

Performance Audit: Financial Indicators

July 2015

City Auditor
City of Lawrence, Kansas

July 2, 2015

Members of the City Commission

This performance audit of financial indicators for Lawrence is intended to identify significant existing or emerging financial problems, put the City's finances in context, and encourage discussion of City finances.

I make one recommendation about updating the debt issuance guidelines shown in the City's budget document.

I provided the Interim City Manager with a draft of this report on June 12, 2015. The Interim City Manager's response is included in the report.

A handwritten signature in blue ink that reads "Michael Eglinski". The signature is written in a cursive style with a large initial "M".

Michael Eglinski
City Auditor

Performance Audit: Financial Indicators

Table of Contents

Results in Brief	1
Financial indicators help understand Lawrence’s financial condition.....	2
Government activities ratio analysis.....	6
Business activities ratio analysis.....	13
Debt, revenue and expenditure trends.....	19
General indicators of the economic environment	22
Recommendation	25
Scope, methods and objectives	26
Management’s Response	30

Performance Audit: Financial Indicators

Results in Brief

This analysis of financial indicators for Lawrence is intended to identify significant existing or emerging financial problems, put the City's finances in context, and encourage discussion. Overall the financial indicators show mixed results. Among the highlights:

- Governmental activities' financial position and performance are more favorable than the benchmarks and have improved. However, indicators for long-term liabilities and interest coverage are below the benchmarks and have worsened. The City added long-term debt in 2014.
- The capital asset indicator for governmental activities improved in 2014 as the City added the new library and recreation center. Indicators for infrastructure, machinery and equipment and other improvements declined.
- Business activities' financial position, financial performance and liquidity are less favorable than the benchmarks and have less favorable trends in recent years. Temporary notes related to construction projects for the Utilities Department affected the liquidity indicator.
- The capital asset indicator for business activities worsened in 2014, but the level remains above the benchmark.
- Governmental fund indicators for debt and expenditures per resident and adjusted for inflation reached their highest levels in 2014. The indicator for revenue per resident adjusted for inflation generally grew over the 10-year period.
- Indicators of community resources – employment, assessed value and inflation-adjusted sales – grew in recent years but have been relatively flat over the last 10-years.

The report includes one recommendation about updating the City's debt issuance guidelines as shown in the budget document.

Performance Audit: Financial Indicators

Financial indicators help understand Lawrence's financial condition

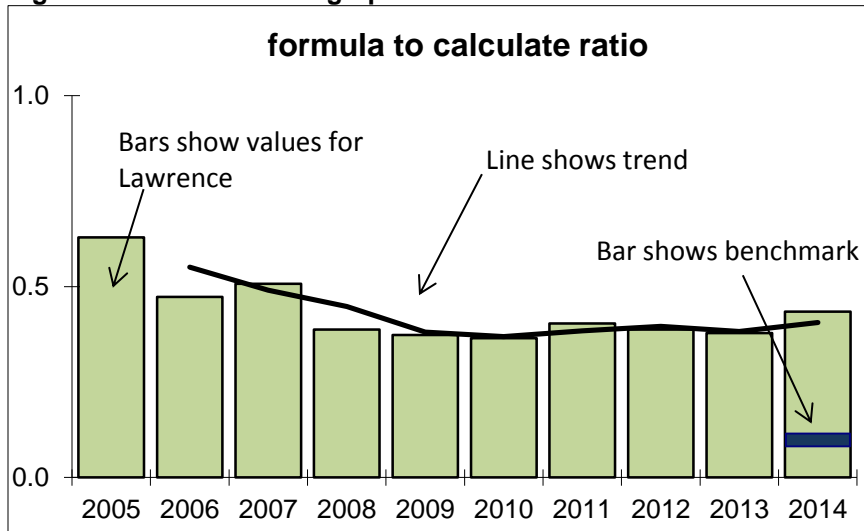
This performance audit, which analyzes financial ratios, provides the City Commission and city management with information about Lawrence's finances. The performance audit is intended to encourage discussion of the city's finances and to:

- identify significant existing or emerging financial problems
- put the city's finances in context by compiling data for 10 years and comparing to the median of 14 cities

This report includes 10 years of data for Lawrence (2005-2014) and compares data for Lawrence with medians based on an analysis of similar communities. Comprehensive annual financial reports provide most of the data. Information from the annual financial reports provides consistent, reliable data because it conforms to generally accepted accounting principles and is audited under generally accepted government auditing standards.

Financial ratios are presented as graphs throughout the report. To evaluate the ratios consider the trend and the level compared to the benchmark. Throughout the report, indicators are characterized as more or less favorable in terms of both the trend over the last three years and the level in relation to the benchmark. Graphs for each indicator also show a trend line for the entire 10-year period to help identify long-term trends.

Figure 1 How to read the graphs



The cities used to create medians for comparison to Lawrence have characteristics similar to Lawrence. Based on 2005-2009 data from the U.S. Census Bureau, the cities have similar urban area populations, portion under the age of 18, per capita income, and median age of housing. All of the cities have significant university student populations.

Analyzing financial ratios provides an assessment of Lawrence’s financial condition, but it is important to recognize strengths and limitations to this sort of analysis. Figure 2 highlights some of the strengths and weaknesses of the ratio analysis method.

Figure 2 Strengths and limitations of ratio analysis

Strengths	Limitations
Lawrence data compiled under consistent accounting principles and audited under Government Auditing Standards	Analysis provides a broad overview rather than detailed analysis
Ratios developed independent of city management to provide an independent view of Lawrence finances	Excludes information on level and quality of services and infrastructure
Comparative data compiled under consistent accounting principles and audited under Government Auditing Standards	Excludes external factors, such as demographic and economic trends, that may affect city finances
Accrual accounting provides info to understand long-term financial condition	Provides historical analysis rather than projections of future condition

Prior recommendations

Prior performance audits of financial indicators included eight recommendations. The table lists those recommendations and the implementation status based on updates provided by the City Manager in the audit recommendation follow-up process.

Figure 3 Prior recommendations

Status	Recommendation
Implemented	The City Manager should provide the City Commission with regular reports showing where the city stands in relation to the measures in the debt issuance guidelines.
Implemented	The City Manager should document the method for allocating general overhead to the enterprise operations and the basis for interfund transfers related to that overhead.
Implemented	Present for the City Commission a recommended policy on interfund transfers for enterprise operations
In progress	Prepare and present to the City Commission a 5-year Capital Improvement Plans for the city as a whole.
In progress	Prepare and present to the City Commission Multi-year financial projections of major revenues and expenditures.
Implemented	Once the city has received an updated study of obligations related to retired employee health care, the City Manager should provide the City Commission updated information about those costs and risks associated with those costs.
No follow-up yet	Ensure that the governing body reviews the annual financial report soon after the report is complete.
No follow-up yet	Report to the City Commission on the pension liability changes in government accounting standards to help understand the changes and implications for the City.

