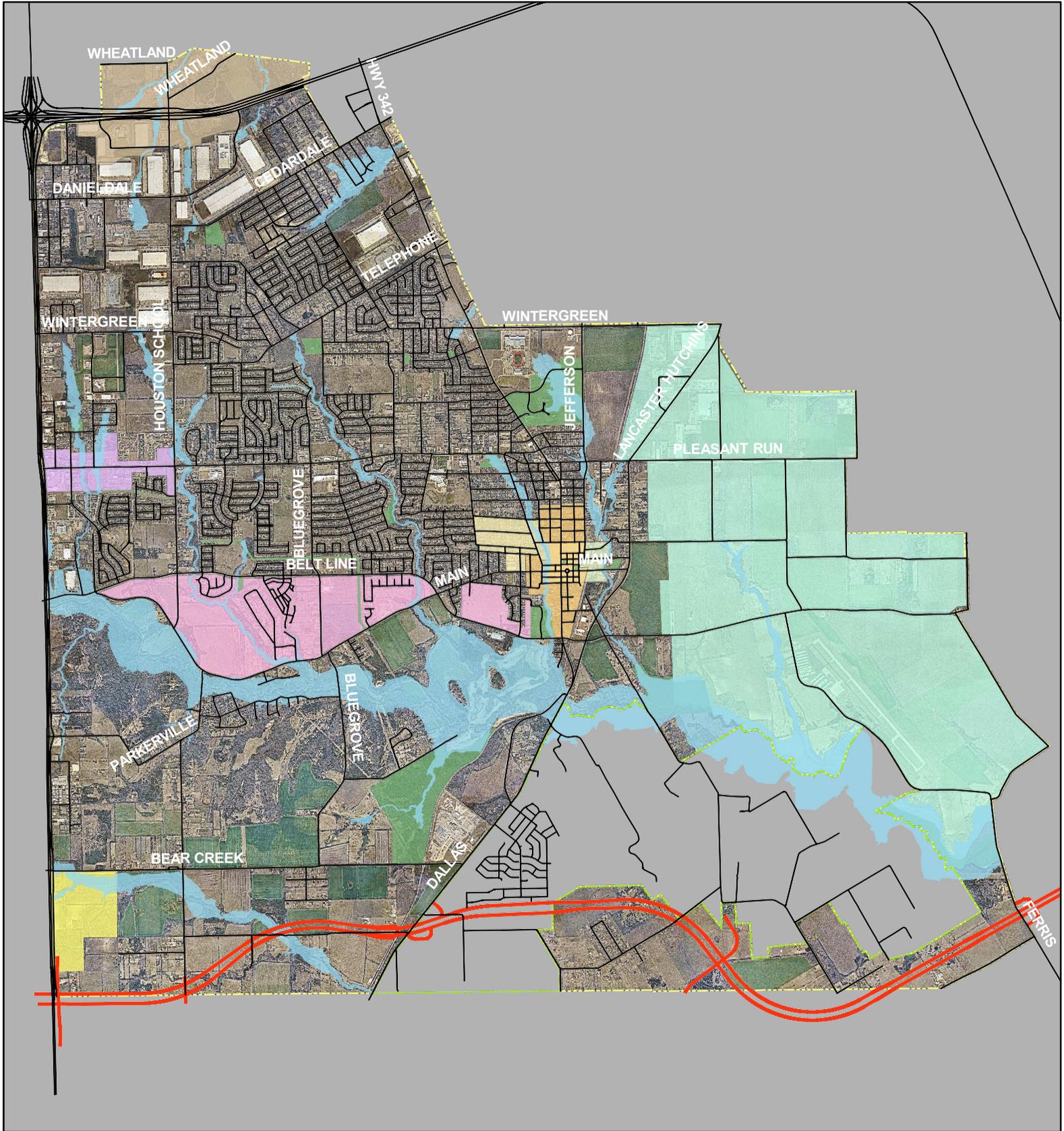


# APPROVED BUDGET FY 2022-2023

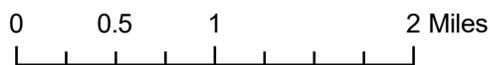
2015-2025 THE DECADE OF RENAISSANCE





**Legend**

-  ETJ
  -  City Limits
  -  Floodplain100yr\_2020
  -  Parks
  -  Loop 9
- | <b>District Name</b>  |                        |
|---|------------------------|
|  | CAMPUS DISTRICT        |
|  | HISTORIC DISTRICT      |
|  | LANPORT DISTRICT       |
|  | MEDICAL DISTRICT       |
|  | MILLS BRANCH DISTRICT  |
|  | REDEVELOPMENT DISTRICT |
|  | SUNDIAL CENTER         |
|  | DOWNTOWN DISTRICT      |



# City of Lancaster, Texas Annual Budget



**For Fiscal Year**

October 1, 2022 to September 30, 2023

**As Presented to Mayor and City Council**

# City of Lancaster

2022-2023 Annual Budget

## Table of Contents

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### 1 Budget Message and Summary

City Council Goals and Objectives.....	4
Principal City Officials.....	5
Mission.....	6
City Manager's Letter to the City Council.....	7
Executive Overview.....	11
Community Information.....	23
Citywide Financial Policy.....	36

### 2 Personnel and Fund Summaries

Organizational Chart.....	54
Budgeted Positions.....	55
General Government Pay Plan.....	64
Civil Service Pay Plan.....	65
Fund Structure.....	69
Citywide Fund Information.....	71
Citywide Operating Fund Balances.....	77

### 3 General Operating Fund

General Operating Fund Summary.....	79
City Council.....	82
Office of the City Manager.....	84
Legal.....	87
Building Services.....	89
Municipal Court.....	92
Building Inspections.....	95
Vehicle Maintenance.....	98
Street Operations.....	101
Parks.....	104
Police.....	107
Fire.....	110
Emergency Management.....	113
Non-Departmental.....	116
Planning & Development.....	118
City Secretary.....	121
Finance.....	124
Animal Services.....	127

Purchasing.....	130
Human Resources.....	133
Civil Service.....	136
Emergency Communications.....	139
Code Compliance.....	142
Information Services.....	145
Fire Marshal.....	148
City Marshal.....	151
Records.....	154
Public Relations.....	157

#### **4 Water/Sewer Fund**

Water/Wastewater Fund Summary.....	161
Public Works Administration/Engineering.....	162
Utility Billing.....	165
Water Operations.....	168
Meter Reading.....	172
Wastewater Operations.....	175
Utility Wholesale.....	178

#### **5 Special Revenue Funds**

Hotel/Motel Occupancy Tax Fund .....	182
Visitors Center .....	184
4A LEDC Fund Summary.....	186
4B LRDC Recreation Fund Summary .....	197
Stormwater Drainage Fund Summary.....	214
Emergency 911 Fund Summary.....	220

#### **6 Other Funds**

Street Maintenance Fund Summary.....	226
Airport Operating Fund Summary.....	228
Golf Course Operating Fund Summary.....	233
Sanitation Fund Summary.....	237

#### **7 Debt Services**

Debt Service Fund Summary.....	243
Debt Schedules.....	251

#### **8 Appendix**

Resolutions and Ordinances.....	276
Definitions of Expenditure Accounts.....	289
Budget Glossary.....	305
Investment Policy.....	317
City Facility Information.....	335

# CITY COUNCIL GOALS AND OBJECTIVES

## FY 2022 - 2023

### 2015-2025 THE DECADE OF RENAISSANCE

**Vision**—Lancaster is the Shining Star of Texas, with growing opportunities to prosper, live, learn, work and play.

**Mission**—The City of Lancaster partners with our community to deliver sustainable public services to preserve, protect, and enhance the quality of life.

**Financially Sound Government** - The City has a long-range financial plan and prudent fiscal policies and processes. Appropriate reserve levels and a competitive tax rate ensure that the City has funds available to address the needs of the community and responsibly manage its debt.

1. **Begin planning for a future bond election**

**Professional & Committed City Workforce** - Lancaster City Government is an employer of choice with competitive pay that attracts an engaged, responsive, customer-oriented, innovative, and effective workforce. Some employees live in the City and all have a sense of ownership for the community. City employees feel needed and appreciated by elected officials, residents, and businesses. Employees are respectful and appreciative of their customers and the City's governing body. The City Council and City's executive staff are engaged with residents and attends community events, upholds strong customer service, and uses technology to aid them in working smarter.

1. **Provide competitive salaries**

**Healthy, Safe, & Engaged Community** - Lancaster is a place where we embrace public safety and proactive code enforcement in our neighborhoods to sustain vibrant residential and business communities. The community celebrates unity and participates in City-wide events, recreational and cultural activities. Residents have opportunities for involvement in civic life through boards and commissions, youth and parent volunteer opportunities in recreation, sports teams, City elections, and Civic Academies, Schools and City-wide celebrations.

1. **Strengthen relationships with LISD**
2. **Explore creation of a Public Engagement Committee**
3. **Redesign the website for easier public access to information**
4. **Upgrade code enforcement efforts**

**Quality Development** - The City encourages high quality, diverse housing, commercial and retail development and public facilities. Policies encourage sustainable building practices, conservation and the use of alternative energy sources.

1. **Continue implementation of development priorities including high-quality diverse housing, commercial and retail growth and small businesses.**
2. **Consider planning for a future City Hall**
3. **Continue focus on high priority areas including downtown, hospital and campus districts.**

**Sound Infrastructure** - The City supports an adequate and well-maintained municipal infrastructure to meet both current demands and future expansion needs.

1. **Improve city signage (entry features, way-finding signs)**
2. **Identify potential funding for the installation and maintenance of neighborhood entrance markers**

# City of Lancaster

## Principal City Officials

### City Council

Clyde C. Hairston..... Mayor ..... Term Expires May 2024  
Carol Strain-Burk..... Councilmember, District 1 ..... Term Expires May 2025  
Stanley Jaglowski ..... Councilmember, District 2 ..... Term Expires May 2023  
Marco Mejia..... Councilmember, District 3 ..... Term Expires May 2025  
Keithsha Wheaton..... Councilmember, District 4 ..... Term Expires May 2023  
Mitchell Cheatham ..... Deputy Mayor Pro Tem, District 5 Term Expires May 2025  
Betty Gooden-Davis..... Mayor Pro Tem, District 6..... Term Expires May 2023

### City Executive Staff

Opal Mauldin-Jones.....City Manager  
Carey D. Neal, Jr. ....Assistant City Manager  
Ray Silva-Reyes.....Assistant City Manager  
Sorangel O. Arenas .....City Secretary  
Vicki Coleman .....Director of Development Services  
Shane Shepard .....Director of Economic Development  
Chris Youngman .....Emergency Management Chief  
Jermaine Sapp.....Director of Equipment & Facility Services  
Michael Delmore .....Interim Director of Finance  
Kenneth L. Johnson.....Fire Chief  
Dori Lee.....Director of Human Resources  
Lisa Wube.....Director of Parks and Recreation  
Sam Urbanski .....Police Chief  
Andrew Waits.....Director of Public Works

# **City of Lancaster**

Our Mission



**THE CITY OF LANCASTER  
PARTNERS WITH ITS COMMUNITY TO  
DELIVER SUSTAINABLE PUBLIC SERVICES,  
PRESERVING, PROTECTING AND  
ENHANCING THE QUALITY OF LIFE.**





City Manager's Office  
Date: October 1, 2022



The Honorable Clyde C. Hairston &  
Members of City Council  
211 N. Henry St.  
Lancaster, Texas 75146

Greetings Mayor Hairston and Members of City Council:

It is with great pleasure that I present the Fiscal Year (FY) 2022/2023, Annual Operating Budget. The adopted budget is submitted in accordance with all statutory requirements. It outlines the City's spending plan and priorities for the fiscal year, which runs from October 1, 2022 to September 30, 2023.

The City's budget is arguably the single most important document the City produces each year. More than any other individual plan, report, resolution, or ordinance, the annual budget document defines your collective vision, values, and policy objectives for our City. The FY 2022/2023 budget was prepared with the goal of providing quality, innovative services that set the standard for professionalism, and excellence, leveraging Lancaster for the future.

The City remains fiscally sound in the midst of the global impacts of the fluctuating economy, climate changes, and the health pandemics of COVID-19 and Monkey Pox. Overall, we experienced a 21.87% increase in total taxable value. Certified Taxable Values increased from \$3,572,339,009 in 2021 to \$4,353,786,034 in 2022. The City continues to experience record-breaking growth with an increase of \$250,615,671 in new construction for 2022 compared to \$38,459,378 in 2021. Sales tax is trending to end the year above budgeted estimates. With month-end and quarterly financial review, we remained prudent with expenditures to ensure long-term fiscal sustainability.

To this end, the proposed budget portrays the strategy to accomplish the City's program of services and priorities during the fiscal year by incorporating the following objectives in financial terms:

- Maintaining core services with consideration for current economic conditions
- Implementing City Council goals responsibly while managing resources
- Strategically positioning the City to effectively manage growth
- Accountable and proactive execution of the budget based on identified needs and strategic goals

The budget projects revenues for all funds in FY 2022/2023 at \$80,419,175, and operating expenditures total \$79,341,171 of which \$5,489,220 is for annual debt service; and a total authorized staff of 337 full-time equivalent (FTE) employees.

## BUDGET HIGHLIGHTS

### Property Tax

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,041,313 which is a 10.97% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,733,814.

The members of the governing body voted on the budget as follows:

For:

Mayor Clyde C. Hairston  
Mayor Pro Tem Betty Gooden-Davis  
Deputy Mayor Pro Tem Mitchell Cheatham

Councilmember Carol Strain-Burk  
Councilmember Stanley Jaglowski  
Councilmember Marco Mejia  
Councilmember Keithsha Wheaton

Property Tax Rate:	\$0.691822/100
Voter-Approval Tax Rate:	\$0.691824/100
No-New Revenue Tax Rate:	\$0.660078/100
Maintenance & Operations Rate	\$0.503884/100
Debt Rate:	\$0.160438/100
Street Maintenance	\$0.025000/100
New Equipment Fund	\$0.002500/100

### General Fund Revenues

The City's total tax base increased by 21.87%, or approximately \$782,447,025. Based on the Certified Tax Roll received from the Dallas Central Appraisal District, the City's tax base is \$4,353,786,034. From the tax rate of \$0.691822 per \$100 of assessed valuation, the maintenance and operations (M&O) apportionment of the tax rate is \$0.531384 (including Street Maintenance and New Equipment Fund) and the interest and sinking fund requirements of the tax rate is \$0.160438. These rates have been reduced from our previous fiscal year.

The budgeted revenue in the General Fund is \$38,086,946 of which \$7,250,000 is from sales tax, and \$22,743,698 from property tax collections compared to the budgeted revenues of \$34,559,160 in the prior fiscal year. This represents an increase of approximately \$3,527,786 or 10.2%.

The two largest sources of revenue within this fund are property tax and sales tax. These two sources account for approximately 78.8% of the fund's total revenue in FY 2022/2023. Based on revenue estimates, sales taxes represent 18.8% and property tax revenue represents 59.9% of the total General Fund operating budget.

### Street Maintenance Fund

City Council adopted the Street Maintenance Fund by City Ordinance 2019-09-35. The source of funds for the Street Maintenance Fund are a portion of the City's Maintenance and Operations (M&O) tax revenue. The Street Maintenance Fund revenue is used only for maintenance and operations costs of the City's Roadway infrastructure. The budgeted revenue for Street Maintenance Fund in FY 2022/2023 is \$1,116,547, which is \$0.025 of the M&O revenue.

### New Equipment Fund

This budget includes the proposed New Equipment Fund to be established for FY 2022/2023. As the City continues to grow, this fund is intended to prepare the City for long-term needs. The source of funds for the New Equipment Fund shall be the City's Maintenance and Operations (M&O) tax revenue; \$0.0025 is dedicated to the New Equipment Fund. The budgeted revenue for New Equipment Fund in FY 2022/2023 is \$111,205, which is \$0.0025 of the M&O revenue.

### General Fund Expenditures

The total General Fund expenditures are budgeted at \$38,323,836 which is approximately an 8.79% increase from the FY 2022/2023 budget.

### Other Budget Highlights

The focus of this budget is financial sustainability that proactively addresses current economic conditions. As a municipal government we are implementing strategies that maintain the quality of services delivered to our community, in a lean fiscal environment. These strategies include promoting an avenue by which the City of Lancaster can attract and retain quality employees. The City's employees are a valuable asset. In order to accomplish this, the FY 2022/2023 budget places great emphasis on maximizing limited resources and developing long-term sustainability.

### Compensation Survey

City Council expressed a desire to establish a pay policy or goal to be at the middle average of our survey cities, and this goal has continued to be implemented since 2013.

The budget continues steps towards achieving the stated goal by providing a 5% pay plan adjustment for general government and a 10% pay plan adjustment for employees. The proposal also increases part-time starting salaries from \$10.43 to \$14.00.

### Water and Wastewater Fund

Expenses for FY 2022/2023 are budgeted at \$20,630,177, a \$2,869,964 increase from the prior fiscal year. The City incurred an increase in costs from Dallas Water Utilities (DWU). The budget is prepared with the implementation of the year 2 fee increase recommendation of the 5-year utility rate study.

The water and wastewater rate increase for FY 2022/2023 is as follows:

- The base water bill increased from \$21.79 to \$23.83.

- The rate per 0 gallons up to 15,000 gallons increased from \$2.78 to \$3.04.
- The rate for 15,000 to 30,000 gallons increased from \$3.45 to \$3.77.
- The rate for 30,000 or more gallons increased from \$4.34 to \$4.75.
- The base wastewater bill increased from \$16.62 to \$18.17.
- The price per 1000 gallons of usage increased from \$8.54 to \$9.34.

Summary

The City workforce continues active progressive efforts toward realizing the City Council stated vision and mission based on P.R.I.D.E: Productivity, Resourcefulness, Integrity, Dedication, and Excellence. I would like to acknowledge the contributions and teamwork of the Leadership and Administrative Team in preparing this budget. Also, a special thank you to all City employees who remain committed to the success of our community. We are grateful for the opportunity to serve the residents of the City of Lancaster.

It is my honor to present this proposed budget reflective of our commitment to serve the community with P.R.I.D.E. and to ensure we remain fiscally responsible, and the Shining Star of Texas.

Respectfully submitted,



Opal Mauldin-Jones  
City Manager

# **EXECUTIVE SUMMARY**

This Executive Summary has been prepared as a general overview to the FY 2022/2023 Budget for the City of Lancaster. It provides a brief review of the fiscal plans of the City Council and Administration.

Annually City Council conducts a Strategic Planning Session. With facilitator assistance, the Council reviews the progress of current projects and initiatives and develops goals and objectives for the upcoming budget year. The City Manager communicates the City Council Goals and Objectives to staff as a guide during preparation of the budget and as the framework of department work plans.

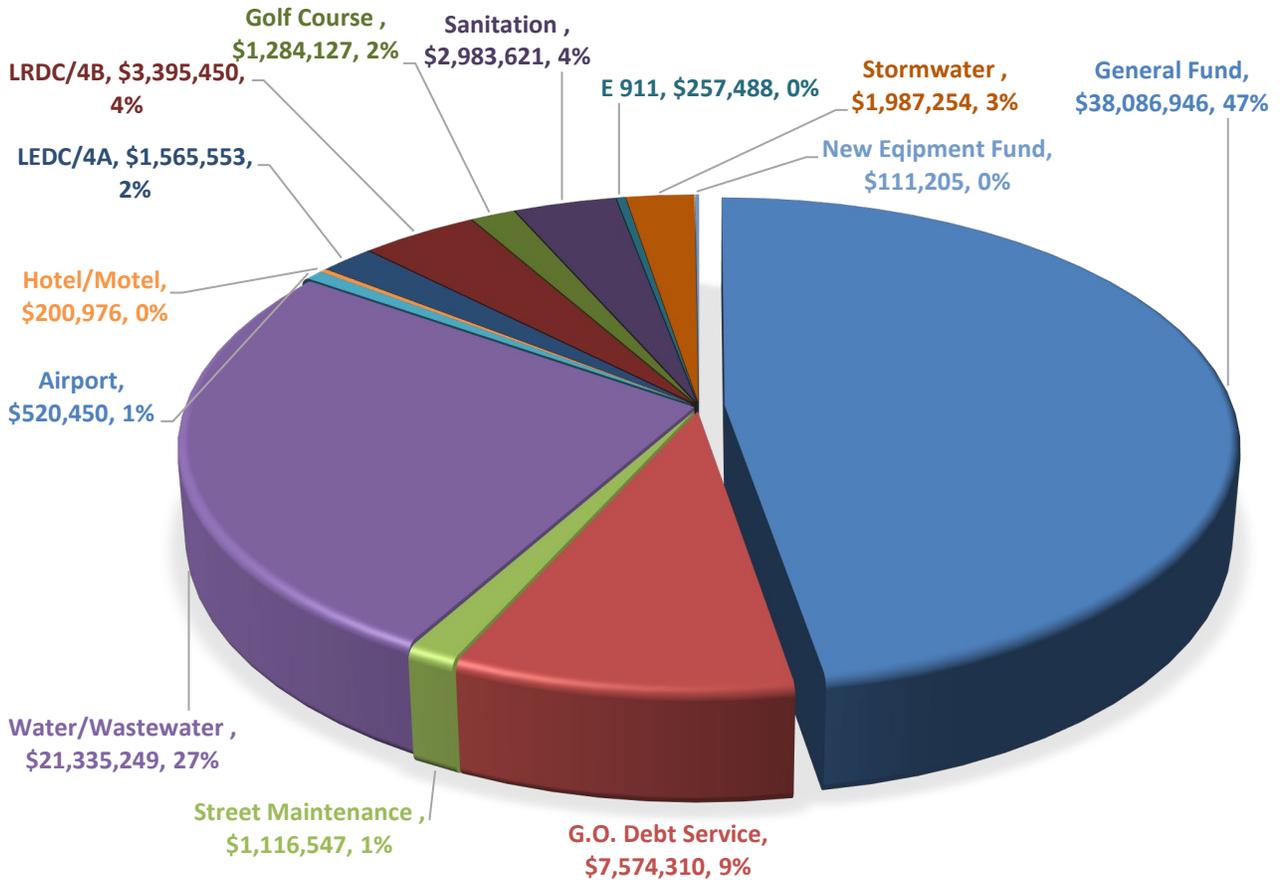
The City Council has adopted six goals aimed at guiding Lancaster's future growth and development as well as focusing on the efforts of the City organization. The goals incorporated in the 2022/2023 budget are as follows:

1. Financially Sound Government
2. Professional and Committed City Workforce
3. Healthy, Safe & Engaged Community
4. Quality Development
5. Sound Infrastructure

Detailed definitions of each of the listed goals are discussed comprehensively within the executive summary. The City Council Goals & Objectives are evaluated annually to ensure planned progress and consistency with the City's Vision and Mission.

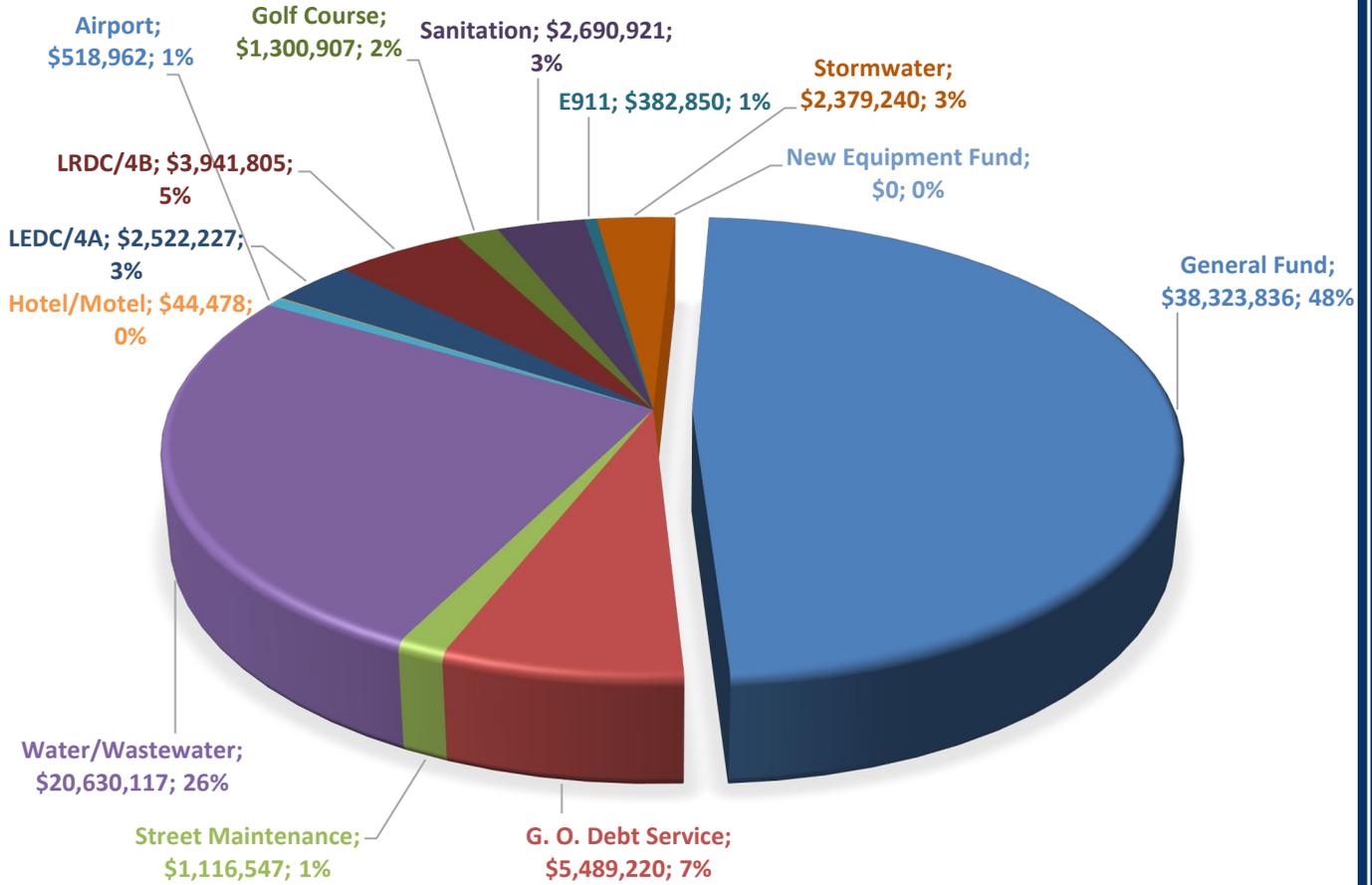
# Summary of Revenue by Fund

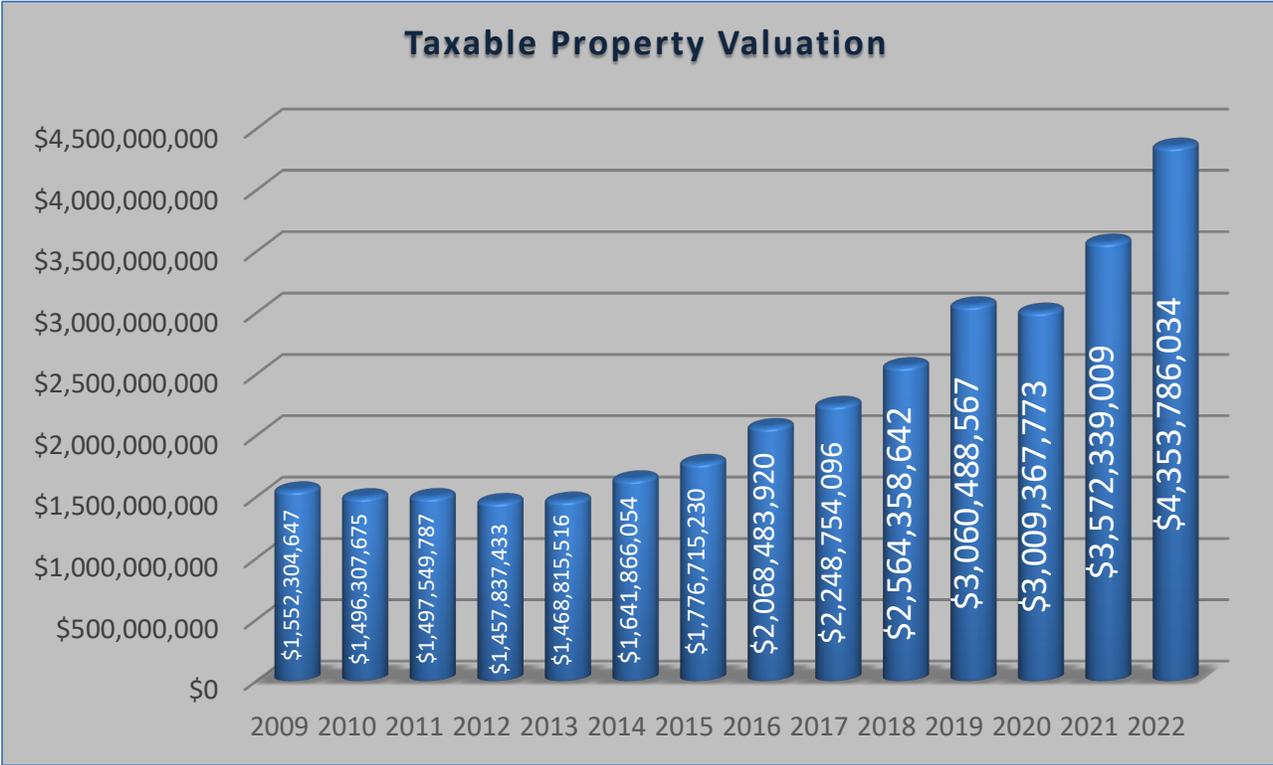
FY 2022-2023



# Summary of Expenditures by Fund

FY 2022-2023





### TAX RATE

The approved budget for FY 2022/2023 reflects a change in the ad valorem tax rate of \$0.691822. The distribution for the tax rate has changed from FY 2021/2022 set at \$0.503884 per \$100 valuation for Operations and Maintenance and \$0.160438 per \$100 valuation for the Interest and Sinking.

**PROPERTY TAX HISTORICAL DISTRIBUTION**

Fiscal Year	Operating & Maintenance	Street Maintenance Fund	New Equipment Fund	Interest & Sinking	Total Tax Rate
Fiscal Year 2009-2010	.650200			.217300	.867500
Fiscal Year 2010-2011	.601200			.266300	.867500
Fiscal Year 2011-2012	.601200			.266300	.867500
Fiscal Year 2012-2013	.601200			.266300	.867500
Fiscal Year 2013-2014	.601200			.266300	.867500
Fiscal Year 2014-2015	.601200			.266300	.867500
Fiscal Year 2015-2016					
Fiscal Year 2016-2017	.601200			.266300	.867500
Fiscal Year 2017-2018	.601200			.266300	.867500
Fiscal Year 2018-2019	.601200			.266300	.867500
Fiscal Year 2019-2020	.570200	0.025		.245725	.840925
Fiscal Year 2020-2021	.580167	0.025		.214569	.819736
Fiscal Year 2021-2022	.564061	0.025		.180226	.769287
Fiscal Year 2022-2023	.503884	0.025	0.0025	.160438	.691822

**TOP TEN PROPERTY TAX PAYERS FY 2022/2023**

Owner Name	Market	Taxable
CSHV 20 35 LLC	\$212,436,520	\$212,436,520
WALMART STORES, INC	\$130,974,380	\$130,974,380
OLLIES BARGAIN OUTLET	\$71,660,530	\$59,638,567
AT&T MOBILITY LLC	\$70,975,680	\$70,975,680
UNITED NATURAL FOODS, INC	\$70,497,780	\$52,907,985
PR I-35 LOGISTICS CROSSING BLDG	\$65,087,480	\$65,087,480
MIDPOINT OWNER LLC	\$61,037,040	\$61,037,040
ONCOR ELECTRIC DELIVERY	\$58,350,190	\$58,350,190
SOUTHPOINTE OWNER LLC	\$53,736,180	\$53,736,180
DUKE SECURED FINANCING 2009	\$46,596,870	\$46,596,870
<b>TOTAL TAX UNIT</b>	<b>\$841,352,650</b>	<b>\$811,740,892</b>

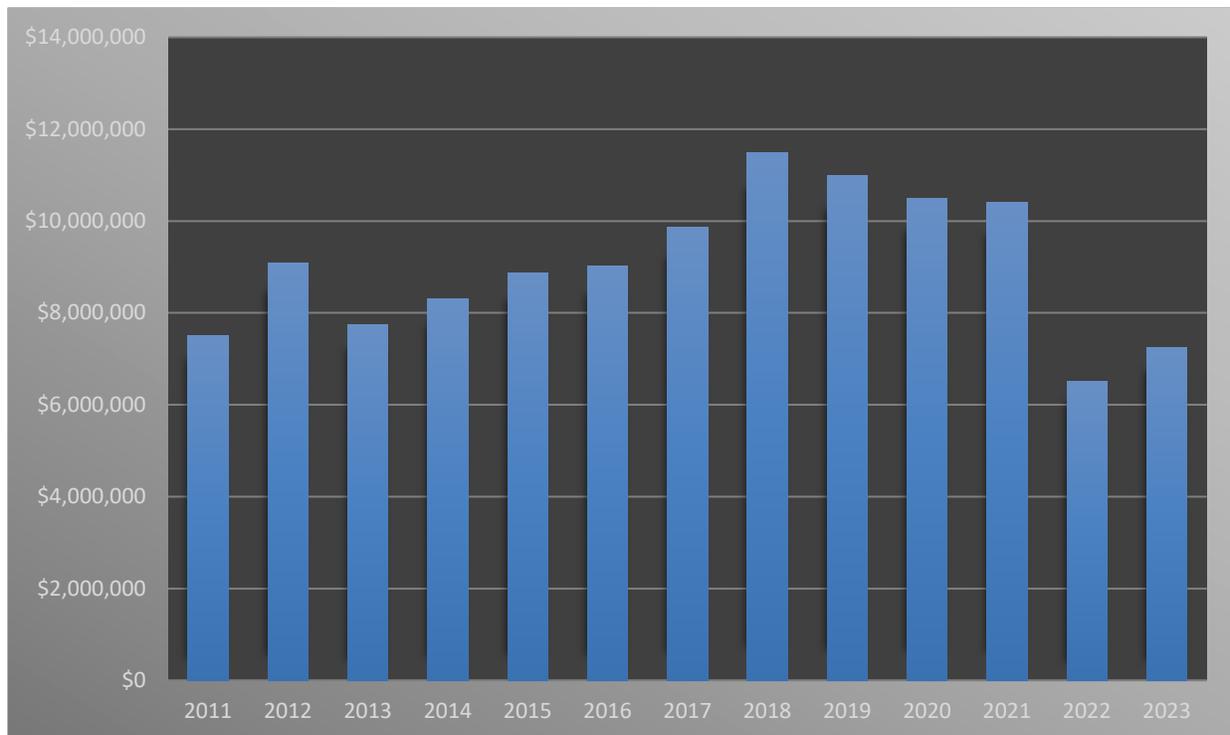
## SALES TAX

Sales tax is comprised of 8.25% of receipts from goods and services sold within the City boundaries. The tax is assessed by local businesses and collected by the State of Texas. Of the total sales tax collected, 2% is remitted to the City. Accounted for in the General Fund is 1.25% of the tax (1% for operations and .25% for property tax reduction). The Lancaster Economic Development Corporation Fund (LEDC-4A) receives 0.25% of the tax and the Lancaster Recreation Development Corporation Fund (LRDC-4B) receives 0.50% of the tax. The State retains 6.25% of the tax.

General Fund Sales tax is budgeted at \$7,250,000 which accounts for 19.03% of General Fund revenue. The following chart reflects the trend of actual sales tax collections for the city as a whole.

General Fund	1.00
Property Tax Reduction	0.25
Economic Development Corp. – 4A	0.25
Recreational Development Corp. – 4B	0.50
State of Texas	6.25
<b>TOTAL PERCENT OF TAXABLE SALES</b>	<b>8.25</b>

## SALES TAX-10 YEAR TAXABLE VALUE



## **FRANCHISE FEES**

Franchise Fees are charged for the continued use of the public rights-of-way. Franchise Fees account for approximately 4.85% of General Fund revenue. The largest portion of franchise revenue is derived from electric franchise. Total Franchise Fees are projected at \$1,847,000.

## **INTER FUND TRANSFERS**

Inter Fund transfers represent those revenues that are transferred from one fund to another to recover administrative cost of the General Fund. The transfers are from the following funds to the General Fund:

Water/Wastewater	Stormwater
LEDC	LRDC
Golf	Airport
	Sanitation

The City periodically brings in a consulting firm to perform a Cost Allocation Study to assist in determining the administrative cost of the General Fund to provide service to the other funds. The transfers are based on data from the study. Transfers make up approximately 7.02% of the General Fund budgeted revenue. The budget for transfers is \$2,677,458.

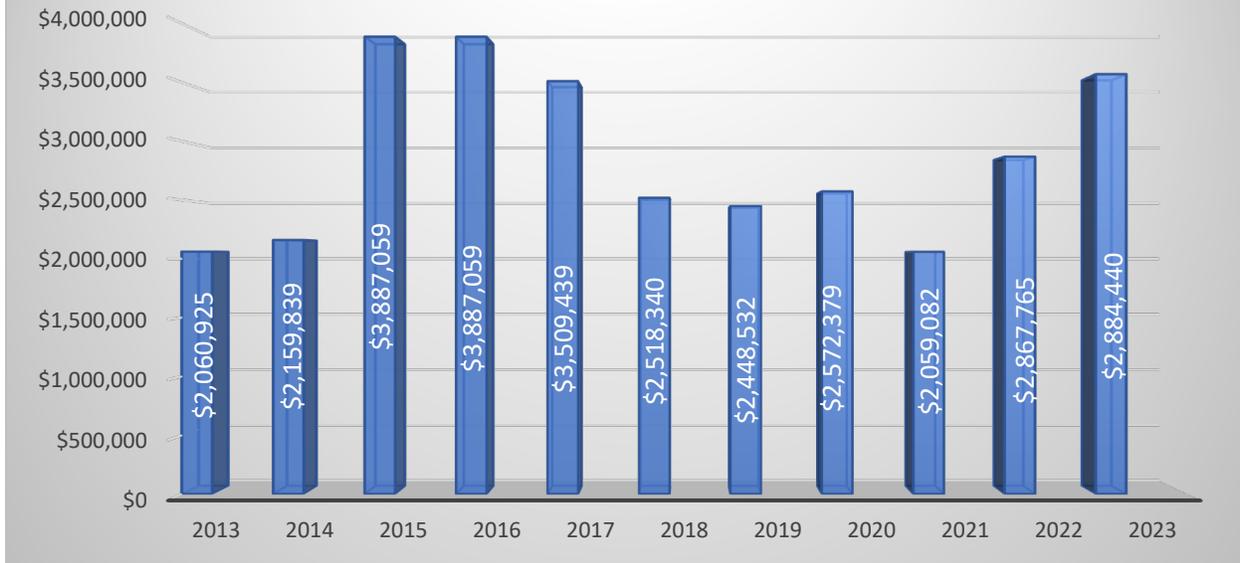
## **FINES AND FORFEITURES**

Fines and Forfeitures include revenue derived from various sources such as court fines, animal fees, and other public safety fees including warrant, subpoena, and probation fees. Fines and forfeitures account for approximately 1.79% of General Fund revenue. Fines and Fees are budgeted at \$684,350.

## **CHARGES FOR SERVICE, INTEREST, AND OTHER REVENUE**

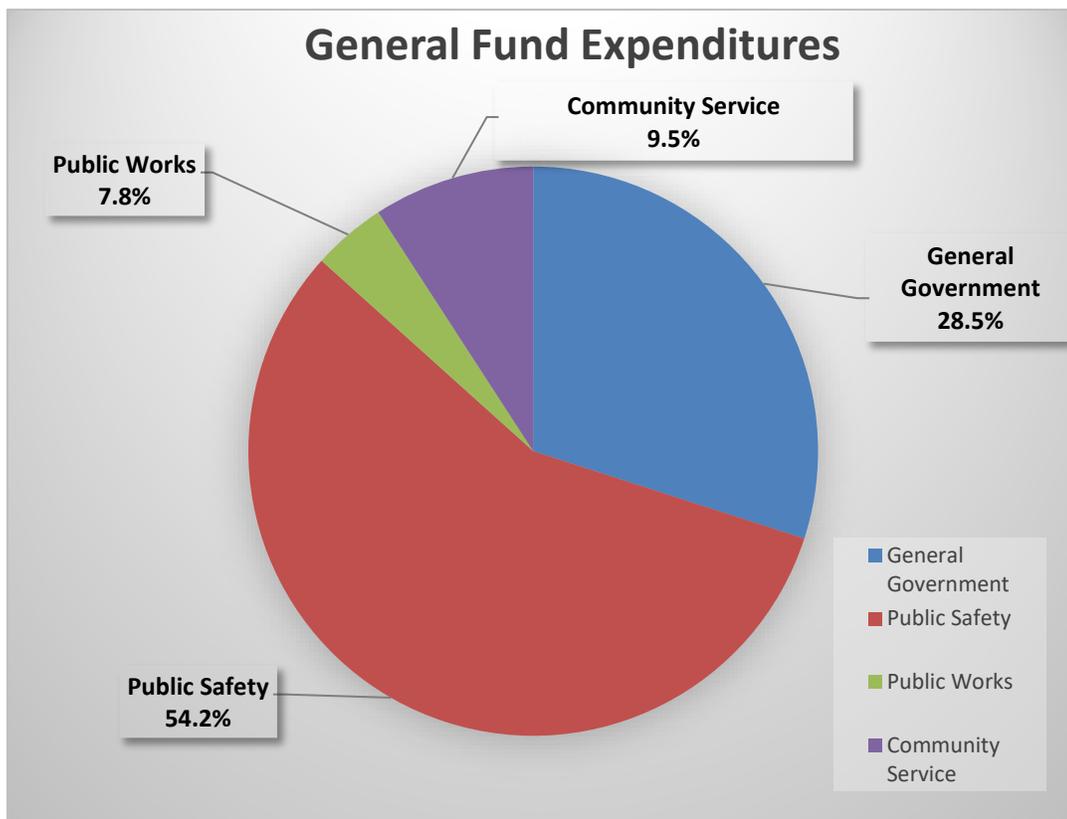
Other revenue consists of various sources including ambulance service, interest earnings, refunds and recoveries of expenditures. The Fiscal Year 2022/2023 budget for other revenue is \$2,867,765; which consists of the following revenue sources from the General Fund: Other Taxes, Licenses and Permits, Intergovernmental, Charges for Services, Interest, Miscellaneous, and Grants and Other Income.

## Charges for Services, Interest and Other Revenue



## GENERAL FUND EXPENDITURES

The adopted General Fund Budget for Fiscal Year 2022/2023 is \$38,323,836. This is an increase of 8.79% from the Fiscal Year 2021/2022 adopted budget. The following narrative section describes the expenditures in detail.



## **PUBLIC SAFETY (POLICE, FIRE, & CIVIL SERVICE)**

Public Safety is the largest component of General Fund expenditures. Public Safety includes the Police Department, the Fire Department, and all support function departments such as Emergency Communications and Emergency Management. The Police Department's mission is to protect the lives and property of Lancaster citizens through the enforcement of state and local laws. The Fire Department protects the lives and property of Lancaster citizens by providing fire suppression, emergency medical assistance, and education programs.

Public Safety accounts for 54.2% of the General Fund budget. The total Public Safety budget is \$20,362,085. This represents approximately a 9.91% increase from the Fiscal Year 2021/2022 budget.

## **GENERAL GOVERNMENT**

The general government function accounts for approximately 28.5% of General Fund expenditures. The General Government function includes the following departments:

City Council	Purchasing
City Manager's Office	Human Resources
Legal	Information Technology
City Secretary	Equipment & Facility Services
Finance	

These departments provide the administrative functions to ensure the City operates efficiently. The approved budget for these divisions is \$5,300,401.

## **OTHER DIVISIONS**

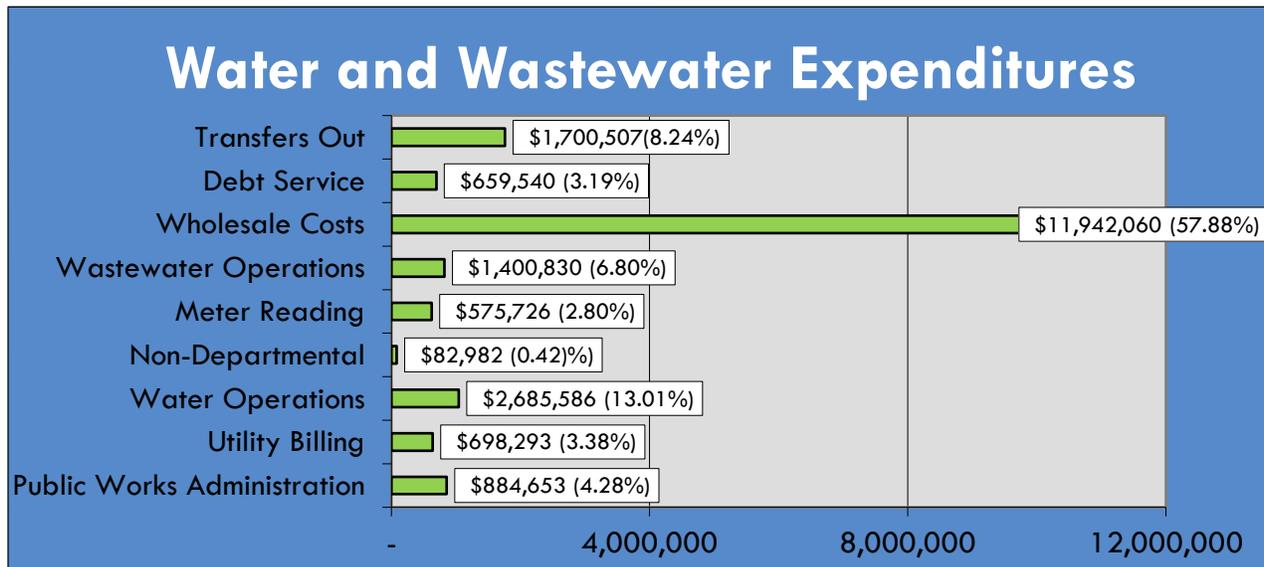
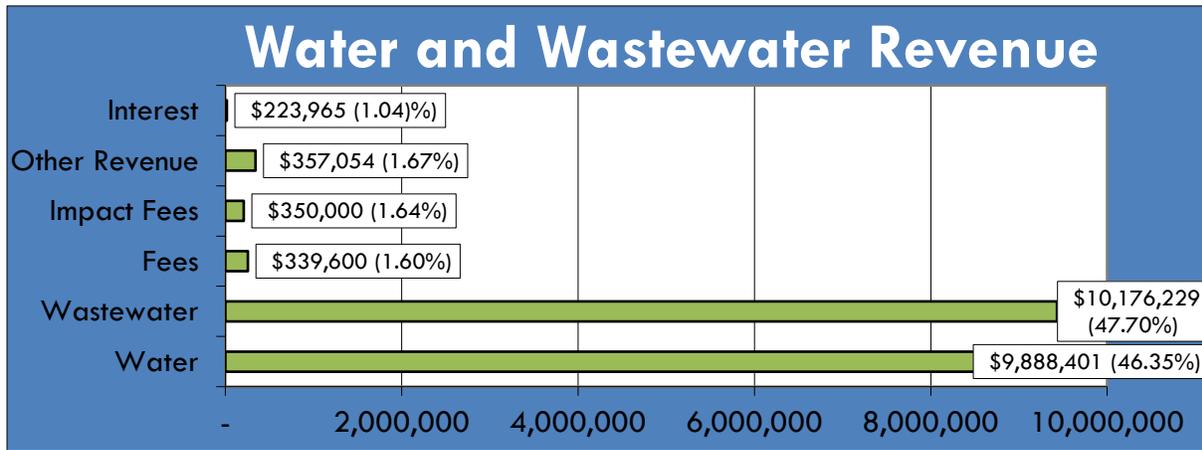
Other departments include Public Works, Community Services, Community Development and Non-Departmental. These divisions make up approximately 17.3% of General Fund Expenditures.

## **FUND BALANCE**

The General Fund is estimated to end the 2022/2023 fiscal year with a fund balance of \$4,444,836. This represents approximately 11.59% of operating expenditures.

## **WATER AND WASTEWATER (SEWER) FUND**

The municipal water system serves approximately 15,676 connections with an average consumption of 82,417 gallons annually. In February 2015, City Council approved an agreement between the City of Lancaster and the City of Wilmer for the sale of wholesale treated water. The average gallons of water consumption includes water utilized by the City of Wilmer. There are roughly 12,465 connections to the City's Sewer System. The Water and Wastewater Fund accounts for approximately 26.5% of the City's total revenues and 26% of the City's total expenditures.

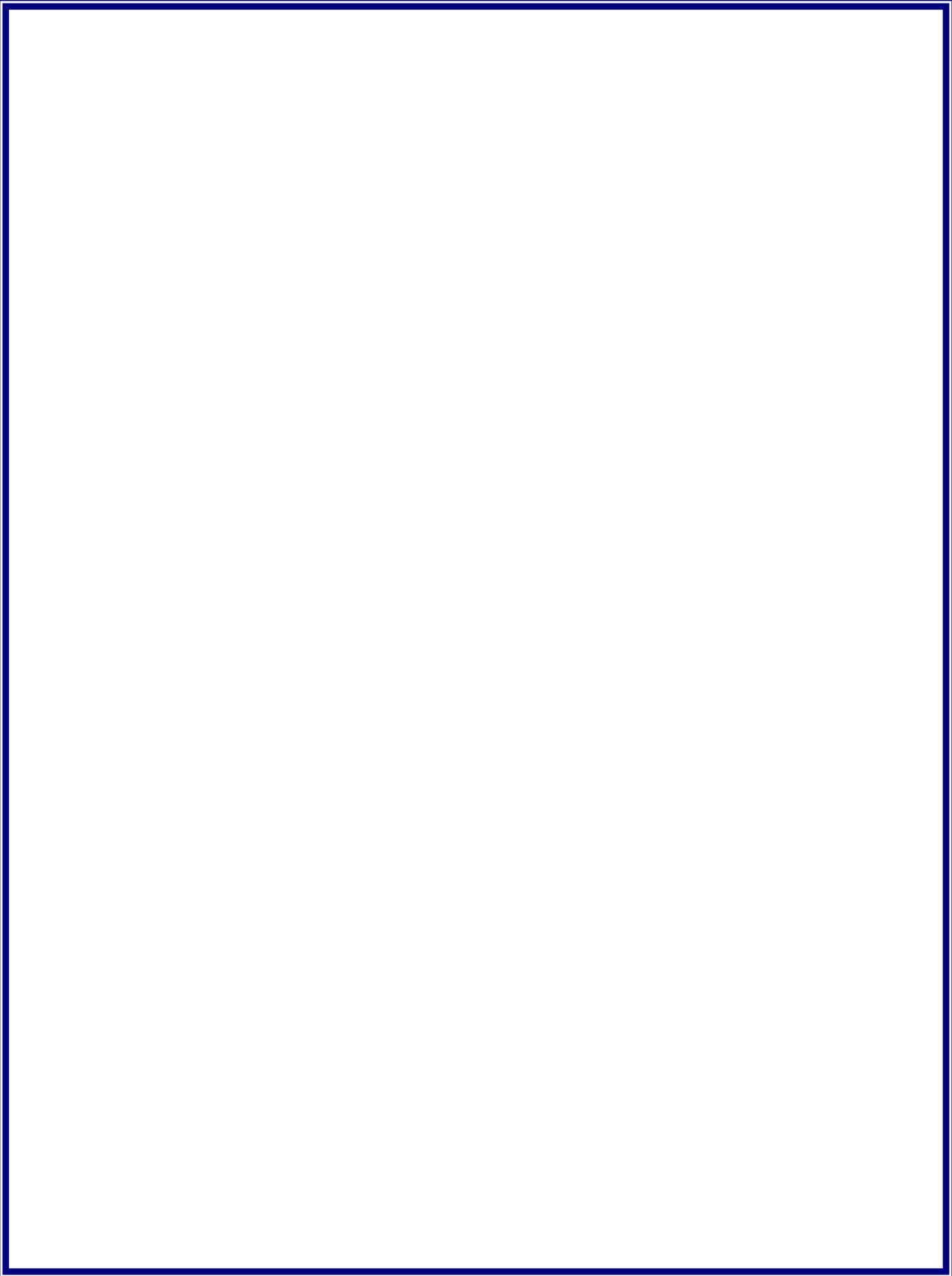


Fiscal year 2022/2023 water and wastewater revenues are expected to increase by approximately \$906,722 or 5.07% from year end estimates.

On September 20, 2021, City Council approved a water and wastewater increase for fiscal year 2022/2023. The base water bill increased from \$21.79 to \$23.83. The rate per 1,000 gallons up to 14,999 gallons increased from \$2.78 to \$3.04. The rate for 15,000 to 29,999 gallons increased from \$3.45 to \$4.75. The rate for 30,000 or more gallons increased from \$4.34 to \$4.75. The 2022-2023 base wastewater bill increased from \$16.62 to \$18.17. The price per 1000 gallons of usage increased from \$8.54 to \$9.34. Budgeted Expenditures are \$20,630,177 this fiscal year compared to the prior year of \$17,760,231. The Water and Wastewater fund balance is projected to be \$22,138,106 at the end of the 2023 fiscal year.

### **DEBT OVERVIEW**

The City of Lancaster, Texas is a political subdivision located in Dallas County operating as a Home-Rule City under the laws of the State of Texas and a charter approved by the voters in 1956 and last amended in 2006. As a Home-Rule City, the City of Lancaster is not limited by State law in the amount of debt it may issue. An overview of our Debt Service Fund and long-term debt obligations are detailed in the Debt Service portion of this document.



# COMMUNITY INFORMATION

## City of Lancaster

Established in 1852, Lancaster is a proud community landmarked by its charming Historic Town Square. Residents and newcomers are invited to explore the distinct identity that sets the City of Lancaster apart. With an array of cultural and recreational activities to choose from within close proximity, residents and visitors can enjoy a trendsetting community that promotes diversity, engagement, and values great customer service and serves as an intricate part of the Dallas/Ft. Worth Metroplex.

Emerging as a significant regional transportation hub, with its own regional airport, a freight rail line and three major interstate highways (IH 20, IH 35E & IH 45) and the proposed State Loop 9 within or in close proximity, the City of Lancaster is located in the southwestern portion of Dallas County, approximately 15 minutes south of downtown Dallas.

## Historical Overview

Lancaster is one of the oldest communities in north central Texas. Members of the Peters Colony first settled the area. On August 30, 1841, Republic of Texas President Mirabeau Lamar signed a contract with the W.S. Peters Company, authorizing the introduction of 600 families into Texas. The first group to arrive in the Lancaster area was led by Roderick Rawlins and his family. The Rawlins group traveled from Greene County, Illinois, in September 1844 and arrived in the Lancaster area on January 2, 1845. They settled on the north bank of Ten Mile Creek, forming a community known as Hardscrabble. This temporary community consisted of two rows of log structures near the north edge of what is today Edgewood Cemetery on Nokomis Road.

Pleasant Run, the second community to be established in the Lancaster area, was founded in 1846, several miles north of Hardscrabble. M.M. Miller, and his wife Polly, who was one of Roderick Rawlins' daughters, built a two-room structure near what is now the intersection of Pleasant Run Road and Dallas Avenue. The Millers lived in one-half of the building and established a general store in the other half. In 1848, the Miller's store became a post office as well, with bi-weekly delivery, and Miller was appointed postmaster. By the 1850's, Miller had laid out a town and sold lots; however, he never filed a plat of the town with Dallas County. At its peak, Pleasant Run boasted a stage stop, a hotel, a tin shop, a blacksmith, a woodworking shop, a steam powered gristmill, and a school, in addition to the Miller's store.

The founder of Lancaster was "Honest A" Bledsoe. Bledsoe was born in Lancaster, Garrard County, Kentucky in 1801. An interesting note about his name: according to family lore, when his father, Moses Bledsoe, first looked at his newborn son, he is said to have remarked, "He looks like a Bledsoe". Thus his name, A Bledsoe, is unmarked by a period. As a young man, Bledsoe had settled in Missouri. In 1846, he ventured to the new state of Texas. Liking what he saw, he secured a 640-acre tract of land one mile west of what was later to become the town site of Lancaster and returned to Missouri to collect his wife and six children. Once his family was settled in Texas, Bledsoe began various speculative enterprises by which he hoped to make his fortune.

Bledsoe surveyed and staked off the original town of Lancaster in 1852. He purchased the land for the site of his new town from the widow of Roderick Rawlins, Mildred Parks Rawlins. Bledsoe laid out the town square and adjacent streets in the exact pattern of his birthplace of Lancaster, Kentucky. In this pattern, the streets enter the town square from the center of each side rather than from the corners. A Bledsoe's grandfather, Joseph Bledsoe, had used this same design when he laid out the town in Kentucky, borrowing the pattern from Independence Square in Philadelphia. Incorporated in May 1866, Lancaster was one of the first incorporated communities in Dallas County.

## Community Information

**Demographics** –      **Population:** 41,560      **Land Area:** 33.150 Sq. Miles  
**Median House Value:** \$235,115 (Market value)      **Average Household Income:** \$64,494

**Housing** – The average new housing costs in the City of Lancaster range from the \$240,000's and up. The residential housing in the community consists of single-family 97% and multi-family 3%. The median household income is \$64,494. The average family size is 2.92\*.

**Health Facilities** – Alpha Medical Center opened its facility in 2003. The Center provides quality and comprehensive primary health care with compassion and convenience. Services include school physicals, urgent care, dentistry, work injuries, podiatry, physical therapy, pharmacy, X-ray, immunizations, internal medicine, and family medicine.

There are a number of senior care facilities in the area to meet the needs of a diverse and active aging population. Crescent Medical Center opened in 2013 on Pleasant Run in the Hospital facility on West Pleasant Run Road with physician offices and walk-in emergency care. Within close proximity are Methodist Charlton Medical Center, Baylor Medical Center, and Methodist Dallas Medical Center.

**Recreational Opportunities** – Lancaster offers a \$17+ million leisure complex, which includes 19 parks city-wide, 923.76-acres of park land, a 60,000 square foot Recreation Center and Indoor Aquatic Center, and a 23,000 square foot Library.

The Community Park features a six (6) acre pond with a fishing pier, walking trails, grassy Helen Giddings amphitheater with a performance stage by the water, lighted youth football and soccer fields, two picnic pavilions, a large multi-age level playground, and the Royce Clayton/Texas Rangers Youth Ballpark which is lighted, irrigated and has a covered grandstand for 500 spectators.

\*Source: North Central Texas Council of Governments, U.S. 2020 Census, and Dallas Central Appraisal District.

The Recreation Center features an indoor aquatic facility with a double loop water slide, lazy river, zero depth entry, vortex, four (4) lane lap pool, and a party area. The building also includes a youth room, double gym, elevated jogging track, 2,000 square foot fitness atrium with 42 stations of state-of-the-art fitness equipment, an aerobics dance room with a neo-shock floor, and a multi-purpose classroom. There is also, a 3,300 square foot banquet room and catering kitchen for receptions, weddings and every type of social event and meeting. The banquet facility has a covered outdoor terrace and courtyard that overlooks the 6-acre pond.

Lancaster Community Park is also home to an 11,500 square foot Senior “Life” Center. The Center features a dining hall with a capacity of 150 diners, and large arts and craft room, billiard room, card room and medical consultation room. The center offers internet access and classes for senior citizens. The dining room has a 100 square foot stage and a commercial kitchen. The center is located adjacent to the pond in Community Park providing opportunities for fishing and miles of walking trails.

**Bear Creek Nature Park** – The Park features equestrian and walking trails with interpretive signage, two ponds, and a fishing pier, campsites that include facilities for overnight camping, an outdoor classroom, a large pavilion for picnics, a butterfly garden, and outdoor education programs.

**Public Library** – The Lancaster Veterans Memorial Library is a 23,000 square foot facility located in the Lancaster Community Park. The library offers free membership to residents, which include materials checkout and public computer use. Genealogy resources are notable and services are extensive. Children’s programs include reading readiness activities; teens enjoy Manga writing and book club activities. Classes are offered on computer basics. In September 2021, the Lancaster Veterans Memorial Library began to share its catalog with the libraries of the Best Southwest Consortium. The Best Southwest Consortium includes the following public libraries for: DeSoto Public Library, Zula B. Wylie Public Library (Cedar Hill), Duncanville Public Library, and the Lancaster Veterans Memorial Library.



**Public Schools** – The Lancaster Independent School District (Lancaster ISD) educates more than 7,000 students annually and is the first K-12 STEM district in the state of Texas. Lancaster ISD operates on a \$72 million annual budget to provide numerous fundamental and extra-curricular educational opportunities for Lancaster students. The district currently has six elementary schools, one 6th Grade Center, one Middle School, one 9th Grade Center, one High School and one Alternative Learning Center.

**Country View Golf Course** – The Country View Golf Course is a par-70 Lancaster golf course that measures over 6461 yards from the back (black) tees. It was designed by Florida Architect Ron Garl and opened for play in 1989. The golf course is an 18-hole regulation course which includes 5 sets of tees to accommodate any skill level. The course is USGA rated and layered with Champion Ultra Dwarf Bermuda greens and apart of the Texas Golf Association. In November 1993, City Council approved an agreement with Touchstone Management to manage the course; however, operations of the course are still handled by the City. The golf club consist of a fully stocked golf merchandise pro shop and the Fairway Bar and Grill that includes a food and beverage menu and full-service bar. Individuals can rent the course for tournament events and utilize the indoor facilities for any special occasion.

**Colleges and Universities** – Dallas College is located on the eastern border of Lancaster and the City of Dallas on Dallas Avenue. This two-year accredited institution offers workforce



training, continuing education and college preparatory programs to 2,560 students. It is affiliated with the Dallas County Community College District and has numerous resources available for residents and businesses to utilize.

In August 2010, the University of North Texas at Dallas (UNT Dallas) accepted its first freshman class, the Class of 2014. UNT Dallas offers 14 undergraduate and five graduate degrees in high-demand fields such as criminal justice, teacher education, business administration, and counseling.

**Lancaster Visitors Center and State Auxiliary Museum** – The Visitors Center, formerly known as the Interurban building, has welcomed visitors and businesses to our City for over one hundred years.

Built in 1911, the Interurban Building was home to the Texas Interurban Railway that ran from Waxahachie through Red Oak, Lancaster, and Dallas to Sherman-Denison until the 1950's. It was also the regions' first electric-powered building and where area residents' electricity bills were paid for more than 50 years. The Lancaster Visitors Center State Auxiliary Museum continue in this rich tradition.



In keeping with the history of the City of Lancaster and the Interurban Building, the City of Lancaster State Auxiliary Museum was established by the Texas legislature in 2010 to showcase the history of the State of Texas and educate patrons on the historical artifacts

represented within the exhibit. This premier attraction serves as a unique resource for residents, educators and visitors of Texas alike.

The facility is occupied as the official District Office for State Representative Carl Sherman, District 109. Representative Sherman designated this facility as his district office and has occupied the space since taking office in January 2019.

**Best Southwest Partnership** – In 1988, the partnership was established to include the Cities and Chambers of Commerce of Lancaster, Cedar Hill, DeSoto and Duncanville. The four Cities are all in close proximity to one another and cooperate on economic development, legislative issues, joint purchasing, public safety, mutual aid and numerous other beneficial endeavors. The result has been improved working relationships among the four-member cities.

In 2010 six associate member cities Ferris, Glenn Heights, Hutchins, Midlothian, Ovilla, and Wilmer joined the partnership and in 2011 Red Oak joined. The spirit of cooperation among eleven communities provides a competitive advantage when attracting attention to Southwest Dallas County and Northern Ellis County.

**Lancaster Regional Airport** – The Airport offers the aviation community a range of value-



added services, including a pilot's lounge, complimentary high-speed wireless internet and hanger space. A 24-hour self-service fuel station adds to the resources available to aviators. The Airport has a 6,500 feet runway and has plans for future improvements that will make flying more accommodating for visiting aviators.

Patrons also enjoy an on-site full-service restaurant, Jack's Airport Café, which is open Monday through Saturday for breakfast and lunch. Customers have the option of visiting two museums, the Commemorative Air Force Museum and the Cold War Air Museum. The Cold War Air Museum is a non-profit educational institution whose mission is to exhibit, educate and eternalize the role of Cold War aircraft, pilots and other personnel. The Commemorative Air Force Museum is an educational organization dedicated to the preservation of the great combat aircraft of World War II and a portion of our military aviation heritage.

The Lancaster Regional Airport expansion is an integral part of the inland port industrial expansion. In 2015, The Lancaster Regional Airport received a grant for \$600,000 from the State of Texas for a terminal building. The new terminal building is a \$2.8 million investment that was completed in October 2020. The 5,200 square foot terminal building was designed by Kindle, Stone, & Associates Inc. Engineering (KSA). The building consists of a Pilots Lounge, Pilot Planning Center, conference room, and Jack's Airport Café.

**Industrial/Warehouse Opportunities** – These are opportunities for logistic solutions - many of the country's leading industrial developers like ProLogis, Duke, IDI and KTR Partners offer strategic sites in Lancaster for companies seeking cost effective solutions to their needs for manufacturing, warehousing and the distribution of their products. Additionally, the future BNSF Railroad's 200-acre freight Intermodal facility will create additional logistic options for companies. The Lancaster Regional Airport will round out the logistic options of road, rail and air for companies seeking to expand or relocate their business operations.

