

Category 4: Financial Resources

This category evaluates an agency's financial condition to determine its ability to fund operational priorities and its prognosis for long-range quality of service. Resources must be adequate to maintain the various programs to which an agency made a commitment. Whether the agency is public or private, stability of revenues (demonstrated by a consistent history through at least the past three years) is fundamental.

The chief fire officer or chief executive officer, professional staff, and governing board share responsibility for planning, management, and stability of financial resources. Since the budget is the financial expression of agency programs and priorities, it should be developed through appropriate consultation with the governing board of the authority having jurisdiction (AHJ), departments, divisions, and other units.

Financial policies covering financial planning, revenue, and expenditures should be developed by the professional staff and adopted by the governing board. Financial policies should be reviewed and revised on at least an annual basis to ensure continued relevance and address any gaps.

In approving the budget, the governing board approves the acquisition and allocation of resources consistent with agency goals, objectives, and stated priorities.

NOTE: An agency that received the Distinguished Budget Presentation and Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for their Budget and Comprehensive Annual Financial Report may submit those certificates and reports as prima facie compliance with criterion 4B and therefore does not need to address performance indicators 4B.1 through 4B.9.

Criterion 4A: Financial Planning

Agency planning involves broad staff and community participation in financial planning and resource allocation. The agency's financial planning and budget process reflect sound strategic planning and a commitment to its stated goals and objectives. The agency prepares a balanced budget, which adequately maintains the level of service and personnel resources.

Summary:

The City of Lawrence maintains budgetary control to ensure compliance with legal provisions embodied in the annual budget appropriated by the governing body. The City of Lawrence and Douglas County jointly fund the department through an interlocal agreement. The City funds approximately 64% of the department's annual operating budget and 100% of fire capital costs; Douglas County covers the remaining approximately 36% of the department annual operating budget and 100% of all EMS capital costs. Currently, the responsibility falls on the department to be the liaison between both budgetary bodies.

The City of Lawrence Finance Director is responsible for the administrative oversight of city finances along with the city manager on the budget development process. The City of Lawrence Budget Team releases annual budget instruction memoranda which includes guidance for the development of operating and capital budgets. The City of Lawrence provides an open and transparent budget development process with the public as part of City Commission Meetings, annual budget and capital improvement work sessions. Citizens are encouraged to provide public comment through the annual process.

The department's budget, both operating and the five-year capital plan, are aligned with three department programs: operations, community-risk reduction, and support services. These three programs fall under the Safe and Secure outcome as part of the City of Lawrence Strategic Plan.

Performance Indicators:

4A.1 The governing body and regulatory agencies give the agency appropriate direction in budget and planning matters within the agency’s scope of services.

Description

The City of Lawrence has a policy in place that complies with the State of Kansas regarding budgetary timetables and procedures. Kansas law prescribes the policies and procedures by which the City prepares its annual budget. The City maintains budgetary control to ensure compliance with legal provisions embodied in the annual budget appropriated by the governing body.

The City of Lawrence and Douglas County jointly fund the department through an interlocal agreement. The City funds approximately 64% of the department’s annual operating budget and 100% of fire capital cost; Douglas County covers the remaining approximate 36% of the department’s annual operating budget and 100% of all EMS capital cost.

Appraisal

The City and County budgetary timetable has brought challenges in coordination through both governances for effective budgetary development prior to adoption. Communication between both governances and commissions has been challenging to ensure both financial groups have been on the same page for budgetary development.

Plan

The fire chief will continue to work through the newly formed governance committee to identify opportunities to improve communication and planning with both governments for the budgetary process.

References

- Cooperative Agreement Regarding the Provision of Emergency Medical Services in Douglas County 2021 (pages 3-5)
- 2023 Budget Kick-Off Memo
- 2023 Budget Calendar

Performance indicators:

4A.2 The agency has formally adopted financial policies that address: general fund reserves, reserves in other funds, fund balances, grants, debt, investment, accounting and financial reporting, risk management and internal controls, procurement, long-term financial planning, structurally balanced budgets, capital, revenues, expenditures, operating budgets and charges/fees. The agency reviews financial policies at least every three years and updates as needed.

Description

The City of Lawrence’s Finance Director is responsible for the administrative oversight of city finances. The City Finance Department provides the annual budget policy, guidelines and process to department directors. The city uses email memoranda and its intranet to provide needed forms to ensure consistency in the process. The fire chief works closely with the city manager to ensure the budget aligns with the priorities identified in the City of Lawrence’s Strategic Plan. The city manager is responsible for oversight of the budget process, ensuring adherence with policies and guidelines.