Budget document should be updated with current debt guidelines

The budget document should be updated to include the City’s current debt issuance guidelines. The budget document includes debt issuance guidelines, but those guidelines don’t match the adopted City Commission policy.¹ The City Manager provides updates on the where the City stands in relation to those guidelines and has used the adopted guidelines.

¹ The City Commission adopted the debt issuance guidelines on September 11, 2012.

The guidelines were developed as an early warning mechanism concerning debt, but are not a limit on the amount of debt the City can issue.

Government activities ratio analysis

Government activities include public safety, public works and general government. Taxes provide the funding for most of government activities. The following table summarizes the results of the analysis of financial ratios for government activities.

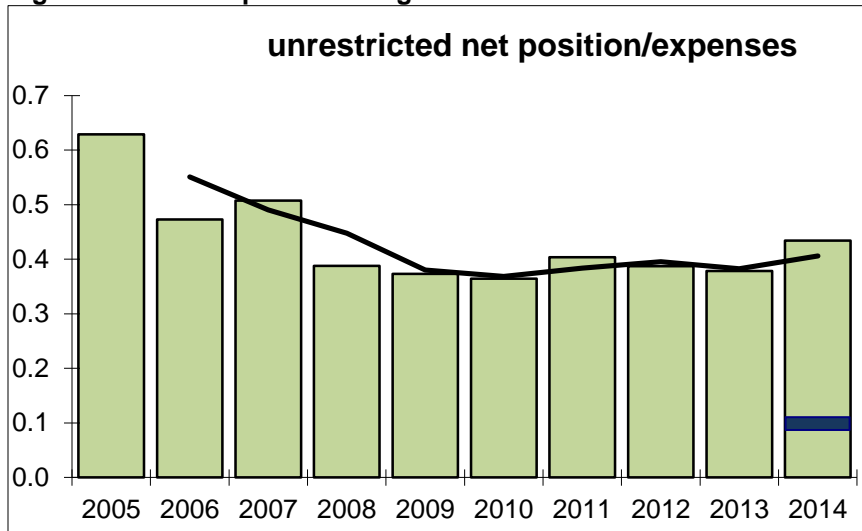
Figure 4 Governmental activities indicator summary

Measure	Trend	Compared to benchmark	Compared to last year's analysis
Position: ability to maintain services	No clear trend	More favorable	Improved
Performance: financial resource growth	No clear trend	More favorable	Improved
General support: reliance on taxes and transfers to pay expenses	No clear trend	Not evaluated	Worsened
Liquidity: resources to meet immediate needs	No clear trend	Less favorable	Improved
Long-term liabilities: burden of debt and other long-term liabilities	No clear trend	Less favorable	Worsened
Interest coverage: interest payment effect on flexibility	No clear trend	Less favorable	Worsened
Capital assets: aging of capital assets	No clear trend	More favorable	Improved

Financial position: ability to maintain services

Lawrence's financial position shows no clear trend in recent years and is more favorable than the benchmark (Figure 5). The measure indicates the city's ability to maintain the provision of services.

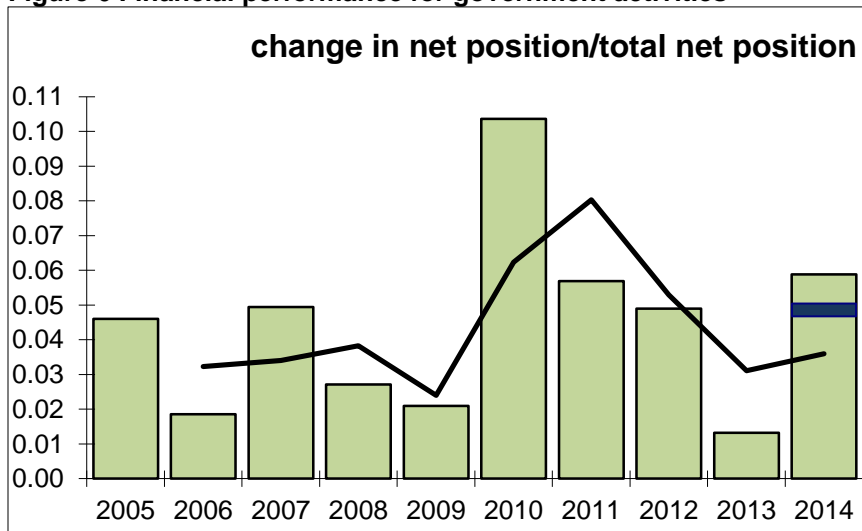
Figure 5 Financial position for government activities



Financial performance: rate resources grow

Lawrence’s financial performance shows no clear trend in recent years and is more favorable than the benchmark (Figure 6). The measure indicates the rate at which resources grow.

Figure 6 Financial performance for government activities



Financial performance reflects a premium on bonds and revenue increases combined with a decrease in expenses. Revenues from sales taxes, property taxes and franchise fees all increased. Government activities expenses decreased from \$92.5 million in 2013 to \$91.5 million in 2014.

The financial performance indicator was very high in 2010. This largely reflects the \$8.5 million the City received when it acquired the former

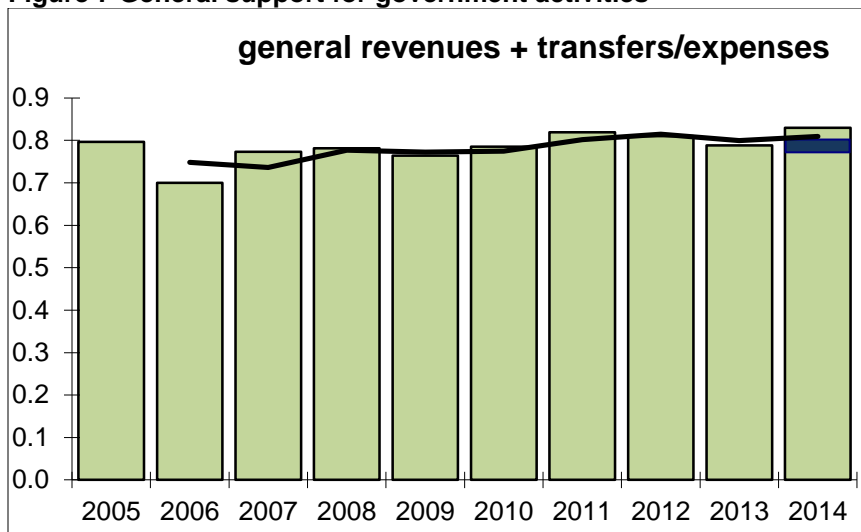
Farmland property and \$2 million in federal American Recovery and Reinvestment Act Funds.

General Support: reliance on taxes and transfers to pay expenses

Lawrence’s general support indicator shows no clear trend in recent years and is above the benchmark (Figure 7). This indicator is evaluated only on the trend and a trend toward the benchmark is considered favorable.

General support reflects the extent to which the City relies on general taxes and transfers from enterprise operations rather than service charges and grants. Higher levels, such as Lawrence’s, indicate greater reliance on taxes and transfers.

