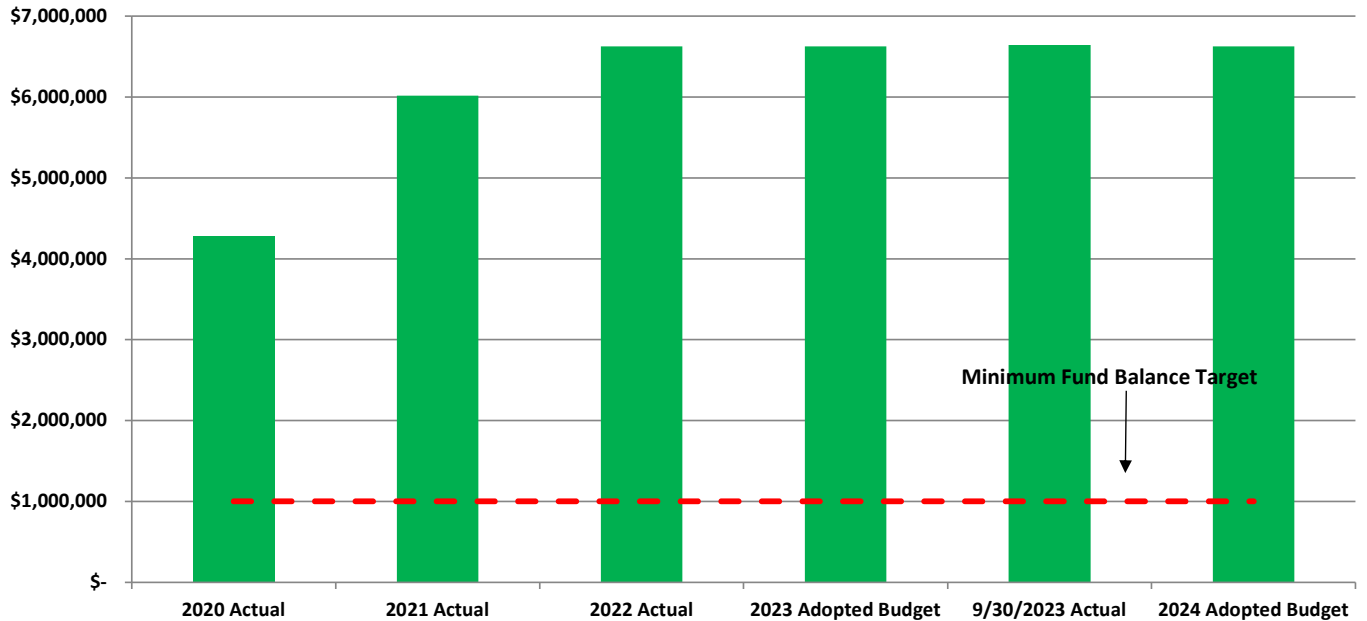
To account for capital improvements to the Water Works system. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 7,089,632	\$ 6,332,581	\$ 5,246,130	\$ 4,908,014	\$ 4,234,262	\$ 4,699,354
<b>Total Revenue</b>	<b>\$ 7,089,632</b>	<b>\$ 6,332,581</b>	<b>\$ 5,246,130</b>	<b>\$ 4,908,014</b>	<b>\$ 4,234,262</b>	<b>\$ 4,699,354</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	6,395,126	4,602,347	4,636,395	4,908,014	4,213,732	4,699,354
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,395,126</b>	<b>\$ 4,602,347</b>	<b>\$ 4,636,395</b>	<b>\$ 4,908,014</b>	<b>\$ 4,213,732</b>	<b>\$ 4,699,354</b>
<b>Net Revenue</b>	<b>\$ 694,506</b>	<b>\$ 1,730,235</b>	<b>\$ 609,735</b>	<b>\$ -</b>	<b>\$ 20,530</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>3,590,020</b>	<b>4,284,526</b>	<b>6,014,761</b>	<b>6,624,496</b>	<b>6,624,496</b>	<b>6,624,496</b>
<b>Ending Fund Balance</b>	<b>\$ 4,284,526</b>	<b>\$ 6,014,761</b>	<b>\$ 6,624,496</b>	<b>\$ 6,624,496</b>	<b>\$ 6,645,026</b>	<b>\$ 6,624,496</b>

**Period Ending Fund Balance**



**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Water Utility	\$ 6,395,126	\$ 4,602,347	\$ 4,636,395	\$ 4,908,014	\$ 4,213,732	\$ 4,699,354
<b>Total by Expenditures by Function</b>	<b>\$ 6,395,126</b>	<b>\$ 4,602,347</b>	<b>\$ 4,636,395</b>	<b>\$ 4,908,014</b>	<b>\$ 4,213,732</b>	<b>\$ 4,699,354</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	6,395,126	4,602,347	4,636,395	4,908,014	4,213,732	4,699,354
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 6,395,126</b>	<b>\$ 4,602,347</b>	<b>\$ 4,636,395</b>	<b>\$ 4,908,014</b>	<b>\$ 4,213,732</b>	<b>\$ 4,699,354</b>

**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	333,425	1,282,225	1,407,439	-	1,269,119	-
631 - Contractual Serv - Engineering	931,823	583,364	392,071	3,835,514	387,381	-
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	3,602,955	1,626,424	1,669,117	-	1,666,200	3,626,854
642 - Rental of Equipment	-	2,714	2,131	-	-	-
659 - Insurance - Other	-	-	-	-	-	-
675 - Miscellaneous Expenses	1,526,923	1,104,238	1,161,956	1,072,500	891,031	1,072,500
<b>Total Expenditures</b>	<b>\$ 6,395,126</b>	<b>\$ 4,602,347</b>	<b>\$ 4,636,395</b>	<b>\$ 4,908,014</b>	<b>\$ 4,213,732</b>	<b>\$ 4,699,354</b>

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

- The Lawrence Common Council adopted amended Ordinance No. 7, 2017 on May 1, 2017 establishing a new schedule of rates and charges
  - 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
- \$4.6 million of Interfund transfers from the Water Operating Fund have been budgeted for 2024 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 \$3.6 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

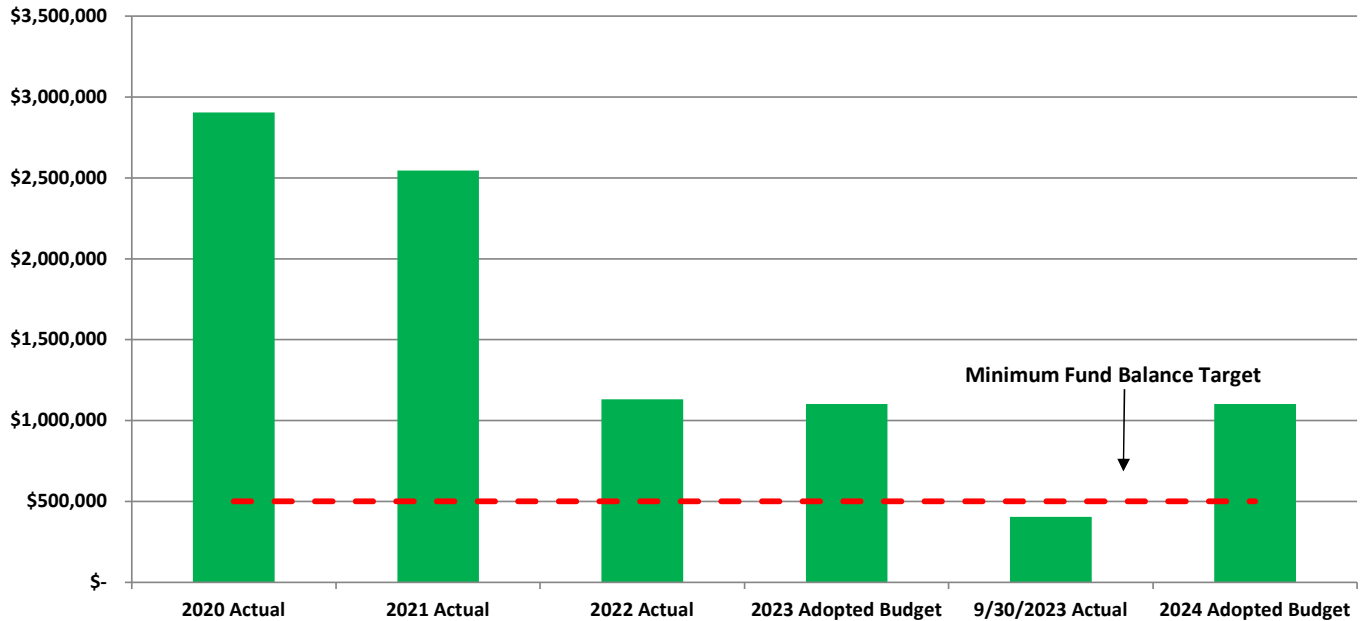
To account for the operating and maintenance expenses of the Sewage Works Utility.

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 2,929,236	\$ 2,513,144	\$ 1,695,379	\$ 2,505,945	\$ 1,658,266	\$ 3,336,017
<b>Total Revenue</b>	<b>\$ 2,929,236</b>	<b>\$ 2,513,144</b>	<b>\$ 1,695,379</b>	<b>\$ 2,505,945</b>	<b>\$ 1,658,266</b>	<b>\$ 3,336,017</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	3,645,408	2,872,081	3,108,996	2,535,960	2,386,113	3,336,017
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,645,408</b>	<b>\$ 2,872,081</b>	<b>\$ 3,108,996</b>	<b>\$ 2,535,960</b>	<b>\$ 2,386,113</b>	<b>\$ 3,336,017</b>
<b>Net Revenue</b>	<b>\$ (716,172)</b>	<b>\$ (358,937)</b>	<b>\$ (1,413,617)</b>	<b>\$ (30,015)</b>	<b>\$ (727,847)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>3,620,935</b>	<b>2,904,763</b>	<b>2,545,826</b>	<b>1,132,210</b>	<b>1,132,210</b>	<b>1,102,195</b>
<b>Ending Fund Balance</b>	<b>\$ 2,904,763</b>	<b>\$ 2,545,826</b>	<b>\$ 1,132,210</b>	<b>\$ 1,102,195</b>	<b>\$ 404,363</b>	<b>\$ 1,102,195</b>

***Period Ending Fund Balance***





**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Sanitation	\$ 3,645,408	\$ 2,872,081	\$ 3,108,996	\$ 2,535,960	\$ 2,386,113	\$ 3,336,017
<b>Total by Expenditures by Function</b>	<b>\$ 3,645,408</b>	<b>\$ 2,872,081</b>	<b>\$ 3,108,996</b>	<b>\$ 2,535,960</b>	<b>\$ 2,386,113</b>	<b>\$ 3,336,017</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	3,645,408	2,872,081	3,108,996	2,535,960	2,386,113	3,336,017
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 3,645,408</b>	<b>\$ 2,872,081</b>	<b>\$ 3,108,996</b>	<b>\$ 2,535,960</b>	<b>\$ 2,386,113</b>	<b>\$ 3,336,017</b>

**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	34,620	77,560	78,544	-	92,551	-
731 - Contractual Serv - Engineering	206,146	194,624	561,741	-	378,516	-
733 - Contractual Serv - Legal	-	20,504	3,434	500,000	3,062	-
735 - Contractual Serv - Testing	-	-	-	-	-	-
736 - Contractual Services - Other	1,143,291	440,130	171,072	-	239,920	1,300,058
742 - Rental of Equipment	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	2,258,709	2,136,549	2,292,074	2,035,960	1,672,064	2,035,959
<b>Total Expenditures</b>	<b>\$ 3,645,408</b>	<b>\$ 2,872,081</b>	<b>\$ 3,108,996</b>	<b>\$ 2,535,960</b>	<b>\$ 2,386,113</b>	<b>\$ 3,336,017</b>

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

- \$3.3 million of inter-fund transfers from the Sewer Operating Fund have been budgeted for 2024
- Please refer to the Capital Improvement Plan for additional information.





*BUILDING*  
**MOMENTUM**



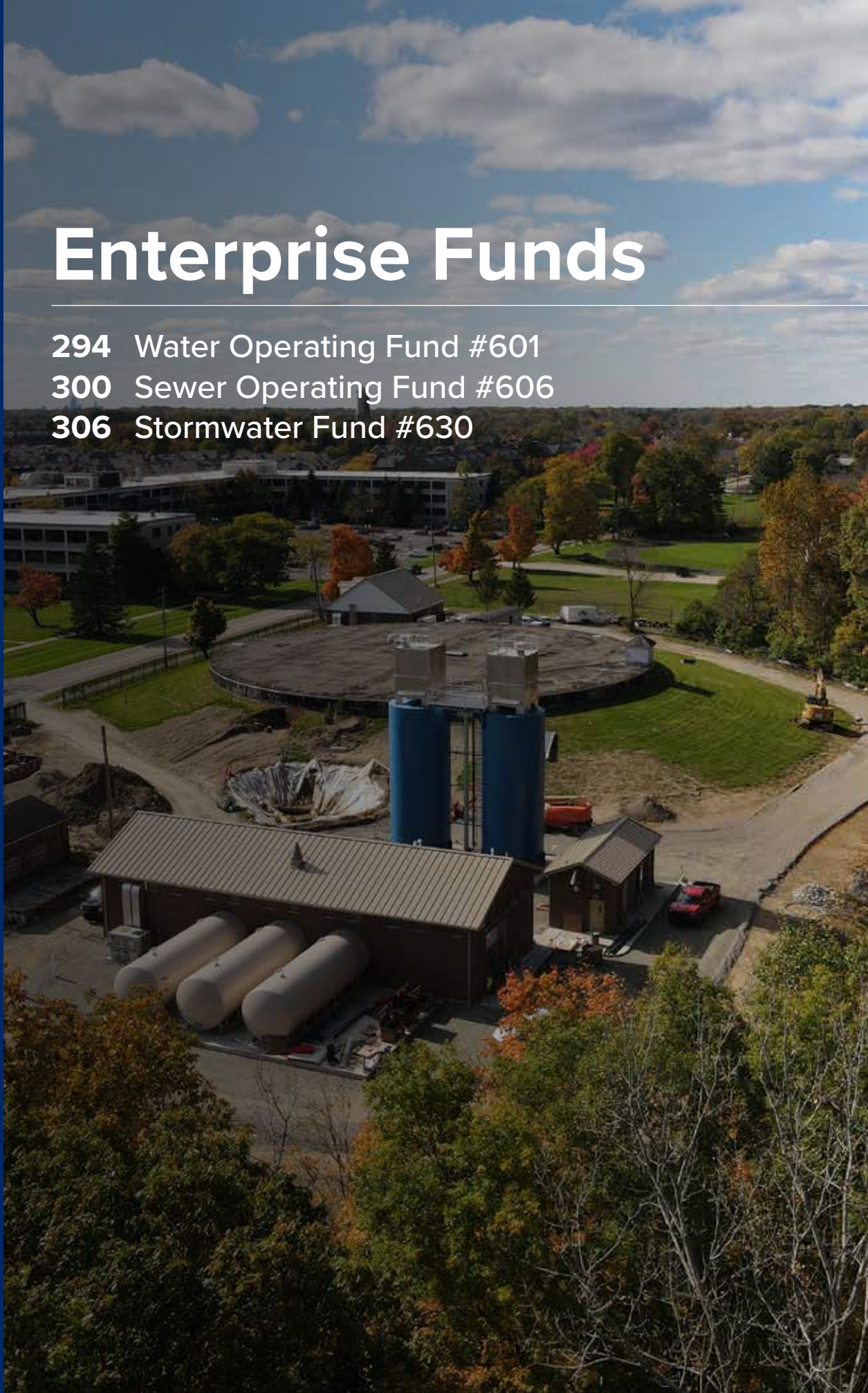
**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# Enterprise Funds

- 294** Water Operating Fund #601
- 300** Sewer Operating Fund #606
- 306** Stormwater Fund #630





**Revenue and Expenditure Summary - By Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
601 Water Utility Operating	\$ 12,086,819	\$ 12,074,247	\$ 12,058,363	\$ 12,047,042	\$ 9,397,621	\$ 12,026,923
606 Sewer Operating Fund	8,449,493	8,444,018	8,546,164	11,963,841	8,795,415	13,537,780
630 Stormwater Fund	-	2,784,962	2,000,426	2,100,000	1,098,058	2,250,000
<b>Total Revenue</b>	<b>\$ 20,536,312</b>	<b>\$ 23,303,227</b>	<b>\$ 22,604,952</b>	<b>\$ 26,110,883</b>	<b>\$ 19,291,094</b>	<b>\$ 27,814,703</b>
<b>Expenditures:</b>						
601 Water Utility Operating	\$ 12,087,961	\$ 12,077,284	\$ 12,055,940	\$ 12,047,042	\$ 9,365,592	\$ 12,026,923
606 Sewer Operating Fund	8,453,908	8,490,531	8,492,219	11,963,841	8,802,510	13,537,780
630 Stormwater Fund	-	529,240	895,596	1,997,500	1,659,882	2,260,303
<b>Total Expenditures</b>	<b>\$ 20,541,870</b>	<b>\$ 21,097,055</b>	<b>\$ 21,443,754</b>	<b>\$ 26,008,383</b>	<b>\$ 19,827,984</b>	<b>\$ 27,825,006</b>
<b>Revenue less Expenditures</b>	<b>\$ (5,558)</b>	<b>\$ 2,206,172</b>	<b>\$ 1,161,198</b>	<b>\$ 102,500</b>	<b>\$ (536,890)</b>	<b>\$ (10,303)</b>







# 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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	1	1	1	1.5	1
Chief Financial Officer	1	1	1	1	0.5
Director of Internal Auditing	0	0	0	0	0
Safety Director	0	0	0	0	0
GIS Coordinator	0.5	0	0	0	0.5
Department Manager	2.5	2.5	2.5	2	3
Foreman	1.5	2	2.5	2	3.5
Licensed Plant Operator	1	0.5	0	0.5	1
Inspector/Line Locator	0.5	0.5	0	0.5	0
Meter reader	0.5	0.5	0.5	0.5	0.5
Laborer	9.5	7	8	7	10.5
Billing Clerk	2.5	2.5	2.5	2.5	3
Financial Analyst	0.5	0	0	0.5	0.5
<b>Total Employee Count</b>	<b>21.5</b>	<b>18</b>	<b>18.5</b>	<b>18.5</b>	<b>24.5</b>

\* 5 Members of the Utility Service Board not shown

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

Performance Indicators

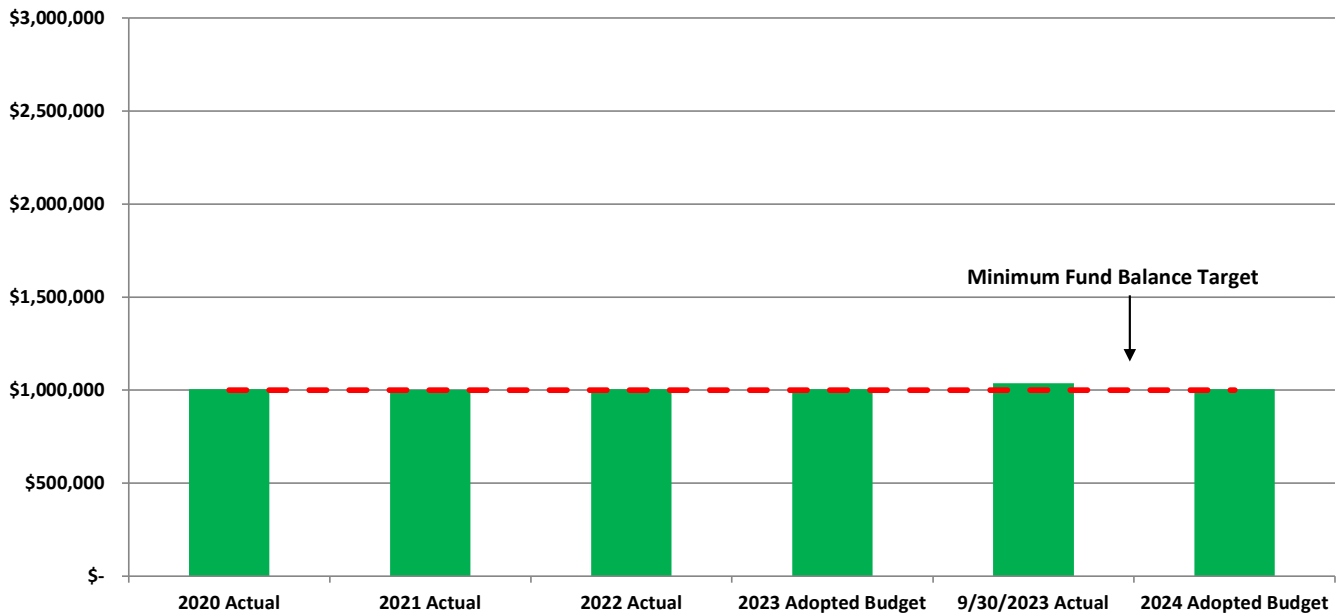
	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
<b>Unit of Measure</b>								
Number of customers	Output	ED	14,883	15,067	15,188	15,197	15,351	15,450
Number of shutoffs	Output	DWD	2,288	627	2,571	2,650	2,400	2,500
Number of service calls	Output	DWD	10,653	9,508	11,197	14,520	16,431	16,500
Number of New Water Taps	Output	ED	41	73	35	19	72	100
WIMS unbilled-unmetered	Output	DWD	23,000,000	18,796,000	11,129,000	15,628,000	23,507,000	25,000,000
CAR unbilled-metered water	Output	DWD	39,742,666	3,898,000	26,916,480	4,862,000	2,852,000	3,000,000
Total Authorized Non-Metered Uses	Effectiveness	ED	38,132,666	14,114,000	38,045,480	20,490,000	26,359,000	28,000,000
Total Plant Production	Effectiveness	ED	1,115,000,000	1,136,023,000	1,108,523,000	1,141,427,000	1,144,907,000	1,150,000,000
Total Adjusted Production	Effectiveness	ED	1,076,000,000	1,121,909,000	1,070,477,520	1,120,937,000	1,118,548,000	1,122,000,000
Metered & Sold - Water Gallons	Output	ED	946,000,000	973,970,000	926,638,794	872,731,000	935,812,692	945,000,000
Cycle 1 Gallons	Output	ED	313,000,000	338,272,000	330,232,117	342,152,000	315,348,245	321,300,000
Cycle 2 Gallons	Output	ED	634,000,000	635,955,000	596,406,677	530,579,000	620,464,447	623,700,000
Cycle 1 volume charges	Output	ED	312,739,415	3,062,886	3,052,938	3,084,513	2,937,960	3,021,000
Cycle 2 volume charges	Output	ED	632,877,936	5,237,080	4,860,273	4,859,117	4,854,656	4,929,000
Total Metered Water Revenues	Effectiveness	DWD	945,617,351	8,299,966	7,913,211	7,943,630	7,792,616	7,950,000



Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 415	\$ 105,588	\$ 28,390	\$ -	\$ -	\$ -
400 - Water Operating Revenue	12,086,403	11,968,659	12,029,973	12,047,042	9,397,621	12,026,923
480 - Other Water Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 12,086,819</b>	<b>\$ 12,074,247</b>	<b>\$ 12,058,363</b>	<b>\$ 12,047,042</b>	<b>\$ 9,397,621</b>	<b>\$ 12,026,923</b>
<b>Expenditures:</b>						
410 - Personal services	\$ 1,646,362	\$ 1,738,583	\$ 1,913,230	\$ 2,324,532	\$ 1,608,789	\$ 2,381,009
430 - Other services and charges	-	27,824	32,497	50,323	41,265	52,890
450 - Other financing uses	8,206,416	8,237,673	7,138,151	6,735,069	5,612,541	6,586,606
600 - Water Operation and Maintenance	2,235,183	2,073,204	2,972,062	2,937,118	2,102,997	3,006,418
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,087,961</b>	<b>\$ 12,077,284</b>	<b>\$ 12,055,940</b>	<b>\$ 12,047,042</b>	<b>\$ 9,365,592</b>	<b>\$ 12,026,923</b>
<b>Net Revenue</b>	<b>\$ (1,143)</b>	<b>\$ (3,037)</b>	<b>\$ 2,423</b>	<b>\$ -</b>	<b>\$ 32,029</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,005,825</b>	<b>1,004,682</b>	<b>1,001,644</b>	<b>1,004,067</b>	<b>1,004,067</b>	<b>1,004,067</b>
<b>Ending Fund Balance</b>	<b>\$ 1,004,682</b>	<b>\$ 1,001,644</b>	<b>\$ 1,004,067</b>	<b>\$ 1,004,067</b>	<b>\$ 1,036,097</b>	<b>\$ 1,004,067</b>

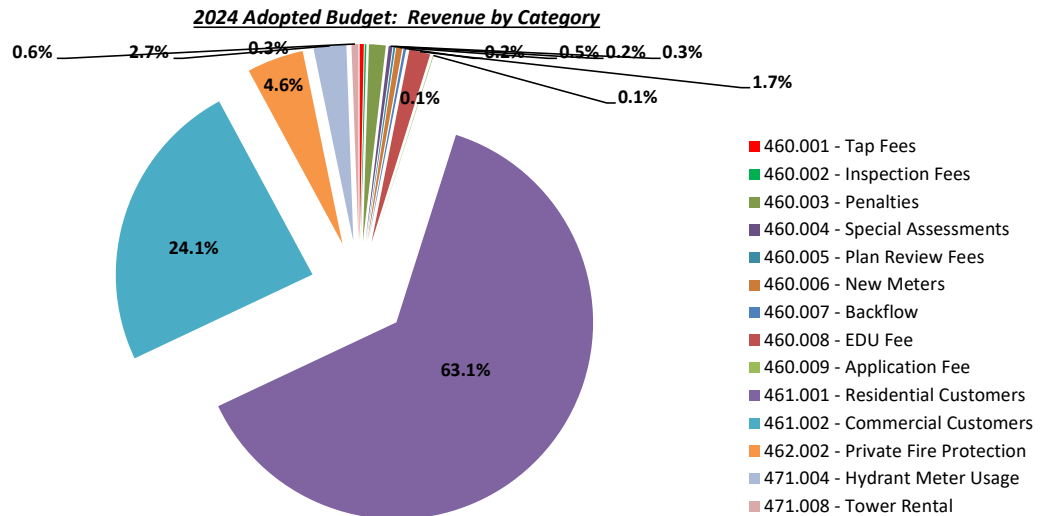
*Period Ending Fund Balance*





Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>360 - Miscellaneous</b>						
399.001 - Misc.	\$ 415	\$ 105,588	\$ 28,390	\$ -	\$ -	\$ -
399.004 - Transfer In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 415</b>	<b>\$ 105,588</b>	<b>\$ 28,390</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>400 - Water Operating Revenue</b>						
460.001 - Tap Fees	\$ 53,090	\$ 24,550	\$ 43,000	\$ 40,435	\$ 19,500	\$ 40,435
460.002 - Inspection Fees	15,193	17,400	14,058	17,229	10,415	17,229
460.003 - Penalties	89,206	205,633	206,640	169,250	145,819	167,682
460.004 - Special Assessments	37,906	37,431	36,336	38,716	24,765	38,716
460.005 - Plan Review Fees	19,071	12,405	17,386	20,646	9,050	20,646
460.006 - New Meters	73,113	40,361	60,557	66,126	28,560	60,039
460.007 - Backflow	27,474	23,874	27,545	26,832	16,237	26,832
460.008 - EDU Fee	372,425	94,690	163,391	234,969	83,100	210,169
460.009 - Application Fee	9,150	5,433	6,125	7,225	2,875	7,225
460.010 - Observation Fee	-	-	-	-	-	-
461.001 - Residential Customers	7,679,627	7,634,778	7,416,455	7,614,300	5,526,544	7,586,290
461.002 - Commercial Customers	2,843,249	2,932,167	2,913,970	2,902,640	2,111,206	2,898,006
462.002 - Private Fire Protection	540,898	565,593	567,139	557,914	425,308	557,886
471.003 - Sales Tax	-	-	-	-	-	-
471.004 - Hydrant Meter Usage	303,111	340,521	319,084	321,523	238,690	321,060
471.005 - Refunds & Overpayments	-	-	-	-	752,081	-
471.006 - Sale of Utility Assets	1,606	11,400	4,523	5,758	1,826	5,758
471.008 - Tower Rental	21,284	21,923	233,765	23,479	-	68,950
471.010 - Interest on Investment	-	-	-	-	-	-
471.011 - Other	-	500	-	-	1,646	-
<b>Total</b>	<b>\$ 12,086,403</b>	<b>\$ 11,968,659</b>	<b>\$ 12,029,973</b>	<b>\$ 12,047,042</b>	<b>\$ 9,397,621</b>	<b>\$ 12,026,923</b>
<b>480 - Other Water Revenue</b>						
480.011 - Wtr Bond Proceeds Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 12,086,819</b>	<b>\$ 12,074,247</b>	<b>\$ 12,058,363</b>	<b>\$ 12,047,042</b>	<b>\$ 9,397,621</b>	<b>\$ 12,026,923</b>