# Mayor & City Council

The map displays six districts of Lancaster, Texas, each with a color-coded border and a number in a circle. Lines connect these numbers to the portraits of the respective council members. The districts and their representatives are:

- District 1 (Blue):** Carol Strain-Burk
- District 2 (Purple):** Stanley M. Jaglow ski
- District 3 (Brown):** Marco Mejia
- District 4 (Yellow):** Keithsha Wheaton
- District 5 (Green):** Deputy Mayor Pro Tem Mitchell Cheatham
- District 6 (Red):** Mayor Pro Tem Betty Gooden-Davis

**Mayor:** Clyde C. Hairston

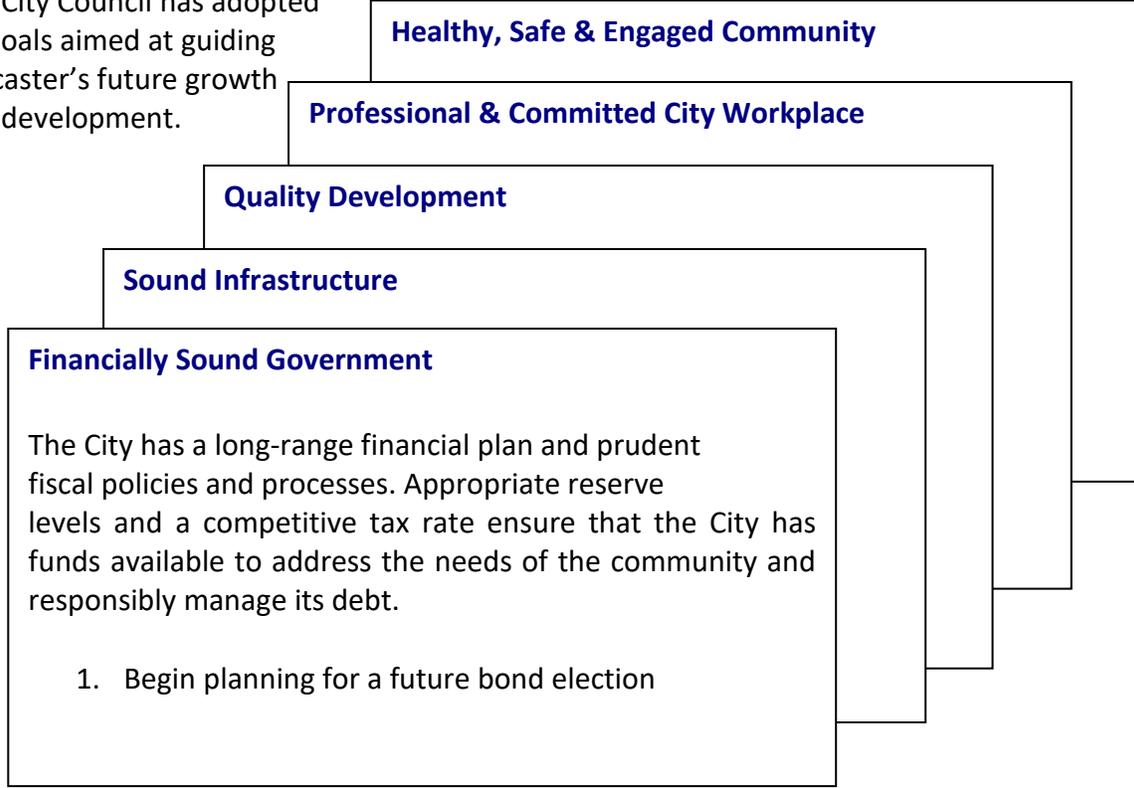
**City of Lancaster**  
**Mayor & City Council**

Logos for Lancaster (The Shining Star of Texas) and Lancaster All-America City National Council 2019 are also present.

City Hall, 211 N. Henry St., Lancaster, TX 75146/P.O. Box 940, Lancaster, TX 75146/972-218-1300/www.lancaster-tx.com

## 2022-2023 Goals and Objectives

The City Council has adopted six goals aimed at guiding Lancaster's future growth and development.



### **Financially Sound City Government**

The City has a long-range financial plan and prudent fiscal policies and processes. Appropriate reserve levels and a competitive tax rate ensure that the City has funds available to address the needs of the community and responsibly manage its debt.

- Begin planning for a future bond election

### **Sound Infrastructure**

The City has preventative maintenance programs to ensure well-maintained infrastructure, including streets, water, stormwater, wastewater and other assets.

- Improve city signage (entry features, way finding signs)
- Identify potential funding for the installation and maintenance of neighborhood entrance markers

### **Quality Development**

The City encourages high quality, diverse housing, commercial and retail development and public facilities. Policies encourage sustainable building practices, conservation and the use of alternative energy sources.

- Continue implementation of development priorities including high-quality diverse housing, commercial and retail growth and small businesses
- Consider planning for a future City Hall
- Continue focus on high priority areas including the downtown, hospital, and campus districts

### **Professional and Committed City Workforce**

Lancaster City Government is an employer of choice with competitive pay that attracts an engaged, responsive, customer-oriented, innovative, and effective workforce.

Some employees live in the City and all have a sense of ownership for the community. City employees feel needed and appreciated by elected officials, residents, and businesses and are respectful to and appreciative of their customers and the City's governing body. The City's executive staff is engaged with residents and attends community events, upholds strong customer service, and uses technology to aid them in working smarter.

- Provide competitive salaries

### **Healthy, Safe and Engaged Community**

Lancaster is a place where we embrace public safety and compassionate enforcement in our neighborhoods to sustain vibrant residential and business communities.

The community celebrates unity and participates in citywide events, recreational and cultural activities Residents have opportunities for involvement in civic life through boards and commissions, youth and parent volunteer opportunities in recreation, sports teams, City elections, Civic Academies, Schools and City-wide celebrations.

- Strengthen relationships with LISD
- Explore creation of a Public Engagement Committee
- Redesign the website for easier public access to information
- Upgrade code enforcement efforts

# Executive Leadership Team



**Opal Mauldin-Jones,  
City Manager**



**Carey Neal,  
Assistant City Manager**



**Ray Silva-Reyes,  
Assistant City Manager**



**Sorangel O. Arenas,  
City Secretary**



**Dori Lee,  
Director of Human Resources**



**Lisa Wube,  
Director of Parks and Recreation**



**Shane Shepard,  
Director of Economic Development**



**Vicki Coleman,  
Director of Development Services**



**Jermaine Sapp  
Director of Equipment and Facility Services**



**Andrew Waits,  
Director of Public Works**



**Mike Delmore  
Director of Finance**



**Samuel Urbanski  
Police Chief**



**Chris Youngman,  
Emergency Management Chief**



**Kenneth Johnson  
Fire Chief**

## City Excellence

**Is it right for the community?**

**Is it right for the department?**

**Is it ethical and legal?**

**Is it consistent with our values and policies?**

**Is it something I am to be accountable for?**

We ask these questions to ensure that we are building a high performing organization that is accountable, well respected, and worthy of the community's trust.

The result of our high performing organization is Engaged Employees at all Levels, Improved Service Quality, Strong Customer Relationships, Enhanced Financial Performance, and Good Stewards that Make Good Decisions.



**Productivity**: Place accountability, authority, tools, and information into the hands of employees closest to the customer for superior results.



**Resourcefulness**: Provide internal and external customers a cost-effective return for citizen's tax dollars by working within a structured budget. Encourage innovative and responsible risk taking for continuous process improvement.



**Integrity**: Be ethically and morally responsible – “There's no right way to do the wrong thing.” Be accountable to the success of others through our professionalism and willingness to embrace new colleagues.



**Dedication**: Each person finishes their role in the process and completes the work with passion. Loyalty and commitment to the success of others through our professionalism and willingness to embrace new colleagues.



**Excellence**: Working together to win trust, capitalize on our creative talents, acknowledging and sharing ideas, to create a high performing organization.

**City of Lancaster, Texas**  
**FINANCIAL MANAGEMENT**  
**POLICY**  
**September 12, 2022**



**Contents**

I. Revenues..... 3

II. Expenditures ..... 4

III. Fund Balance/Working Capital/Net Assets ..... 5

IV. Capital Infrastructure and Equipment Replacement..... 7

V. Debt Management ..... 8

VI. Cash Management and Investments .....10

VII. Intergovernmental Relations.....10

VIII. Grants .....11

IX. Economic Development .....11

X. Fiscal Monitoring .....12

XI. Accounting, Auditing and Financial Reporting .....12

XII. Internal Controls.....13

XIII. Risk Management.....14

XIV. Operating Budget.....14

XV. Five Year Financial Plans .....14

CITY OF LANCASTER, TEXAS  
FINANCIAL MANAGEMENT POLICY STATEMENT

The goal of the Financial Management Policy is to enable the City to achieve a long-term, stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure. The purpose of the Financial Management Policy is to provide guidelines for planning and directing the City's day to day financial affairs and to assist staff in developing recommendations to the Mayor or City Council. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

- I. **Revenues**  
Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.
- II. **Expenditures**  
Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.
- III. **Fund Balance/Working Capital/Net Assets**  
Maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.
- IV. **Capital Infrastructure and Equipment Replacement**  
Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.
- V. **Debt Management**  
Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.
- VI. **Cash Management and Investments**  
Invest the City's operating cash to ensure the absolute safety of principal, provide for necessary liquidity and optimize yield in accordance with the City's adopted Investment Policy.

**VII. Intergovernmental Relations**

Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.

**VIII. Grants**

Aggressively investigate, pursue and effectively administer federal, state, local and foundation grants-in-aid, which address and support the City's current priorities and policy objectives.

**IX. Economic Development**

Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

**X. Fiscal Monitoring**

Prepare and present reports for the current and multi-year periods that analyze, evaluate and forecast the City's financial performance and economic condition.

**XI. Accounting, Auditing and Financial Reporting**

Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).

**XII. Internal Controls**

Establish a system of internal controls designed to maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

**XIII. Risk Management**

Prevent and/or reduce the financial impact to the City due to claims and losses through prevention, transfer of liability and/or a program of self-insurance of the liability.

**XIV. Operating Budget**

Develop and maintain a balanced budget for operating funds that presents a clear understanding of the goals of the City Council, service levels and performance standards. A Balanced Budget is defined as revenues and any appropriated fund balance equal expenditures.

**XV. Five Year Financial Plans**

Long term financial planning is intended to ensure sustainability of programs and integrate operating and capital financial planning.

## **I. Revenues**

The City shall use the following guidelines to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

### **A. Balance and Diversification in Revenue Sources**

The City shall strive to maintain a balance and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions that adversely impact that source.

### **B. User Fees**

For services that benefit specific users, where possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary.

### **C. Property Tax Revenues/Tax Rate**

The City shall strive to reduce its reliance on residential property tax revenues by revenue diversification, implementation of user fees and economic development. The City shall also strive to minimize tax rate increases.

### **D. Utility/Enterprise Funds User Fees**

Utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements and provide adequate levels of working capital and debt coverage.

### **E. Administrative Services Charges**

The City shall prepare a cost allocation plan to determine the administrative services charges due to the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

### **F. Revenue Estimates for Budgeting**

In order to maintain a stable level of service, the City shall use a conservative, objective and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

### **G. Revenue Collection and Administration**

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and other overdue in payments to the City. The fees based on user charges shall be reviewed annually to ensure continuing coverage of the cost of services. The City shall revise user fees with review of the City Council to adjust for the costs of inflation and additional recovery increments. The City shall review and adopt utility rates annually that shall generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. A method is established whereby the General and administrative services performed on the Enterprise Fund's behalf. The process shall be documented and disclosed to the City's auditors for review. All revenue collections will be consolidated under Finance and be audited annually.

## **II. Expenditures**

The City shall use the following guidelines to identify necessary services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

### **Current Funding Basis**

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings.

### **Avoidance of Operating Deficits**

The City shall take timely corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end.

### **Maintenance of Capital Assets**

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs and to continue service levels.

### **Periodic Program Reviews**

Periodic program reviews for efficiency and effectiveness shall be performed. Programs not meeting efficiency and effectiveness objectives shall be brought up to required standards or be subject to reduction or elimination.

### **Purchasing**

The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due to the vendor offset against the amount due the city. The City will follow state law concerning the amount of purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall seek to obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

Quarterly reports shall be prepared showing actual expenditures compared to the adopted budget. Modifications within the operating categories (materials, supplies, and services) and/or modifications within the personnel and capital categories may be made with the approval of the City Manager.

Where appropriate, performance measures and productivity indicators shall be used as guidelines and reviewed for efficiency and effectiveness. This information shall be included in the annual budgeting process.

Purchases shall be made in conformation with the States formal bidding process and requirements. Recommendations of bids and contracts in excess of \$50,000 shall be presented to City Council for their formal approval.

## **III. Fund Balance/Working Capital/Net Assets**

In accordance with the requirements of Governmental Accounting Standards Board Statement Number 53, the City shall use the following guidelines to explain and define the purpose of fund balance, working capital and retained earnings of the various operating funds. The City will describe fund balance as follows: (1) Un-spendable – portion of net resources that cannot be spent, i.e. assets that will never convert to cash or not convert during the current period, or resources that must be maintained intact pursuant to legal or contractual requirements. (2) Restricted – portion of net resources that are required to be reserved by external legal restrictions such as debt covenants, grantors, contributors or other governments. (3) Committed – portion of fund balance that represents resources whose use is constrained by limitations that the City

imposes upon itself by council action and require council action to release. (4) Assigned – portion of fund balance that reflects the City's intended use of resources. (5) Unassigned-surplus fund balance.

The City shall use the following guidelines to maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.

#### **General Fund Unassigned Fund Balance**

The City shall strive to maintain the General Fund unassigned fund balance at an amount equal to a minimum of twelve (12) percent of the general operating budget with a target of reaching eighteen (18) percent and a maximum of twenty-five (25) percent. The City will maintain an unallocated fund balance of an amount equal to a minimum of twelve (12) percent of the general operating budget. Any excess above the minimum will be designated to the Capital Improvement Program and the Equipment Replacement Program. These designations will be reviewed annually and authorized by the Council. The minimum twelve (12) percent unallocated fund balance will be used to avoid cash-flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining an investment-grade bond rating.

#### **Other Operating Funds Unrestricted Net Assets; Enterprise Working Capital**

In other operating funds, the City shall strive to maintain a positive unrestricted net assets position to provide sufficient reserves for emergencies and revenue shortfalls. The unallocated fund balance of other funds should be maintained as follows:

<u>Fund</u>	<u>Minimum</u>	<u>Target</u>	<u>Maximum</u>
Water/Wastewater	12.00%	18.00%	25.00%
Airport Fund	12.00%	18.00%	25.00%
Golf Fund	12.00%	18.00%	25.00%

Debt Service Funds 12% of Current Year Debt Payment

#### **Use of Fund Balance/Net Assets**

Fund Balance/Net Assets shall be used only for emergencies, non-recurring expenditures, major capital purchases that cannot be accommodated through current year savings, and as designated by Council. Should such use reduce the balance below the appropriate level set as the objective for that fund, recommendations will be made on how to restore it.

Periodic review of cash flow position shall be performed to determine performance of cash management and investment policies. A detailed policy structure shall be followed with respect to Cash/Treasury Management. The underlying theme shall be that idle cash shall be invested with the goals and objectives as identified in the City's Investment Policy.

Procedures shall be taken so as to maximize any discounts offered by creditors. Current liabilities shall be paid within 30 days of receiving the invoices. Accounts receivable procedures shall target for a maximum of 60 days of service.

#### **IV. Capital Infrastructure and Equipment Replacement**

##### **Capital Expenditures and Improvements**

The City shall annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

##### **Capital Improvements Program**

The City shall annually review the Capital Improvements Program (CIP), potential new projects and the current status of the City's infrastructure, replacement and renovation needs, updating the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability, for every project, all operation, maintenance and replacement expenditures shall be fully casted. The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt outstanding or planned, including general obligation bonds, revenue bonds, certificates of obligation and lease/purchase agreements.

##### **Replacement of Capital Assets (Equipment) on a Regular Schedule**

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to this schedule.

##### **Capital Expenditure Financing**

The City recognizes that there are several methods of financing capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/retained earnings as allowed by the Fund Balance/Net Assets Policy; it can utilize funds from grants and foundations or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds,

certificates of obligation, lease/purchase agreements and certificates of participation. Guidelines for assuming debt are set forth in the Debt Policy Statements.

A Capital Improvement Program shall be adopted for a period of five (5) years and reviewed annually for prioritization, based on analysis of the City's infrastructure. The replacement and maintenance for capital items shall also be projected for the next five (5) years. Future maintenance shall be fully cost, providing sufficient funding for future maintenance and replacement. The City shall identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to council for approval. The City shall determine the least costly financing method for all new projects.

Where applicable, assessments, pro-rata charges or other user-based fees should be used to fund capital projects which have a limited benefit to the whole City.

Assets shall be maintained to protect the government's investment and minimize the future replacement and maintenance costs. The Annual operating budget shall provide for adequate maintenance and issuance of all capital plant and equipment.

## **V. Debt Management**

The City shall use the following guideline for debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

### **Use of Debt Financing**

Debt financing, including general obligation bonds, revenue bonds, certificates of obligation and lease/purchase agreements, shall only be used to purchase capital assets. Debt payments should be structured to provide that capital assets, which are funded by the debt, have a longer life than the debt associated with those assets. Long Term Debt shall not be used for operating purposes. The life of the bonds shall not exceed the useful life of the projects.

### **Amortization of Debt**

The City shall structure new best issue payment schedules to utilize the City's declining debt payment schedules to keep tax increases for debt to a minimum. Capital projects that, by their character or size, are outside the normal core service projects will require careful evaluation of financial feasibility.

**Affordability Targets**

The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update of the Capital Improvements Planning Program. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the City's ability to "afford" new debt as determined by the aforementioned standards. The City shall use cities with similar bond ratings for debt ratio benchmarks.

**Sale Process**

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the bond counsel/advisors shall present the reasons why to the City. Also, the City shall participate in the selection of the underwriter with the assistance of the bond counsel/advisors in the case of a negotiated bid.

**Rating Agencies Presentations**

Full disclosure of operations and open lines of communications shall be made to the bond rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

**Continuing Disclosure**

The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

**Debt Refunding**

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt.

When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds. Interest earnings on bond proceeds shall be credited to the appropriate bond/capital fund. The bonds shall have a provision which allows them to be recalled after the tenth year of issue.

The Debt Service Fund(s) reserves should equal ten percent (10%) of the current year's debt payment. This minimum does not include the amounts accruing for the next debt payment.

The City shall be actively involved in the selection of all bond counsel, advisors, underwriters, and paying agents. The City shall evaluate the merits of rotating professional advisors and consultants and the kinds of services and fee structures available from independent financial advisors, investment banking firms and commercial banks. Also, the City shall carefully itemize and scrutinize all costs associated with the issuance of bonds.

The City shall explore all funding alternatives in addition to long-term debt including leasing, grants, and other aid, developer contributions, capital recovery fees, and current funds.

The City will establish and maintain an equipment replacement fund. If any equipment is secured through a lease/purchase agreement, it will have a useful life of at least five (5) years.

## **VI. Cash Management and Investments**

The City's available cash shall be invested according to the standard of prudence set forth in Section 2256.0066 of the Texas Government Code. The following shall be the objectives of the City of Investment Policy listed in their order of importance: preservation of capital and protection of investment principal, maintenance of sufficient liquidity to meet anticipated cash flows, diversification to avoid unreasonable market risks and attainment of a market value rate of return. The investment income derived from pooled investment accounts shall be allocated to contributing funds based upon the proportions of respective average balances relative to total pooled balances.

## **VII. Intergovernmental Relations**

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis and support appropriate favorable legislation at the state and federal levels.

### **Inter local Cooperation in Delivering Services**

In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities and to develop joint programs to improve service to its citizens.

**Legislative Program**

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding for implementation.

**VIII. Grants**

The City shall seek, apply for, obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

**Grant Guidelines**

The City shall seek, apply for and obtain those grants that are consistent with priority needs and objectives identified by Council.

**Grant Review**

The City shall review all grant submittals for their cash or in-kind match requirements, their potential impact on the operating budget and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application, as set forth in the Grant Policy.

**IX. Economic Development**

The City shall initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

**Commitment to Expansion and Diversification**

The City shall encourage and participate in economic development efforts to expand Lancaster's economy and tax base, to increase local employment and to invest when there is a defined specific long-term return. These efforts shall not only focus on new areas but on redevelopment of older areas and other established sections of Lancaster where development can generate additional jobs and other economic benefits.

**Increase Non-Residential Share of Tax Base**

The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential homeowners.

### **Coordinate Efforts with Other Jurisdictions**

The City's economic development program shall encourage close cooperation with other local jurisdictions to promote the economic well-being of this area.

### **Use of Other Incentives**

The City shall use tax re-investment zones as allowed by law and shall seek new sources to encourage business expansion. The City shall also coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

## **X. Fiscal Monitoring**

Reports shall be prepared and presented on a regular basis to analyze, evaluate and forecast the City's financial performance and economic condition for the current year and for multi-years.

### **Financial Status and Performance Reports**

Quarterly reports shall be prepared comparing expenditures and revenues to current budget for fiscal year-to-date, and to prior year actual fiscal year-to-date.

### **Five-Year Forecast of Revenues and Expenditures**

A five-year forecast of revenues and expenditures, including a discussion of major trends affecting the City's financial position, shall be prepared. The forecast shall examine critical issues facing the City, economic conditions and the outlook for the upcoming budget year. The document shall incorporate elements of the International City Management Association financial trend monitoring system, providing further insight into the City's financial position and alerting the Council to potential problem areas requiring attention.

## **XI. Accounting, Auditing and Financial Reporting**

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The City shall continue to participate in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program and the Texas

Comptroller's Office Leadership Circle program promoting financial transparency.

The City will follow a five-year review and optional rotation of external (independent) auditors. The auditors must demonstrate that they have the experience and adequate staffing to handle the City's audit in a timely manner. The audited financial statements should be prepared within 120 days of the close of the fiscal year.

Annual reporting will be done within the guidelines set forth in the Governmental Accounting and Auditing Financial Review and under the standards currently being set by the Governmental Accounting Standards Board. Interim activity reports will be made available to council and management.

Full disclosure will be provided in the financial statements and bond representations.

Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) at mid-year.

The City will strive to maintain accounting policies and practices in the preparation of its annual financial report. The report will be presented to the Governmental Finance Officers Association for review of qualifications that meet those necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

## **XII. Internal Controls**

The Chief Financial Officer is responsible for developing citywide written guidelines on accounting, cash handling, and other financial matters that will be approved by the City Manager. The Chief Financial Officer will assist department heads as needed in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.

Each department head is responsible to ensure that good internal controls are followed throughout his or her department, that all finance department guidelines on accounting and internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

### **XIII. Risk Management**

The City will utilize a safety program, an employee health program and a risk management program to prevent and/or reduce the financial impact on the City from claims and losses. Transfer of liability for claims will be utilized where appropriate via transfer to other entities through insurance and/or by contract. Prevention of claims through the safety program and the employee health program will be employed.

### **XIV. Operating Budget**

The City shall establish an operating budget, which shall link revenues and expenditures to the goals of the City Council. It will be the City's goal to participate in the Government Finance Officers Association's Distinguished Budget Presentation Award program and to obtain the award annually.

Current operating revenue will be sufficient to support current operating expenditures. Debt or bond financing will not be used to finance current expenditures. Deferrals, short-term loans, or one-time sources shall be avoided as budget balancing techniques. Annually recurring revenue will not be less than annually recurring operating budget expenditures (operating budget minus capital outlay) or Council may authorize the City Manager to utilize unrestricted fund balance to make up the difference.

The City has developed a program to integrate performance measures and productivity indicators within the annual budget.

### **XV. Five Year Financial Plans**

#### **Capital Improvement Plan**

The City shall prepare annually a five-year Capital Improvements Plan that incorporates all capital funds, existing and planned, showing planned projects by phase and by fiscal year. The first year of this CIP shall constitute the City's capital budget for the year.

#### **Long Range Financial Forecast**

The City shall prepare annually a Long Range Financial Forecast that projects revenue and expenditures for the General, Utility, Debt Service and any other major fund for a five-year period. The forecast shall attempt to determine the impact on future revenue and expenditures from changes in the economy, population change, and implementation of the CIP including planned bond sales.

**RESOLUTION NO. 2022-09-75**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, ADOPTING THE CITY OF LANCASTER FINANCIAL POLICY PROVIDING FOR PRUDENT FINANCIAL MANAGEMENT OF ALL FUNDS TO ENABLE THE CITY TO MAINTAIN A LONG TERM STABLE AND POSITIVE FINANCIAL CONDITION AND PROVIDE GUIDELINES FOR THE DAY-TO-DAY PLANNING AND OPERATION OF THE CITY'S FINANCIAL MATTERS; PROVIDING THAT THE SAME SHALL BE IMPLEMENTED; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Lancaster Financial Policy is reviewed annually as part of the budget preparation process; and

**WHEREAS**, the City of Lancaster Financial Policy provides for financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication regarding all City funds;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:**

**SECTION 1.** The City of Lancaster Financial Policy, attached hereto and incorporated herein by reference as Exhibit "A", having been reviewed by the City Council of the City of Lancaster, Texas, and found to be acceptable and in the best interest of the City and its citizens is hereby in all things approved; and, the City Manager and staff shall implement and execute the procedures and policies adopted therein.

**SECTION 2.** This resolution shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 12th day of September, 2022.

**ATTEST:**

  
\_\_\_\_\_  
Sorangel O. Arenas, City Secretary

**APPROVED:**

  
\_\_\_\_\_  
Clyde C. Hairston, Mayor

**APPROVED AS TO FORM:**

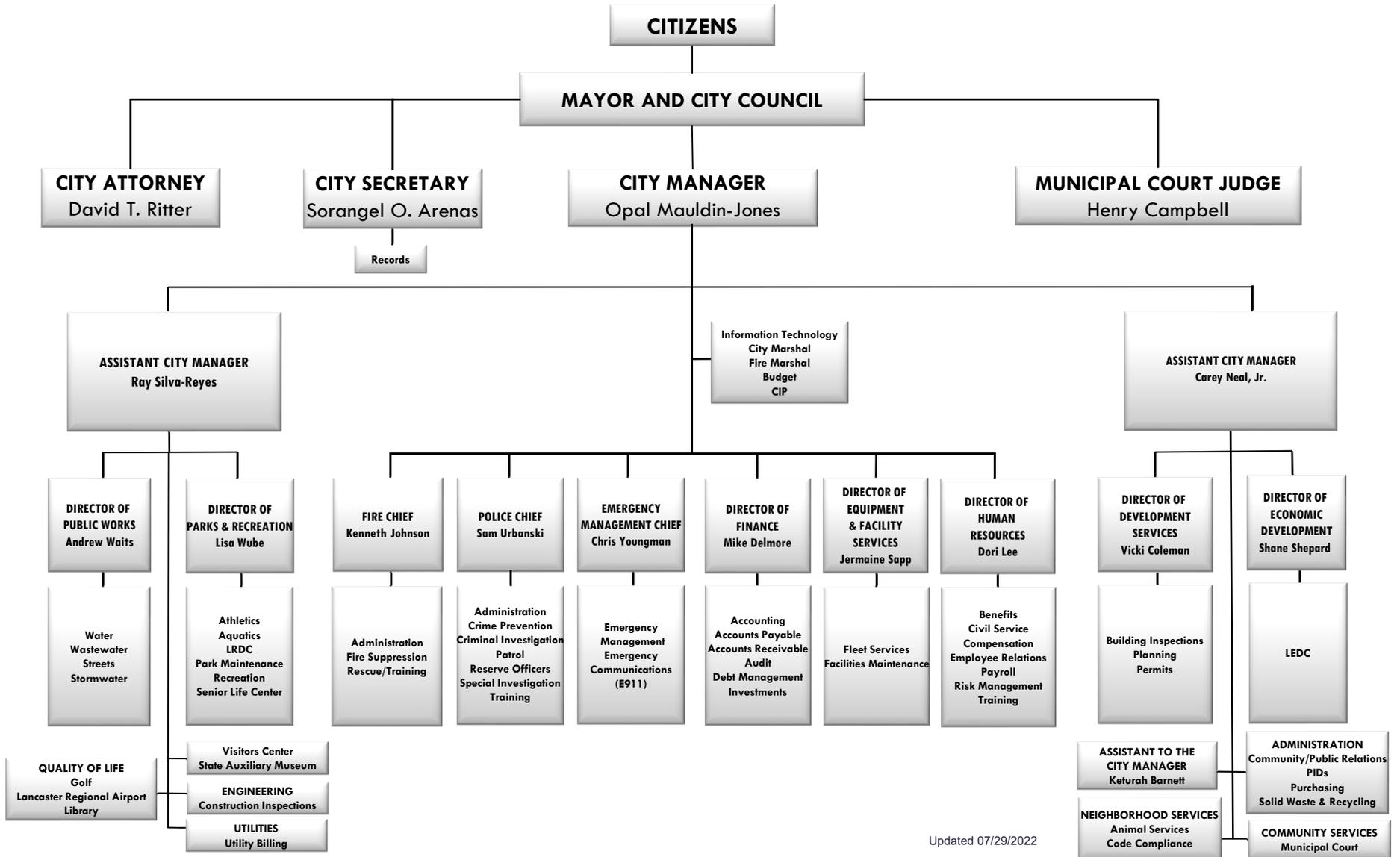
  
\_\_\_\_\_  
David T. Ritter, City Attorney

# **PERSONNEL AND SALARY INFORMATION**



# FY 2022-2023 Organizational Chart

## City of Lancaster



Updated 07/29/2022



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

<b>City Manager's Office</b> 01-02	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	City Manager	1999	NON	1	1	1
	Deputy City Manager	1901	NON	0.75	0.75	0.75
	Assistant City Manager	1805	NON	1	1	1
	Assistant to the City Manager	1522	15-E	0.75	0.75	0.75
	Budget Analyst	1534	15-E	0	0	1
	Admin. & Comm. Relations Supervisor	1416	14-E	0.75	0.75	0.75
	CM Executive Assistant	6004	60-N	1	1	1
	Administrative Secretary	5522	55-N	0.5	0.5	0.5
<b>TOTAL</b>				<b>5.75</b>	<b>5.75</b>	<b>6.75</b>
<b>Building Services</b> 01-06	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Building Maint. Worker II	5608	56-N	2	2	2
	<b>TOTAL</b>				<b>2</b>	<b>2</b>
<b>Municipal Court</b> 01-08	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Court Administrator	1401	14-E	1	1	1
	Court Clerk	5402	54-N	3	3	3
	<b>TOTAL</b>				<b>4</b>	<b>4</b>
<b>Building Inspections</b> 01-09	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Building Official	1603	16-E	1	1	1
	Inspection Manager	1418	14-E	0	0	1
	Senior Building Inspector	6013	60N	0	1	0
	Plans Examiner	6006	60-N	0	0	1
	Building Inspector	5902	59-N	2	1	1
<b>TOTAL</b>				<b>3</b>	<b>3</b>	<b>4</b>
<b>Fleet Services</b> 01-10	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Director of Equipment & Facility Services	1810	NON	1	1	1
	Fleet Superintendent	1532	15-E	0	0	1
	Lead Mechanic	5806	58-N	1	1	1
	Mechanic/Fleet Services	5603	56-N	2	2	2
<b>TOTAL</b>				<b>4</b>	<b>4</b>	<b>5</b>



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

Streets 01-12	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Foreman II	5905	59-N	1	1	1
	Heavy Equipment Operator II	5710	57-N	1	1	1
	Heavy Equipment Operator I	5404	54-N	1	1	1
	Maintenance Worker II	5212	52-N	1	1	1
<b>TOTAL</b>				<b>4</b>	<b>4</b>	<b>4</b>

Parks 01-13	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Park Operations Manager	1517	15-E	1	1	1
	Foreman II	5913	59-N	1	1	1
	Foreman I	5715	57-N	1	1	1
	Maintenance Worker II	5202	52-N	9	9	9
<b>TOTAL</b>				<b>12</b>	<b>12</b>	<b>12</b>

Police 01-14	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Police Chief	1801	NON	1	1	1
	Assistant Police Chief	3301	P4-CS	2	2	2
	Lieutenant	3201	P3-CS	6	6	6
	Sergeant	3101	P2-CS	7	7	7
	Police Officer	3001	P1-CS	50	50	50
	CID Technician	5716	57-N	1	1	1
	Property & Evidence Tech.	5714	57-N	1	1	1
	Public Service Officer	5523	55-N	0	0	6
	Public Service Officer	5316	53-N	3	3	0
	PT Public Service Officer (fte .5)	0059	01-N	0.5	0.5	0
	Administrative Secretary	5522	55-N	1	1	1
<b>TOTAL</b>				<b>72.5</b>	<b>72.5</b>	<b>75</b>

Fire 01-15	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Fire Chief	1802	NON	1	1	1
	Asst. Fire Chief	4401	F5-CS	1	1	1
	Battalion Chief	4301	F4-CS	5	5	5
	Captain	4201	F3-CS	10	10	10
	Fire Engineer	4101	F2-CS	21	21	21
	Fire Fighter	4001	F1-CS	28	28	34
	Administrative Secretary	5522	55-N	1	1	1
<b>TOTAL</b>				<b>67</b>	<b>67</b>	<b>73</b>



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

Planning & Development 01-17	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Director of Development Services	1804	NON	1	0	0
	Planning Manager	1618	16-E	0	0	1
	Sr. Planner	1614	16-E	1	1	0
	Planner	1518	15-E	1	1	0
	Planner II	1424	14-E	0	0	1
	Planning Technician	5606	56-N	1	1	1
	Permit Technician	5607	56-N	2	0	0
	Administrative Secretary	5522	55-N	1	0	0
<b>TOTAL</b>				<b>7</b>	<b>3</b>	<b>3</b>

City Secretary 01-18	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	City Secretary	1998	NON	1	1	1
	Deputy City Secretary	5916	59-N	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
<b>TOTAL</b>				<b>3</b>	<b>3</b>	<b>3</b>

Finance 01-19	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Director of Finance	1703	NON	1	1	1
	Asst. Director of Finance	1712	17-E	1	1	1
	Chief Accountant	1516	15-E	1	1	1
	Accountant	6007	60-N	0.75	0.75	0.75
	Account Payables Specialist	5518	55-N	1	1	1
<b>TOTAL</b>				<b>4.75</b>	<b>4.75</b>	<b>4.75</b>

Animal Services 01-24	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Neighborhood Services Manager	1422	14-N	0	0	0.5
	Lead Animal Services Officer	5807	58-N	1	1	1
	Animal Services Officer	5719	57-N	1	1	2
	Animal Shelter Attendant	5111	51-N	1	1	1
	PT On Call Animal Control	0065	01-N	0.5	0.5	0.5
	PT Animal Shelter Attendant (.5)	0064	01-N	0.5	0.5	0.5
<b>TOTAL</b>				<b>4</b>	<b>4</b>	<b>5.5</b>



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

Purchasing 01-29	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
		Purchasing Agent	1515	15-E	1	1
<b>TOTAL</b>				<b>1</b>	<b>1</b>	<b>1</b>

Human Resources 01-31	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
		Director of Human Resources	1702	NON	1	1
	Assistant Director of Human Resources	1716	17-E	1	1	1
	Human Resources Generalist	1309	13-E	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
<b>TOTAL</b>				<b>4</b>	<b>4</b>	<b>4</b>

Emergency Communications 01-34	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
		Emergency Management Chief	1718	NON	0	1
	Dispatch & Emergency Mgr Superintendent	1617	16-E	1	0	0
	Dispatch Manager	1415	14-E	1	1	1
	Communications Supervisor	6014	60-N	0	0	4
	Lead 911 Dispatcher	5808	58-N	4	4	0
	911 Dispatchers	5602	56-N	8	8	8
	PT - 911 Dispatchers	0012	01-N	1	1	1
<b>TOTAL</b>				<b>15</b>	<b>15</b>	<b>15</b>

Code Compliance 01-35	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
		Neighborhood Services Manager	1422	14-N	0	0
	Senior Code Officer	5910	59-N	1	1	1
	Environmental Code Compliance Officer	5809	58-N	1	1	1
	Code Compliance Officer	5704	57-N	5	5	5
	Maintenance Worker II - Code	5213	52-N	1	1	1
<b>TOTAL</b>				<b>8</b>	<b>8</b>	<b>8.5</b>

Development Services 01-36	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
		Director of Development Services	1804	NON	0	1
	Fire Plans Manager	1419	14-E	0	0	1
	Plans Examiner	6006	60-N	0	1	0
	Fire Plans Examiner	6012	60-N	0	1	0
	Permit Technician	5606	56-N	0	2	2
	Administrative Secretary	5522	55-N	0	1	1
<b>TOTAL</b>				<b>0</b>	<b>6</b>	<b>5</b>



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

Information Technology 01-37	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	IT Manager	1723	17-E	0	0	0.75
IT Manager	1616	16-E	0.75	0.75	0	
GIS Coordinator	1519	15-E	0.25	0.25	0.25	
Computer Systems Admin.	6008	60-N	2	2	2	
IT Technician	5609	56-N	1	1	1	
<b>TOTAL</b>				<b>4</b>	<b>4</b>	<b>4</b>

Fire Marshal 01-38	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Fire Marshal	1725	17-E	0	0	1
Fire Marshal	1604	16-E	1	1	0	
Administrative Secretary	5522	55-N	1	1	1	
<b>TOTAL</b>				<b>2</b>	<b>2</b>	<b>2</b>

City Marshal 01-39	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	City Marshal	6009	60-N	1	1	1
Warrant Officer	5524	55-N	0	0	2	
Warrant Officer	5317	53-N	1	1	0	
PT Deputy City Marshal (fte .5)	0031	01-N	0.5	0.5	0	
<b>TOTAL</b>				<b>2.5</b>	<b>2.5</b>	<b>3</b>

Records 01-40	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Records Manager	1421	14-E	0	0	1
Records Supervisor	5915	59-N	1	1	0	
Records Technician	5417	54-N	2	2	3	
<b>TOTAL</b>				<b>3</b>	<b>3</b>	<b>4</b>

Public Relations 01-55	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Communication & Public Relations Coordinator	1529	15-E	1	1	1
<b>TOTAL</b>				<b>1</b>	<b>1</b>	<b>1</b>

<b>GENERAL FUND TOTAL</b>				<b>233.5</b>	<b>235.5</b>	<b>249.5</b>
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Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

PW - Administration Engineering 05-02	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Deputy City Manager	1901	NON	0.25	0.25	0.25
	City Engineer	1707	17-E	1	1	1
	Project Engineer	1720	17-E	0	1	1
	IT Manager	1723	17-E	0.25	0.25	0.25
	GIS Coordinator	1519	15-E	0.5	0.5	0.5
	Assistant to the City Manager	1522	15-E	0.25	0.25	0.25
	Admin. & Comm. Relations Supervisor	1416	14-E	0.25	0.25	0.25
	Project Manager	1404	14-E	1	1	1
Construction Inspector	5903	59-N	2	2	2	
<b>TOTAL</b>				<b>5.5</b>	<b>6.5</b>	<b>6.5</b>

Utility Billing 05-20	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Utility Billing Manager	1505	15-E	1	1	1
	Accountant	6007	60-N	0.25	0.25	0.25
	Administrative Secretary	5522	55-N	0.25	0.25	0.25
	Utility Billing Clerk	5415	54-N	3	3	3
<b>TOTAL</b>				<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

Water 05-21	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Director of Public Works	1803	NON	0.5	0.5	0.5
	Assistant Director of Public Works	1822	18-E	0	0	0.5
	Superintendent-W/WW	1601	16-E	1	1	1
	Foreman III	6003	60-N	1	1	1
	Crew Leader	5711	57-N	1	1	1
	Water Systems Operator	5705	57-N	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
	Maintenance Worker II	5201	52-N	2	2	3
<b>TOTAL</b>				<b>7.5</b>	<b>7.5</b>	<b>9</b>

Meter Reading 05-27	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Meter Technician	5310	53-N	2	2	2
<b>TOTAL</b>				<b>2</b>	<b>2</b>	<b>2</b>

Waste Water 05-30	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Foreman III	6003	60-N	1	1	1
	Crew Leader	5721	57-N	4	4	4
	Heavy Equipment Operator I	5403	54-N	1	1	1
	Maintenance Worker II	5208	52-N	4	4	4
<b>TOTAL</b>				<b>10</b>	<b>10</b>	<b>10</b>
<b>WATER FUND TOTAL</b>				<b>29.5</b>	<b>30.5</b>	<b>32</b>



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

Airport 09-40	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Airport Manager	1615	16-E	1	1	1
	Airport Operations Supervisor	5720	57-N	1	1	1
	Airport Operations Agent	5114	51-N	1	1	1
	PT Airport Labor (fte .5)	0030	01-N	1.5	1.5	1.5
<b>AIRPORT FUND TOTAL</b>				<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

LEDC 16-02	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Director of Economic Development	1704	NON	1	1	1
	Research & Business Dev. Mgr	1530	15-E	1	1	1
	Administrative Secretary	5522	55-N	0.25	0.25	0.25
<b>LEDC FUND TOTAL</b>				<b>2.25</b>	<b>2.25</b>	<b>2.25</b>



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

P&R Administration 17-02	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Director of Parks and Recreation	1809	NON	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
<b>TOTAL</b>				<b>2</b>	<b>2</b>	<b>2</b>

Library 17-07	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Library Manager	1524	15-E	1	1	1
	Assistant Library Manager	1410	14-E	1	1	0
	Library Assistant	5211	52-N	1	1	2
	PT Library Reference Assistant (fte .5)	0062	01-N	1.5	1.5	1.5
	PT Library Aide Technical Services (fte .5)	0061	01-N	1.5	1.5	1.5
	PT Library Circulation Attendant (fte .5)	0060	01-N	1.5	1.5	1.5
	PT Library Circulation Attendant (fte .25)	0060	01-N	0.25	0.25	0.25
	<b>TOTAL</b>				<b>7.75</b>	<b>7.75</b>

Senior Life Center 17-54	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Senior Center Supervisor	1315	13-E	1	1	1
	Senior Van Driver	5210	52-N	1	1	1
	Senior Life Attendant	5117	51-N	1	1	1
<b>TOTAL</b>				<b>3</b>	<b>3</b>	<b>3</b>

Recreation 17-56	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	Assistant Director of Parks and Recreation	1713	17-E	1	1	1
	Recreation Superintendent	1508	15-E	1	1	1
	Recreation Supervisor	1316	13-E	2	2	2
	Aquatics Supervisor	1317	13-E	1	1	1
	Recreation Leader	5112	51-N	3	3	3
	Day Porter	5115	51-N	1	1	1
	PT Senior Lifeguard (fte .50)	0007	01-N	2	2	2
	PT Summer Lifeguard (fte .25)	0053	01-N	1.25	1.25	1.25
	PT Year-Round Lifeguards (fte .5)	0008	01-N	5	5	5
PT Recreation Attendant (fte .5)	0027	01-N	3.5	3.5	3.5	
<b>TOTAL</b>				<b>20.75</b>	<b>20.75</b>	<b>20.75</b>

Youth Program 17-56-01	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
	PT Youth Program Leaders (fte .50)	0011	01-N	2	2	2
<b>TOTAL</b>				<b>2</b>	<b>2</b>	<b>2</b>
<b>RECREATION FUND TOTAL</b>				<b>35.5</b>	<b>35.5</b>	<b>35.5</b>



Adopted 10/1/2022

**City of Lancaster Personnel Schedule**

	Position	Job Code	Pay Grade	Adopted 20/21	Adopted 21/22	Adopted 22/23
<b>Storm Water 53-04</b>	Director of Public Works	1803	NON	0.5	0.5	0.5
	Assistant Director of Public Works	1822	18-E	0	0	0.5
	Superintendent-Streets/Drain.	1503	15-E	1	1	1
	GIS Coordinator	1519	15-E	0.25	0.25	0.25
	Foreman II	5905	59-N	1	1	1
	Heavy Equipment Operator II	5712	57-N	1	1	1
	Heavy Equipment Operator I	5403	54-N	2	2	2
	Light Equipment Operator	5302	53-N	3	3	3
	Maintenance Worker II	5212	52-N	4	4	4
	<b>STORMWATER TOTAL</b>				<b>12.75</b>	<b>12.75</b>

<b>GRAND TOTAL</b>	<b>318</b>	<b>321</b>	<b>337</b>
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**City of Lancaster**  
**2022/2023 General Government Pay Plan**  
 Adopted 10/01/2022



**Annual**

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	<i>Minimum</i>		<i>1st Quartile</i>		<i>Midpoint</i>		<i>3rd Quartile</i>		<i>Maximum</i>
51	\$32,739.20	\$34,382.40	\$36,025.60	\$37,689.60	\$39,332.80	\$40,996.80	\$42,640.00	\$44,304.00	\$45,947.20
52	\$34,611.20	\$36,379.20	\$38,147.20	\$39,936.00	\$41,704.00	\$43,472.00	\$45,240.00	\$47,008.00	\$48,776.00
53	\$36,608.00	\$38,521.60	\$40,414.40	\$42,307.20	\$44,200.00	\$46,113.60	\$48,006.40	\$49,899.20	\$51,792.00
54	\$38,729.60	\$40,768.00	\$42,806.40	\$44,824.00	\$46,862.40	\$48,900.80	\$50,939.20	\$52,977.60	\$54,995.20
55	\$40,996.80	\$43,160.00	\$45,344.00	\$47,528.00	\$49,712.00	\$51,875.20	\$54,059.20	\$56,243.20	\$58,427.20
56	\$43,326.40	\$45,656.00	\$47,985.60	\$50,336.00	\$52,665.60	\$54,995.20	\$57,324.80	\$59,675.20	\$62,004.80
57	\$45,843.20	\$48,360.00	\$50,856.00	\$53,352.00	\$55,848.00	\$58,364.80	\$60,860.80	\$63,356.80	\$65,852.80
58	\$48,484.80	\$51,168.00	\$53,830.40	\$56,513.60	\$59,196.80	\$61,859.20	\$64,542.40	\$67,225.60	\$69,888.00
59	\$51,313.60	\$54,163.20	\$57,033.60	\$59,904.00	\$62,774.40	\$65,644.80	\$68,265.60	\$71,364.80	\$74,235.20
60	\$54,267.20	\$57,345.60	\$60,403.20	\$63,481.60	\$66,560.00	\$69,617.60	\$72,696.00	\$75,753.60	\$78,832.00
13	\$59,102.68	\$62,470.72	\$65,837.46	\$69,205.50	\$72,573.54	\$75,943.92	\$79,309.62	\$82,678.70	\$86,046.48
14	\$65,898.04	\$69,697.68	\$73,498.62	\$77,295.92	\$81,097.90	\$84,896.24	\$88,695.88	\$92,496.82	\$96,296.46
15	\$73,934.12	\$78,245.18	\$82,560.92	\$86,874.58	\$91,190.58	\$95,503.98	\$99,816.08	\$104,127.14	\$108,443.14
16	\$83,524.48	\$88,446.54	\$93,376.40	\$98,304.96	\$103,231.18	\$108,158.18	\$113,084.40	\$118,012.96	\$122,942.82
17	\$94,992.56	\$100,660.30	\$106,327.00	\$111,869.42	\$117,663.52	\$123,332.56	\$129,001.86	\$134,668.30	\$140,339.68
18	\$108,739.28	\$115,299.34	\$121,860.70	\$128,420.76	\$134,978.34	\$141,539.58	\$148,099.90	\$154,657.36	\$161,218.46
19	\$123,918.86	\$131,143.22	\$138,361.34	\$145,585.96	\$152,808.24	\$160,032.60	\$167,254.88	\$174,478.20	\$181,699.96

**Bi-weekly**

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	<i>Minimum</i>		<i>1st Quartile</i>		<i>Midpoint</i>		<i>3rd Quartile</i>		<i>Maximum</i>
51	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
52	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
53	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
54	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
55	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
56	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
57	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
58	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
59	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
60	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
13	\$2,273.18	\$2,402.72	\$2,532.21	\$2,661.75	\$2,791.29	\$2,920.92	\$3,050.37	\$3,179.95	\$3,309.48
14	\$2,534.54	\$2,680.68	\$2,826.87	\$2,972.92	\$3,119.15	\$3,265.24	\$3,411.38	\$3,557.57	\$3,703.71
15	\$2,843.62	\$3,009.43	\$3,175.42	\$3,341.33	\$3,507.33	\$3,673.23	\$3,839.08	\$4,004.89	\$4,170.89
16	\$3,212.48	\$3,401.79	\$3,591.40	\$3,780.96	\$3,970.43	\$4,159.93	\$4,349.40	\$4,538.96	\$4,728.57
17	\$3,653.56	\$3,871.55	\$4,089.50	\$4,302.67	\$4,525.52	\$4,743.56	\$4,961.61	\$5,179.55	\$5,397.68
18	\$4,182.28	\$4,434.59	\$4,686.95	\$4,939.26	\$5,191.57	\$5,443.83	\$5,696.15	\$5,948.36	\$6,200.71
19	\$4,766.11	\$5,043.97	\$5,321.59	\$5,599.46	\$5,877.24	\$6,155.10	\$6,432.88	\$6,710.70	\$6,988.46

**Hourly**

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	<i>Minimum</i>		<i>1st Quartile</i>		<i>Midpoint</i>		<i>3rd Quartile</i>		<i>Maximum</i>
51	\$15.74	\$16.53	\$17.32	\$18.12	\$18.91	\$19.71	\$20.50	\$21.30	\$22.09
52	\$16.64	\$17.49	\$18.34	\$19.20	\$20.05	\$20.90	\$21.75	\$22.60	\$23.45
53	\$17.60	\$18.52	\$19.43	\$20.34	\$21.25	\$22.17	\$23.08	\$23.99	\$24.90
54	\$18.62	\$19.60	\$20.58	\$21.55	\$22.53	\$23.51	\$24.49	\$25.47	\$26.44
55	\$19.71	\$20.75	\$21.80	\$22.85	\$23.90	\$24.94	\$25.99	\$27.04	\$28.09
56	\$20.83	\$21.95	\$23.07	\$24.20	\$25.32	\$26.44	\$27.56	\$28.69	\$29.81
57	\$22.04	\$23.25	\$24.45	\$25.65	\$26.85	\$28.06	\$29.26	\$30.46	\$31.66
58	\$23.31	\$24.85	\$25.88	\$27.17	\$28.46	\$29.74	\$31.03	\$32.32	\$33.60
59	\$24.67	\$26.04	\$27.42	\$28.80	\$30.18	\$31.56	\$32.82	\$34.31	\$35.69
60	\$26.09	\$27.57	\$29.04	\$30.52	\$32.00	\$33.47	\$34.95	\$36.42	\$37.90
13	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
14	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
15	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
16	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
17	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
18	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
19	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary



**City of Lancaster**  
**2022-2023 Salary Structure Detail**  
 Police Civil Service Personnel  
 Adopted 10/1/2022



Department Pay Grade Code Position	Proposed 22/23																																																										
<b>Police</b>  Pay Grade: <b>P1-CS</b>  3001 Police Officer	50	<table border="1"> <tr><td colspan="2"><b>Step 1</b></td></tr> <tr><td>Non Certified</td><td></td></tr> <tr><td></td><td>25.24</td></tr> <tr><td></td><td><b>2,019.12</b></td></tr> <tr><td></td><td>4,374.76</td></tr> <tr><td></td><td>52,497.12</td></tr> </table> <table border="1"> <tr> <td><b>Frequency:</b></td> <td></td> <td><b>Certified</b></td> <td><b>Step 2</b></td> <td><b>Step 3</b></td> <td><b>Step 4</b></td> <td><b>Step 5</b></td> <td><b>Step 6</b></td> <td><b>Step 7</b></td> </tr> <tr> <td>hourly</td> <td></td> <td>30.92</td> <td>32.24</td> <td>33.61</td> <td>34.77</td> <td>35.98</td> <td>37.23</td> <td>38.53</td> </tr> <tr> <td>bi-weekly</td> <td></td> <td><b>2,473.87</b></td> <td><b>2,578.80</b></td> <td><b>2,688.97</b></td> <td><b>2,781.74</b></td> <td><b>2,878.02</b></td> <td><b>2,978.08</b></td> <td><b>3,082.19</b></td> </tr> <tr> <td>monthly</td> <td></td> <td>5,360.06</td> <td>5,587.40</td> <td>5,826.11</td> <td>6,027.10</td> <td>6,235.70</td> <td>6,452.50</td> <td>6,678.08</td> </tr> <tr> <td>annually</td> <td></td> <td>64,320.74</td> <td>67,048.84</td> <td>69,913.28</td> <td>72,325.15</td> <td>74,828.37</td> <td>77,429.98</td> <td>80,137.00</td> </tr> </table>	<b>Step 1</b>		Non Certified			25.24		<b>2,019.12</b>		4,374.76		52,497.12	<b>Frequency:</b>		<b>Certified</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	hourly		30.92	32.24	33.61	34.77	35.98	37.23	38.53	bi-weekly		<b>2,473.87</b>	<b>2,578.80</b>	<b>2,688.97</b>	<b>2,781.74</b>	<b>2,878.02</b>	<b>2,978.08</b>	<b>3,082.19</b>	monthly		5,360.06	5,587.40	5,826.11	6,027.10	6,235.70	6,452.50	6,678.08	annually		64,320.74	67,048.84	69,913.28	72,325.15	74,828.37	77,429.98	80,137.00
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monthly	8,755.90	9,026.11	9,296.44	9,566.65	9,836.86																																																						
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<b>Police</b>  Pay Grade: <b>P4-CS</b>  3301 Assistant Chief	2	<table border="1"> <tr> <td><b>Frequency:</b></td> <td><b>Entry</b></td> <td><b>Step 1</b></td> <td><b>Step 2</b></td> <td><b>Step 3</b></td> <td><b>Step 4</b></td> </tr> <tr> <td>hourly</td> <td>59.77</td> <td>61.63</td> <td>63.49</td> <td>65.36</td> <td>67.22</td> </tr> <tr> <td>bi-weekly</td> <td><b>4,781.35</b></td> <td><b>4,930.39</b></td> <td><b>5,079.59</b></td> <td><b>5,228.63</b></td> <td><b>5,377.78</b></td> </tr> <tr> <td>monthly</td> <td>10,359.59</td> <td>10,682.51</td> <td>11,005.78</td> <td>11,328.70</td> <td>11,651.85</td> </tr> <tr> <td>annually</td> <td>124,315.14</td> <td>128,190.15</td> <td>132,069.37</td> <td>135,944.37</td> <td>139,822.18</td> </tr> </table>	<b>Frequency:</b>	<b>Entry</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	hourly	59.77	61.63	63.49	65.36	67.22	bi-weekly	<b>4,781.35</b>	<b>4,930.39</b>	<b>5,079.59</b>	<b>5,228.63</b>	<b>5,377.78</b>	monthly	10,359.59	10,682.51	11,005.78	11,328.70	11,651.85	annually	124,315.14	128,190.15	132,069.37	135,944.37	139,822.18																											
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**City of Lancaster**  
**2022-2023 Salary Structure Detail**  
**Fire Civil Service Personnel**  
 Adopted 10/1/2022



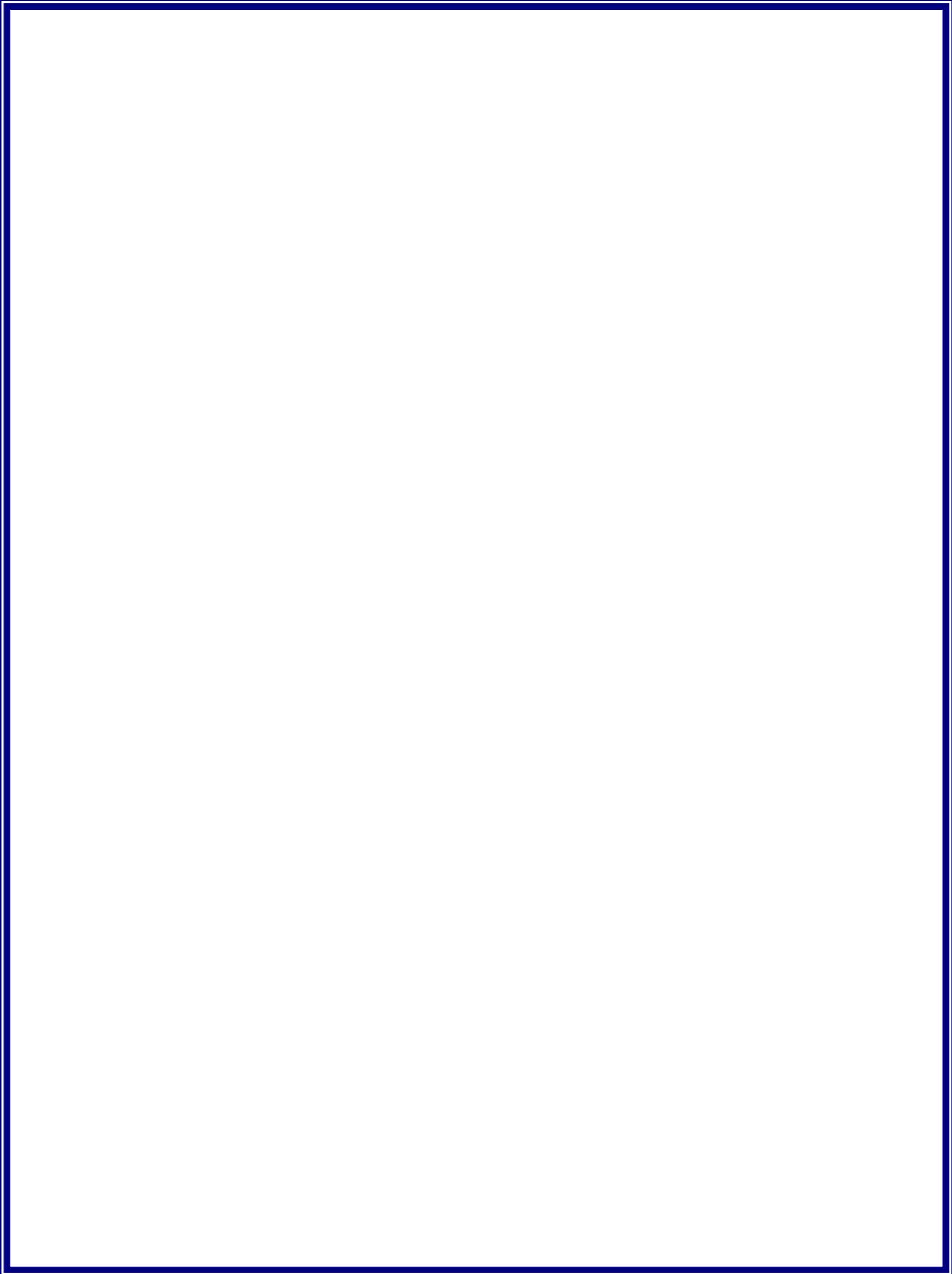
Department Pay Grade Code Position	Proposed 22/23																																					
<b>Pay Grade: F1-CS</b> 4001 Fire Fighter	34	<table border="1"> <tr><th>Step 1</th></tr> <tr><td>Non Certified</td></tr> <tr><td>24.74</td></tr> <tr><td>18.67</td></tr> <tr><td><b>1,978.97</b></td></tr> <tr><td>4,287.77</td></tr> <tr><td>51,453.22</td></tr> </table>	Step 1	Non Certified	24.74	18.67	<b>1,978.97</b>	4,287.77	51,453.22																													
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<b>Fire</b>  <b>Pay Grade: F2-CS</b>  4101 Fire Engineer	21	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>38.82</td> <td>39.59</td> <td>40.36</td> <td>41.14</td> <td>41.90</td> </tr> <tr> <td>* hourly</td> <td>29.30</td> <td>29.88</td> <td>30.46</td> <td>31.05</td> <td>31.63</td> </tr> <tr> <td><b>bi-weekly</b></td> <td><b>3,105.82</b></td> <td><b>3,167.44</b></td> <td><b>3,229.18</b></td> <td><b>3,290.80</b></td> <td><b>3,352.38</b></td> </tr> <tr> <td>monthly</td> <td>6,729.27</td> <td>6,862.79</td> <td>6,996.55</td> <td>7,130.07</td> <td>7,263.48</td> </tr> <tr> <td>annually</td> <td>80,751.20</td> <td>82,353.49</td> <td>83,958.59</td> <td>85,560.88</td> <td>87,161.76</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	38.82	39.59	40.36	41.14	41.90	* hourly	29.30	29.88	30.46	31.05	31.63	<b>bi-weekly</b>	<b>3,105.82</b>	<b>3,167.44</b>	<b>3,229.18</b>	<b>3,290.80</b>	<b>3,352.38</b>	monthly	6,729.27	6,862.79	6,996.55	7,130.07	7,263.48	annually	80,751.20	82,353.49	83,958.59	85,560.88	87,161.76
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<b>Fire</b>  <b>Pay Grade: F3-CS</b>  4201 Fire Captain	10	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>43.82</td> <td>45.02</td> <td>46.22</td> <td>47.42</td> <td>48.62</td> </tr> <tr> <td>* hourly</td> <td>33.07</td> <td>33.98</td> <td>34.88</td> <td>35.79</td> <td>36.70</td> </tr> <tr> <td><b>bi-weekly</b></td> <td><b>3,505.63</b></td> <td><b>3,601.58</b></td> <td><b>3,697.75</b></td> <td><b>3,793.76</b></td> <td><b>3,889.93</b></td> </tr> <tr> <td>monthly</td> <td>7,595.53</td> <td>7,803.43</td> <td>8,011.80</td> <td>8,219.82</td> <td>8,428.18</td> </tr> <tr> <td>annually</td> <td>91,146.39</td> <td>93,641.19</td> <td>96,141.60</td> <td>98,637.78</td> <td>101,138.19</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	43.82	45.02	46.22	47.42	48.62	* hourly	33.07	33.98	34.88	35.79	36.70	<b>bi-weekly</b>	<b>3,505.63</b>	<b>3,601.58</b>	<b>3,697.75</b>	<b>3,793.76</b>	<b>3,889.93</b>	monthly	7,595.53	7,803.43	8,011.80	8,219.82	8,428.18	annually	91,146.39	93,641.19	96,141.60	98,637.78	101,138.19
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**City of Lancaster**  
**2022/2023 Part Time Position Pay Plan**  
 Adopted 10/01/2022



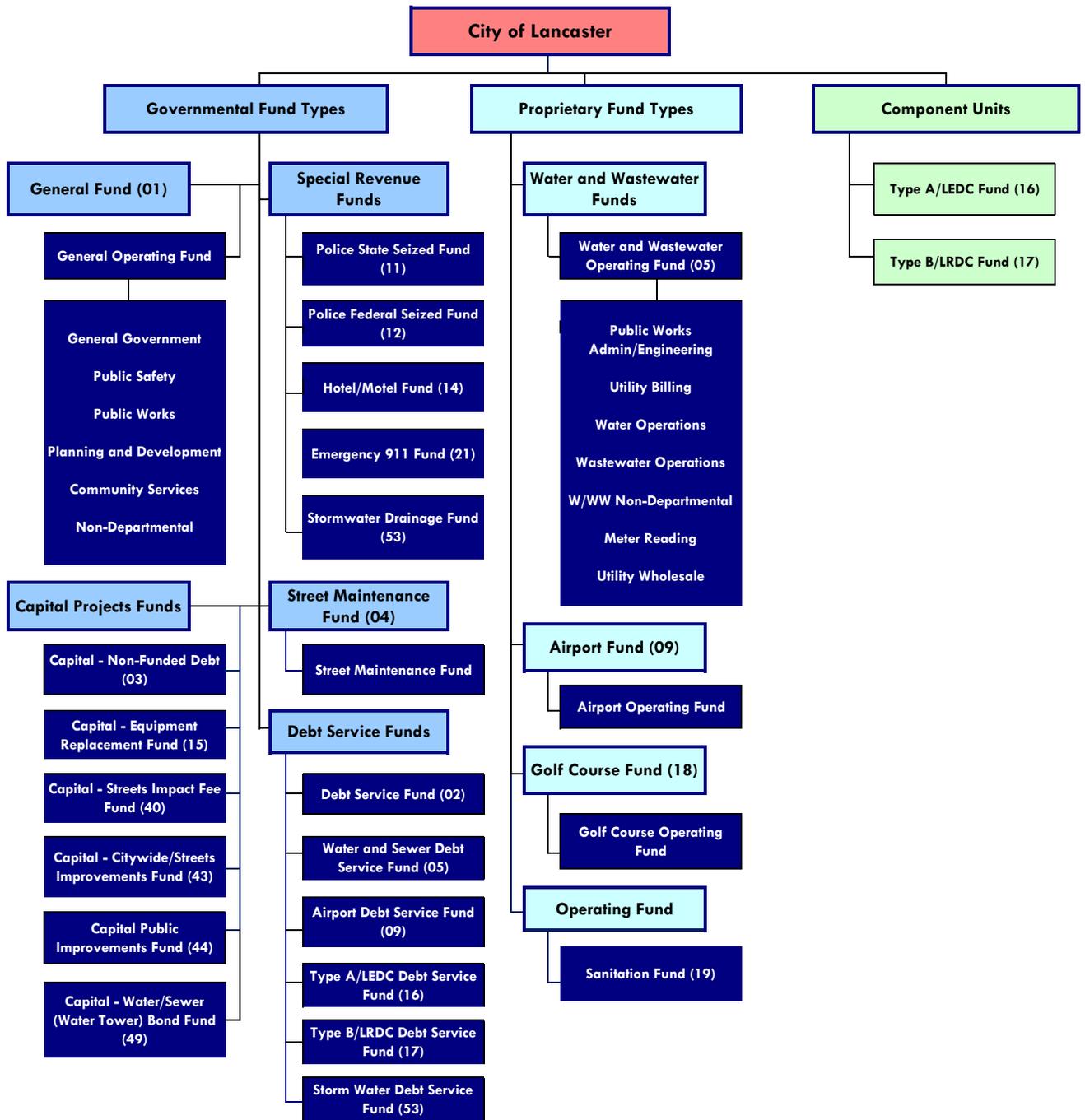
Position Title	Position Code	Hourly Rate
Airport		
Airport Operations Agent	0030	\$15.74
Administrative		
Substitute Administrative Support	0063	\$15.74
Labor		
Substitute Labor Support	0068	\$15.74
Public Safety		
Dispatcher	0012	\$20.83
Library		
Library Circulation Attendant	0060	\$14.00
Library Aide Technical Services	0061	\$14.00
Library Aide Reference Assistant	0062	\$15.74
Parks and Recreation		
Recreation Attendant	0027	\$14.00
Senior Lifeguard	0007	\$15.00
Year-Round Lifeguard	0008	\$14.00
Summer Lifeguard	0053	\$14.00
Youth Program Leaders	0011	\$14.00
Animal Control		
Animal Shelter Attendant	0064	\$15.74
On Call Animal Control	0065	\$22.04



# FUND STRUCTURE

# FUND STRUCTURE

City of Lancaster



# City of Lancaster

## Fund Structure

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The City's financial structure is organized on a fund or account group basis. Each fund is independent of all others and is created to account for the receipt and use of specific revenues. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balanced/retained earnings, revenues, and expenditures. The City exercises budgetary control over governmental and proprietary fund types.

### **Governmental Fund Types**

The funds are used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary or fiduciary funds. The measurement focus in these fund types is on the determination of financial position rather than net income determination. There are four government fund types: general funds, special revenue funds, debt service funds, and capital project funds.

### **General Funds**

#### **I. General Operating Fund (01)**

This fund is used to account for all financial resources except those required to be accounted for in another fund. This fund accounts for the majority of government operations, and is made up of a wide variety of revenue sources. The resources of the General Fund are largely expended and replenished on an annual basis. The General fund is divided into 6 major divisions.

#### **A. General Government Division**

- City Council
- City Secretary
- Office of the City Manager
- Legal
- Finance
- Purchasing
- Human Resources
- Municipal Court
- Equipment Services & Facilities

## **B. Public Safety Division**

- Police
- Emergency Communications
- Fire
- Emergency Management
- Fire Marshal
- Civil Service
- City Marshal

## **C. Public Works Division**

- Streets

## **D. Planning and Development Division**

- Planning
- Building Inspections
- Code Compliance
- Animal Services

## **E. Community Services Division**

- Parks Operations

## **F. Non-Departmental Division**

- Non-Departmental
- Transfers

## **II. Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

### **A. Police Seized Fund (11)**

This fund accounts for financial resources to be used by the Police Department for special investigations. Resources are provided by the confiscation of illegally obtained merchandise and other contraband.