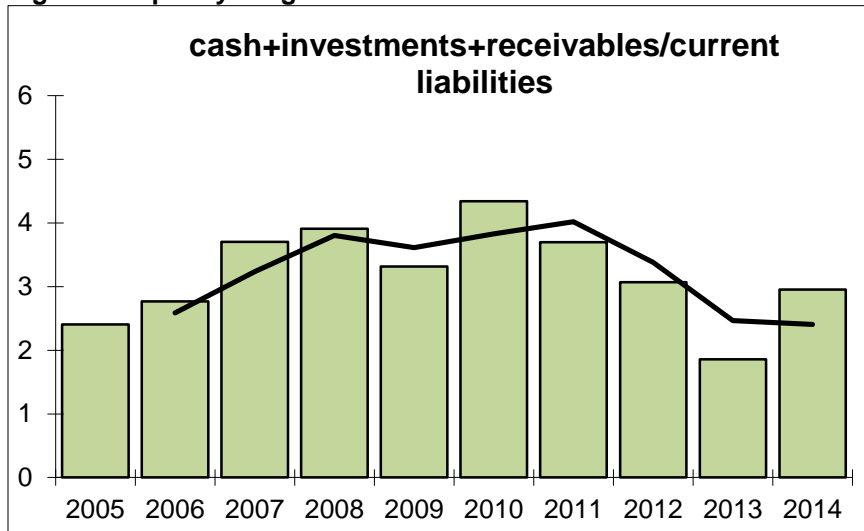
Figure 7 General support for government activities



Liquidity: ability to meet immediate needs

Lawrence’s liquidity shows no clear trend in recent years and is less favorable than the benchmark (Figure 8). The liquidity measure is evaluated in relation to the median value for Lawrence over the ten year period rather than the median of the comparison communities. The median was 3.19 compared to the 2014 level of 2.95. The measure indicates the city’s ability to meet immediate needs.

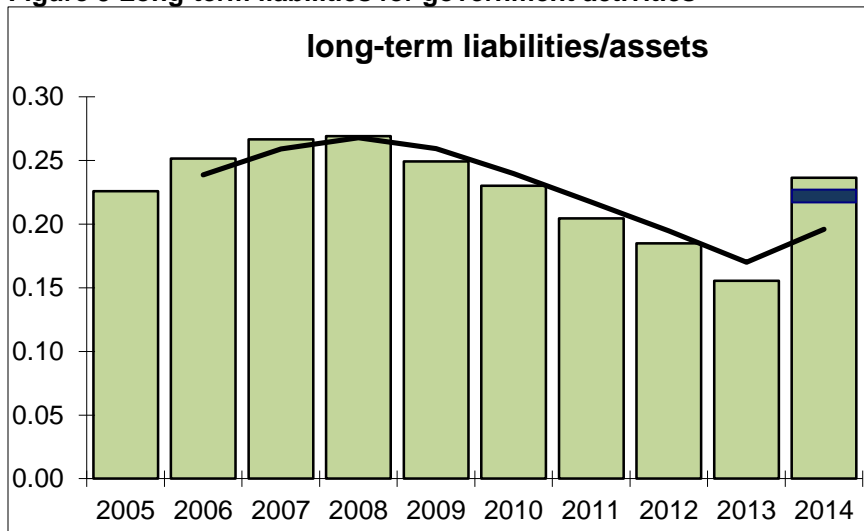
Figure 8 Liquidity for government activities



Long-term liabilities: debt burden

Lawrence’s long-term liabilities ratio shows no clear trend and is less favorable than the benchmark (Figure 9). The ratio measures the burden of debt and other long-term liabilities.

Figure 9 Long-term liabilities for government activities



Long-term liabilities include costs related to vacation and sick leave for employees and health care benefits for retired employees. Those liabilities totaled \$10.4 million in 2014 and have grown at an annual rate of 13 percent per year the last five years.

Figure 10 Employee-related long-term liabilities

Long-term liability	2010	2011	2012	2013	2014
Accrued vacation and sick pay	5,626,319	5,971,168	6,147,247	6,242,455	6,562,539
Net retiree health care obligation	734,300	1,826,196	3,280,852	3,592,180	3,811,750
Total	6,360,619	7,797,364	9,428,099	9,834,635	10,374,289

Beginning next year the City will report KPERS and KP&F pension costs

The City’s annual financial audit for 2015 will include information on the City’s pension obligations. Currently, the City doesn’t show the pension liabilities in the financial statements. Under new government accounting standards that will change. The City will have to report its share of the costs and obligations for the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen’s Retirement System (KP&F).

The change in how the City will report pensions is designed to:

- Improve information about pension costs for decision-making
- Increase the transparency of information about pension costs
- Provide more consistent and comparable information across different local governments

The change may have significant implications for revenue bonds, such as those backed by water and sewer revenues. Experts recommend that local government management:

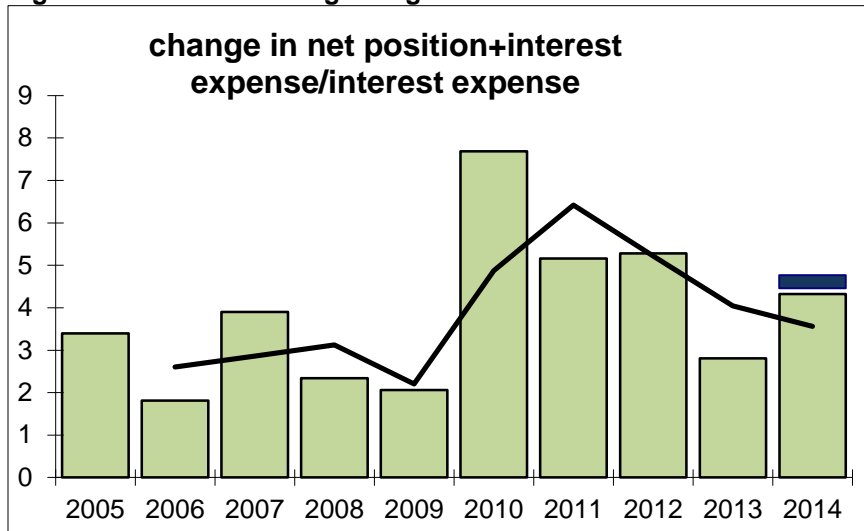
- Communicate implications of the accounting change to the governing body
- Explore implications for revenue bonds

In last year’s *Performance Audit: Financial Indicators* recommended that the City Manager should provide the City Commission with information on the implications of the change in accounting standards.

Interest coverage: interest payment effect on flexibility

Lawrence’s interest coverage shows no clear trend over recent years and is less favorable than the benchmark (Figure 11). Higher levels generally indicate more financial flexibility.