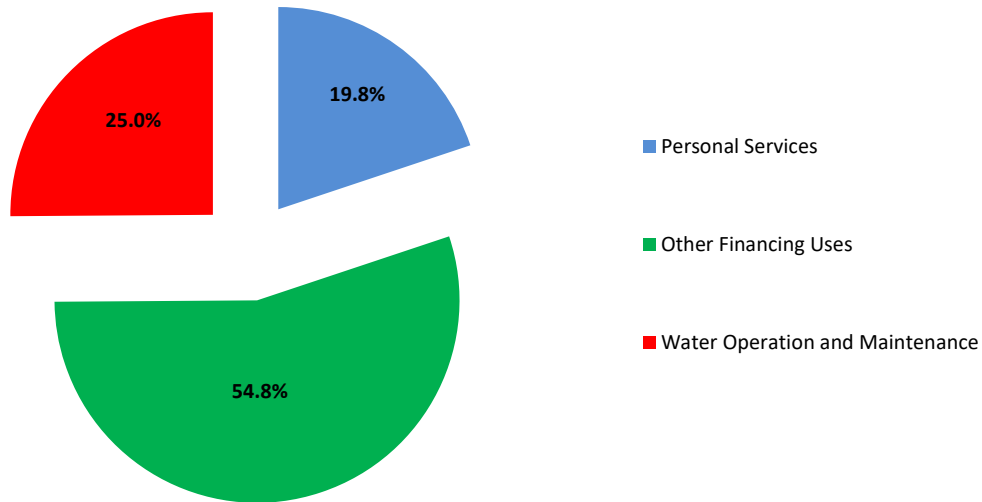
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Water Utility	\$ 12,087,961	\$ 12,077,284	\$ 12,055,940	\$ 12,047,042	\$ 9,365,592	\$ 12,026,923
<b>Total by Expenditures by Function</b>	<b>\$ 12,087,961</b>	<b>\$ 12,077,284</b>	<b>\$ 12,055,940</b>	<b>\$ 12,047,042</b>	<b>\$ 9,365,592</b>	<b>\$ 12,026,923</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal services	\$ 1,646,362	\$ 1,738,583	\$ 1,913,230	\$ 2,324,532	\$ 1,608,789	\$ 2,381,009
430 - Other services and charges	-	27,824	32,497	50,323	41,265	52,890
450 - Other financing uses	8,206,416	8,237,673	7,138,151	6,735,069	5,612,541	6,586,606
600 - Water Operation and Maintenance	2,235,183	2,073,204	2,972,062	2,937,118	2,102,997	3,006,418
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 12,087,961</b>	<b>\$ 12,077,284</b>	<b>\$ 12,055,940</b>	<b>\$ 12,047,042</b>	<b>\$ 9,365,592</b>	<b>\$ 12,026,923</b>

**2024 Adopted Budget: Expenditures by Category**



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 1,100,474	\$ 1,150,540	\$ 1,324,269	\$ 1,588,116	\$ 1,127,536	\$ 1,635,656
412 - Overtime	42,287	53,953	62,853	60,200	38,228	60,200
413 - Employee Benefits	503,600	534,091	526,108	676,216	443,025	685,153
439 - Other Services and Charges	-	27,824	32,497	50,323	41,265	52,890
452 - Interfund Operating Transfers	8,206,416	8,237,673	7,138,151	6,735,069	5,612,541	6,586,606
604 - Employee Pensions & Benefits	1,113	-	-	-	-	-
610 - Purchased Water	34,224	29,785	14,088	15,000	4,899	15,000
615 - Purchased Power	277,385	299,620	352,535	330,000	261,800	345,000
616 - Fuel for Power Production	-	-	-	-	-	-
617 - Purchased Water	-	-	-	-	-	-
618 - Chemicals	73,598	87,995	148,165	170,000	136,531	178,000
620 - Materials and Supplies	226,118	257,520	339,728	405,871	252,119	397,400
631 - Contractual Serv - Engineering	4,585	-	3,366	-	-	-
632 - Contractual Serv - Accounting	7,232	-	9,518	50,000	-	-
633 - Contractual Serv - Legal	2,633	-	2,584	20,000	1,750	-
634 - Contractual Serv - Mgt. Fees	-	-	-	-	-	-
635 - Contractual Serv - Testing	30,018	25,313	17,308	47,000	17,322	91,500
636 - Contractual Services - Other	419,951	293,498	465,766	469,000	387,254	507,000
641 - Rental of Building/Real Property	-	-	-	-	-	-
642 - Rental of Equipment	8,889	12,380	12,281	20,500	8,979	13,500
650 - Transportation Expenses	76,831	64,446	97,052	120,850	61,855	93,250
656 - Insurance - Vehicle	33,790	35,739	37,494	22,412	23,548	45,566
657 - Insurance - General Liability	17,195	20,552	23,091	12,367	34,735	18,177
658 - Insurance - Workman's Comp	27,523	29,452	28,772	23,697	27,541	24,304
659 - Insurance - Other	3,542	7,083	8,998	23,031	28,707	35,302
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	990,556	909,819	1,411,317	1,207,390	855,957	1,242,419
<b>Total Expenditures</b>	<b>\$ 12,087,961</b>	<b>\$ 12,077,284</b>	<b>\$ 12,055,940</b>	<b>\$ 12,047,042</b>	<b>\$ 9,365,592</b>	<b>\$ 12,026,923</b>

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

- The Water Utility was downgraded by Standard & Poor’s (“S&P”) to BB+ in November of 2015
- The City initiated a Water Rate study in late 2016 to address the financial condition of the Water Utility
- The last rate increase for the Water Utility occurred in 2001. The water rates were reduced in 2008
- The Lawrence Common Council adopted amended Ordinance No. 7, 2017 on May 1, 2017 establishing a new schedule of rates and charges
  - 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 \$6.5 million in inter-fund transfers have been budgeted for 2024, 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 #606

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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Utilities Superintendent	0.5	0.5	0.5	0.5	0.5
Director of Utilities/Operations & Admin	1	1	1	1.5	1
Chief Financial Officer	1	1	1	1	0.5
Director of Internal Auditing	0	0	0	0	0
Safety Director	0	0	0	0	0
GIS Coordinator	0.5	0	0	0	0.5
Department Manager	2.5	2.5	2.5	2	2
Foreman	1.5	2	2.5	2	1.5
Licensed Plant Operator	1	0.5	0	0.5	0
Inspector/Line Locator	0.5	0.5	0	0.5	0
Meter reader	0.5	0.5	0.5	0.5	0.5
Laborer	9.5	7	8	7	8.5
Billing Clerk	2.5	2.5	2.5	2.5	3
Financial Analyst	0.5	0	0	0.5	0.5
<b>Total Employee Count</b>	<b>21.5</b>	<b>18</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>

\* 5 Members of the Utility Service Board not shown

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

Performance Indicators

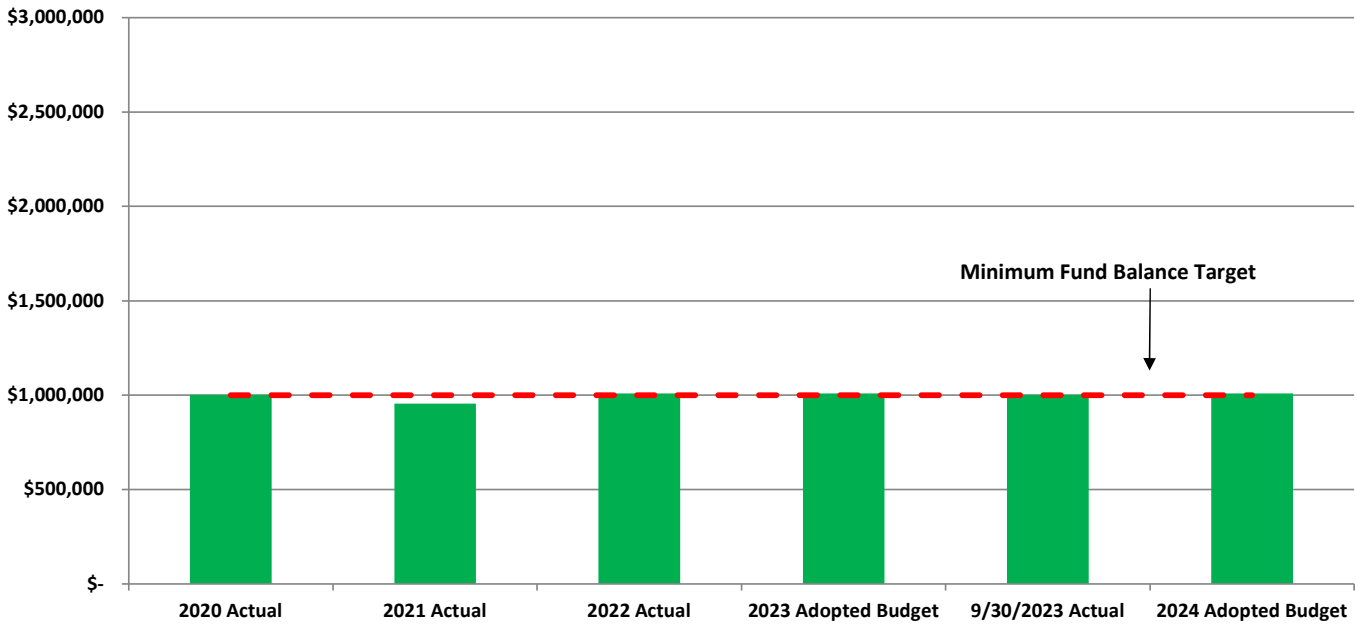
	Type	City Goals	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated
Unit of Measure								
Number of customers	Output	DWD	14,883	15,067	15,188	15,197	15,351	15,450
Number of Inspections	Effectiveness	DWD	28	73	37	25	69	75
Number of repair sewer inspections	Effectiveness	DWD	33	51	67	57	59	65
Total Flow To Treatment	Effectiveness	DWD	1,791,000,000	1,653,857,000	1,542,565,877	1,517,729,000	1,482,516,000	1,977,000,000
LU Billed Sewer Gallons	Output	DWD	947,000,000	976,226,000	927,978,289	873,741,000	937,005,000	946,200,000
Cycle 1 Gallons	Output	DWD	313,000,000	338,272,000	330,232,117	342,152,000	315,348,000	321,300,000
Cycle 2 Gallons	Output	DWD	634,000,000	636,955,000	597,746,172	531,589,000	621,657,000	624,900,000
Cycle 1 volume charges	Output	DWD	2,110,994	2,179,274	2,183,053	2,170,931	3,059,745	3,100,000
Cycle 2 volume charges	Output	DWD	3,968,403	4,217,704	3,851,682	3,962,699	5,728,576	5,785,860



Statement of Revenue, Expenditures, and Change in Fund Balance

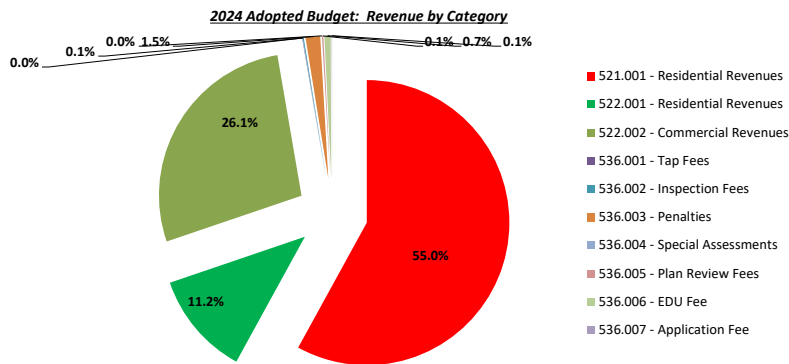
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
360 - Miscellaneous	\$ 413	\$ 1	\$ -	\$ -	\$ -	\$ -
500 - Sewer Operating Revenue	8,449,080	8,444,017	8,546,164	11,963,841	8,795,415	13,537,780
<b>Total Revenue</b>	<b>\$ 8,449,493</b>	<b>\$ 8,444,018</b>	<b>\$ 8,546,164</b>	<b>\$ 11,963,841</b>	<b>\$ 8,795,415</b>	<b>\$ 13,537,780</b>
<b>Expenditures:</b>						
410 - Personal services	\$ 1,383,312	\$ 1,489,150	\$ 1,376,816	\$ 1,689,159	\$ 1,074,783	\$ 1,740,560
430 - Other services and charges	2,909,000	2,320,824	1,271,038	2,556,268	1,651,265	3,533,961
450 - Other financing uses	537,438	543,224	866,710	2,273,732	1,707,062	2,254,791
700 - Sewer Operation and Maintenance	3,624,158	4,137,334	4,977,655	5,444,682	4,369,400	6,008,468
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,453,908</b>	<b>\$ 8,490,531</b>	<b>\$ 8,492,219</b>	<b>\$ 11,963,841</b>	<b>\$ 8,802,510</b>	<b>\$ 13,537,780</b>
<b>Net Revenue</b>	<b>\$ (4,415)</b>	<b>\$ (46,513)</b>	<b>\$ 53,945</b>	<b>\$ -</b>	<b>\$ (7,095)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,005,873</b>	<b>1,001,458</b>	<b>954,944</b>	<b>1,008,889</b>	<b>1,008,889</b>	<b>1,008,889</b>
<b>Ending Fund Balance</b>	<b>\$ 1,001,458</b>	<b>\$ 954,944</b>	<b>\$ 1,008,889</b>	<b>\$ 1,008,889</b>	<b>\$ 1,001,794</b>	<b>\$ 1,008,889</b>

Period Ending Fund Balance



**Detailed Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>360 - Miscellaneous</b>						
399.001 - Misc.	\$ 413	\$ 1	\$ -	\$ -	\$ -	\$ -
399.004 - Transfer In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 413</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>500 - Sewer Operating Revenue</b>						
521.001 - Residential Revenues	\$ 4,457,936	\$ 4,582,275	\$ 4,603,225	\$ 6,663,440	\$ 4,787,975	\$ 7,439,179
521.002 - Commercial Revenues	-	-	107,525	3,427,222	408,988	708,178
522.001 - Residential Revenues	819,202	794,327	757,334	1,429,152	810,358	1,512,260
522.002 - Commercial Revenues	2,647,838	2,720,368	2,676,098	-	2,502,653	3,530,871
536.001 - Tap Fees	11,850	4,680	17,460	20,309	3,800	5,923
536.002 - Inspection Fees	13,550	19,500	11,415	16,034	7,980	14,155
536.003 - Penalties	104,641	184,790	183,922	186,399	174,923	209,374
536.004 - Special Assessments	-	-	-	-	-	-
536.005 - Plan Review Fees	17,990	39,139	19,960	24,034	11,488	17,658
536.006 - EDU Fee	353,380	91,850	161,350	187,921	82,500	92,778
536.007 - Application Fee	8,780	6,730	7,875	9,330	4,750	7,404
536.008 - Refunds & Overpayments	6,000	-	-	-	-	-
536.011 - Sale of Assets	5,000	-	-	-	-	-
536.012 - Miscellaneous	2,914	357	-	-	-	-
<b>Total</b>	<b>\$ 8,449,080</b>	<b>\$ 8,444,017</b>	<b>\$ 8,546,164</b>	<b>\$ 11,963,841</b>	<b>\$ 8,795,415</b>	<b>\$ 13,537,780</b>
<b>Total Revenue</b>	<b>\$ 8,449,493</b>	<b>\$ 8,444,018</b>	<b>\$ 8,546,164</b>	<b>\$ 11,963,841</b>	<b>\$ 8,795,415</b>	<b>\$ 13,537,780</b>

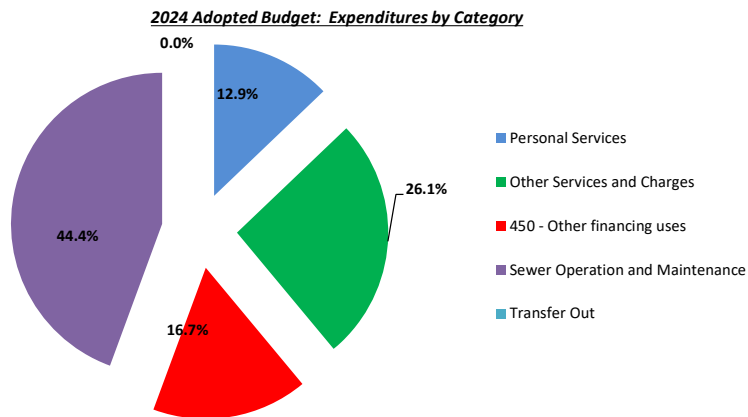


**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Sanitation	\$ 8,453,908	\$ 8,490,531	\$ 8,492,219	\$ 11,963,841	\$ 8,802,510	\$ 13,537,780
<b>Total by Expenditures by Function</b>	<b>\$ 8,453,908</b>	<b>\$ 8,490,531</b>	<b>\$ 8,492,219</b>	<b>\$ 11,963,841</b>	<b>\$ 8,802,510</b>	<b>\$ 13,537,780</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal services	\$ 1,383,312	\$ 1,489,150	\$ 1,376,816	\$ 1,689,159	\$ 1,074,783	\$ 1,740,560
430 - Other services and charges	2,909,000	2,320,824	1,271,038	2,556,268	1,651,265	3,533,961
450 - Other financing uses	537,438	543,224	866,710	2,273,732	1,707,062	2,254,791
700 - Sewer Operation and Maintenance	3,624,158	4,137,334	4,977,655	5,444,682	4,369,400	6,008,468
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 8,453,908</b>	<b>\$ 8,490,531</b>	<b>\$ 8,492,219</b>	<b>\$ 11,963,841</b>	<b>\$ 8,802,510</b>	<b>\$ 13,537,780</b>



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 956,204	\$ 1,029,326	\$ 976,120	\$ 1,165,272	\$ 756,580	\$ 1,210,128
412 - Overtime	28,791	35,041	40,328	41,700	21,320	41,700
413 - Employee Benefits	398,317	424,783	360,368	482,187	296,883	488,732
439 - Other Services and Charges	2,909,000	2,320,824	1,271,038	2,556,268	1,651,265	3,533,961
452 - Interfund Operating Transfers	537,438	543,224	866,710	2,273,732	1,707,062	2,254,791
701 - Salaries & Wages - Employees	-	-	-	-	-	-
703 - Salary & Wage-Officers & Directo	-	-	-	-	-	-
704 - Employee Pensions & Benefits	-	-	-	-	-	-
710 - Purchased Wastewater Treatment	2,356,730	2,848,488	3,451,326	3,700,000	3,086,775	3,852,000
711 - Sludge Removal Expense	-	-	-	-	-	-
715 - Purchased Power	99,787	106,103	122,480	120,000	89,044	125,000
716 - Fuel for Power Production	-	-	-	-	-	-
718 - Chemicals	-	-	-	-	-	-
720 - Materials and Supplies	55,463	74,935	107,150	140,300	67,506	100,250
731 - Contractual Serv - Engineering	747	-	-	-	-	-
732 - Contractual Serv - Accounting	6,006	-	3,780	4,500	-	-
733 - Contractual Serv - Legal	2,500	-	8,440	10,000	1,750	-
734 - Contractual Serv - Mgmt Fees	-	-	-	-	-	-
735 - Contractual Serv - Testing	8,257	7,516	7,779	20,000	7,790	10,000
736 - Contractual Services - Other	258,710	204,387	298,366	348,000	281,384	358,500
741 - Rental of Building/Real Property	-	-	-	-	-	-
742 - Rental of Equipment	8,889	37,435	6,472	15,000	2,993	15,250
750 - Transportation Expenses	69,390	62,591	72,113	93,200	41,475	70,450
756 - Insurance - Vehicle	33,790	35,739	37,494	22,412	23,548	45,566
757 - Insurance - General Liability	17,195	20,552	23,091	12,367	33,285	18,177
758 - Insurance - Workman's Comp	27,523	29,452	28,772	23,697	27,541	24,304
759 - Insurance - Other	3,542	8,278	8,998	23,031	29,421	35,302
770 - Bad Debt Expense	-	-	-	-	-	-
771 - Depreciation and Amortization	-	-	-	-	-	-
775 - Miscellaneous Expenses	675,630	701,857	801,396	912,175	676,888	1,353,669
<b>Total Expenditures</b>	<b>\$ 8,453,908</b>	<b>\$ 8,490,531</b>	<b>\$ 8,492,219</b>	<b>\$ 11,963,841</b>	<b>\$ 8,802,510</b>	<b>\$ 13,537,780</b>

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

- The 2024 budget includes Interfund transfers of \$5.7 million which include:
  - o Funding for a contractual payment to the City
  - o \$1.3 million in capital improvements
  - o Transfers to the Bond and Interest Fund to make debt service payments on outstanding Sewer Revenue bonds
- In 2022 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



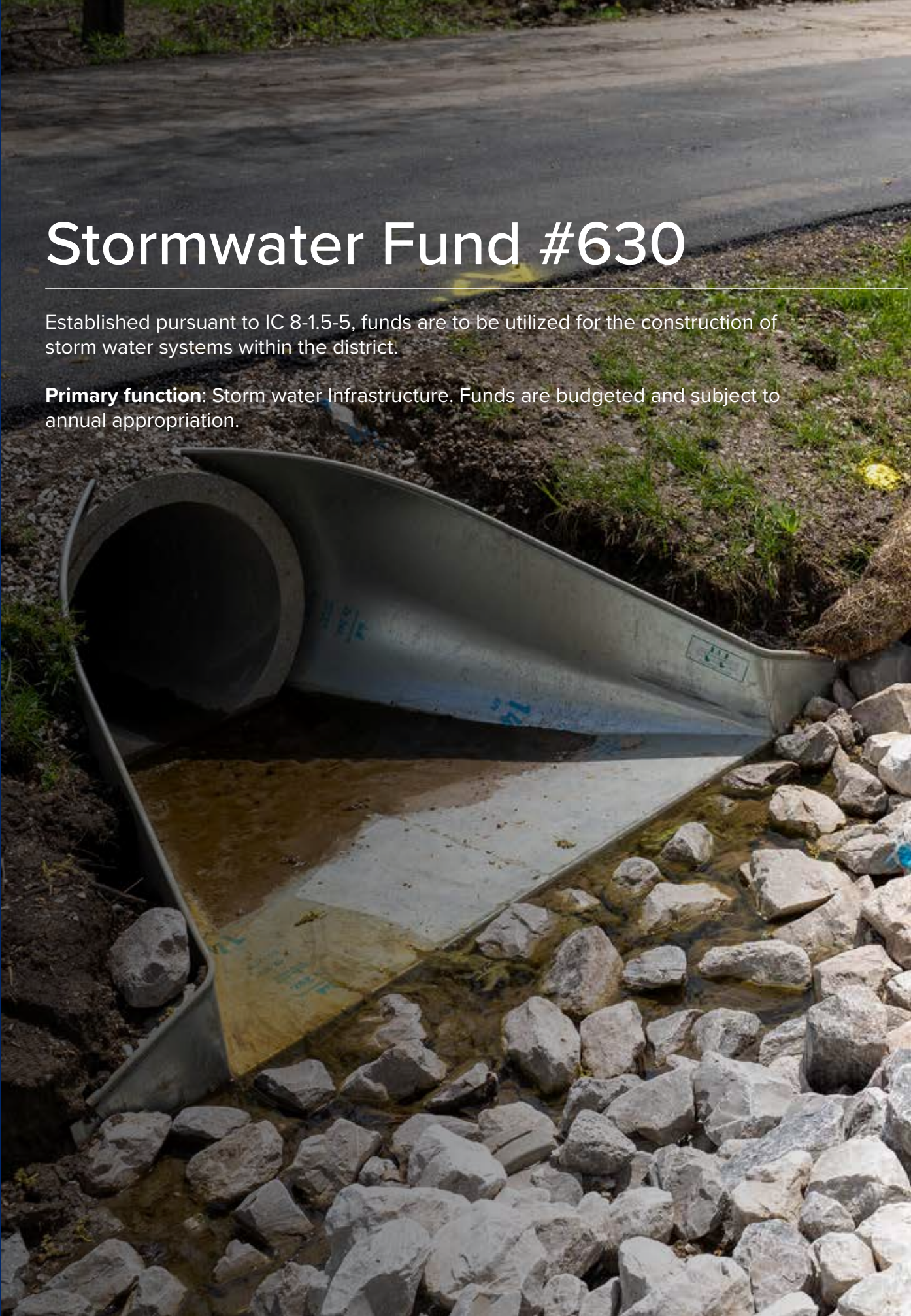




# Stormwater Fund #630

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

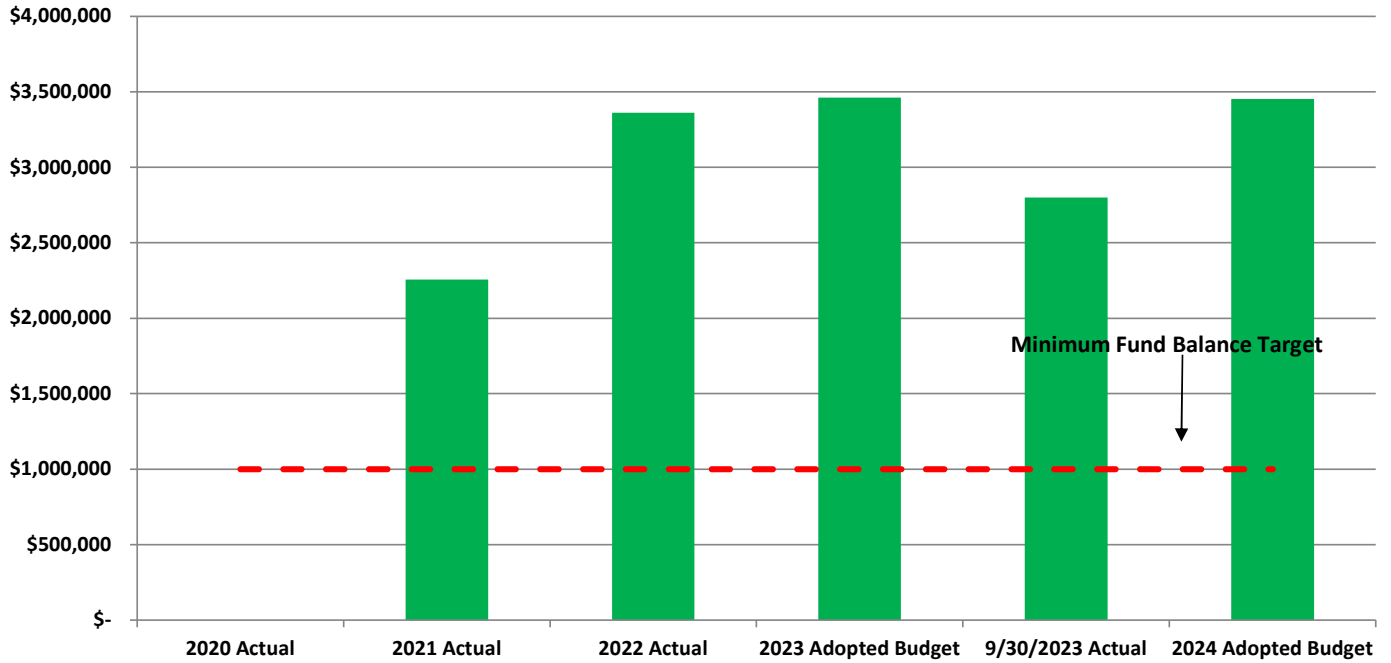
**Primary function:** Storm water Infrastructure. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
341 - General Government	\$ -	\$ 2,784,962	\$ 2,000,426	\$ 2,100,000	\$ 1,098,058	\$ 2,250,000
<u>390 - Other Financing Sources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 2,784,962</b>	<b>\$ 2,000,426</b>	<b>\$ 2,100,000</b>	<b>\$ 1,098,058</b>	<b>\$ 2,250,000</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,003
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	529,240	890,684	1,992,500	1,655,680	2,045,300
440 - Capital Outlay	-	-	4,911	5,000	4,202	60,000
<u>450 - Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 529,240</b>	<b>\$ 895,596</b>	<b>\$ 1,997,500</b>	<b>\$ 1,659,882</b>	<b>\$ 2,260,303</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ 2,255,722</b>	<b>\$ 1,104,830</b>	<b>\$ 102,500</b>	<b>\$ (561,824)</b>	<b>\$ (10,303)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>2,255,722</b>	<b>3,360,553</b>	<b>3,360,553</b>	<b>3,463,053</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 2,255,722</b>	<b>\$ 3,360,553</b>	<b>\$ 3,463,053</b>	<b>\$ 2,798,728</b>	<b>\$ 3,452,750</b>

**Period Ending Fund Balance**



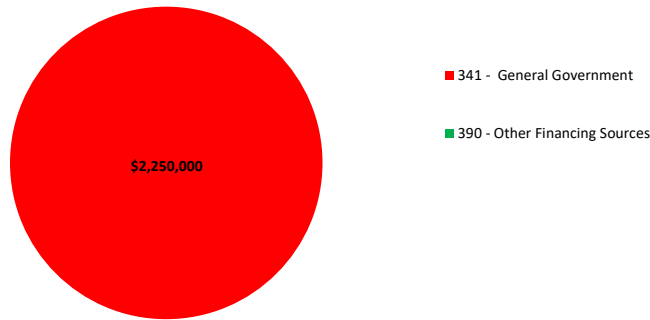


Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>341 - General Government</b>						
341.006 - Stormwater User Fee	\$ -	\$ 2,784,962	\$ 2,000,426	\$ 2,100,000	\$ 1,098,058	\$ 2,250,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,784,962</b>	<b>\$ 2,000,426</b>	<b>\$ 2,100,000</b>	<b>\$ 1,098,058</b>	<b>\$ 2,250,000</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392.001 - Sale of Capital Assets	-	-	-	-	-	-
392.002 - Insurance Reimbursements	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 2,784,962</b>	<b>\$ 2,000,426</b>	<b>\$ 2,100,000</b>	<b>\$ 1,098,058</b>	<b>\$ 2,250,000</b>

2024 Adopted Budget: Revenue by Category

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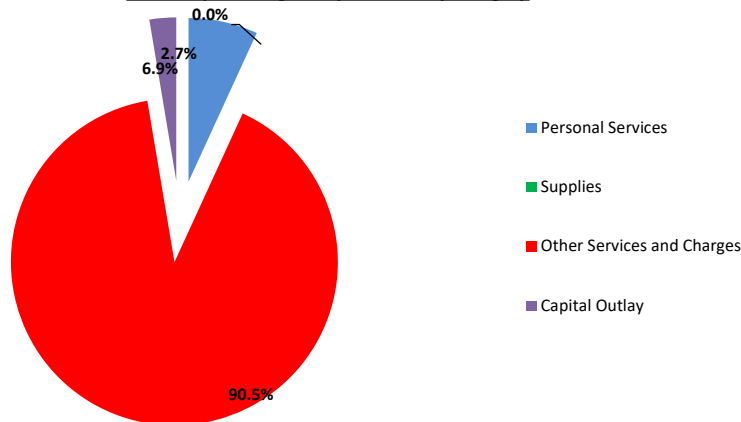
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Highway and Streets	\$ -	\$ 529,240	\$ 895,596	\$ 1,997,500	\$ 1,659,882	\$ 2,260,303
<b>Total by Expenditures by Function</b>	<b>\$ -</b>	<b>\$ 529,240</b>	<b>\$ 895,596</b>	<b>\$ 1,997,500</b>	<b>\$ 1,659,882</b>	<b>\$ 2,260,303</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,003
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	529,240	890,684	1,992,500	1,655,680	2,045,300
440 - Capital Outlay	-	-	4,911	5,000	4,202	60,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ -</b>	<b>\$ 529,240</b>	<b>\$ 895,596</b>	<b>\$ 1,997,500</b>	<b>\$ 1,659,882</b>	<b>\$ 2,260,303</b>

2024 Adopted Budget: Expenditures by Category





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,865
412 - Overtime	-	-	-	-	-	5,000
413 - Employee Benefits	-	-	-	-	-	51,138
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	-	59,462	388,255	485,000	562,904	405,000
432 - Communication and Transportation	-	-	-	-	210	-
433 - Printing and Advertising	-	-	-	-	249	-
434 - Insurance	-	-	-	-	-	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	142,219	193,799	1,100,000	888,326	1,250,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	327,559	308,136	400,000	196,276	383,000
439 - Other Services and Charges	-	-	494	7,500	7,715	7,300
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	4,911	5,000	4,202	60,000
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 529,240</b>	<b>\$ 895,596</b>	<b>\$ 1,997,500</b>	<b>\$ 1,659,882</b>	<b>\$ 2,260,303</b>

**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.
- In the 2024 budget, the City is funding one new position for Stormwater as well as a vehicle for this position.