Appraisal

The finance director has been effective in providing direction towards financial policy and development. All finance policies were reviewed and updated in 2021 and 2022. The finance department reviewed and updated the purchasing policy, fund balance policy, and capital improvement plan policy in 2022.

In 2020, the city received the Government Finance Officers Association Distinguished Budget Presentation Award.

Plan

The fire chief and the department’s Administrative Division will continue to work closely with the Finance Department on policy development and improvements to all financial processes.

References

[City of Lawrence Fund Balance Policy](#)

[City of Lawrence Purchasing Policy](#)

[City of Lawrence Capital Improvement Plan Policy](#)

CC 4A.3 Guidelines and processes for developing the operating and capital budgets are defined and followed.

Description

The City of Lawrence’s finance director is responsible for the administrative oversight of city finances along with the city manager on the budget development process. The City of Lawrence Budget Team releases annual budget instruction memoranda which include guidance for the development of operating and capital budgets. The budget memoranda include the budget calendar with key dates for development, budget submittal formatting, and any trends or assumptions for the development of both the operating and capital budget. The city also uses the PBB structure to aid in the alignment and prioritization of budget allocation with the City of Lawrence Strategic Plan.

Appraisal

The budget instruction memoranda have been beneficial for a standardized approach to the development of budget materials and clearly defined expectations for when financial tasks are to have been completed. The PBB structure has been effective to delineate what city-wide programs score relative to others for strategic planning alignment. The processes have been in transition over the last two years.

Plan

The department will continue to work closely with the finance director and budget team on the development procedures for the operating and capital budgets. The fire chief will communicate with administrative staff on any development or procedural changes.

References

2023 Budget Kick-Off Memo

[Fire Medical Priority-Based Budgeting \(PBB\) Scoring](#) (page 34)

[2022 City of Lawrence Operating Budget](#) (interactive budget public-facing website)

2022-2026 City of Lawrence Capital Improvement Plan (page 1)

4A.4 The financial planning/budget adoption process provides internal and external transparency for all expenditures and revenues for the agency.

Description

The City of Lawrence provides an open and transparent budget development process with the public as part of city commission meetings, annual budget and capital improvement work sessions. Citizens are encouraged to provide public comment through the annual process. Opportunities for public comment are outlined in the city commission meeting agenda. All the city commission meetings are broadcasted live over the City of Lawrence YouTube channel with free access to anyone able to access the internet.

Appraisal

The City has been effective in providing transparency for all revenues and expenditures by using the public meeting format for communication of the budget planning and adoption process.

Plan

The City of Lawrence will continue to provide open and transparent information and allow for public comment for budget planning and adoption.

References

July 12th, 2022 City of Lawrence Commission Agenda Item FI Receive City Manager's Recommended Budget

4A.5 The agency's operating and capital budgets serve as policy documents, operations guides, financial plans and communication devices.

Description

The City of Lawrence publishes an annual budget book which describes its operating and capital budget. Additionally, the City of Lawrence records all city commission meetings where budget planning and public comment occurs to guide the budget development process. Several documents are made available as part of the budget planning process, including the City of Lawrence Strategic Plan and the program scores from the PBB process.

Appraisal

The PBB process, guided by the priorities as established through the City of Lawrence Strategic Plan, has been effective as budget planning and policy documents. City Commission meetings and the City of Lawrence YouTube channel recordings have provided communication opportunities for citizens unable to attend the live meeting.

Plan

The City of Lawrence will continue to evaluate its ability to communicate the capital and operating budgets through the use of technology and materials.

References

[2022 City of Lawrence Budget Book](#)

[2020 City of Lawrence Strategic Plan](#)

[City of Lawrence PBB Program Scores](#)

4A.6 The agency considers internal and external stakeholders' input in the budget process.

Description

The department is working within a community-driven strategic plan that uses input from both internal and external stakeholders to guide its planning and growth. This input is also guided by the City of Lawrence Strategic Plan which includes several outcomes and commitments to guide the development of the budget. Two specific department related items connected to the planning process are the Safe and Secure Outcome and the Engaged and Empowered Teams Commitment.