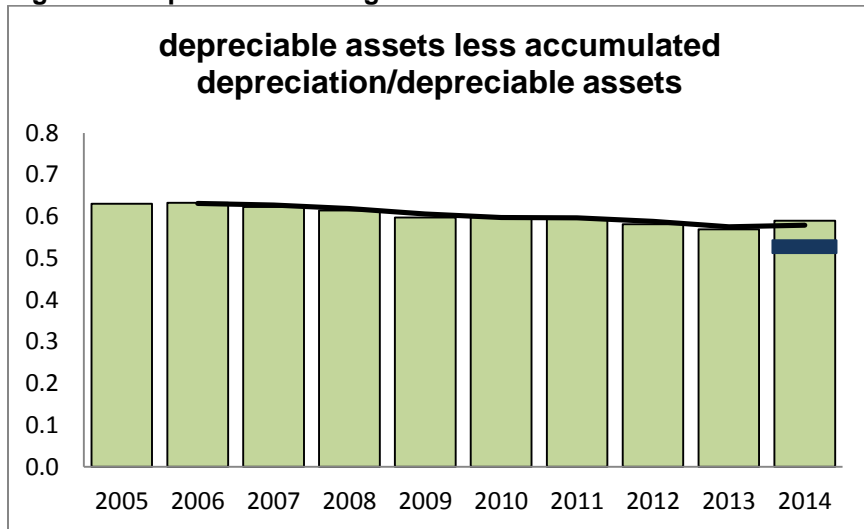
Figure 11 Interest coverage for government activities



Capital assets: aging of capital assets

The capital asset indicator shows no clear trend over recent years and is more favorable than the benchmark (Figure 12). The measure indicates the aging of capital assets such as streets, buildings and vehicles.

Figure 12 Capital assets for government activities

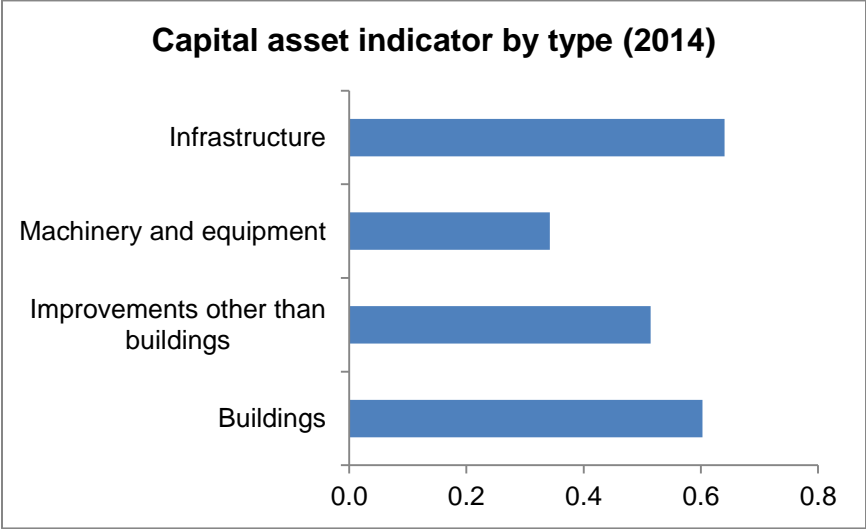


The increase in the capital asset indicator reflects the addition of the new library and recreation center. These new buildings were part of over \$38 million in increased capital assets in 2014.

Capital assets include things such as roads, buildings, vehicles and other equipment. Capital assets are designed to last for years and to provide service over several years.

Machinery and equipment are the type of capital asset with the least favorable level for the capital asset indicator. This indicates a higher chance that the City will face significant replacement costs or service disruptions in the near future.

Figure 13 Capital asset indicator by type of asset



Compared to the financial indicator analysis from 2013, the indicator for buildings increased significantly. The indicators for the other types of capital assets were all somewhat lower in 2014 than in 2013. While the combined indicator improved in 2014, that improvement was only related to the increase in buildings.

Business activities ratio analysis

The City of Lawrence business activities include water and sewer, solid waste, parking, stormwater and golf. User fees and charges provide most of the support for these business activities. The following table summarizes the results of the analysis of financial ratios for government activities.

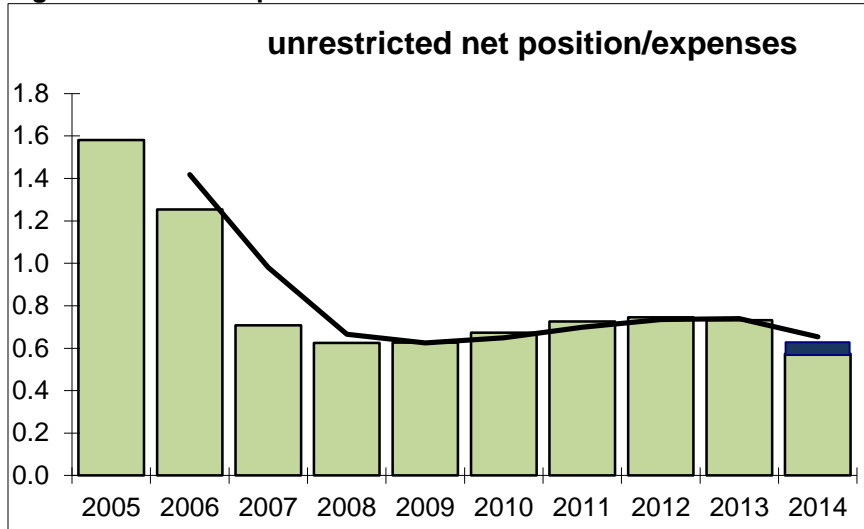
Figure 14 Business activities indicator summary

Measure	Trend	Compared to benchmark	Compared to last year's analysis
Position: ability to maintain services	Less favorable	Less favorable	Worsened
Performance: financial resource growth	Less favorable	Less favorable	Worsened
General support: reliance on taxes and transfers to pay expenses	More favorable	No evaluated	Unchanged
Liquidity: resources to meet immediate needs	Less favorable	Less favorable	Unchanged
Long-term liabilities: burden of debt and other long-term liabilities	More favorable	At benchmark	Unchanged
Capital assets: aging of capital assets	Less favorable	More favorable	Unchanged

Financial position: ability to maintain services

Lawrence's financial position shows a less favorable trend over recent years and is less favorable than the benchmark (Figure 15). The measure indicates the city's ability to maintain the provision of services.

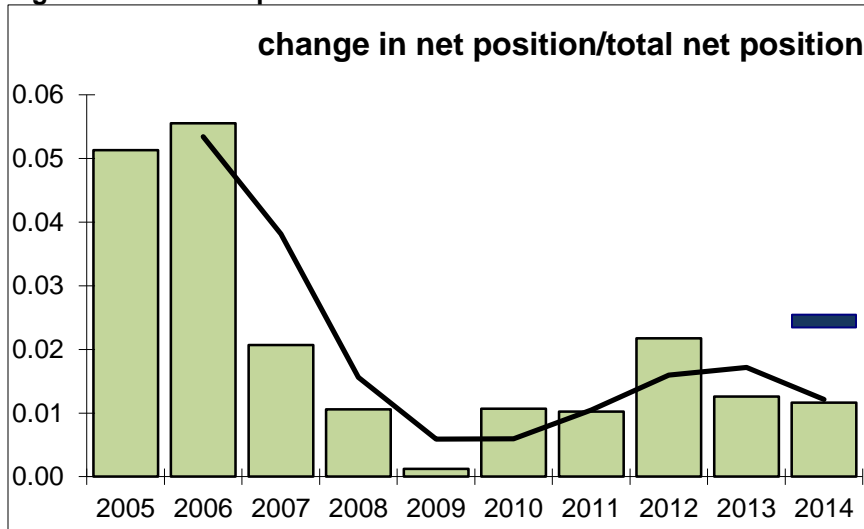
Figure 15 Financial position for business activities



Financial performance: rate resources grow

Lawrence’s financial performance shows a less favorable trend over recent years and is less favorable than the benchmark (Figure 16). The measure indicates the rate at which resources grow.