### **B. Hotel/Motel Occupancy Fees Fund (14)**

Revenue from hotel/motel occupancy taxes provide the resources used for city promotions. Expenditures include funding the Lancaster Convention and Visitors Center.

**C. Emergency 911 Fund (21)**

The Emergency 911 Fund accounts for financial resources to be used for emergency communications for public safety.

**D. Stormwater Drainage Fund (53)**

The Stormwater Drainage Fund accounts for the costs associated with providing water drainage to the streets and land of the City of Lancaster. Revenues are provided by Stormwater drainage fees assessed.

**III. Street Maintenance Fund (04)**

These funds are used for the purpose of maintenance of the City's transportation system.

**IV. Debt Service Funds**

These funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term liabilities

**A. General Obligation Debt Service Fund (02)**

The General Obligation Debt Service Fund accounts for the accumulation and payment of debt related to General Fund activities. The revenue is provided by ad valorem taxes on an annual basis.

**B. Water and Sewer Debt Service Fund (05)**

**C. Airport Debt Service Fund (09)**

**D. Type A/LEDC Debt Service Fund (16)**

**E. Type B/LRDC Debt Service Fund (17)**

**F. Storm Water Debt Service Fund (53)**

**V. Capital Improvement Funds**

These funds are used to account for financial resources associated with major capital facilities, construction and improvements.

**A. Capital – Non Funded Debt (03)**

**B. Capital – Equipment Replacement Fund (15)**

**C. Capital – Streets Impact Fee Fund (40)**

**D. Capital – Citywide/Streets Improvements Fund (43)**

This fund accounts for other major capital projects undertaken by the City of Lancaster, and tracks their associated costs. The primary source of revenue for this fund is the sale of general obligation bonds and certificates of obligation.

The Capital Streets Improvement Fund is used to account for resources and costs associated with street and drainage improvements. The primary source of revenue for this fund is the sale of general obligation bonds. Funds are derived from the voter approved 2007 bond program.

**E. Capital – Public Improvements Fund (44)**

This fund accounts for major public improvements for Public Works such as road, bridge, and sidewalk projects. The primary source of revenues for this fund is from the sale of general obligation bonds.

**F. Capital – Water/Sewer Bond Fund (49)**

2011 CO Bond for the construction of the Water Tower and Waterline improvements.

**Proprietary (Enterprise) Type Funds**

Proprietary funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses plus depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's water and wastewater system, regional airport operations, golf course, and their respective debt service obligations are examples of proprietary funds.

**I. Water and Wastewater Fund Operating Fund (05)**

These funds account for water and wastewater services provided to the residents of the city. All activities necessary to provide such services are accounted for as a proprietary fund. This fund accounts for all operations associated with the utility services of the city.

**A. Public Works Administration / Engineering (02)**

**B. Utility Billing Administration (20)**

**C. Water Operations (21)**

**D. Wastewater Operations (30)**

**E. Water and Wastewater Non-Departmental (22)**

**F. Meter Reading (27)**

**G. Utility Wholesale Costs (42)**

**H. Water/Wastewater Debt Service (50)**

**I. Transfers (80)**

**II. Airport Operating Fund (09)**

The Airport Operating Fund accounts for all revenues and expenditures related to the Lancaster Regional Airport.

**III. Golf Course Operating Fund (18)**

The Golf Course Operating Fund accounts for all revenues and expenditures associated with the Country View Golf Course.

**IV. Sanitation Operating**

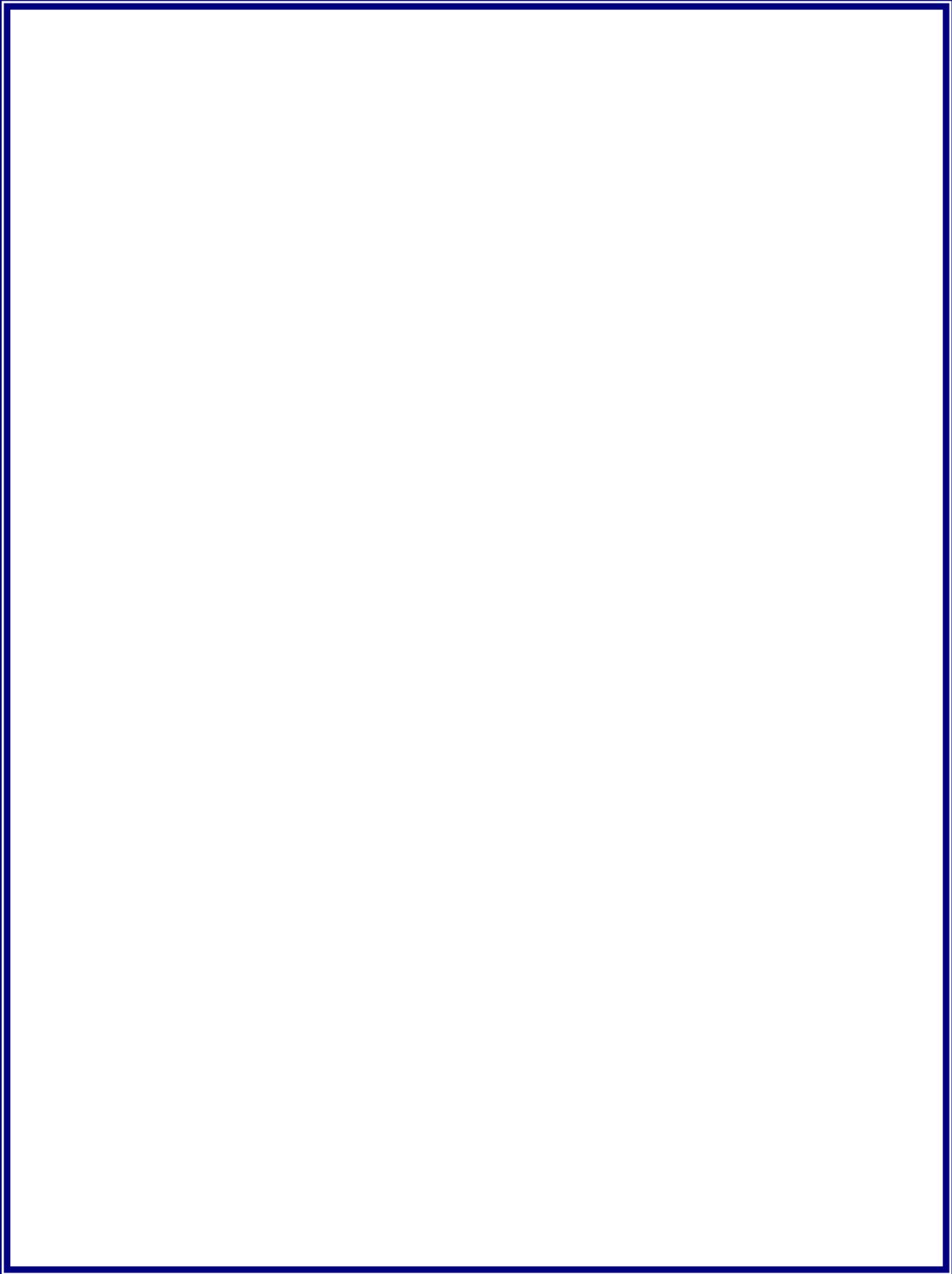
**Fund (19) Component Units**

**I. Type A/Lancaster Economic Development Corporation Fund (16)**

The Type A Fund provides the support and resources for the operation of the Lancaster Economic Development Corporation (LEDC). Revenues are provided by ¼ cent sales tax, and support the promotion and development of new and expanded business enterprises in the city.

**II. Type B/Lancaster Recreational Development Corporation Fund (17)**

The Type B Fund provides the support and resources for the operation of the Lancaster Recreational Development Corporation (LRDC). Revenues are provided by ½ cent sales tax, and support the promotion of recreational opportunities such as recreation center, library, senior life center, and their associated maintenance, operations and debt.



# **CITY-WIDE OPERATING FUND TOTALS**

# CITY-WIDE OPERATING FUND TOTALS

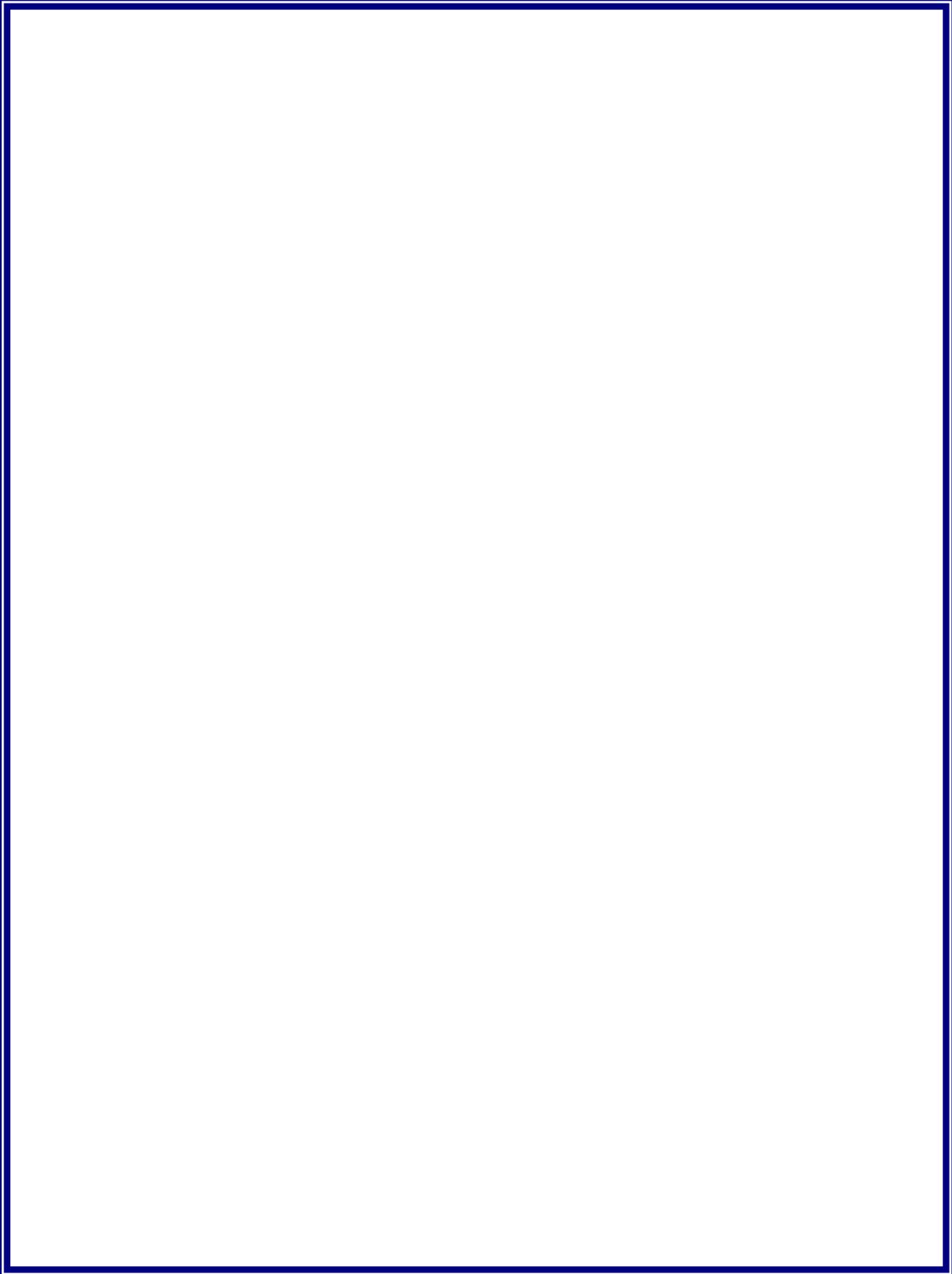
As of 8/2/2022

TOTAL REVENUES		2020	2021	2022		2023
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	33,215,191	40,086,606	37,877,302	34,559,160	38,086,946
	2 G.O. Debt Service	36,617,445	7,785,260	6,680,913	6,535,395	7,574,310
	4 Street Maintenance	752,732	826,698	906,477	893,084	1,116,547
	5 WaterWastewater	18,901,026	19,149,826	18,314,800	18,793,019	21,335,249
	9 Airport	438,438	433,994	633,927	444,500	520,450
	14 HotelMotel	255,706	281,544	239,985	154,658	200,976
	16 LEDC/4A	1,375,370	1,586,990	1,679,512	1,322,363	1,565,553
	17 LRDC/4B	2,875,093	3,431,343	3,611,281	3,160,075	3,395,450
	18 Golf Course	534,092	884,833	842,940	896,972	1,284,127
	19 Sanitation	2,749,060	2,751,711	2,320,283	2,666,105	2,983,621
	21 E911	281,505	306,093	219,422	260,596	257,488
	37 New Equipment Fund	-	-	-	-	111,205
	53 Stormwater	1,956,570	1,904,949	1,636,102	1,640,237	1,987,254
<b>Total</b>		<b>\$ 99,952,228</b>	<b>\$ 79,429,848</b>	<b>\$ 74,962,945</b>	<b>\$ 71,326,164</b>	<b>\$ 80,419,175</b>
TOTAL EXPENDITURES		2020	2021	2022		2023
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	28,689,447	29,922,347	26,791,904	35,225,766	38,323,836
	2 G.O. Debt Service	34,565,875	5,508,638	3,872,413	5,517,423	5,489,220
	4 Street Maintenance	293,326	1,738,764	893,084	924,960	1,116,547
	5 WaterWastewater	15,582,242	17,486,994	14,824,824	17,760,213	20,630,177
	9 Airport	643,041	503,138	661,661	578,505	518,962
	14 HotelMotel	20,423	41,116	24,465	52,920	44,478
	16 LEDC/4A	698,223	982,423	1,148,344	1,374,035	2,522,227
	17 LRDC/4B	3,731,163	2,935,400	2,629,877	3,727,108	3,941,805
	18 Golf Course	959,582	996,175	984,844	1,061,201	1,300,907
	19 Sanitation	2,046,282	1,859,182	1,645,156	2,097,629	2,690,921
	21 E911	201,343	273,270	207,031	221,618	382,850
	37 New Equipment Fund	-	-	-	-	-
	53 Stormwater	1,297,553	1,692,449	1,386,362	2,245,631	2,379,240
<b>Total</b>		<b>\$ 88,728,502</b>	<b>\$ 63,939,895</b>	<b>\$ 55,069,966</b>	<b>\$ 70,787,010</b>	<b>\$ 79,341,171</b>
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	11,223,726	15,489,952	12,248,505	539,153	1,078,004
	Beginning Balance	9,167,699	20,391,425	35,881,377	35,881,377	45,260,063
	Ending Balance	20,391,425	35,881,377	45,260,063	36,420,531	46,338,067
	Fund Balance (audited)	140,295,544	156,051,200			
	Ending Balance as % of Expenditures	22.98%	56.12%	82.19%	51.45%	58.40%

# GENERAL FUND

As of 8/2/2022

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	17,337,491	20,894,057	20,770,697	19,937,167	22,743,698
	SALES TAX	6,557,347	7,817,596	8,230,954	6,500,000	7,250,000
	FRANCHISE TAX	1,892,637	1,938,224	1,487,555	1,880,000	1,847,000
	OTHER TAXES	16,208	22,745	28,124	14,000	25,000
	LICENSES AND PERMITS	1,192,560	3,249,348	2,769,643	1,611,000	1,321,550
	INTERGOVERNMENTAL	15,000	15,000	12,606	15,000	15,000
	CHARGES FOR SERVICES	595,439	2,124,028	1,379,003	1,129,600	1,241,200
	FINES AND FORFEITURES	784,161	778,395	634,372	797,000	684,350
	INTEREST	133,525	15,136	84,642	30,000	226,867
	MISCELLANEOUS	125,920	266,779	164,220	65,665	50,856
	OPERATING TRANSFERS IN	1,886,227	2,321,064	2,147,690	2,577,228	2,677,458
	GRANT & Other Income	2,678,676	644,235	167,796	2,500	3,967
Total		\$ 33,215,191	\$ 40,086,606	\$ 37,877,302	\$ 34,559,160	\$ 38,086,946
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
1	City Council	91,524	95,541	81,916	145,442	184,914
2	City Manager's Office	877,912	932,980	840,526	1,019,074	1,263,300
5	Legal	1,716,445	149,256	117,565	238,900	210,749
6	Building Services	530,809	1,391,482	1,294,399	1,354,694	1,136,944
8	Municipal Court	451,761	345,530	309,768	432,001	453,281
9	Building Inspections	292,651	248,306	275,395	328,652	474,240
10	Vehicle Maintenance	608,098	661,203	537,904	657,541	973,855
12	Streets Operations	556,989	1,100,475	2,277,676	2,616,624	2,952,897
13	Parks	604,713	659,523	573,613	802,960	876,260
14	Police	7,251,387	7,294,667	6,208,355	8,100,202	8,754,866
15	Fire	7,762,795	8,225,633	7,220,675	8,384,881	9,739,170
16	Non-Departmental	2,738,258	3,342,787	2,222,214	4,111,904	4,027,601
17	Planning	762,833	808,640	408,281	691,910	515,268
18	City Secretary	255,565	210,908	175,403	268,120	283,857
19	Finance	651,551	739,494	712,709	955,346	877,082
20	Emergency Management	63,675	40,581	52,469	104,458	59,037
24	Animal Services	174,552	176,742	189,333	282,892	378,608
29	Purchasing	111,625	118,598	82,418	138,734	149,978
31	Human Resources	602,330	611,098	569,183	715,580	693,057
32	Civil Service	6,294	8,063	5,968	7,550	7,550
34	Emergency Communications	887,010	989,310	790,838	1,216,207	1,242,838
35	Code Compliance	481,826	543,680	388,543	637,952	692,231
36	Development Services	-	-	307,408	520,775	510,596
37	Information Technology	597,513	626,806	591,956	692,739	685,434
38	Fire Marshal	188,931	202,633	166,914	234,449	258,876
39	City Marshal	175,192	174,123	148,661	207,546	271,298
40	Records	136,948	168,445	144,589	184,226	265,069
51	Community Services	-	-	-	-	197,000
52	Vending Machine	75	480	2,217	-	-
55	Public Relations	110,187	55,365	95,007	174,408	187,980
Total		28,689,447	29,922,347	26,791,904	35,225,766	38,323,836
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	4,525,744	10,164,260	4,193,148	(666,606)	(236,891)
	Beginning Balance	9,995,227	14,520,971	24,685,230	24,685,230	28,878,378
	Ending Balance	14,520,971	24,685,230	28,878,378	24,018,624	28,641,488
	Fund Balance (audited)	15,906,573	23,360,623			
	Ending Balance as % of Expenditures	50.61%	82.50%	107.79%	68.18%	74.74%



# **GENERAL FUND**

# City Council



## Organization Chart



## Department Narrative

The City of Lancaster operates under a Home Rule City Charter. Regular City Council meetings are held on the second and fourth Monday of each month, with other meetings called as needed under the guidelines of the Texas Open Meetings Act. The City Council is made up of six single-member districts and a Mayor elected at-large. All members serve three-year staggered terms. The scope of the City Council's policy-making duties include: 1) Adoption of the annual tax rate, water and wastewater rates, annual operating budget, and regulatory ordinances; 2) Approval of contracts and agreements; and 3) Review and approval of the Council's rules of procedures. As provided by the City Charter, the City Council appoints a professional City Manager who is responsible for carrying out the policies set by Council, and for the effective administration of all departments. The City Manager is also charged with the enforcement of all laws and ordinances of the City. The City Council also appoints the Municipal Judge, City Attorney and City Secretary. The Council makes appointments to a number of standing boards, commissions, committees and ad hoc committees as it deems necessary or as State law mandates. Members of such boards, commissions and committees serve in an advisory capacity to City Council or carry out the functions of government as provided by law.

# City Council

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

Fund 1 GENERAL FUND  
Department 1 CITY COUNCIL  
Program 0 CITY COUNCIL

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 1,428	\$ 1,076	\$ 1,175	\$ 1,500	\$ 1,500
202	UNIFORMS AND CLOTHING	\$ 180	\$ 553	\$ 345	\$ 1,120	\$ 915
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 5,993	\$ 1,826	\$ 135	\$ 7,510	\$ 4,650
214	POSTAGE/SHIPPING/DELIVERY	\$ 70	\$ 102	\$ 13	\$ 125	\$ 125
231	PC SOFTWARE	\$ -	\$ -	\$ 1,188	\$ 1,188	\$ -
<b>Sub Total</b>		<b>\$ 7,670</b>	<b>\$ 3,557</b>	<b>\$ 2,856</b>	<b>\$ 11,443</b>	<b>\$ 7,190</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 2,140	\$ 1,680	\$ 1,541	\$ 2,880	\$ 2,160
407	SPECIAL SERVICES	\$ 29,584	\$ 25,917	\$ 4,838	\$ 6,000	\$ 21,500
409	TRAVEL & EDUCATION	\$ -	\$ 192	\$ -	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 5,199	\$ 5,224	\$ 300	\$ 3,185	\$ 5,685
416	OTHER/PROFESSIONAL SERVICES	\$ 28,119	\$ 40,758	\$ 22,116	\$ 48,417	\$ 82,267
419	AWARDS	\$ -	\$ 108	\$ 68	\$ 150	\$ 200
421	PRINTING	\$ -	\$ 3,048	\$ 98	\$ 267	\$ 267
424	ELECTION EXPENSE	\$ 4,027	\$ -	\$ 17,968	\$ 20,000	\$ 20,000
462	CELLULAR TELEPHONE & PAGERS	\$ 2,372	\$ 2,496	\$ 2,078	\$ 3,600	\$ 3,145
526	TRAVEL & EDUC: CC-MAYOR	\$ 3,301	\$ 3,727	\$ 9,418	\$ 7,500	\$ 7,500
527	TRAVEL & EDUC: CC-DISTRICT 1	\$ 2,330	\$ 2,514	\$ 2,188	\$ 7,000	\$ 7,000
528	TRAVEL & EDUC: CC-DISTRICT 2	\$ 1,782	\$ 1,693	\$ 4,706	\$ 7,000	\$ 7,000
529	TRAVEL & EDUC: CC-DISTRICT 3	\$ -	\$ -	\$ -	\$ 7,000	\$ -
530	TRAVEL & EDUC: CC-DISTRICT 4	\$ 1,831	\$ 2,746	\$ 4,982	\$ 7,000	\$ 7,000
531	TRAVEL & EDUC: CC-DISTRICT 5	\$ 1,182	\$ -	\$ 4,203	\$ 7,000	\$ 7,000
532	TRAVEL & EDUC: CC-DISTRICT 6	\$ 1,986	\$ 1,881	\$ 4,556	\$ 7,000	\$ 7,000
<b>Sub Total</b>		<b>\$ 83,854</b>	<b>\$ 91,985</b>	<b>\$ 79,060</b>	<b>\$ 133,999</b>	<b>\$ 177,724</b>
<b>Department Total</b>		<b>\$ 91,524</b>	<b>\$ 95,541</b>	<b>\$ 81,916</b>	<b>\$ 145,442</b>	<b>\$ 184,914</b>

# City Manager's Office



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
City Manager	1	1	1
Deputy City Manager	0.75	0.75	0.75
Assistant City Manager	1	1	1
Budget Analyst	0	0	1
Assistant to the City Manager	0.75	0.75	0.75
Administrative & Community Relations Supervisor	0.75	0.75	0.75
CM Executive Assistant	1	1	1
Administrative Secretary	0.5	0.5	0.5
<b>Total</b>	<b>5.75</b>	<b>5.75</b>	<b>6.75</b>

## Department Narrative

The City of Lancaster has a Council/Manager form of government where the City Council sets policy and the City Manager is charged with carrying out the policies and programs approved by the City Council and providing administrative leadership. The City Manager is responsible for the City's daily operations, hiring department heads, supervising City personnel, directing and coordinating all municipal programs, enforcing all municipal laws and ordinances, and recommending an annual budget. The city manager's office is also directly responsible for public relations.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>Financially Sound Government</li> <li>Professional Committed City Workforce</li> <li>Healthy, Safe &amp; Engaged Community</li> <li>Quality Development</li> <li>Sound Infrastructure</li> </ul> <p><b>Departmental Goals:</b></p> <ul style="list-style-type: none"> <li>Responsible for all City Council Goals and Objectives (key performances)</li> <li>Present a balanced budget for 2022-2023 by September 30, 2022 that maintains basic service levels and minimizes the impact on City taxpayers and ratepayers</li> <li>Direct staff to monitor budget and scrutinize expenses to yield savings to be put toward funding of the City reserves</li> <li>Direct staff to write and release positive press releases weekly</li> <li>Develop schedule of regular meetings with LISD to discuss issues of mutual concern</li> <li>Support Lancaster neighborhoods in the creation of Public Improvement Districts (PID's) throughout the City to strengthen and connect neighborhoods</li> <li>Increase accountability and efficiency of departments through quarterly budget and performance measurement analysis</li> <li>Use the WebQA system to improve communication between city staff and residents thus placing Lancaster on the cutting edge of e-government technology</li> <li>Coordinate community/public relations activities including special events</li> <li>Address the funding and implementation of capital improvement projects deemed beneficial to the City</li> <li>Represent the City of Lancaster to federal and state legislative agencies, the Chamber of Commerce, school district, and business leaders throughout the community</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Population	39,250	41,275		41,275
City Council Meetings (In Person & Virtual)	24	34		36
City Council Strategic Planning	2	2		2
Executive Team Meetings (In Person & Virtual)	50	50		50
General Fund Expenditures	\$24,842,486	\$35,306,900		\$38,323,836
Total Municipal Expenditures	\$54,856,372	\$70,868,144		\$79,341,171
City Sponsored Special Events (In Person & Virtual)	28	33		33
City Sponsored Town Hall Meetings (In Person & Virtual)	7	7		7
WebQa Requests (Citywide)	6,375	6,204		6,500
Memo responses to City Council within 10 business days of receipt	815	723		725
City Council/Boards & Commissions agendas processed		83		85
Weekly updates presented to City Council	52	52		52
Agenda Packet Pages Produced (Electronic)	5079	5200		5200
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Agenda Packets Prepared by Thursday Before Council Meeting	100%	90%		100%
Proposed budget presented to City Council on or before the 2nd Monday in August	Completed	Completed		In Progress
General Fund budget per capita	\$805.00	\$855.00		\$929.00
Total Tax Rate	\$0.819736	\$0.769287		\$0.691822
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$877,069	\$810,352	\$985,949	\$1,228,158
Supplies	\$5,398	\$3,309	\$5,255	\$5,844
Maintenance	\$42	-	\$41	-
Services	\$50,471	\$26,864	\$27,829	\$29,298
<b>TOTAL</b>	<b>\$932,980</b>	<b>\$840,525</b>	<b>\$1,019,074</b>	<b>\$1,263,300</b>

# City Manager's Office

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

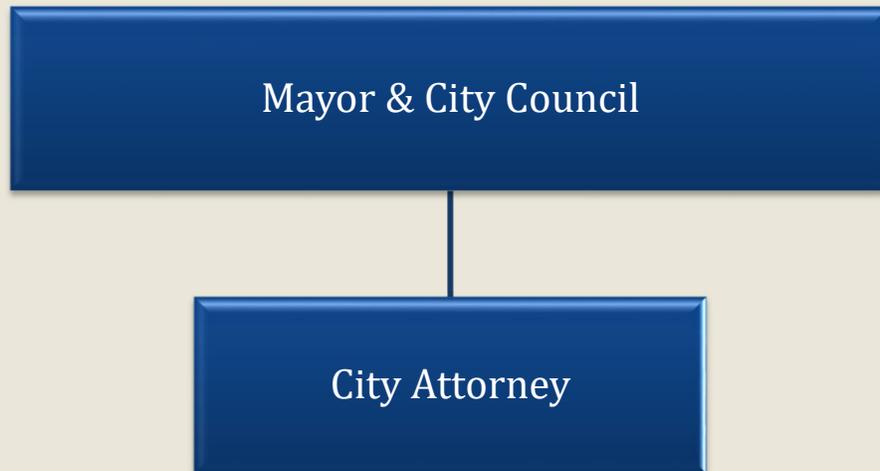
**Fund 1 GENERAL FUND  
Department 2 ADMINISTRATION  
Program 0 ADMINISTRATION**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 577,809	\$ 601,251	\$ 565,796	\$ 700,880	\$ 883,291
102	SALARIES-PART TIME	\$ 8,494	\$ 839	\$ 400	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 2,243	\$ 5,981	\$ 6,573	\$ 5,795	\$ 801
104	SALARIES-LONGEVITY	\$ 2,615	\$ 2,449	\$ 1,330	\$ 2,129	\$ 1,529
105	GROUP HEALTH INSURANCE	\$ 46,130	\$ 53,261	\$ 42,260	\$ 56,185	\$ 76,046
106	TMRS	\$ 85,749	\$ 88,274	\$ 81,821	\$ 103,535	\$ 131,523
107	FICA	\$ 42,154	\$ 42,787	\$ 41,411	\$ 39,416	\$ 50,082
109	SALARIES-WELL PAY	\$ 5,767	\$ 6,412	\$ 7,729	\$ 7,730	\$ 8,014
110	DENTAL INSURANCE	\$ 2,066	\$ 2,248	\$ 1,470	\$ 2,150	\$ 2,961
111	CITY MANAGER BENEFITS	\$ 47,297	\$ 54,332	\$ 47,586	\$ 49,959	\$ 54,751
113	SALARIES-CAR ALLOWANCE	\$ 13,545	\$ 15,747	\$ 11,648	\$ 15,600	\$ 15,600
114	SALARIES-ASSIGNMENT PAY	\$ 4,457	\$ 1,730	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ -	\$ -	\$ 394	\$ 362	\$ 840
118	CELL PHONE ALLOWANCE	\$ 506	\$ 481	\$ 233	\$ 360	\$ 360
120	GROUP LIFE INSURANCE	\$ 513	\$ 525	\$ 943	\$ 910	\$ 894
130	WORKERS COMPENSATION	\$ 792	\$ 599	\$ 625	\$ 756	\$ 1,230
131	EAP EXPENSE	\$ 166	\$ 152	\$ 131	\$ 182	\$ 236
<b>Personnel Sub Total</b>		<b>\$ 840,302</b>	<b>\$ 877,069</b>	<b>\$ 810,352</b>	<b>\$ 985,949</b>	<b>\$ 1,228,158</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 3,040	\$ 3,142	\$ 2,841	\$ 2,771	\$ 2,821
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 249	\$ -	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 92	\$ -	\$ 78	\$ 100	\$ 432
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,852	\$ 848	\$ 231	\$ 680	\$ 710
231	SOFTWARE	\$ 829	\$ 1,158	\$ 160	\$ 1,704	\$ 1,881
<b>Supplies Sub Total</b>		<b>\$ 5,813</b>	<b>\$ 5,398</b>	<b>\$ 3,309</b>	<b>\$ 5,255</b>	<b>\$ 5,844</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
303	MAINT-EQUIP & MACHINERY	\$ 41	\$ 42	\$ -	\$ 41	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ 41</b>	<b>\$ -</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
408	ADVERTISING	\$ 802	\$ 1,046	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 23,280	\$ 17,353	\$ 19,197	\$ 18,696	\$ 19,878
414	DUES & SUBSCRIPTIONS	\$ 6,284	\$ 4,351	\$ 6,548	\$ 6,725	\$ 7,803
416	OTHER/PROFESSIONAL SERVICES	\$ 95	\$ 417	\$ -	\$ -	\$ -
421	PRINTING	\$ 59	\$ 90	\$ 73	\$ 248	\$ 321
462	CELLULAR TELEPHONE & PAGERS	\$ 1,237	\$ 840	\$ 1,047	\$ 2,160	\$ 1,296
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 26,375	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 31,757</b>	<b>\$ 50,471</b>	<b>\$ 26,864</b>	<b>\$ 27,829</b>	<b>\$ 29,298</b>
<b>Department Total</b>		<b>\$ 877,912</b>	<b>\$ 932,980</b>	<b>\$ 840,526</b>	<b>\$ 1,019,074</b>	<b>\$ 1,263,300</b>

# Legal



## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

The City contracts its legal services with the law firm of Brown & Hoffmeister, LLP. The City is able to utilize the firm's specialists in the fields of Election Law, Charter Revision, Annexation, Trial Preparation and Litigation. The firm also provides general counsel to the Mayor and City Council, City Manager, City Secretary and City Departments; advises on matters of litigation that are not litigated by the City's insurance-appointed counsel; reviews and prepares policy manuals, contracts and agreements, ordinances, resolutions, by-laws for Council, appointed corporations, and other legal documents.

# Legal

BUDGET REPORT  
 LINE ITEM DETAIL  
 BY DEPARTMENT

Fund 1 GENERAL FUND  
 Department 5 LEGAL-GENERAL  
 Program 0 LEGAL-GENERAL

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
446	CITY ATTORNEY FEES	\$ 216,445	\$ 149,256	\$ 117,565	\$ 238,900	\$ 210,749
460	SETTLEMENT	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 1,716,445</b>	<b>\$ 149,256</b>	<b>\$ 117,565</b>	<b>\$ 238,900</b>	<b>\$ 210,749</b>
<b>Department Total</b>		<b>\$ 1,716,445</b>	<b>\$ 149,256</b>	<b>\$ 117,565</b>	<b>\$ 238,900</b>	<b>\$ 210,749</b>

# Equipment & Facility Services-Building Services



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Building Maintenance Worker II	2	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Department Narrative

The Equipment & Facility Services Department Building Services Division is responsible for routine maintenance and repair of all city buildings and facilities. The department manages professional service contracts with individual contractors to complete major repairs, maintenance of HVAC, janitorial services, electrical, plumbing, security monitoring systems, and electricity usage.

Goals					
<b>City Council Goals</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> <li>• Sound Infrastructure</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Reduce maintenance costs of heating and air conditioning equipment systems by performing routine maintenance of filters, motors, coils, etc. through a yearly HVAC contract</li> <li>• Secure the lowest cost and the most reliable and dependable contractors, when maintenance of city facilities requires out-sourcing expertise</li> <li>• Establish operation and maintenance cost for municipal buildings and facilities</li> <li>• Monitor and review all charges for materials and labor cost to ensure compliance with contracts</li> <li>• Evaluate all annual contracts to ensure most efficient use of city funds and resources</li> <li>• Develop a preventative maintenance schedule for all municipal buildings to include inspection of ceilings, lighting, plumbing, electrical, structural, and exteriors</li> <li>• Provide prompt response to request for repairs and maintenance issues</li> <li>• Maintain safe, clean facilities for our citizens and employees</li> <li>• Plan, develop and implement a scheduled replacement program for replacement of equipment and fixtures</li> <li>• Develop and implement a 5% energy consumption reduction plan for all city buildings</li> </ul>					
Workload Indicators		20-21 Actual	2021-2022 Actual		2022-2023 Target
Number of Buildings		19	19		20
Number of Full-Time Employees		2	2		2
Web QA Requests Per Year		450	672		700
Square Footage of Buildings (Maintenance)		222,326	227,326		231,506
Square Footage of Buildings (Janitorial Services)		158,840	158,840		163,020
Performance Measurement		20-21 Actual	2021-2022 Actual		2022-2023 Target
Electrical Accounts Audited and Evaluated		100%	100%		100%
Documented Minor Service Repairs		100%	100%		100%
Sq. Ft of Building Maintenance per Full-Time		222,326	227,326		231,506
Routine Service Requests Completed within 48		100%	80%		100%
Inspection of Janitorial Maintenance		100%	100%		100%
Monthly Meetings with Contract Service Providers		100%	50%		80%
HUB Vendors Included in Consideration for All Projects		100%	60%		80%
Budget Summary		2019-2020 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$116,428	\$94,253	\$120,197	\$129,178
Supplies		\$2,432	\$4,233	\$2,908	\$3,539
Maintenance		\$63,496	\$164,428	\$202,203	\$131,064
Services		\$1,209,126	\$1,031,485	\$1,029,386	\$873,163
<b>TOTAL</b>		<b>\$1,391,482</b>	<b>\$1,294,399</b>	<b>\$1,354,694</b>	<b>\$1,136,944</b>

# Equipment and Facility Services-Building Services

BUDGET REPORT	Fund	1	GENERAL FUND
LINE ITEM DETAIL	Department	6	BUILDING & ADMINISTRATIVE SVCS
BY DEPARTMENT	Program	0	BUILDING SERVICES

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 81,518	\$ 82,180	\$ 67,259	\$ 84,737	\$ 91,310
103	SALARIES-OVERTIME	\$ 274	\$ 831	\$ 253	\$ 700	\$ 700
104	SALARIES-LONGEVITY	\$ 183	\$ 278	\$ 333	\$ 372	\$ 468
105	GROUP HEALTH INSURANCE	\$ 7,135	\$ 12,885	\$ 10,380	\$ 13,506	\$ 13,506
106	TMRS	\$ 11,148	\$ 11,739	\$ 9,292	\$ 11,738	\$ 12,879
107	FICA	\$ 6,222	\$ 6,036	\$ 4,925	\$ 6,611	\$ 7,135
109	SALARIES-WELL PAY	\$ 151	\$ 787	\$ 476	\$ 598	\$ 782
110	DENTAL INSURANCE	\$ 401	\$ 426	\$ 312	\$ 405	\$ 405
120	GROUP LIFE INSURANCE	\$ 100	\$ 101	\$ 80	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 1,264	\$ 1,110	\$ 902	\$ 1,143	\$ 1,606
131	EAP EXPENSE	\$ 55	\$ 54	\$ 42	\$ 81	\$ 81
<b>Personnel Sub Total</b>		<b>\$ 108,449</b>	<b>\$ 116,428</b>	<b>\$ 94,253</b>	<b>\$ 120,197</b>	<b>\$ 129,178</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ 620	\$ -	\$ 145	\$ 100	\$ 100
202	UNIFORMS AND CLOTHING	\$ 368	\$ 595	\$ 449	\$ 648	\$ 783
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ 500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 84	\$ 21	\$ 1,665	\$ 700	\$ 700
205	JANITORIAL & CLEANING SUPPLIES	\$ (114)	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 1,234	\$ 1,816	\$ 1,974	\$ 960	\$ 1,456
<b>Sub Total</b>		<b>\$ 2,193</b>	<b>\$ 2,432</b>	<b>\$ 4,233</b>	<b>\$ 2,908</b>	<b>\$ 3,539</b>
<b>Account Object Description</b>						
301	MAINT-BLDG & STRUCTURES	\$ 101,672	\$ 62,993	\$ 156,479	\$ 164,047	\$ 96,640
302	MAINT-MOTOR VEHICLES	\$ -	\$ 503	\$ 485	\$ -	\$ -
313	MAINT-FURN & FIXTURES	\$ -	\$ -	\$ -	\$ 500	\$ 500
346	MAINT-HEATING & COOLING SYSTEM	\$ 769	\$ -	\$ 7,464	\$ 11,732	\$ 8,000
351	MAINT-MISC	\$ -	\$ -	\$ -	\$ 24,224	\$ 24,224
363	MAINT-LOCKS & KEYS	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700
<b>Maintenance Sub Total</b>		<b>\$ 102,441</b>	<b>\$ 63,496</b>	<b>\$ 164,428</b>	<b>\$ 202,203</b>	<b>\$ 131,064</b>
<b>Account Object Description</b>						
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
410	UTILITIES - ELECTRICITY	\$ 513,173	\$ 627,550	\$ 462,046	\$ 528,144	\$ 593,026
411	ALARM SERVICE	\$ -	\$ 24,216	\$ 47,617	\$ 33,065	\$ 17,148
416	OTHER/PROFESSIONAL SERVICES	\$ 133,634	\$ 74,817	\$ 77,195	\$ 97,815	\$ 88,999
462	CELLULAR TELEPHONE & PAGERS	\$ 562	\$ 380	\$ 304	\$ 420	\$ 372
498	UTILITIES - GAS	\$ 47,725	\$ 53,686	\$ 48,625	\$ 26,672	\$ 30,993
543	JANITORIAL CONTRACT	\$ 130,713	\$ 128,457	\$ 197,545	\$ 197,545	\$ 78,748
544	PEST CONTROL SERVICES	\$ 4,654	\$ 5,347	\$ 6,078	\$ 6,085	\$ 3,048
548	FIRE SYS INSPECTION CONTRACT	\$ 29,186	\$ 95,945	\$ 47,216	\$ 13,625	\$ 11,222
549	HVAC MAINTENANCE CONTRACT	\$ 119,367	\$ 198,729	\$ 144,859	\$ 125,015	\$ 48,607
<b>Sub Total</b>		<b>\$ 979,014</b>	<b>\$ 1,209,126</b>	<b>\$ 1,031,485</b>	<b>\$ 1,029,386</b>	<b>\$ 873,163</b>
<b>Account Object Description</b>						
609	CAPITAL-MACHINERY & EQUIPMENT	\$ (661,287)	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ (661,287)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 530,809</b>	<b>\$ 1,391,482</b>	<b>\$ 1,294,399</b>	<b>\$ 1,354,694</b>	<b>\$ 1,136,944</b>

# Municipal Court of Record



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Court Administrator</b>	1	1	1
<b>Court Clerk</b>	3	3	3
<b>Total</b>	4	4	4

## Department Narrative

The Lancaster Municipal Court is a court of Record and has the jurisdiction provided by general law for municipal courts. The Court has jurisdiction over criminal cases as authorized under Sections 215.072, 217.042, 341.903, and 551.002 of the Texas Local Government Code. Services are provided to all persons who have been issued citations, warnings, warrants, and/or needing information. The Court processes court cases to include the following: citations, city code violations, jury summons, court dockets, and warrants. The Lancaster Municipal Court operates under the guidelines of the Texas Penal Code, Texas Code of Criminal Procedures, City of Lancaster Code of ordinances, and the Texas Uniform Traffic Code. Appeals filed as a result of Municipal Court renderings must be filed at the Dallas County District Court.

Goals				
<p><b>City Council Goals</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Implement E-Court Suite for enhanced webservices to all Court customers</li> <li>• Continue with implementation of electronic and paperless procedures</li> <li>• Continuing education and completion of Level 1 and Level 2 Certification for staff</li> <li>• Continue to provide exemplary customer service</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Full-Time Employees	4	4		4
Cases Filed	8,500	8,500		8,500
Cases Disposed	10,000	10,000		10,000
Hearings/Trials	12,000	12,000		12,000
Jury Trials	10	10		10
Warrants Issued	12,000	12,000		12,000
Warrants Cleared	13,000	13,000		13,000
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Cases sent to collection	7,000	7,000		7,000
Cases entered on day of filing	100%	100%		100%
Percent of Warrants 0-365 days old	25%	25%		25%
Cases filed during period, percent closed	40%	40%		40%
Percent of cases disposed of within 60 days of filing	50%	50%		50%
Cases with Time Payment Fee added	5,000	5,000		5,000
Cases paid	5,000	5,000		5,000
Online payments during period	1,500	1,500		1,500
Cases Appealed	0	0		0
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$155,824	\$167,234	\$259,213	\$282,613
Supplies	\$11,685	\$7,353	\$20,765	\$16,250
Maintenance	-	\$1,290	\$1,173	\$1,173
Services	\$178,021	\$133,891	\$150,850	\$153,245
<b>TOTAL</b>	<b>\$345,530</b>	<b>\$309,768</b>	<b>\$432,001</b>	<b>\$453,281</b>

# Municipal Court of Record

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 8 MUNICIPAL COURT  
Program 0 MUNICIPAL COURT**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 191,993	\$ 99,165	\$ 116,803	\$ 171,947	\$ 192,266
102	SALARIES-PART TIME	\$ -	\$ 12,213	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 350	\$ 110	\$ 70	\$ 412	\$ 458
104	SALARIES-LONGEVITY	\$ 2,284	\$ 491	\$ 784	\$ 780	\$ 940
105	GROUP HEALTH INSURANCE	\$ 33,802	\$ 19,865	\$ 23,352	\$ 44,395	\$ 41,829
106	TMRS	\$ 26,589	\$ 13,992	\$ 16,010	\$ 23,797	\$ 27,086
107	FICA	\$ 14,147	\$ 8,320	\$ 8,718	\$ 13,402	\$ 15,006
109	SALARIES-WELL PAY	\$ 490	\$ -	\$ 157	\$ 1,212	\$ 1,645
110	DENTAL INSURANCE	\$ 1,478	\$ 1,012	\$ 1,018	\$ 1,640	\$ 1,640
115	CERTIFICATION PAY	\$ 462	\$ 378	\$ -	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 215	\$ 114	\$ 136	\$ 485	\$ 510
130	WORKERS COMPENSATION	\$ 240	\$ 99	\$ 118	\$ 175	\$ 258
131	EAP EXPENSE	\$ 105	\$ 65	\$ 68	\$ 128	\$ 135
<b>Personnel Sub Total</b>		<b>\$ 272,156</b>	<b>\$ 155,824</b>	<b>\$ 167,234</b>	<b>\$ 259,213</b>	<b>\$ 282,613</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ 1,968	\$ 1,534	\$ 738	\$ 1,500	\$ 1,500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 2,399	\$ -	\$ -	\$ 3,975	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 7,131	\$ 3,322	\$ 4,640	\$ 7,000	\$ 7,000
231	SOFTWARE	\$ 5,386	\$ 6,828	\$ 1,975	\$ 8,290	\$ 7,750
<b>Supplies Sub Total</b>		<b>\$ 16,884</b>	<b>\$ 11,685</b>	<b>\$ 7,353</b>	<b>\$ 20,765</b>	<b>\$ 16,250</b>
<b>Account Object Description</b>						
370	MAINT-SOFTWARE	\$ -	\$ -	\$ 1,290	\$ 1,173	\$ 1,173
<b>Maintenance Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,290</b>	<b>\$ 1,173</b>	<b>\$ 1,173</b>
<b>Account Object Description</b>						
407	SPECIAL SERVICES	\$ 206	\$ -	\$ 370	\$ 300	\$ 300
409	TRAVEL & EDUCATION	\$ 966	\$ 220	\$ 2,119	\$ 1,425	\$ 2,725
414	DUES & SUBSCRIPTIONS	\$ 110	\$ -	\$ 165	\$ 165	\$ 220
416	OTHER/PROFESSIONAL SERVICES	\$ 954	\$ 222	\$ -	\$ -	\$ 1,000
421	PRINTING	\$ 3,013	\$ 139	\$ 808	\$ 1,000	\$ 1,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 7,385	\$ 7,817	\$ 3,110	\$ 7,560	\$ 7,600
482	CREDIT CARD PROCESSING FEES	\$ 9,821	\$ 9,064	\$ 5,930	\$ 9,000	\$ 9,000
540	COURT-PROSECUTOR SERVICES	\$ 71,134	\$ 87,562	\$ 70,297	\$ 70,000	\$ 70,000
541	COURT-JUDGE SERVICES	\$ 61,458	\$ 61,310	\$ 51,091	\$ 61,400	\$ 61,400
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 11,686	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 155,047</b>	<b>\$ 178,021</b>	<b>\$ 133,891</b>	<b>\$ 150,850</b>	<b>\$ 153,245</b>
<b>Account Object Description</b>						
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 7,675	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ 7,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 451,761</b>	<b>\$ 345,530</b>	<b>\$ 309,768</b>	<b>\$ 432,001</b>	<b>\$ 453,281</b>

# Building Inspections



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Building Official</b>	1	1	1
<b>Inspection Manager</b>	0	1	1
<b>Senior Building Inspector</b>	0	0	0
<b>Building Inspector</b>	2	1	1
<b>Plans Examiner</b>	0	0	1
<b>Total</b>	3	3	4

## Department Narrative

The Building Inspections Division is established for the purpose of providing standards to safeguard life, health, safety, property and the public welfare by regulating and controlling the design, construction, quality of materials, occupancy, use, location and maintenance of all buildings and structures constructed within the City of Lancaster. The primary activities of the Building Inspections Division are permit issuance, inspections, plan review, public consultation and the Certificate of Occupancy process. The Building Inspections Division maintains an active Apartment Inspection Program, Hotel/Motel Inspection Program, Rental Registration, and Short-Term Rental program.

<b>Goals</b>				
<b>City Council Goal:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> <li>• Quality Development</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Create a public awareness program to inform citizens on permit requirements</li> <li>• Enforce all ordinances consistently</li> <li>• Continue to enhance apartment inspection program</li> <li>• Enforce obsolete and abandoned signage</li> <li>• Enhance food Inspection program</li> <li>• Continue to enhance hotel/motel Inspection program</li> </ul>				
<b>Workload Indicators</b>	<b>20-21 Actual</b>	<b>21-22 YTD Actual</b>		<b>2022-2023 Target</b>
Full Time Employees	3	5		5
New Commercial Permits Issued	11	13		15
Home Remodel/Add On/Solar	140	149		150
Commercial Remodel/Add On	40	37		40
Electrical Permits Issued	160	47		160
Plumbing Permits Issued	270	106		140
Fence Permits Issued	230	99		140
Mechanical/HVAC Permits Issued	120	74		100
Contractor Registrations	420	795		500
Plans Reviewed	1,300	3,659		3,000
Inspections Made	700	4,013		4,000
Demolition Permits	13	9		15
Garage Sale Permits	25	170		150
Signs permits	62	52		70
Utility Verifications	50	44		55
Certificate of Occupancies	53	48		60
Back Flow Tests	75	72		85
Irrigation Permits	100	18		120
Rental Insections	725	719		750
<b>Performance Measurement</b>	<b>20-21 Actual</b>	<b>21-22 YTD Actual</b>		<b>2022-2023 Target</b>
Requested inspections performed within 8 hours	100%	100%		100%
Complaints addressed within 8 hours	95%	95%		100%
Single family permits issued	146	111		150
Commercial permits issued	10	35		7
Average number of days from date of inspection	1	1		1
Number of inspections completed	3,595	4,013		4,000
<b>Budget Summary</b>	<b>2020-2021</b>	<b>2021-2022</b>		<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Personnel	\$193,864	\$189,113	\$256,497	\$411,168
Supplies	\$4,943	\$6,667	\$8,614	\$10,445
Services	\$49,499	\$79,616	\$63,541	\$52,627
<b>TOTAL</b>	<b>\$248,306</b>	<b>\$275,396</b>	<b>\$328,652</b>	<b>\$474,240</b>

# Building Inspections

	Fund	1	GENERAL FUND
<b>BUDGET REPORT</b>	Department	9	INSPECTION
<b>LINE ITEM DETAIL</b>	Program	0	INSPECTION
<b>BY DEPARTMENT</b>			

	2020	2021	2022	2022	2023
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 171,113	\$ 146,994	\$ 141,310	\$ 184,143	\$ 302,440
103 SALARIES-OVERTIME	\$ 50	\$ 629	\$ 366	\$ (59)	\$ -
104 SALARIES-LONGEVITY	\$ 81	\$ 147	\$ 132	\$ 172	\$ 316
105 GROUP HEALTH INSURANCE	\$ 17,180	\$ 11,803	\$ 15,852	\$ 23,854	\$ 38,372
106 TMRS	\$ 23,249	\$ 20,752	\$ 19,363	\$ 29,042	\$ 42,163
107 FICA	\$ 12,638	\$ 11,169	\$ 10,546	\$ 15,753	\$ 22,421
109 SALARIES-WELL PAY	\$ -	\$ 1,154	\$ 396	\$ 1,485	\$ 2,570
110 DENTAL INSURANCE	\$ 1,022	\$ 735	\$ 603	\$ 1,215	\$ 1,620
115 CERTIFICATION PAY	\$ -	\$ -	\$ 90	\$ 59	\$ -
120 GROUP LIFE INSURANCE	\$ 161	\$ 125	\$ 111	\$ 306	\$ 408
130 WORKERS COMPENSATION	\$ 489	\$ 308	\$ 297	\$ 446	\$ 750
131 EAP EXPENSE	\$ 69	\$ 48	\$ 46	\$ 81	\$ 108
<b>Personnel Sub Total</b>	<b>\$ 226,051</b>	<b>\$ 193,864</b>	<b>\$ 189,113</b>	<b>\$ 256,497</b>	<b>\$ 411,168</b>
<b>Account Object Description</b>					
201 OFFICE SUPPLIES	\$ 181	\$ 457	\$ 485	\$ 900	\$ 1,240
202 UNIFORMS AND CLOTHING	\$ 372	\$ 114	\$ 395	\$ 614	\$ 626
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 55	\$ 864	\$ 1,730	\$ 1,830	\$ 62
211 OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ 219	\$ 952	\$ 4,464
214 POSTAGE/SHIPPING/DELIVERY	\$ 714	\$ 431	\$ 274	\$ 450	\$ 200
218 FUEL & OIL	\$ 3,082	\$ 3,076	\$ 2,647	\$ 2,952	\$ 2,479
231 SOFTWARE	\$ 120	\$ -	\$ 916	\$ 916	\$ 1,374
<b>Supplies Sub Total</b>	<b>\$ 4,525</b>	<b>\$ 4,943</b>	<b>\$ 6,667</b>	<b>\$ 8,614</b>	<b>\$ 10,445</b>
<b>Account Object Description</b>					
401 TELEPHONE & COMMUNICATIONS	\$ 1,197	\$ 1,869	\$ 1,774	\$ 2,150	\$ 2,380
409 TRAVEL & EDUCATION	\$ 752	\$ 1,382	\$ 2,186	\$ 3,076	\$ 3,980
414 DUES & SUBSCRIPTIONS	\$ 9,583	\$ 9,593	\$ 8,241	\$ 11,289	\$ 13,112
416 OTHER/PROFESSIONAL SERVICES	\$ 10,600	\$ -	\$ -	\$ -	\$ -
421 PRINTING	\$ 420	\$ -	\$ 506	\$ 606	\$ 200
452 FILING FEES	\$ -	\$ -	\$ -	\$ -	\$ 372
462 CELLULAR TELEPHONE & PAGERS	\$ 472	\$ 389	\$ 106	\$ 420	\$ 1,152
482 CREDIT CARD PROCESSING FEES	\$ 18,126	\$ 13,490	\$ 40,511	\$ 18,000	\$ 31,431
559 CONTRACT/TEMPORARY LABOR	\$ 20,925	\$ 22,776	\$ 26,291	\$ 28,000	\$ -
<b>Sub Total</b>	<b>\$ 62,075</b>	<b>\$ 49,499</b>	<b>\$ 79,616</b>	<b>\$ 63,541</b>	<b>\$ 52,627</b>
<b>Department Total</b>	<b>\$ 292,651</b>	<b>\$ 248,306</b>	<b>\$ 275,395</b>	<b>\$ 328,652</b>	<b>\$ 474,240</b>

# Equipment & Facility Services-Fleet



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Director of Equipment &amp; Facility Services</b>	1	1	1
<b>Fleet Superintendent</b>	0	0	1
<b>Lead Mechanic</b>	1	1	1
<b>Mechanic/Fleet Services</b>	2	2	2
<b>Total</b>	4	4	5

## Department Narrative

The Equipment & Facility Services Department Fleet Division is committed to the most responsible use of resources by managing the maintenance of vehicles and equipment, for operations, safety and effectiveness. The goal is the reduction of equipment down time and decreased interruption of services, as well as fuel management and maintaining vehicle records.

Goals					
<b>City Council Goals</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> <li>• Sound Infrastructure</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Reduce maintenance costs of heating and air conditioning equipment systems by performing routine maintenance of filters, motors, coils, etc. through a yearly HVAC contract</li> <li>• Secure the lowest cost and the most reliable and dependable contractors, when maintenance of city facilities requires out-sourcing expertise</li> <li>• Establish operation and maintenance cost for municipal buildings and facilities</li> <li>• Monitor and review all charges for materials and labor cost to ensure compliance with contracts</li> <li>• Evaluate all annual contracts to ensure most efficient use of city funds and resources</li> <li>• Develop a preventative maintenance schedule for all municipal buildings to include inspection of ceilings, lighting, plumbing, electrical, structural, and exteriors</li> <li>• Provide prompt response to request for repairs and maintenance issues</li> <li>• Maintain safe, clean facilities for our citizens and employees</li> <li>• Plan, develop and implement a scheduled replacement program for replacement of equipment and fixtures</li> <li>• Develop and implement a 5% energy consumption reduction plan for all city buildings</li> </ul>					
Workload Indicators		20-21 Actual	2021-2022 Actual		2022-2023 Target
Number of Buildings		19	19		20
Number of Full-Time Employees		2	2		2
Web QA Requests Per Year		450	672		700
Square Footage of Buildings (Maintenance)		222,326	227,326		231,506
Square Footage of Buildings (Janitorial Services)		158,840	158,840		163,020
Performance Measurement		20-21 Actual	2021-2022 Actual		2022-2023 Target
Electrical Accounts Audited and Evaluated		100%	100%		100%
Documented Minor Service Repairs		100%	100%		100%
Sq. Ft of Building Maintenance per Full-Time		222,326	227,326		231,506
Routine Service Requests Completed within 48		100%	80%		100%
Inspection of Janitorial Maintenance		100%	100%		100%
Monthly Meetings with Contract Service Providers		100%	50%		80%
HUB Vendors Included in Consideration for All Projects		100%	60%		80%
Budget Summary		2019-2020	2021-2022		2022-2023
		Actual	Actual	Budget	Budget
Personnel		\$116,428	\$94,253	\$120,197	\$129,178
Supplies		\$2,432	\$4,233	\$2,908	\$3,539
Maintenance		\$63,496	\$164,428	\$202,203	\$131,064
Services		\$1,209,126	\$1,031,485	\$1,029,386	\$873,163
<b>TOTAL</b>		<b>\$1,391,482</b>	<b>\$1,294,399</b>	<b>\$1,354,694</b>	<b>\$1,136,944</b>

# Equipment and Facility Services-Fleet Services

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund           1   GENERAL FUND  
Department   10   FLEET SERVICES  
Program       0   EQUIPMENT MAINTENANCE**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 201,015	\$ 248,106	\$ 210,582	\$ 270,571	\$ 365,303
103	SALARIES-OVERTIME	\$ 558	\$ 697	\$ 790	\$ 1,030	\$ 1,144
104	SALARIES-LONGEVITY	\$ 574	\$ 594	\$ 572	\$ 744	\$ 936
105	GROUP HEALTH INSURANCE	\$ 23,334	\$ 27,861	\$ 24,380	\$ 30,712	\$ 40,285
106	TMRS	\$ 31,814	\$ 35,657	\$ 29,718	\$ 38,025	\$ 51,947
107	FICA	\$ 17,754	\$ 19,467	\$ 16,665	\$ 18,712	\$ 25,567
109	SALARIES-WELL PAY	\$ 1,419	\$ 1,156	\$ 1,837	\$ 1,941	\$ 3,162
110	DENTAL INSURANCE	\$ 1,324	\$ 1,561	\$ 1,257	\$ 1,620	\$ 2,025
113	SALARIES-CAR ALLOWANCE	\$ 4,858	\$ 4,814	\$ 3,728	\$ 4,800	\$ 4,800
115	CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ -	\$ 840
120	GROUP LIFE INSURANCE	\$ 238	\$ 262	\$ 250	\$ 510	\$ 612
130	WORKERS COMPENSATION	\$ 5,127	\$ 4,773	\$ 4,152	\$ 3,952	\$ 4,443
131	EAP EXPENSE	\$ 92	\$ 103	\$ 84	\$ 135	\$ 162
<b>Personnel Sub Total</b>		<b>\$ 288,107</b>	<b>\$ 345,052</b>	<b>\$ 294,015</b>	<b>\$ 372,752</b>	<b>\$ 501,226</b>
<b>Supplies</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 528	\$ -	\$ 293	\$ 200	\$ 200
202	UNIFORMS AND CLOTHING	\$ 686	\$ 989	\$ 902	\$ 1,420	\$ 2,061
203	MOTOR VEHICLE SUPPLIES	\$ 1,775	\$ 59,517	\$ 35,294	\$ 56,417	\$ 53,467
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,164	\$ (43)	\$ 801	\$ 10,278	\$ 8,727
206	CHEMICALS	\$ -	\$ -	\$ -	\$ 50	\$ 50
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 50	\$ 50
216	MEDICAL SUPPLIES	\$ -	\$ 166	\$ -	\$ 1,490	\$ 1,300
218	FUEL & OIL	\$ 585	\$ 317	\$ 576	\$ 984	\$ 374
231	SOFTWARE	\$ 584	\$ -	\$ -	\$ 1,500	\$ 2,050
<b>Supplies Sub Total</b>		<b>\$ 5,322</b>	<b>\$ 60,946</b>	<b>\$ 37,867</b>	<b>\$ 72,389</b>	<b>\$ 68,279</b>
<b>Maintenance</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
301	MAINT-BLDG & STRUCTURES	\$ 240	\$ -	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 285,113	\$ 229,125	\$ 185,926	\$ 205,600	\$ 222,850
303	MAINT-EQUIP & MACHINERY	\$ 6,029	\$ 6	\$ -	\$ 500	\$ 500
325	CLAIM REPAIR	\$ -	\$ 21,542	\$ 12,755	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 291,381</b>	<b>\$ 250,673</b>	<b>\$ 198,681</b>	<b>\$ 206,100</b>	<b>\$ 223,350</b>
<b>Services</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE & COMMUNICATIONS	\$ 448	\$ 448	\$ 374	\$ 480	\$ 480
407	SPECIAL SERVICES	\$ 55	\$ 457	\$ 500	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ 778	\$ 2,425	\$ 3,576	\$ 1,100	\$ 1,100
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 601	\$ 2,548	\$ 3,500	\$ 3,500
462	CELLULAR TELEPHONE & PAGERS	\$ 652	\$ 600	\$ 343	\$ 720	\$ 420
<b>Services Sub Total</b>		<b>\$ 1,934</b>	<b>\$ 4,532</b>	<b>\$ 7,341</b>	<b>\$ 6,300</b>	<b>\$ 6,000</b>
<b>Capital</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 21,354	\$ -	\$ -	\$ -	\$ 175,000
<b>Capital Sub Total</b>		<b>\$ 21,354</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>
<b>Department Total</b>		<b>\$ 608,098</b>	<b>\$ 661,203</b>	<b>\$ 537,904</b>	<b>\$ 657,541</b>	<b>\$ 973,855</b>

# Streets Operations



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Foreman II	1	1	1
Heavy Equipment Operator II	1	1	1
Heavy Equipment Operator I	1	1	1
Maintenance Worker II	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Department Narrative

The Streets Division strives to make all roadways and alleys safe, by endeavoring to excel in the preventative maintenance and routine repair of all paved surfaces in the City of Lancaster.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>• Sound Infrastructure</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Increase preventative maintenance of all paved surfaces through the identification of problem areas</li> <li>• Formulate programs to enhance and extend the life cycle of all Lancaster streets</li> <li>• Increase emergency preparedness and recovery abilities</li> <li>• Respond to emergency situations in both pavement failures, sign repairs, traffic lights and school flashers</li> <li>• Continue training programs for employees in best management practices for repair and maintenance of pavement surfaces</li> <li>• Reduce severe safety issues by identification, scheduling, and repair of municipal roadways</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Current Miles of Streets and Alleys	265	265		265
Concrete Streets and Alleys Repaired (square yard)	820 sy	820 sy		820 sy
Tonnage of Asphalt Used on Street Repairs	4,500	5,000		5,000
Current Miles of Street and Alley Evaluations	265	265		265
Phone calls and CRM Requests Responded to within 24hrs	100%	100%		100%
Snow and Ice Plan Implementation Date	November	November		November
Emergency Storm Response within 30 Minutes	90%	90%		90%
Emergency Pavement and Pothole Repair within 24hrs	90%	90%		90%
Procure Replacement Parts within 5 Days	90%	90%		90%
Weekly Street and Alley Evaluations	92%	92%		92%
Traffic Signal Response within 30 Minutes	95%	95%		95%
Traffic Signal Repair within 3 Days	90%	90%		90%
Sign Hazards Eliminated within 30 Minutes	95%	95%		95%
Sign Re-Order within 2 Days	95%	95%		95%
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Phone calls and CRM requests responded to within 24hrs	100%	100%		100%
Snow and Ice Plan Implementation	November	November		November
Emergency Pavement and Pothole Repair within 24hrs	95%	90%		90%
Procure Replacement Parts within 5 Days	90%	90%		90%
Weekly Street and Alley Evaluations	95%	95%		95%
Traffic Signal response within 30 minutes	95%	95%		95%
Traffic Signal Permanent Repair within 3 Days	95%	95%		95%
Sign Hazards Eliminated within 30 minutes	95%	95%		95%
Sign Re-Order within 2 Days	95%	95%		95%
Budget Summary	2020-2021 Actual	2021-2022		2022-2023 Budget
		Actual	Budget	
Personnel	\$238,704	\$200,924	\$271,823	\$287,720
Supplies	\$115,296	\$194,728	\$194,895	\$131,485
Maintenance	\$574,814	\$822,521	\$1,075,920	\$1,138,358
Services	\$1,836	\$492	\$3,165	\$1,881
Capital Outlay	169,825	1,059,012	1,070,821	1,393,453
<b>TOTAL</b>	<b>\$1,100,475</b>	<b>\$2,277,677</b>	<b>\$2,616,624</b>	<b>\$2,952,897</b>

# Streets Operations

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**1 GENERAL FUND  
12 STREETS  
0 STREETS**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 154,793	\$ 157,448	\$ 132,490	\$ 179,862	\$ 191,350
103	SALARIES-OVERTIME	\$ 3,372	\$ 4,469	\$ 5,132	\$ 6,000	\$ 6,000
104	SALARIES-LONGEVITY	\$ 1,304	\$ 1,489	\$ 1,252	\$ 1,612	\$ 1,804
105	GROUP HEALTH INSURANCE	\$ 32,722	\$ 34,299	\$ 27,889	\$ 36,755	\$ 36,250
106	TMRS	\$ 21,758	\$ 22,942	\$ 18,982	\$ 25,700	\$ 27,792
107	FICA	\$ 11,892	\$ 12,140	\$ 10,353	\$ 14,473	\$ 15,396
109	SALARIES-WELL PAY	\$ 405	\$ 413	\$ 426	\$ 1,303	\$ 1,681
110	DENTAL INSURANCE	\$ 1,607	\$ 1,765	\$ 1,273	\$ 1,640	\$ 1,640
115	CERTIFICATION PAY	\$ 425	\$ 421	\$ 333	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 190	\$ 193	\$ 156	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 3,971	\$ 3,015	\$ 2,555	\$ 3,413	\$ 4,742
131	EAP EXPENSE	\$ 110	\$ 109	\$ 84	\$ 135	\$ 135
<b>Personnel Sub Total</b>		<b>\$ 232,547</b>	<b>\$ 238,704</b>	<b>\$ 200,924</b>	<b>\$ 271,823</b>	<b>\$ 287,720</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ 352	\$ 210	\$ 229	\$ 350	\$ 350
202	UNIFORMS AND CLOTHING	\$ 2,881	\$ 2,358	\$ 2,617	\$ 2,781	\$ 3,160
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 4,002	\$ -	\$ 352	\$ -	\$ -
206	CHEMICALS	\$ 95	\$ -	\$ 218	\$ 250	\$ -
207	SIGNS	\$ 35,896	\$ 87,977	\$ 105,013	\$ 105,000	\$ 105,000
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 142	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ 847	\$ -	\$ -
218	FUEL & OIL	\$ 16,301	\$ 19,252	\$ 19,131	\$ 20,194	\$ 20,475
231	SOFTWARE	\$ -	\$ 5,500	\$ 66,320	\$ 66,320	\$ 2,500
<b>Supplies Sub Total</b>		<b>\$ 59,668</b>	<b>\$ 115,296</b>	<b>\$ 194,728</b>	<b>\$ 194,895</b>	<b>\$ 131,485</b>
<b>Account Object Description</b>						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ 32	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 657	\$ 171	\$ 1,177	\$ -	\$ -
304	MAINT-STREETS	\$ 168,710	\$ 431,445	\$ 417,024	\$ 500,000	\$ 650,000
305	MAINT-SIDEWALKS & ALLEYS	\$ 8,793	\$ 4,654	\$ 113,312	\$ 200,000	\$ 50,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ 74	\$ 107	\$ 153	\$ 500	\$ 250
319	MAINT-TRAFFIC SIGN SYSTEM	\$ 24,189	\$ 10,639	\$ 225,437	\$ 225,420	\$ 288,108
320	MAINT-STREET MARKINGS	\$ 60,204	\$ 127,798	\$ 65,386	\$ 150,000	\$ 150,000
<b>Maintenance Sub Total</b>		<b>\$ 262,626</b>	<b>\$ 574,814</b>	<b>\$ 822,521</b>	<b>\$ 1,075,920</b>	<b>\$ 1,138,358</b>
<b>Account Object Description</b>						
409	TRAVEL & EDUCATION	\$ 1,287	\$ 1,021	\$ -	\$ 900	\$ 600
413	SANITARY LANDFILL	\$ 436	\$ 66	\$ 119	\$ 500	\$ 500
421	PRINTING	\$ 242	\$ -	\$ -	\$ 325	\$ 325
462	CELLULAR TELEPHONE & PAGERS	\$ 182	\$ 749	\$ 373	\$ 1,440	\$ 456
<b>Services Sub Total</b>		<b>\$ 2,147</b>	<b>\$ 1,836</b>	<b>\$ 492</b>	<b>\$ 3,165</b>	<b>\$ 1,881</b>
<b>Account Object Description</b>						
606	STREETS & DRAINAGE	\$ -	\$ 169,825	\$ 1,059,012	\$ 1,070,821	\$ 1,393,453
<b>Capital Sub Total</b>		<b>\$ -</b>	<b>\$ 169,825</b>	<b>\$ 1,059,012</b>	<b>\$ 1,070,821</b>	<b>\$ 1,393,453</b>
<b>Department Total</b>		<b>\$ 556,989</b>	<b>\$ 1,100,475</b>	<b>\$ 2,277,676</b>	<b>\$ 2,616,624</b>	<b>\$ 2,952,897</b>

# Parks Operations



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Park Operations Manager</b>	1	1	1
<b>Foreman II</b>	1	1	1
<b>Foreman I</b>	1	1	1
<b>Maintenance Worker II</b>	9	9	9
<b>Total</b>	12	12	12

## Department Narrative

The Parks Department is responsible for the administration, coordination, and implementation of diverse projects and programs associated with the City of Lancaster's park land. This includes: parks design and development, athletic field and public grounds maintenance, mowing and beautification, playground design, inspection and maintenance, pesticide application, park irrigation, seeding and fertilization, and special events support.