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# 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 Bond Proceeds #609
- 328** Sewer '09 Bond Proceeds #611
- 330** Water Debt Service Reserve - '09 #614
- 332** Sewer Debt Service Reserve - '09 #615
- 334** Sewer SRF Loan #616
- 336** Water 2017 SRF Loan #619



**Revenue and Expenditure Summary - By Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
602 Water Bond Interest & Sinking	\$ 1,181,298	\$ 1,385,695	\$ 1,381,505	\$ 1,902,055	\$ 1,036,346	\$ 1,376,840
603 2017 Water SRF Bond and Interest	521,539	520,009	524,923	-	401,892	-
604 Water Bond Debt Service Reserve	47,013	45,090	29,013	-	19,316	-
605 Water Utility Bond Proceeds	12,400,873	-	-	-	-	-
607 Sewer Bond Interest & Sinking	537,438	564,676	644,334	2,034,908	1,528,719	2,013,615
608 Sewer Debt Service Reserve	3,836	123	50,150	-	213,871	-
609 Sewer Bond Proceeds	-	-	19,850,000	-	-	-
611 Sewer '09 Bond Proceeds	-	-	-	-	-	-
614 Water Debt Service Reserve '09	-	-	-	-	-	-
615 Sewer Debt Service Reserve '09	-	-	-	-	-	-
616 Sewer SRF Loan Fund	-	-	-	-	-	-
619 <u>Water 2017 SRF Loan Fund</u>	<u>4,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 14,696,753</b>	<b>\$ 2,515,592</b>	<b>\$ 22,479,925</b>	<b>\$ 3,936,963</b>	<b>\$ 3,200,144</b>	<b>\$ 3,390,455</b>
<b>Expenditures:</b>						
602 Water Bond Interest & Sinking	\$ 1,181,298	\$ 1,385,695	\$ 1,381,005	\$ 1,902,055	\$ 277,648	\$ 1,376,840
603 2017 Water SRF Bond and Interest	516,600	516,530	961,660	-	70,630	-
604 Water Bond Debt Service Reserve	-	-	-	-	-	-
605 Water Utility Bond Proceeds	2,076,116	6,048,926	2,605,721	-	1,515,962	-
607 Sewer Bond Interest & Sinking	537,438	564,676	642,872	2,034,908	782,782	2,013,615
608 Sewer Debt Service Reserve	-	-	-	-	-	-
609 Sewer Bond Proceeds	-	-	104,597	-	317,239	-
611 Sewer '09 Bond Proceeds	-	-	-	-	-	-
614 Water Debt Service Reserve '09	-	-	-	-	-	-
615 Sewer Debt Service Reserve '09	-	-	-	-	-	-
616 Sewer SRF Loan Fund	-	-	-	-	-	-
619 <u>Water 2017 SRF Loan Fund</u>	<u>1,076,962</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>5,388,415</b>	<b>8,515,826</b>	<b>5,695,855</b>	<b>3,936,963</b>	<b>2,964,261</b>	<b>3,390,455</b>
<b>Revenue less Expenditures</b>	<b>\$ 9,308,337</b>	<b>\$ (6,000,234)</b>	<b>\$ 16,784,070</b>	<b>\$ -</b>	<b>\$ 235,883</b>	<b>\$ -</b>







# Water Bond Interest and Sinking #602

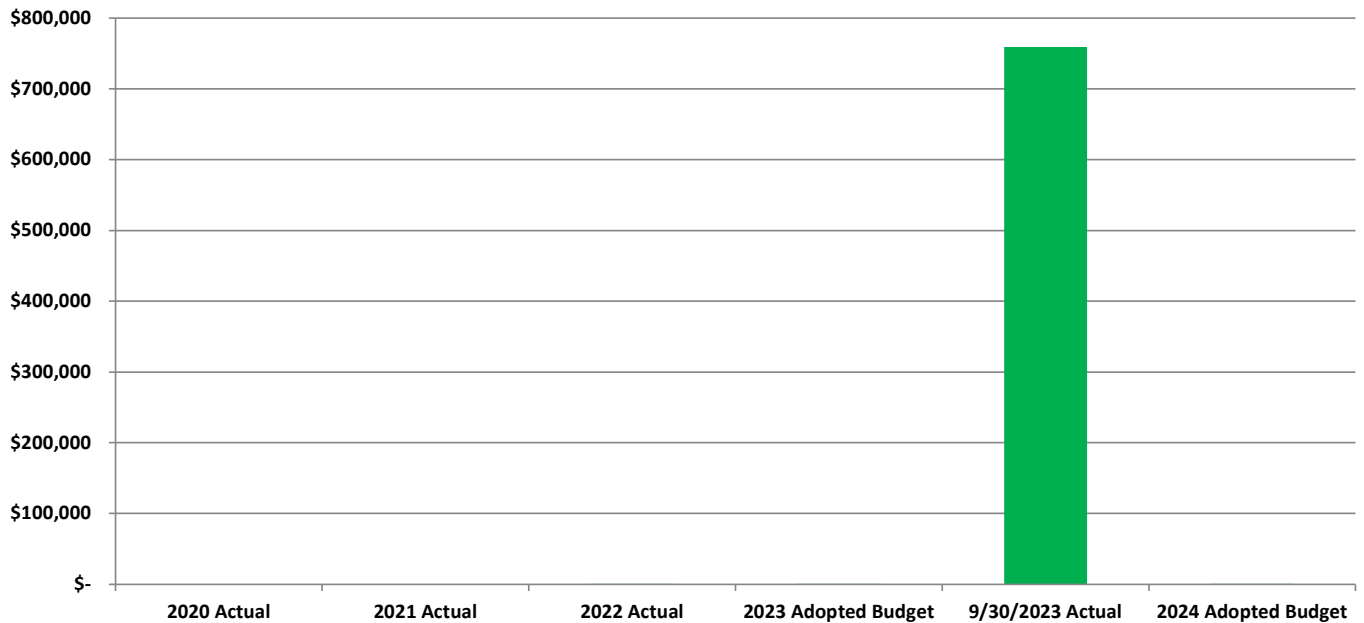
To account for debt service payments on outstanding Water Works Revenue Bonds.

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 1,181,298	\$ 1,385,695	\$ 1,381,505	\$ 1,902,055	\$ 1,036,346	\$ 1,376,840
<b>Total Revenue</b>	<b>\$ 1,181,298</b>	<b>\$ 1,385,695</b>	<b>\$ 1,381,505</b>	<b>\$ 1,902,055</b>	<b>\$ 1,036,346</b>	<b>\$ 1,376,840</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	1,181,298	1,385,695	1,381,005	1,902,055	277,648	1,376,840
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,181,298</b>	<b>\$ 1,385,695</b>	<b>\$ 1,381,005</b>	<b>\$ 1,902,055</b>	<b>\$ 277,648</b>	<b>\$ 1,376,840</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 758,699</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 759,199</b>	<b>\$ 500</b>

***Period Ending Fund Balance***



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

- This fund was established to pay debt service on outstanding water bonds
- Interfund transfers from the Water Operating fund the payments
- As of September 30, 2023, Water 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



# Water 2017 SRF Bond and Interest #603

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

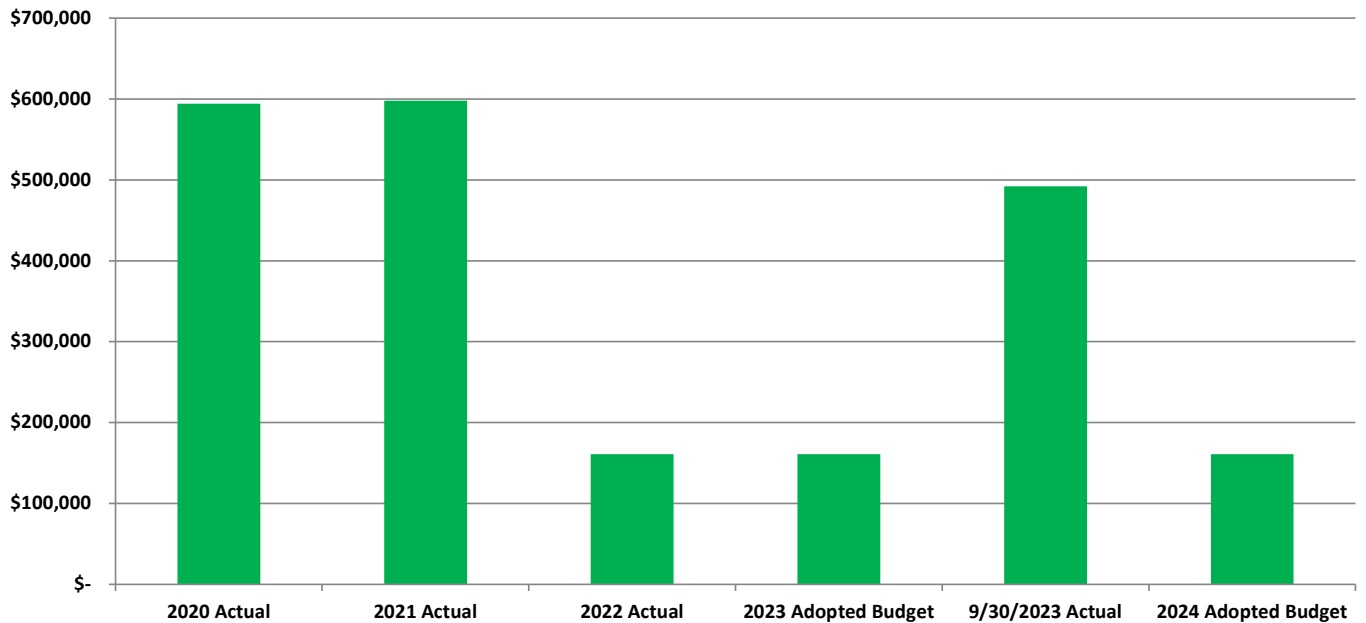




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 521,539	\$ 520,009	\$ 524,923	\$ -	\$ 401,892	\$ -
<b>Total Revenue</b>	<b>\$ 521,539</b>	<b>\$ 520,009</b>	<b>\$ 524,923</b>	<b>\$ -</b>	<b>\$ 401,892</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	516,600	516,530	961,660	-	70,630	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 516,600</b>	<b>\$ 516,530</b>	<b>\$ 961,660</b>	<b>\$ -</b>	<b>\$ 70,630</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 4,939</b>	<b>\$ 3,479</b>	<b>\$ (436,737)</b>	<b>\$ -</b>	<b>\$ 331,262</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>589,389</b>	<b>594,328</b>	<b>597,806</b>	<b>161,069</b>	<b>161,069</b>	<b>161,069</b>
<b>Ending Fund Balance</b>	<b>\$ 594,328</b>	<b>\$ 597,806</b>	<b>\$ 161,069</b>	<b>\$ 161,069</b>	<b>\$ 492,331</b>	<b>\$ 161,069</b>

***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.

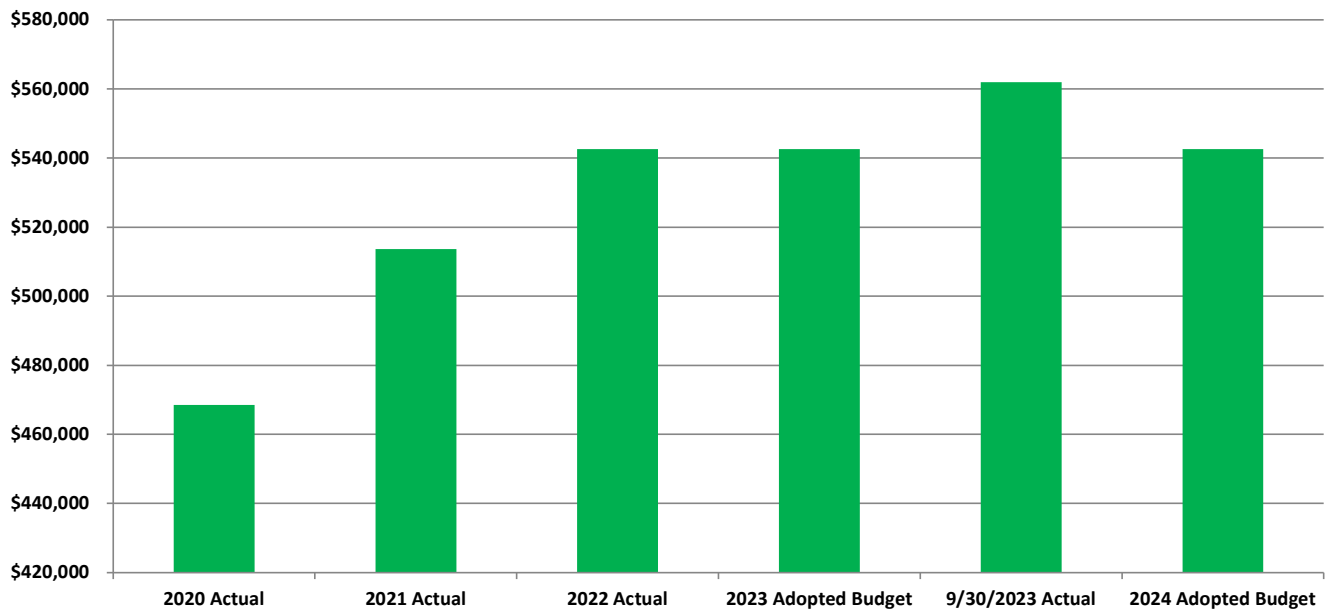
**Primary function:** None. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 47,013	\$ 45,090	\$ 29,013	\$ -	\$ 19,316	\$ -
<b>Total Revenue</b>	<b>\$ 47,013</b>	<b>\$ 45,090</b>	<b>\$ 29,013</b>	<b>\$ -</b>	<b>\$ 19,316</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 47,013</b>	<b>\$ 45,090</b>	<b>\$ 29,013</b>	<b>\$ -</b>	<b>\$ 19,316</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>421,475</b>	<b>468,488</b>	<b>513,579</b>	<b>542,592</b>	<b>542,592</b>	<b>542,592</b>
<b>Ending Fund Balance</b>	<b>\$ 468,488</b>	<b>\$ 513,579</b>	<b>\$ 542,592</b>	<b>\$ 542,592</b>	<b>\$ 561,908</b>	<b>\$ 542,592</b>

**Period Ending Fund Balance**



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

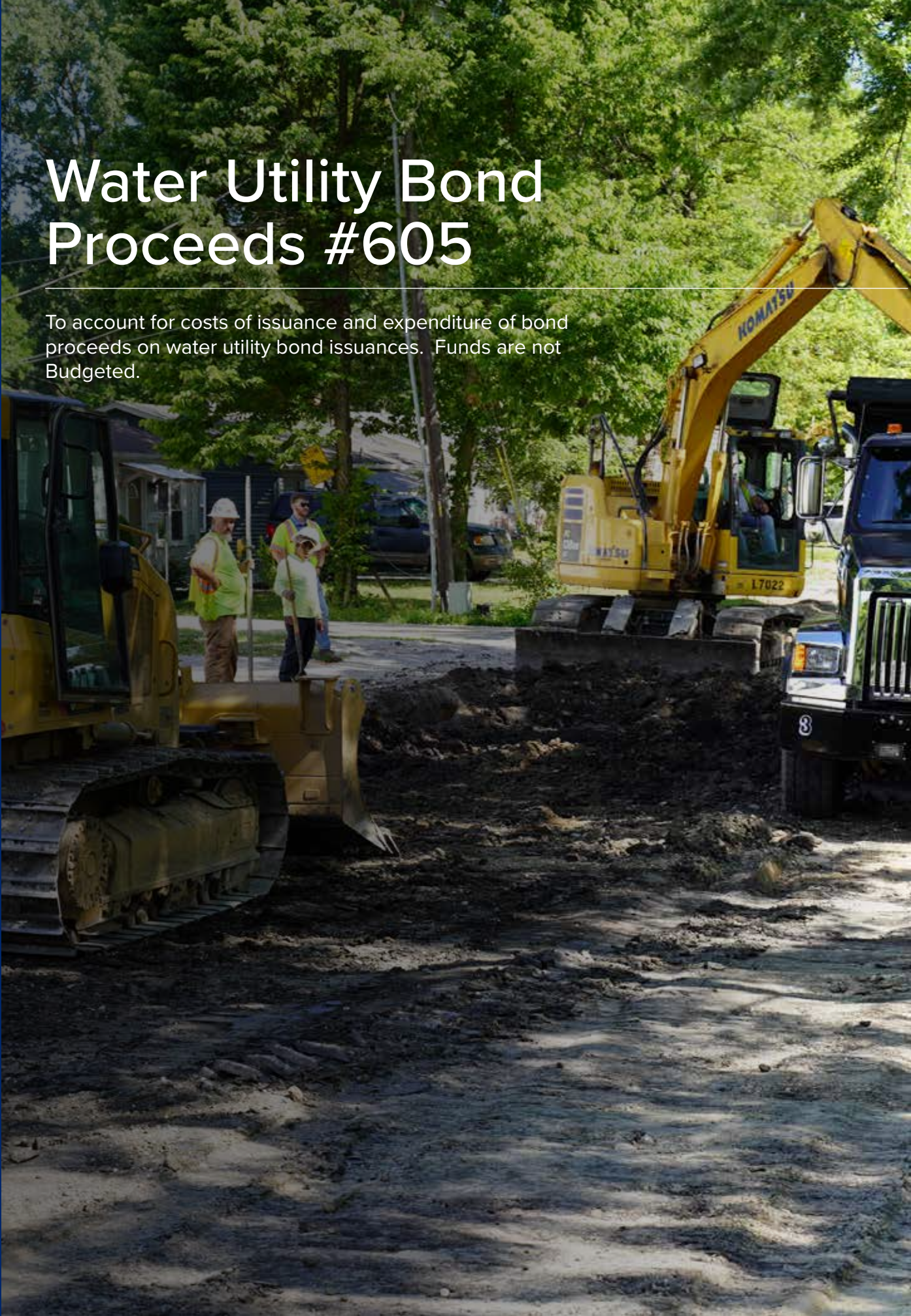
- Debt service reserve fund established for all outstanding Water Revenue Bonds
- The Water Utility refunded its outstanding Series 2007 & Series 2009 bonds in late 2017 with Refunding Series 2017A & 2017B
- The reserve fund requirement for the Refunding Bonds was satisfied with a Surety Bond, reducing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





# Water Utility Bond Proceeds #605

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

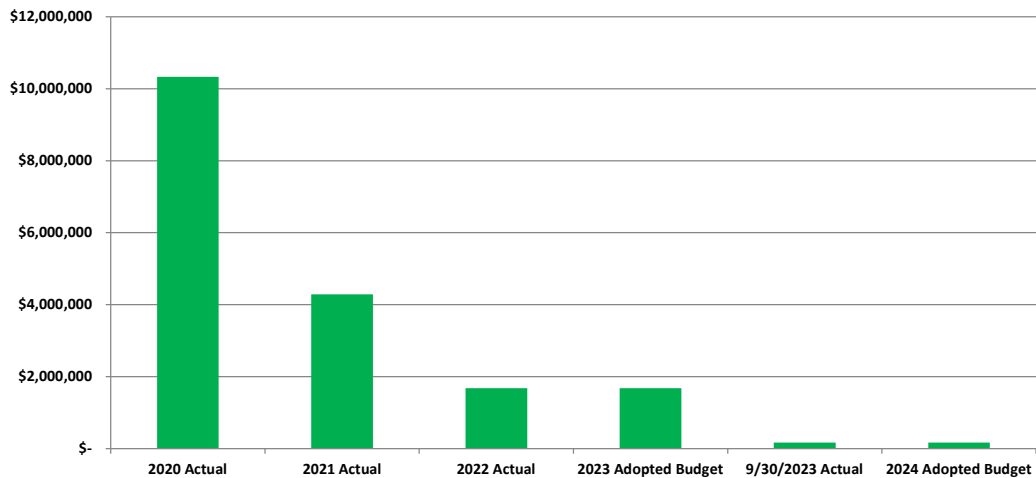




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 12,400,873	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 12,400,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	2,076,116	6,048,926	2,605,721	-	1,515,962	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,076,116</b>	<b>\$ 6,048,926</b>	<b>\$ 2,605,721</b>	<b>\$ -</b>	<b>\$ 1,515,962</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 10,324,756</b>	<b>\$ (6,048,926)</b>	<b>\$ (2,605,721)</b>	<b>\$ -</b>	<b>\$ (1,515,962)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>10,182</b>	<b>10,334,939</b>	<b>4,286,013</b>	<b>1,680,292</b>	<b>1,680,292</b>	<b>164,330</b>
<b>Ending Fund Balance</b>	<b>\$ 10,334,939</b>	<b>\$ 4,286,013</b>	<b>\$ 1,680,292</b>	<b>\$ 1,680,292</b>	<b>\$ 164,330</b>	<b>\$ 164,330</b>

*Period Ending Fund Balance*



**Expenditures by Function**

	2020 Actual	2021 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Water Utility	\$ 2,076,116	\$ 6,048,926	\$ -	\$ 1,515,962	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 2,076,116</b>	<b>\$ 6,048,926</b>	<b>\$ -</b>	<b>\$ 1,515,962</b>	<b>\$ -</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 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	2,605,721	-	1,515,962	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 2,076,116</b>	<b>\$ 6,048,926</b>	<b>\$ 2,605,721</b>	<b>\$ -</b>	<b>\$ 1,515,962</b>	<b>\$ -</b>

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

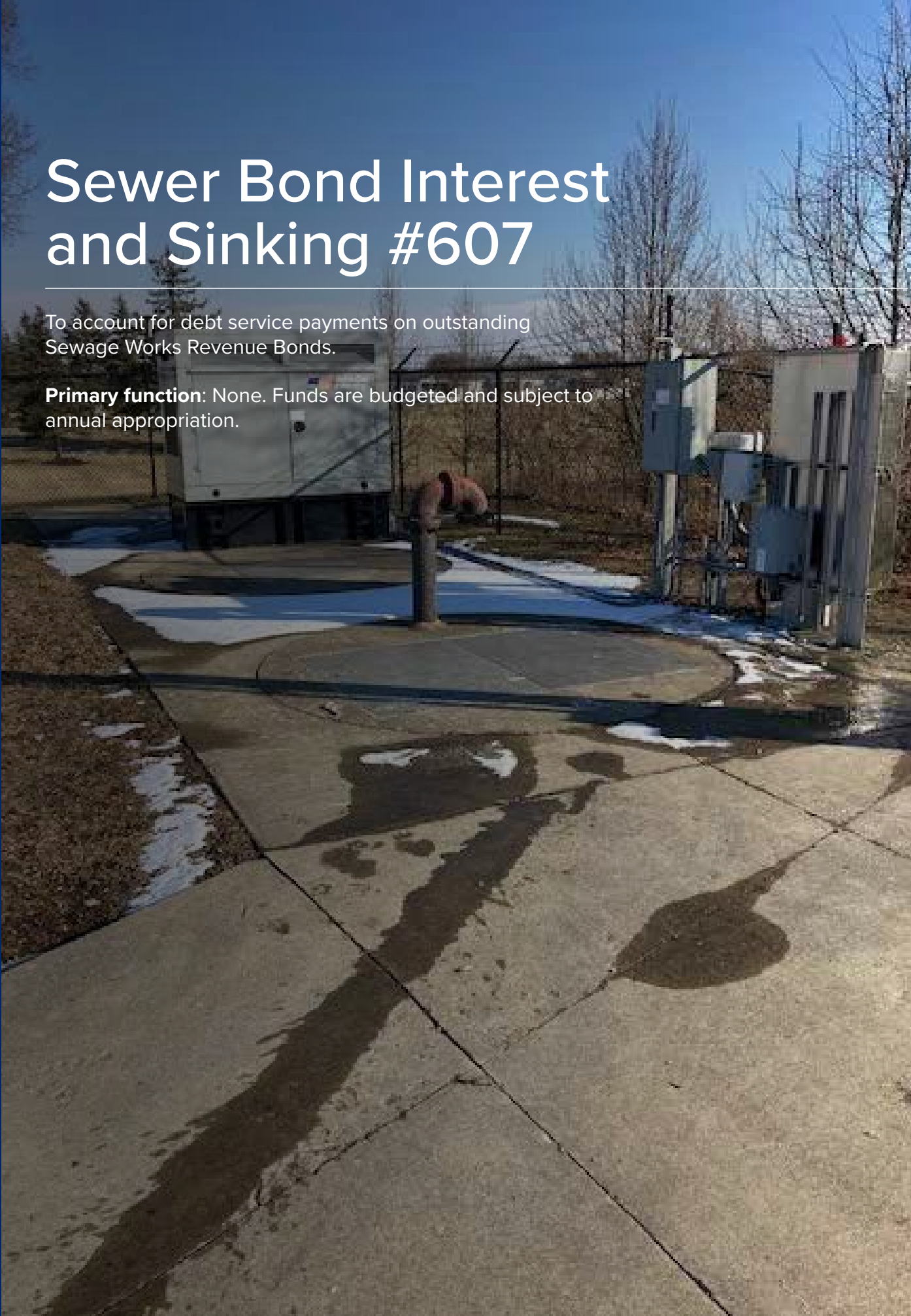
- Funds received in 2017 to pay for the cost of issuance incurred in refunding the Water Utility’s then outstanding Series 2007 & Series 2009 bonds
- Funds received in 2020 reflect bond proceeds from issuance of Water revenue bonds Series 2020
  - o These funds were utilized for the following:
    - 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.