Figure 16 Financial performance for business activities



Financial performance for the business activities correlates strongly with water sales.² When water sales are high, financial performance is high. For example, the strong financial performance measure in 2012 was related to

² The correlation is 0.721 between volume of water sales and the financial performance indicator for the entire 10-year period. The correlation is 0.896 for the period of 2007 to 2014.

an unusually hot and dry summer, when the city sold more water than any time in the 10-year period.

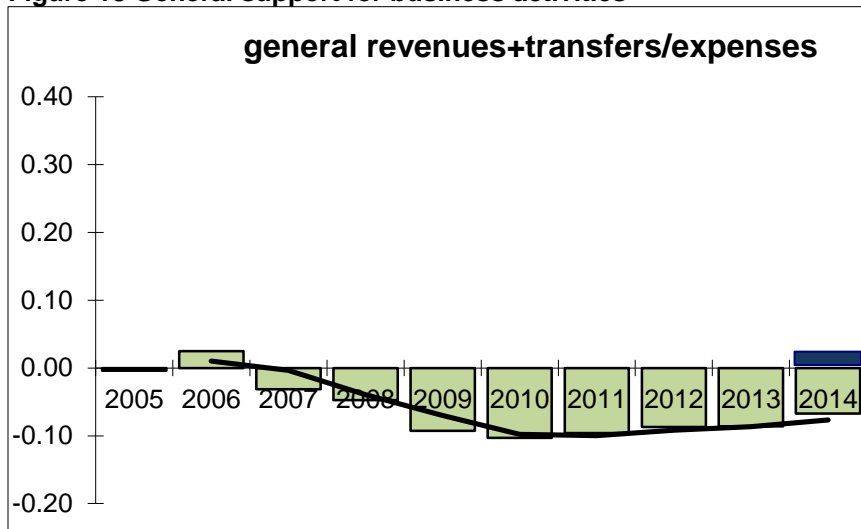
Figure 17 Water sales

Year	Water sales (thousands of gallons)
2005	3,984,159
2006	4,342,828
2007	3,969,719
2008	3,578,641
2009	3,317,688
2010	3,552,200
2011	3,835,501
2012	4,403,273
2013	3,695,381
2014	3,645,498

General support: reliance on taxes and transfers to pay expenses

Lawrence’s general support for business activities shows a trend toward the benchmark which is considered more favorable (Figure 18). The indicator reflects the extent to which the business activities rely on taxes rather than service charges. For Lawrence, the indicator is below zero, showing that overall the business activities contribute to funding governmental activities.

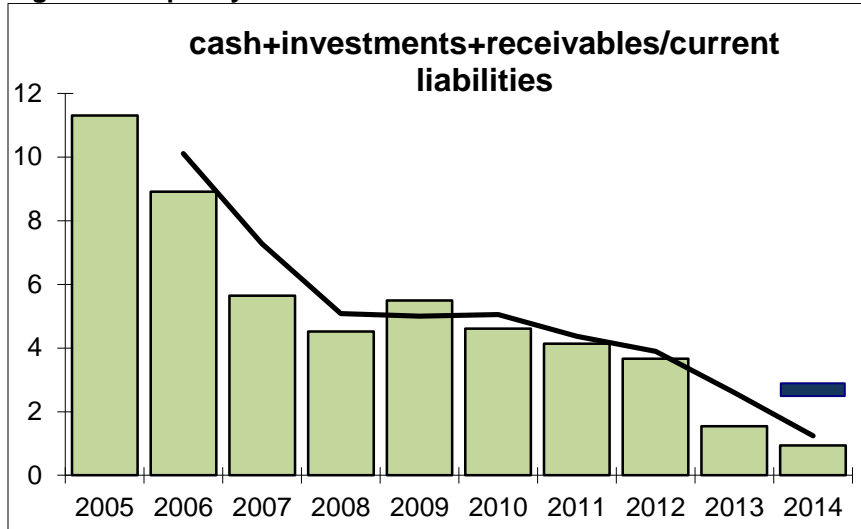
Figure 18 General support for business activities



Liquidity: ability to meet immediate needs

Lawrence’s liquidity indicator shows a less favorable trend over recent years and is less favorable than the benchmark (Figure 19). The measure indicates the city’s ability to meet immediate needs.

Figure 19 Liquidity for business activities

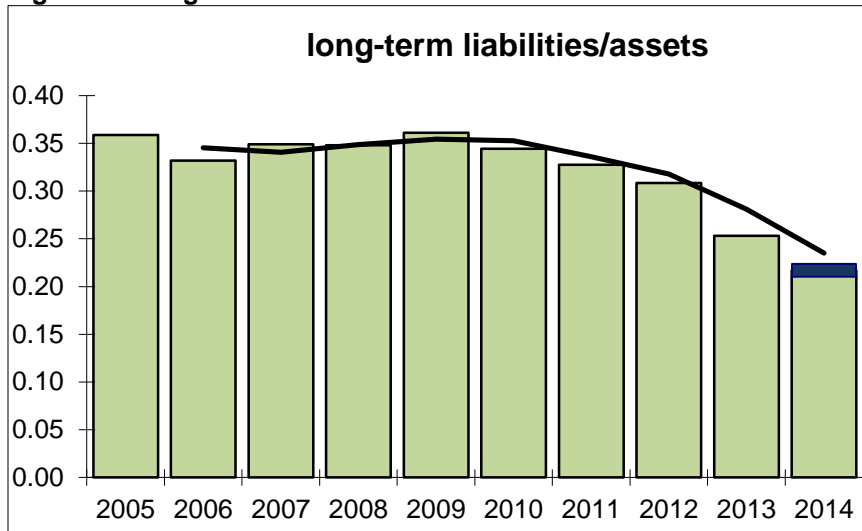


The sharp decline in the liquidity measure in 2013 and 2014 is related to the use of temporary notes. The City uses temporary notes to fund construction projects and issues long-term bonds to repay the temporary notes. Temporary notes are current liabilities in the financial statements and a large amount of current liabilities reduces the liquidity measure. Temporary notes totaled \$36.4 million in 2013 and \$60.9 million in 2014.