Goals					
<b>City Council Goals:</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Implement Hike and Bike Trails, Parks and Open Space, and Streetscape Master Plans</li> <li>• Develop and implement emergency locator signage system for City-Wide Trails System</li> <li>• Complete CIP projects as funding becomes available</li> <li>• Identify and activate multigenerational "play spaces" using Playful City USA guidelines</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual	2022-2023 Target	
Current parks		17	18	18	
Acreage of parks maintained		324	367	367	
Acreage of athletic facilities maintained		42	42	42	
Acreage of municipal facilities maintained		22	22	22	
Acreage of large areas maintained		267	267	267	
Total number of Park Acres		768	811	811	
Full-Time Employees		12	12	12	
Special Events Requiring Park Staffing		9	10	10	
Outdoor restrooms maintained		9	9	9	
Trail Miles Maintained		2.4	2.4	2.4	
Performance Measurement		20-21 Actual	21-22 Actual	2022-2022 Target	
Mow/Trim Parks		35%	36%	37%	
Athletic Maintenance		10%	10%	10%	
Litter Removal		16%	32%	32%	
Special Events - set up/break down		8%	8%	8%	
Playground Inspection/Maintenance		3%	3%	2%	
Forestry/ Horticulture		5%	2%	2%	
Amenity improvements/repairs - Indoors		8%	2%	2%	
Chemical Application		5%	5%	4%	
Amenity improvements/repairs - outdoors		10%	2%	3%	
Budget Summary		2020-2021	2021-2022		2022-2023
		Actual	Actual	Budget	Budget
Personnel		\$581,074	\$492,052	\$715,570	\$789,931
Supplies		\$48,885	\$48,166	\$54,373	\$52,878
Maintenance		\$4,455	\$14,802	\$15,100	\$15,366
Other Services		\$25,109	\$18,592	\$17,917	\$18,085
<b>TOTAL</b>		<b>\$659,523</b>	<b>\$573,612</b>	<b>\$802,960</b>	<b>\$876,260</b>

# Parks Operations

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund           1    GENERAL FUND  
Department   13   PARKS AND RECREATION  
Program       0    PARKS AND RECREATION**

	2020	2021	2022	2022	2023
Account Object           Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 357,752	\$ 392,326	\$ 328,879	\$ 478,505	\$ 527,913
103 SALARIES-OVERTIME	\$ 7,688	\$ 6,970	\$ 10,099	\$ 4,500	\$ 4,500
104 SALARIES-LONGEVITY	\$ 3,323	\$ 2,983	\$ 2,816	\$ 3,472	\$ 3,528
105 GROUP HEALTH INSURANCE	\$ 80,132	\$ 82,073	\$ 70,343	\$ 110,483	\$ 120,177
106 TMRS	\$ 53,696	\$ 56,459	\$ 46,979	\$ 66,543	\$ 74,632
107 FICA	\$ 29,195	\$ 29,990	\$ 25,507	\$ 37,474	\$ 41,347
109 SALARIES-WELL PAY	\$ 281	\$ 1,819	\$ 695	\$ 3,381	\$ 4,523
110 DENTAL INSURANCE	\$ 4,003	\$ 4,227	\$ 3,174	\$ 4,880	\$ 4,890
120 GROUP LIFE INSURANCE	\$ 452	\$ 486	\$ 409	\$ 1,276	\$ 1,326
130 WORKERS COMPENSATION	\$ 4,348	\$ 3,477	\$ 2,933	\$ 4,719	\$ 6,744
131 EAP EXPENSE	\$ 278	\$ 264	\$ 219	\$ 337	\$ 351
<b>Personnel Sub Total</b>	<b>\$ 541,147</b>	<b>\$ 581,074</b>	<b>\$ 492,052</b>	<b>\$ 715,570</b>	<b>\$ 789,931</b>
<b>Account Object           Description</b>					
201 OFFICE SUPPLIES	\$ (695)	\$ 359	\$ 444	\$ 585	\$ 620
202 UNIFORMS AND CLOTHING	\$ 4,007	\$ 4,044	\$ 3,085	\$ 5,078	\$ 5,350
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 4,484	\$ 557	\$ -	\$ -	\$ -
205 JANITORIAL & CLEANING SUPPLIES	\$ 4,614	\$ 5,192	\$ 4,526	\$ 5,851	\$ 5,938
206 CHEMICALS	\$ 4,791	\$ 7,757	\$ 9,372	\$ 9,216	\$ 8,971
208 EDUCATION & REC SUPPLIES	\$ 4,767	\$ 3,536	\$ 6,097	\$ 7,743	\$ 8,103
209 BOTANICAL & AGR SUPPLIES	\$ 4,305	\$ 8,234	\$ 6,196	\$ 6,600	\$ 9,291
210 FOOD-BEV-MEETINGS/FUNCTIONS	\$ 243	\$ 329	\$ -	\$ 300	\$ 300
218 FUEL & OIL	\$ 15,293	\$ 18,278	\$ 17,552	\$ 18,500	\$ 13,305
226 SEED	\$ -	\$ 600	\$ 893	\$ 500	\$ 1,000
<b>Services Sub Total</b>	<b>\$ 41,810</b>	<b>\$ 48,885</b>	<b>\$ 48,166</b>	<b>\$ 54,373</b>	<b>\$ 52,878</b>
<b>Account Object           Description</b>					
315 MAINT-PARK EQUIPMENT/FIXTURES	\$ 12,312	\$ 4,455	\$ 14,802	\$ 15,100	\$ 15,366
<b>Maintenance Sub Total</b>	<b>\$ 12,312</b>	<b>\$ 4,455</b>	<b>\$ 14,802</b>	<b>\$ 15,100</b>	<b>\$ 15,366</b>
<b>Account Object           Description</b>					
402 RENTAL OF EQUIPMENT	\$ 958	\$ 3,831	\$ 814	\$ 1,714	\$ -
409 TRAVEL & EDUCATION	\$ 2,039	\$ 1,104	\$ 654	\$ 456	\$ 1,941
414 DUES & SUBSCRIPTIONS	\$ 205	\$ 305	\$ 170	\$ 435	\$ 305
416 OTHER/PROFESSIONAL SERVICES	\$ 5,005	\$ 19,869	\$ 12,330	\$ 14,592	\$ 15,395
462 CELLULAR TELEPHONE & PAGERS	\$ 1,237	\$ -	\$ 91	\$ 720	\$ 444
559 CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 4,534	\$ -	\$ -
<b>Services Sub Total</b>	<b>\$ 9,444</b>	<b>\$ 25,109</b>	<b>\$ 18,592</b>	<b>\$ 17,917</b>	<b>\$ 18,085</b>
<b>Department Total</b>	<b>\$ 604,713</b>	<b>\$ 659,523</b>	<b>\$ 573,613</b>	<b>\$ 802,960</b>	<b>\$ 876,260</b>

# Police Department



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Police Chief</b>	1	1	1
<b>Assistant Police Chief</b>	2	2	2
<b>Lieutenant</b>	6	6	6
<b>Sergeant</b>	7	7	7
<b>Police Officer</b>	50	50	50
<b>CID Technician</b>	1	1	1
<b>Property &amp; Evidence Tech.</b>	1	1	1
<b>Public Service Officer</b>	3	3	6
<b>PT Public Service Officer (fte.5)</b>	0.5	0.5	0
<b>Administrative Secretary</b>	1	1	1
<b>Total</b>	<b>72.5</b>	<b>72.5</b>	<b>75</b>

## Department Narrative

The Police Department is tasked with providing law enforcement and crime prevention services for citizens and visitors to the City of Lancaster. This is done through frequent and random patrols throughout the city by police officers, traffic enforcement, criminal investigations and community outreach events. The department participates in many community outreach and crime prevention/education events such as National Night Out, Neighborhood watch meetings, business watch meetings and the Citizen's Public Safety Academy. The police department also investigates criminal activity within the city and prepares cases for prosecution with the Dallas County District Attorney's Office.

Goals					
<b>City Council Goals:</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Increase the Department's partnership with community stakeholders</li> <li>• Increase awareness of crime prevention measures through business/community watch groups</li> <li>• Foster citizen interaction and education by hosting Public Safety Academy Programs</li> <li>• Reduce officer downtime, develop and implement user friendly reports</li> <li>• Enhance law enforcement accountability through strengthening patrol reporting, traffic safety enforcement.</li> <li>• Cooperative agreements with other law enforcement agencies for training, intelligence sharing, and grant opportunities</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual	2022-2023 Target	
City Population/Square City Miles		39040/33	41,275/33	43,000/33	
Civil Servant Officers (authorized)		65	65	65	
Calls for Service		82,000	76,290	81,000	
Citations/Violations		16,000	12,016	13,000	
Arrests		2,400	1,673	1,800	
Accidents Reported		855	1000	1,100	
Part I Crimes		1,025	1,326	1250	
Public Safety Academy		1	0	1	
Attendance at National Night Out Events		30	150	200	
CID Case Investigation		1,500	1,600	1,700	
PSO Calls		1,300	1,560	2,000	
Performance Measurement		20-21 Actual	21-22 Actual	2022-2023 Target	
Outreach PIDs		8	8	8	
Homeowner's Association Meeting Attendance		20	75	100	
New Community Watch Groups Created		2	2	2	
New Business Watch Areas Created		1	0	2	
Average Offense Report Completion Time		25 Minutes	30 Minutes	30 Minutes	
Average Arrest Report Completion Time		30 Minutes	25 Minutes	25 Minutes	
Average Accident Report Completion Time		25 Minutes	25 Minutes	25 Minutes	
Average Emergency Response Time		4.31 Minutes	4.36 Minutes	4.25 Minutes	
Average Non-Emergency Response Time		7 Minutes	7 Minutes	7 Minutes	
Part I Crimes per 1000 Population		23	32	25	
Sworn Officers per 1000 Population/per Square City Mile		2	1.3	2	
Budget Summary		2020-2021 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$6,662,901	\$5,562,796	\$7,443,617	\$8,054,294
Supplies		\$171,719	\$202,114	\$195,620	\$191,716
Maintenance		\$38,075	\$30,331	\$53,405	\$51,325
Services		\$421,971	\$413,115	\$407,560	\$457,531
<b>TOTAL</b>		<b>\$7,294,666</b>	<b>\$6,208,356</b>	<b>\$8,100,202</b>	<b>\$8,754,866</b>

# Police Department

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

Fund 1  
Department 14  
Program 0

GENERAL FUND  
POLICE  
POLICE

Account Object	Description	2020 Actual	2021 Actual	2022 YTD Actual	2022 Budget	2023 Proposed
101	SALARIES-REGULAR	\$ 4,458,344	\$ 4,457,299	\$ 3,574,977	\$ 4,817,871	\$ 5,508,655
102	SALARIES-PART TIME	\$ 6,305	\$ -	\$ -	\$ 15,656	\$ -
103	SALARIES-OVERTIME	\$ 268,221	\$ 320,773	\$ 429,671	\$ 407,980	\$ 215,400
104	SALARIES-LONGEVITY	\$ 25,734	\$ 24,615	\$ 21,230	\$ 25,492	\$ 27,116
105	GROUP HEALTH INSURANCE	\$ 562,649	\$ 570,972	\$ 470,020	\$ 788,961	\$ 783,509
106	TMRS	\$ 663,712	\$ 692,940	\$ 569,577	\$ 737,265	\$ 814,674
107	FICA	\$ 359,165	\$ 364,888	\$ 308,286	\$ 394,182	\$ 420,023
109	SALARIES-WELL PAY	\$ 45,440	\$ 51,836	\$ 46,647	\$ 46,648	\$ 49,490
110	DENTAL INSURANCE	\$ 23,981	\$ 25,242	\$ 17,499	\$ 27,870	\$ 29,460
114	SALARIES-ASSIGNMENT PAY	\$ 3,746	\$ 1,314	\$ -	\$ 41,600	\$ 41,600
115	CERTIFICATION PAY	\$ 82,614	\$ 92,699	\$ 73,745	\$ 69,829	\$ 57,816
118	CELL PHONE ALLOWANCE	\$ 5,258	\$ 4,467	\$ 3,115	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 5,184	\$ 5,145	\$ 4,177	\$ 7,193	\$ 7,091
130	WORKERS COMPENSATION	\$ 55,222	\$ 49,024	\$ 42,582	\$ 56,365	\$ 92,779
131	EAP EXPENSE	\$ 1,764	\$ 1,689	\$ 1,268	\$ 1,905	\$ 1,881
<b>Personnel Sub Total</b>		<b>\$ 6,567,339</b>	<b>\$ 6,662,901</b>	<b>\$ 5,562,796</b>	<b>\$ 7,443,617</b>	<b>\$ 8,054,294</b>
Account Object	Description	2020 Actual	2021 Actual	2022 YTD Actual	2022 Budget	2023 Proposed
201	SUPPLIES	\$ 5,892	\$ 3,822	\$ 1,166	\$ 1,200	\$ 2,632
202	UNIFORMS AND CLOTHING	\$ 42,197	\$ 30,536	\$ 38,659	\$ 52,733	\$ 35,592
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 2,581	\$ 21,022	\$ 8,863	\$ 595	\$ 537
208	EDUCATION & REC SUPPLIES	\$ 357	\$ -	\$ 240	\$ 357	\$ 1,225
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ 1,955	\$ 4,612	\$ 4,342
212	AMMUNITION	\$ 11,183	\$ 2,171	\$ 18,970	\$ 18,974	\$ 7,391
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,763	\$ 1,827	\$ 1,853	\$ 1,500	\$ 1,500
215	TRAINING SUPPLIES	\$ 3,262	\$ 629	\$ 509	\$ 3,754	\$ 4,512
218	FUEL & OIL	\$ 88,281	\$ 101,941	\$ 113,819	\$ 95,976	\$ 118,086
220	INVESTIGATION SUPPLIES	\$ 12,944	\$ 9,772	\$ 16,080	\$ 15,920	\$ 15,899
<b>Supplies Sub Total</b>		<b>\$ 168,460</b>	<b>\$ 171,719</b>	<b>\$ 202,114</b>	<b>\$ 195,620</b>	<b>\$ 191,716</b>
Account Object	Description	2020 Actual	2021 Actual	2022 YTD Actual	2022 Budget	2023 Proposed
302	MAINT-MOTOR VEHICLES	\$ (1)	\$ 25	\$ -	\$ -	\$ -
313	MAINT-FURN & FIXTURES	\$ -	\$ (8,892)	\$ -	\$ -	\$ -
351	MAINT-MISC	\$ 57,102	\$ 46,942	\$ 30,331	\$ 53,405	\$ 51,325
<b>Maintenance Sub Total</b>		<b>\$ 57,101</b>	<b>\$ 38,075</b>	<b>\$ 30,331</b>	<b>\$ 53,405</b>	<b>\$ 51,325</b>
Account Object	Description	2020 Actual	2021 Actual	2022 YTD Actual	2022 Budget	2023 Proposed
409	TRAVEL & EDUCATION	\$ 39,381	\$ 43,496	\$ 38,013	\$ 46,133	\$ 45,423
414	DUES & SUBSCRIPTIONS	\$ 12,468	\$ 15,906	\$ 13,225	\$ 19,337	\$ 23,741
416	OTHER/PROFESSIONAL SERVICES	\$ 22,815	\$ 18,796	\$ 16,750	\$ 16,750	\$ 23,032
419	AWARDS	\$ 872	\$ -	\$ -	\$ -	\$ 300
421	PRINTING	\$ 818	\$ 1,053	\$ 818	\$ 1,205	\$ 1,085
434	SPECIAL EVENTS	\$ 379	\$ 300	\$ 217	\$ 936	\$ 750
435	LABORATORY CHARGES	\$ 11,727	\$ 7,416	\$ 8,255	\$ 13,200	\$ 13,200
482	CREDIT CARD PROCESSING FEES	\$ 27	\$ 4	\$ 3	\$ -	\$ -
557	CITY JAIL CONTRACT	\$ 370,000	\$ 335,000	\$ 335,833	\$ 310,000	\$ 350,000
<b>Services Sub Total</b>		<b>\$ 458,487</b>	<b>\$ 421,971</b>	<b>\$ 413,115</b>	<b>\$ 407,560</b>	<b>\$ 457,531</b>
<b>Department Total</b>		<b>\$ 7,251,387</b>	<b>\$ 7,294,667</b>	<b>\$ 6,208,355</b>	<b>\$ 8,100,202</b>	<b>\$ 8,754,866</b>

# Fire Department



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Fire Chief</b>	1	1	1
<b>Assistant Fire Chief</b>	1	1	1
<b>Battalion Chief</b>	5	5	5
<b>Captain</b>	10	10	10
<b>Fire Engineer</b>	21	21	21
<b>Fire Fighter</b>	28	28	34
<b>Administrative Secretary</b>	1	1	1
<b>Total</b>	67	67	73

## Department Narrative

Fire Administration organizes and directs all functions of the Lancaster Fire Department. Activities include all communications, coordination of emergency services, and interaction with outside agencies. The Lancaster Fire Department responds to fires, rescues, vehicle accidents, hazardous material incidents and performs public fire safety education. The Department also provides Advanced Life Support Emergency Medical Services (EMS) through its paramedic personnel. Emergency transportation to medical facilities is provided via Mobile Intensive Care Units.

Goals					
<b>City Council Goals:</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safety and Engaged Community</li> </ul>					
<b>Departmental Goals:</b>					
<ul style="list-style-type: none"> <li>• Increase percentage firefighters on scene in 5 minutes</li> <li>• Provide advanced care to patients suffering from strokes, heart attacks, trauma, or other medical problems</li> <li>• Maintain response times as low as possible with increasing call volume and population growth</li> <li>• Improve response capabilities for large scale disasters such as floods, tornados, terrorism, etc</li> <li>• Maintain service level of one Mobile Intensive Care Unit (MICU) at each fire station</li> <li>• Fire station personnel will visit their neighborhoods during the year</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual	2022-2023 Target	
Full-Time Employees		67	67	73	
Responses (Average per year)		12,000	12,000	13,000	
Simultaneous Incidents		2,500	4,200	4,500	
Lives Saved		21	14	22	
Life Extending Aid		1,431	1,186	1,400	
Training Hours		6,500	10,400	12,000	
Value Saved Exposed to Fire		8,000,000	20,000,000	22,000,000	
Performance Measurement		20-21 Actual	21-22 Actual	2022-2023 Target	
Percent of property saved from fire		95%	95%	95%	
Paramedics trained		6	6	6	
Minimum Apparatus staffing per shift		16	16	16	
Response times with increased call volume		5:54	5:56	5:59	
Percentage of time 4 firefighters on scene in 5 minutes		38%	17%	18%	
Percentage of time 14 firefighters on scene in 9 minutes		47%	0%	10%	
Dependency on mutual aid assistance		200	172	200	
Public Fire Safety Education contacts		10,000	10,000	10,000	
In the field CPR recesutations		21	20	22	
Budget Summary		2020-2021 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$7,739,222	\$6,558,483	\$7,593,825	\$8,930,690
Supplies		\$243,149	\$375,370	\$393,992	\$435,394
Maintenance		\$1,795	\$6,120	\$9,490	\$18,704
Services		\$238,908	\$280,702	\$387,574	\$351,593
Capital Outlay		2,558	-	-	2,789
<b>TOTAL</b>		<b>\$8,225,632</b>	<b>\$7,220,675</b>	<b>\$8,384,881</b>	<b>\$9,739,170</b>

# Fire Department

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 15 FIRE  
Program 0 FIRE**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 4,615,563	\$ 4,642,157	\$ 3,889,587	\$ 4,817,246	\$ 5,990,592
102	SALARIES-PART TIME	\$ -	\$ -	\$ 127	\$ 127	\$ -
103	SALARIES-OVERTIME	\$ 544,807	\$ 901,148	\$ 804,007	\$ 592,548	\$ 343,470
104	SALARIES-LONGEVITY	\$ 24,359	\$ 25,042	\$ 19,587	\$ 24,216	\$ 25,972
105	GROUP HEALTH INSURANCE	\$ 647,739	\$ 634,041	\$ 568,966	\$ 709,476	\$ 808,300
106	TMRS	\$ 732,499	\$ 800,600	\$ 665,149	\$ 745,222	\$ 909,001
107	FICA	\$ 394,742	\$ 421,374	\$ 360,455	\$ 397,710	\$ 468,201
108	SALARIES-PARAMEDIC	\$ 90,558	\$ 93,364	\$ 77,579	\$ 105,959	\$ 110,757
109	SALARIES-WELL PAY	\$ 19,219	\$ 58,898	\$ 17,555	\$ 17,556	\$ 55,262
110	DENTAL INSURANCE	\$ 25,193	\$ 26,335	\$ 19,472	\$ 27,110	\$ 29,500
112	SALARIES-OUT OF CLASS	\$ 36,381	\$ 26,578	\$ 43,778	\$ 41,037	\$ 14,884
115	CERTIFICATION PAY	\$ 38,496	\$ 36,513	\$ 29,085	\$ 40,546	\$ 41,749
118	CELL PHONE ALLOWANCE	\$ 40	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 5,370	\$ 5,322	\$ 4,535	\$ 6,885	\$ 7,650
130	WORKERS COMPENSATION	\$ 69,143	\$ 66,030	\$ 57,278	\$ 65,193	\$ 122,087
131	EAP EXPENSE	\$ 1,683	\$ 1,619	\$ 1,323	\$ 1,824	\$ 2,025
149	TLFFRA ANNUITY PAYMENT	\$ 767	\$ 200	\$ -	\$ 1,170	\$ 1,240
<b>Personnel Sub Total</b>		<b>\$ 7,246,560</b>	<b>\$ 7,739,222</b>	<b>\$ 6,558,483</b>	<b>\$ 7,593,825</b>	<b>\$ 8,930,690</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ 2,508	\$ 3,335	\$ 1,805	\$ 3,500	\$ 3,000
202	UNIFORMS AND CLOTHING	\$ 104,287	\$ 45,357	\$ 147,848	\$ 147,624	\$ 140,498
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 48,042	\$ 40,830	\$ 45,479	\$ 46,637	\$ 49,399
205	JANITORIAL & CLEANING SUPPLIES	\$ 6,112	\$ 5,656	\$ 8,117	\$ 9,954	\$ 10,963
208	EDUCATION & REC SUPPLIES	\$ 518	\$ -	\$ 2,423	\$ 2,825	\$ 2,500
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 287	\$ 647	\$ 250	\$ 1,101	\$ 825
211	OTHER OPERATIONAL SUPPLIES	\$ 2,776	\$ 3,451	\$ 1,652	\$ 4,414	\$ 4,440
214	POSTAGE/SHIPPING/DELIVERY	\$ 189	\$ 593	\$ 86	\$ 550	\$ 250
215	TRAINING SUPPLIES	\$ 147	\$ 611	\$ 549	\$ 750	\$ 750
216	MEDICAL SUPPLIES	\$ 90,424	\$ 86,991	\$ 95,391	\$ 119,149	\$ 170,197
218	FUEL & OIL	\$ 50,276	\$ 46,788	\$ 62,212	\$ 47,808	\$ 45,022
231	SOFTWARE	\$ 9,896	\$ 8,890	\$ 9,558	\$ 9,680	\$ 7,550
<b>Supplies Sub Total</b>		<b>\$ 315,460</b>	<b>\$ 243,149</b>	<b>\$ 375,370</b>	<b>\$ 393,992</b>	<b>\$ 435,394</b>
<b>Account Object Description</b>						
303	MAINT-EQUIP & MACHINERY	\$ -	\$ -	\$ 2,595	\$ 3,410	\$ 5,520
313	MAINT-FURN & FIXTURES	\$ -	\$ 1,795	\$ 3,526	\$ 6,080	\$ 13,184
<b>Maintenance Sub Total</b>		<b>\$ -</b>	<b>\$ 1,795</b>	<b>\$ 6,120</b>	<b>\$ 9,490</b>	<b>\$ 18,704</b>
<b>Account Object Description</b>						
407	SPECIAL SERVICES	\$ 3,709	\$ 5,564	\$ 6,910	\$ 6,550	\$ 7,000
408	ADVERTISING	\$ 790	\$ -	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 12,499	\$ 24,055	\$ 50,153	\$ 50,495	\$ 56,026
414	DUES & SUBSCRIPTIONS	\$ 2,961	\$ 2,502	\$ 2,072	\$ 5,662	\$ 5,501
416	PROFESSIONAL SERVICES	\$ 77,290	\$ 72,943	\$ 127,458	\$ 169,822	\$ 108,890
418	MEDICAL EXPENSE	\$ -	\$ 295	\$ 1,254	\$ 293	\$ 4,500
419	AWARDS	\$ 1,020	\$ 1,219	\$ 1,282	\$ 1,500	\$ 630
434	SPECIAL EVENTS	\$ 132	\$ -	\$ -	\$ 225	\$ -
451	RADIO TIE-IN TO PARKLAND	\$ 23,441	\$ 23,627	\$ 25,054	\$ 25,054	\$ 25,270
453	E M S TRAINING	\$ 37,820	\$ 52,904	\$ 49,584	\$ 48,939	\$ 67,118
455	CERTIFICATION FEES	\$ 10,325	\$ 2,259	\$ 10,258	\$ 11,436	\$ 16,176
462	CELLULAR TELEPHONE & PAGERS	\$ 5,037	\$ 4,800	\$ 2,124	\$ 4,500	\$ 4,607
476	ACCT ANALYSIS FEES-JPM	\$ 5,105	\$ 5,041	\$ 4,159	\$ 4,000	\$ 6,000
482	CREDIT CARD PROCESSING FEES	\$ 376	\$ 483	\$ 394	\$ 400	\$ -
554	AMBULANCE BILLING SERVICE FEE	\$ 15,080	\$ 28,486	\$ -	\$ 53,328	\$ 15,750
558	EMPLOYEE PHYSICAL ASSESSMENT	\$ -	\$ 14,730	\$ -	\$ 5,370	\$ 34,125
<b>Services Sub Total</b>		<b>\$ 195,585</b>	<b>\$ 238,908</b>	<b>\$ 280,702</b>	<b>\$ 387,574</b>	<b>\$ 351,593</b>
<b>Account Object Description</b>						
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 5,189	\$ 2,558	\$ -	\$ -	\$ 2,789
<b>Capital Total</b>		<b>\$ 5,189</b>	<b>\$ 2,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,789</b>
<b>Department Total</b>		<b>\$ 7,762,795</b>	<b>\$ 8,225,633</b>	<b>\$ 7,220,675</b>	<b>\$ 8,384,881</b>	<b>\$ 9,739,170</b>

# Emergency Management



## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

By State Law the Mayor is the Director of Emergency Management and must appoint an Emergency Management Coordinator to carry out preparedness and response coordination (Texas Government Code Chapter 418.1015). The Mayor has appointed the City Manager to ensure coordination of the Emergency Management Plan for the City of Lancaster. The Emergency Management Chief as the City Manager designee leads the Office of Emergency Management. The Emergency Operations Center is opened in response to potentially distavorous situations such as severe weather and hazardous materials incidents.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul> <p><b>Departmental Goals:</b></p> <ul style="list-style-type: none"> <li>• Maintain emergency generators and early warning sirens</li> <li>• Maintaining a credible Emergency Operations Plan (EOP)</li> <li>• Maintain the City of Lancaster's Emergency Operations Center (EOC)</li> <li>• Coordinate with Regional partners in the response to disasters</li> <li>• Maintain response capabilities for large scale disasters such as floods, tornados and terrorism</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Siren activation testing	220	200		365
Severe Weather events monitored	60	60		60
Emergency Plan Annex updates	8	8		8
Code Red maintenance	250	250		250
Generator Checks	60	60		60
Performance Measurement	20-21 Actual	22-22 Actual		2022-2023 Target
Siren activations	5	2		5
Emergency Operation Center (EOC) activations	16	15		16
Emergency Operation Plan (EOP) rating	Advanced	Advanced		Advanced
Generator Activations	5	5		5
City Disaster Training	4	4		4
Regional Disaster meetings	8	8		8
Disaster Drill	2	2		2
Code Red notifications	2	2		2
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$1,131	\$2,761	\$3,615	\$2,900
Supplies	\$3,227	\$13,096	\$39,341	\$12,200
Services	\$36,223	\$36,613	\$61,502	\$43,937
<b>TOTAL</b>	<b>\$40,581</b>	<b>\$52,470</b>	<b>\$104,458</b>	<b>\$59,037</b>

# Emergency Management

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**1 GENERAL FUND  
20 EMERGENCY MANAGEMENT  
0 EMERGENCY MANAGEMENT**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 300	\$ 500
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ 375	\$ 375	\$ 300
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 200	\$ 80	\$ 74	\$ 500	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 97	\$ -	\$ 1,000	\$ 500
218	FUEL & OIL	\$ 240	\$ 954	\$ 2,312	\$ 1,440	\$ 1,600
<b>Supplies Sub Total</b>		<b>\$ 440</b>	<b>\$ 1,131</b>	<b>\$ 2,761</b>	<b>\$ 3,615</b>	<b>\$ 2,900</b>
<b>Account Object Description</b>						
303	MAINT-EQUIP & MACHINERY	\$ -	\$ -	\$ -	\$ 26,409	\$ -
314	MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
341	MAINT-EARLY WARNING SIRENS	\$ 10,775	\$ 3,227	\$ 13,096	\$ 11,432	\$ 10,700
<b>Maintenance Sub Total</b>		<b>\$ 10,775</b>	<b>\$ 3,227</b>	<b>\$ 13,096</b>	<b>\$ 39,341</b>	<b>\$ 12,200</b>
<b>Account Object Description</b>						
409	TRAVEL & EDUCATION	\$ 288	\$ -	\$ 1,181	\$ 3,750	\$ 3,000
414	DUES & SUBSCRIPTIONS	\$ -	\$ 4,000	\$ 4,000	\$ 4,265	\$ 400
416	PROFESSIONAL SERVICES	\$ 52,172	\$ 32,223	\$ 31,432	\$ 52,987	\$ 40,537
420	INTERNAL TRAINING	\$ -	\$ -	\$ -	\$ 500	\$ -
<b>Services Sub Total</b>		<b>\$ 52,460</b>	<b>\$ 36,223</b>	<b>\$ 36,613</b>	<b>\$ 61,502</b>	<b>\$ 43,937</b>
<b>Department Total</b>		<b>\$ 63,675</b>	<b>\$ 40,581</b>	<b>\$ 52,469</b>	<b>\$ 104,458</b>	<b>\$ 59,037</b>

# Non-Departmental



## Personnel Organization Chart

There is no personnel organizational chart for this program.

## Personnel Summary

There is no personnel for this program.

## Department Narrative

The Non-Departmental Activity includes funds that are used jointly by all departments or the city as a whole. Items include city insurance, dues, subscriptions, and other similar items.

# Non-Departmental

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1  
Department 16  
Program 0**

**GENERAL FUND  
NON-DEPARTMENTAL  
NON-DEPARTMENTAL EXPENSES**

	2020	2021	2022	2022	2023
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
130 WORKERS COMPENSATION	\$ 1,307	\$ 1,224	\$ 674	\$ 1,334	\$ 4,334
<b>Personnel Sub Total</b>	<b>\$ 1,307</b>	<b>\$ 1,224</b>	<b>\$ 674</b>	<b>\$ 1,334</b>	<b>\$ 4,334</b>
<b>Account Object Description</b>					
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 887	\$ -	\$ -	\$ -	\$ 9,502
<b>Supplies Sub Total</b>	<b>\$ 887</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,502</b>
<b>Account Object Description</b>					
400 TIF EXPENSE	\$ -	\$ -	\$ 56,339	\$ -	\$ -
401 TELEPHONE & COMMUNICATIONS	\$ 172,406	\$ 204,426	\$ 134,994	\$ 234,805	\$ 129,805
402 RENTAL OF EQUIPMENT	\$ 30,875	\$ 27,401	\$ 28,431	\$ 25,334	\$ 26,843
403 CASUALTY INSURANCE	\$ 376,904	\$ 413,033	\$ 440,344	\$ 442,800	\$ 533,800
406 UNEMPLOYMENT INSURANCE	\$ 15,742	\$ 3,511	\$ 10,464	\$ 57,000	\$ 70,000
409 TRAVEL & EDUCATION	\$ -	\$ 800	\$ -	\$ -	\$ -
414 DUES & SUBSCRIPTIONS	\$ 44,484	\$ 59,002	\$ 51,399	\$ 104,228	\$ 62,922
416 OTHER/PROFESSIONAL SERVICES	\$ 51,293	\$ 24,526	\$ 79,541	\$ 140,065	\$ 263,359
420 INTERNAL TRAINING	\$ 22,811	\$ 27,488	\$ 48,085	\$ 52,080	\$ 55,000
421 PRINTING	\$ 31,703	\$ 23,280	\$ 18,602	\$ 35,900	\$ 36,000
434 SPECIAL EVENTS	\$ 805	\$ 5,920	\$ -	\$ -	\$ -
460 SETTLEMENT	\$ -	\$ 116,938	\$ -	\$ -	\$ -
462 CELLULAR TELEPHONE & PAGERS	\$ 280	\$ -	\$ -	\$ -	\$ -
463 ADMIN FEES-FLEX SPENDING PLAN	\$ 1,426	\$ 1,738	\$ 813	\$ 2,000	\$ 2,000
497 TUITION REIMBURSEMENT	\$ 3,819	\$ 6,617	\$ 5,454	\$ 7,000	\$ 7,000
535 HEALTH DEPARTMENT	\$ 25,062	\$ 12,106	\$ -	\$ 12,108	\$ 12,108
536 HEALTH DEPT-FOOD PERMITS	\$ 5,044	\$ 17,400	\$ 19,135	\$ 18,000	\$ 18,000
539 MISC. HEALTH BENEFIT	\$ 7,178	\$ 7,268	\$ 6,075	\$ 10,000	\$ 10,000
562 INCENTIVES-PROPERTY TAX REBATE	\$ 1,939,969	\$ 2,390,111	\$ 1,321,863	\$ 2,905,836	\$ 2,786,928
563 STORM WATER FEES	\$ 6,264	\$ -	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>	<b>\$ 2,736,064</b>	<b>\$ 3,341,563</b>	<b>\$ 2,221,540</b>	<b>\$ 4,047,156</b>	<b>\$ 4,013,765</b>
<b>Account Object Description</b>					
617 CAPITAL-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ 63,414	\$ -
<b>Capital Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,414</b>	<b>\$ -</b>
<b>Department Total</b>	<b>\$ 2,738,258</b>	<b>\$ 3,342,787</b>	<b>\$ 2,222,214</b>	<b>\$ 4,111,904</b>	<b>\$ 4,027,601</b>

# Planning



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Director of Development Services	1	0	0
Planning Manager	0	0	1
Senior Planner	1	1	0
Planner II	0	0	1
Planner	1	1	0
Planning Technician	1	1	1
Permit Technicians	2	0	0
Administrative Secretary	1	0	0
<b>Total</b>	<b>7</b>	<b>3</b>	<b>3</b>

## Department Narrative

The Planning Division is the primary coordinating element working to integrate political, economic, and physical conditions of the community into a system for land use and development ensuring long-term sustainability. Planning strives to facilitate decision-making, minimize conflicts between developments, improve efficiency of available resources, forecast service needs, and ensure that development occurs in a rational and coordinated manner. Planning staff is able to accomplish its goals by providing clear technical assistance and professional advice to city officials, citizens and developers. Information is collected, analyzed and disseminated regarding residential and non-residential growth. Greater emphasis is also being devoted to long range planning efforts in estimating population trends, modeling development trends, and comparing competing development interests in order to create diverse remedies for problems that may arise.

Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Quality Development</li> <li>• Healthy, Safe and Engaged Community</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Promote high quality commercial and residential growth through quality planning procedures and processes</li> <li>• Provide clear professional and technical assistance to City Council, City Management, and Lancaster residents, and the development community</li> <li>• Update regulations and ordinances for consistency to City Council objectives</li> <li>• Minimize conflict between developments and promote sustainability</li> </ul>				
Workload Indicators	20-21 Actual	21-22 YTD Actual		2022-2023 Target
Full Time Employees	7	3		4
Lancaster Development Code Review Sessions	30	75		85
Total Plats Received and Reviewed	30	38		40
Total Zoning Requests Received and Processed	30	24		23
Total Site Plans Received and Reviewed	10	35		30
Historic Landmark Preservation Received and Reviewed	15	19		15
Miscellaneous Cases Received and Reviewed	15	27		18
Lancaster Development Code Conflicts	50%	50%		50%
Lancaster Development Code Update	Underway	100%		100%
Zoning Map Update	Underway	100%		100%
Future Land Use Plan Update	Underway	Underway		Underway
Campus & Downtown Overlay Districts TIFs	Completed	N/A		N/A
Streetscape Master Plan Update	Underway	N/A		N/A
Parks, Recreation & Open Space Master Plan Update	Underway	N/A		N/A
Hike & Bike Master Plan Update	Underway	N/A		N/A
Loop 9 & I-35E Corridor Study	80%	99%		100%
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Comment on Building Plans with Planning Elements	100%	100%		100%
Process Administrative Permits within 3 Days	100%	100%		100%
Complete Site Plan and Plat Applications within 30 days	100%	100%		100%
Zoning Applications Completed within 45 days	100%	100%		100%
Citizen Planning Inquiries Resolved Within 24 Hours	100%	100%		100%
Continuing Education Units Received	32 Credits	16 Credits		32 Credits
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$544,982	\$188,105	\$273,889	\$254,181
Supplies	\$2,533	\$2,253	\$3,458	\$3,000
Maintenance	\$42	-	-	-
Professional Services	\$261,084	\$217,924	\$414,563	\$258,087
<b>TOTAL</b>	<b>\$808,641</b>	<b>\$408,282</b>	<b>\$691,910</b>	<b>\$515,268</b>

# Planning

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1  
Department 17  
Program 0**

**GENERAL FUND  
PLANNING & DEVELOPMENT  
PLANNING & DEVELOPMENT**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 345,403	\$ 398,432	\$ 137,900	\$ 186,435	\$ 176,913
103	SALARIES-OVERTIME	\$ 609	\$ 376	\$ 115	\$ 116	\$ -
104	SALARIES-LONGEVITY	\$ 709	\$ 820	\$ 249	\$ 520	\$ 48
105	GROUP HEALTH INSURANCE	\$ 47,992	\$ 49,923	\$ 16,966	\$ 40,233	\$ 35,940
106	TMRS	\$ 47,628	\$ 56,616	\$ 19,569	\$ 27,369	\$ 24,644
107	FICA	\$ 25,518	\$ 29,976	\$ 10,247	\$ 15,630	\$ 13,345
109	SALARIES-WELL PAY	\$ 616	\$ 623	\$ 1,843	\$ 1,844	\$ 1,504
110	DENTAL INSURANCE	\$ 2,108	\$ 2,270	\$ 601	\$ 830	\$ 1,235
113	SALARIES-CAR ALLOWANCE	\$ 2,858	\$ 4,814	\$ 328	\$ 330	\$ -
115	CERTIFICATION PAY	\$ 425	\$ 141	\$ -	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ 160	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 375	\$ 455	\$ 112	\$ 306	\$ 255
130	WORKERS COMPENSATION	\$ 434	\$ 365	\$ 128	\$ 195	\$ 229
131	EAP EXPENSE	\$ 150	\$ 171	\$ 45	\$ 81	\$ 68
<b>Personnel Sub Total</b>		<b>\$ 474,983</b>	<b>\$ 544,982</b>	<b>\$ 188,105</b>	<b>\$ 273,889</b>	<b>\$ 254,181</b>
<b>Supplies</b>						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 3,765	\$ 1,741	\$ 1,674	\$ 2,000	\$ 2,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 100	\$ 450	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 329	\$ 342	\$ 121	\$ 1,000	\$ 1,000
231	SOFTWARE	\$ -	\$ -	\$ 458	\$ 458	\$ -
<b>Supplies Sub Total</b>		<b>\$ 4,194</b>	<b>\$ 2,533</b>	<b>\$ 2,253</b>	<b>\$ 3,458</b>	<b>\$ 3,000</b>
<b>Maintenance</b>						
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ 41	\$ 42	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Services</b>						
Account Object	Description					
408	ADVERTISING	\$ 1,841	\$ 3,732	\$ 2,757	\$ 2,500	\$ 2,500
409	TRAVEL & EDUCATION	\$ 450	\$ 140	\$ 1,995	\$ 2,784	\$ 1,918
414	DUES & SUBSCRIPTIONS	\$ 1,667	\$ 1,815	\$ 3,050	\$ 3,385	\$ 2,519
416	OTHER/PROFESSIONAL SERVICES	\$ 277,732	\$ 247,254	\$ 209,748	\$ 405,894	\$ 250,000
421	PRINTING	\$ 152	\$ -	\$ -	\$ -	\$ 1,150
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 150	\$ 373	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ 1,772	\$ 7,993	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 283,615</b>	<b>\$ 261,084</b>	<b>\$ 217,924</b>	<b>\$ 414,563</b>	<b>\$ 258,087</b>
<b>Department Total</b>		<b>\$ 762,833</b>	<b>\$ 808,640</b>	<b>\$ 408,281</b>	<b>\$ 691,910</b>	<b>\$ 515,268</b>

# City Secretary's Office



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>City Secretary</b>	1	1	1
<b>Deputy City Secretary</b>	1	1	1
<b>Administrative Secretary</b>	1	1	1
<b>Total</b>	3	3	3

## Department Narrative

The Office of the City Secretary maintains custody and filing for all proceedings of the City Council including Council legislation, minutes, contracts/agreements and other written and recorded documents pertaining to the operation of city government. The City Secretary serves as the City's Records Management Officer and is responsible for record requests in accordance with the Texas Public Information Act. The City Secretary coordinates and conducts all regular and special city elections. The City Secretary's office issues local alcohol beverage permits. The City Secretary's office coordinates board and commission appointments, and provides administrative support to the Mayor and City Council Members.

Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Financial Sound Government</li> <li>• Professional &amp; Committed City Workforce</li> <li>• Healthy, Safe &amp; Engaged Community</li> <li>• Quality Development</li> <li>• Sound Infrastructure</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Maintain an accurate account of City Council Meetings including Council minutes and codification of ordinances minutes and codification of ordinances and resolutions as approved by the City Council</li> <li>• Conduct General Municipal Election</li> <li>• Process local alcohol beverage permits in compliance with state laws and local ordinances</li> <li>• Scan and index Ordinances and Resolutions as adopted</li> <li>• Serve as a document and information resource for Council, citizens and staff</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
City Council Meetings	25	27		36
Population	39,250	41,275		41,275
Registered Voters	24,700	25,056		26,000
Ordinances Adopted	41	31		37
Resolutions Approved	96	80		96
Ordinances Codified	41	31		37
Proclamations Prepared	45	37		44
Open Records Requests Processed	3,768	4,124		4,802
Elections Held	1	0		1
Quantity of Records Eligible for Destruction (lbs.)	3,900	0		3,900
Legal Notices Published	16	12		14
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Open Records Requests processed in accordance with state law	100%	100%		100%
Ordinances codified	100%	100%		100%
Citywide destruction of eligible records (lbs.)	3,900	0		3,900
"Local" Alcohol Beverage Permits issued	9	7		9
Ordinances and Resolutions indexed/scanned as adopted	100%	100%		100%
Council minutes prepared; ordinances and resolutions enrolled	100%	100%		100%
Budget Summary	2020-2021 Actual	2021-2022		2022-2023 Budget
		Actual	Budget	
Personnel	\$176,321	\$157,828	\$243,339	\$258,307
Supplies	\$2,638	\$2,234	\$14,520	\$5,550
Maintenance	\$42	-	-	-
Services	\$31,908	\$15,340	\$10,261	\$20,000
<b>TOTAL</b>	<b>\$210,909</b>	<b>\$175,402</b>	<b>\$268,120</b>	<b>\$283,857</b>

# City Secretary's Office

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 18 CITY SECRETARY  
Program 0 CITY SECRETARY**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 170,237	\$ 131,286	\$ 100,604	\$ 177,792	\$ 182,746
102	SALARIES-PART TIME	\$ -	\$ -	\$ 16,492	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 872	\$ 612	\$ 569	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 668	\$ 559	\$ 447	\$ 648	\$ 652
105	GROUP HEALTH INSURANCE	\$ 17,458	\$ 7,320	\$ 9,796	\$ 16,511	\$ 24,369
106	TMRS	\$ 24,049	\$ 19,317	\$ 14,133	\$ 25,247	\$ 26,395
107	FICA	\$ 13,295	\$ 10,585	\$ 9,442	\$ 14,189	\$ 14,417
109	SALARIES-WELL PAY	\$ -	\$ 643	\$ 1,370	\$ 1,288	\$ 1,605
110	DENTAL INSURANCE	\$ 779	\$ 426	\$ 517	\$ 820	\$ 1,215
113	SALARIES-CAR ALLOWANCE	\$ 4,858	\$ 4,814	\$ 3,728	\$ 4,800	\$ 4,800
115	CERTIFICATION PAY	\$ 602	\$ 421	\$ 434	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 194	\$ 159	\$ 114	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 225	\$ 125	\$ 124	\$ 188	\$ 252
131	EAP EXPENSE	\$ 80	\$ 54	\$ 59	\$ 108	\$ 108
<b>Personnel Sub Total</b>		<b>\$ 233,317</b>	<b>\$ 176,321</b>	<b>\$ 157,828</b>	<b>\$ 243,339</b>	<b>\$ 258,307</b>
<b>Supplies</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 1,481	\$ 2,174	\$ 1,963	\$ 2,000	\$ 2,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 77	\$ 464	\$ 271	\$ 200	\$ 250
231	SOFTWARE	\$ -	\$ -	\$ -	\$ 12,320	\$ 3,300
<b>Supplies Sub Total</b>		<b>\$ 1,558</b>	<b>\$ 2,638</b>	<b>\$ 2,234</b>	<b>\$ 14,520</b>	<b>\$ 5,550</b>
<b>Maintenance</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
303	MAINT-EQUIP & MACHINERY	\$ 41	\$ 42	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE & COMMUNICATIONS	\$ 380	\$ -	\$ -	\$ -	\$ -
407	SPECIAL SERVICES	\$ 2,682	\$ 1,600	\$ -	\$ 1,500	\$ 1,800
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ 5,194	\$ 3,781	\$ 4,860	\$ 5,433	\$ 4,753
414	DUES & SUBSCRIPTIONS	\$ 153	\$ 379	\$ 268	\$ 1,283	\$ 1,098
416	OTHER/PROFESSIONAL SERVICES	\$ 10,760	\$ 9,690	\$ 9,800	\$ -	\$ 10,520
452	FILING FEES	\$ 928	\$ -	\$ -	\$ 825	\$ 825
462	CELLULAR TELEPHONE & PAGERS	\$ 552	\$ 558	\$ 412	\$ 720	\$ 504
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 15,900	\$ -	\$ -	\$ -
<b>Sub Total</b>		<b>\$ 20,650</b>	<b>\$ 31,908</b>	<b>\$ 15,340</b>	<b>\$ 10,261</b>	<b>\$ 20,000</b>
<b>Department Total</b>		<b>\$ 255,565</b>	<b>\$ 210,908</b>	<b>\$ 175,403</b>	<b>\$ 268,120</b>	<b>\$ 283,857</b>

# Finance



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Director of Finance</b>	1	1	1
<b>Assistant Finance Director</b>	1	1	1
<b>Chief Accountant</b>	1	1	1
<b>Accountant</b>	0.75	0.75	0.75
<b>Account Payables Specialist</b>	1	1	1
<b>Total</b>	4.75	4.75	4.75

## Department Narrative

The Finance Department monitors revenues and expenses for all of the City's Funds. The group maintains the financial records of the City as mandated by State statutes, the City charter and ordinances, and by generally accepted accounting principles (GAAP). Additionally, the department manages financial resources to efficiently and effectively pay City vendors, prepare financial reports and to assist management and Council in carrying out day-to-day operations. The department also prepares historical information required for bond rating purposes. The group develops, administers, and monitors controls for public funds to ensure safety and liquidity and to maximize yield. Additional duties include managing banking relationships and managing the implementation of automated financial systems.

Goals				
<b>Council Goals:</b>				
<ul style="list-style-type: none"> <li>Financially Sound Government</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>Provide financial information to all interested parties in the form, frequency, and timeliness needed for management decisions</li> <li>Utilize best practices to meet or exceed industry standards of Financial Management and Reporting</li> <li>Coordinate with the City Manager's Office in the preparation of the Annual Operating Budget; Capital Improvement Program (CIP) and Five-Year Financial Forecasts</li> <li>Update operational accounting policies and procedures</li> <li>Pursue e-government solutions to improve efficiency and maintain the City's accounting system to meet the needs of all users</li> <li>Coordinate the preparation of the Comprehensive Annual Financial Report (CAFR) with the external auditors</li> <li>Comply with regulatory agencies and bond covenants regarding financial management, accounting and internal controls</li> <li>Investment Policy and Public Funds Investment Act (PFIA) training</li> <li>To be in the Comptroller's Leadership Circle which recognizes local governments across Texas striving to meet a high standard of Financial Transparency online</li> <li>Certificate of Achievement for Excellence in Financial Reporting</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Full-Time Employees	5	5		5
Bank Accounts	12	14		14
Journal Entries Made	4,500	4,600		4,600
Bank Statements Reconciled	144	168		168
Monthly Operations Reports - P.I.D.'s	9	9		9
Accounts Payable Checks Processed	4,020	3,085		2,950
Accounts Payable ACH's Processed	2,460	1,962		2,300
Invoices Processed	9,300	8,095		8,250
Quarterly Financial & Investment Reporting	4	4		4
Financial Reporting	2	2		2
Financial Policy	1	1		1
Investment Policy	1	1		1
Debt Management Policy	1	1		1
Performance Measurement	20-21 Actual	21-22 Actual		2023-2022 Target
Bank Reconciliations Finished by following Month End	92%	95%		95%
Monthly Closeouts within 10 Days of Month End	8	10		12
Vendors Paid within 30 Days	95%	95%		99%
A/P Checks Available for Review every Thursday	95%	95%		100%
Audit presentation to Council (Months after year end)	6 mos.	5 mos.		5 mos.
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$369,218	\$349,019	\$482,503	\$587,033
Supplies	\$5,000	\$10,793	\$10,601	\$9,490
Maintenance	\$42	-	-	-
Services	\$365,234	\$352,896	\$462,242	\$280,559
<b>TOTAL</b>	<b>\$739,494</b>	<b>\$712,708</b>	<b>\$955,346</b>	<b>\$877,082</b>

# Finance

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

Fund            1        **GENERAL FUND**  
Department    19       **FINANCE**  
Program        0        **FINANCE**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 280,046	\$ 258,828	\$ 239,808	\$ 323,970	\$ 433,778
102	SALARIES-PART TIME	\$ -	\$ 12,199	\$ 13,605	\$ 13,000	\$ -
103	SALARIES-OVERTIME	\$ 736	\$ 835	\$ 2,088	\$ 2,058	\$ 688
104	SALARIES-LONGEVITY	\$ 692	\$ 734	\$ 636	\$ 741	\$ 1,053
105	GROUP HEALTH INSURANCE	\$ 30,957	\$ 33,861	\$ 31,603	\$ 42,551	\$ 48,817
106	TMRS	\$ 38,953	\$ 36,823	\$ 33,519	\$ 57,770	\$ 61,386
107	FICA	\$ 21,141	\$ 20,347	\$ 19,475	\$ 28,397	\$ 29,037
109	SALARIES-WELL PAY	\$ 994	\$ 146	\$ 498	\$ 2,950	\$ 3,737
110	DENTAL INSURANCE	\$ 1,424	\$ 1,491	\$ 1,228	\$ 1,931	\$ 1,934
113	SALARIES-CAR ALLOWANCE	\$ 4,458	\$ 3,342	\$ 2,800	\$ 4,800	\$ 4,800
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ 3,016	\$ 2,815	\$ -
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ 122	\$ 353	\$ 480
120	GROUP LIFE INSURANCE	\$ 279	\$ 276	\$ 281	\$ 587	\$ 587
130	WORKERS COMPENSATION	\$ 359	\$ 242	\$ 257	\$ 425	\$ 581
131	EAP EXPENSE	\$ 101	\$ 94	\$ 82	\$ 155	\$ 155
<b>Personnel Sub Total</b>		<b>\$ 380,138</b>	<b>\$ 369,218</b>	<b>\$ 349,019</b>	<b>\$ 482,503</b>	<b>\$ 587,033</b>
Account Object	Description					
201	SUPPLIES	\$ 3,556	\$ 3,364	\$ 4,132	\$ 1,657	\$ 2,645
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,369	\$ 1,636	\$ 1,647	\$ 3,300	\$ 3,300
231	SOFTWARE	\$ 1,238	\$ -	\$ 3,000	\$ 3,630	\$ 3,545
242	COMPUTERS/SERVERS	\$ -	\$ -	\$ 2,014	\$ 2,014	\$ -
<b>Supplies Sub Total</b>		<b>\$ 7,163</b>	<b>\$ 5,000</b>	<b>\$ 10,793</b>	<b>\$ 10,601</b>	<b>\$ 9,490</b>
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ 41	\$ 42	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 4,041	\$ 3,586	\$ 3,546	\$ 3,602	\$ 5,000
409	TRAVEL & EDUCATION	\$ 1,138	\$ 4,395	\$ 6,469	\$ 8,900	\$ 8,860
414	DUES & SUBSCRIPTIONS	\$ 1,005	\$ 1,266	\$ 65	\$ 1,182	\$ 1,504
437	CONTRACT AUDIT SERVICES	\$ 48,857	\$ 48,369	\$ 63,600	\$ 65,036	\$ 52,800
440	CONSULTANT AND ADVISORY FEES	\$ 7,861	\$ 19,347	\$ 13,684	\$ 17,307	\$ 20,095
442	COMPUTER PROFESSIONAL SERVICES	\$ 22,726	\$ 36,307	\$ 34,939	\$ 125,000	\$ 32,871
444	TAX APPRAISAL	\$ 88,459	\$ 102,695	\$ 123,060	\$ 98,495	\$ 108,658
462	CELLULAR TELEPHONE & PAGERS	\$ 322	\$ 600	\$ 327	\$ 720	\$ -
476	ACCT ANALYSIS FEES-JPM	\$ 20,925	\$ 26,111	\$ 20,718	\$ 25,500	\$ 25,159
537	DALLAS COUNTY TAX COLL SVCS	\$ 19,386	\$ 19,454	\$ -	\$ 30,000	\$ 25,612
559	CONTRACT/TEMPORARY LABOR	\$ 49,487	\$ 103,105	\$ 86,490	\$ 86,500	\$ -
<b>Services Sub Total</b>		<b>\$ 264,210</b>	<b>\$ 365,234</b>	<b>\$ 352,896</b>	<b>\$ 462,242</b>	<b>\$ 280,559</b>
<b>Department Total</b>		<b>\$ 651,551</b>	<b>\$ 739,494</b>	<b>\$ 712,709</b>	<b>\$ 955,346</b>	<b>\$ 877,082</b>

# Neighborhood Services-Animal Services



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Neighborhood Services Manager</b>	0	0	0.5
<b>Lead Animal Services Officer</b>	1	1	1
<b>Animal Services Officer</b>	1	1	2
<b>Animal Shelter Attendant</b>	1	1	1
<b>PT Animal Control (.5)</b>	0.5	0.5	0.5
<b>PT Animal Shelter Attendant (.5)</b>	0.5	0.5	0.5
<b>Total</b>	4	4	5.5

## Department Narrative

The Neighborhood Services Department, Animal Services Division works closely with residents to obtain and encourage continued compliance with city and state laws. The main focus is on domestic animals, but officers are also trained to assist customers with birds, coyotes and other species, with the employment of full-time and part-time Animal Services Officers. Staff also organizes low cost veterinarian services and adoption events periodically that assist in controlling the growing population of stray animals in the city.

Goals				
<p><b>City Council Goal</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Create active educational programs for the community on basic animal care and owner responsibility</li> <li>• Recommend to City Attorney updates to City ordinances related to Animal Services to be in conformance with new state laws and fit the needs of the community.</li> <li>• Respond to service calls in a timely manner</li> <li>• Attend Public Improvement Districts (PID) or Homeowner's Association (HOA) meetings quarterly to inform residents of local ordinances related to Animal Services</li> <li>• Create programs to promote pet adoptions by hosting adoptions events and partnering with businesses and community organization</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Full-Time Employees	4	4		5.5
Adoptions	200	85		200
Redemptions	200	55		200
Euthanizations (including diseased and owner request)	15	19		15
Deceased Animal Pickup	45	45		40
Micro Chip Inserted	141	200		250
Animals at Large Cases	401	670		400
Traps issued	20	20		20
HOA/PID Meetings quarterly (4)	0	0		4
Spay/Neuter Animals	0	0		100
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Animal Services requests answered within 2 hours	25%	100%		100%
Increase monthly adoptions advertisement by posting to social media 5 times a week and hosting a monthly City adoption event	100%	100%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$152,080	\$166,739	\$246,471	\$350,356
Supplies	\$9,165	\$9,109	\$19,552	\$13,584
Maintenance	-	\$1,412	-	-
Other Services	\$15,497	\$12,073	\$16,869	\$14,668
<b>TOTAL</b>	<b>\$176,742</b>	<b>\$189,333</b>	<b>\$282,892</b>	<b>\$378,608</b>

# Animal Services

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 24 ANIMAL SERVICES  
Program 0 NEIGHBORHOOD SERVICES**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 76,088	\$ 93,872	\$ 101,367	\$ 121,017	\$ 209,177
102	SALARIES-PART TIME	\$ 18,618	\$ 11,821	\$ 14,605	\$ 56,564	\$ 39,292
103	SALARIES-OVERTIME	\$ 2,218	\$ 6,295	\$ 8,958	\$ 2,473	\$ 2,750
104	SALARIES-LONGEVITY	\$ 57	\$ 106	\$ 87	\$ 132	\$ 184
105	GROUP HEALTH INSURANCE	\$ 16,388	\$ 16,445	\$ 16,310	\$ 22,289	\$ 35,742
106	TMRS	\$ 10,617	\$ 13,984	\$ 14,968	\$ 24,594	\$ 34,965
107	FICA	\$ 7,377	\$ 8,396	\$ 9,409	\$ 13,852	\$ 19,368
109	SALARIES-WELL PAY	\$ 320	\$ -	\$ -	\$ 864	\$ 1,801
110	DENTAL INSURANCE	\$ 917	\$ 976	\$ 848	\$ 1,215	\$ 1,823
120	GROUP LIFE INSURANCE	\$ 102	\$ 106	\$ 105	\$ 561	\$ 663
130	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ 2,760	\$ 4,414
131	EAP EXPENSE	\$ 110	\$ 80	\$ 81	\$ 150	\$ 177
<b>Personnel Sub Total</b>		<b>\$ 132,812</b>	<b>\$ 152,080</b>	<b>\$ 166,739</b>	<b>\$ 246,471</b>	<b>\$ 350,356</b>
<b>Account Object</b>	<b>Description</b>					
201	OFFICE SUPPLIES	\$ 533	\$ 304	\$ 441	\$ 500	\$ 1,240
202	UNIFORMS AND CLOTHING	\$ 356	\$ 759	\$ 465	\$ 1,125	\$ 1,164
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 3,971	\$ 2,986	\$ 158	\$ 4,060	\$ 3,515
205	JANITORIAL & CLEANING SUPPLIES	\$ 315	\$ 445	\$ 2,263	\$ 2,718	\$ 1,123
206	CHEMICALS	\$ -	\$ 451	\$ -	\$ 958	\$ 992
214	POSTAGE/SHIPPING/DELIVERY	\$ 134	\$ 18	\$ 39	\$ 175	\$ 186
216	MEDICAL SUPPLIES	\$ 359	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 1,256	\$ 1,809	\$ 2,072	\$ 2,016	\$ 2,265
223	ANIMAL FOOD	\$ 559	\$ -	\$ -	\$ 2,500	\$ -
224	ANIMAL CARE SUPPLIES	\$ 1,457	\$ 2,393	\$ 3,671	\$ 5,500	\$ 3,099
<b>Supplies Sub Total</b>		<b>\$ 8,940</b>	<b>\$ 9,165</b>	<b>\$ 9,109</b>	<b>\$ 19,552</b>	<b>\$ 13,584</b>
<b>Account Object</b>	<b>Description</b>					
342	MAINT-DATA PROCESSING EQUIP	\$ -	\$ -	\$ 1,412	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,412</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Account Object</b>	<b>Description</b>					
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ 255	\$ 960	\$ -
409	TRAVEL & EDUCATION	\$ 331	\$ 150	\$ 475	\$ 800	\$ 1,488
414	DUES & SUBSCRIPTIONS	\$ 2,607	\$ 7,710	\$ 2,208	\$ 3,136	\$ 5,213
416	OTHER/PROFESSIONAL SERVICES	\$ 145	\$ -	\$ -	\$ 355	\$ 571
418	MEDICAL EXPENSE	\$ 5,754	\$ 6,627	\$ 8,455	\$ 9,058	\$ 4,971
421	PRINTING	\$ 21	\$ -	\$ -	\$ 300	\$ 372
434	SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ 200	\$ -
435	LABORATORY CHARGES	\$ -	\$ -	\$ -	\$ 500	\$ 620
455	CERTIFICATION FEES	\$ -	\$ -	\$ -	\$ -	\$ 149
462	CELLULAR TELEPHONE & PAGERS	\$ 1,412	\$ 900	\$ 681	\$ 1,560	\$ 1,284
559	CONTRACT/TEMPORARY LABOR	\$ 22,529	\$ 110	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 32,800</b>	<b>\$ 15,497</b>	<b>\$ 12,073</b>	<b>\$ 16,869</b>	<b>\$ 14,668</b>
<b>Department Total</b>		<b>\$ 174,552</b>	<b>\$ 176,742</b>	<b>\$ 189,333</b>	<b>\$ 282,892</b>	<b>\$ 378,608</b>

# Purchasing



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Purchasing Agent</b>	1	1	1
<b>Total</b>	1	1	1

## Department Narrative

The Purchasing Division is responsible for handling all purchasing related activities including formal and informal bids, quotes, and requests for proposals and qualifications. Additionally, responsible for maintaining contract records and their expiration date.

Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>Financially Sound Government</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>Provide assistance to departments within the City for procuring materials/services in the most efficient and economical way that adheres to all related Texas purchasing statutes and the internal purchasing policy.</li> <li>Uphold Procurement Ethics and Values, and Code of Conduct as stipulated by the Texas State Comptroller.</li> <li>Update purchasing policy and conduct training for all employees involved in the buying process.</li> <li>Continue efforts to obtain more Historically Underutilized Businesses (HUB) and Minority Women Owned Businesses (M/WBE) vendors registered with the city.</li> <li>Continue efforts to obtain interest from more HUB and M/WBE vendors in the bid/quote process.</li> <li>Utilize cooperative sources to receive best value and price on goods and services.</li> <li>Hold quarterly M/WBE and Local Business Workshops with the Best Southwest Cities.</li> <li>Actively participate on the North Central Texas Regional Certification Agency Board of Directors.</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
ITQ-Invitation to Quote	45	0		8
ITB-Invitation to Bid	15	2		8
RFQ-Request for Qualifications	23	3		5
RFP-Request for Proposal	42	19		20
RFI-Request for Information	4	2		3
Requisitions Processed	2,300	216		250
Procurement Card Transactions	5,400	1,950		2,000
Purchase Orders Processed	3,100	216		250
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Vendor Inquiries Resolved Within 48 Hours	100%	100%		100%
Electronic Vendor Self Update	100%	100%		100%
Electronic Procurement System Operational	100%	100%		100%
Budget Summary	2020-2021	2020-2021		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$96,632	\$63,918	\$110,443	\$126,664
Supplies	\$626	\$821	\$691	\$940
Maintenance	\$42	-	-	-
Other Services	\$21,299	\$17,679	\$27,600	\$22,374
	<b>\$118,599</b>	<b>\$82,418</b>	<b>\$138,734</b>	<b>\$149,978</b>

# Purchasing

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 29 PURCHASING  
Program 0 PURCHASING**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 67,773	\$ 68,553	\$ 48,968	\$ 78,630	\$ 95,507
104	SALARIES-LONGEVITY	\$ 249	\$ 296	\$ 549	\$ 340	\$ 904
105	GROUP HEALTH INSURANCE	\$ 12,037	\$ 12,555	\$ 3,757	\$ 13,416	\$ 8,108
106	TMRS	\$ 9,233	\$ 9,663	\$ 6,704	\$ 10,802	\$ 13,425
107	FICA	\$ 4,898	\$ 4,936	\$ 3,634	\$ 6,083	\$ 7,250
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 550	\$ 812
110	DENTAL INSURANCE	\$ 402	\$ 457	\$ 191	\$ 415	\$ 405
120	GROUP LIFE INSURANCE	\$ 83	\$ 83	\$ 55	\$ 102	\$ 102
130	WORKERS COMPENSATION	\$ 87	\$ 63	\$ 46	\$ 78	\$ 124
131	EAP EXPENSE	\$ 27	\$ 27	\$ 15	\$ 27	\$ 27
<b>Personnel Sub Total</b>		<b>\$ 94,790</b>	<b>\$ 96,632</b>	<b>\$ 63,918</b>	<b>\$ 110,443</b>	<b>\$ 126,664</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 280	\$ 466	\$ 688	\$ 566	\$ 710
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ -	\$ -	\$ 25	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ 161	\$ 133	\$ 100	\$ 50
231	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 180
<b>Supplies Sub Total</b>		<b>\$ 280</b>	<b>\$ 626</b>	<b>\$ 821</b>	<b>\$ 691</b>	<b>\$ 940</b>
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ 41	\$ 42	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 40	\$ -	\$ -	\$ -	\$ -
407	SPECIAL SERVICES	\$ 405	\$ -	\$ -	\$ 480	\$ 300
408	ADVERTISING	\$ 323	\$ 1,552	\$ 1,130	\$ 526	\$ 1,440
409	TRAVEL & EDUCATION	\$ 200	\$ 581	\$ 1,374	\$ 930	\$ 2,874
414	DUES & SUBSCRIPTIONS	\$ 258	\$ 365	\$ 175	\$ 88	\$ 180
434	SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ -	\$ 180
442	COMPUTER PROFESSIONAL SERVICES	\$ 15,290	\$ 18,801	\$ 15,000	\$ 25,576	\$ 17,400
<b>Services Sub Total</b>		<b>\$ 16,515</b>	<b>\$ 21,299</b>	<b>\$ 17,679</b>	<b>\$ 27,600</b>	<b>\$ 22,374</b>
<b>Department Total</b>		<b>\$ 111,625</b>	<b>\$ 118,598</b>	<b>\$ 82,418</b>	<b>\$ 138,734</b>	<b>\$ 149,978</b>

# Human Resources



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-20	Proposed '22-23
<b>Director of Human Resources</b>	1	1	1
<b>Assistant Director of Human Resources</b>	1	1	1
<b>Human Resources Generalist</b>	1	1	1
<b>Administrative Secretary</b>	1	1	1
<b>Total</b>	4	4	4

## Department Narrative

The Human Resources Department is responsible for the city safety program, property and liability management, payroll, recruitment oversight, training and policy development, and procedure advisement pertaining to personnel. In addition, the Human Resources Department manages the city's compensation and benefits plans; maintains positive employee relations; and monitors policies and procedures to ensure compliance with federal and state regulations.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>Professional &amp; Committed City Workforce</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>Expanding the onboarding program to include a culture video and virtual facility tour of the city</li> <li>Increased communication with employees on the benefits of personal and professional development</li> <li>Increased communication with employees on the benefits of health and wellness</li> <li>Increased communication with employees on retirement, wealth management and savings programs</li> <li>Continue professional development training with Lancaster University 2023</li> <li>Continue Lancaster Leadership Academy for 2023</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Total Full Time Equivalent Employees Budgeted	317	320		337
Number of positions posted	150	77		70
Applications Received and Processed	3,000	4,412		3,000
Employment Data Requests	200	196		200
Liability and Property Claims	25	21		20
Automobile Insurance Claims	35	24		20
Compliance Training Courses Required	20	20		25
Benefit Programs Managed	22	22		22
Workers Compensation Claims	20	63		20
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Turnover in Agency	16%	23%		18%
Loss Ratio - Health Insurance (goal <90%)	121%	118%		85%
Loss Ratio - Workers Compensation (goal <90%)	114%	92%		85%
Employee Survey Results Reflecting High-Performance Organization	65%	71%		75%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$385,574	\$351,317	\$462,505	\$471,420
Supplies	\$12,308	\$4,625	\$8,100	\$7,000
Maintenance	\$42	-	-	-
Other Services	\$213,174	\$213,241	\$244,975	\$214,637
<b>TOTAL</b>	<b>\$611,098</b>	<b>\$569,183</b>	<b>\$715,580</b>	<b>\$693,057</b>

# Human Resources

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**1 GENERAL FUND  
31 HUMAN RESOURCES/PERSONNEL  
0 HUMAN RESOURCES**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 297,164	\$ 283,753	\$ 257,076	\$ 327,401	\$ 347,845
102	SALARIES-PART TIME	\$ -	\$ -	\$ 645	\$ 13,000	\$ -
103	SALARIES-OVERTIME	\$ 116	\$ 50	\$ 442	\$ 600	\$ -
104	SALARIES-LONGEVITY	\$ 923	\$ 1,063	\$ 770	\$ 1,212	\$ 1,160
105	GROUP HEALTH INSURANCE	\$ 35,044	\$ 28,608	\$ 28,156	\$ 41,713	\$ 38,317
106	TMRS	\$ 41,342	\$ 40,864	\$ 36,064	\$ 45,671	\$ 49,387
107	FICA	\$ 22,103	\$ 21,405	\$ 19,461	\$ 22,467	\$ 23,453
109	SALARIES-WELL PAY	\$ 1,174	\$ 2,915	\$ 2,659	\$ 2,679	\$ 3,004
110	DENTAL INSURANCE	\$ 1,518	\$ 1,445	\$ 1,230	\$ 1,640	\$ 1,640
113	SALARIES-CAR ALLOWANCE	\$ 4,858	\$ 4,814	\$ 3,728	\$ 4,800	\$ 4,800
115	CERTIFICATION PAY	\$ 323	\$ -	\$ 507	\$ 475	\$ 840
118	CELL PHONE ALLOWANCE	\$ 80	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 330	\$ 301	\$ 228	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 391	\$ 264	\$ 268	\$ 331	\$ 458
131	EAP EXPENSE	\$ 104	\$ 91	\$ 83	\$ 108	\$ 108
<b>Personnel Sub Total</b>		<b>\$ 405,471</b>	<b>\$ 385,574</b>	<b>\$ 351,317</b>	<b>\$ 462,505</b>	<b>\$ 471,420</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 2,195	\$ 5,284	\$ 3,227	\$ 5,500	\$ 4,500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 5,228	\$ -	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 184	\$ 482	\$ 886	\$ 1,100	\$ 1,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,548	\$ 1,314	\$ 512	\$ 1,500	\$ 1,500
<b>Supplies Sub Total</b>		<b>\$ 3,927</b>	<b>\$ 12,308</b>	<b>\$ 4,625</b>	<b>\$ 8,100</b>	<b>\$ 7,000</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
303	MAINT-EQUIP & MACHINERY	\$ 41	\$ 42	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
408	ADVERTISING	\$ (114)	\$ 1,987	\$ 4,239	\$ 6,400	\$ 6,400
409	TRAVEL & EDUCATION	\$ 3,622	\$ 2,027	\$ 4,857	\$ 5,750	\$ 4,500
414	DUES & SUBSCRIPTIONS	\$ 983	\$ 3,748	\$ 2,471	\$ 3,855	\$ 3,805
416	OTHER/PROFESSIONAL SERVICES	\$ 15,648	\$ 32,645	\$ 23,410	\$ 25,000	\$ 25,000
418	MEDICAL EXPENSE	\$ -	\$ 2,499	\$ 1,500	\$ 1,500	\$ 1,500
419	AWARDS	\$ 790	\$ 1,315	\$ 1,370	\$ 1,500	\$ 1,500
420	INTERNAL TRAINING	\$ 8,600	\$ 637	\$ -	\$ 3,335	\$ 8,000
421	PRINTING	\$ 150	\$ -	\$ 215	\$ 215	\$ 1,000
440	CONSULTANT AND ADVISORY FEES	\$ 33,923	\$ 27,500	\$ 66,508	\$ 75,000	\$ 35,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 128,736	\$ 124,005	\$ 107,737	\$ 121,200	\$ 127,200
462	CELLULAR TELEPHONE & PAGERS	\$ 552	\$ 600	\$ 509	\$ 720	\$ 732
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 16,211	\$ 425	\$ 500	\$ -
<b>Services Sub Total</b>		<b>\$ 192,891</b>	<b>\$ 213,174</b>	<b>\$ 213,241</b>	<b>\$ 244,975</b>	<b>\$ 214,637</b>
<b>Department Total</b>		<b>\$ 602,330</b>	<b>\$ 611,098</b>	<b>\$ 569,183</b>	<b>\$ 715,580</b>	<b>\$ 693,057</b>

# Civil Service



## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

Civil Service was established in the City of Lancaster in May 1995. The State and Local Government Code Chapter 143 provides Civil Service Rules and Regulations for the Lancaster Police Officers and Fire Fighters. The Civil Service Commission aids in the regulation of Civil Service Rules and Regulations; maintains a process for the Lancaster Police Officers and Fire Fighters to communicate their concerns; and provides procedures for Police and Fire Fighter Civil Service entrance exams for employment and promotional exams for promotional purposes within each department.

Goals			
<b>City Council Goals:</b>			
<ul style="list-style-type: none"> <li>• Professional &amp; Committed City Workforce</li> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>			
<b>Departmental Goals</b>			
<ul style="list-style-type: none"> <li>• Work with all Civil Servants and the respective Chiefs to build mutual respect and understanding within each department in an attempt to retain quality employees</li> <li>• Schedule testing for all civil service new hires, vacant positions, or promotions</li> <li>• Work with the Human Resources department to recruit and hire qualified employees</li> <li>• Provide an avenue for Lancaster Civil Servants employed by the City of Lancaster to communicate areas for concern to the Lancaster Civil Service Commission</li> <li>• Increase communication with the Civil Servants of the City of Lancaster through more open dialog</li> <li>• Handle hearings and appeals of possible violations of the Civil Service Code that are brought to the Commission by Civil Servants</li> <li>• Maintain a process whereby Lancaster Civil Servants can feel comfortable to work out possible problems and concerns before violation of the Civil Service Code are affected</li> </ul>			

Workload Indicators	20-21 Actual	21-22 Actual	2022-2023 Target
Total Police Civil Service Personnel	65	65	65
Total Fire Civil Service Personnel	65	65	72
Civil Service Applications for Employment	350	278	300
Civil Service Applications for Promotion	20	33	20

Performance Measurement	20-21 Actual	21-22 Actual	2022-2023 Target
Number of Service Appeals	0	0	0
Number of Hearings	0	1	0
Number of Commission Meetings	1	2	2

Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Supplies	\$66	-	\$200	\$200
Services	\$7,997	\$5,968	\$7,350	\$7,350
<b>TOTAL</b>	<b>\$8,063</b>	<b>\$5,968</b>	<b>\$7,550</b>	<b>\$7,550</b>

# Civil Service

BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT

Fund 1 GENERAL FUND  
Department 32 CIVIL SERVICE  
Program 0

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 49	\$ 46	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 105	\$ 20	\$ -	\$ 200	\$ 200
<b>Sub Total</b>		<b>\$ 154</b>	<b>\$ 66</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b>Account Object Description</b>						
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ -	\$ 179	\$ 141	\$ 700	\$ 700
414	DUES & SUBSCRIPTIONS	\$ 90	\$ -	\$ 127	\$ 150	\$ 150
440	CONSULTANT AND ADVISORY FEES	\$ 6,050	\$ 7,818	\$ 5,700	\$ 6,000	\$ 6,000
<b>Sub Total</b>		<b>\$ 6,140</b>	<b>\$ 7,997</b>	<b>\$ 5,968</b>	<b>\$ 7,350</b>	<b>\$ 7,350</b>
<b>Department Total</b>		<b>\$ 6,294</b>	<b>\$ 8,063</b>	<b>\$ 5,968</b>	<b>\$ 7,550</b>	<b>\$ 7,550</b>

# Emergency Communications



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted'21-22	Proposed '22-23
<b>Emergency Management Chief</b>	0	1	1
<b>Emergency Communications &amp; Emergency Management Superintendent</b>	1	0	0
<b>Dispatch Manager</b>	1	1	1
<b>Communications Supervisor</b>	0	0	4
<b>Lead 911 Dispatcher</b>	4	4	0
<b>911 Dispatcher</b>	8	8	8
<b>PT Dispatcher (.50)</b>	1	1	1
<b>Total</b>	15	15	15

## Department Narrative

The Emergency Communications Department is responsible for answering (911 calls) and directing law enforcement, fire and EMS personnel to emergency calls from the citizens. Additionally, Emergency Communications provides assistance to police officers and fire fighters on the scenes of emergency situations. Other responsibilities of the department include answering non-emergency and after hours calls, for public works, utility billing, and animal services.

Goals					
<b>City Council Goals:</b>					
<ul style="list-style-type: none"> <li>• Professional &amp; Committed City Workforce</li> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Aim to provide the most effective and efficient communications program possible</li> <li>• Satisfy emergency and routine communications and informational needs for the City's Public Safety</li> <li>• Increase departmental efficiency through the recruitment, selection, and training of qualified communication</li> <li>• Establish and maintain a positive relationship with other departments, citizens, and public safety agencies</li> <li>• Maintain effective staffing by sustaining an operational vacancy rate at or below 20%</li> <li>• Promote employee development through continuous education and training</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Target	2022-2023 Target	
Wireless 911 Calls		62,751	70,000	77,000	
Total 911 Calls		143,127	145,000	159,500	
Non-Emergency Calls		118,705	118,000	129,800	
Total Police Calls For Service (CFS)		102,851	10,200	77,000	
Police Priority 1 or 2 Calls For Service		6,542	6,800	7,480	
Total Fire Calls For Service		9,563	9,600	10,560	
Performance Measurement		20-21 Actual	21-22 Target	2022-2023 Target	
911 Calls Answered within 6 Seconds		95%	95%	95%	
911 Calls Answered within 10 Seconds		100%	100%	100%	
Abandoned 911 Calls		6,226	6,226	6,500	
Average Time to Dispatch Police Priority 1 or 2 CFS		60 seconds	60 seconds	60 seconds	
Average Time to Dispatch Fire/EMS CFS		30 seconds	30 seconds	30 seconds	
Budget Summary		2019-2020 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$939,670	\$763,080	\$1,174,547	\$1,211,738
Supplies		\$6,041	\$4,140	\$3,000	\$3,000
Maintenance		\$1,009	\$270	\$2,500	-
Services		\$42,590	\$23,349	\$36,160	\$28,100
<b>TOTAL</b>		<b>\$989,310</b>	<b>\$790,839</b>	<b>\$1,216,207</b>	<b>\$1,242,838</b>

# Emergency Communications

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**1 GENERAL FUND  
34 EMERGENCY COMMUNICATIONS  
0 EMERGENCY COMMUNICATIONS**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 491,582	\$ 568,506	\$ 453,672	\$ 761,873	\$ 803,546
102	SALARIES-PART TIME	\$ 10,276	\$ 12,872	\$ -	\$ 38,896	\$ 43,326
103	SALARIES-OVERTIME	\$ 107,810	\$ 104,809	\$ 109,081	\$ 25,750	\$ 28,625
104	SALARIES-LONGEVITY	\$ 1,842	\$ 2,682	\$ 3,066	\$ 3,388	\$ 3,416
105	GROUP HEALTH INSURANCE	\$ 92,182	\$ 92,157	\$ 67,461	\$ 157,883	\$ 130,980
106	TMRS	\$ 82,077	\$ 95,392	\$ 77,988	\$ 108,800	\$ 116,907
107	FICA	\$ 45,000	\$ 50,989	\$ 41,095	\$ 61,359	\$ 64,751
108	SALARIES-PARAMEDIC	\$ -	\$ -	\$ 323	\$ -	\$ 2,101
109	SALARIES-WELL PAY	\$ 3,130	\$ 5,003	\$ 4,797	\$ 5,545	\$ 7,107
110	DENTAL INSURANCE	\$ 4,319	\$ 4,625	\$ 2,975	\$ 5,730	\$ 5,730
115	CERTIFICATION PAY	\$ -	\$ 717	\$ 1,429	\$ 1,801	\$ 1,801
118	CELL PHONE ALLOWANCE	\$ 6	\$ 274	\$ -	\$ 480	\$ -
120	GROUP LIFE INSURANCE	\$ 596	\$ 623	\$ 530	\$ 1,530	\$ 1,455
130	WORKERS COMPENSATION	\$ 766	\$ 537	\$ 458	\$ 1,079	\$ 1,581
131	EAP EXPENSE	\$ 286	\$ 300	\$ 204	\$ 433	\$ 412
<b>Personnel Sub Total</b>		<b>\$ 839,871</b>	<b>\$ 939,670</b>	<b>\$ 763,080</b>	<b>\$ 1,174,547</b>	<b>\$ 1,211,738</b>
<b>Supplies</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 3,223	\$ 2,873	\$ 1,640	\$ 3,000	\$ 3,000
202	UNIFORMS AND CLOTHING	\$ 252	\$ -	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,248	\$ 3,168	\$ 2,500	\$ -	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 267	\$ -	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 4,990</b>	<b>\$ 6,041</b>	<b>\$ 4,140</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>Maintenance</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
314	MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ 270	\$ 2,500	\$ -
342	MAINT-DATA PROC EQUIPMENT	\$ -	\$ 1,009	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ -</b>	<b>\$ 1,009</b>	<b>\$ 270</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<b>Services</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
409	TRAVEL & EDUCATION	\$ 1,462	\$ 893	\$ -	\$ 5,000	\$ 100
414	DUES & SUBSCRIPTIONS	\$ 877	\$ 893	\$ -	\$ 1,550	\$ 250
416	OTHER/PROFESSIONAL SERVICES	\$ 3,470	\$ 2,484	\$ 220	\$ 2,550	\$ 250
462	CELLULAR TELEPHONE & PAGERS	\$ 36,340	\$ 38,320	\$ 23,129	\$ 27,060	\$ 27,500
<b>Services Sub Total</b>		<b>\$ 42,148</b>	<b>\$ 42,590</b>	<b>\$ 23,349</b>	<b>\$ 36,160</b>	<b>\$ 28,100</b>
<b>Department Total</b>		<b>\$ 887,010</b>	<b>\$ 989,310</b>	<b>\$ 790,838</b>	<b>\$ 1,216,207</b>	<b>\$ 1,242,838</b>

# Neighborhood Services-Code Compliance



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Neighborhood Services Manager</b>	0	0	0.5
<b>Senior Code Officer</b>	1	1	1
<b>Environmental Code Compliance Officer</b>	1	1	1
<b>Code Compliance Officer</b>	5	5	5
<b>Maintenance Worker II</b>	1	1	1
<b>Total</b>	8	8	8.5

## Department Narrative

The Neighborhood Services Department, Code Compliance Division seeks to achieve compliance with the property maintenance codes contained within the adopted International Property Maintenance Code (IPMC) and the Lancaster Code of Ordinances. IPMC outlines minimum standards on existing structures and properties in both residential and commercial properties within the City. Code Compliance seeks adherence of these standards which assist in eliminating unhealthy and unsanitary living and working conditions within the City. Their efforts help maintain property values in the City.

Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Evaluate and update all code enforcement related ordinances and internal procedures for consistency</li> <li>• Ensure City Code of Ordinances are proactively enforced and residential and commercial non-compliance is subject to ordinance</li> <li>• Provide weekend and after hours coverage</li> <li>• Provide public information regarding codes to improve and maintain property values through prevention and abatement of code violations</li> <li>• Increase enforcement for illegal dumping</li> <li>• Attend community and neighborhood events to provide public education of property maintenance impacts on community value and quality of life</li> <li>• Provide public education and information regarding brush and bulk collection regulations</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Full Time Employees	8	8		8
Attendance at city-wide events		10		15
Weed and Grass Violations	4,000	338		500
Bulk Trash Violations	1,200	600		1,000
Junk/Inoperable Vehicles	600	500		700
Overhanging Limbs	100	100		100
Parking Violations	600	700		500
Sign Violations	1,200	100		500
Accumilation of rubbish, trash, litter	200	200		500
Fence Violations	600	400		250
Illegal Dumping	250	200		100
Commercial Vehicles Parked in Residential Zones	250	50		200
Inspections resulting in enforcement action	10,000	4,500		10,000
Improper outside storage	250	250		250
Illegal Dumping abatements from Rights-of-Way	250	250		300
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Code violations reported through WebQA addressed within 72 hours of request issued	100%	100%		100%
Emergency complaints addressed immediately upon receipt	100%	100%		100%
Code violations re-inspected within 10 days of receiving Notice of Violation (NOV)	100%	100%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$428,332	\$311,629	\$532,046	\$586,679
Supplies	\$16,440	\$18,742	\$11,241	\$11,486
Services	\$98,908	\$58,173	\$94,665	\$94,066
<b>TOTAL</b>	<b>\$543,680</b>	<b>\$388,544</b>	<b>\$637,952</b>	<b>\$692,231</b>

# Code Compliance

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 35 CODE COMPLIANCE  
Program 0 NEIGHBORHOOD SERVICES**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 295,037	\$ 297,895	\$ 214,830	\$ 352,008	\$ 396,252
103	SALARIES-OVERTIME	\$ 2,897	\$ 3,272	\$ 7,561	\$ 6,342	\$ 458
104	SALARIES-LONGEVITY	\$ 579	\$ 657	\$ 522	\$ 904	\$ 548
105	GROUP HEALTH INSURANCE	\$ 56,794	\$ 55,414	\$ 36,639	\$ 84,829	\$ 88,368
106	TMRS	\$ 40,652	\$ 42,461	\$ 30,765	\$ 49,060	\$ 55,367
107	FICA	\$ 22,125	\$ 22,641	\$ 16,869	\$ 27,629	\$ 30,675
109	SALARIES-WELL PAY	\$ 507	\$ 883	\$ 533	\$ 533	\$ 3,376
110	DENTAL INSURANCE	\$ 2,710	\$ 2,858	\$ 1,721	\$ 3,270	\$ 3,463
115	CERTIFICATION PAY	\$ 425	\$ 814	\$ 1,362	\$ 1,370	\$ 420
120	GROUP LIFE INSURANCE	\$ 344	\$ 353	\$ 229	\$ 918	\$ 944
130	WORKERS COMPENSATION	\$ 850	\$ 900	\$ 473	\$ 4,940	\$ 6,558
131	EAP EXPENSE	\$ 190	\$ 185	\$ 125	\$ 243	\$ 250
<b>Personnel Sub Total</b>		<b>\$ 423,108</b>	<b>\$ 428,332</b>	<b>\$ 311,629</b>	<b>\$ 532,046</b>	<b>\$ 586,679</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 763	\$ 633	\$ 518	\$ 523	\$ 800
202	UNIFORMS AND CLOTHING	\$ 2,085	\$ 1,272	\$ 1,627	\$ 2,931	\$ 2,597
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,365	\$ 7,168	\$ 8,590	\$ 1,107	\$ 1,107
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 216
214	POSTAGE/SHIPPING/DELIVERY	\$ 3,575	\$ 2,278	\$ 2,463	\$ 2,000	\$ 3,000
218	FUEL & OIL	\$ 4,576	\$ 5,089	\$ 5,544	\$ 4,680	\$ 3,766
<b>Supplies Sub Total</b>		<b>\$ 12,364</b>	<b>\$ 16,440</b>	<b>\$ 18,742</b>	<b>\$ 11,241</b>	<b>\$ 11,486</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,814	\$ 1,916	\$ 2,065	\$ 3,360	\$ 3,360
409	TRAVEL & EDUCATION	\$ 1,345	\$ 1,939	\$ 1,034	\$ 2,456	\$ 3,328
414	DUES & SUBSCRIPTIONS	\$ 4,400	\$ 4,310	\$ 3,634	\$ 5,772	\$ 5,772
421	PRINTING	\$ 537	\$ 223	\$ 1,315	\$ 1,337	\$ 1,550
423	CONTRACT MOWING	\$ 33,453	\$ 68,327	\$ 38,543	\$ 66,000	\$ 65,000
452	FILING FEES	\$ 2,072	\$ 16,622	\$ 9,884	\$ 12,000	\$ 12,000
455	CERTIFICATION FEES	\$ 61	\$ 892	\$ 75	\$ 500	\$ 500
462	CELLULAR TELEPHONE & PAGERS	\$ 2,672	\$ 4,681	\$ 1,625	\$ 3,240	\$ 2,556
<b>Services Sub Total</b>		<b>\$ 46,354</b>	<b>\$ 98,908</b>	<b>\$ 58,173</b>	<b>\$ 94,665</b>	<b>\$ 94,066</b>
<b>Department Total</b>		<b>\$ 481,826</b>	<b>\$ 543,680</b>	<b>\$ 388,543</b>	<b>\$ 637,952</b>	<b>\$ 692,231</b>

# Information Technology



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>IT Manager</b>	0.75	0.75	0.75
<b>GIS Coordinator</b>	0.25	0.25	0.25
<b>Computer Systems Administrator</b>	2	2	2
<b>IT Technician</b>	1	1	1
<b>Total</b>	4	4	4

## Department Narrative

The Information Technology Department is essential to the effective implementation of technology solutions at all levels of city government. The information technology department is vital to the cost-effective and efficient operation of the various city departments and the delivery of services to the public. Information Technology assists in the technology plans of all city departments, including plans for the procurement and deployment of all technology projects.

Goals				
<b>City Council Goal</b>				
<ul style="list-style-type: none"> <li>• Financially Sound Government</li> <li>• Quality Development</li> <li>• Healthy, Safe &amp; Engaged Community</li> <li>• Professional &amp; Committed City Workforce</li> <li>• Sound Infrastructure</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Maintain the city computer infrastructure ensuring the reliability and security of electronic resources</li> <li>• Support the technology needed to conduct the administrative functions of the city</li> <li>• Enhance municipal operations by providing the technological resources necessary for insuring technically competent employees</li> <li>• Manage and maintain the life cycle of software to ensure performance and quality in municipal computer systems</li> <li>• Purchase citywide capital computer equipment</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Information Technology Staff	5	5		5
City Employees being Supported	273	321		337
City Desktop/Laptops Supported	350	350		350
City Servers Supported	36	35		35
Public Library Computer Replacement	24	0		10
City Server Replacement - Virtualized	0	2		0
CRM - Helpdesk Requests	450	375		390
City PC Replacements	40	0		25
Performance Measurement	20-21 Actual	22-23 Actual		2022-2023 Target
Supported End User per IT Personnel	55	54		67
Supported Computer System per IT Personnel	70	70		70
Average CRM - Help desk call per day	2	2		2
Percentage of Computers Replaced City Wide	12%	0%		20%
Max # of hours passed before responding to helpdesk requests	4	4		4
GIS customer infrastructure requests completed in 48 hours		100%		100%
Budget Summary	20-21 Actual	2021-2022		2022-2023 Budget
		Actual	Budget	
Personnel	\$365,688	\$296,526	\$395,020	\$435,466
Supplies	\$124,862	\$114,780	\$133,151	\$115,180
Maintenance	\$85,968	\$61,202	\$68,050	\$92,100
Other Services	\$28,077	\$54,953	\$46,518	\$42,688
Capital Outlay	22,212	64,496	50,000	-
<b>TOTAL</b>	<b>\$626,807</b>	<b>\$591,957</b>	<b>\$692,739</b>	<b>\$685,434</b>

# Information Technology

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1  
Department 37  
Program 0**

**GENERAL FUND  
INFORMATION TECHNOLOGY  
INFORMATION TECHNOLOGY**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 252,075	\$ 262,912	\$ 212,955	\$ 286,646	\$ 318,273
102	SALARIES-PART TIME	\$ 5,099	\$ 2,136	\$ 699	\$ 700	\$ -
103	SALARIES-OVERTIME	\$ 2,389	\$ 3,437	\$ 2,026	\$ 2,026	\$ 2,061
104	SALARIES-LONGEVITY	\$ 2,589	\$ 2,287	\$ 1,390	\$ 2,071	\$ 2,262
105	GROUP HEALTH INSURANCE	\$ 34,482	\$ 33,422	\$ 29,855	\$ 36,757	\$ 38,984
106	TMRS	\$ 35,179	\$ 37,664	\$ 29,704	\$ 39,930	\$ 44,990
107	FICA	\$ 19,188	\$ 19,928	\$ 16,014	\$ 21,799	\$ 22,960
109	SALARIES-WELL PAY	\$ 1,080	\$ 1,101	\$ 1,712	\$ 2,029	\$ 2,728
110	DENTAL INSURANCE	\$ 1,525	\$ 1,678	\$ 1,261	\$ 1,629	\$ 1,633
118	CELL PHONE ALLOWANCE	\$ 666	\$ 481	\$ 373	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 291	\$ 293	\$ 234	\$ 511	\$ 511
130	WORKERS COMPENSATION	\$ 338	\$ 242	\$ 219	\$ 307	\$ 449
131	EAP EXPENSE	\$ 110	\$ 107	\$ 84	\$ 135	\$ 135
<b>Personnel Sub Total</b>		<b>\$ 355,010</b>	<b>\$ 365,688</b>	<b>\$ 296,526</b>	<b>\$ 395,020</b>	<b>\$ 435,466</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 154	\$ 3,099	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 3,371	\$ -	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 3,060	\$ 2,837	\$ 4,400	\$ 4,400	\$ 5,200
231	SOFTWARE	\$ 40,098	\$ 45,837	\$ 46,499	\$ 48,400	\$ 32,900
240	CIRCUIT CONNECTIVITY	\$ 24,142	\$ 25,409	\$ 25,703	\$ 40,480	\$ 40,480
241	IT HARDWARE-NON COMPUTER	\$ 3,541	\$ 9,699	\$ 7,302	\$ 8,771	\$ 4,200
242	COMPUTERS/SERVERS	\$ 20,981	\$ 31,220	\$ 19,838	\$ 20,000	\$ 21,000
243	NETWORK EQUIPMENT	\$ 11,299	\$ 3,390	\$ 11,038	\$ 11,100	\$ 11,400
<b>Supplies Sub Total</b>		<b>\$ 103,274</b>	<b>\$ 124,862</b>	<b>\$ 114,780</b>	<b>\$ 133,151</b>	<b>\$ 115,180</b>
Account Object	Description					
370	MAINT-SOFTWARE	\$ 57,549	\$ 35,917	\$ 33,360	\$ 35,800	\$ 62,200
371	MAINT-HARDWARE	\$ 50,241	\$ 35,032	\$ 18,175	\$ 21,250	\$ 18,900
372	MAINT-NETWORK EQUIPMENT	\$ 5,600	\$ 15,019	\$ 9,667	\$ 11,000	\$ 11,000
<b>Maintenance Sub Total</b>		<b>\$ 113,390</b>	<b>\$ 85,968</b>	<b>\$ 61,202</b>	<b>\$ 68,050</b>	<b>\$ 92,100</b>
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 187	\$ 9,095	\$ 9,158	\$ 9,600	\$ 10,600
414	DUES & SUBSCRIPTIONS	\$ 175	\$ -	\$ -	\$ 498	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ 93	\$ -	\$ 30,000	\$ 15,000	\$ 15,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 13,662	\$ 18,089	\$ 15,559	\$ 20,700	\$ 16,800
462	CELLULAR TELEPHONE & PAGERS	\$ 612	\$ 893	\$ 235	\$ 720	\$ 288
<b>Services Sub Total</b>		<b>\$ 14,730</b>	<b>\$ 28,077</b>	<b>\$ 54,953</b>	<b>\$ 46,518</b>	<b>\$ 42,688</b>
Account Object	Description					
618	CAPITAL-COMPUTER EQUIPMENT	\$ 11,109	\$ 22,212	\$ 64,496	\$ 50,000	\$ -
<b>Capital Sub Total</b>		<b>\$ 11,109</b>	<b>\$ 22,212</b>	<b>\$ 64,496</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 597,513</b>	<b>\$ 626,806</b>	<b>\$ 591,956</b>	<b>\$ 692,739</b>	<b>\$ 685,434</b>

# Fire Marshal



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Fire Marshal</b>	1	1	1
<b>Administrative Secretary</b>	1	1	1
<b>Total</b>	2	2	2

## Department Narrative

The Fire Marshal is an essential element in our Community Risk Reduction efforts. Some of the Fire Marshal's key functions include: managing fire prevention and education programs including safety inspections, school and community fire prevention education; participates in certificate of occupancy process; investigates fire causes, determines if arson and files charges in such cases; works with outside agencies to collaborate investigation practices.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> <li>• Quality Development</li> </ul> <p><b>Departmental Goals:</b></p> <ul style="list-style-type: none"> <li>• Continue our assessment of the hazards in the community</li> <li>• Consult with prospective builders on fire code requirements and insurance requirements</li> <li>• Review and issue permits for fire code processes such as hazardous materials, fireworks, and new fuel tanks</li> <li>• Investigate fires within the city to determine the cause of the fire, and investigate/identify potential fire hazard products and materials</li> <li>• Educate youths and adults through fire prevention classes using printed material and the educational mobile fire house</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Full-Time Employees	2	2		2
Review for exception requests and fire protection system plans	49	38		55
Conduct fire safety demonstrations/presentations	4	5		25
Conduct fire origin and cause investigations	25	16		30
Conduct fire inspections	52	209		240
Conduct operational permit inspections	27	241		280
Fire alarm permits	56	84		100
Burn permits	0	3		5
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
CO inspection within 8 days of request	100%	100%		100%
State required inspection within 8 days of request	100%	100%		100%
Plan review within 8 days of submittal	100%	100%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$192,847	\$153,131	\$215,503	\$243,237
Supplies	\$6,575	\$6,423	\$8,026	\$7,703
Maintenance	-	-	-	-
Other Services	\$3,211	\$7,360	\$10,920	\$7,936
<b>TOTAL</b>	<b>\$202,633</b>	<b>\$166,914</b>	<b>\$234,449</b>	<b>\$258,876</b>

# Fire Marshal

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

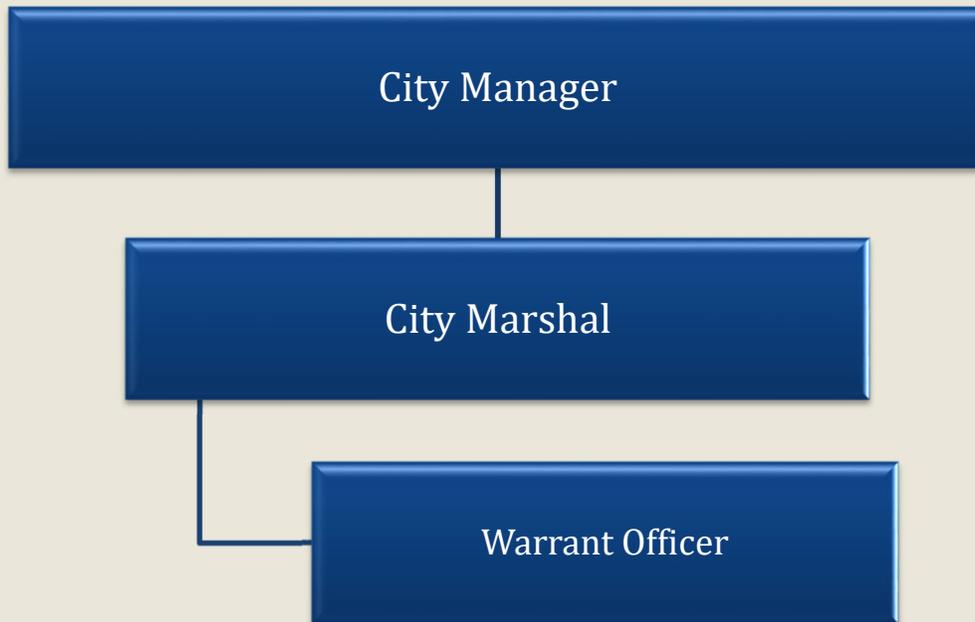
**Fund 1 GENERAL FUND  
Department 38 FIRE MARSHAL  
Program 0 FIRE MARSHAL**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 138,710	\$ 140,312	\$ 114,366	\$ 144,121	\$ 173,040
103	SALARIES-OVERTIME	\$ 111	\$ -	\$ -	\$ 9,780	\$ 11,448
104	SALARIES-LONGEVITY	\$ 87	\$ 202	\$ 368	\$ 347	\$ 608
105	GROUP HEALTH INSURANCE	\$ 12,216	\$ 18,939	\$ 11,041	\$ 24,117	\$ 16,261
106	TMRS	\$ 18,954	\$ 19,840	\$ 15,836	\$ 21,219	\$ 25,834
107	FICA	\$ 10,459	\$ 10,623	\$ 8,998	\$ 11,352	\$ 12,432
109	SALARIES-WELL PAY	\$ 301	\$ 1,154	\$ 1,537	\$ 1,537	\$ 1,571
110	DENTAL INSURANCE	\$ 803	\$ 882	\$ 586	\$ 820	\$ 820
115	CERTIFICATION PAY	\$ 425	\$ 421	\$ 10	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 169	\$ 169	\$ 137	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 336	\$ 250	\$ 209	\$ 1,403	\$ 416
131	EAP EXPENSE	\$ 55	\$ 54	\$ 43	\$ 81	\$ 81
<b>Personnel Sub Total</b>		<b>\$ 182,624</b>	<b>\$ 192,847</b>	<b>\$ 153,131</b>	<b>\$ 215,503</b>	<b>\$ 243,237</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 80	\$ 430	\$ 176	\$ 233	\$ 460
202	UNIFORMS AND CLOTHING	\$ 543	\$ 618	\$ 294	\$ 298	\$ 270
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,479	\$ 1,428	\$ 400	\$ 1,903	\$ 1,401
208	EDUCATION & REC SUPPLIES	\$ 109	\$ 973	\$ 2,435	\$ 2,523	\$ 2,185
214	POSTAGE/SHIPPING/DELIVERY	\$ 69	\$ 38	\$ 18	\$ 117	\$ 250
215	TRAINING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 384
218	FUEL & OIL	\$ 2,606	\$ 3,089	\$ 3,100	\$ 2,952	\$ 2,753
<b>Supplies Sub Total</b>		<b>\$ 4,886</b>	<b>\$ 6,575</b>	<b>\$ 6,423</b>	<b>\$ 8,026</b>	<b>\$ 7,703</b>
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 1,330	\$ 2,946	\$ 5,993	\$ 7,884	\$ 5,604
414	DUES & SUBSCRIPTIONS	\$ 77	\$ 135	\$ 455	\$ 1,146	\$ 922
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 130	\$ 912	\$ 1,170	\$ 690
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ -	\$ 720	\$ 720
<b>Services Sub Total</b>		<b>\$ 1,407</b>	<b>\$ 3,211</b>	<b>\$ 7,360</b>	<b>\$ 10,920</b>	<b>\$ 7,936</b>
<b>Department Total</b>		<b>\$ 188,931</b>	<b>\$ 202,633</b>	<b>\$ 166,914</b>	<b>\$ 234,449</b>	<b>\$ 258,876</b>

# City Marshal



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
City Marshal	1	1	1
Warrant Officer	1	1	2
PT Deputy City Marshal (.5)	0.5	0.5	0
<b>Total</b>	<b>2.5</b>	<b>2.5</b>	<b>3</b>

## Department Narrative

The City Marshal is responsible for executing orders and mandates of the court. Working closely with other personnel in Court, the City Marshal is also responsible for serving notices and summons, for executing arrest warrants and misdemeanor writs issued by the court, generated by sworn affidavits filed by police officers or the public.

Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>Professional Committed City Workforce</li> <li>Healthy, Safe &amp; Engaged Community</li> </ul>				
<b>Department Goals</b>				
<ul style="list-style-type: none"> <li>Enhance departmental efficiency by reducing officer downtime and developing user friendly reports</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Full-Time Employees	2	2		3
Reserve Officers	0	0		1
Part-time Deputy Marshal	1	1		0
Volunteer	1	1		1
No. 24hr time expire on prisoner pick-ups	0	0		0
Special Expense Fee	75	0		0
Gas & Mileage Fee	75	0		0
Warrants Satisfied	125,000	50,000		52,000
Incidents in Court	0	0		0
Subpoena's Served	30	30		35
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Zero 24hr time expire on prisoner pick-ups	0	0		0
Special Expense Fee	0	75		0
Gas & Mileage Fee	0	75		0
Warrants Satisfied	125,000	125,000		52,000
Incidents in Court	0	0		0
Subpoena's Served	30	30		35
Budget Summary	2020-2021 Actual	2021-22		2022-2023 Budget
		Actual	Budget	
Personnel	\$166,922	\$142,246	\$201,151	\$262,153
Supplies	\$5,211	\$5,020	\$4,845	\$5,745
Services	\$1,990	\$1,395	\$1,550	\$3,400
<b>TOTAL</b>	<b>\$174,123</b>	<b>\$148,661</b>	<b>\$207,546</b>	<b>\$271,298</b>

# City Marshal

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1  
Department 39  
Program 0**

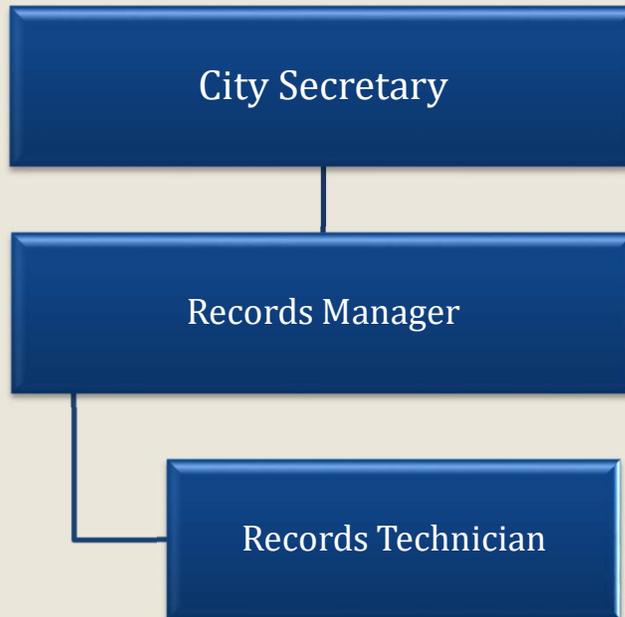
**GENERAL FUND  
CITY MARSHAL  
CITY MARSHAL**

	2020	2021	2022	2022	2023	
<b>Account Object</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>Proposed</b>
101	SALARIES-REGULAR	\$ 112,994	\$ 114,760	\$ 94,835	\$ 124,409	\$ 189,139
102	SALARIES-PART TIME	\$ 9,857	\$ 5,151	\$ 8,843	\$ 22,392	\$ -
103	SALARIES-OVERTIME	\$ 1,180	\$ 764	\$ 442	\$ 516	\$ 572
104	SALARIES-LONGEVITY	\$ 533	\$ 625	\$ 548	\$ 712	\$ 836
105	GROUP HEALTH INSURANCE	\$ 14,405	\$ 15,131	\$ 12,143	\$ 15,661	\$ 23,771
106	TMRS	\$ 15,883	\$ 16,535	\$ 13,319	\$ 20,636	\$ 26,736
107	FICA	\$ 9,614	\$ 9,337	\$ 8,048	\$ 11,622	\$ 14,812
109	SALARIES-WELL PAY	\$ 1,295	\$ 1,320	\$ 1,360	\$ 882	\$ 1,625
110	DENTAL INSURANCE	\$ 802	\$ 852	\$ 655	\$ 810	\$ 1,215
118	CELL PHONE ALLOWANCE	\$ 1,372	\$ 963	\$ 746	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 138	\$ 140	\$ 112	\$ 357	\$ 408
130	WORKERS COMPENSATION	\$ 1,538	\$ 1,283	\$ 1,142	\$ 1,619	\$ 1,491
131	EAP EXPENSE	\$ 73	\$ 61	\$ 52	\$ 95	\$ 108
<b>Personnel Sub Total</b>		<b>\$ 169,681</b>	<b>\$ 166,922</b>	<b>\$ 142,246</b>	<b>\$ 201,151</b>	<b>\$ 262,153</b>
<b>Account Object</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>Proposed</b>
201	SUPPLIES	\$ 755	\$ 435	\$ 505	\$ 600	\$ 650
202	UNIFORMS AND CLOTHING	\$ 561	\$ 314	\$ 554	\$ 500	\$ 1,095
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 818	\$ 184	\$ -	\$ -	\$ -
212	AMMUNITION	\$ -	\$ 420	\$ 325	\$ 575	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 50	\$ -
218	FUEL & OIL	\$ 2,764	\$ 3,857	\$ 3,637	\$ 3,120	\$ 4,000
<b>Supplies Sub Total</b>		<b>\$ 4,898</b>	<b>\$ 5,211</b>	<b>\$ 5,020</b>	<b>\$ 4,845</b>	<b>\$ 5,745</b>
<b>Account Object</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>Proposed</b>
409	TRAVEL & EDUCATION	\$ -	\$ 1,357	\$ 1,395	\$ 1,400	\$ 2,575
414	DUES & SUBSCRIPTIONS	\$ 450	\$ 262	\$ -	\$ 100	\$ 750
416	OTHER/PROFESSIONAL SERVICES	\$ 64	\$ -	\$ -	\$ -	\$ -
421	PRINTING	\$ 99	\$ 46	\$ -	\$ 50	\$ 75
438	TESTING	\$ -	\$ 325	\$ -	\$ -	\$ -
<b>Sub Total</b>		<b>\$ 613</b>	<b>\$ 1,990</b>	<b>\$ 1,395</b>	<b>\$ 1,550</b>	<b>\$ 3,400</b>
<b>Department Total</b>		<b>\$ 175,192</b>	<b>\$ 174,123</b>	<b>\$ 148,661</b>	<b>\$ 207,546</b>	<b>\$ 271,298</b>

# Records



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Records Manager	0	0	1
Records Supervisor	1	1	0
Records Technician	2	2	3
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>

## Department Narrative

Under the direction of the City Secretary, the Records Division is responsible for oversight of processing requests for records processed in accordance with the Texas Public Information Act.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Process GovQA Activity</li> <li>• Records Destruction</li> <li>• Process Public Information Act Requests</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
GovQA Open Record Requests Processed	2,650	2,734		2,821
Arrest Reports Processed	2,600	2,600		2,630
Emergency Protective Orders Processed	250	200		220
Warrants Processed	1,600	1,600		1,700
Background Check	1,200	1,500		1,700
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Expunction Petitions/Orders Processed	100%	100%		100%
Open Records Requests Processed in Accordance with State Law	100%	100%		100%
Citywide Destruction of Eligible Records (lbs.)	3,900	0		3,900
911 Calls Reviewed, Redacted, Processed	100%	100%		100%
Body Cam/Dash Cam video Reviewed/Processed	100%	100%		100%
Budget Summary	2020-2021 Actual	2021-2022		2022-2023
		Actual	Budget	
Personnel	\$167,053	\$143,186	\$181,001	\$257,291
Supplies	\$284	\$640	\$1,320	\$1,935
Services	\$1,108	\$763	\$1,905	\$5,843
<b>TOTAL</b>	<b>\$168,445</b>	<b>\$144,589</b>	<b>\$184,226</b>	<b>\$265,069</b>

# Records

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 40 RECORDS  
Program 0 RECORDS**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 93,818	\$ 113,009	\$ 97,451	\$ 126,510	\$ 176,480
103	SALARIES-OVERTIME	\$ 501	\$ 149	\$ 549	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 104	\$ 293	\$ 333	\$ 492	\$ 636
105	GROUP HEALTH INSURANCE	\$ 19,738	\$ 26,017	\$ 22,316	\$ 24,229	\$ 38,006
106	TMRS	\$ 12,688	\$ 16,041	\$ 13,449	\$ 17,373	\$ 24,664
107	FICA	\$ 6,983	\$ 8,544	\$ 7,293	\$ 9,783	\$ 13,663
109	SALARIES-WELL PAY	\$ -	\$ 1,374	\$ 567	\$ 885	\$ 1,500
110	DENTAL INSURANCE	\$ 972	\$ 1,297	\$ 951	\$ 1,215	\$ 1,630
120	GROUP LIFE INSURANCE	\$ 112	\$ 144	\$ 115	\$ 306	\$ 383
130	WORKERS COMPENSATION	\$ 119	\$ 104	\$ 99	\$ 127	\$ 228
131	EAP EXPENSE	\$ 67	\$ 82	\$ 63	\$ 81	\$ 101
<b>Personnel Sub Total</b>		<b>\$ 135,102</b>	<b>\$ 167,053</b>	<b>\$ 143,186</b>	<b>\$ 181,001</b>	<b>\$ 257,291</b>
<b>Account Object Description</b>						
201	SUPPLIES	\$ 336	\$ 284	\$ 400	\$ 500	\$ 970
202	UNIFORMS AND CLOTHING	\$ 60	\$ -	\$ 240	\$ 120	\$ 240
231	SOFTWARE	\$ 90	\$ -	\$ -	\$ 700	\$ 725
<b>Supplies Sub Total</b>		<b>\$ 486</b>	<b>\$ 284</b>	<b>\$ 640</b>	<b>\$ 1,320</b>	<b>\$ 1,935</b>
<b>Account Object Description</b>						
407	SPECIAL SERVICES	\$ 270	\$ -	\$ -	\$ 393	\$ 393
409	TRAVEL & EDUCATION	\$ 980	\$ 681	\$ 692	\$ 1,090	\$ -
414	DUES & SUBSCRIPTIONS	\$ -	\$ 312	\$ -	\$ 272	\$ 375
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 5,075
482	CREDIT CARD PROCESSING FEES	\$ 109	\$ 114	\$ 71	\$ 150	\$ -
<b>Sub Total</b>		<b>\$ 1,360</b>	<b>\$ 1,108</b>	<b>\$ 763</b>	<b>\$ 1,905</b>	<b>\$ 5,843</b>
<b>Department Total</b>		<b>\$ 136,948</b>	<b>\$ 168,445</b>	<b>\$ 144,589</b>	<b>\$ 184,226</b>	<b>\$ 265,069</b>

# City Manager's Office-Public Relations



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Communication & Public Relations Coordinator	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Department Narrative

The Public Relations department is directly responsible for community relations, public information and community events.

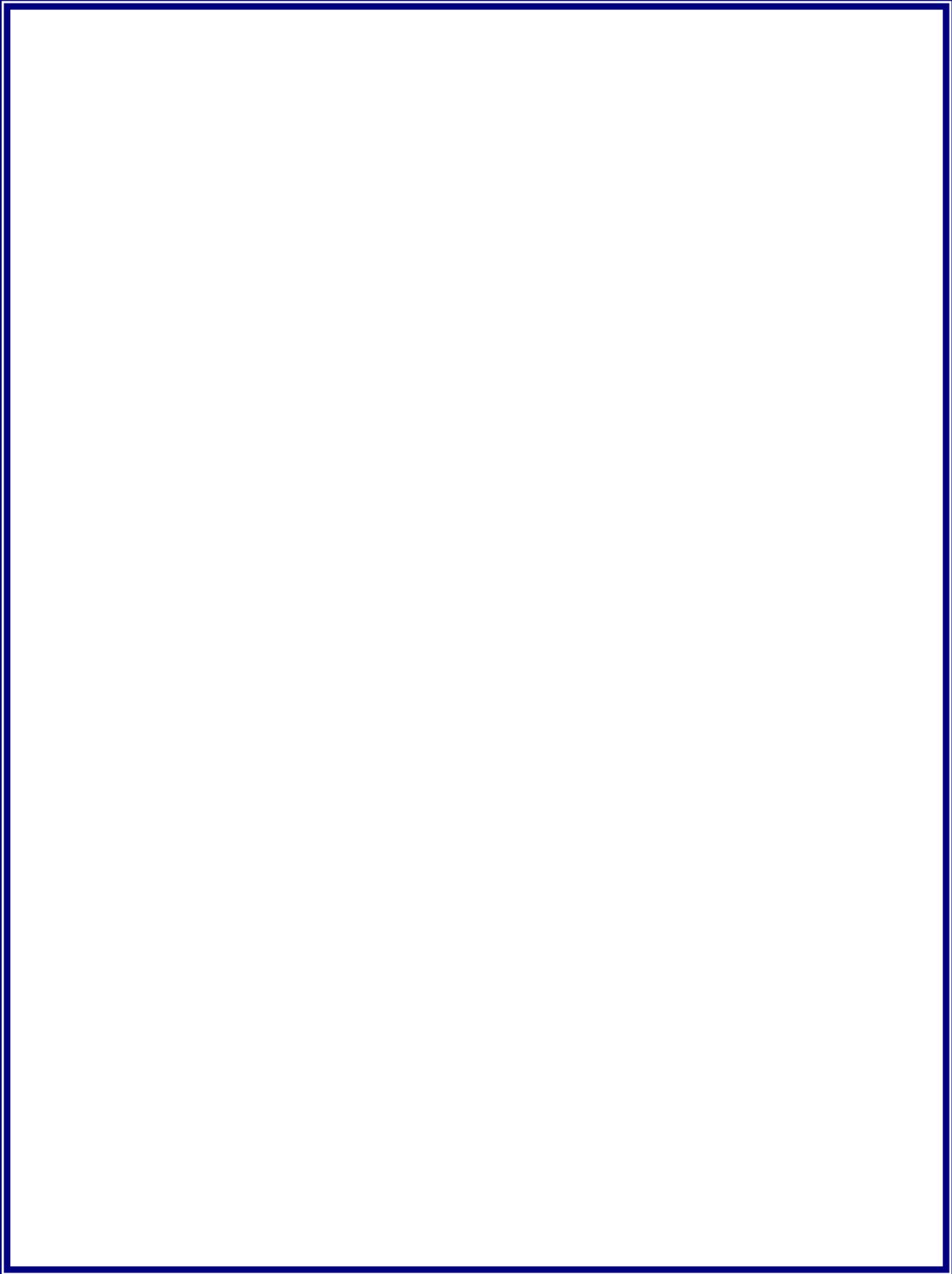
Goals					
<b>City Council Goals:</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>					
<b>Department Goals:</b>					
<ul style="list-style-type: none"> <li>• Increase interest and engagement in City services, programs and activities</li> <li>• Ensure transparency and easy access to information and services via a diverse media portfolio – print, video, Internet, television</li> <li>• Provide consistent, proactive media releases and public service announcements to achieve accurate coverage</li> <li>• Provide timely response to media inquires and request</li> <li>• Continue regularly scheduled meetings with LISD to discuss issues of mutual concern</li> <li>• Coordinate community relations activities including special events</li> <li>• Promote the positive attributes of the City which will support economic development efforts and workforce attraction/retention</li> <li>• Deploy a robust and active social media strategy that leverages existing media assets and builds direct communications to audiences</li> <li>• Improve coordination with other agencies, community partners, and organizations to continue building on an existing approach to communications</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual	2022-2023 Target	
Full-Time Employees		1	1	1	
Special Event Committee Meetings		12	12	12	
City Council Strategic Planning (includes Executive Team)		1	2		
Executive Team Meetings (in person & virtual)		51	50		
Social Media Committee Meetings		12	12	12	
Total Municipal Expenditures		63738326			
City Sponsored Special Events		67	33	67	
WebQa Requests (citywide)		6,500	6,500	6,500	
Performance Measurement		20-21 Actual	21-22 Actual	2022-2023 Target	
Write and release positive press releases weekly		52	16	52	
Quarterly meetings with LISD, Cedar Valley, Chamber		4	4	4	
Quarterly timely publications (Lancaster Connection)		2	1	4	
Monthly timely publications (Lancaster Today)		5	2	6	
Weekly timely publications (Lancaster Live)		52	52	52	
Budget Summary		2020-2021 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$36,669	\$69,502	\$95,862	\$99,607
Supplies		\$245	\$28	\$15,158	\$15,514
Services		\$18,451	\$25,477	\$63,388	\$72,859
<b>TOTAL</b>		<b>\$55,365</b>	<b>\$95,007</b>	<b>\$174,408</b>	<b>\$187,980</b>

# City Manager's Office - Public Relations

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 55 PUBLIC RELATIONS  
Program 0 PUBLIC RELATIONS**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 37,399	\$ 27,257	\$ 52,294	\$ 70,418	\$ 73,940
104	SALARIES-LONGEVITY	\$ 10	\$ 41	\$ 49	\$ 136	\$ 24
105	GROUP HEALTH INSURANCE	\$ 2,279	\$ 3,209	\$ 4,665	\$ 8,613	\$ 7,863
106	TMRS	\$ 5,072	\$ 3,841	\$ 7,238	\$ 9,708	\$ 10,359
107	FICA	\$ 2,758	\$ 2,066	\$ 3,943	\$ 5,467	\$ 5,739
109	SALARIES-WELL PAY	\$ -	\$ -	\$ 812	\$ 496	\$ 632
110	DENTAL INSURANCE	\$ 148	\$ 183	\$ 382	\$ 405	\$ 405
115	CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 27	\$ 36	\$ 48	\$ 102	\$ 102
130	WORKERS COMPENSATION	\$ 44	\$ 25	\$ 53	\$ 70	\$ 96
131	EAP EXPENSE	\$ 12	\$ 12	\$ 17	\$ 27	\$ 27
<b>Personnel Sub Total</b>		<b>\$ 47,749</b>	<b>\$ 36,669</b>	<b>\$ 69,502</b>	<b>\$ 95,862</b>	<b>\$ 99,607</b>
Account Object	Description					
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ 252	\$ 264
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ -	\$ -	\$ 175	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 9,835	\$ 245	\$ -	\$ 14,373	\$ 15,250
231	SOFTWARE	\$ -	\$ -	\$ 28	\$ 358	\$ -
<b>Supplies Sub Total</b>		<b>\$ 9,835</b>	<b>\$ 245</b>	<b>\$ 28</b>	<b>\$ 15,158</b>	<b>\$ 15,514</b>
Account Object	Description					
408	ADVERTISING	\$ 487	\$ -	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 122	\$ 250	\$ -	\$ 2,996	\$ 1,920
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 1,231	\$ 99	\$ 105
421	PRINTING	\$ 16,679	\$ 5,480	\$ 23	\$ 24,646	\$ 21,071
434	SPECIAL EVENTS	\$ 34,663	\$ 12,228	\$ 23,820	\$ 34,590	\$ 49,259
456	NEWSLETTER	\$ -	\$ -	\$ -	\$ 336	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 651	\$ 493	\$ 404	\$ 720	\$ 504
<b>Services Sub Total</b>		<b>\$ 52,603</b>	<b>\$ 18,451</b>	<b>\$ 25,477</b>	<b>\$ 63,388</b>	<b>\$ 72,859</b>
<b>Department Total</b>		<b>\$ 110,187</b>	<b>\$ 55,365</b>	<b>\$ 95,007</b>	<b>\$ 174,408</b>	<b>\$ 187,980</b>



# **WATER/WASTEWATER FUND**

## WATER AND WASTEWATER FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Water	7,955,292	8,742,912	7,943,431	8,533,401	9,888,401
	Wastewater	9,035,480	8,577,886	7,859,986	9,430,864	10,176,229
	Fees	1,098,643	1,268,151	1,283,979	257,108	339,600
	Impact Fees	314,451	529,692	1,062,612	210,600	350,000
	Other Revenue	157,553	6,939	80,032	342,810	357,054
	Interest	339,608	24,247	84,760	18,236	223,965
	<b>Total</b>	<b>\$ 18,901,026</b>	<b>\$ 19,149,826</b>	<b>\$ 18,314,800</b>	<b>\$ 18,793,019</b>	<b>\$ 21,335,249</b>
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 Public Works Administration	1,778,717	640,877	505,608	853,676	884,653
	20 Utility Billing	619,428	590,962	554,350	643,769	698,293
	21 Water Operations	814,844	2,133,366	2,090,570	1,979,455	2,685,586
	22 Non-Departmental	105,509	170,041	69,617	82,095	82,982
	27 Meter Reading	262,290	541,069	166,774	704,014	575,726
	30 Wastewater Operations	648,462	1,177,239	696,458	1,014,963	1,400,830
	42 Wholesale Costs	9,507,339	9,906,011	8,682,068	10,025,609	11,942,060
	50 Debt Service	206,758	691,806	591,961	695,731	659,540
	80 Transfers Out	1,638,894	1,635,624	1,467,418	1,760,901	1,700,507
	<b>Total</b>	<b>\$ 15,582,242</b>	<b>\$ 17,486,994</b>	<b>\$ 14,824,824</b>	<b>\$ 17,760,213</b>	<b>\$ 20,630,177</b>
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	3,318,784	1,662,832	3,197,040	1,032,806	705,072
	Beginning Balance	13,528,621	16,949,242	18,440,780	18,612,074	21,433,034
	Ending Balance	16,847,405	18,612,074	21,433,034	19,644,880	22,138,106
	Fund Balance (audited)	24,203,389	37,317,412			
	Ending Balance as % of Expenditures	108.12%	106.43%	144.58%	110.61%	107.31%

# Public Works-Administration/Engineering



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Deputy City Manager	0.25	0.25	0.25
City Engineer	1	1	1
Project Engineer	0	1	1
IT Manager	0.25	0.25	0.25
GIS Coordinator	0.5	0.5	0.5
Assistant to the City Manager	0.25	0.25	0.25
Administrative & Community Relations Supervisor	0.25	0.25	0.25
Project Manager	1	1	1
Construction Inspector	2	2	2
<b>Total</b>	<b>5.5</b>	<b>6.5</b>	<b>6.5</b>

## Department Narrative

The Engineering Division ensures quality engineered infrastructure and a safe environment for our customers through technical review of proposed developments and monitoring for conformance to city design standards. They provide construction inspections and information services for engineering issues in a professional and responsive manner.

Goals				
<b>City Council Goal</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Ensure water quality through compliance with TCEQ compliance</li> <li>• Provide a streamlined support and access to data through GIS for citizens, internal departments, and the development community</li> <li>• Implementation of the master planning of the water/wastewater distribution systems</li> <li>• Serve as the City's regulatory authority to ensure conformance to City Ordinance for the design and construction of private development projects through plan review, plan approval, construction inspection and final project acceptance</li> </ul>				
<b>Workload Indicators</b>				
	<b>20-21 Actual</b>	<b>21-22 Actual</b>		<b>2022-2023 Target</b>
Construction plans reviewed	18	20		25
Development review committee meetings	20	75		75
Utility coordination committee meetings	0	0		6
Rights-of-way permits issued	135	175		180
GIS data inputs from residential and commercial plats	10	25		25
Residential developments constructed and accepted	2	3		2
Commercial developments constructed and accepted	10	10		12
<b>Performance Measurement</b>				
	<b>20-21 Actual</b>	<b>21-22 Actual</b>		<b>2022-2023 Target</b>
Consultant and Contractor Pay Estimates within 1 week	100%	100%		100%
Expenditure Reports Reviewed Monthly	100%	100%		100%
Revenue Reports Reviewed Monthly	100%	100%		100%
Bi-Weekly Staff Meetings	26	26		26
Construction Plans completed within 14 Days	98%	98%		100%
Short Term GIS Projects completed	100%	100%		100%
Long Term GIS Projects completed	100%	100%		100%
Customer Infrastructure Requests completed in 48 hours	100%	100%		100%
<b>Budget Summary</b>				
	<b>2020-2021 Actual</b>	<b>2021-2022</b>		<b>2022-2023 Budget</b>
		<b>Actual</b>	<b>Budget</b>	
Personnel	\$598,074	\$490,964	\$785,830	\$779,555
Supplies	\$5,356	\$5,430	\$7,983	\$7,432
Maintenance	\$18,670	\$15,321	\$30,700	\$42,398
Other Services	\$18,778	(\$6,108)	\$29,163	\$55,268
<b>TOTAL</b>	<b>\$640,878</b>	<b>\$505,607</b>	<b>\$853,676</b>	<b>\$884,653</b>

# Public Works-Administration/Engineering

BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT

Fund  
Department  
Program

5 WATER AND SEWER FUND  
2 UTILITY ADMINISTRATION  
0 ADMINISTRATION

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 370,930	\$ 421,194	\$ 331,165	\$ 551,864	\$ 559,030
103	SALARIES-OVERTIME	\$ 4,550	\$ 12,682	\$ 23,053	\$ 22,500	\$ 500
104	SALARIES-LONGEVITY	\$ 2,459	\$ 2,562	\$ 3,095	\$ 3,122	\$ 2,740
105	GROUP HEALTH INSURANCE	\$ 60,231	\$ 61,898	\$ 53,944	\$ 76,725	\$ 86,445
106	TMRS	\$ 57,529	\$ 61,288	\$ 48,907	\$ 79,389	\$ 78,601
107	FICA	\$ 29,787	\$ 31,374	\$ 25,482	\$ 41,331	\$ 41,064
109	SALARIES-WELL PAY	\$ 1,628	\$ 2,058	\$ 1,554	\$ 4,041	\$ 4,774
110	DENTAL INSURANCE	\$ 1,719	\$ 1,849	\$ 1,219	\$ 2,273	\$ 2,258
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
118	CELL PHONE ALLOWANCE	\$ 506	\$ 481	\$ 253	\$ 600	\$ 1,080
120	GROUP LIFE INSURANCE	\$ 477	\$ 481	\$ 367	\$ 767	\$ 742
130	WORKERS COMPENSATION	\$ 2,519	\$ 2,065	\$ 1,816	\$ 1,814	\$ 924
131	EAP EXPENSE	\$ 145	\$ 141	\$ 109	\$ 204	\$ 197
<b>Personnel Sub Total</b>		<b>\$ 532,480</b>	<b>\$ 598,074</b>	<b>\$ 490,964</b>	<b>\$ 785,830</b>	<b>\$ 779,555</b>
<b>Supplies</b>						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,056	\$ 696	\$ 80	\$ 1,466	\$ 1,116
202	UNIFORMS AND CLOTHING	\$ 1,337	\$ 720	\$ 729	\$ 1,940	\$ 1,515
204	MINOR EQUIP/FURN/FIX/TOOLS/ECT	\$ 855	\$ 413	\$ -	\$ 450	\$ 620
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 104	\$ -	\$ -	\$ 100	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 12	\$ 30	\$ -	\$ 50	\$ -
218	FUEL & OIL	\$ 921	\$ 3,496	\$ 3,248	\$ 2,145	\$ 3,852
231	SOFTWARE	\$ -	\$ -	\$ 1,374	\$ 1,832	\$ 330
<b>Supplies Sub Total</b>		<b>\$ 4,285</b>	<b>\$ 5,356</b>	<b>\$ 5,430</b>	<b>\$ 7,983</b>	<b>\$ 7,432</b>
<b>Maintenance</b>						
Account Object	Description					
342	MAINT-DATA PROCESSING EQUIP	\$ 26,769	\$ 18,670	\$ 15,321	\$ 30,700	\$ 42,398
<b>Maintenance Sub Total</b>		<b>\$ 26,769</b>	<b>\$ 18,670</b>	<b>\$ 15,321</b>	<b>\$ 30,700</b>	<b>\$ 42,398</b>
<b>Services</b>						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,026	\$ 894	\$ 1,553	\$ 1,920	\$ 595
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 6,199
409	TRAVEL & EDUCATION	\$ 427	\$ 785	\$ 1,343	\$ 3,325	\$ 2,999
410	UTILITIES - ELECTRICITY	\$ 4,775	\$ 5,838	\$ 3,632	\$ 4,818	\$ -
414	DUES & SUBSCRIPTIONS	\$ 468	\$ 240	\$ 211	\$ 436	\$ 450
416	OTHER/PROFESSIONAL SERVICES	\$ 3,845	\$ 8,298	\$ 2,752	\$ 7,710	\$ 22,364
421	PRINTING	\$ 605	\$ 565	\$ 2,845	\$ 3,500	\$ -
427	ENGINEERING	\$ -	\$ -	\$ (19,550)	\$ 2,500	\$ 12,397
431	SURVEY	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
438	TESTING	\$ -	\$ -	\$ -	\$ 1,000	\$ 5,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 1,065	\$ 1,140	\$ 458	\$ 1,014	\$ 2,972
462	CELLULAR TELEPHONE & PAGERS	\$ 1,341	\$ 1,018	\$ 647	\$ 1,440	\$ 792
473	DEPRECIATION EXPENSE	\$ 1,201,631	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 1,215,183</b>	<b>\$ 18,778</b>	<b>\$ (6,108)</b>	<b>\$ 29,163</b>	<b>\$ 55,268</b>
<b>Department Total</b>		<b>\$ 1,778,717</b>	<b>\$ 640,877</b>	<b>\$ 505,608</b>	<b>\$ 853,676</b>	<b>\$ 884,653</b>

# Utility Billing



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Utility Billing Manager	1	1	1
Accountant	0.25	0.25	0.25
Administrative Secretary	0.25	0.25	0.25
Utility Billing Clerk	3	3	3
<b>Total</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

## Department Narrative

The Utility Billing Department generates and processes all billing for water, wastewater, sanitation, and stormwater services.

Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Maximize revenue through continuous monitoring and review of utility accounts</li> <li>• Create a positive and friendly impression of the City of Lancaster for newcomers, visitors and residents with friendly customer service</li> <li>• Process all activities in the most economical and efficient manner</li> <li>• Serve the City of Lancaster's utility customers through courteous service and knowledgeable staff</li> <li>• Respond to customer inquiries in a timely manner and maintain accurate posting of payments to accounts</li> <li>• Notify management of potential problem areas and opportunities for improvement in all areas concerning the City of Lancaster Utilities' financial health</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Population	39,250	41,275		41,275
Water Customers	12,490	12,637		12,675
Wastewater Customers	12,018	12,145		12,131
Bills Processed Monthly	12,593	12,837		12,850
Service Orders Processed (per month)	1,988	1,444		1,434
Bill Adjustments (monthly)	63	51		41
Cut-off of Services (monthly)	392	446		426
Returned Checks Processed (Yearly)	84	131		75
Payments Processed (per Month)	2,426	2,202		2,212
New Service Connections	925	1,201		1,260
Discontinue Services	855	1,249		1,229
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Billing counter staffed with at least 2 employees at all times	97%	90%		100%
Phone calls resolved within 24 hours	98%	96%		100%
Accurate Account Billings	99%	99%		100%
Accurate Posting of Payments	99%	99%		100%
Delinquent Account Collection Rate	98%	98%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$238,791	\$217,989	\$301,190	\$344,912
Supplies	\$3,538	\$3,237	\$3,820	\$4,100
Maintenance	\$934	\$2,842	\$842	\$816
Services	\$347,698	\$330,282	\$337,917	\$348,465
<b>TOTAL</b>	<b>\$590,961</b>	<b>\$554,350</b>	<b>\$643,769</b>	<b>\$698,293</b>

# Utility Billing

BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT

Fund  
Department  
Program

5 WATER AND SEWER FUND  
20 UTILITY BILLING  
0 UTILITY ADMINISTRATION

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 191,991	\$ 163,967	\$ 152,112	\$ 206,798	\$ 241,806
103	SALARIES-OVERTIME	\$ 1,934	\$ 3,866	\$ 2,137	\$ 2,083	\$ 2,290
104	SALARIES-LONGEVITY	\$ 1,555	\$ 1,548	\$ 1,402	\$ 1,842	\$ 1,914
105	GROUP HEALTH INSURANCE	\$ 33,273	\$ 30,151	\$ 26,915	\$ 39,864	\$ 39,766
106	TMRS	\$ 26,676	\$ 23,806	\$ 21,316	\$ 28,938	\$ 34,376
107	FICA	\$ 14,467	\$ 12,505	\$ 11,470	\$ 16,298	\$ 19,044
109	SALARIES-WELL PAY	\$ 405	\$ 1,077	\$ 1,096	\$ 1,466	\$ 2,080
110	DENTAL INSURANCE	\$ 1,582	\$ 1,422	\$ 1,128	\$ 1,734	\$ 1,731
115	CERTIFICATION PAY	\$ 646	\$ -	\$ -	\$ 1,290	\$ 840
120	GROUP LIFE INSURANCE	\$ 232	\$ 200	\$ 173	\$ 511	\$ 562
130	WORKERS COMPENSATION	\$ 250	\$ 154	\$ 156	\$ 230	\$ 354
131	EAP EXPENSE	\$ 116	\$ 95	\$ 84	\$ 136	\$ 149
133	PENSION EXPENSE	\$ 40,187	\$ -	\$ -	\$ -	\$ -
<b>Personnel Sub Total</b>		<b>\$ 313,315</b>	<b>\$ 238,791</b>	<b>\$ 217,989</b>	<b>\$ 301,190</b>	<b>\$ 344,912</b>
<b>Supplies</b>						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,195	\$ 1,248	\$ 1,255	\$ 1,500	\$ 1,500
214	POSTAGE/SHIPPING/DELIVERY	\$ 928	\$ 2,290	\$ 1,983	\$ 2,320	\$ 2,600
<b>Supplies Sub Total</b>		<b>\$ 2,123</b>	<b>\$ 3,538</b>	<b>\$ 3,237</b>	<b>\$ 3,820</b>	<b>\$ 4,100</b>
<b>Maintenance</b>						
Account Object	Description					
318	MAINT-OFFICE EQUIPMENT	\$ 1,224	\$ 934	\$ 842	\$ 842	\$ 816
342	MAINT-DATA PROCESSING EQUIP	\$ -	\$ -	\$ 2,000	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 1,224</b>	<b>\$ 934</b>	<b>\$ 2,842</b>	<b>\$ 842</b>	<b>\$ 816</b>
<b>Services</b>						
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 3,567	\$ 3,865	\$ 3,627	\$ 3,627	\$ 4,199
407	SPECIAL SERVICES	\$ 5,130	\$ 6,956	\$ 6,455	\$ 5,800	\$ 9,000
416	OTHER/PROFESSIONAL SERVICES	\$ 131,636	\$ 137,593	\$ 135,442	\$ 150,000	\$ 152,000
421	PRINTING	\$ -	\$ 740	\$ 106	\$ 830	\$ 830
437	AUDIT SERVICES	\$ 32,643	\$ 35,200	\$ 42,400	\$ 40,000	\$ 35,200
442	COMPUTER PROFESSIONAL SERVICES	\$ 5,393	\$ 2,924	\$ 10,160	\$ 10,960	\$ 17,236
473	DEPRECIATION EXPENSE	\$ 988	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 142,237	\$ 137,534	\$ 125,125	\$ 123,000	\$ 130,000
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 22,886	\$ 6,966	\$ 3,700	\$ -
<b>Services Sub Total</b>		<b>\$ 321,593</b>	<b>\$ 347,698</b>	<b>\$ 330,282</b>	<b>\$ 337,917</b>	<b>\$ 348,465</b>
<b>Capital</b>						
Account Object	Description					
699	CAPITAL EXP MOVED TO ASSET	\$ (18,827)	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ (18,827)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 619,428</b>	<b>\$ 590,962</b>	<b>\$ 554,350</b>	<b>\$ 643,769</b>	<b>\$ 698,293</b>

# Water Operations



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Director of Public Works	0.5	0.5	0.5
Assistant Director of Public Works	0	0	0.5
Superintendent - Water/Wastewater	1	1	1
Foreman III	0	0	1
Crew Leader	1	1	1
Water Systems Operator	1	1	1
Administrative Secretary	1	1	1
Maintenance Worker II	2	2	3
<b>Total</b>	<b>6.5</b>	<b>6.5</b>	<b>9</b>

## Department Narrative

The Water Division works to maintain and operate the City's water distribution system in a manner that provides a safe working environment for the field personnel and continuous service to the customers of the City and maximizes the investment in the system through the use of properly trained, experienced, and certified employees and necessary equipment. The Division checks for leaks in the water mains and public water lines on a regular basis. The Water Division works with all utility companies and contractors to locate all city services and review plans for construction to ensure proper size of water mains; proper number of fire hydrants; and proper numbers and locations for services and design.

Goals					
<b>City Council Goals</b>					
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Maintain the physical integrity of utility infrastructure to maximize City investment</li> <li>• Provide safe water and maintain adequate supply to meet water demands</li> <li>• Maintain responsiveness to new development needs and potential system expansion</li> <li>• Comply with rules and regulations as required by the TCEQ and the Clean Water Act</li> <li>• Expand employees knowledge through training, seminars, and certification programs</li> <li>• Reduce water loss through meter replacement, leak detection, and water line replacement program</li> <li>• Protect the public safety and health through plan reviews, backflow cross connection inspections, and testing</li> <li>• Maintain, repair, and replace aging fire hydrants and valves to ensure optimum fire flows</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual		2022-2023 Target
Full-Time Water Employees		4	4		4
Water Main Replacement (linear feet)		2,000 lf	2,000 lf		2,000 lf
Weekly Safety Meetings		52	52		52
Valves Operated		200	400		400
Commercial Backflow Notifications		400	450		450
Water Main Breaks		20	30		30
Water Service Repair		100	100		100
Leak Detection Survey		225	225		225
Loss Time Accidents		0	0		0
Performance Measurement		20-21 Actual	21-22 Actual		2022-2023 Target
Phone Inquires Responded to within 24 Hours		95%	95%		95%
Damaged Fire Hydrants Repaired within 48 Hours		85%	85%		85%
Reduction in Water Loss		5%	5%		5%
Backflow Inventory Logged		100%	100%		100%
Weekly Safety Classes Held		100%	100%		100%
Budget Summary		2020-2021 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$521,270	\$359,356	\$535,541	\$802,727
Supplies		\$32,409	\$27,406	\$38,854	\$36,355
Maintenance		\$479,164	\$584,161	\$237,478	\$682,478
Other Services		\$251,931	\$176,793	\$231,918	\$211,089
Capital Outlay		848,591	942,854	935,664	952,937
<b>TOTAL</b>		<b>\$2,133,365</b>	<b>\$2,090,570</b>	<b>\$1,979,455</b>	<b>\$2,685,586</b>

# Water Operations

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**5 WATER AND SEWER FUND  
21 WATER  
0 WATER PRODUCTION/DISTRIBUTION**

Account Object	Description	2020 Actual	2021 Actual	2022 YTD Actual	2022 Budget	2023 Proposed
101	SALARIES-REGULAR	\$ 317,756	\$ 320,414	\$ 228,919	\$ 347,591	\$ 545,225
102	SALARIES-PART TIME	\$ 2,892	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 31,597	\$ 40,731	\$ 19,943	\$ 18,100	\$ 17,000
104	SALARIES-LONGEVITY	\$ 1,293	\$ 1,607	\$ 1,270	\$ 1,630	\$ 1,922
105	GROUP HEALTH INSURANCE	\$ 57,856	\$ 59,603	\$ 39,721	\$ 70,230	\$ 90,522
106	TMRS	\$ 49,232	\$ 52,427	\$ 35,575	\$ 51,541	\$ 79,939
107	FICA	\$ 26,813	\$ 27,546	\$ 19,017	\$ 27,705	\$ 41,795
109	SALARIES-WELL PAY	\$ 2,372	\$ 2,746	\$ 3,464	\$ 3,466	\$ 4,864
110	DENTAL INSURANCE	\$ 2,078	\$ 2,621	\$ 1,353	\$ 2,657	\$ 3,676
113	SALARIES-CAR ALLOWANCE	\$ 4,858	\$ 4,814	\$ 3,728	\$ 3,600	\$ 2,400
115	CERTIFICATION PAY	\$ 4,798	\$ 5,174	\$ 4,097	\$ 5,143	\$ 7,251
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 240
120	GROUP LIFE INSURANCE	\$ 359	\$ 376	\$ 257	\$ 740	\$ 1,020
130	WORKERS COMPENSATION	\$ 3,782	\$ 3,048	\$ 1,913	\$ 2,942	\$ 6,602
131	EAP EXPENSE	\$ 170	\$ 163	\$ 99	\$ 196	\$ 271
<b>Personnel Sub Total</b>		<b>\$ 505,856</b>	<b>\$ 521,270</b>	<b>\$ 359,356</b>	<b>\$ 535,541</b>	<b>\$ 802,727</b>
<b>Supplies Sub Total</b>						
201	OFFICE SUPPLIES	\$ 1,487	\$ 1,465	\$ 1,360	\$ 1,500	\$ 1,500
202	UNIFORMS AND CLOTHING	\$ 2,582	\$ 2,833	\$ 2,948	\$ 2,948	\$ 3,520
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 15,410	\$ 17,648	\$ 5,385	\$ 16,547	\$ 16,132
206	CHEMICALS	\$ -	\$ -	\$ -	\$ 600	\$ 600
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ (59)	\$ 514	\$ -	\$ 600	\$ 600
211	OTHER OPERATIONAL SUPPLIES	\$ 6	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 63	\$ 1,228	\$ 52	\$ 1,200	\$ 1,200
216	MEDICAL SUPPLIES	\$ 100	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 12,431	\$ 8,720	\$ 14,161	\$ 10,992	\$ 12,803
231	SOFTWARE	\$ -	\$ -	\$ 3,500	\$ 4,467	\$ -
<b>Supplies Sub Total</b>		<b>\$ 32,020</b>	<b>\$ 32,409</b>	<b>\$ 27,406</b>	<b>\$ 38,854</b>	<b>\$ 36,355</b>
<b>Maintenance Sub Total</b>						
301	MAINT-BLDG & STRUCTURES	\$ 1,350	\$ -	\$ 0	\$ -	\$ -
304	MAINTENANCE-STREETS	\$ 47,153	\$ 116,710	\$ 17,054	\$ 50,000	\$ 50,000
306	MAINT-WATER MAINS	\$ 37,912	\$ 216,674	\$ 493,105	\$ 55,000	\$ 500,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
310	MAINT-STORAGE & DISTRBTN PUMPS	\$ 33,294	\$ 93,190	\$ 23,340	\$ 75,000	\$ 75,000
314	MAINT-RADIO EQUIPMENT	\$ 2,771	\$ 1,356	\$ 2,790	\$ 6,478	\$ 6,478
321	MAINT-HYDRANTS	\$ 14,318	\$ 50,234	\$ 46,872	\$ 50,000	\$ 50,000
<b>Maintenance Sub Total</b>		<b>\$ 136,798</b>	<b>\$ 479,164</b>	<b>\$ 584,161</b>	<b>\$ 237,478</b>	<b>\$ 682,478</b>
<b>Services Sub Total</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 1,254	\$ 1,272	\$ 760	\$ 480	\$ 480
402	RENTAL OF EQUIPMENT	\$ 2,181	\$ 1,253	\$ 180	\$ 2,500	\$ 2,500
409	TRAVEL & EDUCATION	\$ 4,174	\$ 2,578	\$ 3,422	\$ 6,936	\$ 9,036
410	UTILITIES - ELECTRICITY	\$ 112,982	\$ 152,130	\$ 121,038	\$ 100,000	\$ 120,000
414	DUES & SUBSCRIPTIONS	\$ 38,889	\$ 41,707	\$ 40,357	\$ 43,152	\$ 50,877
416	OTHER/PROFESSIONAL SERVICES	\$ 63,861	\$ 44,918	\$ 8,341	\$ 70,000	\$ 21,110
421	PRINTING	\$ 1,357	\$ 296	\$ -	\$ 250	\$ 250
438	TESTING	\$ 3,315	\$ 5,977	\$ 1,686	\$ 5,600	\$ 5,600
462	CELLULAR TELEPHONE & PAGERS	\$ 1,787	\$ 1,800	\$ 1,010	\$ 3,000	\$ 1,236
473	DEPRECIATION EXPENSE	\$ 71,300	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 301,099</b>	<b>\$ 251,931</b>	<b>\$ 176,793</b>	<b>\$ 231,918</b>	<b>\$ 211,089</b>
<b>Capital Sub Total</b>						
604	CAPITAL-WATER MAINS	\$ 724,326	\$ 848,591	\$ 646,200	\$ 639,009	\$ 952,937
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 561	\$ -	\$ 151,450	\$ 151,450	\$ -
610	CAPITAL-MOTOR VEHICLES	\$ -	\$ -	\$ 145,204	\$ 145,205	\$ -
637	CAPITAL - WATER TANKS	\$ 209,506	\$ -	\$ -	\$ -	\$ -
699	CAPITAL EXP MOVED TO ASSET	\$ (1,095,323)	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ (160,929)</b>	<b>\$ 848,591</b>	<b>\$ 942,854</b>	<b>\$ 935,664</b>	<b>\$ 952,937</b>
<b>Department Total</b>		<b>\$ 814,844</b>	<b>\$ 2,133,366</b>	<b>\$ 2,090,570</b>	<b>\$ 1,979,455</b>	<b>\$ 2,685,586</b>

# Water/Wastewater-Non-Departmental

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**5 WATER AND SEWER FUND  
22 NON-DEPARTMENTAL  
0 NON-DEPARTMENTAL EXPENSES**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
135	OPEB EXPENSE	\$ 7,946	\$ -	\$ -	\$ -	\$ -
<b>Personnel Sub Total</b>		<b>\$ 7,946</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 23,473	\$ 32,025	\$ 22,718	\$ 24,000	\$ 21,600
402	RENTAL OF EQUIPMENT	\$ 2,641	\$ 5,003	\$ 3,121	\$ 3,250	\$ 3,719
410	UTILITIES - ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ 5,782
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 771	\$ 3,836	\$ 4,389
420	INTERNAL TRAINING	\$ 20,980	\$ 25,920	\$ 42,927	\$ 49,509	\$ 46,500
421	PRINTING	\$ 1,030	\$ 2,974	\$ 80	\$ 1,500	\$ 992
470	BAD DEBT EXPENSE	\$ 49,438	\$ 104,119	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 97,563</b>	<b>\$ 170,041</b>	<b>\$ 69,616</b>	<b>\$ 82,095</b>	<b>\$ 82,982</b>
<b>Department Total</b>		<b>\$ 105,509</b>	<b>\$ 170,041</b>	<b>\$ 69,616</b>	<b>\$ 82,095</b>	<b>\$ 82,982</b>

# Meter Reading



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Meter Technician</b>	2	2	2
<b>Total</b>	2	2	2

## Department Narrative

The Meter Reading Division is responsible for the reading, maintenance, and replacement of utility meters. The meter reading division includes costs associated with the City's meter reading technicians.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>• Sound Infrastructure</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Serve the City of Lancaster's utility customers through courteous service, knowledgeable staff, and with respect</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Water Accounts	15,320	15,600		15,600
Wastewater Accounts	14,000	14,320		14,320
Cut-off for Non-Payment	1,000	1,000		1,000
Water Meter Register Replacement	1,000	1,000		1,000
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Accurate Meter Readings	95%	95%		95%
Data Log	35	35		35
Check for Leaks	200	200		200
Meter Box Replacement	300	300		300
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$94,345	\$77,580	\$117,469	\$116,782
Supplies	\$8,077	\$7,948	\$5,997	\$8,944
Maintenance	\$438,647	\$81,246	\$579,548	\$450,000
Other Services	-	-	\$1,000	-
<b>TOTAL</b>	<b>\$541,069</b>	<b>\$166,774</b>	<b>\$704,014</b>	<b>\$575,726</b>

# Meter Reading

BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT

Fund  
Department  
Program

5 WATER AND SEWER FUND  
27 METER READING  
0 METER READING

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 81,886	\$ 56,105	\$ 49,353	\$ 64,846	\$ 75,131
103	SALARIES-OVERTIME	\$ 5,721	\$ 8,389	\$ 10,054	\$ 9,900	\$ 5,000
104	SALARIES-LONGEVITY	\$ 146	\$ 107	\$ 29	\$ 68	\$ 12
105	GROUP HEALTH INSURANCE	\$ 18,422	\$ 14,278	\$ 4,269	\$ 24,117	\$ 16,261
106	TMRS	\$ 8,804	\$ 9,125	\$ 8,089	\$ 10,233	\$ 11,160
107	FICA	\$ 4,524	\$ 4,725	\$ 4,523	\$ 5,762	\$ 6,182
109	SALARIES-WELL PAY	\$ -	\$ 130	\$ -	\$ 523	\$ 681
110	DENTAL INSURANCE	\$ 639	\$ 673	\$ 535	\$ 820	\$ 820
115	CERTIFICATION PAY	\$ 129	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 66	\$ 63	\$ 56	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 896	\$ 706	\$ 634	\$ 813	\$ 1,148
131	EAP EXPENSE	\$ 47	\$ 44	\$ 38	\$ 81	\$ 81
<b>Personnel Sub Total</b>		<b>\$ 121,279</b>	<b>\$ 94,345</b>	<b>\$ 77,580</b>	<b>\$ 117,469</b>	<b>\$ 116,782</b>
<b>Account Object Description</b>						
202	UNIFORMS AND CLOTHING	\$ 1,243	\$ 1,410	\$ 1,356	\$ 1,281	\$ 1,488
204	MINOR EQUIP AND METERS	\$ 248	\$ 416	\$ -	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 220	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 4,827	\$ 6,251	\$ 6,592	\$ 4,716	\$ 7,456
<b>Supplies Sub Total</b>		<b>\$ 6,538</b>	<b>\$ 8,077</b>	<b>\$ 7,948</b>	<b>\$ 5,997</b>	<b>\$ 8,944</b>
<b>Account Object Description</b>						
309	MAINT-METERS & SETTINGS	\$ 176,270	\$ 435,946	\$ 81,246	\$ 579,548	\$ 450,000
314	MAINT-RADIO EQUIPMENT	\$ -	\$ 2,701	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 176,270</b>	<b>\$ 438,647</b>	<b>\$ 81,246</b>	<b>\$ 579,548</b>	<b>\$ 450,000</b>
<b>Account Object Description</b>						
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ -	\$ 1,000	\$ -
<b>Services Sub Total</b>		<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 262,290</b>	<b>\$ 541,069</b>	<b>\$ 166,774</b>	<b>\$ 704,014</b>	<b>\$ 575,726</b>

# Wastewater Operations



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Foreman III</b>	1	1	1
<b>Crew Leader</b>	4	4	4
<b>Heavy Equipment Operator I</b>	1	1	1
<b>Maintenance Worker II</b>	4	4	4
<b>Total</b>	10	10	10

## Department Narrative

The Wastewater Division seeks to fulfill the requirements of the Clean Water Act that all cities must have in an ongoing pretreatment program. The program affects any industry that discharges processed wastewater into the sanitary system and whose process uses or produces toxic materials or causes that facility's sewage to be stronger than normal wastewater. The Wastewater Division is a program oriented operation, with the responsibilities of plan review, industrial pretreatment program, preventative cleaning, video inspection, point repair and inflow & infiltration reduction.

Goals				
<p><b>City Council Goals</b></p> <ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Work to minimize inflow/infiltration by conducting studies, testing, and identification</li> <li>• Replace and repair aging mains in the sanitary sewer system (including sanitary sewer lift stations)</li> <li>• Maintain the physical integrity of utility infrastructure to maximize City investment</li> <li>• Continue TCEQ Sanitary Sewer Overflow Outreach Initiative</li> <li>• Attend HOA and community meetings to educate citizens on the proper care of sewer lines</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Total Municipal Sewer Line	211 miles	212 miles		212 miles
Sewer Line Replacement (linear feet)	3,000 lf	3,000 lf		3,000 lf
Sewer Line Cleaned (linear feet)	700,000 lf	700,000 lf		700,000 lf
Grease Trap Pump out Reports Collected	50	50		50
Weekly Safety Meetings	52	52		52
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Sewer Backups Resolved within 24 hours	100%	100%		100%
Phone Inquiries Responded to within 24 Hours	95%	95%		95%
Sewer System Cleaned Annually (700,000 lf)	100%	100%		100%
Main Stoppages Re-Televised within 24 Hours	95%	95%		95%
Grease Traps Pump out Reports	100%	100%		100%
Weekly Safety Meetings Completed	100%	100%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$365,198	\$321,262	\$590,667	\$639,129
Supplies	\$23,736	\$34,394	\$43,943	\$45,064
Maintenance	\$189,437	\$121,286	\$127,998	\$152,998
Services	\$43,161	\$30,517	\$63,355	\$63,639
Capital Outlay	555,707	189,000	189,000	500,000
<b>TOTAL</b>	<b>\$1,177,239</b>	<b>\$696,459</b>	<b>\$1,014,963</b>	<b>\$1,400,830</b>

# Wastewater Operations

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**5 WATER AND SEWER FUND  
30 WASTE WATER  
0 SEWER COLLECTION & TREATMENT**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 337,144	\$ 218,094	\$ 171,175	\$ 367,914	\$ 417,972
103	SALARIES-OVERTIME	\$ 48,136	\$ 38,599	\$ 44,420	\$ 20,000	\$ 20,000
104	SALARIES-LONGEVITY	\$ 2,364	\$ 1,020	\$ 658	\$ 1,184	\$ 264
105	GROUP HEALTH INSURANCE	\$ 75,339	\$ 45,876	\$ 44,895	\$ 100,530	\$ 83,375
106	TMRS	\$ 53,475	\$ 36,124	\$ 30,544	\$ 53,864	\$ 61,884
107	FICA	\$ 28,996	\$ 18,792	\$ 16,251	\$ 30,333	\$ 34,283
109	SALARIES-WELL PAY	\$ 1,686	\$ 948	\$ 504	\$ 2,748	\$ 3,774
110	DENTAL INSURANCE	\$ 3,446	\$ 1,960	\$ 1,566	\$ 3,675	\$ 3,675
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ 7,768	\$ -	\$ -
115	CERTIFICATION PAY	\$ 4,658	\$ 1,068	\$ 756	\$ 4,880	\$ 6,140
120	GROUP LIFE INSURANCE	\$ 404	\$ 239	\$ 190	\$ 995	\$ 1,122
130	WORKERS COMPENSATION	\$ 4,555	\$ 2,339	\$ 2,430	\$ 4,280	\$ 6,343
131	EAP EXPENSE	\$ 237	\$ 137	\$ 105	\$ 264	\$ 297
<b>Personnel Sub Total</b>		<b>\$ 560,441</b>	<b>\$ 365,198</b>	<b>\$ 321,262</b>	<b>\$ 590,667</b>	<b>\$ 639,129</b>
<b>Supplies</b>						
201	OFFICE SUPPLIES	\$ 240	\$ 182	\$ 164	\$ 250	\$ 250
202	UNIFORMS AND CLOTHING	\$ 5,844	\$ 2,788	\$ 5,759	\$ 9,760	\$ 8,230
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 13,581	\$ 11,663	\$ 22,970	\$ 22,933	\$ 9,924
206	CHEMICALS	\$ 5,313	\$ 3,000	\$ -	\$ 5,000	\$ 13,250
216	MEDICAL SUPPLIES	\$ 150	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 8,332	\$ 6,102	\$ 5,500	\$ 6,000	\$ 13,410
<b>Supplies Sub Total</b>		<b>\$ 33,458</b>	<b>\$ 23,736</b>	<b>\$ 34,394</b>	<b>\$ 43,943</b>	<b>\$ 45,064</b>
<b>Maintenance</b>						
304	MAINTENANCE-STREETS	\$ 42,911	\$ 53,548	\$ 51,628	\$ 25,000	\$ 35,000
308	MAINT-SANITARY SEWER MAIN	\$ 49,490	\$ 101,153	\$ 58,582	\$ 65,000	\$ 75,000
312	MAINT-LIFT STATION	\$ 19,264	\$ 29,729	\$ 11,076	\$ 30,000	\$ 35,000
314	MAINT-RADIO EQUIPMENT	\$ 6,732	\$ 5,008	\$ -	\$ 7,998	\$ 7,998
<b>Maintenance Sub Total</b>		<b>\$ 118,397</b>	<b>\$ 189,437</b>	<b>\$ 121,286</b>	<b>\$ 127,998</b>	<b>\$ 152,998</b>
<b>Other</b>						
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ 453	\$ -	\$ 7,600	\$ 3,950
402	RENTAL OF EQUIPMENT	\$ 371	\$ 428	\$ -	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ 1,876	\$ 1,678	\$ 111	\$ 6,099	\$ 11,274
410	UTILITIES - ELECTRICITY	\$ 6,905	\$ 11,935	\$ 9,265	\$ 11,700	\$ 12,397
412	SEWAGE TREATMENT	\$ 9,000	\$ 6,000	\$ 5,998	\$ 10,000	\$ 10,000
413	SANITARY LAND FILL	\$ 4,391	\$ 1,500	\$ 3,165	\$ 3,000	\$ 3,000
414	DUES & SUBSCRIPTIONS	\$ 5,392	\$ 5,392	\$ 4,567	\$ 7,896	\$ 6,654
416	OTHER/PROFESSIONAL SERVICES	\$ 22,426	\$ 14,422	\$ 6,577	\$ 15,000	\$ 15,000
462	CELLULAR TELEPHONE & PAGERS	\$ 1,362	\$ 1,353	\$ 833	\$ 1,560	\$ 864
473	DEPRECIATION EXPENSE	\$ 133,968	\$ -	\$ -	\$ -	\$ -
<b>Sub Total</b>		<b>\$ 185,691</b>	<b>\$ 43,161</b>	<b>\$ 30,517</b>	<b>\$ 63,355</b>	<b>\$ 63,639</b>
<b>Capital</b>						
603	CAPITAL-SANITARY SEWER SYSTEM	\$ 1,084,679	\$ 555,707	\$ 121,538	\$ 121,538	\$ 500,000
610	CAPITAL-MOTOR VEHICLES	\$ -	\$ -	\$ 67,462	\$ 67,462	\$ -
699	CAPITAL EXP MOVED TO ASSET	\$ (1,334,204)	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ (249,524)</b>	<b>\$ 555,707</b>	<b>\$ 189,000</b>	<b>\$ 189,000</b>	<b>\$ 500,000</b>
<b>Department Total</b>		<b>\$ 648,462</b>	<b>\$ 1,177,239</b>	<b>\$ 696,458</b>	<b>\$ 1,014,963</b>	<b>\$ 1,400,830</b>

# Utility Wholesale Costs



## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

The Utility Wholesale Department accounts for costs associated with the purchase of water from Dallas Water Utilities and the treatment of wastewater by the Trinity River Authority.

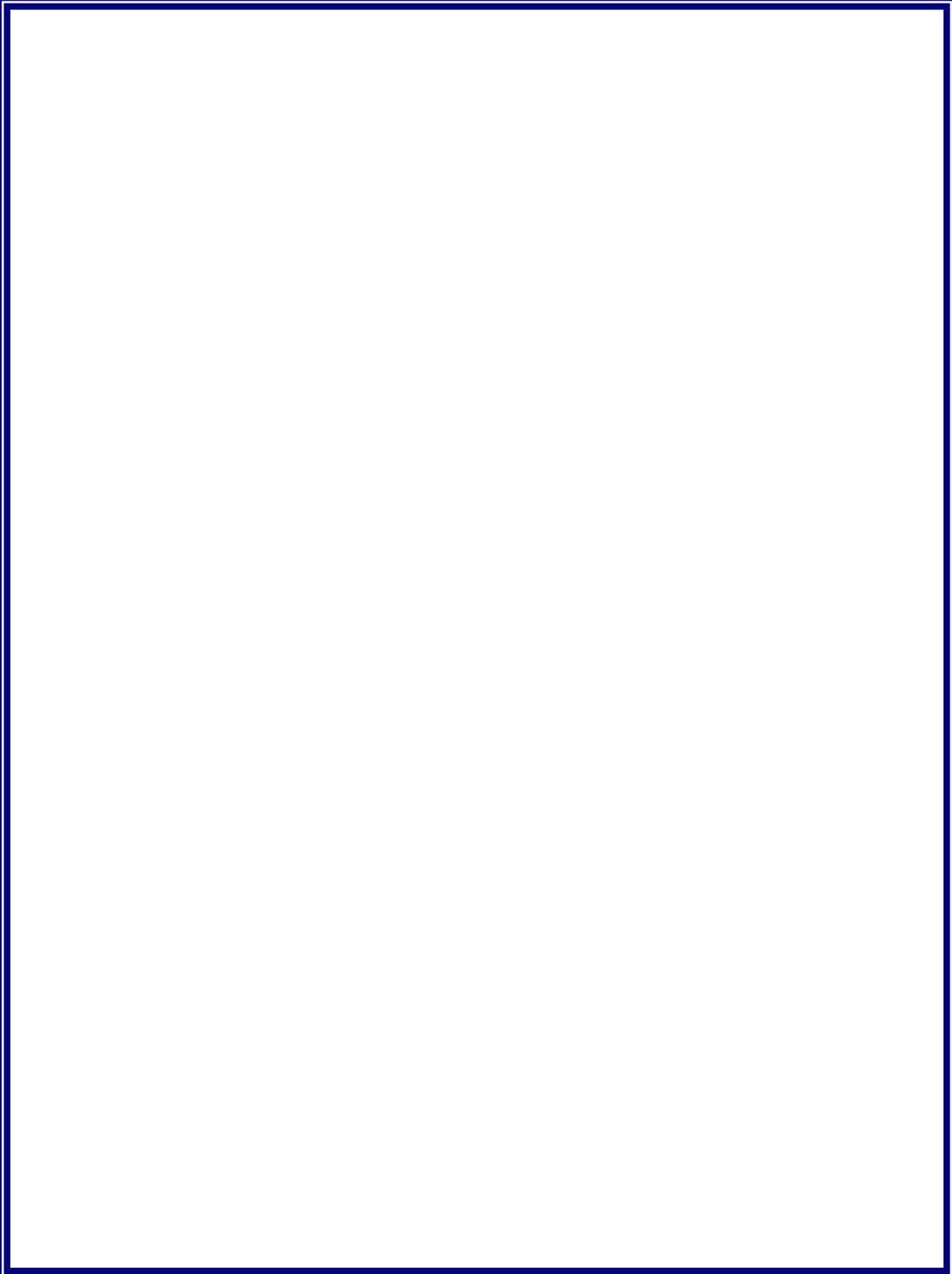
# Wholesale Costs

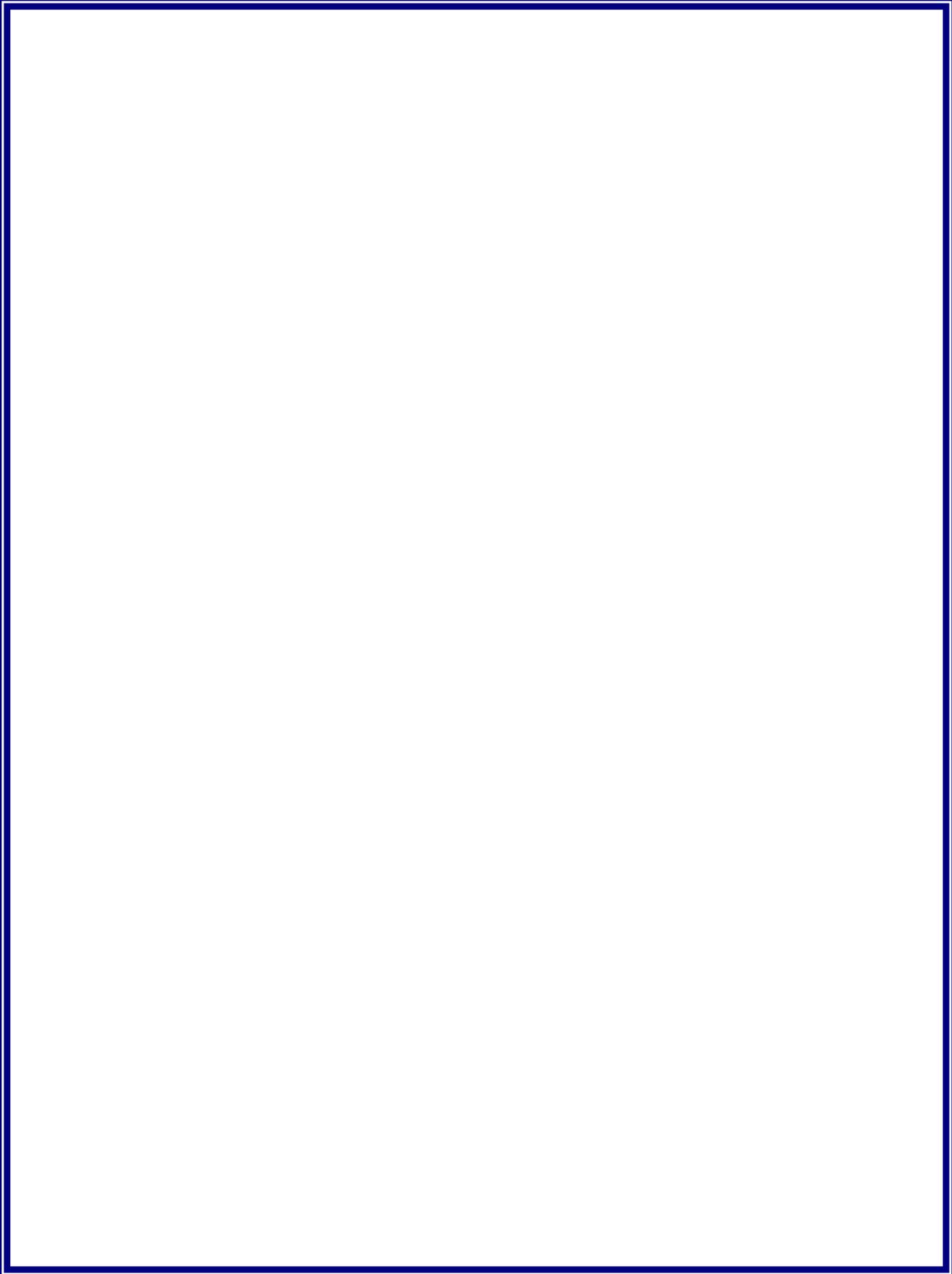
**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

5 WATER AND SEWER FUND  
42 WHOLESAL COSTS  
0

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	411 WATER PURCHASES	\$ 3,194,584	\$ 3,361,590	\$ 2,776,132	\$ 3,857,027	\$ 4,975,000
	412 SEWAGE TREATMENT	\$ 6,312,755	\$ 6,544,420	\$ 5,905,936	\$ 6,168,582	\$ 6,967,060
	<b>Maintenance Sub Total</b>	<b>\$ 9,507,339</b>	<b>\$ 9,906,011</b>	<b>\$ 8,682,068</b>	<b>\$ 10,025,609</b>	<b>\$ 11,942,060</b>
	<b>Department Total</b>	<b>\$ 9,507,339</b>	<b>\$ 9,906,011</b>	<b>\$ 8,682,068</b>	<b>\$ 10,025,609</b>	<b>\$ 11,942,060</b>





# **SPECIAL REVENUE FUNDS**

# **HOTEL/MOTEL TAX FUND**

## HOTEL/MOTEL TAX FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	HOTEL/MOTEL TAX	236,818	273,191	234,991	154,000	185,712
	MISCELLANEOUS	9,142	7,535	1,500	-	6,000
	INTEREST	9,746	818	3,493	658	9,264
	Total	\$ 255,706	\$ 281,544	\$ 239,985	\$ 154,658	\$ 200,976
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
52	VISITOR CENTER	20,423	21,762	23,322	51,548	43,061
80	TRANSFERS OUT	-	19,354	1,143	1,372	1,417
	Total	\$ 20,423	\$ 41,116	\$ 24,465	\$ 52,920	\$ 44,478
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	235,284	240,428	201,627	101,738	156,497
	Beginning Balance	-	-	-	-	201,627
	Ending Balance	235,284	240,428	201,627	101,738	358,124
	Fund Balance (audited)	621,137	1,458,307			
	Ending Balance as % of Expenditures	1152.07%	584.75%	824.14%	192.25%	805.17%

# Visitors Center & State Auxiliary Museum



## Personnel Organization Chart



Assistant City Manager

### Personnel Summary

There is no personnel for this program.

### Department Narrative

In keeping with the history of the City of Lancaster and the Interurban Building, the City of Lancaster State Auxiliary Museum was established by the Texas Legislature in May 2007 and introduced by State Representative Helen Giddings. The Museum showcases the history of the State of Texas and educates patrons on the historical artifacts represented within the exhibits. This premier attraction serves as a unique resource for residents, educators and visitors of Texas alike.



**4A LEDC  
FUND**

## SALES TAX 4A - ECONOMIC DEVELOPMENT FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	SALES TAXES	1,311,469	1,563,519	1,646,191	1,300,000	1,500,000
	INTEREST	63,901	4,721	17,696	3,613	46,803
	TRANSFERS IN	-	18,750	15,625	18,750	18,750
	Total	\$ 1,375,370	\$ 1,586,990	\$ 1,679,512	\$ 1,322,363	\$ 1,565,553
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ECON DEV ADMINISTRATION	344,787	450,326	341,423	434,686	526,062
	50 4A DEBT SERVICE	212,350	210,425	191,938	213,125	210,450
	60 MARKETING AND ADVERTISING	47,021	78,428	100,117	106,884	73,247
	63 INCENTIVE PROGRAMS	35,890	184,487	380,000	457,500	1,545,000
	80 TRANSFERS OUT	58,175	58,757	134,867	161,840	167,468
	Total	\$ 698,223	\$ 982,423	\$ 1,148,344	\$ 1,374,035	\$ 2,522,227
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	677,147	604,567	531,168	(51,672)	(956,674)
	Beginning Balance	6,947,366	7,624,513	8,229,080	8,229,080	8,728,212
	Ending Balance	7,624,513	8,229,080	8,728,212	8,177,408	7,771,538
	Fund Balance (audited)	4,661,576	6,960,852			
	Ending Balance as % of Expenditures	1091.99%	837.63%	760.07%	595.14%	308.12%

# Economic Development Administration



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Director of Economic Development</b>	1	1	1
<b>Research &amp; Business Dev. Manager</b>	1	1	1
<b>Administrative Secretary</b>	0.25	0.25	0.25
<b>Total</b>	2.25	2.25	2.25

## Department Narrative

The Department of Economic Development provides for the recruitment of new business ventures, the expansion and retention of existing industry and the evaluation of requests for incentives from business ventures seeking to create, expand or relocate industrial and/or commercial operations to Lancaster. The department administers the Type A Economic Development sales tax as its primary source of funding. The Department's services are a community resource and are provided at no charge. Review and evaluation of incentive requests is overseen by a five member board of directors. The Board reviews applications for Type A incentives and recommend projects for funding to the City Council for approval.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> <li>• Quality Development</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Develop action oriented programs that create an interest in Lancaster by developers, commercial real estate brokers and companies looking to expand or relocate their operations creating an increased commercial tax base, new primary payroll jobs for Lancaster residents and growth in the community's daytime population</li> <li>• Continue conducting quarterly business retention and expansion program BREP meetings</li> <li>• Continue marketing and recruitment activities directed at locating a hotel-convention center to Lancaster</li> <li>• Continue marketing the development advantages of the Campus District to commercial projects</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Request For Proposals (RFP) for development projects	46	87		60
Meetings with DFW real estate brokers and industrial developers	71	73		70
Marketing initiatives with economic development allies and sales missions recruiting business development and investment	3	7		7
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Request For Proposals (RFP) for development projects	46	87		70
Meetings with DFW real estate brokers and industrial developers	71	73		70
Retention visits with existing industry	6	6		6
Business trade show participation	3	13		10
Direct marketing to retail and restaurants	46	35		35
Budget Summary	2020-2021 Actual	2021-2022		2022-2023 Budget
		Actual	Budget	
Personnel	\$280,282	\$238,607	\$299,698	\$332,016
Supplies	\$22,047	\$19,834	\$20,748	\$17,000
Maintenance	\$42	-	-	-
Other Services	\$147,955	\$82,981	\$114,240	\$177,046
<b>TOTAL</b>	<b>\$450,326</b>	<b>\$341,422</b>	<b>\$434,686</b>	<b>\$526,062</b>

# LEDC Type 4A - Administration

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**16 SALES TAX 4A-ECONOMIC DEVLPMNT  
2 ECON DEV ADMINISTRATION  
0 ECONOMIC DEV - ADMINISTRATION**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 199,167	\$ 201,694	\$ 172,273	\$ 216,397	\$ 230,012
103	SALARIES-OVERTIME	\$ 321	\$ 950	\$ 577	\$ 1,110	\$ 18,596
104	SALARIES-LONGEVITY	\$ 140	\$ 297	\$ 324	\$ 423	\$ 531
105	GROUP HEALTH INSURANCE	\$ 22,696	\$ 25,508	\$ 20,961	\$ 27,666	\$ 27,161
106	TMRS	\$ 27,969	\$ 29,205	\$ 24,387	\$ 30,504	\$ 32,774
107	FICA	\$ 14,984	\$ 15,059	\$ 12,920	\$ 14,276	\$ 14,732
109	SALARIES-WELL PAY	\$ 1,377	\$ 1,405	\$ 2,370	\$ 3,190	\$ 1,995
110	DENTAL INSURANCE	\$ 803	\$ 882	\$ 636	\$ 820	\$ 820
113	SALARIES-CAR ALLOWANCE	\$ 4,858	\$ 4,814	\$ 3,728	\$ 4,800	\$ 4,800
118	CELL PHONE ALLOWANCE	\$ 556	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 218	\$ 218	\$ 204	\$ 230	\$ 230
130	WORKERS COMPENSATION	\$ 264	\$ 189	\$ 179	\$ 221	\$ 304
131	EAP EXPENSE	\$ 62	\$ 61	\$ 47	\$ 61	\$ 61
<b>Personnel Sub Total</b>		<b>\$ 273,415</b>	<b>\$ 280,282</b>	<b>\$ 238,607</b>	<b>\$ 299,698</b>	<b>\$ 332,016</b>
<b>Account Object</b>	<b>Description</b>					
201	OFFICE SUPPLIES	\$ 999	\$ 566	\$ 1,948	\$ 1,948	\$ 500
210	FOOD/BEVERAGES/ETC.-MEETINGS	\$ 26,044	\$ 21,170	\$ 17,885	\$ 18,500	\$ 16,000
214	POSTAGE	\$ 1	\$ 282	\$ 1	\$ 300	\$ 500
219	DATA PROC SUPPLIES	\$ -	\$ 29	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 27,043</b>	<b>\$ 22,047</b>	<b>\$ 19,834</b>	<b>\$ 20,748</b>	<b>\$ 17,000</b>
<b>Account Object</b>	<b>Description</b>					
303	MAINT-EQUIP & MACHINERY	\$ 41	\$ 42	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Account Object</b>	<b>Description</b>					
401	COMMUNICATIONS	\$ 1,012	\$ 1,166	\$ 804	\$ 3,305	\$ 1,448
402	RENTAL OF EQUIPMENT	\$ 5,870	\$ 1,991	\$ 4,537	\$ 5,083	\$ 1,488
409	TRAVEL AND EDUCATION	\$ 7,278	\$ 7,755	\$ 16,911	\$ 18,897	\$ 5,429
414	DUES AND SUBSCRIPTIONS	\$ 1,530	\$ 4,949	\$ 12,807	\$ 15,394	\$ 24,131
416	OTHER/PROFESSIONAL SERVICES	\$ 16,036	\$ 77,024	\$ 36,550	\$ 50,700	\$ 118,350
421	PRINTING	\$ 3,067	\$ 1,991	\$ 2,637	\$ 700	\$ 744
446	ATTORNEY FEES	\$ 8,604	\$ 28,742	\$ 8,344	\$ 19,442	\$ 25,000
460	SETTLEMENT	\$ -	\$ 23,388	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 891	\$ 948	\$ 393	\$ 720	\$ 456
		<b>\$ 44,289</b>	<b>\$ 147,955</b>	<b>\$ 82,981</b>	<b>\$ 114,240</b>	<b>\$ 177,046</b>
<b>Department Total</b>		<b>\$ 344,787</b>	<b>\$ 450,326</b>	<b>\$ 341,423</b>	<b>\$ 434,686</b>	<b>\$ 526,062</b>

# Economic Development Marketing



## Personnel Organization Chart

There is no personnel organizational chart for this program.

## Personnel Summary

There is no personnel for this program.

## Department Narrative

This department serves as an arm to market the city in order to recruit, retain, and expand business operations. It accounts for the research and marketing activities associated with the Lancaster Economic Development Corporation – Type 4A (LEDC) programs. Data is analyzed to help determine the strength of the market for targeted business investments and used to attract and retain companies and developers. Information is disseminated by the department through various means including in-person meetings, email, at trade shows, and telecommunication engagement. Due to the wide array of data required for economic development purposes, the department serves as a resource to multiple City departments that require specific information from time-to-time.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>Quality Development</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>Develop action oriented programs that create an interest in Lancaster by developers, commercial real estate brokers and companies looking to expand or relocate their operations creating an increased commercial tax base, new primary payroll jobs for Lancaster residents and growth in the community's daytime population</li> <li>Continue conducting quarterly the business retention and expansion program BREP meetings</li> <li>Continue marketing and recruitment activities directed at locating a hotel-convention center to Lancaster</li> <li>Continue marketing the development advantages for commercial real estate development</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Request For Proposals (RFP) for development projects	46	87		60
Meetings with DFW real estate brokers and developers	71	73		70
Retention visits with existing industry	6	6		6
Marketing initiatives with economic development allies and sales missions recruitment business development and investment	3	7		7
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Request For Proposals (RFP) for development projects	46	87		70
Meetings with DFW real estate brokers and developers	71	73		70
Retention visits with existing industry	6	6		6
Business trade show participation	3	13		8
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Services	\$78,428	\$100,117	\$106,884	\$73,247
<b>TOTAL</b>	<b>\$78,428</b>	<b>\$100,117</b>	<b>\$106,884</b>	<b>\$73,247</b>

# LEDC Type 4A - Marketing

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**16 SALES TAX 4A-ECONOMIC DEVLPMNT  
60 MARKETING AND ADVERTISING  
0**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
416	OTHER/PROFESSIONAL SERVICES	\$ 20,655	\$ -	\$ 9,923	\$ 9,979	\$ 11,657
909	PROMOTIONAL ITEMS	\$ 18,324	\$ 56,139	\$ 47,986	\$ 55,767	\$ 39,600
911	EVENT SPONSORSHIPS	\$ 2,575	\$ 6,000	\$ 500	\$ 3,000	\$ 4,500
942	TRADE SHOWS	\$ 5,467	\$ 16,288	\$ 41,708	\$ 38,138	\$ 17,490
<b>Sub Total</b>		<b>\$ 47,021</b>	<b>\$ 78,428</b>	<b>\$ 100,117</b>	<b>\$ 106,884</b>	<b>\$ 73,247</b>
Department Total		\$ 47,021	\$ 78,428	\$ 100,117	\$ 106,884	\$ 73,247

# Economic Development Incentives



## Personnel Organization Chart

There is no personnel organizational chart for this program.

## Personnel Summary

There is no personnel for this program.

## Department Narrative

This department accounts for costs associated with the incentive program of the Lancaster Economic Development Corporation - Type 4A (LEDC).

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>Quality Development</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>Efficiently utilize incentive grants to attract projects involving measurable value added capital investment to Lancaster</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Utilize funds to incentivize commitments on existing projects	139,437	380,000		495,000
Budget Summary	2020-2021 Actual	2021-2022		2022-2023 Budget
		Actual	Budget	
Programs	\$184,487	\$380,000	\$457,500	\$1,545,000
<b>TOTAL</b>	<b>\$184,487</b>	<b>\$380,000</b>	<b>\$457,500</b>	<b>\$1,545,000</b>

# LEDC Type 4A - Incentives

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 16 SALES TAX 4A-ECONOMIC DEVLPMNT  
Department 63 INCENTIVE PROGRAMS  
Program 0**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	977 INCENTIVE PROGRAMS	\$ 35,890	\$ 184,487	\$ 380,000	\$ 457,500	\$ 1,545,000
	Sub Total	\$ 35,890	\$ 184,487	\$ 380,000	\$ 457,500	\$ 1,545,000
<b>Department Total</b>		\$ 35,890	\$ 184,487	\$ 380,000	\$ 457,500	\$ 1,545,000

**4B LRDC  
FUND**

## SALES TAX 4B - CULTURAL RECREATIONAL FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 SALES TAXES	2,622,939	3,127,039	3,292,382	2,600,000	3,000,000
	56 RECREATION	135,752	131,306	245,258	402,691	302,000
	54 LIFE CENTER	72,350	158,386	50,283	128,200	52,950
	7 LIBRARY	23,522	13,207	9,280	28,377	17,500
	0 OTHER	11	94	7,001	-	-
	0 INTEREST	20,519	1,311	7,078	807	23,000
	Total	\$ 2,875,093	\$ 3,431,343	\$ 3,611,281	\$ 3,160,075	\$ 3,395,450
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 REC ADMINISTRATION	250,130	247,060	176,847	240,434	252,084
	7 LIBRARY	655,536	367,405	308,662	520,885	548,733
	13 PARKS AND RECREATION	-	-	-	-	-
	16 NON-DEPARTMENTAL	61,634	72,993	52,453	62,000	51,454
	50 4B DEBT SERVICE	921,000	922,500	855,876	926,875	905,826
	54 SENIOR LIFE CENTER	244,424	182,056	166,330	300,722	359,709
	56 RECREATION CENTER	1,377,259	782,328	628,227	1,169,019	1,507,521
	57 COMMUNITY PARK	4,951	-	112,780	112,731	1,364
	80 TRANSFERS OUT	216,227	361,057	328,702	394,442	315,114
	Total	\$ 3,731,163	\$ 2,935,400	\$ 2,629,877	\$ 3,727,108	\$ 3,941,805
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(856,070)	495,943	476,667	(567,033)	(546,355)
	Beginning Balance	1,618,055	(279,726)	176,400	216,217	524,160
	Ending Balance	761,985	216,217	524,160	(350,816)	(22,195)
	Fund Balance (audited)	57,124	705,865			
	Ending Balance as % of Expenditures	20.42%	7.37%	19.93%	-9.41%	-0.56%

# Parks & Recreation Administration



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Director of Parks and Recreation	1	1	1
Administrative Secretary	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Department Narrative

The Parks and Recreation Administration program is responsible for all operations included in the Parks, Recreation and Senior Life Center divisions.

Goals				
<p><b>City Council Goals</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Execute recommendations of Parks, Recreation and Open Space; Trails and Streetscape Master plans in accordance with the Comprehensive Plan recommendations</li> <li>• Monitor, coordinate, and provide direction for operation of Parks, Recreation, &amp; Senior Life Center</li> <li>• Seek and apply for Alternative Funding/Grant Opportunities for recreation, leisure &amp; cultural programs, activities, facilities and future development projects</li> <li>• Identify and activate multigenerational "play spaces" using Playful City USA guidelines</li> <li>• Provide and submit nominations for local, state and national awards and recognition of programs</li> <li>• Initiate the development of a recreation programming plan</li> <li>• Strengthen recreation programs</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Funded projects completed by Fiscal Year End	100%	100%		100%
Tree City USA Designation	Retained	Retain		Retain
CAPRA Accreditation	Attained	Retain		Retain
Playful City USA Designation	Retained	Retain		Retain
Total Parks and Recreation staff	37	37		37
Total Department Buildings	4	3		3
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Funded Projects completed by FY end	100%	100%		100%
Tree City USA Designation	100%	100%		100%
CAPRA Accreditation	100%	100%		100%
Playful City USA Designation	100%	100%		100%
Recreation Revenue Goal Obtained	100%	100%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$191,236	\$171,045	\$230,414	\$244,468
Supplies	\$192	\$1,102	\$1,150	\$150
Services	\$55,631	\$4,699	\$8,870	\$7,466
<b>TOTAL</b>	<b>\$247,059</b>	<b>\$176,846</b>	<b>\$240,434</b>	<b>\$252,084</b>

# Parks & Recreation Administration

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

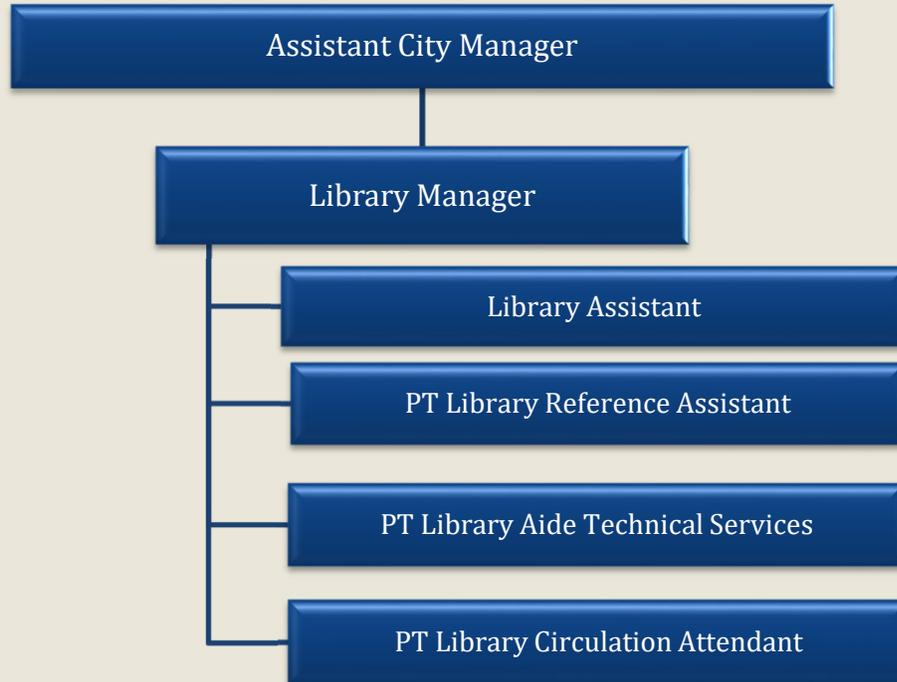
**Fund 17 SALES TAX 4B-CULTURAL/RECRTNL  
Department 2 REC ADMINISTRATION  
Program 0 ADMINISTRATION**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 166,813	\$ 137,879	\$ 123,976	\$ 163,937	\$ 177,563
102	SALARIES-PART TIME	\$ 3,573	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 981	\$ 512	\$ 398	\$ 618	\$ 688
104	SALARIES-LONGEVITY	\$ 550	\$ 50	\$ 36	\$ 144	\$ 108
105	GROUP HEALTH INSURANCE	\$ 12,616	\$ 16,587	\$ 15,127	\$ 24,117	\$ 21,540
106	TMRS	\$ 26,317	\$ 20,002	\$ 17,486	\$ 23,185	\$ 25,507
107	FICA	\$ 14,860	\$ 10,666	\$ 9,483	\$ 11,057	\$ 11,261
109	SALARIES-WELL PAY	\$ 1,990	\$ -	\$ -	\$ 1,185	\$ 1,556
110	DENTAL INSURANCE	\$ 746	\$ 761	\$ 504	\$ 810	\$ 810
113	SALARIES-CAR ALLOWANCE	\$ 4,400	\$ 4,472	\$ 3,728	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 165	\$ 139	\$ 141	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 388	\$ 122	\$ 129	\$ 174	\$ 248
131	EAP EXPENSE	\$ 56	\$ 48	\$ 36	\$ 81	\$ 81
<b>Personnel Sub Total</b>		<b>\$ 233,455</b>	<b>\$ 191,236</b>	<b>\$ 171,045</b>	<b>\$ 230,414</b>	<b>\$ 244,468</b>
<b>Account Object Description</b>						
201	MISC OFFICE SUPPLIES	\$ 2,991	\$ 162	\$ 1,099	\$ 1,000	\$ -
214	POSTAGE	\$ 32	\$ 4	\$ 3	\$ 150	\$ 150
218	FUEL & OIL	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 3,024</b>	<b>\$ 192</b>	<b>\$ 1,102</b>	<b>\$ 1,150</b>	<b>\$ 150</b>
<b>Account Object Description</b>						
409	TRAVEL AND EDUCATION	\$ 17	\$ 100	\$ 100	\$ 400	\$ 200
414	DUES & SUBSCRIPTIONS	\$ -	\$ 100	\$ -	\$ 1,750	\$ 310
416	OTHER/PROFESSIONAL SERVICES	\$ 9,028	\$ 5,592	\$ -	\$ -	\$ 1,500
460	SETTLEMENT	\$ -	\$ 46,775	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 910	\$ 600	\$ 363	\$ 720	\$ 456
482	CREDIT CARD PROCESSING FEES	\$ 3,696	\$ 2,464	\$ 4,236	\$ 6,000	\$ 5,000
<b>Maintenance Sub Total</b>		<b>\$ 13,652</b>	<b>\$ 55,631</b>	<b>\$ 4,699</b>	<b>\$ 8,870</b>	<b>\$ 7,466</b>
<b>Department Total</b>		<b>\$ 250,130</b>	<b>\$ 247,060</b>	<b>\$ 176,847</b>	<b>\$ 240,434</b>	<b>\$ 252,084</b>

# Veterans Memorial Library



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Library Manager	1	1	1
Assistant Library Manager	1	1	0
Library Assistant	1	1	2
PT Library Reference Assistant (.5)	1.5	1.5	1.5
PT Library Aide Technical Services (.5)	1.5	1.5	1.5
PT Library Circulation Attendant (.5)	1.5	1.5	1.5
PT Library Circulation Attendant (.25)	0.25	0.25	0.25
<b>Total</b>	<b>7.75</b>	<b>7.75</b>	<b>7.75</b>

## Department Narrative

Lancaster Veterans Memorial Library selects, acquires, organizes and provides access to information and ideas for the citizens of Lancaster. The Library strives to meet the informational and recreational needs for library service to the greatest number of users and seeks to provide the highest quality information services. By participating in cooperative arrangements and integrated library services, patrons are better positioned to explore a broader network of resources.