Appraisal

The City of Lawrence Budget process has been driven by the City of Lawrence Strategic Plan, based on community input. The department-level strategic plan has been able to influence the budget towards key initiatives, specifically internal communications in alignment with the City Strategic Planning Commitment of Engaged and Empowered Teams.

Plan

The department will continue to gather input from both internal and external stakeholders to guide its planning and growth for the future through the budget process.

References

[2020 City of Lawrence Strategic Plan](#)

2021-2026 Lawrence-Douglas County Fire Medical Strategic Plan (pages 4, 39-41)

CC 4A.7 The agency’s budget, short and long-range financial planning, and capital project plans are consistent with the agency’s strategic plan and support achievement of identified goals and objectives.

Description

The department’s budget, both operating and the five-year capital plan, are aligned with three department programs: operations, community-risk reduction, and support services. These three programs fall under the Safe and Secure outcome as part of the City of Lawrence Strategic Plan. Funding is allocated toward the achievement of performance indicators within the city’s strategic plan such as the return of spontaneous circulation after a sudden cardiac arrest event, confining fires to the room of origin, and the number of responses to mental health crisis. These indicators have targets or “goals” that the department strives to meet based on the funding authority granted through the budget process.

Appraisal

The department has not been able to effectively utilize the operating budget to adapt its programs to meet goals relative to cardiac arrest and fire confinement outcomes, as well as the number of responses to mental health crisis. The department has yet to be supported in the operating budget, nor the five-year capital improvement plan to increase the department’s capabilities to meet established performance targets.

Plan

The department will continue to monitor and report performance measures, in alignment with strategic planning goals, to identify strategies to improve community outcomes. The fire chief will work with the city manager to develop further initiatives to evolve budget strategies to fund department programs.

References

[2020 City of Lawrence Strategic Plan](#)

[City of Lawrence Strategic Plan Score Card; Safe and Secure](#)

2023 Fire Medical Value Proposition Worksheet

4A.8 The agency maintains a long-term financial operating and capital plan, inclusive of all appropriated funds, for a five- to 10-year period. The agency should analyze the financial environment, revenue and expenditure forecasts, debt position and affordability analysis, and strategies for achieving and maintaining financial balance to include plan monitoring mechanisms.

Description

The City of Lawrence Finance Department performs long-term financial planning to review and forecast the stability of all city funds. These forecasts guide the development of the City of Lawrence operating and capital development as part of the city manager’s recommended budget presentation to the City of Lawrence Commission.

Appraisal

The City’s process for monitoring its financial environment have been adequate to maintain funding levels for the department. The department has not had to reduce its budget in 2022 due to ineffective budget planning.

Plan

The department will continue to work with the City of Lawrence Finance Department relative to the funding monitoring of the general fund to support fire medical operations through the budget process.

References

July 12th, 2022 City of Lawrence Commission Agenda Item FI Receive City Manager's Recommended Budget

4A.9 For each budget cycle, the agency prepares balanced operational and capital budgets.

Description

The City of Lawrence Finance Director presents the city manager’s recommended budget annually to the City of Lawrence Commission based on anticipated revenues and budgeted expenditures for both the operating and capital budgets.

Appraisal

The recommended budget for 2022 was structurally unbalanced due to the use of stimulus monies to aid in supporting the operating budget. This imbalance was approved by the City of Lawrence Commission as part of the 2022 City of Lawrence Operating Budget.

Plan

The City of Lawrence will continue to work through management channels and with the City of Lawrence Commission on annual budget development for balanced operating and capital budgets.

References

July 12th, 2022 City of Lawrence Commission Agenda Item FI Receive City Manager's Recommended Budget

Criterion 4B: Financial Practices

Agency financial management demonstrates sound budgeting and control, proper recording, reporting, and auditing.

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Summary:

The City of Lawrence has received the GFOA award for budgeting for the past five consecutive years.

Performance Indicators:

4B.1 Financial resources management adheres to generally accepted accounting practices as used by Government Finance Officers Association of the United States and Canada, National Advisory Council on State and Local Budgeting Practices, or authority having jurisdiction (AHJ), and all financial management including: budgeting, accounting and reporting. Appropriate safeguards are in place for expenditures, fiscal reports are provided for administrative decision-making with sufficient flexibility to meet contingencies.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any shortcomings indicated in your appraisal.

References

Begin here by double clicking paragraph and entering titles, date and Location using tab key to format.