Long-term liabilities: debt burden

Lawrence’s long-term liabilities indicator shows a favorable trend over recent years and is at the benchmark (Figure 20). The ratio measures the burden of debt and other long-term liabilities.

Figure 20 Long-term liabilities for business activities



While the long-term liabilities indicator was very low in 2014, the City had a lot of temporary notes payable related to future long-term debt. The City issues temporary notes to fund construction of projects. The City then issues long-term bonds to repay the temporary notes. In the City's financial statements, temporary notes are not considered long-term liabilities. But the bonds issued later are long-term liabilities.

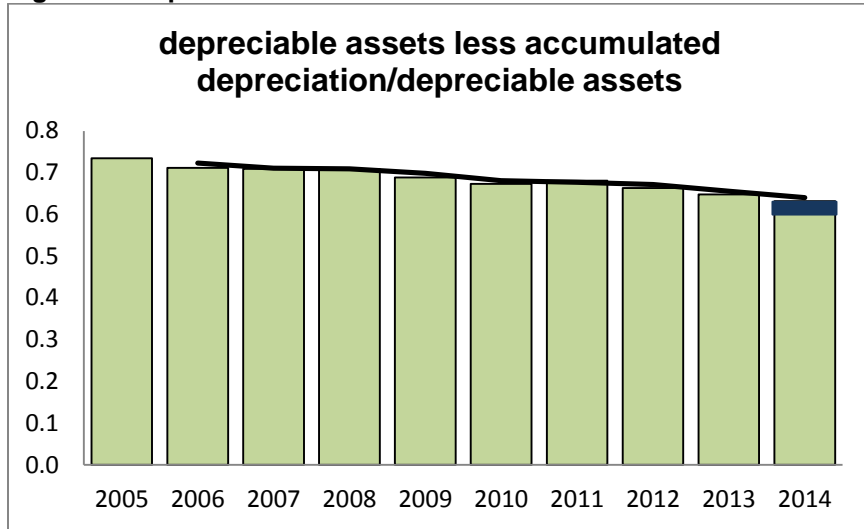
Long-term liabilities indicator will increase in 2015

The City issued \$89.9 million in revenue bonds in April 2015. Those bonds will pay for a number of projects related to water and sewer services. The bonds will show up on the financial statements for 2015 as long-term liabilities.

Capital assets: aging of capital assets

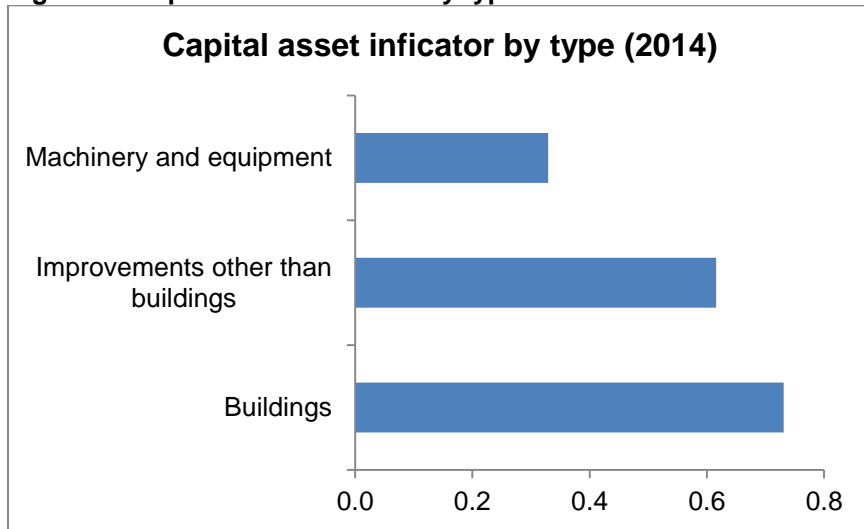
The capital asset ratio shows a less favorable trend and is more favorable than the benchmark (Figure 21). The measure indicates the aging of capital assets such as water and sewer mains, buildings and vehicles.

Figure 21 Capital assets for business activities



Machinery and equipment have the least favorable level for the indicator. This indicates a higher chance that the City will face significant replacement costs or service disruptions in the near future.

Figure 22 Capital asset indicator by type of asset

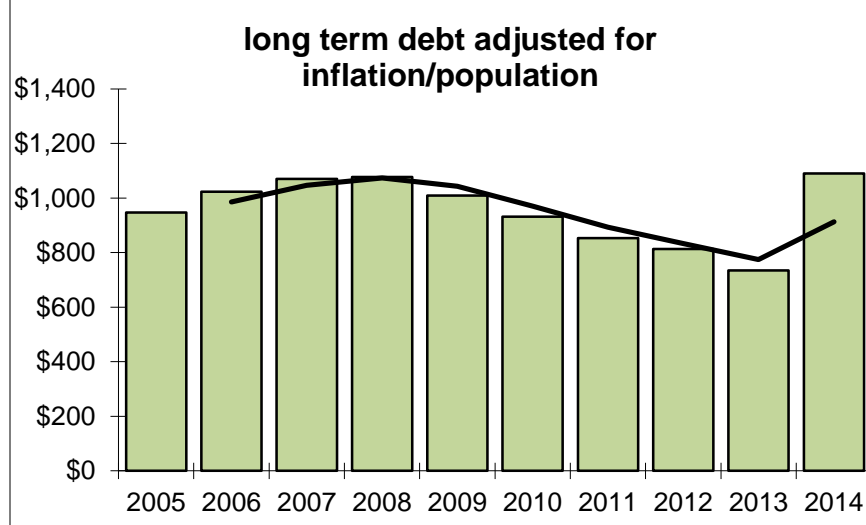


Debt, revenue and expenditure trends

Debt, revenue and expenditure trends provide information on financial flexibility and sustainability. The graphs show data for all governmental funds. The graphs adjust for inflation and show each measure per Lawrence resident.³

Inflation adjusted long-term debt per resident increased in 2014 and is at the highest level it has been in the 10-year period (Figure 23).

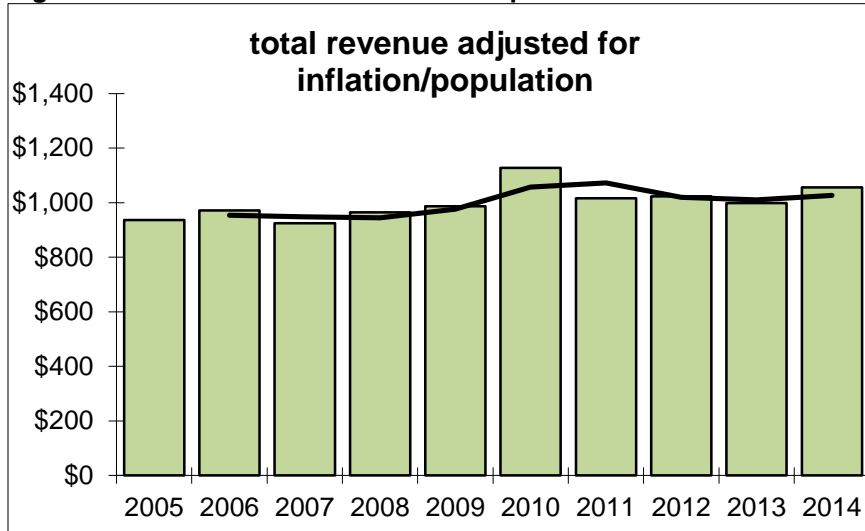
Figure 23 Governmental funds debt per resident



Inflation adjusted revenue per person has generally risen during the 10 year period (Figure 24).