Goals				
<p><b>City Council Goals:</b></p> <ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Stay up to date on library service trends and changes and provide training for staff to strengthen skills</li> <li>• Expand and strengthen the library's print and non-print resources</li> <li>• Provide on-line access to subscription databases, indexes, and full-text magazines and newspaper articles</li> <li>• Select, acquire, and organize access to the most current information and ideas in the most effective setting for Lancaster citizens and local library users</li> <li>• Offer library sponsored events to support literacy and lifelong learning for all ages</li> <li>• Implement opportunities of cultural and educational programming, such as weekly preschool story times, ethnic appreciation special events, reading incentives, and special interest programs such as genealogy and art</li> <li>• Provide outreach programs that offer cultural and educational opportunities for seniors and City Employees through Lancaster University, LISD staff and citizens seeking technology skills advancement</li> <li>• Develop and implement promotional tools, in-house training and our program reach to familiarize students, parents and teachers with library's educational-focused databases</li> <li>• Initiate development of Long Range Strategic plan for library</li> <li>• Research and identify initiatives to collect past due fines and fees</li> <li>• Increase workforce development by offering useful resources for the unemployed and underemployed community</li> <li>• Engage in collaborative partnerships with Best Southwest Consortium to share resources and ideas</li> <li>• Develop virtual library programs to meet COVID-19 restrictions</li> </ul>				
Workload Indicators	19-20 Actual	20-21 Actual		2022-2023 Target
Hours Open	2,825	2,080		2,080
Patron Visits	80,000	75,000		70,000
New Youth Cards	500	500		500
New Adult Cards	1,250	1,250		1,250
New Nonresident Cards	50	50		50
Adult Books Circulation	17,000	17,000		17,000
Juvenile Books Circulation	21,000	21,000		21,000
Videos Circulation	10,000	10,000		10,000
Total Circulation	52,000	52,000		52,000
PC Reservation Usage	20,000	20,000		20,000
Reference Usage	40,000	40,000		40,000
Performance Measurement	19-20 Actual	20-21 Actual		2022-2023 Target
Increase Summer reading program participation by 25%	N/A	N/A		N/A
Replace worn information Technology Items	50%	50%		50%
Increase overall program offerings and attendance by 25%	99%	99%		99%
Increase e-resource participation by 25%	N/A	100%		100%
Increase virtual library programs by 25%	N/A	100%		100%
Budget Summary	2019-2020 Actual	2020-2021		2022-2023 Budget
		Actual	Budget	
Personnel	\$267,739	\$212,592	\$394,782	\$389,196
Supplies	\$49,058	\$45,087	\$68,010	\$63,051
Maintenance	\$24,976	\$16,400	\$19,240	\$22,129
Other Services	\$25,633	\$34,584	\$38,853	\$74,357
<b>TOTAL</b>	<b>\$367,406</b>	<b>\$308,663</b>	<b>\$520,885</b>	<b>\$548,733</b>

# Veterans Memorial Library

**BUDGET REPORT**  
**LINE ITEM DETAIL**  
**BY DEPARTMENT**

**Fund 17**  
**Department 7**  
**Program 0**

**SALES TAX 4B-CULTURAL/RECRTNL**  
**LIBRARY**  
**LIBRARY**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 165,294	\$ 153,855	\$ 117,405	\$ 177,983	\$ 157,887
102	SALARIES-PART TIME	\$ 92,888	\$ 60,941	\$ 53,510	\$ 122,611	\$ 143,750
103	SALARIES-OVERTIME	\$ 72	\$ 229	\$ 347	\$ 323	\$ 116
104	SALARIES-LONGEVITY	\$ 215	\$ 270	\$ 235	\$ 384	\$ 780
105	GROUP HEALTH INSURANCE	\$ 17,145	\$ 11,022	\$ 9,689	\$ 24,577	\$ 16,306
106	TMRS	\$ 22,742	\$ 21,821	\$ 16,113	\$ 41,124	\$ 42,023
107	FICA	\$ 19,416	\$ 16,284	\$ 13,219	\$ 23,163	\$ 23,279
109	SALARIES-WELL PAY	\$ 1,955	\$ 1,624	\$ 907	\$ 1,028	\$ 1,342
110	DENTAL INSURANCE	\$ 1,074	\$ 1,009	\$ 803	\$ 1,235	\$ 1,215
115	CERTIFICATION PAY	\$ 118	\$ 286	\$ -	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 195	\$ 180	\$ 137	\$ 893	\$ 893
130	WORKERS COMPENSATION	\$ 80	\$ 37	\$ 52	\$ 380	\$ 524
131	EAP EXPENSE	\$ 280	\$ 180	\$ 176	\$ 241	\$ 241
<b>Salaries Sub Total</b>		<b>\$ 321,473</b>	<b>\$ 267,739</b>	<b>\$ 212,592</b>	<b>\$ 394,782</b>	<b>\$ 389,196</b>
<b>Account Object Description</b>						
201	MISC OFFICE SUPPLIES	\$ 3,846	\$ 6,267	\$ 3,908	\$ 6,500	\$ 4,500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 503	\$ 43	\$ 1,543	\$ -
207	BOOKS, SUBSCRIPTIONS, ETC.	\$ 42,240	\$ 40,123	\$ 37,788	\$ 56,367	\$ 55,000
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 117	\$ -	\$ -	\$ -	\$ -
214	POSTAGE	\$ 141	\$ 80	\$ -	\$ 250	\$ 200
219	COMPUTER SUPPLIES	\$ 199	\$ -	\$ -	\$ -	\$ -
231	SOFTWARE	\$ 2,030	\$ 2,085	\$ 3,349	\$ 3,350	\$ 3,351
<b>Supplies Sub Total</b>		<b>\$ 48,573</b>	<b>\$ 49,058</b>	<b>\$ 45,087</b>	<b>\$ 68,010</b>	<b>\$ 63,051</b>
<b>Account Object Description</b>						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$ 3,000
318	MAINT-OFFICE EQUIPMENT	\$ 201	\$ 16,976	\$ 8,400	\$ 8,900	\$ 8,650
342	MAINT. DATA PROCESSING EQUIP	\$ 25,153	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
346	MAINT-HEATING & COOLING SYSTEM	\$ -	\$ -	\$ -	\$ 2,340	\$ 2,479
<b>Maintenance Sub Total</b>		<b>\$ 25,354</b>	<b>\$ 24,976</b>	<b>\$ 16,400</b>	<b>\$ 19,240</b>	<b>\$ 22,129</b>
<b>Account Object Description</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 6,366	\$ 6,099	\$ 7,852	\$ 7,797	\$ 9,036
407	SPECIAL SERVICES	\$ 1,045	\$ 1,080	\$ 1,350	\$ 2,640	\$ -
409	TRAVEL AND EDUCATION	\$ -	\$ -	\$ -	\$ 1,030	\$ -
410	UTILITIES-ELECTRICITY	\$ 14,164	\$ 15,958	\$ 10,481	\$ 19,984	\$ 13,000
411	ALARM SERVICE	\$ 1,645	\$ 1,680	\$ 2,070	\$ 1,272	\$ 2,076
414	DUES & SUBSCRIPTIONS	\$ 633	\$ 373	\$ 325	\$ 2,900	\$ 325
473	DEPRECIATION EXPENSE	\$ 9,537	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 35	\$ 50	\$ 25	\$ 30	\$ -
498	UTILITIES-GAS	\$ -	\$ 393	\$ 12,482	\$ 3,200	\$ 4,200
539	MISC HEALTH BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ 74
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 20,300
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 336
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ -	\$ 545
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 24,465
<b>Services Sub Total</b>		<b>\$ 33,425</b>	<b>\$ 25,633</b>	<b>\$ 34,584</b>	<b>\$ 38,853</b>	<b>\$ 74,357</b>
<b>Account Object Description</b>						
609	CAPITAL -MACH & EQUIP	\$ 226,712	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ 226,712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>						
<b>Total</b>		<b>\$ 655,536</b>	<b>\$ 367,405</b>	<b>\$ 308,662</b>	<b>\$ 520,885</b>	<b>\$ 548,733</b>

# **RECREATION NON-DEPARTMENTAL**

# Recreation Center - Non-Departmental

BUDGET REPORT  
 LINE ITEM DETAIL  
 BY DEPARTMENT

Fund 17 SALES TAX 4B-CULTURAL/RECRTNL  
 Department 16 NON-DEPARTMENTAL  
 Program 0

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE & COMMUNICATIONS	\$ 43,153	\$ 58,311	\$ 40,907	\$ 46,000	\$ 36,800
402	RENTAL OF EQUIPMENT	\$ 6,004	\$ 6,028	\$ 6,799	\$ 8,000	\$ 10,935
421	PRINTING	\$ 12,476	\$ 8,655	\$ 4,747	\$ 8,000	\$ 3,719
<b>Other Sub Total</b>		<b>\$ 61,634</b>	<b>\$ 72,993</b>	<b>\$ 52,453</b>	<b>\$ 62,000</b>	<b>\$ 51,454</b>
<b>Department Total</b>		<b>\$ 61,634</b>	<b>\$ 72,993</b>	<b>\$ 52,453</b>	<b>\$ 62,000</b>	<b>\$ 51,454</b>

# Senior Life Center



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Senior Life Center Supervisor</b>	1	1	1
<b>Senior Van Driver</b>	1	1	1
<b>Senior Life Attendant</b>	1	1	1
<b>Total</b>	3	3	3

## Department Narrative

The Senior Life Center is a full service facility serving adults age 50 and older, in addition to being a rental facility for corporate meetings, weddings, and banquets. The Senior Life Center also features an Arts and Crafts Room, Fitness Room, Game Room, Pool Table, Shuffle Board Table, and many other activities. Transportation is provided to and from the Senior Life Center for Lancaster residents.

Goals					
<b>City Council Goal</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>					
<b>Departmental Goal</b>					
<ul style="list-style-type: none"> <li>• Develop and implement mentoring program for seniors with LISD students</li> <li>• Provide and maintain a meal program for seniors via delivery and/or SLC distribution</li> <li>• Provide and maintain transportation to enable seniors to participate regularly in programming and special events</li> <li>• Develop virtual programs and self-guided activities for adult aged 50+</li> <li>• Enhance partnership with Recreation Center to develop a comprehensive wellness strategy for seniors</li> <li>• Develop adaptive recreation opportunities for seniors (i.e. croquet course, trail walking, cooking classes, etc.)</li> <li>• Continue to increase the number and type of recreational programs offered to seniors</li> <li>• Develop partnership with local business establishments and organizations to enhance service programs</li> <li>• Develop partnership agreement with employment agencies to meet staffing needs for program delivery</li> <li>• Identify unmet educational needs for seniors by developing a training program</li> <li>• Develop and implement various training opportunities for seniors to enhance computer literacy</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual	2022-2023 Target	
Full-Time Employees		3	3	3	
Annual Memberships Purchased		300	250	263	
Special Events		0	6	7	
Outings		0	20	21	
Senior Program Participation		500	350	368	
Recreation Programs Offered		40	4	4	
Meals Served		17,520	18,000	18,900	
% Budget Revenues Collected		100%	100%	100%	
Performance Measurement		20-21 Actual	21-22 Actual	2022-2023 Target	
Congregate Meal Program		80%	25%	25%	
Recreational Programming		20%	50%	51%	
Special Events		0%	15%	15%	
Transportation		0%	10%	9%	
Budget Summary		2020-2021 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$93,104	\$93,558	\$183,042	\$193,928
Supplies		\$76,624	\$64,257	\$94,481	\$102,548
Maintenance		-	-	-	\$8,550
Services		\$12,328	\$8,515	\$23,199	\$54,683
<b>TOTAL</b>		<b>182,056</b>	<b>166,330</b>	<b>300,722</b>	<b>359,709</b>

# Senior Life Center

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 17 SALES TAX 4B-CULTURAL/RECRTNL  
Department 54 SENIOR LIFE CENTER  
Program 0 SENIOR LIFE CENTER**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 96,298	\$ 63,990	\$ 60,123	\$ 130,331	\$ 138,437
102	SALARIES-PART TIME	\$ -	\$ 2,310	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 774	\$ 417	\$ 522	\$ 516	\$ 572
104	SALARIES-LONGEVITY	\$ 261	\$ 366	\$ 336	\$ 692	\$ 788
105	GROUP LIFE INSURANCE	\$ 13,197	\$ 7,262	\$ 6,082	\$ 20,379	\$ 20,379
106	TMRS	\$ 13,289	\$ 9,497	\$ 9,711	\$ 17,992	\$ 19,468
107	FICA	\$ 7,158	\$ 5,250	\$ 5,393	\$ 10,134	\$ 10,785
109	SALARIES-WELL PAY	\$ 257	\$ 349	\$ 280	\$ 916	\$ 1,181
110	DENTAL INSURANCE	\$ 614	\$ 408	\$ 314	\$ 820	\$ 820
114	SALARIES - ASSIGNMENT PAY	\$ -	\$ 2,503	\$ 10,163	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 115	\$ 66	\$ 61	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 661	\$ 626	\$ 532	\$ 746	\$ 982
131	EAP EXPENSE	\$ 72	\$ 59	\$ 42	\$ 108	\$ 108
<b>Personnel Sub Total</b>		<b>\$ 132,696</b>	<b>\$ 93,104</b>	<b>\$ 93,558</b>	<b>\$ 183,042</b>	<b>\$ 193,928</b>
<b>Supplies</b>						
Account Object	Description					
205	JANITORIAL & CLEANING SUPPLIES	\$ 196	\$ -	\$ -	\$ 350	\$ 409
208	PROGRAM SUPPLIES	\$ 2,588	\$ -	\$ 387	\$ 2,888	\$ 2,931
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 3,158	\$ 2,514	\$ 2,337	\$ 5,400	\$ 5,550
214	POSTAGE	\$ -	\$ -	\$ -	\$ 55	\$ -
218	FUEL & OIL	\$ 2,791	\$ 1,223	\$ 862	\$ 1,248	\$ 9,020
222	LUNCH PROGRAM EXPENSE	\$ 71,292	\$ 69,687	\$ 59,951	\$ 80,000	\$ 80,000
234	LUNCH PROGRAM OTHER SUPPLIES	\$ 2,402	\$ 3,200	\$ 720	\$ 4,540	\$ 4,638
<b>Supplies Sub Total</b>		<b>\$ 82,428</b>	<b>\$ 76,624</b>	<b>\$ 64,257</b>	<b>\$ 94,481</b>	<b>\$ 102,548</b>
<b>Maintenance</b>						
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$ 8,550
<b>Maintenance Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,550</b>
<b>Other</b>						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 896	\$ 1,257	\$ 934	\$ 1,080	\$ 1,860
408	ADVERTISING	\$ 528	\$ -	\$ 1,241	\$ 1,615	\$ 1,591
410	UTILITIES-ELECTRICITY	\$ 21,862	\$ 19,089	\$ 21,353	\$ 19,984	\$ 24,084
411	ALARM SERVICE	\$ 2,308	\$ -	\$ -	\$ -	\$ 4,524
414	DUES & SUBSCRIPTIONS	\$ 489	\$ -	\$ -	\$ 100	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ 0	\$ 141	\$ -	\$ -	\$ 520
462	CELLULAR TELEPHONE & PAGERS	\$ 472	\$ 400	\$ 235	\$ 420	\$ 288
473	DEPRECIATION EXPENSE	\$ 9,781	\$ -	\$ -	\$ -	\$ -
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 12,397
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 264
546	REFUNDS	\$ (8,410)	\$ (8,560)	\$ (15,249)	\$ -	\$ -
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ -	\$ 420
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 7,681
559	CONTRACT/TEMPORARY LABOR	\$ 1,375	\$ -	\$ -	\$ -	\$ 1,054
<b>Sub Total</b>		<b>\$ 29,301</b>	<b>\$ 12,328</b>	<b>\$ 8,515</b>	<b>\$ 23,199</b>	<b>\$ 54,683</b>
<b>Department Total</b>		<b>\$ 244,424</b>	<b>\$ 182,056</b>	<b>\$ 166,330</b>	<b>\$ 300,722</b>	<b>\$ 359,709</b>

# Recreation



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Assistant Director of Parks and Recreation	1	1	1
Recreation Superintendent	1	1	1
Recreation Supervisor	2	2	2
Aquatics Supervisor	1	1	1
Recreation Leader	3	3	3
Day Porter	1	1	1
PT Senior Lifeguard (.50)	2	2	2
PT Summer Lifeguard (.25)	1.25	1.25	1.25
PT Year-Round Lifeguard (.50)	5	5	5
PT Recreation Attendant (.50)	3.5	3.5	3.5
<b>Total</b>	<b>20.75</b>	<b>20.75</b>	<b>20.75</b>

## Department Narrative

The Recreation Department is responsible for planning, organizing, and conducting a wide variety of recreation activities for the community. It assesses, collects, and accounts for fees created from these recreational activities. Additional responsibilities include the planning and management of the recreation center. The department strives to enrich the community and the lives of Lancaster citizens and visitors through high quality leisure, recreational, and cultural activities in well managed facilities.

Goals					
<b>City Council Goals</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Develop a fine arts program for implementation throughout the parks &amp; recreation facilities</li> <li>• Increase the Youth Advisory Committee visibility and participation in community events</li> <li>• Develop comprehensive wellness strategy to implement healthy programs for seniors</li> <li>• Develop general health and wellness education classes</li> <li>• Increase outdoor recreation programming at Bear Creek Nature park</li> <li>• Develop outdoor fitness and recreation programs</li> <li>• Increase and improve our cultural diversity programs through outreach</li> <li>• Increase visibility and patron utilization of online registration system</li> <li>• Increase social media presence and community following</li> <li>• Develop virtual tours and information for reservable facilities</li> <li>• Increase number of staff directed and self-guided recreational program offerings</li> <li>• Maintain number of Recreation Center memberships</li> <li>• Initiate development of adaptive recreation program plan for citizens with disabilities</li> <li>• Maintain participation in aquatics and athletic programming</li> <li>• Plan, implement, coordinate and promote citywide special events &amp; festivals</li> <li>• To plan citywide programs and activities for teens</li> <li>• Implement best practices established by Commission for Accreditation of Parks and Recreation Agencies (CAPRA) standards</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual	2022-2023 Target	
Outdoor Facility Rentals		100	160	168	
Indoor Facility Rentals		175	600	630	
Recreation ID Cards Purchased		425	3,500	3675	
Fitness memberships Purchased		102	200	210	
Open Swim Admissions		0	1,400	1470	
Full-Time Employees		10	10	10	
Special Events		7	13	14	
Adult Program Participants		350	1,000	1050	
Athletic Program Participants		700	1,000	1050	
Youth Program Participants		700	1,000	1050	
Aquatic Program Participants		1,700	1,300	1,365	
Recreation Programs Offered		30	20	21	
Performance Measurement		20-21 Actual	21-22 Actual	2022-2023 Target	
Recreation Program		58%	45%	50%	
Fitness Center		1%	1%	1%	
Aquatics		10%	7%	10%	
Athletics		8%	8%	8%	
Special Events		6%	5%	10%	
Facility Reservation		10%	10%	10%	
Virtual Programming		5%	20%	4%	
Post Program Evaluation		2%	4%	6%	
Budget Summary		2020-2021 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$612,812	\$479,389	\$925,596	\$1,107,785
Supplies		\$11,561	\$18,481	\$29,776	\$41,782
Maintenance		\$527	(\$4,876)	\$12,810	\$27,000
Other Services		\$157,427	\$135,233	\$200,837	\$330,954
<b>TOTAL</b>		<b>\$782,327</b>	<b>\$628,227</b>	<b>\$1,169,019</b>	<b>\$1,507,521</b>

# Recreation Center

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

Fund 17 SALES TAX 4B-CULTURAL/RECRTNL  
 Department 56 RECREATION CENTER  
 Program 0 RECREATION CENTER

Account Object	Description	2020 Actual	2021 Actual	2022 YTD Actual	2022 Budget	2023 Proposed
101	SALARIES-REGULAR	\$ 347,100	\$ 368,521	\$ 294,733	\$ 443,310	\$ 502,433
102	SALARIES-PART TIME	\$ 158,516	\$ 79,389	\$ 73,210	\$ 263,107	\$ 373,360
103	SALARIES-OVERTIME	\$ 3,464	\$ 3,231	\$ 1,742	\$ 1,573	\$ 1,000
104	SALARIES-LONGEVITY	\$ 904	\$ 1,136	\$ 919	\$ 1,144	\$ 1,364
105	GROUP HEALTH INSURANCE	\$ 51,218	\$ 63,936	\$ 32,856	\$ 84,534	\$ 69,688
106	TMRS	\$ 48,140	\$ 52,948	\$ 40,664	\$ 64,888	\$ 75,524
107	FICA	\$ 38,269	\$ 33,360	\$ 27,877	\$ 53,670	\$ 66,407
109	SALARIES-WELL PAY	\$ 2,471	\$ 1,530	\$ 1,082	\$ 2,544	\$ 4,291
110	DENTAL INSURANCE	\$ 2,818	\$ 3,231	\$ 2,200	\$ 3,675	\$ 3,675
118	CELL PHONE ALLOWANCE	\$ 892	\$ 963	\$ 426	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 423	\$ 444	\$ 333	\$ 1,099	\$ 1,150
130	WORKERS COMPENSATION	\$ 5,269	\$ 3,711	\$ 3,017	\$ 4,026	\$ 6,826
131	EAP EXPENSE	\$ 649	\$ 413	\$ 331	\$ 586	\$ 627
<b>Personnel Sub Total</b>		<b>\$ 660,131</b>	<b>\$ 612,812</b>	<b>\$ 479,389</b>	<b>\$ 925,596</b>	<b>\$ 1,107,785</b>
<b>Supplies</b>						
201	MISC OFFICE SUPPLIES	\$ -	\$ 194	\$ -	\$ -	\$ 262
202	CLOTHING-UNIFORMS	\$ 928	\$ 410	\$ 161	\$ 1,812	\$ 1,509
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 3,365	\$ -	\$ -	\$ 400	\$ 8,960
205	JANITORIAL & CLEANING SUPPLIES	\$ 5,429	\$ 2,446	\$ 3,285	\$ 5,200	\$ 7,141
206	CHEMICALS	\$ 5,721	\$ 3,793	\$ 12,156	\$ 13,175	\$ 13,836
208	RECREATIONAL SUPPLIES	\$ 5,169	\$ 2,606	\$ 469	\$ 6,979	\$ 5,584
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 122	\$ -	\$ -	\$ -	\$ -
214	POSTAGE	\$ 7	\$ -	\$ -	\$ 50	\$ -
216	MEDICAL SUPPLIES	\$ 210	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 2,223	\$ 2,113	\$ 2,410	\$ 2,160	\$ 3,783
219	COMPUTER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 459
<b>Supplies Sub Total</b>		<b>\$ 23,175</b>	<b>\$ 11,561</b>	<b>\$ 18,481</b>	<b>\$ 29,776</b>	<b>\$ 41,782</b>
<b>Maintenance</b>						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ (4,876)	\$ 12,810	\$ 27,000
345	MAINT-ATH FIELDS/POOL FACILITY	\$ -	\$ 527	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ -</b>	<b>\$ 527</b>	<b>\$ (4,876)</b>	<b>\$ 12,810</b>	<b>\$ 27,000</b>
<b>Other</b>						
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 1,272
408	ADVERTISING	\$ 560	\$ -	\$ -	\$ 4,400	\$ 3,400
409	TRAVEL AND EDUCATION	\$ 7,205	\$ 2,337	\$ 868	\$ 2,351	\$ 6,381
410	UTILITIES-ELECTRICITY	\$ 69,287	\$ 94,206	\$ 58,236	\$ 103,917	\$ 124,929
411	ALARM SERVICE	\$ 4,223	\$ -	\$ -	\$ -	\$ 4,404
414	DUES & SUBSCRIPTIONS	\$ 356	\$ 2,121	\$ 1,515	\$ 800	\$ 700
416	OTHER/PROFESSIONAL SERVICES	\$ 4,033	\$ 3,842	\$ 5,756	\$ 5,750	\$ 15,251
434	SPECIAL EVENTS	\$ 32,092	\$ 40,391	\$ 58,282	\$ 45,500	\$ 57,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 4,713	\$ 12,183	\$ 9,000	\$ 8,999	\$ 9,000
462	CELLULAR TELEPHONE & PAGERS	\$ 871	\$ 1,442	\$ 1,011	\$ 720	\$ 1,032
473	DEPRECIATION EXPENSE	\$ 543,594	\$ -	\$ -	\$ -	\$ -
479	ACTIVITY/ATH SPECIAL EVENTS	\$ 7,590	\$ 907	\$ 565	\$ 5,000	\$ 5,000
498	UTILITIES-GAS	\$ -	\$ -	\$ -	\$ 23,400	\$ 24,794
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 31,275
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 816
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ -	\$ 1,438
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 44,262
559	CONTRACT/TEMPORARY LABOR	\$ 19,428	\$ -	\$ -	\$ -	\$ -
<b>Other Sub Total</b>		<b>\$ 693,953</b>	<b>\$ 157,427</b>	<b>\$ 135,233</b>	<b>\$ 200,837</b>	<b>\$ 330,954</b>
<b>Department Total</b>		<b>\$ 1,377,259</b>	<b>\$ 782,328</b>	<b>\$ 628,227</b>	<b>\$ 1,169,019</b>	<b>\$ 1,507,521</b>

# Youth Programs



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>PT Youth Program Leaders (.50)</b>	2	2	2
<b>Total</b>	2	2	2

## Department Narrative

The Recreation Department's Youth Day Camp is a full cost recovery program that provides after school enrichment and summer day camp programs for school age youth. Revenues for this are generated through participant registration which covers the cost of staff, supplies, transportation, field trips and nutritional snacks.

Goals					
<b>City Council Goals</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Engaged Community</li> </ul>					
<b>Departmental Goals</b>					
<ul style="list-style-type: none"> <li>• Maintain number of youth registered in After-School Program in compliance with Standards of Care ratios and budget staff</li> <li>• Maintain number of youth registered in Summer Day Camp in compliance with Standards of Care ratios and budget staff</li> <li>• Increase number of youth participating in specialty recreation programs (outside of After-School and Summer Camp)</li> <li>• Increase participation of youth in athletic programming (outside of After-School and Summer Camp)</li> <li>• Plan, promote, coordinate and implement holiday special events for summer and afterschool participants</li> <li>• Research and develop an implementation plan to open a satellite site for LRC Summer Adventure Camp at LISD campus</li> <li>• Increase number of STEAM programs offered to youth</li> <li>• Develop and implement virtual DIY online activities for Youth</li> </ul>					
Workload Indicators		20-21 Actual	21-22 Actual	2022-2023 Target	
Number of youth enrolled in After-School		0	80	84	
Number of youth enrolled in Summer Camp		0	30	32	
Number of youth ID cards purchased		0	80	84	
Number of Special Events offered in After-School		0	4	5	
Number of Field Trips offered in Summer		0	2	3	
Performance Measurement		20-21 Actual	21-22 Actual	2022-2023 Target	
Part-Time Employees		4	4	4	
Homework Assistance		0%	30%	30%	
Snacks/ Lunch program		0%	10%	10%	
Special Events		0%	10%	10%	
Athletics		0%	10%	10%	
Field Trips		0%	10%	10%	
Recreation Programming		0%	30%	30%	
Budget Summary		2020-2021 Actual	2021-2022		2022-2023 Budget
			Actual	Budget	
Personnel		\$16,801	\$0	\$0	\$31,704
Supplies		\$42	\$0	\$0	\$1,687
Services		\$2,708	\$0	\$0	\$10,000
<b>TOTAL</b>		<b>\$19,551</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,391</b>

# **STORMWATER FUND**

# Stormwater Operations



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
Director of Public Works	0.5	0.5	0.5
Assistant Director of Public Works	0	0	0.5
Superintendent - Streets/Stormwater	1	1	1
GIS Coordinator	0.25	0.25	0.25
Foreman II	1	1	1
Heavy Equip. Operator II	1	1	1
Heavy Equip. Operator I	2	2	2
Light Equip. Operator	3	3	3
Maintenance Worker II	4	4	4
<b>Total</b>	<b>12.75</b>	<b>12.75</b>	<b>13.25</b>

## Department Narrative

The Stormwater Division strives to deliver support to the maintenance and upgrade of the stormwater drainage systems. The stormwater division will ensure all drainage systems from roadside ditches, alleys, stormwater drainage inlets and main lines under roadway pavement, drainage easements and natural creeks flow unimpeded from the source to the Ten Mile Creek Basin and then finally to the Trinity River.

Goals				
<p><b>City Council Goals</b></p> <ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> </ul> <p><b>Departmental Goals</b></p> <ul style="list-style-type: none"> <li>• Identify drainage problem areas for more efficient maintenance</li> <li>• Monitor the condition of drainage systems, schedule maintenance, and perform routine clearing of debris blockages to ensure appropriate flow of stormwater</li> <li>• Identify and correct erosion of embankments</li> <li>• Ensure contaminants are contained, and assist the Engineering Division in the compliance with State and Federal mandated stormwater pollution prevention program (SWPPP) requirements</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Creeks Within City Boundaries (linear feet)	267,423 lf	267,423 lf		267,423 lf
Bridges and Adjacent 50 Foot Easements	62	62		62
Utility Crossing Support Structures Maintained	59	59		59
Open Channel Drainage Easements Maintained (linear feet)	491,552 lf	491,552 lf		491,552 lf
Roadside Ditches Maintained (linear feet)	917,342 lf	917,342 lf		917,342 lf
Stormwater Flumes Maintained	200	200		200
Catch Basins Maintained	4	4		4
Headwalls Maintained	40	40		40
Stormwater Mains, Laterals, and Inlets Maintained	600	600		600
Debris Removal (Storm and Flood Recovery)	2,000 cu yd	2,000 cu yd		2,000 cu yd
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Phone calls and CRM Requests Responded to within 24 Hours	100%	100%		100%
Weekly Review of All Structures and Easements for Blockages	95%	95%		95%
Stormwater Operator Certifications Passed	100%	100%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$746,635	\$584,894	\$897,913	\$1,028,547
Supplies	\$13,703	\$17,467	\$14,133	\$16,001
Maintenance	\$6,742	\$2,960	\$20,500	\$50,350
Services	\$790,219	\$681,611	\$1,195,280	\$1,172,527
Capital Outlay		(438)	-	
<b>TOTAL</b>	<b>\$1,557,299</b>	<b>\$1,286,494</b>	<b>\$2,127,826</b>	<b>\$2,267,425</b>

# Storm Water

<b>BUDGET REPORT</b> <b>LINE ITEM DETAIL</b> <b>BY DEPARTMENT</b>	<b>Fund</b> <b>53</b> <b>Department</b> <b>4</b> <b>Program</b> <b>0</b>	<b>STORM WATER DRAINAGE</b> <b>STORMWATER OPERATIONS</b> <b>STORMWATER OPERATIONS</b>
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		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 514,593	\$ 502,699	\$ 397,314	\$ 597,898	\$ 693,444
103	SALARIES-OVERTIME	\$ 8,958	\$ 9,639	\$ 9,936	\$ 11,330	\$ 12,594
104	SALARIES-LONGEVITY	\$ 3,700	\$ 4,018	\$ 3,280	\$ 4,454	\$ 4,585
105	HEALTH INSURANCE	\$ 97,069	\$ 101,777	\$ 74,311	\$ 124,366	\$ 128,704
106	TMRS	\$ 72,349	\$ 72,869	\$ 56,356	\$ 84,980	\$ 100,175
107	FICA	\$ 39,057	\$ 38,129	\$ 30,388	\$ 46,534	\$ 53,002
109	SALARIES-WELL PAY	\$ 1,686	\$ 2,136	\$ 2,184	\$ 4,317	\$ 6,074
110	DENTAL INSURANCE	\$ 4,628	\$ 4,908	\$ 3,259	\$ 5,208	\$ 5,410
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ -	\$ 2,764	\$ 2,764
115	CERTIFICATION PAY	\$ 1,274	\$ 1,451	\$ 667	\$ 2,433	\$ 3,338
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 240
120	LIFE INSURANCE	\$ 599	\$ 600	\$ 452	\$ 1,403	\$ 1,454
130	WORKERS COMPENSATION	\$ 11,312	\$ 8,103	\$ 6,523	\$ 9,454	\$ 13,977
131	EAP EXPENSE	\$ 320	\$ 308	\$ 224	\$ 372	\$ 386
<b>Personnel Sub Total</b>		<b>\$ 755,543</b>	<b>\$ 746,635</b>	<b>\$ 584,894</b>	<b>\$ 897,913</b>	<b>\$ 1,028,547</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 767	\$ 608	\$ 449	\$ 700	\$ 700
202	UNIFORMS AND CLOTHING	\$ 3,124	\$ 2,577	\$ 1,243	\$ 3,025	\$ 3,600
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 3,958	\$ -	\$ -	\$ -	\$ -
206	CHEMICALS	\$ 267	\$ -	\$ 370	\$ 388	\$ 388
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 344	\$ -	\$ -	\$ -	\$ -
216	MEDICAL SUPPLIES	\$ 122	\$ -	\$ -	\$ -	\$ -
218	FUEL AND OIL	\$ 9,572	\$ 10,518	\$ 15,404	\$ 10,020	\$ 11,313
<b>Supplies Sub Total</b>		<b>\$ 18,153</b>	<b>\$ 13,703</b>	<b>\$ 17,467</b>	<b>\$ 14,133</b>	<b>\$ 16,001</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
305	MAINT-DRAINAGE, BRIDGES, ETC	\$ 218	\$ 6,502	\$ 2,886	\$ 20,000	\$ 50,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ 179	\$ 239	\$ 75	\$ 500	\$ 350
<b>Maintenance Sub Total</b>		<b>\$ 397</b>	<b>\$ 6,742</b>	<b>\$ 2,960</b>	<b>\$ 20,500</b>	<b>\$ 50,350</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
402	RENTAL OF EQUIPMENT	\$ 597	\$ 481	\$ 344	\$ 2,500	\$ 1,500
408	ADVERTISING	\$ -	\$ 750	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 2,838	\$ -	\$ 660	\$ 3,400	\$ 2,000
410	UTILITIES-ELECTRICITY	\$ 5,214	\$ 5,838	\$ 3,632	\$ 4,095	\$ 4,500
413	SANITARY LANDFILL	\$ 20,224	\$ 2,171	\$ 2,876	\$ 5,500	\$ 3,000
414	MEMBERSHIP DUES & SUBSCRIPTION	\$ 5,871	\$ 6,237	\$ 5,172	\$ 7,390	\$ 6,000
416	OTHER/PROFESSIONAL SERVICES	\$ 76,020	\$ 268,390	\$ 217,314	\$ 470,955	\$ 100,000
421	PRINTING	\$ 494	\$ 425	\$ 815	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 2,323	\$ 2,038	\$ 1,147	\$ 1,440	\$ 1,404
565	CONTRACT MOWING SERVICE	\$ 274,233	\$ 503,888	\$ 449,651	\$ 700,000	\$ 1,054,123
<b>Sub Total</b>		<b>\$ 387,815</b>	<b>\$ 790,219</b>	<b>\$ 681,611</b>	<b>\$ 1,195,280</b>	<b>\$ 1,172,527</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
610	CAP-MOTOR VEHICLES	\$ -	\$ -	\$ (438)	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (438)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 1,161,908</b>	<b>\$ 1,557,299</b>	<b>\$ 1,286,495</b>	<b>\$ 2,127,826</b>	<b>\$ 2,267,425</b>

# Stormwater Non-Departmental



## Personnel Organization Chart



There is no personnel organizational chart for this program.

## Personnel Summary

There is no personnel for this program.

## Department Narrative

The Non-Departmental Activity includes funds that are used jointly by all departments within this fund.

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

53 STORM WATER DRAINAGE  
22 NON-DEPARTMENTAL  
0 NON-PROGRAM

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	401 TELEPHONE AND COMMUNICATIONS	\$ 7,768	\$ 10,497	\$ 7,377	\$ 10,395	\$ 7,500
	470 BAD DEBT EXPENSE	\$ 20,988	\$ 24,293	\$ -	\$ -	\$ -
	<b>Services Sub Total</b>	<b>\$ 28,756</b>	<b>\$ 34,790</b>	<b>\$ 7,377</b>	<b>\$ 10,395</b>	<b>\$ 7,500</b>
	<b>Department Total</b>	<b>\$ 28,756</b>	<b>\$ 34,790</b>	<b>\$ 7,377</b>	<b>\$ 10,395</b>	<b>\$ 7,500</b>

# **E911 FUND**

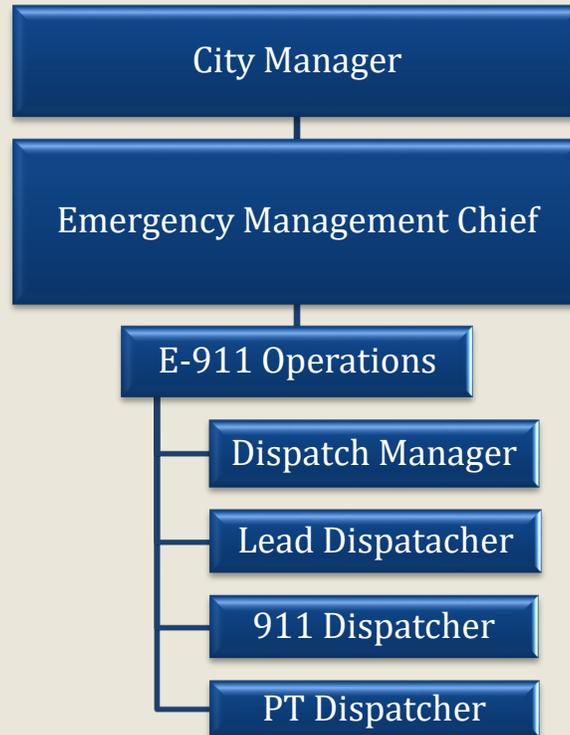
## E-911 FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	E911 INCOME	270,848	305,310	217,253	260,000	251,955
	INTEREST	10,657	783	2,169	596	5,533
	Total	<b>\$ 281,505</b>	<b>\$ 306,093</b>	<b>\$ 219,422</b>	<b>\$ 260,596</b>	<b>\$ 257,488</b>
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
	47 9-1-1-E	201,343	273,270	207,031	221,618	382,850
	Total	<b>\$ 201,343</b>	<b>\$ 273,270</b>	<b>\$ 207,031</b>	<b>\$ 221,618</b>	<b>\$ 382,850</b>
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	80,162	32,823	12,391	38,978	(125,362)
	Beginning Balance	1,127,246	1,207,408	1,240,231	1,240,231	1,252,622
	Ending Balance	1,207,408	1,240,231	1,252,622	1,279,209	1,127,260
	Fund Balance (audited)	777,087	1,240,230			
	Ending Balance as % of Expenditures	599.68%	453.85%	605.04%	577.21%	294.44%

# E-911



## Personnel Organization Chart



## Personnel Summary

There is no personnel summary for this program.

## Department Narrative

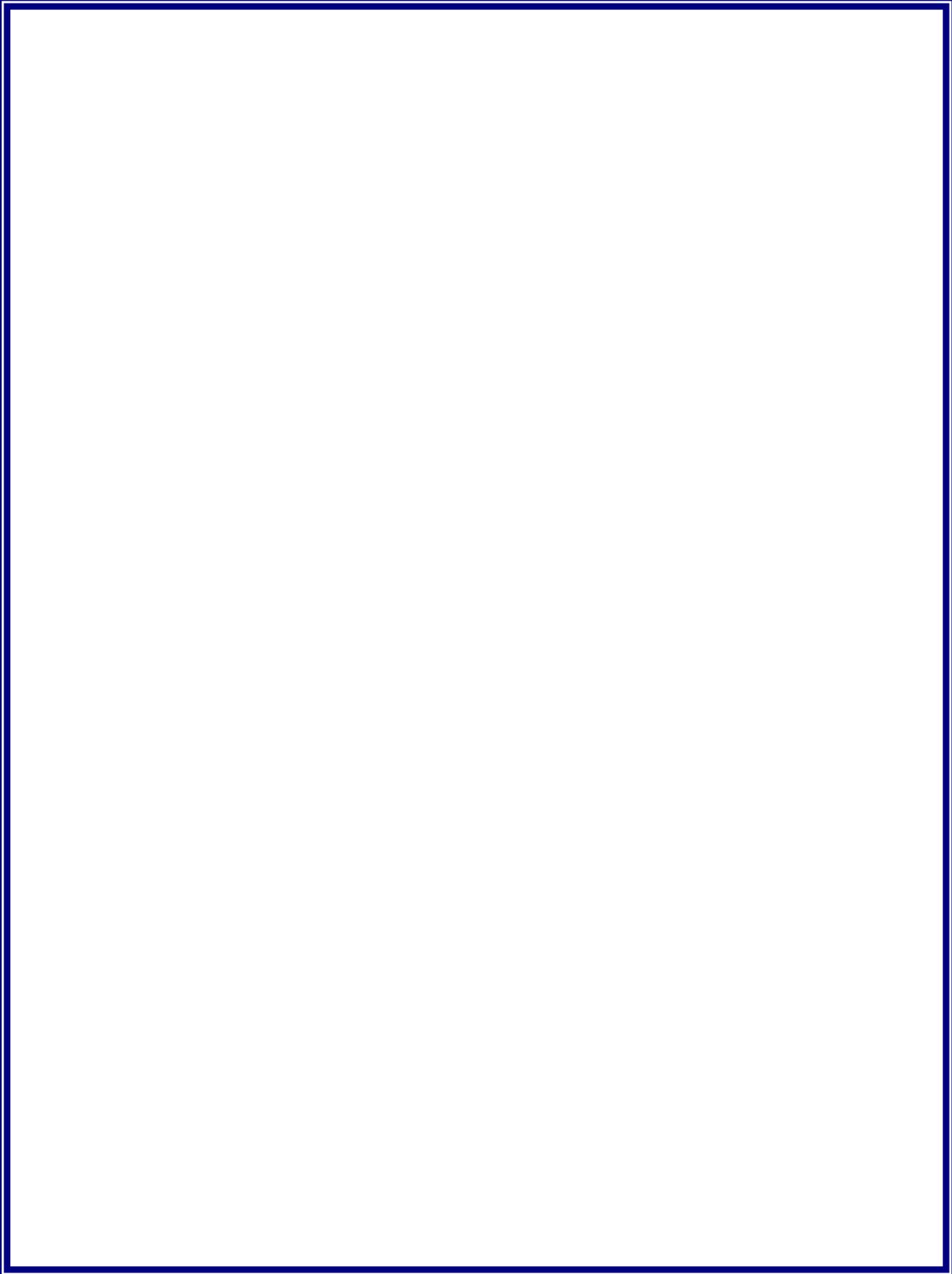
The E-911 department accounts for costs associated with the use of Emergency 911 funds. These include maintenance and capital purchases of emergency communication systems and equipment.

# E-911

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 21 E-911 FUND  
Department 47 9-1-1-E  
Program 0 EXPENDITURES**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
231	PC SOFTWARE	\$ -	\$ 33,000	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ -</b>	<b>\$ 33,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Account Object Description</b>						
303	MAINT EQUIP & MACHINERY	\$ 126,750	\$ 137,857	\$ 154,336	\$ 142,774	\$ 149,436
314	MAINT-RADIO EQUIPMENT	\$ 3,729	\$ 2,308	\$ 645	\$ 2,500	\$ 1,500
371	MAINT-HARDWARE	\$ 15,444	\$ 10,656	\$ 10,656	\$ 2,200	\$ 15,464
<b>Maintenance Sub Total</b>		<b>\$ 145,923</b>	<b>\$ 150,820</b>	<b>\$ 165,637</b>	<b>\$ 147,474</b>	<b>\$ 166,400</b>
<b>Account Object Description</b>						
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 250
416	OTHER/PROFESSIONAL SERVICES	\$ 1,991	\$ 3,104	\$ 2,926	\$ 2,300	\$ 3,500
442	COMPUTER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 24,000
450	ADMINISTRATIVE FEES	\$ 1,081	\$ 1,081	\$ 1,081	\$ 1,100	\$ 1,100
451	COST RECOVERY, WIRELESS 9-1-1	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
461	E911 SERVICE PAYMENT AT&T	\$ 52,348	\$ 52,406	\$ 37,387	\$ 64,744	\$ 68,600
<b>Services Sub Total</b>		<b>\$ 55,420</b>	<b>\$ 56,591</b>	<b>\$ 41,394</b>	<b>\$ 74,144</b>	<b>\$ 103,450</b>
<b>Account Object Description</b>						
615	CAPITAL-COMMON EQUIPMENT	\$ -	\$ 32,859	\$ -	\$ -	\$ -
618	CAPITAL-COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 113,000
<b>Capital Sub Total</b>		<b>\$ -</b>	<b>\$ 32,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,000</b>
<b>Department Total</b>		<b>\$ 201,343</b>	<b>\$ 273,270</b>	<b>\$ 207,031</b>	<b>\$ 221,618</b>	<b>\$ 382,850</b>



# OTHER FUNDS

# **STREET MAINTENANCE FUND**

## STREET MAINTENANCE FUND

REVENUES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
Department No	Revenue Source					
	PROPERTY TAX	747,955	826,384	905,215	893,084	1,112,047
	INTEREST	4,777	314	1,262	-	4,500
	Total	\$ 752,732	\$ 826,698	\$ 906,477	\$ 893,084	\$ 1,116,547
EXPENDITURES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
Department No						
	12 STREET	293,326	1,738,764	893,084	924,960	1,116,547
	Total	\$ 293,326	\$ 1,738,764	\$ 893,084	\$ 924,960	\$ 1,116,547
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	459,406	(912,065)	13,393	(31,876)	-
	Beginning Balance	-	-	(912,065)	(912,065)	(898,673)
	Ending Balance	459,406	(912,065)	(898,673)	(943,941)	(898,673)
	Fund Balance (audited)		659,406	12,303		
	Ending Balance as % of Expenditures	156.62%	-52.45%	-100.63%	-102.05%	-80.49%

# AIRPORT FUND

## AIRPORT FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Airport Operations	258,173	251,651	177,106	325,000	259,000
	Net Fuel Sale	96,381	111,560	410,030	103,000	175,000
	Other Revenue	66,231	41,021	46,790	66,500	61,450
	Grant Revenue	17,653	29,761	-	(50,000)	25,000
	Total	\$ 438,438	\$ 433,994	\$ 633,927	\$ 444,500	\$ 520,450
EXPENDITURES		2020	2021	2022		2023
Departments No		Actual	Actual	Year to Date	Budget	Proposed
	40 AIRPORT	579,221	378,641	593,428	468,227	441,315
	40 AIRPORT RAMP GRANT	37,895	69,581	22,637	56,815	25,000
	50 DEBT SERVICE	1,552	11,550	10,251	11,050	10,234
	80 TRANSFERS OUT	24,373	43,367	35,344	42,413	42,413
	Total	\$ 643,041	\$ 503,138	\$ 661,661	\$ 578,505	\$ 518,962
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(204,604)	(69,145)	31,608	(134,005)	1,488
	Beginning Balance	243,224	25,574	(43,571)	(43,571)	(41,239)
	Ending Balance	38,620	(43,571)	(41,239)	(177,576)	(39,750)
	Fund Balance (audited)	(979,790)	(1,662,723)			
	Ending Balance as % of Expenditures	6.01%	-8.66%	-6.23%	-30.70%	-7.66%

# Lancaster Regional Airport



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '20-21	Adopted '21-22	Proposed '22-23
<b>Airport Manager</b>	1	1	1
<b>Airport Operations Supervisor</b>	1	1	1
<b>Airport Operations Agent</b>	1	1	1
<b>PT Airport Labor</b>	1.5	1.5	1.5
<b>Total</b>	4.5	4.5	4.5

## Department Narrative

Lancaster Regional Airport provides service to general aviation aircraft owners and operators. Classified by the Federal Aviation Administration as a reliever airport, the airport provides 6,500 feet of asphalt runway capable of accommodating large corporate jets in inclement weather. There are approximately 150 aircraft based at the airport. The airport provides Fixed Based Operator services such as aircraft fueling, towing, parking, and supplies. The airport also houses a cafe that provides a variety of food options not only for those who frequent the airport, but for residents, and for those who also visit the City of Lancaster.

Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>Quality Development</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>Position Lancaster Regional Airport as a reputable fixed base operator</li> <li>Provide enhanced staff training on operations and customer service</li> <li>Rehabilitate all major asphalt pavement surfaces</li> </ul>				
Workload Indicators	20-21 Actual	21-22 Actual		2022-2023 Target
Airport Acreage	568	568		581
Runway Dimensions (in feet)	6,500 x 100	6,500 x 100		6,500 x 100
Taxiway Dimensions (in feet)	6,500 x 50	6,500 x 50		6,500 x 50
Underground Fuel Storage Tanks (10,000 gallon)	3	3		3
Full-Time Employees	3	3		3
Part-Time Employees	3	2		3
Aircraft Based from Lancaster Airport	200	200		210
Major Aviation Related Businesses	10	12		13
Aviation Museums	1	1		1
Number of Hangars (99 city owned)	178	178		180
Annual Operations (Take-offs and Landings)	70,000	76,000		80,000
Fuel Sales (gallons)	117,000	127,000		133,000
Aboveground Self-Serve Jet-A fuel Storage (1,000 gallons)	1	1		1
Aboveground Self-Serve AVGas (100LL) Storage (12,000 gallons)	1	1		1
Performance Measurement	20-21 Actual	21-22 Actual		2022-2023 Target
Increase in Gallons of Fuel Sold	5%	9%		5%
Increase in Annual Take-offs and Landings	5%	9%		5%
Budgeted Revenues Collected	100%	100%		100%
Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Personnel	\$251,751	\$204,887	\$307,041	\$330,251
Supplies	\$14,346	\$11,899	\$12,190	\$16,100
Maintenance	-	-	\$6,000	\$1,000
Other Services	\$112,544	\$376,642	\$142,996	\$93,964
<b>TOTAL</b>	<b>\$378,641</b>	<b>\$593,428</b>	<b>\$468,227</b>	<b>\$441,315</b>

# Lancaster Regional Airport

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 9 AIRPORT FUND  
Department 40 AIRPORT  
Program 0 AIRPORT**

Account Object	Description	2020	2021	2022	2022	2023
		Actual	Actual	Year to Date	Budget	Proposed
101	SALARIES-REGULAR	\$ 149,489	\$ 169,350	\$ 144,470	\$ 177,923	\$ 194,251
102	SALARIES-PART TIME	\$ 30,768	\$ 17,582	\$ 5,705	\$ 43,243	\$ 49,110
103	SALARIES-OVERTIME	\$ 636	\$ 488	\$ 744	\$ 1,061	\$ 1,179
104	SALARIES-LONGEVITY	\$ 701	\$ 859	\$ 808	\$ 1,180	\$ 1,324
105	HEALTH INSURANCE	\$ 22,494	\$ 24,093	\$ 21,058	\$ 32,722	\$ 27,944
106	TMRS	\$ 21,105	\$ 22,484	\$ 18,333	\$ 30,517	\$ 34,182
107	FICA	\$ 13,702	\$ 13,868	\$ 11,201	\$ 16,847	\$ 17,969
109	SALARIES-WELL PAY	\$ -	\$ 332	\$ 360	\$ 1,252	\$ 1,661
110	DENTAL INSURANCE	\$ 754	\$ 882	\$ 636	\$ 820	\$ 820
120	LIFE INSURANCE	\$ 186	\$ 193	\$ 158	\$ 561	\$ 561
130	WORKERS COMPENSATION	\$ 2,415	\$ 1,509	\$ 1,338	\$ 765	\$ 1,100
131	EAP EXPENSE	\$ 134	\$ 110	\$ 76	\$ 150	\$ 150
133	PENSION EXPENSE	\$ 5,510	\$ -	\$ -	\$ -	\$ -
135	OPEB EXPENSE	\$ 1,754	\$ -	\$ -	\$ -	\$ -
<b>Personnel Sub Total</b>		<b>\$ 249,646</b>	<b>\$ 251,751</b>	<b>\$ 204,887</b>	<b>\$ 307,041</b>	<b>\$ 330,251</b>
201	OFFICE SUPPLIES	\$ 449	\$ 425	\$ 6	\$ 600	\$ 600
202	UNIFORMS AND CLOTHING	\$ 352	\$ -	\$ -	\$ 350	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 502	\$ 272	\$ 55	\$ 500	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 20	\$ -	\$ 1,000	\$ 1,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 387	\$ 352	\$ 210	\$ 350	\$ 200
218	FUEL	\$ 409	\$ 1,132	\$ 1,588	\$ 600	\$ 4,000
221	AVIATION RESALE ITEMS	\$ 10,918	\$ 11,733	\$ 9,814	\$ 8,000	\$ 10,000
231	SOFTWARE	\$ -	\$ 412	\$ 225	\$ 790	\$ 300
<b>Supplies Sub Total</b>		<b>\$ 13,017</b>	<b>\$ 14,346</b>	<b>\$ 11,899</b>	<b>\$ 12,190</b>	<b>\$ 16,100</b>
301	MAINT-BLDG & STRUCTURES	\$ 497	\$ -	\$ -	\$ 2,500	\$ -
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
303	MAINT-EQUIP & MACHINERY	\$ 2,477	\$ -	\$ -	\$ 2,500	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 2,974</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 1,000</b>
401	TELEPHONE & COMMUNICATIONS	\$ 23,310	\$ 32,767	\$ 21,942	\$ 26,700	\$ 26,748
402	RENTAL OF EQUIPMENT	\$ 23,315	\$ 23,859	\$ 14,205	\$ 19,200	\$ 15,600
407	SPECIAL SERVICES	\$ 226	\$ 161	\$ 144	\$ 240	\$ 100
408	ADVERTISING	\$ 848	\$ 803	\$ 803	\$ 848	\$ 850
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ -	\$ 400	\$ 400
410	UTILITIES - ELECTRICITY	\$ 22,987	\$ 35,020	\$ 35,634	\$ 25,000	\$ 37,000
411	ALARM SERVICE	\$ 330	\$ 360	\$ 270	\$ 624	\$ 1,200
414	DUES & SUBSCRIPTIONS	\$ 568	\$ 1,601	\$ -	\$ 850	\$ 850
416	OTHER/PROFESSIONAL SERVICES	\$ 416	\$ 461	\$ 126	\$ 500	\$ 400
417	AIRPORT MASTER PLAN	\$ -	\$ -	\$ -	\$ 50,000	\$ -
421	PRINTING	\$ -	\$ -	\$ 148	\$ -	\$ 420
462	CELLULAR TELEPHONE & PAGERS	\$ 1,051	\$ 1,140	\$ 471	\$ 1,620	\$ 1,082
473	DEPRECIATION EXPENSE	\$ 242,582	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 8,273	\$ 8,170	\$ 572	\$ 8,000	\$ -
543	JANITORIAL CONTRACT	\$ 8,145	\$ 8,202	\$ 8,462	\$ 8,462	\$ 8,462
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ 552	\$ 552
547	4A REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 300
564	CFOS - COST OF FUEL SOLD	\$ -	\$ -	\$ 293,865	\$ -	\$ -
<b>Sub total</b>		<b>\$ 332,052</b>	<b>\$ 112,544</b>	<b>\$ 376,642</b>	<b>\$ 142,996</b>	<b>\$ 93,964</b>
699	MOVED TO ASSETS	\$ (18,468)	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub total</b>		<b>\$ (18,468)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 579,221</b>	<b>\$ 378,641</b>	<b>\$ 593,428</b>	<b>\$ 468,227</b>	<b>\$ 441,315</b>

# **GOLF COURSE FUND**

## GOLF COURSE FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	GOLF COURSE REVENUE	534,092	884,833	842,940	896,972	1,284,127
	Total	\$ 534,092	\$ 884,833	\$ 842,940	\$ 896,972	\$ 1,284,127
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
	39 GOLF COURSE	952,582	989,175	979,011	1,054,201	1,179,104
	50 DEBT SERVICE	-	-	-	-	69,423
	80 TRANSFERS OUT	7,000	7,000	5,833	7,000	52,380
	Total	\$ 959,582	\$ 996,175	\$ 984,844	\$ 1,061,201	\$ 1,300,907
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(425,490)	(111,342)	(141,904)	(164,229)	(16,780)
	Beginning Balance	(1,561,387)	(1,986,877)	(2,098,219)	(2,098,219)	(2,240,123)
	Ending Balance	(1,986,877)	(2,098,219)	(2,240,123)	(2,262,449)	(2,256,903)
	Fund Balance (audited)	182,538	416,921			
	Ending Balance as % of Expenditures	-207.06%	-210.63%	-227.46%	-213.20%	-173.49%

Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Quality Development</li> </ul>				
<b>Departmental Goals</b>				
<ul style="list-style-type: none"> <li>• Develop and implement land acquisition plan to acquire needed parcels for the golf course property</li> <li>• Maintain course on a level greater than or equal to surrounding municipal courses</li> <li>• Increase awareness of the course through effective marketing</li> <li>• Make the golf course a pleasurable experience for Lancaster residents and surrounding community</li> <li>• Initiate more golf programming for youth, beginner golfers and women golfers</li> </ul>				

Budget Summary	2020-2021	2021-2022		2022-2023
	Actual	Actual	Budget	Budget
Supplies	\$88,298	\$95,336	\$117,198	\$133,898
Maintenance	\$29,236	\$23,863	\$30,100	\$29,300
Other Services	\$871,642	\$859,811	\$906,903	\$1,015,906
<b>TOTAL</b>	<b>\$989,176</b>	<b>\$979,010</b>	<b>\$1,054,201</b>	<b>\$1,179,104</b>

# Country View Golf Course

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund** 18 GOLF COURSE FUND  
**Department** 39 GOLF COURSE  
**Program** 0 GOLF COURSE

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 2,224	\$ 1,751	\$ 4,002	\$ 4,800	\$ 6,500
202	UNIFORMS AND CLOTHING	\$ 523	\$ 1,984	\$ 2,159	\$ 2,400	\$ 2,200
206	CHEMICALS	\$ 12,341	\$ 25,110	\$ 23,308	\$ 28,400	\$ 31,240
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 9,982	\$ 7,741	\$ 8,390	\$ 8,500
218	FUEL & OIL	\$ 4,618	\$ 8,491	\$ 11,398	\$ 11,000	\$ 13,450
222	COURSE SUPPLIES	\$ 5,145	\$ 4,317	\$ 1,212	\$ 1,400	\$ 1,200
225	LANDSCAPING	\$ 138	\$ 538	\$ 714	\$ 2,500	\$ 3,250
242	OTHER F&B EXPENSE	\$ 5,372	\$ 4,925	\$ 2,536	\$ 5,400	\$ 6,450
244	OTHER G&A EXPENSE	\$ 1,535	\$ 3,826	\$ 2,590	\$ 10,648	\$ 11,348
245	OTHER GOLF EXPENSE	\$ 3,254	\$ 2,901	\$ 8,959	\$ 7,200	\$ 11,600
246	FERTILIZERS	\$ 13,271	\$ 16,686	\$ 19,878	\$ 21,550	\$ 24,000
247	SAND, SOIL & SOD	\$ 2,005	\$ 4,349	\$ 4,574	\$ 7,200	\$ 8,100
248	OTHER MAINTENANCE EXPENSE	\$ 324	\$ 60	\$ 2,372	\$ 2,500	\$ 2,250
250	F&B SERVICE CONTRACT - OTHER	\$ 350	\$ -	\$ -	\$ -	\$ -
251	F&B SERVICE CONTRACT - LINEN	\$ 2,898	\$ 3,378	\$ 3,894	\$ 3,810	\$ 3,810
<b>Supplies Sub Total</b>		<b>\$ 53,998</b>	<b>\$ 88,298</b>	<b>\$ 95,336</b>	<b>\$ 117,198</b>	<b>\$ 133,898</b>
<b>Account Object Description</b>						
301	CLUBHOUSE MAINT-BLDG & STRUCT	\$ 6,736	\$ 1,512	\$ 2,847	\$ 4,000	\$ 3,000
302	MAINT-MOTOR VEHICLES	\$ 3,509	\$ -	\$ -	\$ -	\$ -
303	MAINT-EQUIP & MACHINERY	\$ 14,591	\$ 22,302	\$ 15,385	\$ 15,300	\$ 14,300
322	MAINT-IRRIGATION	\$ 3,621	\$ 5,421	\$ 5,631	\$ 10,800	\$ 12,000
<b>Maintenance Sub Total</b>		<b>\$ 28,458</b>	<b>\$ 29,236</b>	<b>\$ 23,863</b>	<b>\$ 30,100</b>	<b>\$ 29,300</b>
<b>Account Object Description</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 5,968	\$ 5,624	\$ 5,922	\$ 4,720	\$ 3,720
402	RENTAL OF EQUIPMENT	\$ 3,989	\$ 4,146	\$ 4,977	\$ 4,320	\$ 4,320
407	SPECIAL SERVICES	\$ 7,662	\$ 5,676	\$ 7,781	\$ 8,690	\$ 6,691
408	ADVERTISING	\$ 26,657	\$ 3,864	\$ 800	\$ 6,000	\$ 6,600
409	TRAVEL & EDUCATION	\$ 4,306	\$ 1,494	\$ 6,420	\$ 6,500	\$ 7,250
410	UTILITIES - ELECTRICITY	\$ 21,400	\$ 27,748	\$ 20,283	\$ 25,500	\$ 25,500
411	ALARM SERVICE	\$ 1,398	\$ -	\$ -	\$ 2,904	\$ 900
414	DUES & SUBSCRIPTIONS	\$ 1,356	\$ 599	\$ 947	\$ 1,630	\$ 1,630
415	TRANSFER TO VEHICLE REPL FUND	\$ 10,165	\$ 45,241	\$ 32,624	\$ 32,265	\$ 39,824
416	OTHER/PROFESSIONAL SERVICES	\$ 51,525	\$ 57,452	\$ 47,280	\$ 48,000	\$ 48,000
421	PRINTING	\$ 474	\$ 704	\$ 593	\$ 2,000	\$ 3,000
447	GOLF RESTAURANT EXPENSE	\$ 33,839	\$ 54,498	\$ 58,794	\$ 47,919	\$ 54,634
473	DEPRECIATION EXPENSE	\$ 74,725	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 12,882	\$ 22,036	\$ 25,727	\$ 15,000	\$ 17,750
488	CART LEASE EXPENSE	\$ 109,527	\$ 116,810	\$ 118,383	\$ 114,120	\$ 96,864
498	UTILITIES - GAS	\$ 1,466	\$ 4,306	\$ 4,015	\$ 4,600	\$ 5,000
543	JANITORIAL CONTRACT	\$ 5,811	\$ 5,504	\$ 4,200	\$ 9,600	\$ 4,200
544	PEST CONTROL SERVICES	\$ 276	\$ 276	\$ -	\$ 846	\$ 360
549	HVAC CONTRACT MAINTENANCE	\$ 75	\$ -	\$ -	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ 496,625	\$ 515,667	\$ 521,064	\$ 572,289	\$ 689,663
<b>Maintenance Sub Total</b>		<b>\$ 870,126</b>	<b>\$ 871,642</b>	<b>\$ 859,811</b>	<b>\$ 906,903</b>	<b>\$ 1,015,906</b>
<b>Department Total</b>		<b>\$ 952,582</b>	<b>\$ 989,175</b>	<b>\$ 979,011</b>	<b>\$ 1,054,201</b>	<b>\$ 1,179,104</b>

# **SANITATION FUND**

## SANITATION FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Garbage Collection	2,720,555	2,749,275	2,309,722	2,664,205	2,955,608
	Interest	28,505	2,435	10,560	1,900	28,013
	Total	\$ 2,749,060	\$ 2,751,711	\$ 2,320,283	\$ 2,666,105	\$ 2,983,621
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ADMINISTRATION	6,697	9,790	8,322	11,950	9,770
	11 REFUSE SERVICE	1,581,719	1,594,843	1,248,605	1,634,804	2,270,181
	12 STREET MAINTENANCE	276,637	98,504	250,000	250,000	200,000
	43 NON-DEPARTMENTAL	26,730	-	-	35,000	30,000
	80 TRANSFERS OUT	154,500	156,045	138,229	165,875	180,970
	Total	\$ 2,046,282	\$ 1,859,182	\$ 1,645,156	\$ 2,097,629	2,690,921
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	702,778	892,529	675,126	568,476	292,700
	Beginning Balance	3,160,470	3,863,248	4,755,777	4,755,777	5,430,903
	Ending Balance	3,863,248	4,755,777	5,430,903	5,324,252	5,723,603
	Fund Balance (audited)	118,785	4,447,445			
	Ending Balance as % of Expenditures	188.79%	255.80%	330.11%	253.82%	212.70%

# Sanitation - Refuse Service



## Personnel Organization Chart



Assistant City Manager

### Personnel Summary

There is no personnel for this program.

### Department Narrative

This department is responsible for the administration of the Sanitation Fund. Expenditures consist of costs associated with refuse collection, recycling and sanitation related special events.