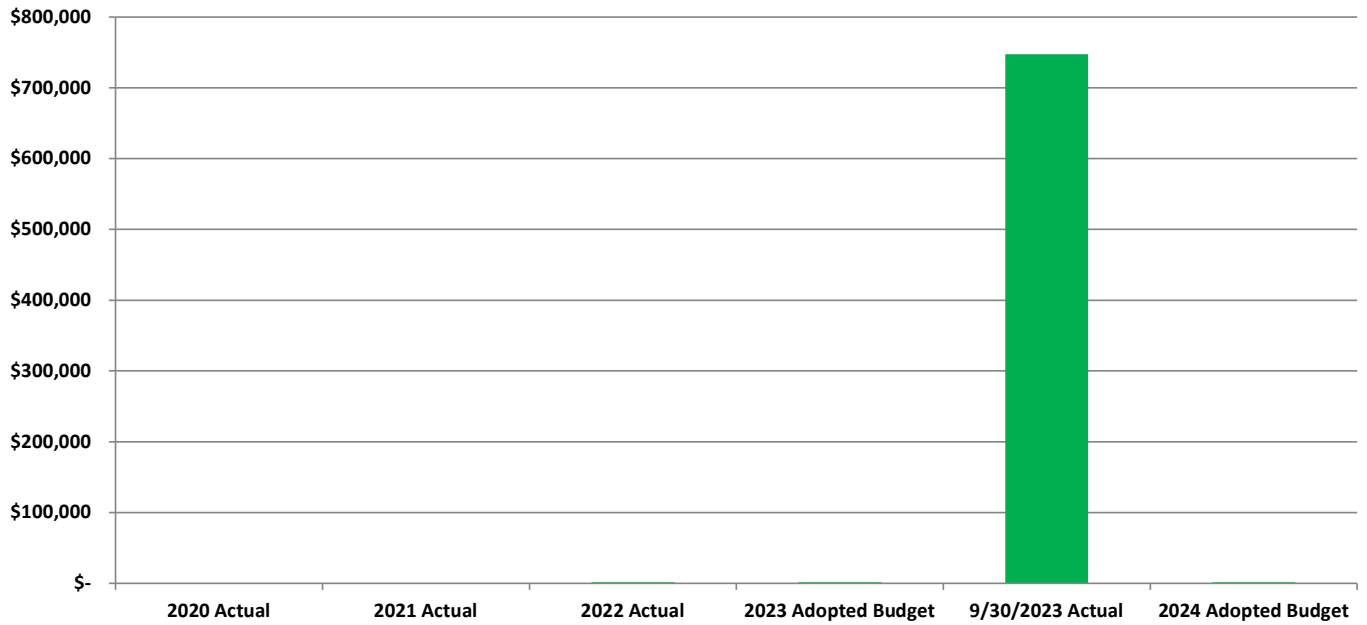
**Primary function:** None. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 537,438	\$ 564,676	\$ 644,334	\$ 2,034,908	\$ 1,528,719	\$ 2,013,615
<b>Total Revenue</b>	<b>\$ 537,438</b>	<b>\$ 564,676</b>	<b>\$ 644,334</b>	<b>\$ 2,034,908</b>	<b>\$ 1,528,719</b>	<b>\$ 2,013,615</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	537,438	564,676	642,872	2,034,908	782,782	2,013,615
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 537,438</b>	<b>\$ 564,676</b>	<b>\$ 642,872</b>	<b>\$ 2,034,908</b>	<b>\$ 782,782</b>	<b>\$ 2,013,615</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,462</b>	<b>\$ -</b>	<b>\$ 745,936</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,462</b>	<b>1,462</b>	<b>1,462</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,462</b>	<b>\$ 1,462</b>	<b>\$ 747,398</b>	<b>\$ 1,462</b>

***Period Ending Fund Balance***



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

- This fund was established to pay debt service on outstanding sewer bonds
- 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.

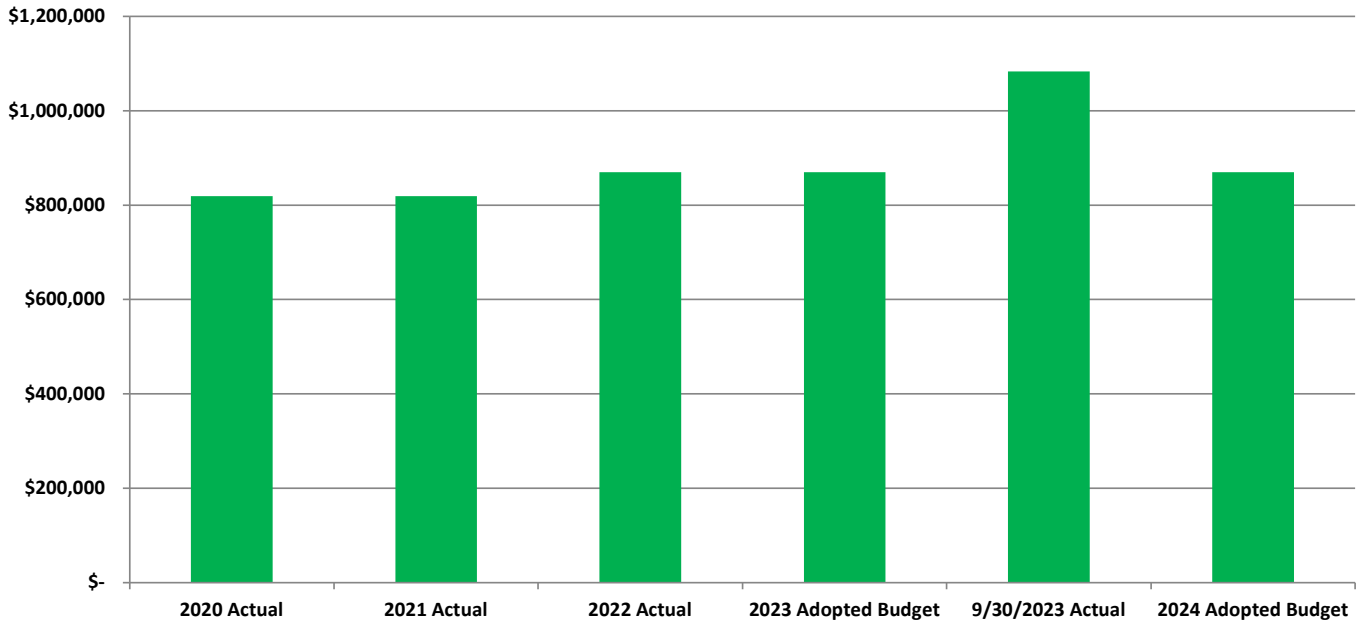




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 3,836	\$ 123	\$ 50,150	\$ -	\$ 213,871	\$ -
<b>Total Revenue</b>	<b>\$ 3,836</b>	<b>\$ 123</b>	<b>\$ 50,150</b>	<b>\$ -</b>	<b>\$ 213,871</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 3,836</b>	<b>\$ 123</b>	<b>\$ 50,150</b>	<b>\$ -</b>	<b>\$ 213,871</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>815,235</b>	<b>819,071</b>	<b>819,194</b>	<b>869,344</b>	<b>869,344</b>	<b>869,344</b>
<b>Ending Fund Balance</b>	<b>\$ 819,071</b>	<b>\$ 819,194</b>	<b>\$ 869,344</b>	<b>\$ 869,344</b>	<b>\$ 1,083,215</b>	<b>\$ 869,344</b>

*Period Ending Fund Balance*



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

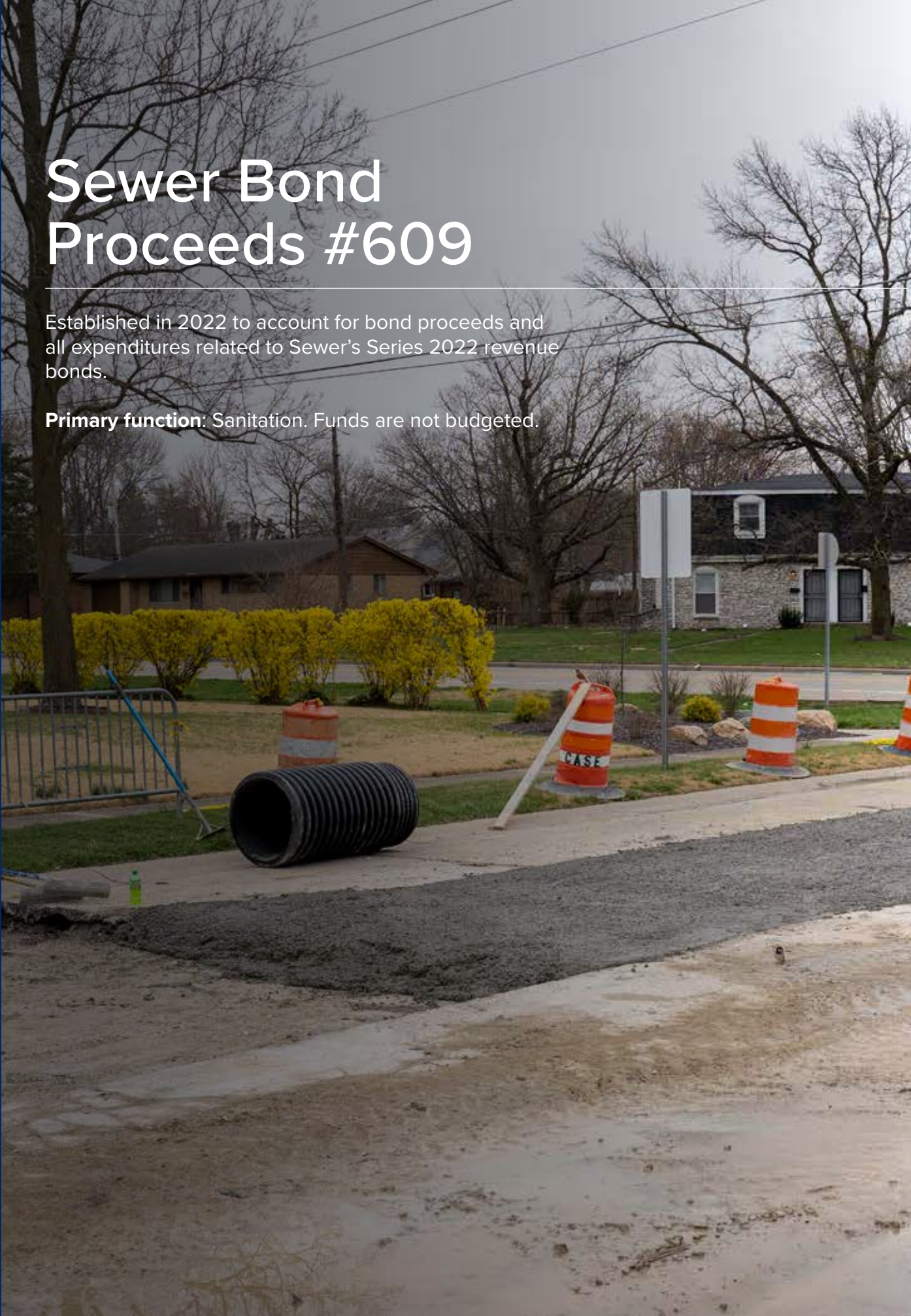
- Debt service reserve fund established for the Sewer 2015 bonds
- Reserve funds were transferred in 2018 to Fund 615 to create a common reserve fund for all outstanding Sewer Revenue Bonds
- No revenue or expenditures planned in 2024



# Sewer Bond Proceeds #609

Established in 2022 to account for bond proceeds and all expenditures related to Sewer's Series 2022 revenue bonds.

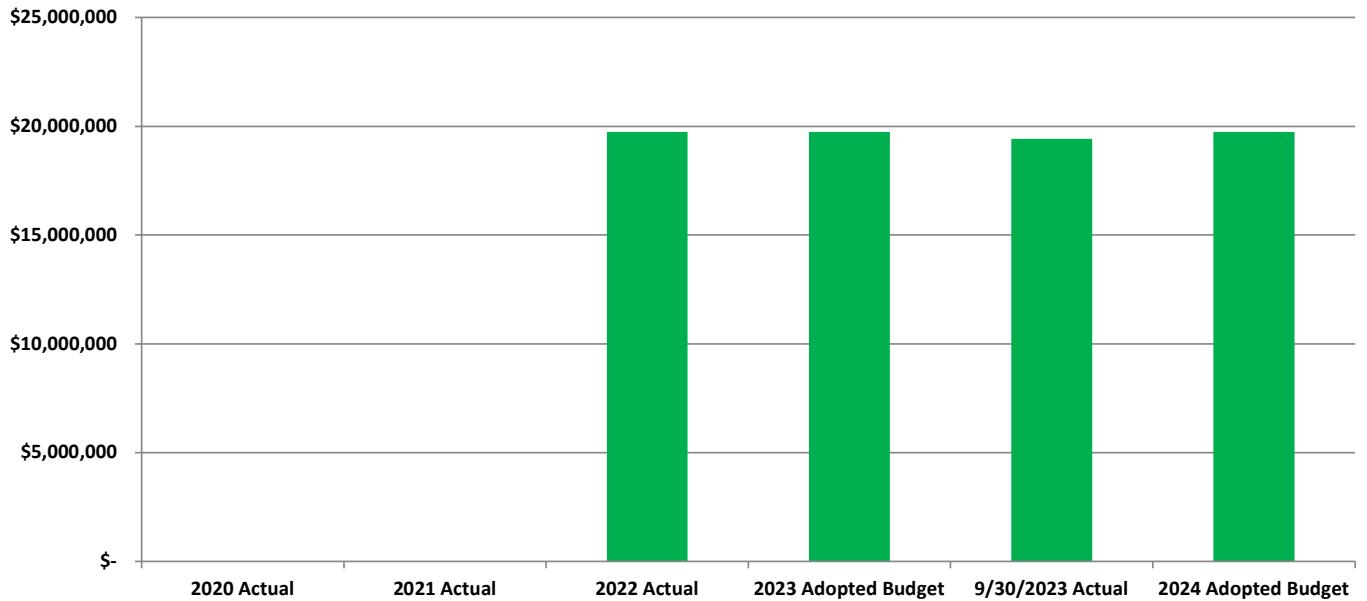
**Primary function:** Sanitation. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ 19,850,000	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	104,597	-	317,239	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,597</b>	<b>\$ -</b>	<b>\$ 317,239</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,745,403</b>	<b>\$ -</b>	<b>\$ (317,239)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,745,403</b>	<b>19,745,403</b>	<b>19,745,403</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,745,403</b>	<b>\$ 19,745,403</b>	<b>\$ 19,428,164</b>	<b>\$ 19,745,403</b>

*Period Ending Fund Balance*



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

- Funds received in 2022 reflect bond proceeds from issuance of Water revenue bonds Series 2020
- These funds were utilized for the following:
  - o Fort Harrison water treatment plant rehabilitation
  - o Indian Lake water treatment plant rehabilitation
  - o Water main replacements throughout the City





# Sewer '09 Bond Proceeds #611

Dormant Fund





Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

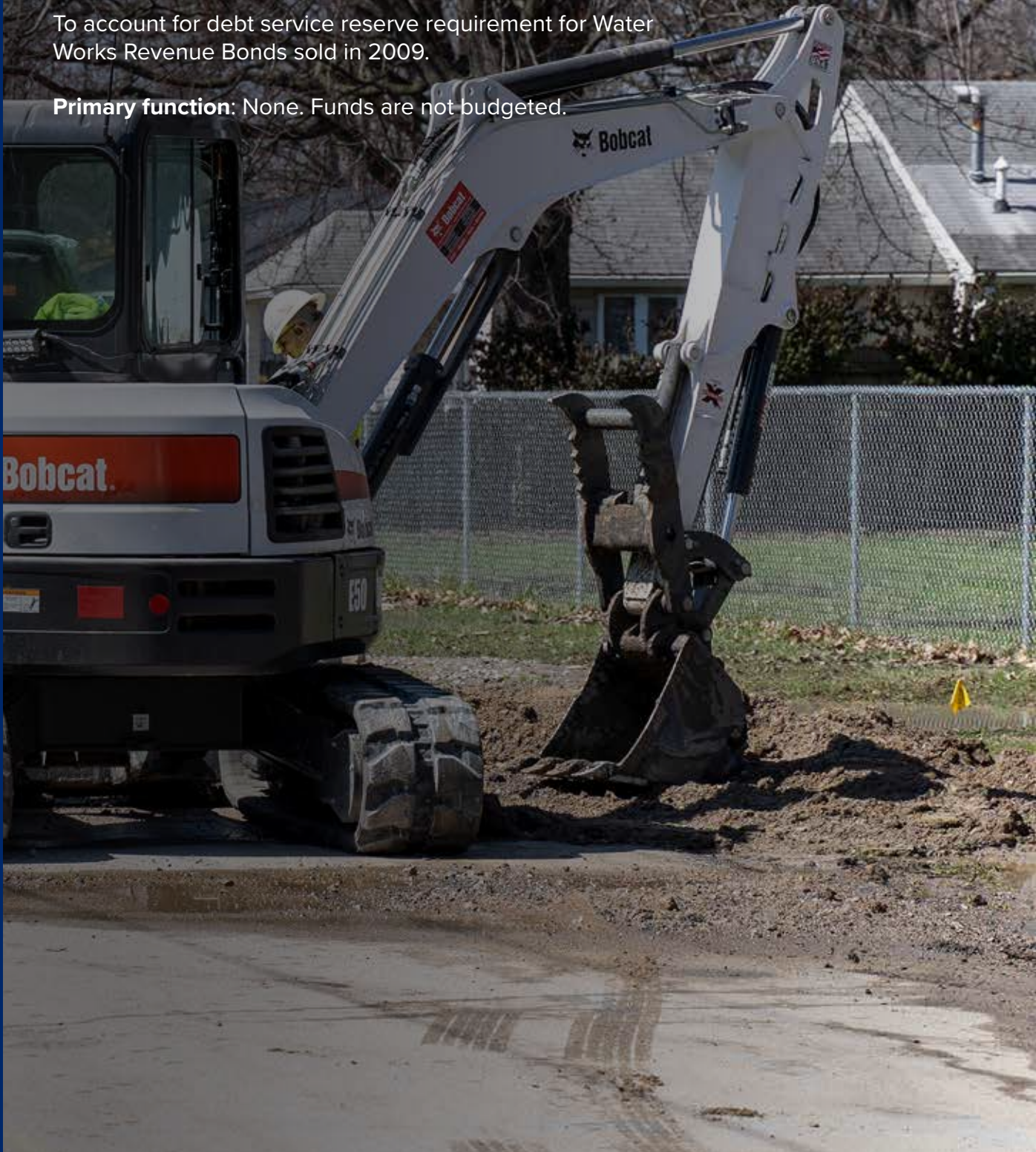
- Dormant Fund
- No revenue or expenditures planned



# 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**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
700 - Sewer Operation and Maintenance	-	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

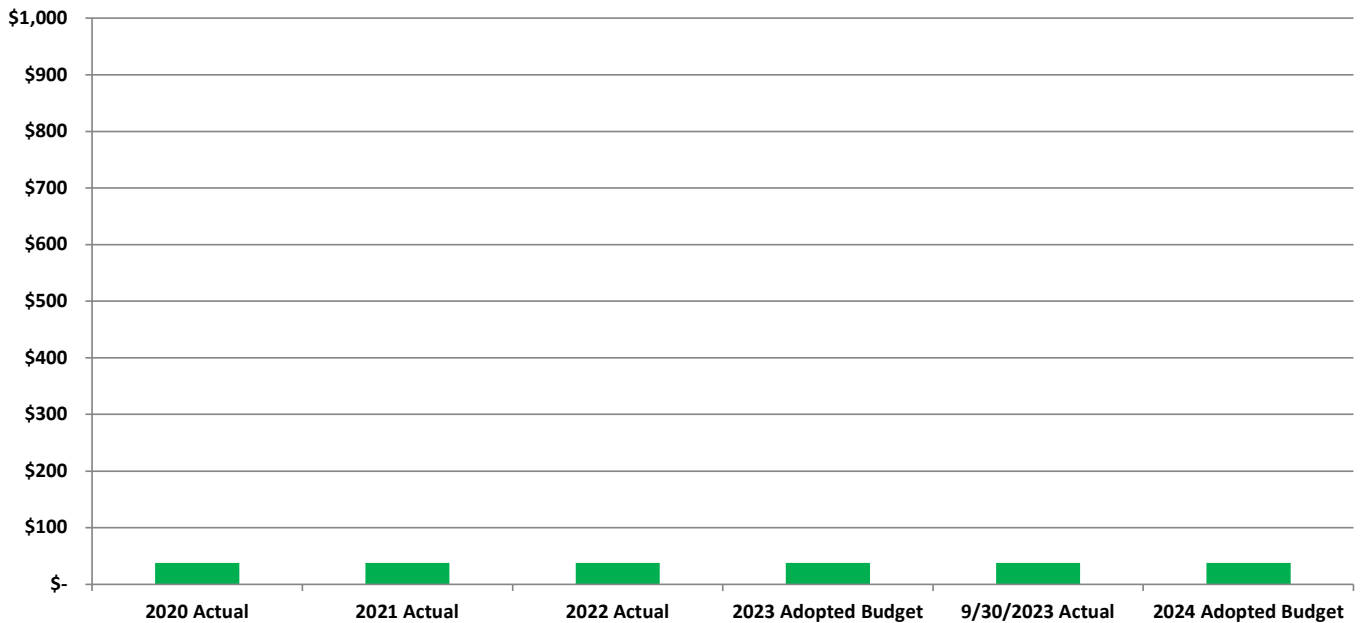




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 4,755	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 4,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 - Other Services and Charges	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
600 - Water Operation and Maintenance	1,076,962	-	-	-	-	-
800 - Transfer Out (Interfund)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,076,962</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (1,072,207)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,072,245</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Ending Fund Balance</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ 38</b>

***Period Ending Fund Balance***



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

- This fund was created in 2017 to account for the expenditure of loan proceeds from the State Revolving Fund loan issued to the Water Utility in 2017
- Loan Amount issued in 2017: \$8,505,000 to fund the following:
  - o New Richardt Water Treatment Plant – approximate cost \$5 million
  - o Well field rehabilitation and capacity expansion – approximate cost \$1.1 million
  - o Oaklandon Road elevated tank rehabilitation – approximate cost \$500,000
  - o Sumac Lane water main replacement – approximate cost \$400,000
- Upon completion of these projects, this fund will have zero balance and become a Dormant Fund



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

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## Internal Service Funds

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- 346 Administrative Services #701
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- 354 Garage Fund #703

Revenue and Expenditure Summary - By Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
280 Self Funding Insurance	\$ 4,362,796	\$ 4,129,400	\$ 3,607,059	\$ -	\$ 2,996,033	\$ -
701 Administrative Services	1,461,818	1,629,981	1,841,199	1,979,851	1,890,200	2,535,450
702 Technology Services	1,191,460	1,075,428	1,355,001	1,228,840	1,040,685	1,660,395
<u>703 Garage Fund</u>	<u>490,825</u>	<u>494,760</u>	<u>559,629</u>	<u>558,633</u>	<u>549,881</u>	<u>651,915</u>
<b>Total Revenue</b>	<b>\$ 7,506,899</b>	<b>\$ 7,329,568</b>	<b>\$ 7,362,888</b>	<b>\$ 3,767,324</b>	<b>\$ 6,476,799</b>	<b>\$ 4,847,760</b>
<b>Expenditures:</b>						
280 Self Funding Insurance	\$ 3,832,129	\$ 4,389,833	\$ 3,440,007	\$ -	\$ 3,076,666	\$ -
701 Administrative Services	1,417,574	1,643,045	1,621,993	2,300,762	1,890,200	2,535,450
702 Technology Services	1,191,454	1,065,875	1,326,140	1,427,698	1,040,688	1,660,395
<u>703 Garage Fund</u>	<u>423,636</u>	<u>544,061</u>	<u>522,459</u>	<u>613,691</u>	<u>549,882</u>	<u>651,915</u>
<b>Total Expenditures</b>	<b>\$ 6,864,794</b>	<b>\$ 7,642,814</b>	<b>\$ 6,910,599</b>	<b>\$ 4,342,151</b>	<b>\$ 6,557,436</b>	<b>\$ 4,847,760</b>
<b>Revenue less Expenditures</b>	<b>\$ 642,105</b>	<b>\$ (313,245)</b>	<b>\$ 452,289</b>	<b>\$ (574,827)</b>	<b>\$ (80,637)</b>	<b>\$ -</b>







# Self-Funding Insurance #280

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

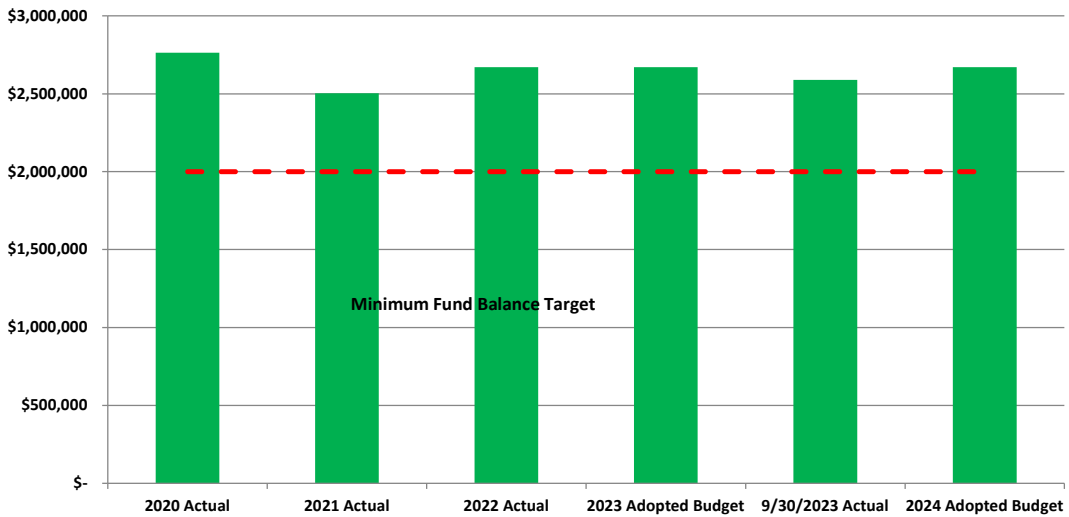
**Primary function:** None. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
340 - Charges for Services	\$ 4,360,323	\$ 4,123,896	\$ 3,607,059	\$ -	\$ 2,994,833	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	2,473	5,504	-	-	1,200	-
<b>Total Revenue</b>	<b>\$ 4,362,796</b>	<b>\$ 4,129,400</b>	<b>\$ 3,607,059</b>	<b>\$ -</b>	<b>\$ 2,996,033</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	35,000	-	-	-	12,500	-
430 - Other Services and Charges	3,797,129	4,389,833	3,440,007	-	3,064,166	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,832,129</b>	<b>\$ 4,389,833</b>	<b>\$ 3,440,007</b>	<b>\$ -</b>	<b>\$ 3,076,666</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 530,666</b>	<b>\$ (260,434)</b>	<b>\$ 167,052</b>	<b>\$ -</b>	<b>\$ (80,634)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,233,169</b>	<b>2,763,836</b>	<b>2,503,402</b>	<b>2,670,454</b>	<b>2,670,454</b>	<b>2,670,454</b>
<b>Ending Fund Balance</b>	<b>\$ 2,763,836</b>	<b>\$ 2,503,402</b>	<b>\$ 2,670,454</b>	<b>\$ 2,670,454</b>	<b>\$ 2,589,820</b>	<b>\$ 2,670,454</b>

**Period Ending Fund Balance**



**Detailed Revenue**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>340 - Charges for Services</b>						
345.005 - Employee & Employer Ins Premiums	\$ 3,768,221	\$ 3,823,262	\$ 3,461,600	\$ -	\$ 2,792,098	\$ -
345.006 - Flex Spending 2014	-	-	-	-	-	-
345.010 - Retiree Insurance Premiums	222,578	103,952	74,583	-	57,147	-
345.011 - Retiree Medical	-	-	86	-	-	-
345.012 - Retiree Dental	-	-	-	-	-	-
345.013 - Retiree Vision	-	-	-	-	-	-
345.014 - Stop Loss Reimbursement	369,524	196,682	70,790	-	138,289	-
345.015 - Cobra Health Premiums	-	-	-	-	7,299	-
<b>Total</b>	<b>4,360,323</b>	<b>4,123,896</b>	<b>3,607,059</b>	<b>-</b>	<b>2,994,833</b>	<b>-</b>
<b>360 - Miscellaneous</b>						
345.006 - Flex Spending 2014	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>390 - Other Financing Sources</b>						
396.001 - From Overpayments	1,527	5,504	-	-	1,200	-
396.002 - Other Refunds	140	-	-	-	-	-
399.001 - Miscellaneous	806	-	-	-	-	-
399.004 - Transfer-In	-	-	-	-	-	-
<b>Total</b>	<b>2,473</b>	<b>5,504</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 4,362,796</b>	<b>\$ 4,129,400</b>	<b>\$ 3,607,059</b>	<b>\$ -</b>	<b>\$ 2,996,033</b>	<b>\$ -</b>



### Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 3,832,129	\$ 4,389,833	\$ 3,440,007	\$ -	\$ 3,076,666	\$ -
<b>Total by Expenditures by Function</b>	<b>\$ 3,832,129</b>	<b>\$ 4,389,833</b>	<b>\$ 3,440,007</b>	<b>\$ -</b>	<b>\$ 3,076,666</b>	<b>\$ -</b>

### Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	35,000	-	-	-	12,500	-
430 - Other Services and Charges	3,797,129	4,389,833	3,440,007	-	3,064,166	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 3,832,129</b>	<b>\$ 4,389,833</b>	<b>\$ 3,440,007</b>	<b>\$ -</b>	<b>\$ 3,076,666</b>	<b>\$ -</b>

### Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	-	-	-	-	-	-
421 - Office Supplies	-	-	-	-	-	-
422 - Operating Supplies	35,000	-	-	-	12,500	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	-	-	-	-	-	-
431 - Professional Services	3,340,570	3,893,882	2,884,789	-	2,399,747	-
432 - Communication and Transportation	-	-	-	-	-	-
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	451,255	491,157	544,267	-	444,889	-
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	-	-	-	-	-	-
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	5,305	4,795	10,952	-	219,530	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,832,129</b>	<b>\$ 4,389,833</b>	<b>\$ 3,440,007</b>	<b>\$ -</b>	<b>\$ 3,076,666</b>	<b>\$ -</b>



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

- The City is self-funded regarding health insurance, with certain maximum deductibles and annual reinsurance caps
- The City offers employees a PPO and a High Deductible Plan
- For FY 2024, 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 2024, 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, 2023. 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.
- 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.