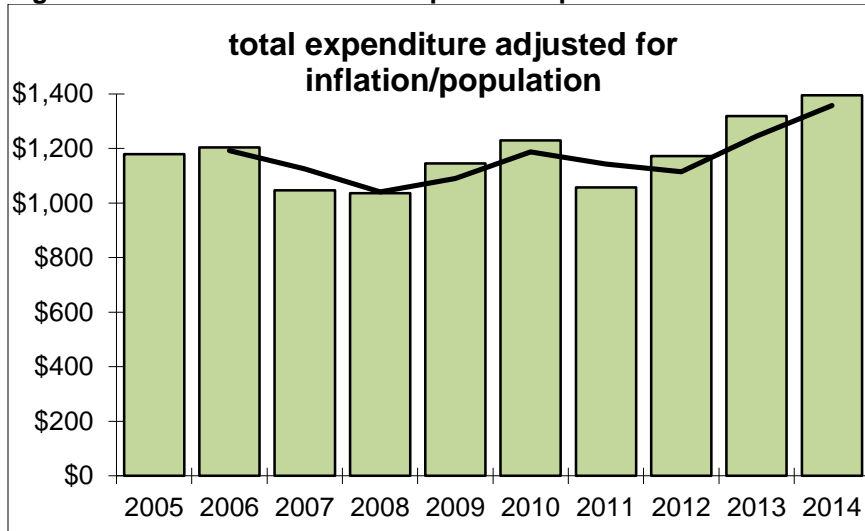
³ The analysis uses population estimates reported in the Comprehensive Annual Financial Report.

Figure 24 Governmental funds revenue per resident



Inflation adjusted expenditure per person has generally risen throughout the 10-year period (Figure 25). Expenditures per person in 2014 were at the highest level they have been through the entire period.

Figure 25 Governmental funds expenditure per resident



Prior recommendations on financial information

Performance Audit: Financial Indicators 2011 included two recommendations about forward-looking financial information to help understand fiscal sustainability. The recommendations were to prepare and present to the City Commission:

- 5-year Capital Improvement Plans for the City as a whole; and
- Multi-year financial projections of major revenues and expenditures.

The recommendations were in progress as of the April 2015 audit recommendation follow-up report.

Both recommendations should help the City Commission understand fiscal sustainability. Fiscal sustainability refers to a local government's ability and willingness to generate resources to meet service commitments and financial obligations. Evaluating fiscal sustainability requires forward-looking information. The organization that sets government accounting standards is researching fiscal sustainability and has identified five measures needed to assess sustainability:

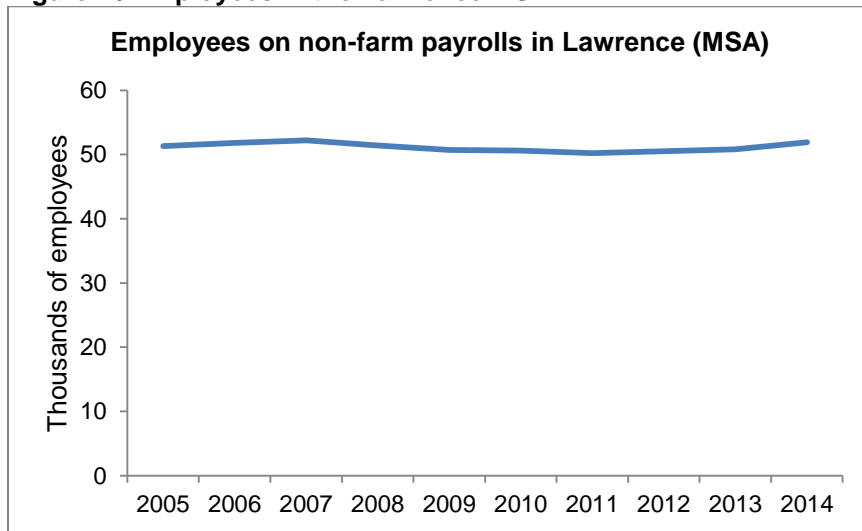
- projections of major cash in-flows
- projections of major cash out-flows
- projection of major financial obligations, like bonds, pensions and retiree health care
- projections of annual debt service payments
- information about intergovernmental dependencies

General indicators of the economic environment

Measures of employment, assessed value and taxable sales provide additional context for understanding the economic environment and the City's finances. These indicators can help understand the community's resources.

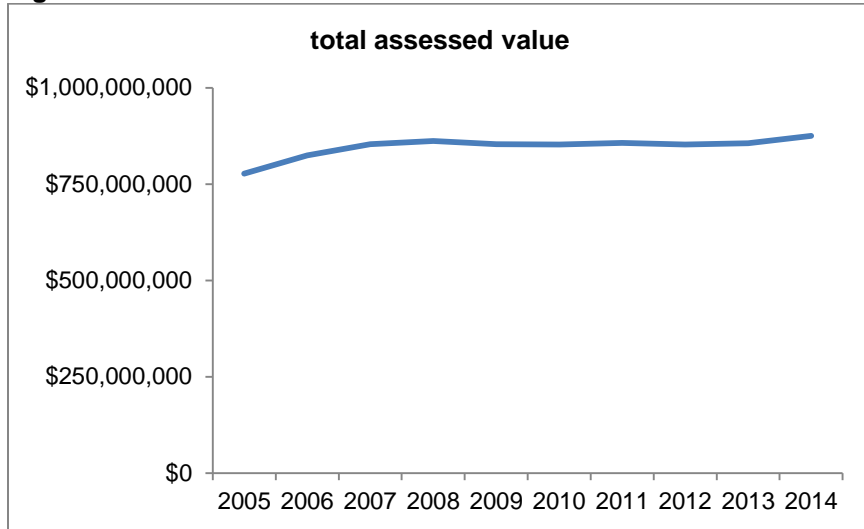
The number of employees on non-farm payrolls in the Lawrence metropolitan statistical area was generally flat throughout the 10-year period (Figure 26). Non-farm payroll counts employees by the area of the job regardless of where the employee lives. The Lawrence metropolitan statistical area includes all of Douglas County.

Figure 26 Employees in the Lawrence MSA



Assessed value in Lawrence increased in 2013 but was generally flat from 2007 to 2013 (Figure 27).

Figure 27 Total assessed value



Assessed value and employment growth over 20-years

Both employment and assessed value have been relatively flat over the last 10-years, but show significant growth over a longer time frame. Annual growth rates for the 20 years since 1995 show much larger growth in the first 10 of those years.