4B.2 The agency has established and implemented a comprehensive internal control framework that includes the control environment, risk assessment, control activities, information and communication, monitoring, and reporting.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any shortcomings indicated in your appraisal.

References

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4B.3 The agency explains projected operating deficit (expenditures exceeding revenues in a budget year) and develops a plan to rectify the deficit.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly; summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any short comings indicated in your appraisal.

References

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4B.4 The agency reviews its financial position including actual and budgeted expenditures on a monthly basis and reviews overall financial performance with the authority having jurisdiction on an annual basis.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly; summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any short comings indicated in your appraisal.

References

Begin here by double clicking paragraph and entering titles, date and Location using tab key to format.

CC 4B.5 **Qualified auditors conduct annual independent financial audits for the prior fiscal year. If deficiencies exist, the agency prepares a plan to resolve audit exceptions for approval by the AHJ.**

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly; summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any short comings indicated in your appraisal.

References

Begin here by double clicking paragraph and entering titles, date and Location using tab key to format.

4B.6 The agency and any subsidiary entities or auxiliaries have financial risk management policies and programs that identify and evaluate risks, establish risk management strategies, and evaluate the risk management program to protect the agency, its assets and employees.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly; summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any short comings indicated in your appraisal.

References

Begin here by double clicking paragraph and entering titles, date and Location using tab key to format.

4B.7 Programs designed to solicit financial support from external sources are aligned with the objectives of the agency. Agency policies govern all fundraising activities, comply with generally accepted accounting practices and other recognized financial principles, and are subject to public disclosure and periodic independent financial audits.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly; summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any short comings indicated in your appraisal.

References

Begin here by double clicking paragraph and entering titles, date and Location using tab key to format.

4B.8 Any revenue-producing organizations authorized to use the agency's name and/or reputation comply with agency principles of financial operation.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly; summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any short comings indicated in your appraisal.

References

Begin here by double clicking paragraph and entering titles, date and Location using tab key to format.

4B.9 The agency is in compliance with all granting agency requirements.

Description

Provide a description that clearly, factually and succinctly summarizes this Performance indicator (usually 2 or 3 paragraphs will suffice).

Appraisal

Provide an appraisal that clearly, factually and succinctly analyzes how well your agency is meeting this Performance indicator. How is it working based upon review of your researched performance data or observed facts that support your appraisal. Are there any outcomes that can be identified?

Plan

Provide a plan that clearly, factually and succinctly; summarizes how your agency will continue to assure that it will continue to successfully address this Performance indicator or how and when it will any short comings indicated in your appraisal.

References

Begin here by double clicking paragraph and entering titles, date and Location using tab key to format.

Criterion 4C: Resource Allocation

Appropriately allocated financial resources support the organizational mission, stated long-term plan, goals and objectives and maintains the quality of programs and services. The agency must ensure that programs and services provided can be supported by adequate fiscal resources using sound budgetary practices.

Summary:

The department operates five fire medical stations and two medical stations, seven in total, in the City of Lawrence and Douglas County. Minimum staffing levels are incorporated into the cost model for the operating budget with a dedicated account line for overtime expenditure. The budget for the city includes various funds whose administration ensures adequate balances, which makes contingency funds available. These funds are included in their respective balances for the various funds in the budget.

Performance Indicators:

CC 4C.1 **Given current and forecasted revenues, the agency sustains the level of service adopted by the AHJ.**

Description

The department's revenues in the general fund provide support for the one hundred and fifty-six (156) authorized Full-Time Equivalent (FTE) plus all contractual and commodity expenses, while also being supported through the 2021 EMS Cooperative Agreement. The department operates five fire medical stations and two medical stations, seven in total, in the city of Lawrence and Douglas County. Minimum staffing levels are incorporated into the cost model for the operating budget with a dedicated account line for overtime expenditure.

The department has a workforce replacement plan that is triggered when sworn staff numbers drop from 150 to 147. When this trigger is hit, the recruitment begins for the next hiring class, which is authorized to hire up to 153 FTE for a minimum recruit academy of six new employees. An infrastructure sales tax is in place to support capital replacements such as apparatus and other large one-time expenditures.