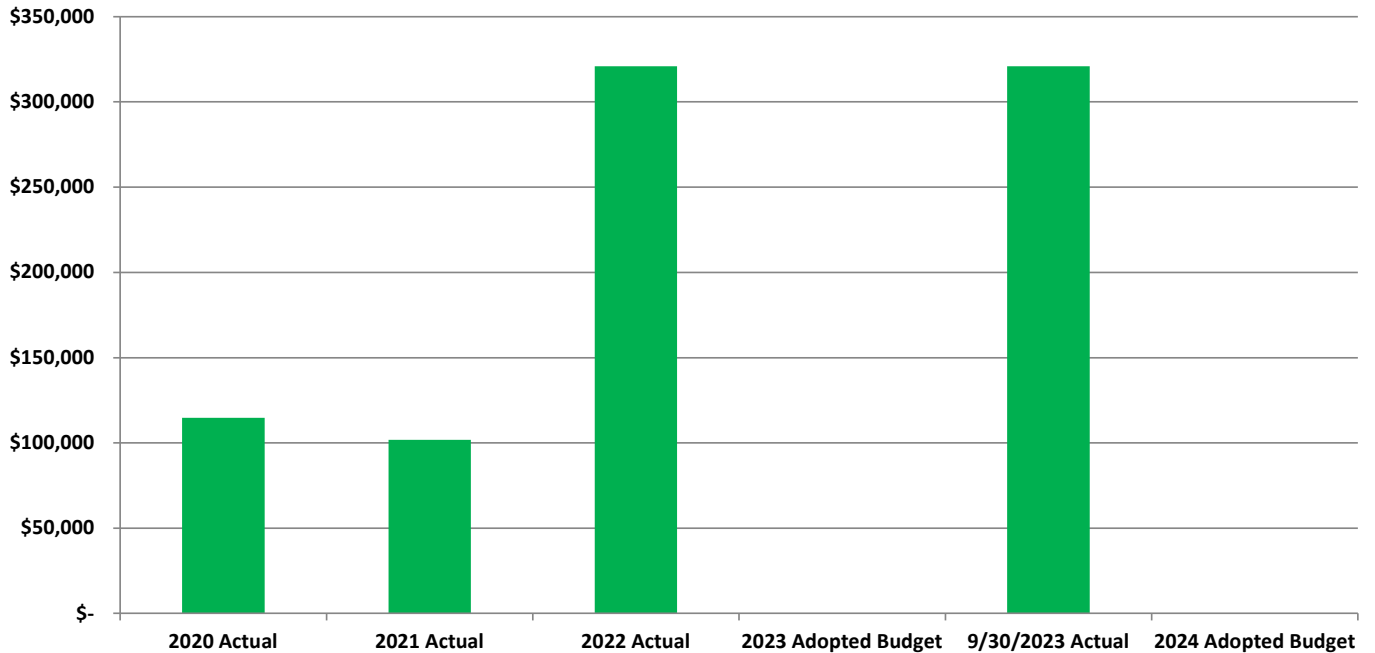
**Primary function:** General government. Funds are budgeted and subject to annual appropriation.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 1,461,818	\$ 1,629,981	\$ 1,841,199	\$ 1,979,851	\$ 1,890,200	\$ 2,535,450
<b>Total Revenue</b>	<b>\$ 1,461,818</b>	<b>\$ 1,629,981</b>	<b>\$ 1,841,199</b>	<b>\$ 1,979,851</b>	<b>\$ 1,890,200</b>	<b>\$ 2,535,450</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 867,919	\$ 905,364	\$ 987,529	\$ 1,336,394	\$ 857,960	\$ 1,400,357
420 - Supplies	9,419	11,694	7,858	12,500	6,021	23,200
430 - Other Services and Charges	529,617	717,677	607,867	946,868	1,026,218	1,106,893
440 - Capital Outlay	10,620	8,309	18,739	5,000	-	5,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,417,574</b>	<b>\$ 1,643,045</b>	<b>\$ 1,621,993</b>	<b>\$ 2,300,762</b>	<b>\$ 1,890,200</b>	<b>\$ 2,535,450</b>
<b>Net Revenue</b>	<b>\$ 44,244</b>	<b>\$ (13,064)</b>	<b>\$ 219,206</b>	<b>\$ (320,911)</b>	<b>\$ 0</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>70,525</b>	<b>114,768</b>	<b>101,705</b>	<b>320,911</b>	<b>320,911</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 114,768</b>	<b>\$ 101,705</b>	<b>\$ 320,911</b>	<b>\$ -</b>	<b>\$ 320,911</b>	<b>\$ -</b>

***Period Ending Fund Balance***



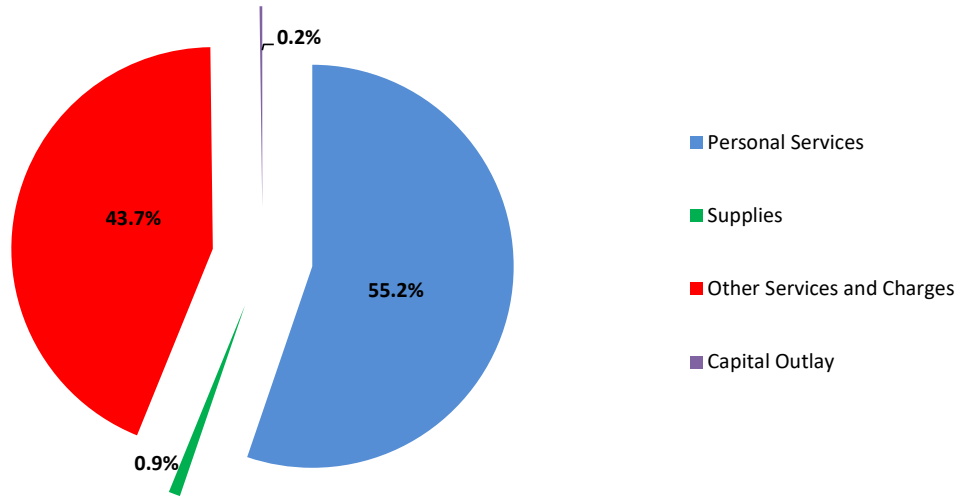
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 1,417,574	\$ 1,643,045	\$ 1,621,993	\$ 2,300,762	\$ 1,890,200	\$ 2,535,450
<b>Total by Expenditures by Function</b>	<b>\$ 1,417,574</b>	<b>\$ 1,643,045</b>	<b>\$ 1,621,993</b>	<b>\$ 2,300,762</b>	<b>\$ 1,890,200</b>	<b>\$ 2,535,450</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 867,919	\$ 905,364	\$ 987,529	\$ 1,336,394	\$ 857,960	\$ 1,400,357
420 - Supplies	9,419	11,694	7,858	12,500	6,021	23,200
430 - Other Services and Charges	529,617	717,677	607,867	946,868	1,026,218	1,106,893
440 - Capital Outlay	10,620	8,309	18,739	5,000	-	5,000
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 1,417,574</b>	<b>\$ 1,643,045</b>	<b>\$ 1,621,993</b>	<b>\$ 2,300,762</b>	<b>\$ 1,890,200</b>	<b>\$ 2,535,450</b>

**2024 Adopted Budget: Expenditures by Category**





## Detailed Expenditures

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 679,338	\$ 662,374	\$ 759,081	\$ 929,201	\$ 652,888	\$ 965,780
412 - Overtime	-	-	419	17,500	675	17,500
413 - Employee Benefits	188,581	242,991	228,030	389,693	204,398	417,077
421 - Office Supplies	4,153	4,999	874	6,000	2,450	6,000
422 - Operating Supplies	3,636	4,259	3,791	4,000	2,519	7,200
423 - Repair and Maintenance Supplies	-	555	-	-	-	-
429 - Other Supplies	1,631	1,882	3,194	2,500	1,053	10,000
431 - Professional Services	291,416	277,844	269,773	265,000	358,607	270,000
432 - Communication and Transportation	13,477	10,621	12,309	20,300	28,142	20,200
433 - Printing and Advertising	23,800	24,460	7,830	17,200	8,865	19,200
434 - Insurance	19,753	185,325	181,336	118,075	141,405	243,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	4,522	86,997	77,212	84,500	57,518	84,500
437 - Rentals	12,854	11,837	6,674	13,500	4,048	13,500
438 - Debt Service	119,580	70,420	1,300	378,893	377,692	380,093
439 - Other Services and Charges	44,215	50,175	51,432	49,400	49,941	76,400
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	12,940	-	-	-
445 - Machinery and Equipment	10,620	8,309	5,799	5,000	-	5,000
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,417,574</b>	<b>\$ 1,643,045</b>	<b>\$ 1,621,993</b>	<b>\$ 2,300,762</b>	<b>\$ 1,890,200</b>	<b>\$ 2,535,450</b>

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

- The City established the Administrative Services fund in 2016 to more accurately and efficiently account for shared services throughout the City
- The Controller's Office, Corporation Counsel, and Human Resources personnel and operating expenses are funded in the Administrative Services fund
- The debt service for the energy savings program was 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 2024
- The fund balance is expected to be zero at the end of each year

# Technology Services #702

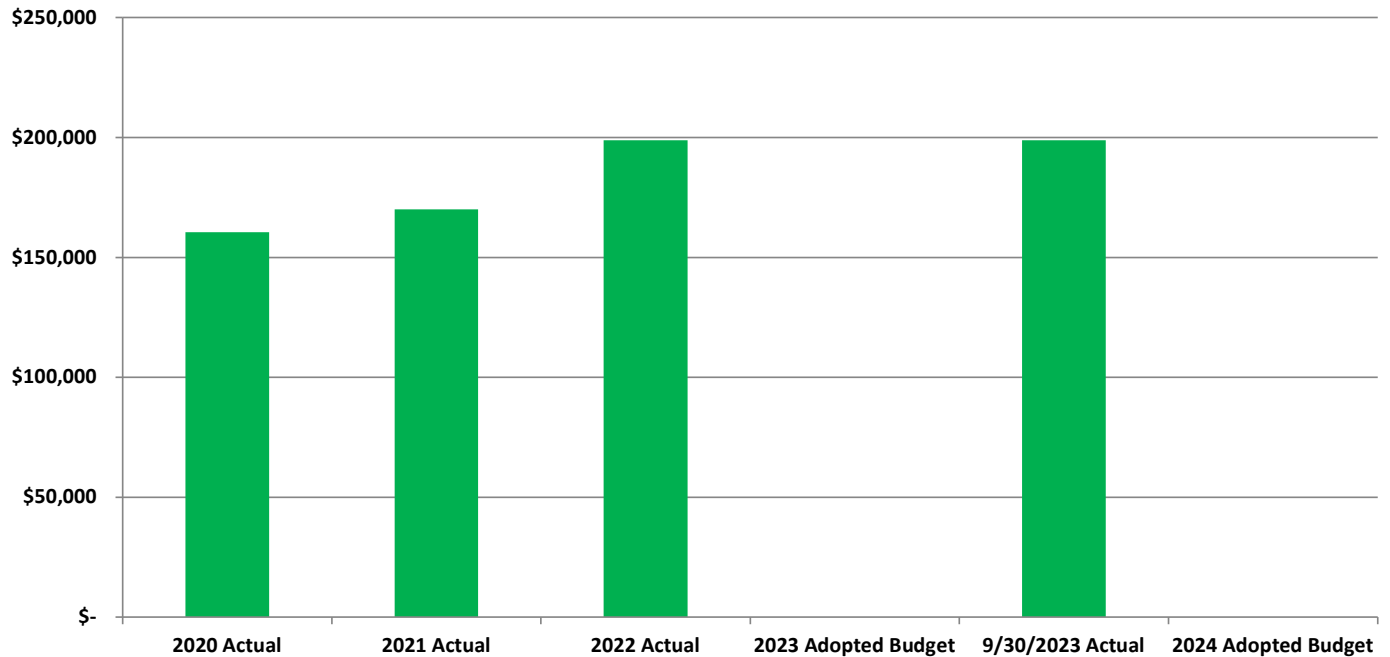
To account for the costs of information services throughout the City.

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

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 1,191,460	\$ 1,075,428	\$ 1,355,001	\$ 1,228,840	\$ 1,040,685	\$ 1,660,395
<b>Total Revenue</b>	<b>\$ 1,191,460</b>	<b>\$ 1,075,428</b>	<b>\$ 1,355,001</b>	<b>\$ 1,228,840</b>	<b>\$ 1,040,685</b>	<b>\$ 1,660,395</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 7,504	\$ 11,268	\$ 6,709	\$ 16,148	\$ 413	\$ -
420 - Supplies	13,045	21,140	3,271	10,000	12,381	12,500
430 - Other Services and Charges	967,469	978,095	1,223,853	1,322,050	958,927	1,391,795
440 - Capital Outlay	203,436	55,372	92,306	79,500	68,966	256,100
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,191,454</b>	<b>\$ 1,065,875</b>	<b>\$ 1,326,140</b>	<b>\$ 1,427,698</b>	<b>\$ 1,040,688</b>	<b>\$ 1,660,395</b>
<b>Net Revenue</b>	<b>\$ 6</b>	<b>\$ 9,553</b>	<b>\$ 28,861</b>	<b>\$ (198,858)</b>	<b>\$ (3)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>160,437</b>	<b>160,444</b>	<b>169,997</b>	<b>198,858</b>	<b>198,858</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 160,444</b>	<b>\$ 169,997</b>	<b>\$ 198,858</b>	<b>\$ -</b>	<b>\$ 198,855</b>	<b>\$ -</b>

***Period Ending Fund Balance***



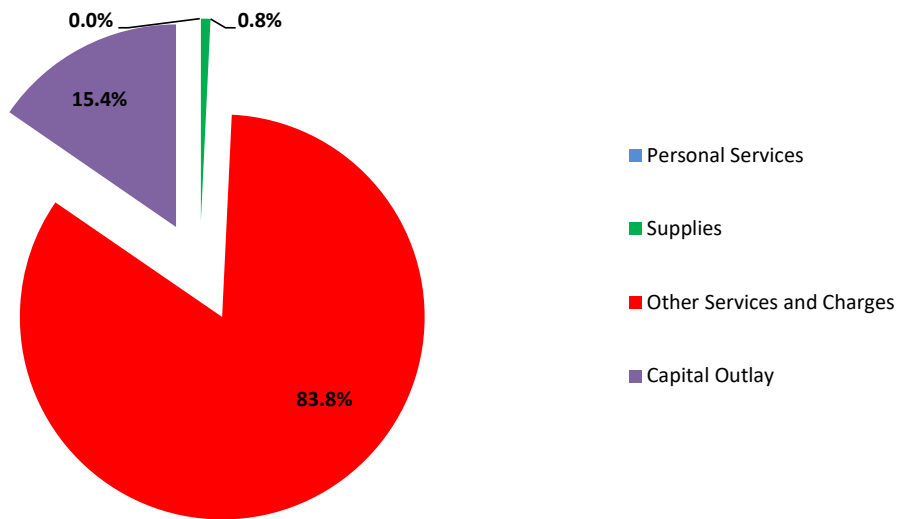
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
General Government	\$ 1,191,454	\$ 1,065,875	\$ 1,326,140	\$ 1,427,698	\$ 1,040,688	\$ 1,660,395
<b>Total by Expenditures by Function</b>	<b>\$ 1,191,454</b>	<b>\$ 1,065,875</b>	<b>\$ 1,326,140</b>	<b>\$ 1,427,698</b>	<b>\$ 1,040,688</b>	<b>\$ 1,660,395</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 7,504	\$ 11,268	\$ 6,709	\$ 16,148	\$ 413	\$ -
420 - Supplies	13,045	21,140	3,271	10,000	12,381	12,500
430 - Other Services and Charges	967,469	978,095	1,223,853	1,322,050	958,927	1,391,795
440 - Capital Outlay	203,436	55,372	92,306	79,500	68,966	256,100
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 1,191,454</b>	<b>\$ 1,065,875</b>	<b>\$ 1,326,140</b>	<b>\$ 1,427,698</b>	<b>\$ 1,040,688</b>	<b>\$ 1,660,395</b>

**2024 Adopted Budget: Expenditures by Category**





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 6,948	\$ 10,467	\$ 6,232	\$ 15,000	\$ 384	\$ -
412 - Overtime	23	-	-	-	-	-
413 - Employee Benefits	533	801	477	1,148	29	-
421 - Office Supplies	7,490	446	464	-	7,379	2,500
422 - Operating Supplies	-	-	-	-	-	-
423 - Repair and Maintenance Supplies	-	-	-	-	-	-
429 - Other Supplies	5,555	20,694	2,807	10,000	5,002	10,000
431 - Professional Services	778,936	812,459	880,499	847,800	695,673	855,000
432 - Communication and Transportation	14,314	15,693	29,375	164,000	122,639	212,650
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	-	85,000	-	85,000
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	38,647	32,150	17,570	-	3,957	25,000
437 - Rentals	-	-	-	-	-	-
438 - Debt Service	-	-	-	-	-	-
439 - Other Services and Charges	135,572	117,794	296,409	225,250	136,658	214,145
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	203,436	55,372	92,306	79,500	68,966	256,100
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,191,454</b>	<b>\$ 1,065,875</b>	<b>\$ 1,326,140</b>	<b>\$ 1,427,698</b>	<b>\$ 1,040,688</b>	<b>\$ 1,660,395</b>

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

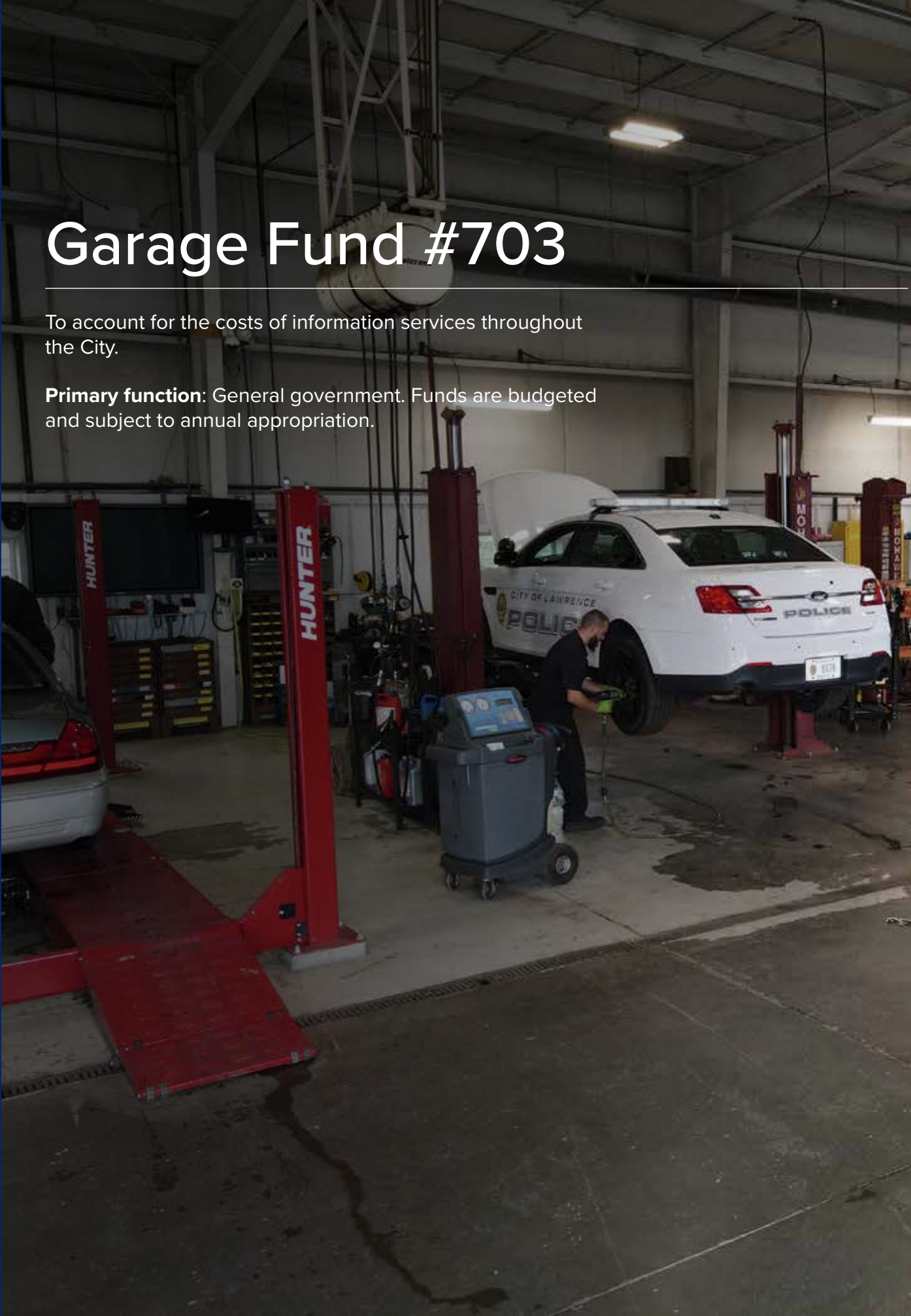
- The City established the Technology Services fund in 2016 to more accurately and efficiently account for the costs of providing and servicing the citywide IT infrastructure
- Staffing and managing the City’s IT department is provided by a third party; funding was budgeted in this fund for this service initially 2017 and continued for 2024
- Annual maintenance contracts and other recurring costs are budgeted in 2024
- 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 2024
- 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.



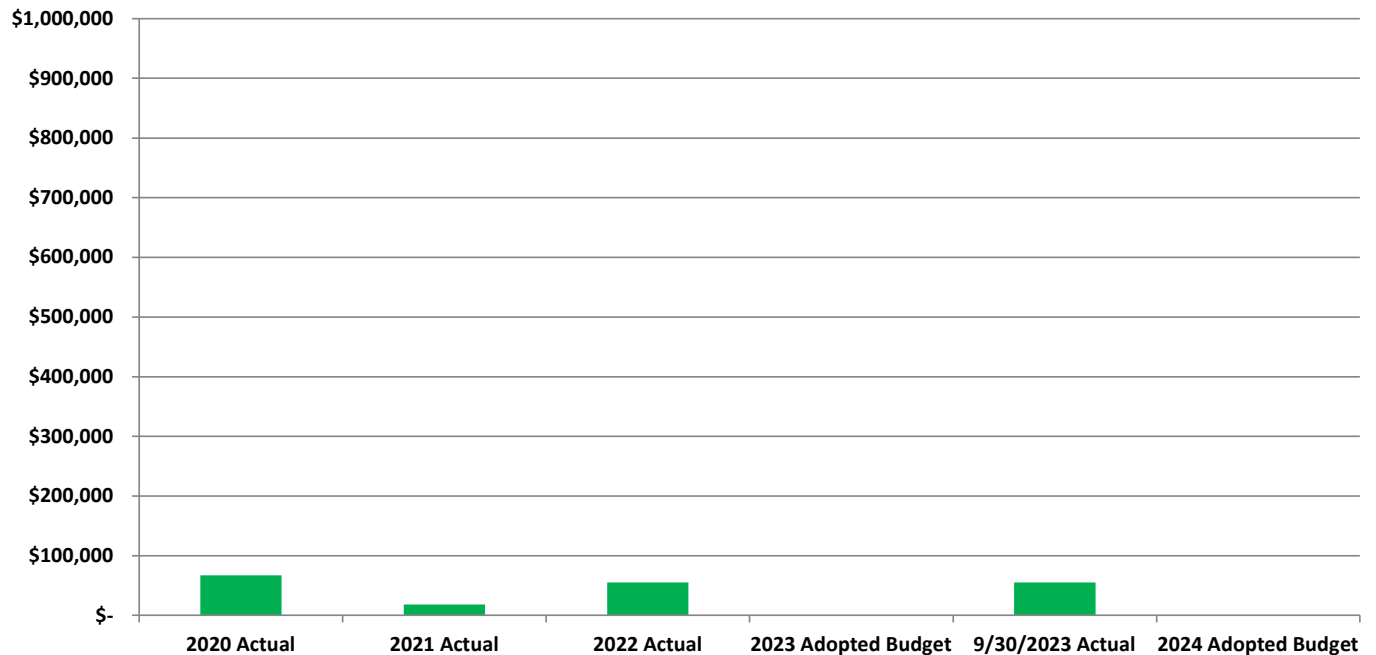
Position - Full Time	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Garage Mechanic	3	3	3	3	3
<b>Total Employee Count</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

\* 1 P/T Mechanic not shown

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
390 - Other Financing Sources	\$ 490,825	\$ 494,760	\$ 559,629	\$ 558,633	\$ 549,881	\$ 651,915
<b>Total Revenue</b>	<b>\$ 490,825</b>	<b>\$ 494,760</b>	<b>\$ 559,629</b>	<b>\$ 558,633</b>	<b>\$ 549,881</b>	<b>\$ 651,915</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 216,863	\$ 219,032	\$ 221,100	\$ 258,332	\$ 189,900	\$ 305,925
420 - Supplies	152,375	243,156	209,708	228,557	178,844	232,764
430 - Other Services and Charges	23,156	81,872	91,651	126,802	181,139	113,226
440 - Capital Outlay	31,242	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 423,636</b>	<b>\$ 544,061</b>	<b>\$ 522,459</b>	<b>\$ 613,691</b>	<b>\$ 549,882</b>	<b>\$ 651,915</b>
<b>Net Revenue</b>	<b>\$ 67,189</b>	<b>\$ (49,301)</b>	<b>\$ 37,170</b>	<b>\$ (55,058)</b>	<b>\$ (1)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>67,189</b>	<b>17,888</b>	<b>55,058</b>	<b>55,058</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 67,189</b>	<b>\$ 17,888</b>	<b>\$ 55,058</b>	<b>\$ -</b>	<b>\$ 55,057</b>	<b>\$ -</b>