Figure 28 Assessed value and employment growth

Year	Assessed value	Non-farm employment
1995-2004	8.1%	2.0%
2005-2014	1.3%	0.1%

Taxable retail sales adjusted for inflation increased in 2014 (Figure 29). Over the 10-year period, taxable retail sales adjusted for inflation were generally flat with a drop in 2009-2010 and a recovery in 2011-2012.

Figure 29 Taxable retail sales



Recommendation

The City Auditor recommends that the City Manager:

1. Provide the approved debt issuance guidelines in the City's budget document.

Performance Audit: Financial Indicators

Scope, methods and objectives

Analyzing financial ratios provides the City Commission and city management with an assessment of Lawrence's financial condition. The analysis is intended to encourage discussion of the city's financial condition and to:

- Identify significant existing or emerging financial problems; and
- Put the city's financial condition in context of the 10 year period of 2005-2014 and through comparisons to medians of communities similar to Lawrence.

The City Auditor updated the analysis done in *Performance Audit: Financial Indicators* (November 2014). The auditor compiled information from Comprehensive Annual Financial Reports or financial statements for Lawrence and 14 similar cities; evaluated ratios for Lawrence by looking at trends and comparing Lawrence to medians; and discussed the analysis with city staff. Chaney, Mead and Scherman developed most of the indicators in this performance audit.⁴

What is the source of the financial information in this report?

Comprehensive annual financial reports and financial statements from Lawrence and the similar cities provide the financial data used in this performance audit. Nearly all of the information comes from the government-wide financial statements. Those statements rely on "full accrual" accounting. That means that the financial statements include capital assets and long-term liabilities as well as current assets and liabilities. The government-wide financial statements report all revenues and costs of providing government services, not just those received or paid in the current year or soon after.

The government-wide financial statements provide information about the cost of government services, including the cost of consumption of capital as well as financial resources. Capital resources include buildings, machinery, roads, and other assets.

⁴ Barbara A. Chaney, Dean Michael Mead, and Kenneth R. Scherman, "The New Governmental Financial Reporting Model: What it Means for Analyzing Government Financial Condition," *Journal of Government Financial Management*, Spring 2002.

The City Auditor conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require planning and performing the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. The city Auditor believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

The City Auditor provided a final draft of the report to the Interim City Manager on June 11, 2015.

Comparable communities

To identify comparable cities, the City Auditor reviewed data from the U.S. Census Bureau American Community Survey 2005-2009 five-year estimates. Data on 3,602 urban areas and urban clusters were used to identify those most similar to Lawrence on four measures:

- Population of the urban area or cluster
- Portion of residents under the age of 18
- Per capita income
- Median year of construction of housing

Figure 30 Similar communities

Urbanized area	Population	Per capita income 2009	Median year housing built	Portion of population under 18
Lawrence, KS	83,482	22,289	1978	15.9%
Iowa City, IA	94,499	24,770	1978	17.0%
Bellingham, WA	96,400	24,151	1979	17.0%
Norman, OK	92,321	24,257	1978	18.0%
Missoula, MT	77,502	21,829	1974	18.0%
Bloomington, IN	93,884	19,071	1978	14.3%
Charlottesville, VA	87,086	26,624	1977	17.9%
Chico, CA	96,424	22,839	1978	19.3%
DeKalb, IL	62,167	20,829	1975	18.2%
St. Cloud, MN	97,914	23,587	1980	19.9%
Auburn, AL	66,206	21,337	1985	17.7%
Corvallis, OR	59,610	22,738	1975	18.3%
Davis, CA	67,947	28,590	1978	16.0%
Morgantown, WV	60,920	21,042	1972	15.0%
State College, PA	76,348	20,038	1976	11.0%
Grand Forks, ND-MN	57,403	22,416	1974	18.3%

Based on more recent data, the grouping of similar cities remains valid. A cluster analysis of data from the U.S. Census Bureau American

Community Survey 2013 5-year data for 3,573 urban areas put all of the similar communities in figure 30 into the same cluster. This indicates that the communities remain similar with more current data. The cluster analysis used urban area population, household income, age dependence and recent housing construction.

The City Auditor excluded Bloomington from the analysis because Bloomington did not follow accounting principles generally accepted in the U.S. in its most recent annual financial report. Consequently, the financial statements from Bloomington would not be comparable to the financial statements from Lawrence or the other similar communities.

The City Auditor calculated ratios using the most recent available comprehensive annual financial report. All but two of the annual reports from other cities cover a 2014 fiscal year. Two annual reports cover a 2013 fiscal year.

Key Terms

City finances cover both governmental activities and business-type activities. **Governmental activities** include services like police and fire, public works, and administration. **Business-type activities** include services paid for largely by charges for service, such as trash collection and water and sewer utilities.

City **assets** are resources the city can use to provide services and operate the government. Among other things, assets include cash, investments, land, buildings, streets and water mains.

City **liabilities** are obligations the city has to turn over resources to other organizations or individuals. Liabilities include things like money the city has to pay to companies that provide services to the city and repayments for money the city borrowed.

Subtract liabilities from assets and adjust for deferred in and outflows of resources and the result is **net position**. The portion of net position that is not restricted for other uses and that may be used to meet ongoing obligations is referred to as **unrestricted net position**.

The city collects taxes, such as sales taxes and property taxes, as **general revenues**. In addition to general revenues, **transfers** from other governmental activities can provide resources.

Expenses include costs incurred regardless of whether or not cash has actually changed hands. Expenses include depreciation of capital assets.

These “accrual-basis” expenses provide a comprehensive measure of the cost of providing services.

Performance Audit: Financial Indicators

Management's Response

City Code requires a written response addressing agreement or disagreement with findings and recommendations, reasons for disagreement, plans for implementing solutions, and a timetable for completing such activities.



City of Lawrence
CITY MANAGER'S OFFICE

DIANE STODDARD
INTERIM CITY MANAGER

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CITY COMMISSION

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June 22, 2015

Mr. Michael Eglinski
City Auditor

Re: Financial Indicators Report

Dear Michael,

Thank you for your recent Financial Indicators Report. I believe it contains helpful data and vital information concerning the City's financial status. I also agree with your recommendation for providing the approved debt issuance guidelines in the City's budget document. Setting debt guidelines, and operating within those guidelines, are an important component of a well-managed community.

We would like to take your recommendation and add an additional component of debt issuance guidelines to be reviewed periodically by the governing body. The current guidelines have not been reviewed nor adopted by the current governing body. We believe in order for the guidelines to remain relevant, they should be reviewed by each governing body.

I've directed the City's Finance Director to review the City's debt issuance guidelines and to make recommendations to the governing body. Our goal is to have these recommendations made by the end of the year and included in our budget document.

Sincerely,

Diane Stoddard
Interim City Manager

c: Casey Toomay, Assistant City Manager
Bryan Kidney, Director of Finance



We are committed to providing excellent city services that enhance the quality of life for the Lawrence Community