Appraisal

The revenue has been effective in supporting historical staffing levels, but financial resources have not increased in the past sixteen (16) years to handle the increasing demand for fire medical services. The last station expansion was in 2006, while calls for services have nearly doubled since that time. The department has provided data through a station optimization study, CFAI accreditation reports, and annual compliance reports, with continuous elongation of response times and decreased reliability of service in several planning zones. With this data, there have been requests for station expansions for additional resources to support the historical service level. These requests have not been authorized through the budget process.

Plan

The department will continue to communicate annually through management channels to ensure the AHJ is aware of the service level performance capabilities and limitations.

References

[2022 City of Lawrence Operating Budget](#)

[2021 City of Lawrence Annual Comprehensive Financial Report \(ACFR\)](#), (AKA:

Comprehensive Annual Financial Report – CAFR)

Cooperative Agreement Regarding the Provision of Emergency Medical Services in
Douglas County 2021 (2021 EMS Cooperative Agreement)

Workforce Replacement Plan

4C.2 Adequate resources are budgeted for the payment of long-term liabilities and debts.

Description

The department coordinates with the City’s Finance Department who manages all City of Lawrence liabilities and debt. When projects are budgeted, the funding source is coordinated between the Fire Medical Department and Finance Department.

Kansas Statutes place a limit on general obligation debt equal to 30% of assessed valuation. The 2021 ACFR includes the City’s adjusted debt limitation.

Appraisal

The process has worked well with no payment liabilities going into default over the past five years.

Plan

The department will continue to work through with the Finance Department and City Manager’s Office to identify the correct funding source for all capital projects and any other source for operational provision.

References

[2022 Budget Funding Sources OpenGov](#)

[2021 City of Lawrence Annual Comprehensive Financial Report \(ACFR\)](#), (AKA: Comprehensive Annual Financial Report – CAFR)

4C.3 The agency budgets future asset maintenance and repair costs are projected with related funding plans.

Description

The department identifies maintenance costs for facilities and equipment as part of the annual budget process. The department and/or the city perform annual maintenance inspections of department facilities to assist in the planning process for the development of the budget. Vehicle and apparatus maintenance costs are charged by the City Maintenance Garage.

Appraisal

The process has worked adequately with an appropriate amount of funding for maintenance and repair needs. In the past several years, the department has not needed to request additional funding to support maintenance or repairs.

Plan

The department will continue to work through management channels and perform facility inspections to aid in the financial planning for effective funding plans.

References

Facility Inspection Spreadsheet

[2021 Operating Budget Actuals versus Budgeted](#) (pages 3-39)

[2022 Operating Budget with Maintenance and Repair Account Line](#) (seen below in the data section)

4C.4 Budgets avoid the use of one-time funding sources for recurring standard annual operating expenses.

Description

The City of Lawrence ACFR outlines annual revenue sources for financial planning efforts. Projections and planning for budget development generally avoids the use of one-time funding sources for recurring operating expenses, and instead focuses on sustainable revenue streams.

Appraisal

The City has recently used American Rescue Plan Act (ARPA) funds to support the operating budget in 2022. These monies are finite and are not sustainable. The city has been transparent regarding the use of these dollars for operating expenses and has developed plans to account for replacement with sustainable revenue streams.

Plan

The City will strive to avoid using one-time funding sources for operating costs as part of financial planning for sustainable revenue and operations.

References

[2021 City of Lawrence ACFR](#)

[2022 City of Lawrence Operating Budget with ARPA use](#) (page 19)

CC 4C.5 The agency maintains contingency funds in accordance with generally accepted accounting practice recommendations and anticipates budgetary restrictions and/or shortfalls.

Description

The City’s Finance Department is responsible for preparing financial statements in accordance with GAAP. Unless waived by the local government, Kansas Statutes require that financial statements be presented in conformance with GAAP and be audited in accordance with GAAP by a firm of licensed certified public accountants.

The budget for the City includes various funds whose administration ensures adequate balances, which makes contingency funds available. These funds are included in their respective balances for the various funds in the budget. The City of Lawrence Commission operates in the adopted policy to build the General Operating Budget balance to 15% at a minimum of actual expenditures to a maximum of 30% of the General Fund annual Expenditures.

Appraisal

The City has appropriately maintained contingency funds in accordance with GAAP recommendations and as outlined in City Policy.

Plan

The City of Lawrence will continue to follow policy to maintain fund balances for contingencies in accordance with GAAP recommendations.

References

[2021 City of Lawrence ACFR](#)

[2022 City of Lawrence Budget](#)

General Operating Fund Balance Policy (page 59, available on-site)