**Period Ending Fund Balance**



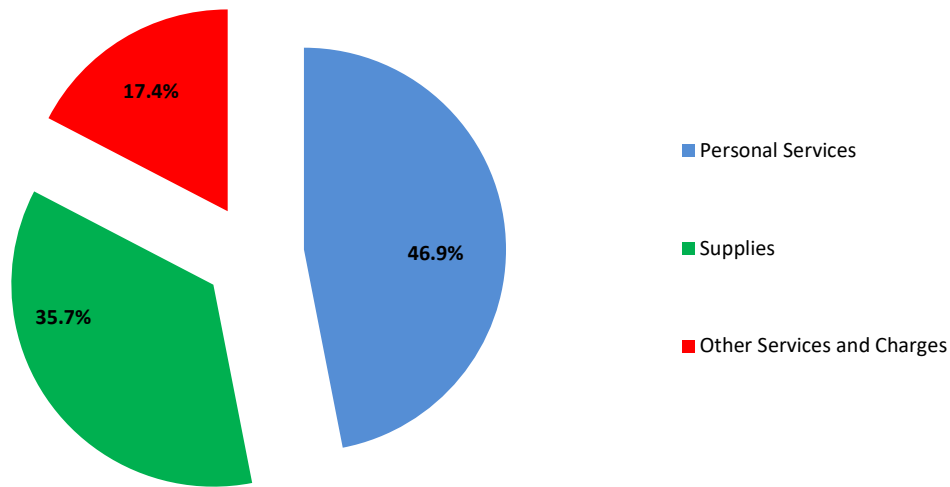
**Expenditures by Function**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Government	423,636	544,061	522,459	613,691	549,882	651,915
<b>Total by Expenditures by Function</b>	<b>\$ 423,636</b>	<b>\$ 544,061</b>	<b>\$ 522,459</b>	<b>\$ 613,691</b>	<b>\$ 549,882</b>	<b>\$ 651,915</b>

**Expenditures by Category (All Funds)**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 216,863	\$ 219,032	\$ 221,100	\$ 258,332	\$ 189,900	\$ 305,925
420 - Supplies	152,375	243,156	209,708	228,557	178,844	232,764
430 - Other Services and Charges	23,156	81,872	91,651	126,802	181,139	113,226
440 - Capital Outlay	31,242	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 423,636</b>	<b>\$ 544,061</b>	<b>\$ 522,459</b>	<b>\$ 613,691</b>	<b>\$ 549,882</b>	<b>\$ 651,915</b>

***2024 Adopted Budget: Expenditures by Category***





**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 147,247	\$ 146,218	\$ 150,095	\$ 172,893	\$ 123,780	\$ 201,815
412 - Overtime	3,429	2,647	2,978	5,000	868	5,000
413 - Employee Benefits	66,187	70,168	68,027	80,439	65,252	99,110
421 - Office Supplies	80	-	-	-	-	-
422 - Operating Supplies	26,370	35,475	48,544	61,636	36,199	61,638
423 - Repair and Maintenance Supplies	124,994	206,891	161,041	166,788	141,146	170,993
429 - Other Supplies	931	790	123	133	1,499	133
431 - Professional Services	-	-	-	-	(252)	-
432 - Communication and Transportation	1,655	1,200	1,238	1,200	3,303	1,200
433 - Printing and Advertising	-	-	-	-	-	-
434 - Insurance	-	-	602	602	-	611
435 - Utility Services	-	-	-	-	-	-
436 - Repairs and Maintenance	(68)	69,883	64,635	53,000	139,376	63,000
437 - Rentals	2,619	2,828	2,879	3,000	2,364	3,000
438 - Debt Service	-	-	16,231	64,000	31,914	32,915
439 - Other Services and Charges	18,950	7,961	6,065	5,000	4,434	12,500
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	31,242	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 423,636</b>	<b>\$ 544,061</b>	<b>\$ 522,459</b>	<b>\$ 613,691</b>	<b>\$ 549,882</b>	<b>\$ 651,915</b>

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

- The City established the Garage fund in 2020 to more accurately and efficiently account for the costs of providing fleet services throughout the City
- Staffing of the garage was previously budgeted at the Street Department (Fund 201) and repair parts and equipment were budgeted at each department as necessary
- The 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 2024
- The fund balance is expected to be zero at the end of each year



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# Fiduciary Funds

360 Police Pension #802

364 OPEB Trust #825





# 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.

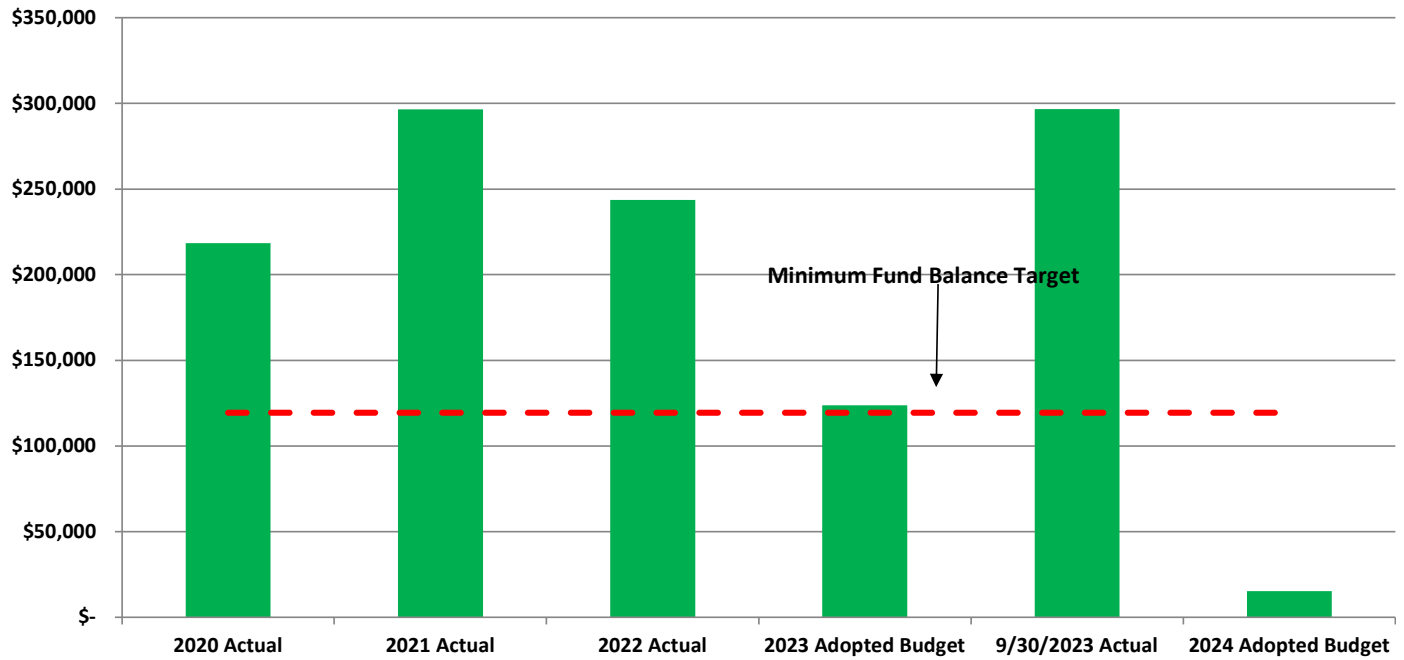




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ 361,903	\$ 369,726	\$ 339,968	\$ 369,726	\$ 358,663	\$ 369,423
<u>390 - Other Financing Sources</u>	<u>75,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 436,903</b>	<b>\$ 469,726</b>	<b>\$ 339,968</b>	<b>\$ 369,726</b>	<b>\$ 358,663</b>	<b>\$ 369,423</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ 400,507	\$ 391,657	\$ 392,891	\$ 477,750	\$ 305,563	\$ 477,750
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	12,000	-	-
440 - Capital Outlay	-	-	-	-	-	-
<u>450 - Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 400,507</b>	<b>\$ 391,657</b>	<b>\$ 392,891</b>	<b>\$ 489,750</b>	<b>\$ 305,563</b>	<b>\$ 477,750</b>
<b>Net Revenue</b>	<b>\$ 36,396</b>	<b>\$ 78,069</b>	<b>\$ (52,923)</b>	<b>\$ (120,024)</b>	<b>\$ 53,100</b>	<b>\$ (108,327)</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>182,110</b>	<b>218,506</b>	<b>296,575</b>	<b>243,652</b>	<b>243,652</b>	<b>123,628</b>
<b>Ending Fund Balance</b>	<b>\$ 218,506</b>	<b>\$ 296,575</b>	<b>\$ 243,652</b>	<b>\$ 123,628</b>	<b>\$ 296,753</b>	<b>\$ 15,301</b>

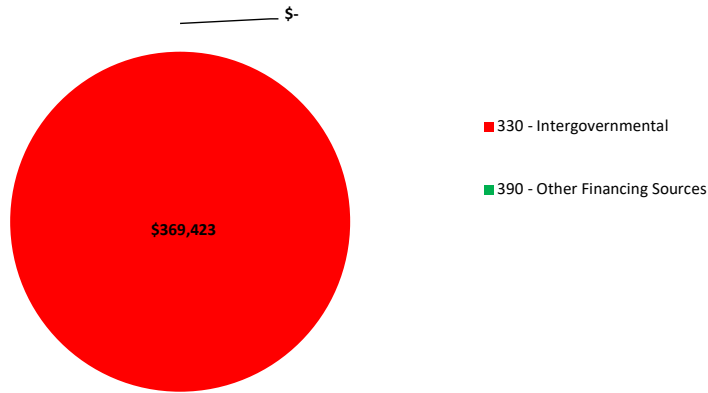
*Period Ending Fund Balance*



Detailed Revenue

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>330 - Intergovernmental</b>						
335.013 - Cigarette Tax - Police Pension	\$ 361,903	\$ 369,726	\$ 339,968	\$ 369,726	\$ 358,663	\$ 369,423
<b>Total</b>	<b>\$ 361,903</b>	<b>\$ 369,726</b>	<b>\$ 339,968</b>	<b>\$ 369,726</b>	<b>\$ 358,663</b>	<b>\$ 369,423</b>
<b>390 - Other Financing Sources</b>						
399.001 - Miscellaneous	\$ 75,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>	<b>\$ 436,903</b>	<b>\$ 469,726</b>	<b>\$ 339,968</b>	<b>\$ 369,726</b>	<b>\$ 358,663</b>	<b>\$ 369,423</b>

2024 Adopted Budget: Revenue by Category



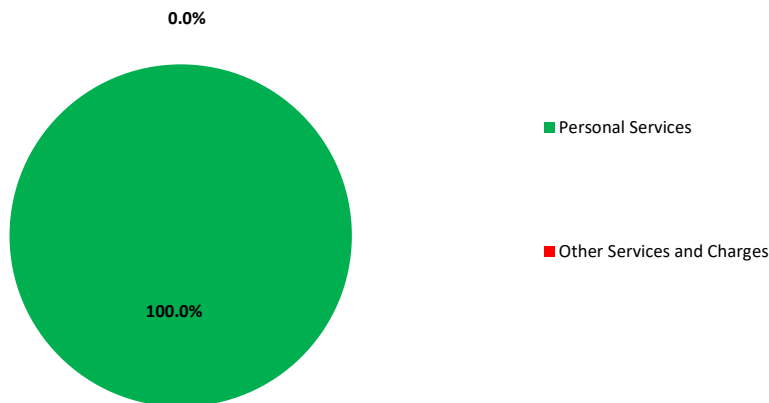
Expenditures by Function

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
Public Safety	\$ 400,507	\$ 391,657	\$ 392,891	\$ 489,750	\$ 305,563	\$ 477,750
<b>Total by Expenditures by Function</b>	<b>\$ 400,507</b>	<b>\$ 391,657</b>	<b>\$ 392,891</b>	<b>\$ 489,750</b>	<b>\$ 305,563</b>	<b>\$ 477,750</b>

Expenditures by Category (All Funds)

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
410 - Personal Services	\$ 400,507	\$ 391,657	\$ 392,891	\$ 477,750	\$ 305,563	\$ 477,750
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	12,000	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total by Expenditures by Category</b>	<b>\$ 400,507</b>	<b>\$ 391,657</b>	<b>\$ 392,891</b>	<b>\$ 489,750</b>	<b>\$ 305,563</b>	<b>\$ 477,750</b>

2024 Adopted Budget: Expenditures by Category



**Detailed Expenditures**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
411 - Salaries and Wages	\$ 357,434	\$ 353,636	\$ 350,601	\$ 393,750	\$ 272,958	\$ 393,750
412 - Overtime	-	-	-	-	-	-
413 - Employee Benefits	43,073	38,021	42,290	84,000	32,604	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	-	-
441 - Land	-	-	-	-	-	-
444 - Improvements Other Than Building	-	-	-	-	-	-
445 - Machinery and Equipment	-	-	-	-	-	-
449 - Other Capital Outlays	-	-	-	-	-	-
452 - Interfund Operating Transfers	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 400,507</b>	<b>\$ 391,657</b>	<b>\$ 392,891</b>	<b>\$ 489,750</b>	<b>\$ 305,563</b>	<b>\$ 477,750</b>

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

- This fund provide pension benefits for Police officers who retired under the 1937 State Police Pension Plan (“Old Plan”)
- Funding for the pension benefit comes through a reimbursement from the State of Indiana
- Retirees are also eligible for health benefits which are not reimbursed by the State; funding for these benefits is provided by the City’s General Fund
- The 2024 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



# OPEB Trust #825

OPEB Trust - Trust fund established to fund the City's other post-employment benefits liabilities.

**Primary function:** General government. Funds are not budgeted.





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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
330 - Intergovernmental	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 327	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 327</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 306,309	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 306,309</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ (305,982)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 694,018</b>	<b>\$ 1,000,000</b>

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

- This fund received \$1 million from the General Fund at the end of 2022.
- This fund will need to be monitored annually to address its funding requirements to ensure the liabilities are funded for the year. 2024’s budget does not include a transfer to this fund.



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**

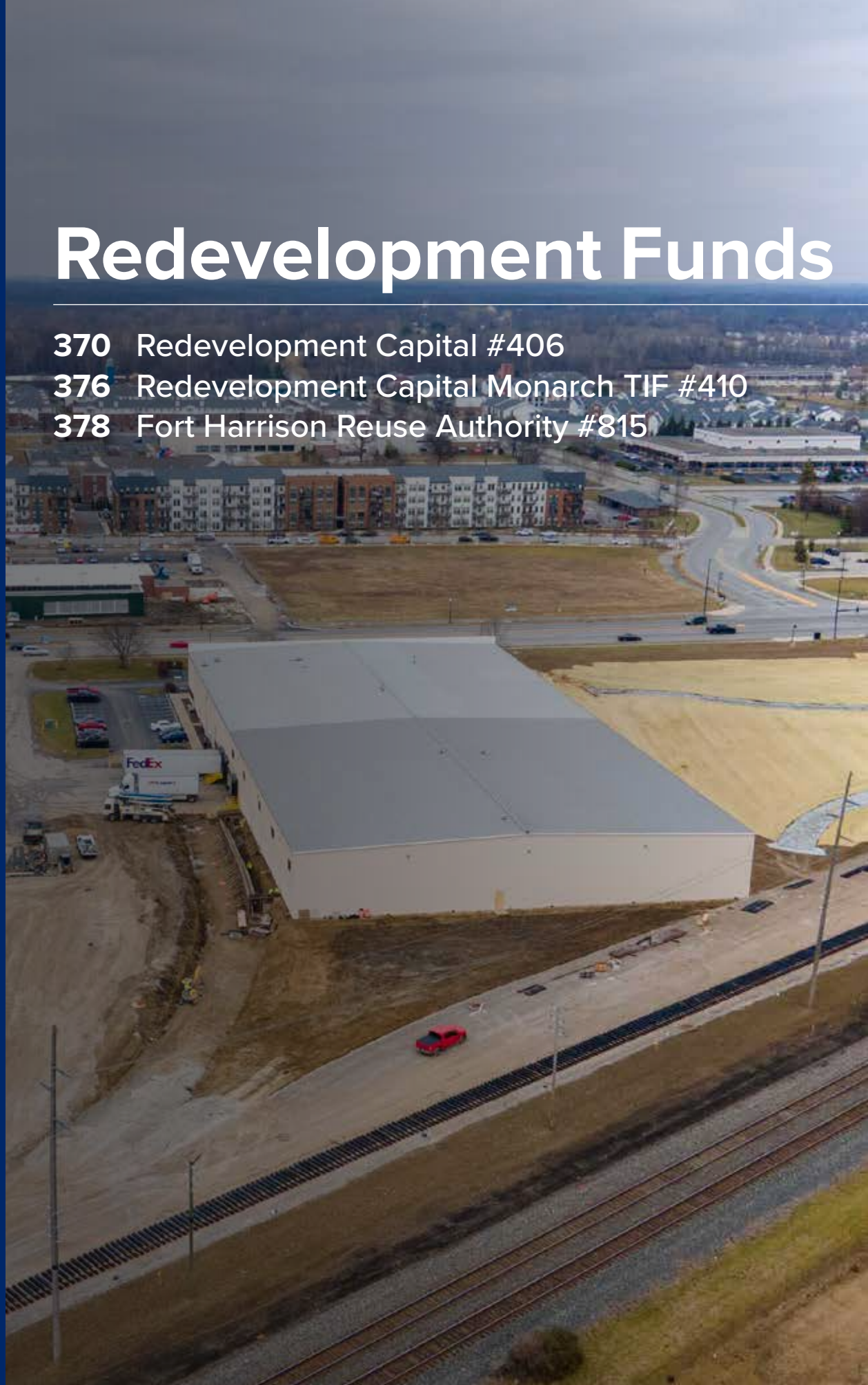


**2024**

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# Redevelopment Funds

- 370** Redevelopment Capital #406
- 376** Redevelopment Capital Monarch TIF #410
- 378** Fort Harrison Reuse Authority #815



Revenue and Expenditure Summary - By Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
406 Redevelopment Capital	\$ 513,307	\$ 673,257	\$ 550,764	\$ -	\$ 449,381	\$ -
410 Redevelopment Capital Monarch TIF	456,402	1,030,095	1,080,139	-	336,479	-
<u>815 Ft. Harrison Reuse Authority</u>	<u>4,534,203</u>	<u>4,634,663</u>	<u>4,790,371</u>	<u>-</u>	<u>2,874,932</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 5,503,911</b>	<b>\$ 6,338,015</b>	<b>\$ 6,421,274</b>	<b>\$ -</b>	<b>\$ 3,660,792</b>	<b>\$ -</b>
<b>Expenditures:</b>						
406 Redevelopment Capital	\$ 499,731	\$ 507,485	\$ 825,427	\$ -	\$ 551,637	\$ -
410 Redevelopment Capital Monarch TIF	720,910	765,910	1,186,800	-	790,000	-
<u>815 Ft. Harrison Reuse Authority</u>	<u>4,341,334</u>	<u>4,684,072</u>	<u>5,366,278</u>	<u>-</u>	<u>4,504,798</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 5,561,975</b>	<b>\$ 5,957,466</b>	<b>\$ 7,378,505</b>	<b>\$ -</b>	<b>\$ 5,846,436</b>	<b>\$ -</b>
<b>Revenue less Expenditures</b>	<b>\$ (58,063)</b>	<b>\$ 380,549</b>	<b>\$ (957,231)</b>	<b>\$ -</b>	<b>\$ (2,185,644)</b>	<b>\$ -</b>







## Redevelopment Capital #406

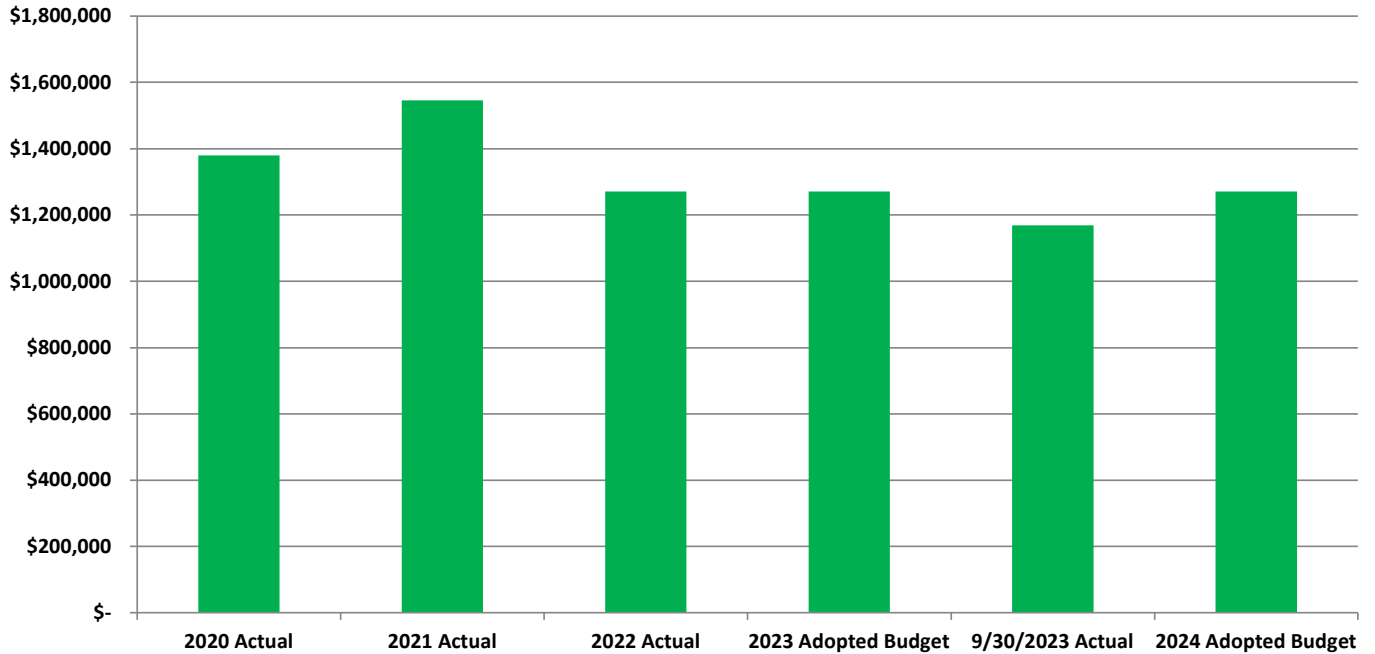
To account for tax increment collections and expenditures from the Pendleton Pike Tax increment Financing District.

**Primary Function:** Economic development. Funds are not budgeted.

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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 512,841	\$ 442,907	\$ 382,362	\$ -	\$ 329,194	\$ -
360 - Miscellaneous	466	-	-	-	-	-
390 - Other Financing Sources	-	230,350	168,403	-	120,187	-
<b>Total Revenue</b>	<b>\$ 513,307</b>	<b>\$ 673,257</b>	<b>\$ 550,764</b>	<b>\$ -</b>	<b>\$ 449,381</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	499,716	507,485	825,427	-	551,637	-
440 - Capital Outlay	15	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 499,731</b>	<b>\$ 507,485</b>	<b>\$ 825,427</b>	<b>\$ -</b>	<b>\$ 551,637</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 13,576</b>	<b>\$ 165,772</b>	<b>\$ (274,662)</b>	<b>\$ -</b>	<b>\$ (102,256)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,366,046</b>	<b>1,379,622</b>	<b>1,545,394</b>	<b>1,270,731</b>	<b>1,270,731</b>	<b>1,270,731</b>
<b>Ending Fund Balance</b>	<b>\$ 1,379,622</b>	<b>\$ 1,545,394</b>	<b>\$ 1,270,731</b>	<b>\$ 1,270,731</b>	<b>\$ 1,168,475</b>	<b>\$ 1,270,731</b>

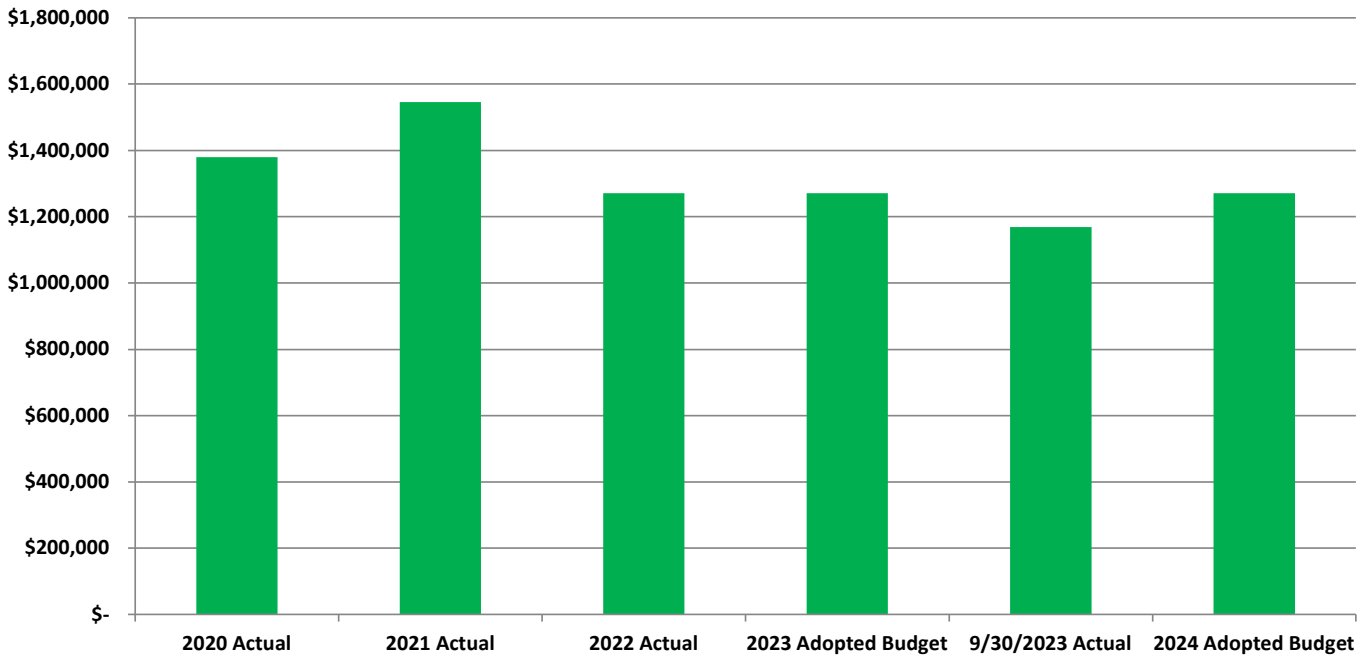
*Period Ending Fund Balance*



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 512,841	\$ 442,907	\$ 382,362	\$ -	\$ 329,194	\$ -
360 - Miscellaneous	466	-	-	-	-	-
<u>390 - Other Financing Sources</u>	<u>-</u>	<u>230,350</u>	<u>168,403</u>	<u>-</u>	<u>120,187</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 513,307</b>	<b>\$ 673,257</b>	<b>\$ 550,764</b>	<b>\$ -</b>	<b>\$ 449,381</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	499,716	507,485	825,427	-	551,637	-
440 - Capital Outlay	15	-	-	-	-	-
<u>450 - Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 499,731</b>	<b>\$ 507,485</b>	<b>\$ 825,427</b>	<b>\$ -</b>	<b>\$ 551,637</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 13,576</b>	<b>\$ 165,772</b>	<b>\$ (274,662)</b>	<b>\$ -</b>	<b>\$ (102,256)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b><u>1,366,046</u></b>	<b><u>1,379,622</u></b>	<b><u>1,545,394</u></b>	<b><u>1,270,731</u></b>	<b><u>1,270,731</u></b>	<b><u>1,270,731</u></b>
<b>Ending Fund Balance</b>	<b>\$ 1,379,622</b>	<b>\$ 1,545,394</b>	<b>\$ 1,270,731</b>	<b>\$ 1,270,731</b>	<b>\$ 1,168,475</b>	<b>\$ 1,270,731</b>

**Period Ending Fund Balance**

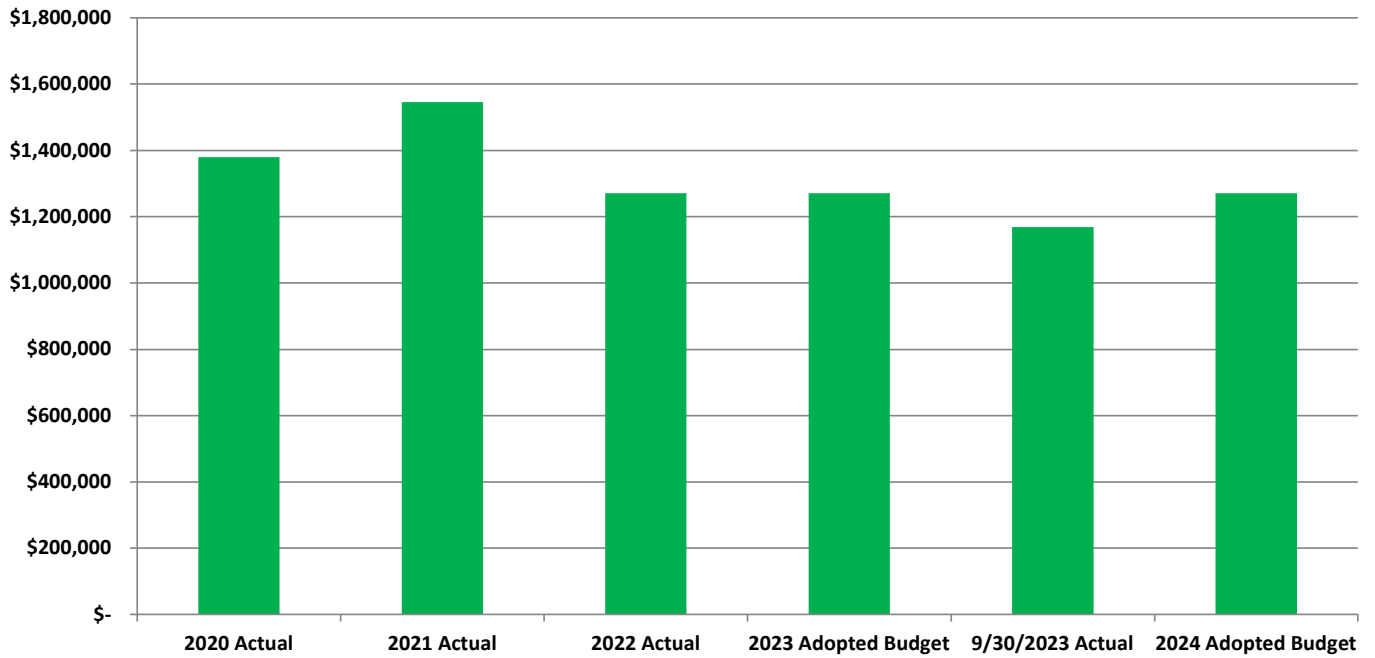




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 512,841	\$ 442,907	\$ 382,362	\$ -	\$ 329,194	\$ -
360 - Miscellaneous	466	-	-	-	-	-
390 - Other Financing Sources	-	230,350	168,403	-	120,187	-
<b>Total Revenue</b>	<b>\$ 513,307</b>	<b>\$ 673,257</b>	<b>\$ 550,764</b>	<b>\$ -</b>	<b>\$ 449,381</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	499,716	507,485	825,427	-	551,637	-
440 - Capital Outlay	15	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 499,731</b>	<b>\$ 507,485</b>	<b>\$ 825,427</b>	<b>\$ -</b>	<b>\$ 551,637</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 13,576</b>	<b>\$ 165,772</b>	<b>\$ (274,662)</b>	<b>\$ -</b>	<b>\$ (102,256)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,366,046</b>	<b>1,379,622</b>	<b>1,545,394</b>	<b>1,270,731</b>	<b>1,270,731</b>	<b>1,270,731</b>
<b>Ending Fund Balance</b>	<b>\$ 1,379,622</b>	<b>\$ 1,545,394</b>	<b>\$ 1,270,731</b>	<b>\$ 1,270,731</b>	<b>\$ 1,168,475</b>	<b>\$ 1,270,731</b>

***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 and 2022
  - 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.

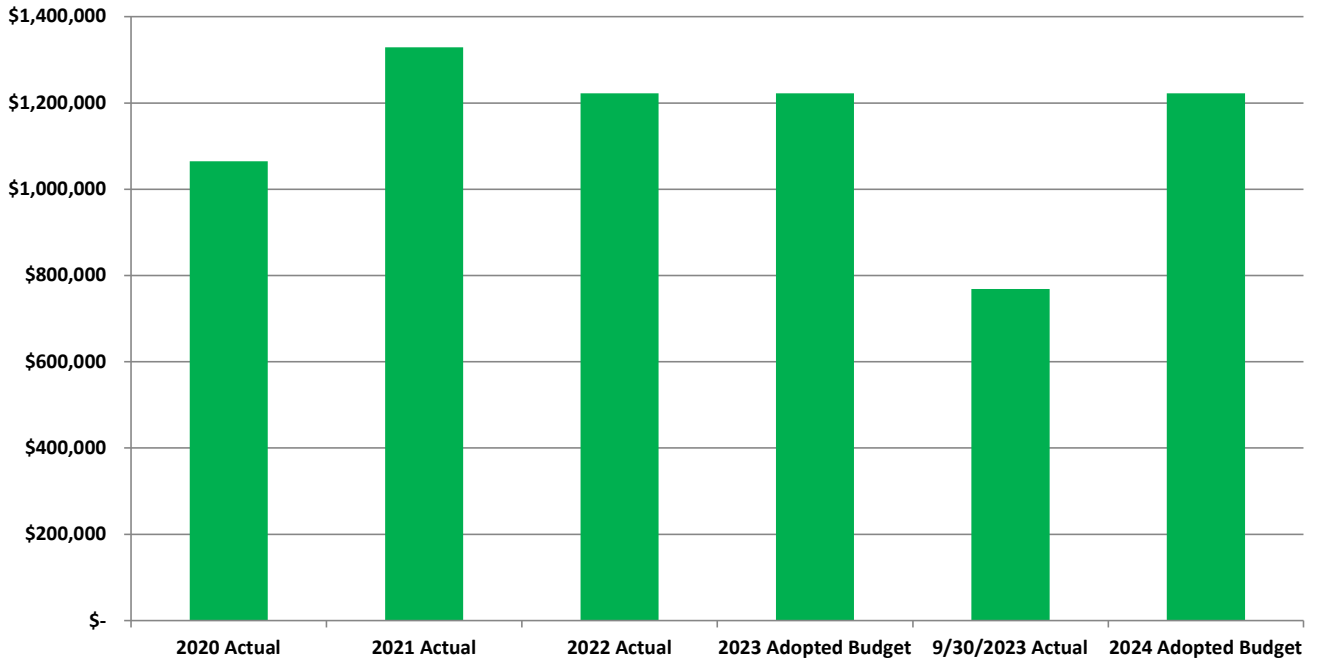




**Statement of Revenue, Expenditures, and Change in Fund Balance**

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 443,222	\$ 1,030,093	\$ 681,948	\$ -	\$ 327,844	\$ -
360 - Miscellaneous	561	3	2,392	-	8,635	-
390 - Other Financing Sources	12,619	-	395,800	-	-	-
<b>Total Revenue</b>	<b>\$ 456,402</b>	<b>\$ 1,030,095</b>	<b>\$ 1,080,139</b>	<b>\$ -</b>	<b>\$ 336,479</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	720,910	765,910	1,186,800	-	790,000	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 720,910</b>	<b>\$ 765,910</b>	<b>\$ 1,186,800</b>	<b>\$ -</b>	<b>\$ 790,000</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ (264,508)</b>	<b>\$ 264,185</b>	<b>\$ (106,661)</b>	<b>\$ -</b>	<b>\$ (453,521)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>1,329,198</b>	<b>1,064,689</b>	<b>1,328,875</b>	<b>1,222,214</b>	<b>1,222,214</b>	<b>1,222,214</b>
<b>Ending Fund Balance</b>	<b>\$ 1,064,689</b>	<b>\$ 1,328,875</b>	<b>\$ 1,222,214</b>	<b>\$ 1,222,214</b>	<b>\$ 768,693</b>	<b>\$ 1,222,214</b>

*Period Ending Fund Balance*



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

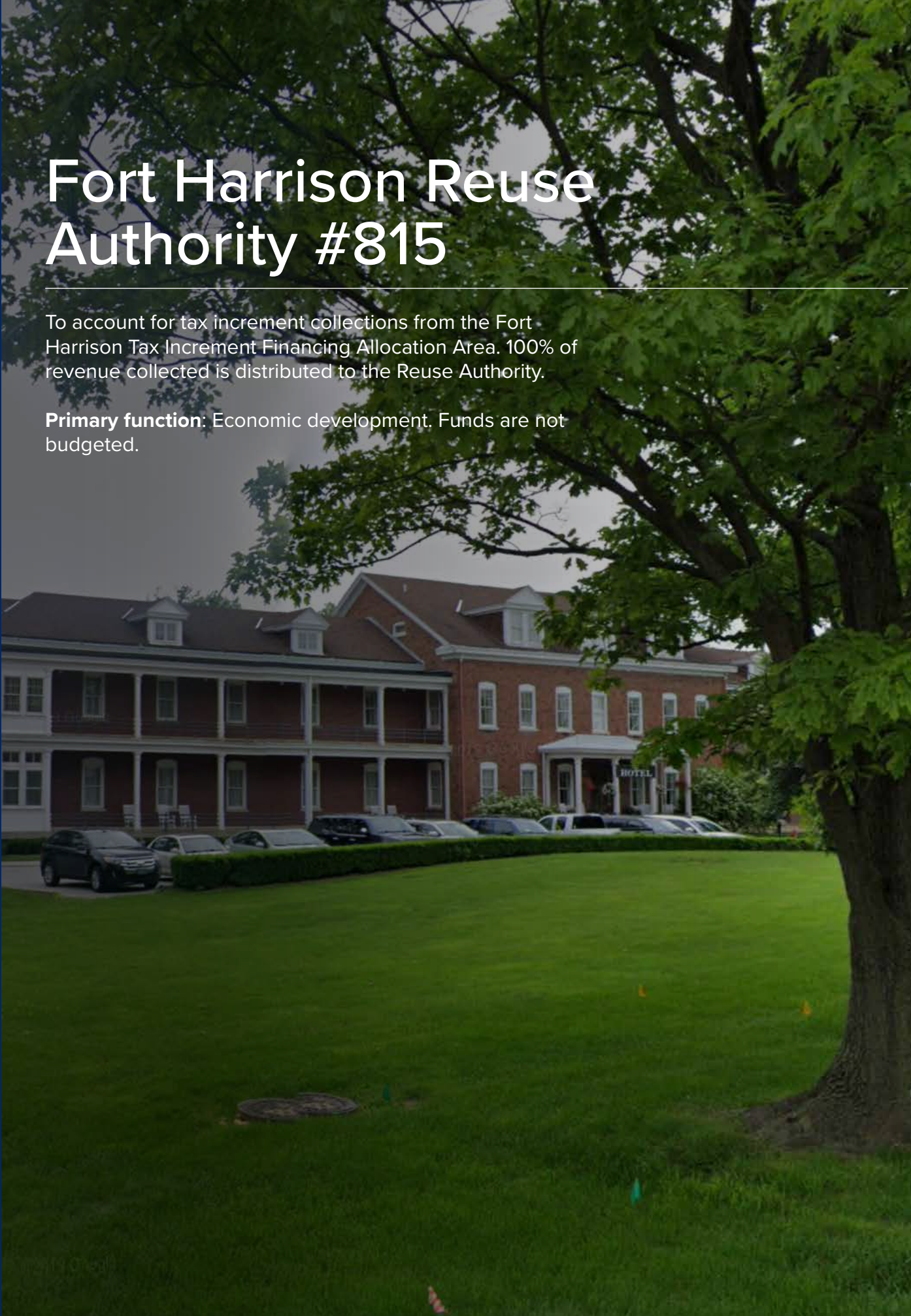
- This fund was established in 2017 to separate TIF collections from the Monarch TIF and Pendleton Pike
- Monarch TIF collections are utilized to repay debt service on bonds issued to fund infrastructure improvements to Monarch Beverage Corp.



# 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.

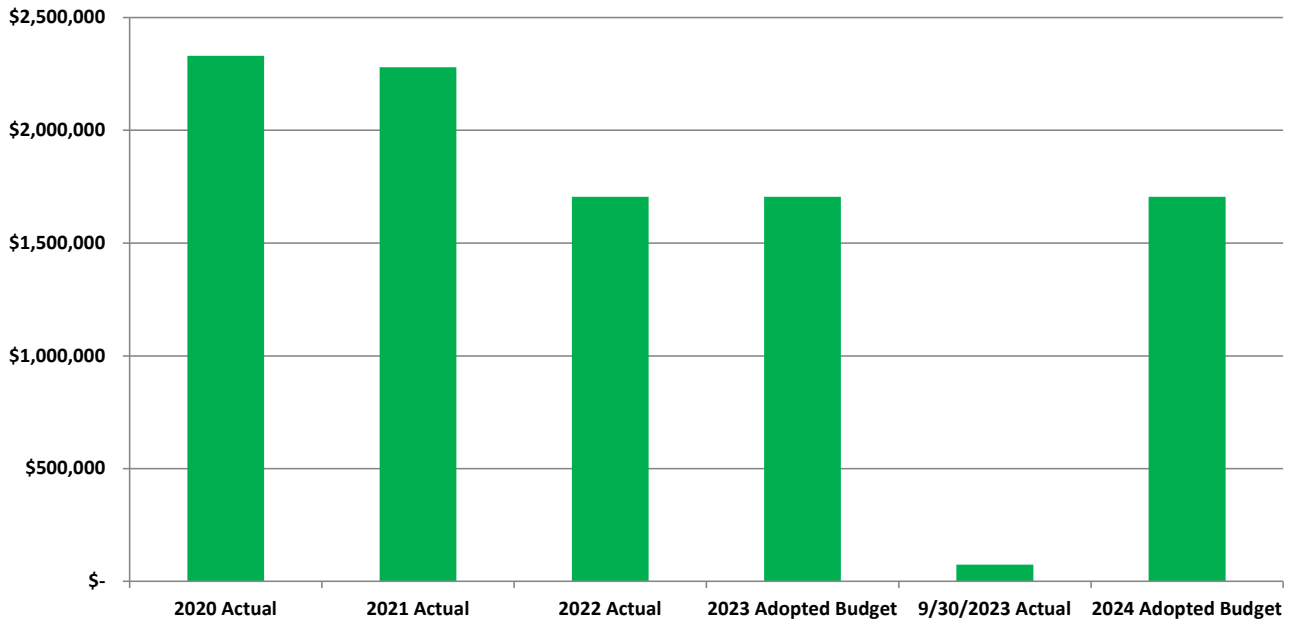
**Primary function:** Economic development. Funds are not budgeted.



Statement of Revenue, Expenditures, and Change in Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ 4,534,203	\$ 4,634,663	\$ 4,790,371	\$ -	\$ 2,874,932	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 4,534,203</b>	<b>\$ 4,634,663</b>	<b>\$ 4,790,371</b>	<b>\$ -</b>	<b>\$ 2,874,932</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	4,341,334	4,684,072	5,366,278	-	4,504,798	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,341,334</b>	<b>\$ 4,684,072</b>	<b>\$ 5,366,278</b>	<b>\$ -</b>	<b>\$ 4,504,798</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ 192,869</b>	<b>\$ (49,409)</b>	<b>\$ (575,908)</b>	<b>\$ -</b>	<b>\$ (1,629,866)</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>2,136,643</b>	<b>2,329,512</b>	<b>2,280,103</b>	<b>1,704,196</b>	<b>1,704,196</b>	<b>1,704,196</b>
<b>Ending Fund Balance</b>	<b>\$ 2,329,512</b>	<b>\$ 2,280,103</b>	<b>\$ 1,704,196</b>	<b>\$ 1,704,196</b>	<b>\$ 74,330</b>	<b>\$ 1,704,196</b>

*Period Ending Fund Balance*



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

- The Fort Harrison Reuse Authority was established in the 1990’s to redevelop the former military base within Lawrence
- This area is one of three TIF districts within Lawrence
- All revenue collected from the Fort Harrison TIF revenue is collected by the City of Lawrence and passed through to the Reuse Authority
- Several major developments are underway and scheduled for completion in 2023/2024:
  - 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



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



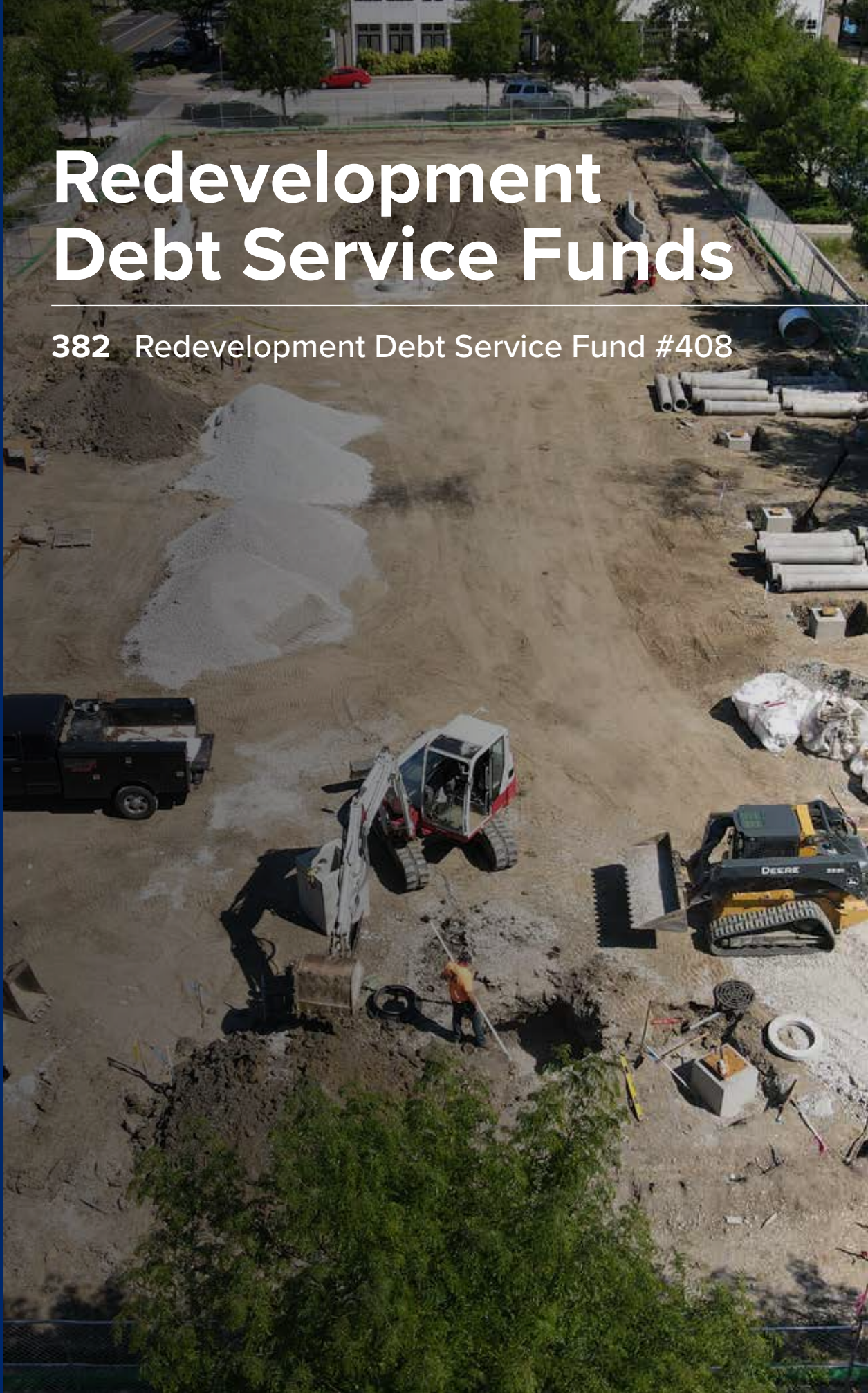
**2024**



# Redevelopment Debt Service Funds

382 Redevelopment Debt Service Fund #408

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# Redevelopment Debt Service Fund #408

To account for the debt service reserve requirement Redevelopment bonds.

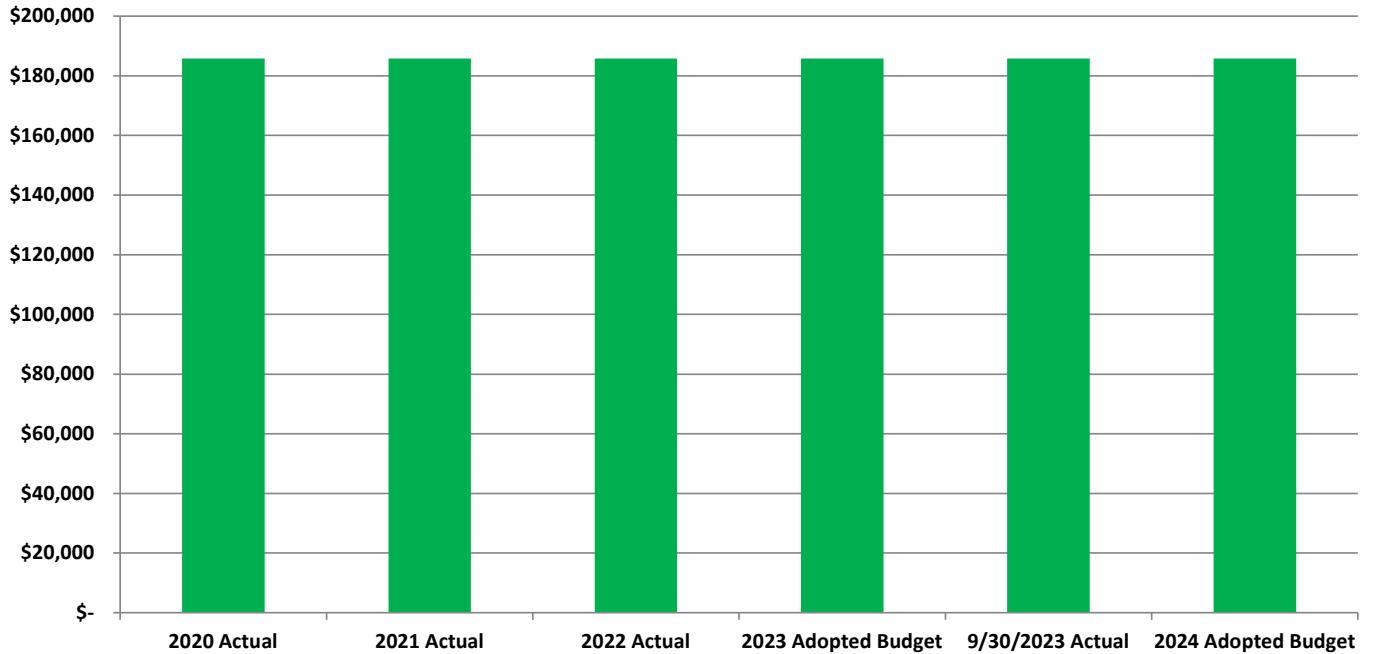
**Primary function:** Economic Development. Funds are not budgeted.



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

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	9/30/2023 Actual	2024 Adopted Budget
<b>Revenue:</b>						
310 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
360 - Miscellaneous	-	-	-	-	-	-
390 - Other Financing Sources	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
410 - Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 - Supplies	-	-	-	-	-	-
430 - Other Services and Charges	-	-	-	-	-	-
440 - Capital Outlay	-	-	-	-	-	-
450 - Other Financing Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance<sup>1</sup></b>	<b>185,778</b>	<b>185,778</b>	<b>185,778</b>	<b>185,778</b>	<b>185,778</b>	<b>185,778</b>
<b>Ending Fund Balance</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>	<b>\$ 185,778</b>

***Period Ending Fund Balance***



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

- Debt service reserve fund established for Redevelopment bonds in 2012 (excludes Monarch and any Fort Harrison Reuse Authority issuances)
- No revenue or expenditures planned
- Reserve remains intact until final payment on bonds



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**

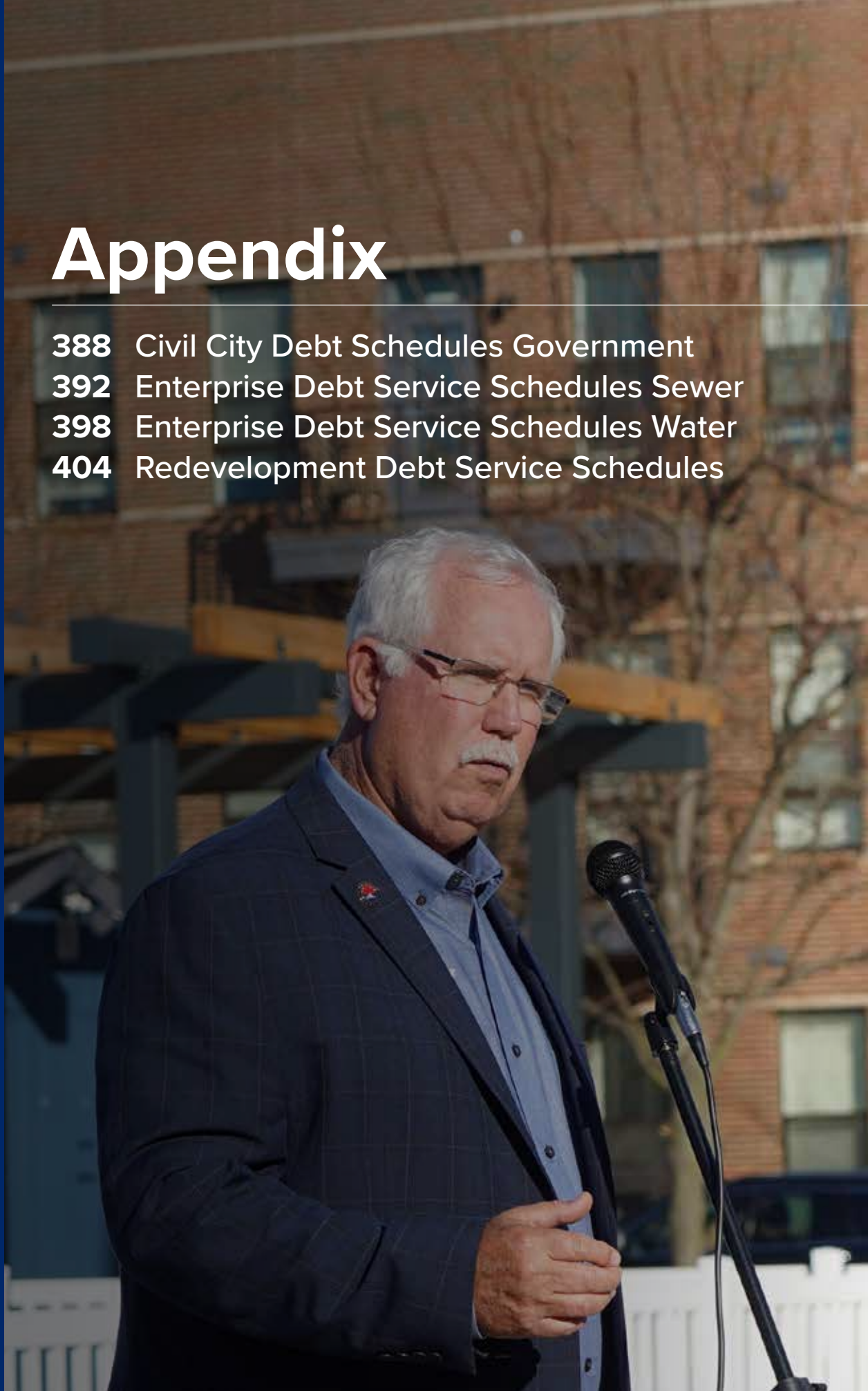


**2024**



# Appendix

- 388 Civil City Debt Schedules Government
- 392 Enterprise Debt Service Schedules Sewer
- 398 Enterprise Debt Service Schedules Water
- 404 Redevelopment Debt Service Schedules



### City Debt Summary - by Revenue Type

	2024	2025	2026	2027-2031	2032-2036
Governmental Revenue	\$ 2,206,398	\$ 2,516,207	\$ 2,521,147	\$ 12,626,805	\$ 12,622,379
Enterprise Revenue	3,925,743	3,735,905	3,782,239	15,739,121	29,644,074
Redevelopment Revenue	1,067,554	1,072,257	1,076,639	5,197,412	2,821,491
<b>Total</b>	<b>\$ 7,199,695</b>	<b>\$ 7,324,369</b>	<b>\$ 7,380,025</b>	<b>\$ 33,563,338</b>	<b>\$ 45,087,943</b>

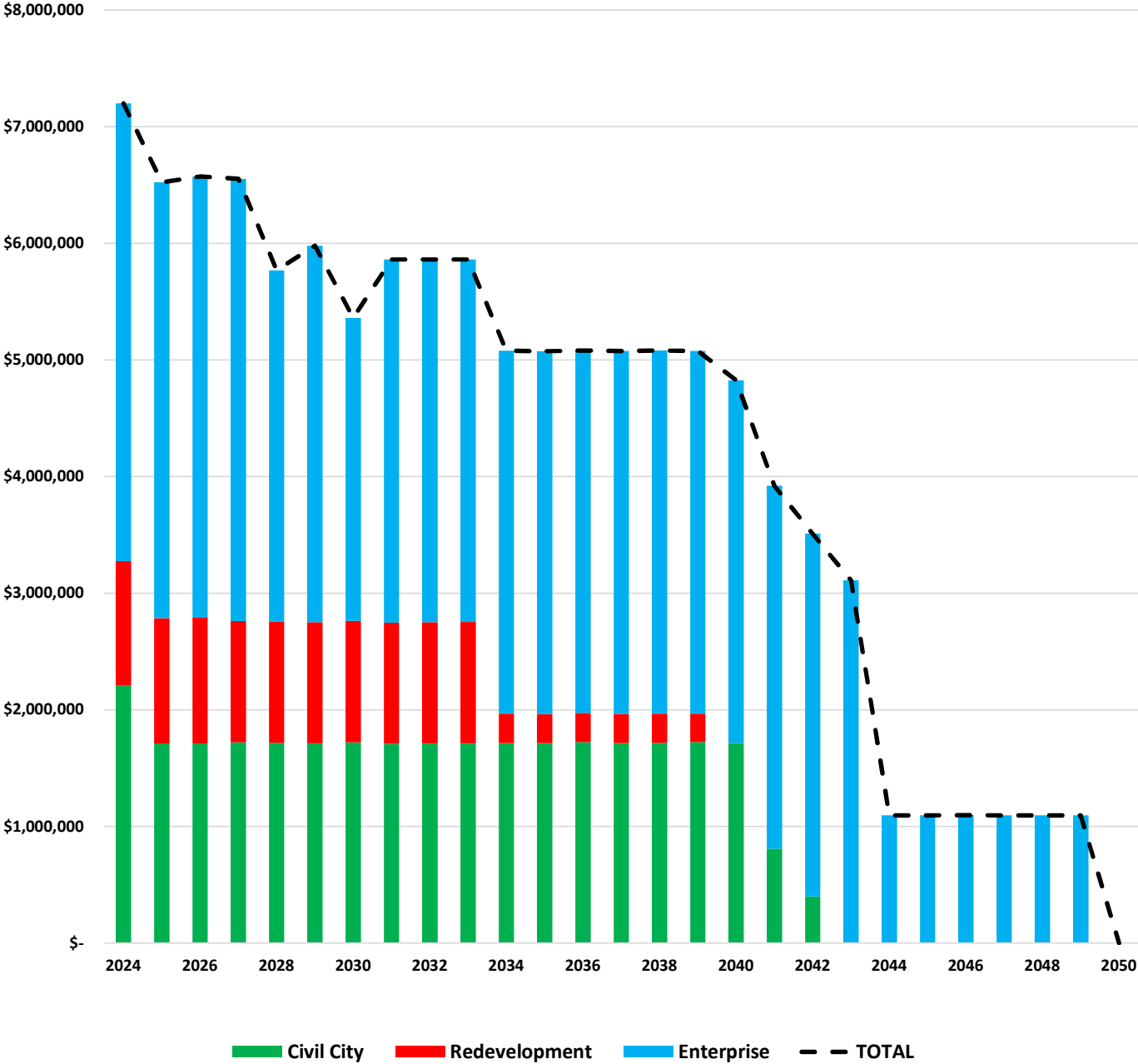
### City Debt Summary - by Function

	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 2,206,398	\$ 2,516,207	\$ 2,521,147	\$ 12,626,805	\$ 12,622,379
Parks and Recreation	-	-	-	-	-
Economic Development	1,067,554	1,072,257	1,076,639	5,197,412	2,821,491
Sanitation	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
Water Utility	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
<b>Total</b>	<b>\$ 7,199,695</b>	<b>\$ 7,324,369</b>	<b>\$ 7,380,025</b>	<b>\$ 33,563,338</b>	<b>\$ 45,087,943</b>

### City Debt Summary - by Fund

	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	684,150	803,224	808,224	4,043,493	4,036,039
327 Municipal Building Corp.	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
406 Redevelopment Capital	277,554	282,257	286,639	1,247,411	1,241,491
410 Redevelopment Capital Monarch TIF	790,000	790,000	790,000	3,950,001	1,580,000
602 Water Bond Interest & Sinking	1,893,770	1,771,558	1,770,219	6,403,226	5,479,249
607 Sewer Bond Interest & Sinking	2,031,973	1,964,347	2,012,020	9,335,895	24,164,825
<b>Total</b>	<b>\$ 7,199,695</b>	<b>\$ 7,324,369</b>	<b>\$ 7,380,025</b>	<b>\$ 33,563,338</b>	<b>\$ 45,087,943</b>

### City Debt Service Summary - By Year





# Civil City Debt Schedules Government

**BUILDING  
MOMENTUM**





**Governmental Debt Service Summary - by Function**

	2024	2025	2026	2027-2031	2032-2036
Public Safety	\$ 2,140,097	\$ 2,516,207	\$ 2,521,147	\$ 12,626,805	\$ 12,622,379
Parks and Recreation	-	-	-	-	-
<b>Total</b>	<b>\$ 2,140,097</b>	<b>\$ 2,516,207</b>	<b>\$ 2,521,147</b>	<b>\$ 12,626,805</b>	<b>\$ 12,622,379</b>

**Governmental Debt Service Summary - by Fund**

	2024	2025	2026	2027-2031	2032-2036
326 Fire Station 2 and Training Center	\$ 617,849	\$ 803,224	\$ 808,224	\$ 4,043,493	\$ 4,036,039
327 Municipal Building Corp.	1,522,249	1,712,984	1,712,924	8,583,313	8,586,339
<b>Total</b>	<b>\$ 2,140,097</b>	<b>\$ 2,516,207</b>	<b>\$ 2,521,147</b>	<b>\$ 12,626,805</b>	<b>\$ 12,622,379</b>

**Fund 326: Station 38**

Date	Total Debt Service	FY Total
2/15/2024	211,424	
8/15/2024	406,424	617,849
2/15/2025	401,549	
8/15/2025	401,674	803,224
2/15/2026	401,674	
8/15/2026	406,549	808,224
2/15/2027	406,174	
8/15/2027	405,674	811,849
2/15/2028	405,049	
8/15/2028	404,299	809,349
2/15/2029	403,424	
8/15/2029	402,424	805,849
2/15/2030	406,299	
8/15/2030	404,924	811,224
2/15/2031	403,424	
8/15/2031	401,799	805,224
2/15/2032	405,049	
8/15/2032	403,049	808,099
2/15/2033	403,076	
8/15/2033	403,016	806,092
2/15/2034	402,868	
8/15/2034	402,633	805,501
2/15/2035	402,311	
8/15/2035	401,901	804,212
2/15/2036	406,404	
8/15/2036	405,733	812,137
2/15/2037	404,975	
8/15/2037	404,129	809,103
2/15/2038	403,196	
8/15/2038	402,176	805,371
2/15/2039	406,068	
8/15/2039	404,786	810,854
2/15/2040	403,417	
8/15/2040	401,960	805,377
2/15/2041	405,417	
8/15/2041	403,698	809,115
2/15/2042	401,893	401,893
<b>Total</b>	<b>\$ 14,750,540</b>	<b>\$ 14,750,540</b>



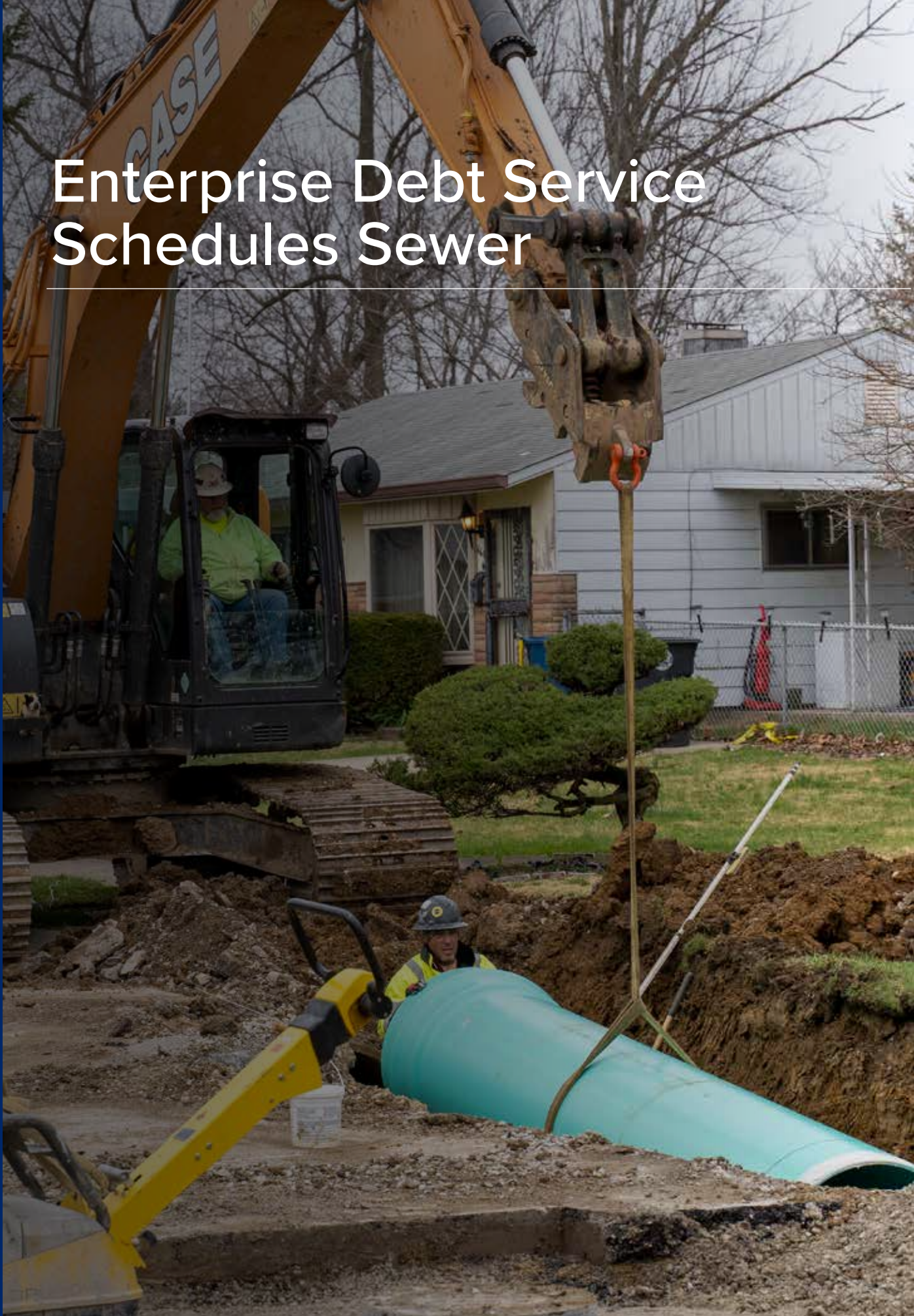
**Fund 327: Municipal Building Corp.**

Date	Total Debt Service	FY Total
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
<b>Total</b>	<b>31,236,808.75</b>	<b>31,236,808.75</b>





# Enterprise Debt Service Schedules Sewer





### Enterprise Debt Service Summary - Sewer Utility

	2024	2025	2026	2027-2031	2032-2043
Series 2009 A	\$ 191,046	\$ 191,027	\$ 191,009	\$ 572,915	\$ -
Series 2009B	321,578	318,790	320,206	963,208	-
Series 2009C	42,844	-	-	-	-
Series 2015	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
<b>Total</b>	<b>\$ 2,031,973</b>	<b>\$ 1,964,347</b>	<b>\$ 2,012,020</b>	<b>\$ 9,335,895</b>	<b>\$ 24,164,825</b>



**Sewer Utility: Series 2009A**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2024	-		5,052	5,052	
1/1/2025	180,942	0.91%	5,052	185,994	191,046
7/1/2025	-		4,229	4,229	
1/1/2026	182,569	0.91%	4,229	186,798	191,027
7/1/2026	-		3,398	3,398	
1/1/2027	184,213	0.91%	3,398	187,611	191,009
7/1/2027	-		2,560	2,560	
1/1/2028	185,871	0.91%	2,560	188,431	190,991
7/1/2028	-		1,714	1,714	
1/1/2029	187,543	0.91%	1,714	189,257	190,971
7/1/2029	-		861	861	
1/1/2030	189,231	0.91%	861	190,092	190,953
<b>Total</b>	<b>\$ 1,110,369</b>		<b>\$ 35,628</b>	<b>\$ 1,145,997</b>	<b>\$ 1,145,997</b>

**Sewer Utility: Series 2009B**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2024	-		45,789	45,789	
1/1/2025	230,000	5.56%	45,789	275,789	321,578
7/1/2025	-		39,395	39,395	
1/1/2026	240,000	5.66%	39,395	279,395	318,790
7/1/2026	-		32,603	32,603	
1/1/2027	255,000	5.77%	32,603	287,603	320,206
7/1/2027	-		25,246	25,246	
1/1/2028	270,000	5.83%	25,246	295,246	320,492
7/1/2028	-		17,376	17,376	
1/1/2029	285,000	5.89%	17,376	302,376	319,752
7/1/2029	-		8,982	8,982	
1/1/2030	305,000	5.89%	8,982	313,982	322,964
<b>Total</b>	<b>\$ 1,585,000</b>		<b>#NAME?</b>	<b>\$ 1,923,782</b>	<b>\$ 1,923,782</b>

**Sewer Utility: Series 2009C**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2024	-		1,422	1,422	
1/1/2025	40,000	7.11%	1,422	41,422	42,844
<b>Total</b>	<b>\$ 40,000</b>		<b>\$ 2,844</b>	<b>\$ 42,844</b>	<b>\$ 42,844</b>

**Sewer Utility: Series 2015**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2024	-		12,836	12,836	
1/1/2025	195,000	3.15%	12,836	207,836	220,672
7/1/2025	-		9,765	9,765	
1/1/2026	200,000	3.15%	9,765	209,765	219,530
7/1/2026	-		6,615	6,615	
1/1/2027	205,000	3.15%	6,615	211,615	218,230
7/1/2027	-		3,386	3,386	
1/1/2028	215,000	3.15%	3,386	218,386	221,772
<b>Total</b>	<b>\$ 815,000</b>		<b>\$ 65,204</b>	<b>\$ 880,204</b>	<b>\$ 880,204</b>



**Sewer Utility: Series 2022**

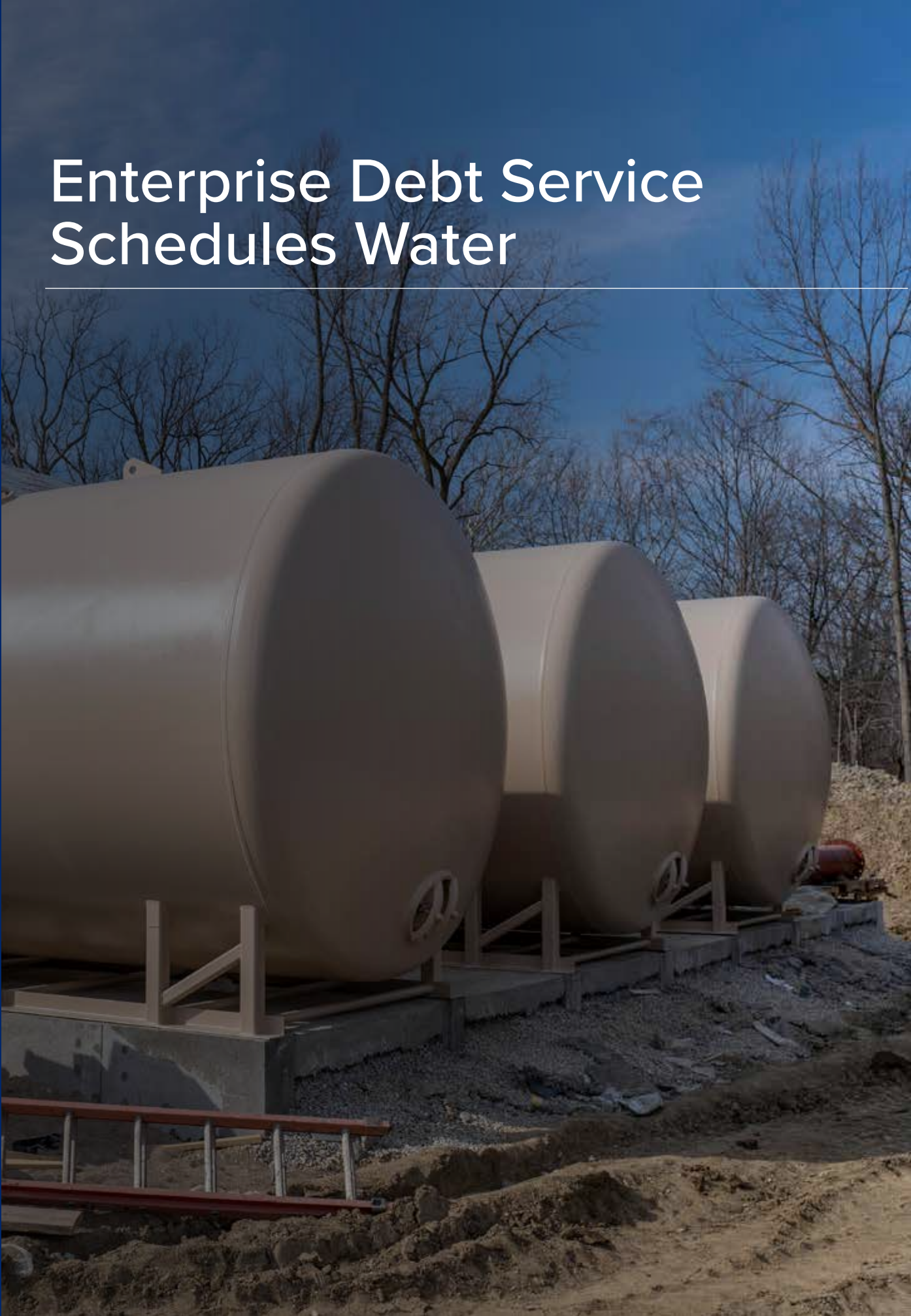
Date	Principal	Interest Rate	Interest	Period Total	FY Total	Remaining Balance
1/1/2024	-		550,000	550,000	1,255,833	20,000,000
7/1/2024	-		550,000	550,000		20,000,000
1/1/2025	135,000	5.00%	550,000	685,000	1,235,000	19,865,000
7/1/2025	-		546,288	546,288		19,865,000
1/1/2026	190,000	5.00%	546,288	736,288	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	-
<b>Total</b>	<b>20,000,000</b>		<b>14,810,400</b>	<b>34,810,400</b>	<b>35,516,233</b>	





# Enterprise Debt Service Schedules Water

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**Enterprise Debt Service Summary - Water Utility**

	2024	2025	2026	2027-2031	2032-2036	2037-2042
Series 2017 A	\$ 551,756	\$ 554,256	\$ 552,975	\$ 1,211,150	\$ -	\$ -
Series 2017B	450,540	326,568	326,390	325,868	-	-
Series 2017 SRF	520,680	519,940	520,060	2,600,440	2,601,280	1,040,400
Series 2020	370,794	370,794	370,794	2,265,769	2,877,969	5,535,250
<b>Total</b>	<b>\$ 1,893,770</b>	<b>\$ 1,771,558</b>	<b>\$ 1,770,219</b>	<b>\$ 6,403,226</b>	<b>\$ 5,479,249</b>	<b>\$ 6,575,650</b>



**Water Utility: Series 2017A**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2024	-		50,878	50,878	
1/1/2025	450,000	5.00%	50,878	500,878	551,756
7/1/2025	-		39,628	39,628	
1/1/2026	475,000	2.38%	39,628	514,628	554,256
7/1/2026	-		33,988	33,988	
1/1/2027	485,000	5.00%	33,988	518,988	552,975
7/1/2027	-		21,863	21,863	
1/1/2028	515,000	5.00%	21,863	536,863	558,725
7/1/2028	-		8,988	8,988	
1/1/2029	310,000	2.75%	8,988	318,988	327,975
7/1/2029	-		4,725	4,725	
1/1/2030	315,000	3.00%	4,725	319,725	324,450
<b>Total</b>	<b>\$ 2,550,000</b>		<b>\$ 320,138</b>	<b>\$ 2,870,138</b>	<b>\$ 2,870,138</b>

**Water Utility: Series 2017B**

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2024	-		22,770	22,770	
1/1/2025	405,000	3.45%	22,770	427,770	450,540
7/1/2025	-		15,784	15,784	
1/1/2026	295,000	3.45%	15,784	310,784	326,568
7/1/2026	-		10,695	10,695	
1/1/2027	305,000	3.45%	10,695	315,695	326,390
7/1/2027	-		5,434	5,434	
1/1/2028	315,000	3.45%	5,434	320,434	325,868
<b>Total</b>	<b>\$ 1,320,000</b>		<b>\$ 109,365</b>	<b>\$ 1,429,365</b>	<b>\$ 1,429,365</b>



### Water Utility: Series 2017 State Revolving Fund Loan

Date	Principal	Interest Rate	Interest	Period Total	FY Total
7/1/2024	-		66,840	66,840	
1/1/2025	387,000	2.00%	66,840	453,840	520,680
7/1/2025	-		62,970	62,970	
1/1/2026	394,000	2.00%	62,970	456,970	519,940
7/1/2026	-		59,030	59,030	
1/1/2027	402,000	2.00%	59,030	461,030	520,060
7/1/2027	-		55,010	55,010	
1/1/2028	410,000	2.00%	55,010	465,010	520,020
7/1/2028	-		50,910	50,910	
1/1/2029	418,000	2.00%	50,910	468,910	519,820
7/1/2029	-		46,730	46,730	
1/1/2030	427,000	2.00%	46,730	473,730	520,460
7/1/2030	-		42,460	42,460	
1/1/2031	435,000	2.00%	42,460	477,460	519,920
7/1/2031	-		38,110	38,110	
1/1/2032	444,000	2.00%	38,110	482,110	520,220
7/1/2032	-		33,670	33,670	
1/1/2033	453,000	2.00%	33,670	486,670	520,340
7/1/2033	-		29,140	29,140	
1/1/2034	462,000	2.00%	29,140	491,140	520,280
7/1/2034	-		24,520	24,520	
1/1/2035	471,000	2.00%	24,520	495,520	520,040
7/1/2035	-		19,810	19,810	
1/1/2036	481,000	2.00%	19,810	500,810	520,620
7/1/2036	-		15,000	15,000	
1/1/2037	490,000	2.00%	15,000	505,000	520,000
7/1/2037	-		10,100	10,100	
1/1/2038	500,000	2.00%	10,100	510,100	520,200
7/1/2038	-		5,100	5,100	
1/1/2039	510,000	2.00%	5,100	515,100	520,200
<b>Total</b>	<b>\$ 6,684,000</b>		<b>\$ 1,118,800</b>	<b>\$ 7,802,800</b>	<b>\$ 7,802,800</b>



**Water Utility: Series 2020**

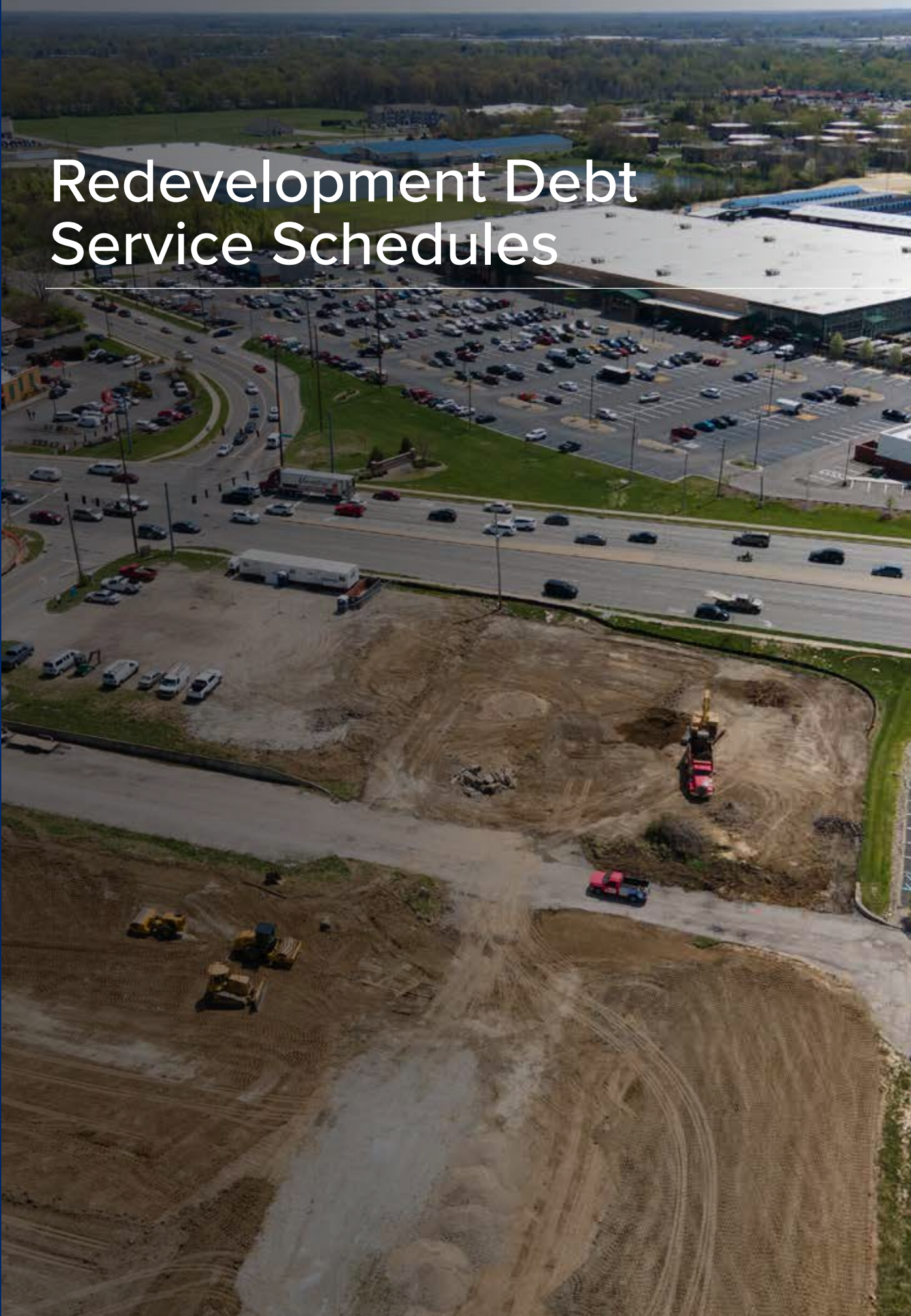
Date	Principal	Interest Rate	Interest	Period Total	FY Total	Remaining Balance
7/1/2024	-		185,397	185,397		12,395,000
1/1/2025	-		185,397	185,397	370,794	12,395,000
7/1/2025	-		185,397	185,397		12,395,000
1/1/2026	-		185,397	185,397	370,794	12,395,000
7/1/2026	-		185,397	185,397		12,395,000
1/1/2027	-		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
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	-
<b>Total</b>	<b>\$ 12,395,000</b>		<b>\$ 7,063,969</b>	<b>\$ 19,458,969</b>	<b>\$ 19,458,969</b>	





# Redevelopment Debt Service Schedules

**BUILDING  
MOMENTUM**





**Redevelopment Debt Service Summary - by Function**

	2024	2025	2026	2027-2031	2032-2039
Economic Development	\$ 1,067,554	\$ 1,072,257	\$ 1,076,639	\$ 5,197,412	\$ 3,565,688
<b>Total</b>	<b>\$ 1,067,554</b>	<b>\$ 1,072,257</b>	<b>\$ 1,076,639</b>	<b>\$ 5,197,412</b>	<b>\$ 3,565,688</b>

**Redevelopment Debt Service Summary - by Fund**

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

**Fund 406: Redevelopment Capital Fund**

Year	Principal	Interest	Total
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
<b>Total</b>	<b>\$ 3,010,000</b>	<b>\$ 1,069,549</b>	<b>\$ 4,079,549</b>

**Fund 410: Redevelopment Capital Monarch TIF**

Year	Principal	Interest	Total
2024	269,394	520,606	790,000
2025	251,477	538,523	790,000
2026	234,757	555,243	790,000
2027	219,150	570,850	790,000
2028	204,578	585,422	790,000
2029	190,975	599,026	790,001
2030	178,279	611,721	790,000
2031	166,426	623,574	790,000
2032	155,358	634,642	790,000
2033	145,028	644,972	790,000
<b>Total</b>	<b>\$ 2,015,422</b>	<b>\$ 5,884,579</b>	<b>\$ 7,900,001</b>



*BUILDING*  
**MOMENTUM**



**CITY OF LAWRENCE  
ADOPTED BUDGET**



**2024**

# 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 2024



9001 E. 59th Street  
Lawrence, IN 46216

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Government	<a href="http://cityoflawrence.org">cityoflawrence.org</a>
Economic Development	<a href="http://chooselawrence.com">chooselawrence.com</a>
Events & Activities	<a href="http://visitlawrenceindiana.com">visitlawrenceindiana.com</a>