# Sanitation - Refuse Service

BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT

Fund  
Department  
Program

19 TRASH & RECYCLING SERVICE FUND  
11 REFUSE SERVICE  
0 REFUSE SERVICE

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
468	REFUSE SERVICES	\$ 1,562,384	\$ 1,576,410	\$ 1,248,605	\$ 1,634,804	\$ 2,270,181
470	BAD DEBT EXPENSE	\$ 19,335	\$ 18,433	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 1,581,719</b>	<b>\$ 1,594,843</b>	<b>\$ 1,248,605</b>	<b>\$ 1,634,804</b>	<b>\$ 2,270,181</b>
<b>Department Total</b>		<b>\$ 1,581,719</b>	<b>\$ 1,594,843</b>	<b>\$ 1,248,605</b>	<b>\$ 1,634,804</b>	<b>\$ 2,270,181</b>

# Sanitation - Street Maintenance

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

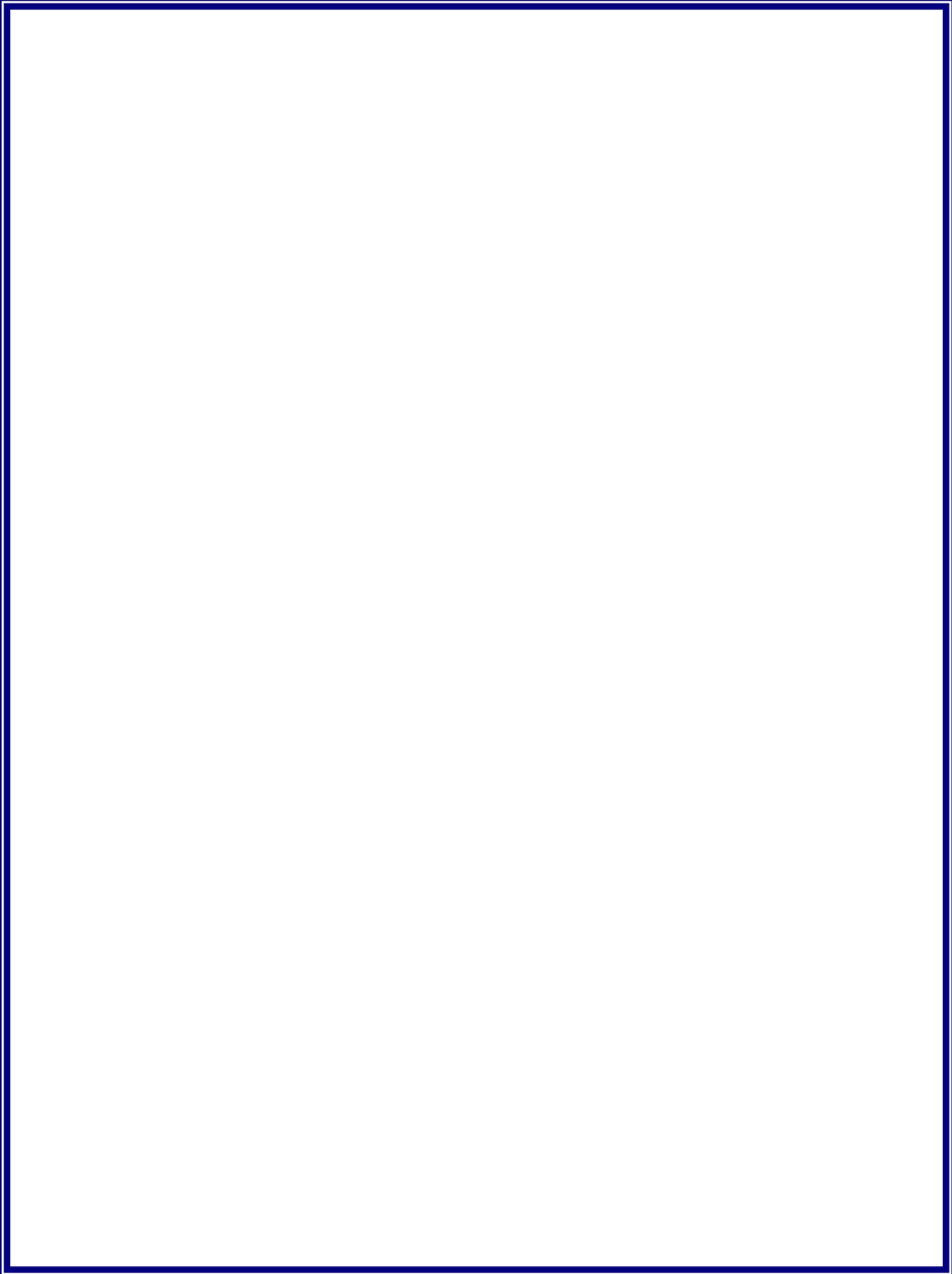
**19 TRASH & RECYCLING SERVICE FUND  
12 STREET MAINTENANCE  
0 STREET MAINTENANCE**

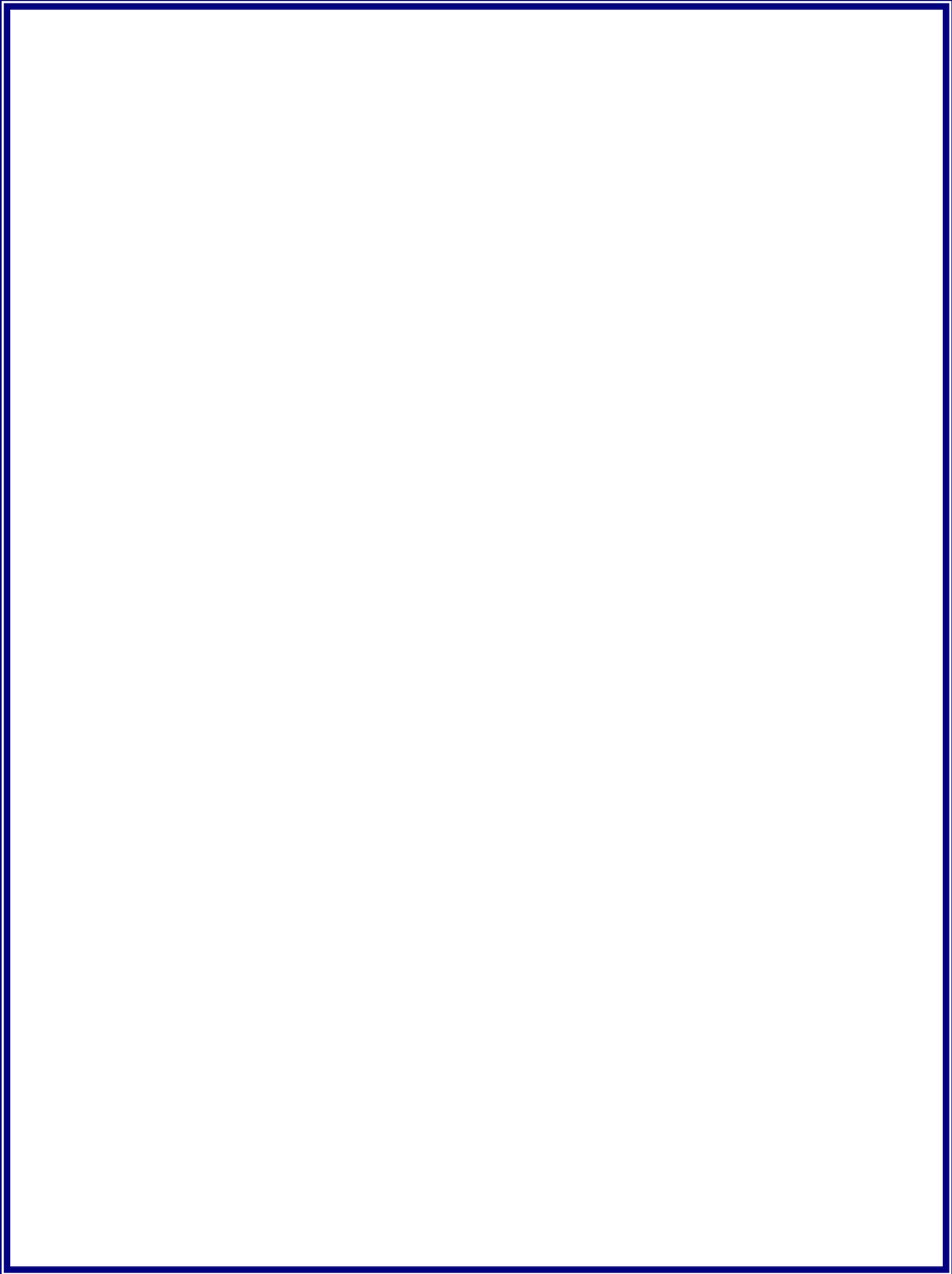
Account Object	Description	2020	2021	2022	2022	2023
		Actual	Actual	YTD Actual	Budget	Proposed
304	MAINT-STREETS	\$ 250,000	\$ 98,504	\$ 250,000	\$ 250,000	\$ 200,000
473	DEPRCIATION EXPENSE	\$ 26,637	\$ -	\$ -	\$ -	\$ -
<b>Department Total</b>		<b>\$ 276,637</b>	<b>\$ 98,504</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 200,000</b>

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 19 TRASH & RECYCLING SERVICE FUND  
Department 43 NON-DEPARTMENTAL  
Program 0**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
468	REFUSE SERVICES	\$ -	\$ -	\$ -	\$ 30,000	\$ 25,000
469	STORM DEBRIS PICKUP	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
473	DEPR. EXP. MACH. & EQUIP	\$ 26,730	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 26,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 30,000</b>
<b>Department Total</b>		<b>\$ 26,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 30,000</b>





# **DEBT SERVICE FUND**

## DEBT SERVICE FUND

REVENUES		2020	2021	2022		2023
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Property Taxes	11,146,218	7,780,673	6,661,768	6,531,883	7,241,581
	Interest	41,227	4,586	19,145	3,512	50,387
	Transfers In	25,430,000	-	-	-	282,342
	Total	\$ 36,617,445	\$ 7,785,260	\$ 6,680,913	\$ 6,535,395	\$ 7,574,310
EXPENDITURES		2020	2021	2022		2023
Department No		Actual	Actual	Year to Date	Budget	Proposed
	50 Debt Service	34,565,875	5,508,638	3,872,413	5,517,423	5,489,220
	Total	\$ 34,565,875	\$ 5,508,638	\$ 3,872,413	\$ 5,517,423	\$ 5,489,220
BALANCES		2020	2021	2022		2023
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	2,051,570	2,276,622	2,808,501	1,017,972	2,085,090
	Beginning Balance	3,245,575	5,297,145	7,573,767	7,573,767	10,382,268
	Ending Balance	5,297,145	7,573,767	10,382,268	8,591,739	12,467,357
	Ending Balance as % of Expenditures	15.32%	137.49%	268.11%	155.72%	227.12%

# Debt Service

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 2  
Department 50  
Program 0**

**DEBT SERVICE FUND  
DEBT SERVICE  
DEBT SERVICE**

Account Object	Description	2020	2021	2022	2022	2023
		Actual	Actual	YTD Actual	Budget	Proposed
416	OTHER/PROFESSIONAL SERVICES	\$ 7,000	\$ -	\$ -	\$ -	\$ -
483	BOND ISSUANCE COSTS	\$ 298,874	\$ -	\$ -	\$ -	\$ -
502	PRINCIPAL RETIREMENT-BOND/CO'S	\$ 3,585,000	\$ 2,710,000	\$ 2,830,000	\$ 2,830,000	\$ 2,965,000
503	INTEREST EXPENSE-BOND/CO'S	\$ 2,845,759	\$ 2,328,522	\$ 715,560	\$ 2,219,180	\$ 2,080,300
504	BAB-REFUNDABLE INTEREST CREDIT	\$ (297,071)	\$ -	\$ -	\$ -	\$ -
505	PAYING AGENT FEES	\$ 27,907,759	\$ 2,250	\$ -	\$ 2,250	\$ 3,000
508	PRINCIPAL-EQUIP LEASE/PURCHASE	\$ 90,000	\$ -	\$ -	\$ -	\$ -
509	INTEREST-EQUIP LEASE/PURCHASE	\$ 9,360	\$ -	\$ -	\$ -	\$ -
512	PRINCIPAL CHASE LEASES	\$ 99,507	\$ 422,908	\$ 307,654	\$ 428,114	\$ 416,041
513	INTEREST CHASE LEASES	\$ 19,688	\$ 44,958	\$ 19,199	\$ 37,880	\$ 24,879
<b>Services Sub Total</b>		<b>\$ 34,565,875</b>	<b>\$ 5,508,638</b>	<b>\$ 3,872,413</b>	<b>\$ 5,517,423</b>	<b>\$ 5,489,220</b>
<b>Department Total</b>		<b>\$ 34,565,875</b>	<b>\$ 5,508,638</b>	<b>\$ 3,872,413</b>	<b>\$ 5,517,423</b>	<b>\$ 5,489,220</b>

# Water and Sewer - Debt Service

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**5 WATER AND SEWER FUND  
50 WATER & SEWER DEBT SERVICE  
0 WATER PRODUCTION & DISTRIBUTION**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL RETIREMENT ON BONDS	\$ -	\$ 495,000	\$ 145,000	\$ 515,000	\$ 580,000
	503 PRIN & INT BOND PAYMENTS	\$ 205,906	\$ 192,556	\$ 445,461	\$ 178,731	\$ 78,040
	508 LEASE PURCH PRIN (budget only)	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ 206,758	\$ 691,806	\$ 591,961	\$ 695,731	\$ 659,540
<b>Department Total</b>		<b>\$ 206,758</b>	<b>\$ 691,806</b>	<b>\$ 591,961</b>	<b>\$ 695,731</b>	<b>\$ 659,540</b>

# Regional Airport

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund                    9        AIRPORT FUND  
Department        50        DEBT SERVICE  
Program             0**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	503 PRIN & INT BOND PAYMENTS	\$ 2,050	\$ 1,550	\$ 251	\$ 1,050	\$ 234
	525 AMORTIZATION EXPENSE	\$ (498)	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ 1,552	\$ 11,550	\$ 10,251	\$ 11,050	\$ 10,234
	Total	\$ 1,552	\$ 11,550	\$ 10,251	\$ 11,050	\$ 10,234

# LEDC Type 4A - Debt Service

BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT

Fund  
Department  
Program

16 SALES TAX 4A-ECONOMIC DEVELOPMENT  
50 4A DEBT SERVICE  
0

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL RETIREMENT	\$ -	\$ 155,000	\$ 165,000	\$ 165,000	\$ 170,000
503	INTEREST ON BONDS	\$ -	\$ 55,425	\$ 26,938	\$ 48,125	\$ 40,450
<b>Services Sub Total</b>		<b>\$ -</b>	<b>\$ 210,425</b>	<b>\$ 191,938</b>	<b>\$ 213,125</b>	<b>\$ 210,450</b>
Account Object	Description					
702	TRANS TO PRIMARY GOV DSF	\$ 212,350	\$ -	\$ -	\$ -	\$ -
<b>Transfer Sub Total</b>		<b>\$ 212,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 212,350</b>	<b>\$ 210,425</b>	<b>\$ 191,938</b>	<b>\$ 213,125</b>	<b>\$ 210,450</b>

# Parks, Recreation, Library - Debt Services

BUDGET REPORT  
 LINE ITEM DETAIL  
 BY DEPARTMENT

Fund 17 SALES TAX 4B-CULTURAL/RECRTNL  
 Department 50 4B DEBT SERVICE  
 Program 0

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ 750,000	\$ 790,000	\$ 835,000	\$ 835,000	\$ 885,000
	503 INTEREST ON BONDS	\$ 171,000	\$ 132,500	\$ 20,876	\$ 91,875	\$ 20,826
	<b>Services Sub Total</b>	<b>\$ 921,000</b>	<b>\$ 922,500</b>	<b>\$ 855,876</b>	<b>\$ 926,875</b>	<b>\$ 905,826</b>
	<b>Department Total</b>	<b>\$ 921,000</b>	<b>\$ 922,500</b>	<b>\$ 855,876</b>	<b>\$ 926,875</b>	<b>\$ 905,826</b>



# Storm Water - Debt Service

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund  
Department  
Program**

**53 STORM WATER DRAINAGE  
50 STORM WATER DEBT SERVICE  
0**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000
	503 INTEREST ON BONDS	\$ 13,150	\$ 11,750	\$ 5,711	\$ 10,275	\$ 8,725
	<b>Services Sub Total</b>	<b>\$ 43,150</b>	<b>\$ 41,750</b>	<b>\$ 40,711</b>	<b>\$ 45,275</b>	<b>\$ 43,725</b>
<b>Department Total</b>		<b>\$ 43,150</b>	<b>\$ 41,750</b>	<b>\$ 40,711</b>	<b>\$ 45,275</b>	<b>\$ 43,725</b>

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2021**

**Note 7: Long-term Liabilities**

The following is a summary of changes in long-term liabilities:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities</b>					
General obligation bonds	\$ 61,910,017	\$ -	\$ (3,605,000)	58,305,017	\$ 3,630,000
Certificates of obligation	3,680,000	-	(80,000)	3,600,000	80,000
Notes payable	1,859,583	-	(1,859,583)	-	-
Premiums on bond debt	5,322,457	-	(459,401)	4,863,056	-
Compensated absences	3,401,427	59,443	-	3,460,870	346,087
Capital leases	840,049	1,674,226	(307,610)	2,206,665	424,425
Total governmental activities	<u>\$ 77,013,533</u>	<u>\$ 1,733,669</u>	<u>\$ (6,311,594)</u>	<u>\$ 72,435,608</u>	<u>\$ 4,480,512</u>
<b>Business-type Activities</b>					
General obligation bonds	\$ 1,269,983	\$ -	\$ (150,000)	\$ 1,119,983	\$ 155,000
Certificates of obligation	4,825,000	-	(355,000)	4,470,000	370,000
Premiums on bond debt	107,121	-	(17,289)	89,832	-
Compensated absences	124,260	-	(21,972)	102,288	30,686
Total business-type activities	<u>\$ 6,326,364</u>	<u>\$ -</u>	<u>\$ (544,261)</u>	<u>\$ 5,782,103</u>	<u>\$ 555,686</u>
<b>Discretely Presented Component Units</b>					
Notes payable to primary government	<u>\$ 5,500,000</u>	<u>\$ -</u>	<u>\$ (945,000)</u>	<u>\$ 4,555,000</u>	<u>\$ 1,035,000</u>
Total discretely presented component units	<u>\$ 5,500,000</u>	<u>\$ -</u>	<u>\$ (945,000)</u>	<u>\$ 4,555,000</u>	<u>\$ 1,035,000</u>

General long-term debt consists of the following: capital leases; liabilities for accrued vacation leave; general obligation bonds and certificates of obligation, which are direct obligations; issued on the full faith and credit of the City. Principal and interest payments on the general obligation bonds and certificates of obligation are secured by ad-valorem taxes levied on all taxable property within the City, and surplus revenues of the Water and Sewer Fund and Airport Fund. A portion of the general obligation bonds has been issued on behalf of the Water and Sewer Fund. Although these bonds are secured by the full faith and credit of the City and have no specific claim against Water and Sewer Fund assets, debt service requirements are provided by the Water and Sewer Fund. Accordingly, this debt is reflected as an obligation of the Water and Sewer Fund.

For the governmental activities, compensated absences and net pension liabilities are generally liquidated in the General Fund and Stormwater Fund. The total OPEB liability is generally liquidated in the General Fund.

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2021**

General obligation bonds, revenue bonds, certificates of obligation, notes payable and capital leases outstanding at September 30, 2021, consist of the following:

	<u>Governmental Activities</u>	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total Primary Government</u>
<b><u>General Obligation Bonds</u></b>				
\$12,240,000, 2012 General Obligation Refunding Bonds, due in annual installments through February 15, 2024, 2.00% – 5.00%	\$ 3,940,000	\$ 100,000	\$ 30,000	\$ 4,070,000
\$22,530,000, 2015 General Obligation Refunding Bonds, due in annual installments through February 15, 2035, 2.00% – 3.75%	19,450,017	839,983	-	20,290,000
\$6,575,000, 2016 General Obligation Refunding Bonds, due in annual installments through February 15, 2032, 2.00% – 4.00%	2,800,000	150,000	-	2,950,000
\$9,050,000, 2018 General Obligation Bonds, due in annual installments through February 15, 2038 3.00% - 3.50%	8,425,000	-	-	8,425,000
\$24,530,000 2020 General Obligation Refunding Bonds, due in annual installments through February 15, 2040 3.00% - 4.00%	<u>23,690,000</u>	<u>-</u>	<u>-</u>	<u>23,690,000</u>
Total general obligation bonds	<u>\$ 58,305,017</u>	<u>\$ 1,089,983</u>	<u>\$ 30,000</u>	<u>\$ 59,425,000</u>
<b><u>Certificates of Obligation</u></b>				
\$7,585,000, 2011 Certificate of Obligation Bonds, due in annual installments through August 15, 2031, 2.00% – 3.50%	-	4,470,000	-	4,470,000
\$4,080,000, 2015 Certificate of Obligation Bonds, due in annual installments through February 15, 2035, 2.00% – 3.75%	<u>3,600,000</u>	<u>-</u>	<u>-</u>	<u>3,600,000</u>
Total certificates of obligation	<u>\$ 3,600,000</u>	<u>\$ 4,470,000</u>	<u>\$ -</u>	<u>\$ 8,070,000</u>

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2021**

The City has pledged future water customer revenues, net of specified operating expenses, to repay \$7.6 million in water system revenue bonds issued in 2011. The bonds are payable solely from water customer net revenues and are payable through 2032. Annual principal and interest payments on the bonds are expected to require less than 25 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$5,312,444. Principal and interest paid for the current year was \$510,556. Total water and sewer customer net revenues for the current year were \$3,633,610.

	<b>Governmental Activities</b>	<b>Total Primary Government</b>	<b>Discretely Presented Component Units</b>
<b><u>Note Payable - Direct Borrowings</u></b>			
\$11,650,000 note payable, due in annual installments through February 15, 2024; 2.00% – 4.00%	\$ -	\$ -	\$ 3,340,000
\$1,125,000 note payable, due in annual installments through February 15, 2027; 2.00% – 3.75%	-	-	1,215,000
Total notes payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,555,000</u>

**Capital Leases - Direct Borrowings**

\$1,250,000 Lease Purchase Agreement due in due in monthly installments through January 15, 2024; 2.08%	\$ 270,000	\$ 270,000	\$ -
\$675,623 Lease Purchase Agreement due in bi-annual installments through May 25, 2025; 3.55%	376,980	376,980	-
\$1,674,226 Lease Purchase Agreement due in bi-annual installments through October 2, 2027; 1.32%	<u>1,559,685</u>	<u>1,559,685</u>	<u>-</u>
Total capital leases	<u>\$ 2,206,665</u>	<u>\$ 2,206,665</u>	<u>\$ -</u>

Capital leases represent the remaining principal amounts payable under lease purchase agreements for the acquisition of equipment through the General Fund. The lease purchase agreements are collateralized by the related financed equipment.

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2021**

As of September 30, 2021, property and equipment under capital leases is carried at \$3,599,849, with \$1,516,568 in estimated accumulated depreciation, included in fixed assets. Amortization of these assets is included with depreciation expense.

The annual requirements to amortize the long-term debt as of September 30, 2021, are as follows:

<b>General Obligation Bonds</b>						
<b>Fiscal Year</b>	<b>Governmental Activities</b>			<b>Business-type Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 3,630,000	\$ 2,246,125	\$ 5,876,125	\$ 155,000	\$ 39,225	\$ 194,225
2023	3,950,000	2,074,975	6,024,975	170,000	31,775	201,775
2024	4,060,000	1,913,925	5,973,925	175,000	24,100	199,100
2025	3,210,000	1,775,425	4,985,425	135,000	17,075	152,075
2026	3,330,000	1,648,950	4,978,950	140,000	10,575	150,575
2027-2031	13,960,000	5,181,475	19,141,475	344,983	3,600	348,583
2032-2036	16,330,000	3,412,625	19,742,625	-	-	-
2037-2040	9,835,017	926,875	10,761,892	-	-	-
<b>Total</b>	<b>\$ 58,305,017</b>	<b>\$ 19,180,375</b>	<b>\$ 77,485,392</b>	<b>\$ 1,119,983</b>	<b>\$ 126,350</b>	<b>\$ 1,246,333</b>

<b>Certificates of Obligation</b>						
<b>Fiscal Year</b>	<b>Governmental Activities</b>			<b>Business-type Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 80,000	\$ 125,530	\$ 205,530	\$ 370,000	\$ 140,556	\$ 510,556
2023	80,000	123,330	203,330	385,000	129,456	514,456
2024	190,000	120,930	310,930	400,000	117,906	517,906
2025	195,000	118,530	313,530	415,000	105,906	520,906
2026	195,000	114,480	309,480	430,000	93,456	523,456
2027-2031	835,000	480,564	1,315,564	1,930,000	236,263	2,166,263
2032-2036	2,025,000	238,591	2,263,591	540,000	18,900	558,900
<b>Total</b>	<b>\$ 3,600,000</b>	<b>\$ 1,321,955</b>	<b>\$ 4,921,955</b>	<b>\$ 4,470,000</b>	<b>\$ 842,444</b>	<b>\$ 5,312,444</b>

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2021**

<b>Note Payable - Direct Borrowing</b>			
<b>Fiscal Year</b>	<b>Discretely Presented Component Units</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 1,035,000	\$ 140,425	\$ 1,175,425
2023	1,040,000	146,250	1,186,250
2024	1,080,000	100,675	1,180,675
2025	190,000	57,500	247,500
2026	200,000	31,475	1,050,325
2027-2031	<u>1,010,000</u>	<u>40,325</u>	<u>-</u>
Total	<u>\$ 4,555,000</u>	<u>\$ 516,650</u>	<u>\$ 4,840,175</u>

<b>Capital Leases - Direct Borrowings</b>			
<b>Fiscal Year</b>	<b>Governmental Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	424,425	23,614	448,039
2023	431,177	18,052	449,229
2024	438,103	12,359	450,462
2025	332,123	6,847	338,970
2026	243,856	2,168	246,024
2027-2028	<u>336,981</u>	<u>823</u>	<u>337,804</u>
Total	<u>\$ 2,206,665</u>	<u>\$ 63,863</u>	<u>\$ 2,270,528</u>

**RESOLUTION NO. 2022-09-77**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, ADOPTING THE CITY OF LANCASTER DEBT MANAGEMENT POLICY PROVIDING FOR PRUDENT FINANCIAL MANAGEMENT OF ALL DEBT FINANCING TO ENABLE THE CITY TO MAINTAIN A LONG TERM STABLE AND POSITIVE FINANCIAL CONDITION AND PROVIDE FOR NEEDED LAND, LONG-TERM CAPITAL ADDITIONS AND INFRASTRUCTURE IMPROVEMENTS WHILE MINIMIZING THE IMPACT OF DEBT PAYMENTS ON CURRENT AND FUTURE REVENUES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Lancaster Debt Management Policy is reviewed annually as part of the budget preparation process; and

**WHEREAS**, the City of Lancaster Debt Management provides for financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication regarding all City funds;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:**

**SECTION 1.** The City of Lancaster Debt Management Policy, attached hereto and incorporated herein by reference as Exhibit "A", having been reviewed by the City Council of the City of Lancaster, Texas, and found to be acceptable and in the best interest of the City and its citizens is hereby in all things approved; and, the City Manager and staff shall implement and execute the procedures and policies adopted therein.

**SECTION 2.** This resolution shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 12th day of September, 2022.

**ATTEST:**



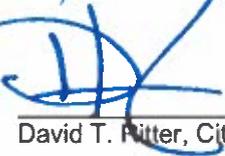
Sorangel O. Arenas, City Secretary

**APPROVED:**



Clyde C. Hairston, Mayor

**APPROVED AS TO FORM:**



David T. Pitter, City Attorney

Exhibit "A"

**CITY OF LANCASTER, TEXAS  
DEBT MANAGEMENT POLICIES**

September 12, 2022



## DEBT MANAGEMENT POLICIES

### Table of Contents

	<b>Page No.</b>
I. Purpose Statement .....	1
II. Responsibility .....	1
III. Capital Projects .....	3
IV. Debt Management.....	4
V. Short Term Debt .....	7
VI. Long Term Debt.....	8
VII. Refunding.....	10
VIII. Capital Leasing .....	10
IX. Other Types of Financing.....	12
X. Ratios and Reserves .....	12
XI. Official Statement.....	13
XII. Ratings.....	13
XIII. Credit Enhancements .....	14
XIV. Secondary Market Disclosure .....	14
XV. Arbitrage Liability Management .....	15
XVI. Modification to Policies .....	16

## **CITY OF LANCASTER, TEXAS DEBT MANAGEMENT POLICIES**

### **I. PURPOSE**

The Debt Management Policies set forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that (1) the City obtains financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible and (3) the most favorable interest and other costs be obtained.

With the establishment of these guidelines for debt financing to provide needed land, long- term capital additions, and infrastructure improvements while minimizing the impact of debt payments on current and future revenues; the City shall annually review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of these assets based on needs, funding alternatives, and availability of resources.

### **II. RESPONSIBILITY**

The primary responsibility for developing financing recommendations rests with the Director of Finance; however, the City shall employ the assistance of its financial advisors and consultants, as needed, to assist in the administration and management of the City's financial affairs, debt administration and financial modeling. In developing the recommendations, the Director of Finance shall be assisted by the Deputy City Manager and the Assistant Director of Finance. The Director of Finance shall hold as follows:

- meet no less than twice a year with Department Managers to consider the need for financing and assess progress on the Capital Improvement Program,
- meet as necessary in preparation for a financing,
- review changes in state and federal legislation,
- review annually the provisions of ordinances authorizing issuance of obligations, and to
- Annually review services provided by the Financial Advisor, Bond Counsel, Paying Agent and other service providers to evaluate the extent and effectiveness of services being provided.

As part of the budgeting process, each Department head will meet with the City Manager to determine their current and future needs for capital assets. The City Manager and Fleet Director will determine the priority of the Capital assets that need to be purchased or replaced. Based on current excess funds and budgets, a purchase and replacement schedule will be maintained. Finance will assist if any additional financing is required.

In developing financing recommendations, consideration will be given as follows:

- the time proceeds of obligation are expected to remain on hand and the related carrying cost;

- the options for interim financing including short term and inter fund borrowing, taking into consideration federal and state reimbursement regulations;
- the effect of proposed action on the tax rate and user charges;
- trends in interest rates; and
- other factors as appropriate.

#### **A. Bond Counsel Involvement**

The Bond Counsel will issue an opinion as to the legality and tax exempt status of any obligations. The city will also seek the advice of Bond Counsel on all other types of financings and on any other questions involving federal tax or arbitrage law. Bond Counsel is also responsible for the preparation of the ordinance authorizing issuance of obligations and all of the closing documents to complete their sale and will perform other services as defined by contract approved by the City Council. Bond counsel to the City shall provide an objective legal opinion concerning the issuance of bonds and other debt instruments. Generally, bonds are not marketable without the opinion of bond counsel indicating the bonds are valid and binding obligations of the City and exempt from federal and state income taxes.

Due to the complexity of the City's financial structure and the benefits that come from a history and knowledge of the City, the City maintains an ongoing relationship with the bond counsel for continuity. The engagement letter with bond counsel may be terminated as set forth in our contractual agreement.

#### **B. Financial Advisor Involvement**

The City will seek the advice of the Financial Advisor when necessary. The Financial Advisor will advise on the structuring of obligations to be issued, inform the city of various options, advise the city as to how choices will impact the marketability of city obligations, assist with determining the method of sale and the selection of other financing team members, and shall provide other financial advice and expertise, as needed. The Financial Advisor will inform the City Manager of significant issues. The City issues various types of securities to finance its capital improvement program and shall employ a financial advisor for these services. Debt issuance and restructuring requires a comprehensive list of services associated with municipal transactions including, but not limited to, analysis of market conditions, size and structure of the issue, method of sale, preparation of disclosure documents, evaluation of and advice on the pricing of securities, facilitation of rating agency relations, and calculation of debt service schedules.

Due to the complexity of the City's financial structure and the benefits that come from a history and knowledge of the City, the City maintains an ongoing relationship with the financial advisor for continuity. The City's agreement with the financial advisor may be terminated as set forth in our contractual agreement.

### III. CAPITAL PROJECTS

The City shall maintain capital project funds to account for and report financial resources that are restricted, committed, or assigned for capital outlay (e.g., bond funds).

#### A. Capital Improvement Plan

As part of the annual budget process, the City shall prepare a capital improvement plan (CIP) based on the needs for capital improvements and equipment, including replacement and renovation and potential new projects. Annual capital spending needs shall be considered within the scope of the long-range capital improvement plan taking into consideration pay-as-you-go, debt requirements, operating costs, etc.

Capital expenditures are generally defined as those to purchase and/or construct land, buildings, improvements other than buildings, and infrastructure, including roads, sidewalks, bridges, utility lines, etc., in order to provide services over a considerable period of time. Capital costs typically consist of preliminary and final engineering and design and construction, but may also include the acquisition of land or easements. For each project identified in the plan, a project scope and justification shall be provided for review and consideration and shall include cost estimates, funding sources, and projected annual operation and maintenance costs. Capital projects shall become part of the City's Fixed Assets.

The Capital Improvement Plan may be reviewed along with the annual budget. Appropriations are for the life of the capital project. At fiscal year-end, projects shall be reviewed and if complete, shall be closed. Following completion of a project, any remaining funds shall be re-appropriated as part of the next year's capital budget. Funds remaining from bond proceeds may only be used in accordance with the legal use of those funds and those uses approved by City Council.

#### B. Infrastructure Evaluation and Replacement/Rehabilitation

Water, wastewater, drainage, street lighting, streets and sidewalks, municipal facilities, and other infrastructure are fundamental and essential for public health and safety, environmental protections, and the economic well-being of the City. The City's CIP shall be focused on ensuring that infrastructure is replaced as needed to protect the City's investment, to minimize future replacement and maintenance costs, to maintain existing levels of service, and to accommodate growth.

Infrastructure will be replaced, if feasible, at the end of its useable service life. If upgrades are warranted to meet current design standards, a cost/benefit analysis shall be done and presented to City Council for review and consideration.

#### C. Capital Expenditure Financing

The City utilizes several basic methods of financing its capital needs: pay-as-you-go from current revenues, fund balance/working capital, and debt. Capital projects shall not commence prior to the necessary funds being appropriated.

When cash funding is available, the City may elect to pay for all or part of its capital improvements from the appropriate fund rather than through the issuance of debt. The anticipated benefit of pay-as-you-go financing is a reduced or minimized impact on the property tax rate and utility rates. The use of pay-as-you-go financing may not reduce fund balance below target levels.

Debt financing may include general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, and other obligations permitted by state law. Capital improvement projects may not be debt-financed for periods longer than the projected useful life of the project or improvement.

#### **D. Reporting**

A summary and status report on capital projects and expenditures may be included in the quarterly financial report presented to City Council.

### **IV. DEBT MANAGEMENT**

The City shall establish guidelines for debt financing to provide needed land, long-term capital additions, and infrastructure improvements while minimizing the impact of debt payments on current and future revenues. The City has no general obligation legal debt limit other than a ceiling on the tax rate as specified by the State of Texas. The prescribed maximum is \$2.50 per \$100 assessed valuation.

#### **A. Use of Debt Financing**

Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, and other obligations permitted by state law, may only be used to purchase capital assets that cannot be acquired from current revenues or fund balance/working capital. Debt financing may be used to fund infrastructure improvements and additions.

#### **B. Debt Financing**

The City may not assume more tax-supported general purpose debt than it retires each year without conducting an objective analysis regarding the City's ability to assume and support additional debt service. This analysis may include an examination of the costs and benefits of the proposed capital spending and the anticipated impact on the property tax rate. The decision to issue new debt should be based on this analysis, a review of the current and projected conditions of the municipal bond market, and the City's ability to service the new debt.

General Obligation Bonds require voter approval and shall be issued to accomplish projects identified in the bond referendum. General Obligation Bonds shall be used to fund capital assets of the City and shall not be used to fund current operating expenditures.

Certificates of Obligation may be issued without voter approval to finance any public works

project or capital improvement, as permitted by state law. The City may issue Certificates of Obligation in the event it is more economical than issuing Revenue Bonds.

Revenue Bonds are secured by the revenues of an enterprise fund and require adequate projected revenues to cover anticipated future payments over the life of the bonds. If the City determines it is feasible to issue Revenue Bonds, it may also be necessary to make adjustments to the City's utility rate structure to maintain required coverage. Coverage requirements, and the need for and level of reserve funds to provide additional security in support of the bonds, are subject to rating agency review and market standards.

### **C. Debt Structure**

The term of any debt issuance may not exceed the useful life of the asset funded by the debt. Relative to the issuance of revenue bonds, the term of the debt shall also be consistent with the revenue-generating capacity of the asset. The maximum term of any debt issue shall not exceed 40 years.

The structure of any debt issuance shall be designed to achieve the best possible results for the City given current market conditions, etc. Consideration shall be given to the term, amortization schedule, interest rates, yield, pricing and call provisions.

To achieve a more favorable interest rate, the City shall strive to issue bonds in amounts such that the issue is bank qualified. However, if the City needs to issue debt that is non-bank qualified, the fact that the issue is so designated will not be a consideration if all other factors support the issuance.

### **D. Debt Refunding**

The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. The City may issue a current refunding and there is no limit on the number of times the City may refund current bonds.

As a general rule, the net present value savings of an advance refunding should exceed three percent (3%) of the refunded maturities (including cost of issuance), unless, a debt restructuring is necessary.

### **E. Bond Elections**

General obligation bond elections shall be determined and set by the City Council and an analysis showing the impact of the new debt on the City's tax rate and total debt capacity will be included with each proposal to issue new general obligation bonds.

### **F. Method of Sale**

The City may use a competitive bidding process for the sale of debt unless the nature of the issue warrants a negotiated sale. The City may utilize a negotiated sale when the debt issuance is, or contains, a refinancing that is dependent on market timing.

**G. Underwriting Syndicates**

As part of the debt issuance process, the City shall partner with qualified and experienced firms. The City shall be actively involved in the debt issuance process and shall work with the financial advisor, bond counsel, and underwriter(s) to develop and recommend the most appropriate debt financing to meet the City's needs. For any given bond issue, the City may elect to work with a single underwriter or with an underwriting syndicate, which includes several firms and a designated lead underwriter.

**H. Rating Agency Presentations**

Full disclosure of operations and open lines of communication shall be maintained with the rating agencies. The City shall work with the financial advisor to prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's Investor Service, Standard & Poor's Ratings Services, and Fitch Ratings, based on the recommendation of the financial advisor.

**I. Bond Ratings**

The City shall prudently manage the general and enterprise funds in order to maintain or improve the City's bond rating.

**J. Lease/Purchase Agreements**

The City may consider lease/purchase agreements for short-term financing needs when it is the most cost-effective option.

**K. Interest Earnings on Debt Proceeds**

Interest earnings on debt proceeds shall remain in the construction fund or be transferred to the debt service fund. Interest earnings on water and wastewater debt proceeds shall remain in the enterprise fund.

**L. Continuing Financial Disclosure**

The City shall comply with all requirements for continuing financial disclosure prescribed by state and federal regulations and City bond ordinances. In order to meet these requirements, the City must annually provide certain updated financial information and operating data to the Municipal Securities Rulemaking Board.

**M. Post-Issuance Compliance**

The City will follow post-issuance compliance policies and procedures to address the requirements of the Tax Code relative to its debt issuances. These requirements include restrictions on the use of proceeds, arbitrage yield restrictions, and the arbitrage rebate requirement. In general, these requirements are applicable throughout the period the debt issuance remains outstanding.

**N. Arbitrage Investments and Reporting**

The investment of bond proceeds shall be made in accordance with the same priority order of

safety, liquidity, and yield. Bond proceeds shall be invested in separate instruments or accounts and not commingled with other investment purchases. Arbitrage rebate calculations shall be done for each bond issue, as required, and funds shall be set aside for any positive arbitrage. Arbitrage shall be rebated to the federal government when due. The City is responsible for the annual arbitrage rebate calculation on each bond issue. The City shall provide the necessary information and records to a qualified firm for completing these calculations and preparing the required report filings. The City shall make timely payments of any rebate amount owed to the federal government. Requests for qualifications shall be solicited at least every five years from firms qualified to prepare arbitrage rebate calculations and reports

## **V. SHORT TERM DEBT**

### **A. General**

Short term obligations may be issued to finance projects or portions of projects for which the city ultimately intends to issue long term debt; i.e., it will be used to provide interim financing which will eventually be refunded with the proceeds of long term obligations.

Short term obligations may be backed with a tax or revenue pledge, or a pledge of other available resources.

The amount of short term obligations due to mature in a year shall not exceed 5% of outstanding long term debt.

Interim financing may be appropriate when long term interest rates are expected to decline in the future. In addition, some forms of short term obligations can be obtained quicker than long term obligations and thus can be used in emergencies until long term financing can be obtained. In some cases, when the amount of financing required in the immediate future is relatively small, it may be cheaper for the city to issue a small amount of short term obligations to provide for its immediate needs than to issue a larger amount of long term obligations to provide financing for both immediate and future needs when the carrying costs of issuing obligations which are not immediately needed are taken into account.

### **B. Commercial Paper**

Interest rates on commercial paper are generally favorable to an issuer relative to interest on other forms of debt. However, it does not appear to be feasible for the City of Lancaster to issue commercial paper because the cost of issuance for small issuers is too great and the market for commercial paper from a small issuer is poor. In addition, cities may legally only issue commercial paper for revenue supported projects. However, should the opportunity to participate in a commercial paper issuance pool present itself, the advantages and disadvantages shall be evaluated.

### **C. Line of Credit**

With the approval of the City Council, the city may establish a tax-exempt line of credit with a financial institution selected through a competitive process. Draws shall be made on the line of credit when (1) the need for financing is so urgent that time does not permit the issuance of long term debt, or (2) the need for financing is so small that the total cost of issuance of long term debt including carrying costs of debt proceeds not needed immediately is significantly higher.

Draws will be made on the line of credit to pay for projects designated for line of credit financing by the City Council. Only projects which will ultimately be financed with the proceeds of authorized bonds may be so designated.

Note: Lines of credit must mature within the current fiscal year.

The Director of Finance (or designee) will authorize draws and the Assistant Finance Director (or designee) will execute them. The Finance department will identify line-of-credit draws and expenditures on the books of account, and quarterly verify compliance and adequacy of documentation.

Additionally, a line of credit may be established to fulfill bond covenant requirements for a reserve fund when permitted under applicable ordinances and it is cost beneficial to do so. Before drawing on a line of credit for a capital item, the city should adopt a reimbursement resolution for the project in the event bonds need to be issued.

## **VI. LONG TERM DEBT**

### **A. General**

Long-term obligations will not be used for operating purposes, and the life of the obligations will not exceed the useful life of the projects financed.

Debt service structure will approximate level debt service unless operational matters dictate otherwise.

The City will strive to limit its annual issuance of long term obligations to \$10 million in order to take advantage of small issuer exemptions in the federal arbitrage laws. Should subsequent changes in the law raise these limits, then the city's policies will be adjusted accordingly.

The cost of issuance of private activity bonds is usually higher than for governmental purpose bonds. Consequently, private activity bonds will be issued only when they will economically benefit the city.

The cost of taxable debt is higher than for tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances, and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds.

Therefore, the city will usually issue obligations tax-exempt, but may occasionally issue taxable obligations.

#### **B. Bonds – General Obligation or Revenue**

Long-term general obligation or revenue bonds shall be issued to finance significant capital improvements for purposes set forth by voters in bond elections. Additionally, revenue bonds may be issued in response to public need without voter authorization.

Bonds may have an average life of 30 years or less.

A resolution of intent to issue bonds authorizing staff to proceed with preparations may be presented for the consideration of the City Council when the capital budget is presented, as necessary.

The city may consider the use of surety bonds, lines of credit or similar instruments to satisfy reserve requirements.

#### **C. Certificates of Obligation**

Certificates of obligation may be issued to finance permanent improvements and land acquisition, if the need arises between bond elections. In addition, they may be used to finance cost overruns or to acquire equipment costing at least \$100,000. The life of certificates of obligation issued to finance equipment shall match the life of the equipment.

In accordance with state law, a resolution authorizing publication of notice of intent to issue certificates of obligation shall be presented for the consideration of the City Council no less than 45 days before an expected issuance. The notice of intent shall be published in the City's publication of record or a newspaper of general circulation in the city once a week for two consecutive weeks with the first publication to be at least thirty (30) days prior to the sale date.

Certificates of obligation can be backed by revenues eligible to be pledged under state law. Some revenues are restricted as to the uses for which they may be pledged. Water and wastewater revenues may be pledged without limit for water and wastewater purposes, but may only be pledged up to \$100,000 for non-water and wastewater purposes.

Certificates of obligation may also be backed by a tax pledge under certain circumstances as defined by law. They may also be backed by a combination tax and revenue pledge.

#### **D. Public Property Finance Contractual Obligation**

Public property finance contractual obligations may be issued to finance the acquisition of personal property.

#### **E. Anticipation Notes**

Anticipation Notes empower municipalities to issue debt without giving notice of intent. Anticipation Notes may be secured and repaid by a singular pledge, but not plural pledge, of

revenue, taxes, or the proceeds of a future debt issue. Anticipation Notes are authorized by an ordinance adopted by the City.

Anticipation Notes may be used to finance projects or acquisition that could also be financed with Certificates of Obligation.

Anticipation Notes have several restrictions which include:

- 1) Anticipation Notes issued for general purposes must mature before the seventh anniversary of the date the Attorney General approves the issue,
- 2) Anticipation Notes may not be used to repay inter-fund borrowing or a borrowing that occurred 24 months prior to the date of issuance,
- 3) A governing body may not issue Anticipation Notes that are payable from bond proceeds unless the proposition authorizing the issuance of the bonds has already been approved by the voters.

#### **F. Derivatives**

The city is prohibited from investing directly or indirectly in derivatives. A derivative is a contract that derives its value from the performance of an underlying entity. Some of the more common derivatives include forwards, futures, options, swaps, and a variation of these such as synthetic collateralized debt obligations and credit default swaps. By avoiding investing in derivatives the city is acting in a prudent manner and following its conservative investment strategy.

#### **G. Bond Elections**

Before a bond election, the City Manager and City Councilmembers will be provided with competent debt capacity analyses, tax and user fee impact projections and other information as deemed appropriate by the City Manager's Office. The Bond Counsel and Financial Advisor will provide support during the process.

#### **VII. REFUNDING**

The city shall consider refunding debt whenever an analysis indicates the potential for present value savings of approximately 3% of the principal being refunded or at least \$200,000. The city will not refund less than 3% of its outstanding debt at one time except in unusual circumstances such as when it intends to change bond covenants.

Private activity bonds may be refunded in a current refunding only.

#### **VIII. CAPITAL LEASING**

Capital leasing is an option for the acquisition of a piece or package of equipment costing less than \$3,000,000.

Leasing shall not be considered when funds are on hand for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the funds on hand or when other factors such as budget constraints, economic conditions or vendor responsiveness override the economic consideration.

Whenever a lease is arranged with a private sector entity, a tax exempt rate shall be sought. Whenever a lease is arranged with a government or other tax-exempt entity, the city shall strive to obtain an explicitly defined taxable rate so that the lease will not be counted in the city's total annual borrowings subject to arbitrage rebate.

If the interest rate is greater than three (3) percent, the lease agreement shall permit the city to refinance the lease at no more than reasonable cost should the city decide to do so. A lease which can be called at will is preferable to one which can merely be accelerated.

Since the market for lease financings is relatively inefficient, the interest rates available at any one time may vary widely. Therefore, if the interest rate is greater than three (3) percent; the city shall obtain at least three competitive proposals for any major lease financing. The net present value of competitive bids shall be compared, taking into account whether payments are in advance or in arrears, and how frequently payments are made. The purchase price of equipment shall be competitively bid as well as the financing cost.

The advice of the city's bond counsel shall be sought in any leasing arrangement and when federal tax forms 8038 are prepared to ensure that all federal tax laws are obeyed.

The city may consider issuing certificates of participation to finance a very large project. Care should be taken because financing costs may be greater than for other types of financing. When possible, the lease agreement will be backed with a tax pledge.

If the city is obligated to make payments more than a year in the future, then the agreement will probably be considered debt by the state. However, if the payments are subject to annual appropriation by the City Council, then they may not.

## **IX. OTHER TYPES OF FINANCING**

From time to time other types of financing may become available. Examples of these options are debt pools with other entities and low-interest loans from state agencies such as the Texas Water Development Board.

## **X. RATIOS AND RESERVES**

The portion of the city's property tax rate levied for debt service shall not exceed 40% of the total tax rate.

The Water and Wastewater Fund total long term debt outstanding shall not exceed the amount of fund equity.

The City will endeavor to maintain 1.25 coverage for all indebtedness of the Water and Wastewater Fund and 1.50 coverage for the Lancaster Recreational Development Fund.

Debt Service Funds should not have reserves or balances in excess of 1/12 of last year's principal and interest expense except that (1) the city's Water/Wastewater revenue bond debt service reserves will be maintained at the level of the average annual debt service plus amounts accrued for the next debt service payment, (2) the City's Parks & Recreation Sales Tax Revenue bond reserves will be maintained at the level of maximum annual debt service plus amounts accrued for the next debt service payment.

When revenue supported, tax-backed debt is issued, a debt service reserve or similar alternative backup source from which to pay debt service will be established. The source of the reserve will be determined on a case by case basis. When the revenue source being financed with the debt has become well established, then it will no longer be necessary to maintain the reserve or similar alternative backup source.

## **XI. OFFICIAL STATEMENT**

The Official Statement is the disclosure document prepared by or on behalf of the city for an offering of securities. The City's Financial Advisor and Bond Counsel will assist in the preparation of the Official Statement. The information contained in the Official Statement is gathered from departments/divisions throughout the city. Coordination and compilation of the information provided to the Financial Advisor by the City is the responsibility of the Assistant Director of Finance under the supervision of the Director of Finance.

## **XII. RATINGS**

The city's goal is to maintain or improve its bond ratings. To that end, prudent financial management policies will be adhered to in all areas. Therefore, it is important for the City to continue to build its liquidity and maintain solid general fund performance. The City could receive a one-notch upgrade assuming that all other factors/inputs remain constant.

Full disclosure of operations will be made to the bond rating agencies. The city staff, with the assistance of the financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies.

The city shall maintain a line of communications with the national rating agencies informing them of major financial events in the city as they occur. The Comprehensive Annual Financial Report shall be distributed to the rating agencies after it has been accepted by the City Council.

The rating agencies will also be notified either by telephone or through written correspondence when the city begins preparation for a debt issuance. After the initial contact, a formal ratings application will be prepared and sent along with the draft of the Official Statement relating to the bond sale to the rating agencies. This application and related documentation should be sent several weeks prior to the bond sale to give the rating agencies sufficient time to perform their review.

A personal meeting with representatives of the rating agencies will be scheduled every few years or whenever a major project is initiated.

### **XIII. CREDIT ENHANCEMENTS**

Credit enhancements are mechanisms which guarantee principal and interest payments. They include bond insurance and a line or letter of credit. A credit enhancement will be considered if it results in and lowers overall costs.

During debt issuance planning, the Financial Advisor will advise the city whether or not a credit enhancement is cost effective under the circumstances and what type of credit enhancement, if any, should be purchased. In a negotiated sale, bids may be taken during the period prior to the pricing of the sale. In a competitive sale, bond insurance may be provided by the purchaser if the issue qualifies for bond insurance.

### **XIV. SECONDARY MARKET DISCLOSURE**

In compliance with SEC 15c2-12 regulations, which became effective July 3, 1995, municipal debt issuers are required to annually provide specified financial and operating information to the Municipal Securities Rulemaking Board (MSRB) Electronic Municipal Market Access (EMMA) designated by the SEC. This information is available free of charge via the Electronic Municipal Market Access (EMMA) system at [www.emma.msrb.org](http://www.emma.msrb.org). Additionally, issuers must notify the State Information Depositories (SIDs) if one exists.

The information to be provided includes quantitative financial information and operating data as well as audited financial statements. This financial disclosure must be filed by March 31 of each year.

In addition to the financial and operating information any material event must be provided to EMMA within 10 business days of occurrence. Municipal debt issuers will be obligated to provide ongoing disclosure on the status of the following material events:

- Principal and interest payment delinquencies
- Nonpayment-related defaults
- Unscheduled draws on reserves
- Unscheduled draws on credit enhancements
- Substitution of credit or liquidity providers, or the failure to perform
- Adverse tax opinions or events affecting the tax-exempt status of the security
- Modifications to rights of security holders
- Bond calls
- Defeasances
- Matters affecting collateral
- Rating changes

The Director of Finance will be designated "Compliance Officer" for disclosure requirements. Levels of reporting will include:

- Annual compliance report to the City Manager,

- Notification by electronic filing to EMMA, and SID's of material events, with copies to the City Council
- Copies of AFR and updated tables from the Official Statement to EMMA and SIDs within six months of fiscal year end.

## **XV. ARBITRAGE LIABILITY MANAGEMENT**

It is the city's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law.

### **A. General**

Federal arbitrage legislation is intended to discourage entities from issuing tax exempt obligations unnecessarily. In compliance with the spirit of this legislation, the city will not issue obligations except for identifiable projects with very good prospects of timely initiation. Obligations will be issued as closely in time as feasible to the time contracts are expected to be awarded so that they will be spent quickly.

### **B. Responsibility**

Because of the complexity of arbitrage rebate regulations and the severity of noncompliance penalties, the advice of Bond Counsel and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise. The city maintains a contract for arbitrage rebate services.

The Director of Finance will be responsible for identifying the amount of unspent debt proceeds including interest which is on hand and for ensuring that, to the extent feasible, the oldest proceeds on hand are spent first.

The arbitrage rebate consultant maintains a system for computing and tracking the arbitrage rebate liability, and will notify the city of the amount of accrued liability. They will also be responsible for notifying the city two months in advance of when a rebate of excess arbitrage earnings is due to the Internal Revenue Service.

The City's bond counsel and financial advisor shall review in advance any arbitrage rebate payments and forms sent to the Internal Revenue Service.

The expenditure of obligation proceeds will be tracked in the financial accounting system by type of issue. Investments will be pooled for financial accounting purposes and may, at the discretion of the Director of Finance, be pooled for investment purposes. When investments of bond proceeds are co-mingled with other investments, the City shall adhere to the Internal Revenue Service rules on accounting allocations.

Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

### **C. Internal Interim Financing**

In order to defer the issuance of obligations, when sufficient non-restricted reserve funds are on hand, consideration shall be given to appropriating them to provide interim financing for large construction contracts or parts of contracts. When the appropriations are subsequently re-financed with the proceeds of obligations or other resources, the non-restricted reserve funds shall be repaid. When expenditures are reimbursed from debt issuances, applicable state law and the Internal Revenue Service rules on reimbursements will be complied with so that the reimbursements may be considered expenditures for arbitrage purposes.

Requirements are in general:

- The city shall declare its intention to reimburse an expenditure with debt proceeds before paying the expenditure, and will exclude costs such as design and engineering fees or cost of issuance;
- Reimbursement bonds must be issued and the reimbursement made within one year after the expenditure was made or the property financed by the expenditure was placed in service, whichever is later; and
- The expenditure to be reimbursed must be a capital expenditure.

### **D. Two Year Spend-out Option**

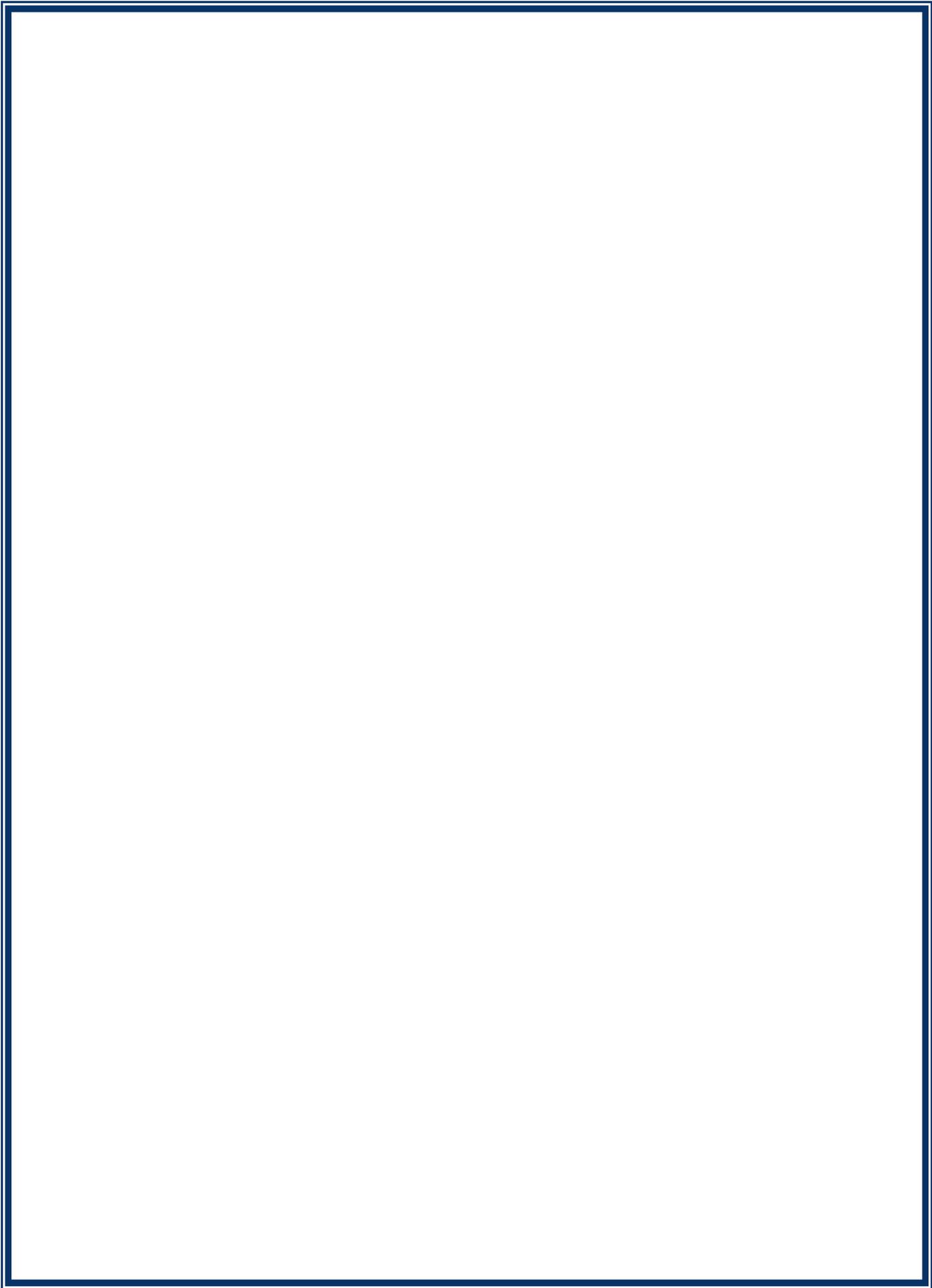
Arbitrage rebate legislation offers a safe harbor whereby obligations issued for construction will be exempt from arbitrage rebate if certain rules are adhered to and the proceeds are spent within two years. However, if this option is elected and all the proceeds are not spent according to the prescribed schedule, penalties are imposed. The option should be considered when circumstances indicate the city will with certainty be successful in achieving a two year spend-out goal. Such circumstances may include, but are not limited to the following:

- Obligations are issued to finance a variety of small construction projects, not large projects which might be unexpectedly delayed after the issuance. Also, project management understands the requirements and is firmly committed to achieving the spend-out goal.
- Obligations are issued for a single, large high priority project with a relatively short construction period and there is a high level of commitment to speedy completion.

When the two year spend out option is elected, debt will be issued for an estimated one year of expenditures to provide for unexpected delays of up to a year without incurring penalties. The exercise of the two year spend out option will always be coordinated with Bond Counsel and the Financial Advisor.

## **XVI. MODIFICATION TO POLICIES**

These policies will be reviewed annually and presented to the City Council for consideration.



# APPENDIX

# **RESOLUTIONS & ORDINANCES**

ORDINANCE NO. 2022-09-35

**AN ORDINANCE OF THE CITY OF LANCASTER, TEXAS, ESTABLISHING CURRENT CIVIL SERVICE CLASSIFICATIONS WITHIN THE POLICE AND FIRE DEPARTMENTS; PRESCRIBING THE NUMBER OF POSITIONS IN EACH CLASSIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALER; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Chapter 143 of the Texas Local Government Code, the City Council shall have, and has, the authority to establish certain classifications and shall prescribe the number of positions in each of these classifications by ordinance; and

**WHEREAS**, the City Council has reviewed and approved a budget for the City for fiscal year beginning October 1, 2022 and ending September 30, 2023; and

**WHEREAS**, such budget contains a program of planned expenditures and establishes authorized positions within the police and fire departments, to effect economy in operations and betterment of municipal services, which includes intended and planned changes to the operations and staffing resources of those departments.

**WHEREAS**, it is the express intent of the City Council that the total number of authorized positions within the Lancaster Fire Department increase by six (6) for a total of seventy-one (71) effective October 1, 2022 and the total number of authorized positions within the Lancaster Police Department remain at sixty-five (65) effective October 1, 2022; and

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:**

**SECTION 1.** That City Council hereby establishes the classifications and the number of authorized positions within each classification in the Fire Department. The following strength of force for the Lancaster Fire Department is set forth as follows: FIRE SUPPRESION Authorized No. of Positions as of 10/01/2022 Classification Assistant Chief 1 Battalion Chief 5 Captain 10 Fire Engineer 21 Fire Fighter 34 Total 71

**SECTION 2.** That City Council hereby establishes the classifications and the number of authorized positions within each classification in the Police Department. At that time and date, the following strength of force for the Lancaster Police Department is set forth as follows: POLICE Authorized No. of Positions as of 10/01/2022 Classification Assistant Chief 2 Police Lieutenant 6 Police Sergeant 7 Police Officer 50 Total 65

**SECTION 3.** Severability: If any provision, section, clause, sentence, or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or un-enforced, the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council in adopting and of the Mayor in approving this ordinance that no portion, provision, or regulation contained herein shall become inoperative or fail by way of reasons of any unconstitutionality or invalidity of any other portion, provision, or regulation.

**SECTION 4.** Repealer: That all other ordinances, section, or parts of ordinances heretofore adopted by the City of Lancaster in conflict with the provisions set out above in this ordinance are hereby repealed or amended as indicated.

**SECTION 5.** This ordinance shall take effect on October 1, 2022.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 12th day of September, 2022.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



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David T. Ritter, City Attorney

ORDINANCE NO. 2022-09-35

ORDINANCE NO. 2022-09-39

**AN ORDINANCE OF THE CITY OF LANCASTER, TEXAS, ESTABLISHING CIVIL SERVICE ASSIGNMENT PAY WITHIN THE POLICE DEPARTMENT; ESTABLISHING CERTIFICATION PAY FOR THE POLICE AND FIRE DEPARTMENTS; PRESCRIBING THE DESCRIPTION AND RATES OF PAY FOR EACH SPECIALIZED ASSIGNMENT AND/OR CERTIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALER; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Chapter 143 of the Texas Local Government Code, the City Council shall establish certain assignment pay and shall prescribe the rate of pay in each of these classifications by ordinance; and

**WHEREAS**, the City Council has reviewed and approved a budget for the City for fiscal year beginning October 1, 2022 and ending September 30, 2023; and

**WHEREAS**, such budget contains a program of planned expenditures and for authorized positions within the police and fire departments, including programmed changes to the operations and human resources of those departments; and

**WHEREAS**, it is the express intent of the City Council that the city provide for civil service assignment pay for special assignments made by the Department Head and approved by the City Manager; and

**WHEREAS**, § 143.042 of the Texas Local Government Code states that the governing body of a municipality may authorize assignment pay for fire fighters or police officers who perform specialized functions in the Fire or Police Department; and,

**WHEREAS**, § 143.042 (c) of the Texas Local Government Code requires that the governing body must set forth in an ordinance the amount of assignment pay and the conditions under which it is to be payable to members of the Fire and Police Departments; and,

**WHEREAS**, § 143.043 of the Texas Local Government Code permits municipalities to authorize assignment pay for members of the Police Department who perform the duties and responsibilities of the field training officer program; and

**WHEREAS**, §143.044(b) of the Texas Local Government Code permits municipalities to authorize certification pay for fire fighters and police officers who possess certifications, and the governing body must set forth in an ordinance the amount of certification pay and the certifications for which it is to be payable to members of the Fire and Police Department; and

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:**

**SECTION 1.** That City Council hereby establishes the assignment pay within each classification for the police department is set forth as follows: A) The assignment of "Criminal Investigator-Detective" is a specialized function within the Lancaster Police Department and that assignment involves investigating higher grade misdemeanors and felonies for prosecution in County and District Court. When a member is designated by the Police Chief or his designee to serve as "Criminal Investigator—Detective" for the Department, that member is entitled to receive \$80.00 per pay period as "CID" assignment pay. B) The assignment of "Field Training Officer" is a specialized assignment within the Lancaster Police Department. The assignment of "Field Training Officer" involves training and evaluating police recruits on the policies, practices, and procedures of the Lancaster Police Department. The Police Chief or his designee assigns capable Police personnel to this position of responsibility in accordance with his or her demonstrated knowledge and familiarity with the Field Training Officers Program. Because the assignment of "Field Training Officer" requires additional and specialized duties, when a member holds the appropriate certifications AND is designated in writing by the Police Chief or his designee to serve as a "Field Training Officer," that member is entitled to receive an additional \$80.00 per pay period as "FTO Assignment Pay." C) The assignment of "Canine Officer" is a specialized function/assignment within the Lancaster Police Department and that assignment involves training and utilizing Canine officers. When a member is designated by the Police Chief or his designee to serve as "Canine Officer" for the Department, that member is entitled to receive \$80.00 per pay period as "K9" assignment pay. D) The assignment of "Community Relations Officer" is a specialized assignment within the Lancaster Police Department and that assignment involves engaging the community outside of a normal assigned schedule to provide a direct link with the Lancaster

Police Department. When a member of the Lancaster Police Department is designated by the Police Chief or his designee in writing to serve as "Community Relations Officer" for the Department, that member is entitled to receive \$80.00 per pay period as "CR" assignment pay.

**SECTION 2.** That City Council hereby establishes the paramedic pay within each classification for the fire department is set forth as follows: A) The assignment of "Paramedic Pay" is a specialized function within the Lancaster Fire Department and that assignment involves providing advanced emergency medical care. Members certified by the Texas Department of State Health Services (TDSHS) is entitled to receive \$80.79 per pay period as "PII" certificate pay.

**SECTION 3.** That City Council hereby establishes the certification pay within each classification for the fire and police department is set forth as follows: A) The assignment of "Language Skills Assignment Pay" to Police Officers and Fire Fighters who have demonstrated through a validated third party verification process the ability to communicate in a foreign language beneficial to the Citizens of Lancaster as identified through the most recent U.S. Census as well as American Sign Language; and whose assignment requires that he or she utilize those skills, is entitled to receive \$32.31 per pay period for Language Skills 2 "LS2" assignment pay for verbal, reading and writing; or \$16.51 per pay period for Language Skills 1 "LS1" verbal assignment pay. B) The assignment of Certificate Pay for Police Officers and Fire Fighters with a current certification issued by the Texas Commission on Law Enforcement (TCOLE) or Texas Commission on Fire Protection (TCFP) that member is entitled to receive \$23.25 per pay period for intermediate certificate, or \$46.25 per pay period for advanced certificate, or \$69.25 for master certificate.

**SECTION 4.** That City Council hereby establishes that terms of this ordinance and/or any payment of "assignment pay" do not apply to a member who is performing any of these duties on a "step-up," "acting" or any other temporary basis.

**SECTION 5.** Severability: If any provision, section, clause, sentence, unenforceable or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council in adopting this ordinance that no portion, provision, or regulation contained herein shall become inoperative or fail by way of reasons of any unconstitutionality or invalidity of any other portion, provision, or regulation.

**SECTION 6.** Repealer: That all other ordinances, section, or parts of ordinances heretofore adopted by the City of Lancaster in conflict with the provisions set out above in this ordinance are hereby expressly repealed or amended as indicated.

**SECTION 7.** This ordinance shall take effect on October 1, 2022.

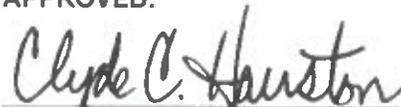
**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 12th day of September, 2022.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

ORDINANCE NO. 2022-09-38

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, APPROVING AND ADOPTING A BUDGET FOR PROCEEDS OF SEIZED PROPERTY FOR THE LANCASTER POLICE DEPARTMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE IN ACCORDANCE WITH SAID BUDGET; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Lancaster Police Department has signed certain agreements with the State Attorney General and United States Department of Justice to share the use of property and/or proceeds from seizures in connection with combined law enforcement activities; and

**WHEREAS**, the Chief of Police of the City of Lancaster Police Department has submitted to the City Council a proposed budget of the expenditures for utilizing such funds in accordance with the law for the benefit of law enforcement activities of the department for fiscal year 2022-2023; and

**WHEREAS**, the City Council has received the Chief of Police's proposed seizure budget, a copy of which proposed seizure budget is attached hereto and incorporated herein as Exhibits A and B, and has been filed with the City Secretary of the City of Lancaster;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:**

**SECTION 1.** That the budget of expenditures as set forth in the attachments hereto as Exhibits A and B, for conducting the affairs of the Lancaster Police Department and providing a financial plan for the ensuing fiscal year beginning October 1, 2022 and ending September 30, 2023, is hereby approved as the adopted budget for proceeds of seized property on behalf of the Lancaster Police Department; and, the Lancaster Police Department shall expend those funds in accordance with agreements recited herein and applicable law.

**SECTION 2.** That the appropriations for the fiscal year are hereby approved beginning October 1, 2022, and ending September 30, 2023, for the various funds and purposes of the Lancaster Police Department, which is attached hereto and incorporated herein as Exhibit A and B.

**SECTION 3.** Those expenditures during the fiscal year shall be made in accordance with the seizure budget approved by this ordinance and made part hereof for all purposes unless otherwise authorized by a duly enacted ordinance of the City.

**SECTION 4.** That all provisions of the ordinances of the City of Lancaster in conflict with the provisions of this ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Lancaster not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 5.** That should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 12th day of September 2022.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



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David T. Ritter, City Attorney

ORDINANCE NO. 2022-09-38

# Police Seized Funds - State

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 11  
Department 14  
Program 0**

**POLICE SEIZED FUNDS - STATE  
POLICE  
POLICE DEPARTMENT**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,834
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ 1,800	\$ 5,000	\$ 7,834
<b>Supplies Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 10,000</b>	<b>\$ 15,668</b>
<hr/>						
Account Object	Description					
302	MAINT-MOTOR VEHICLES	\$ 1,899	\$ 930	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 1,899</b>	<b>\$ 930</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
Account Object	Description					
405	DISTRICT ATTORNEY	\$ 1,750	\$ -	\$ 4,324	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 1,750</b>	<b>\$ -</b>	<b>\$ 4,324</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>Department Total</b>		<b>\$ 3,649</b>	<b>\$ 930</b>	<b>\$ 6,124</b>	<b>\$ 10,000</b>	<b>\$ 15,668</b>

# Police Seized Funds - Federal

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 12  
Department 14  
Program 0**

**POLICE SEIZED FUNDS - FEDERAL  
POLICE DEPARTMENT  
POLICE DEPT EXPENDITURES**

		2020	2021	2022	2022	2023
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ 5,000	\$ 40,679
204	MINOR EQUIP/TOOLS	\$ 1,055	\$ 7,698	\$ 902	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 1,055</b>	<b>\$ 7,698</b>	<b>\$ 902</b>	<b>\$ 5,000</b>	<b>\$ 40,679</b>
Account Object	Description					
407	SERVICES	\$ 21,634	\$ 21,929	\$ 17,728	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ -	\$ 5,000	\$ 40,679
<b>Services Sub Total</b>		<b>\$ 21,634</b>	<b>\$ 21,929</b>	<b>\$ 17,728</b>	<b>\$ 5,000</b>	<b>\$ 40,679</b>
<b>Department Total</b>		<b>#REF!</b>	<b>#REF!</b>	<b>\$ 18,630</b>	<b>\$ 10,000</b>	<b>\$ 81,358</b>

ORDINANCE NO. 2022-09-37

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE IN ACCORDANCE WITH SAID BUDGET; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City Manager of the City of Lancaster has submitted to the City Council a proposed budget of the revenues and expenditures for conducting the affairs of the City and providing a complete financial plan for fiscal year 2022/2023; and

**WHEREAS**, the City Council has received the City Manager's proposed budget, a copy of which proposed budget has been filed with the City Secretary of the City of Lancaster;

**WHEREAS**, This budget will raise more total property taxes than last year's budget by \$3,041,313 or 10.97%, and of that amount \$1,733,814 is tax revenue to be raised from new property added to the tax roll this year.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:**

**SECTION 1.** That the Budget of the revenues and expenditures necessary for conducting the affairs of the City of Lancaster and providing a financial plan for the ensuing fiscal year beginning October 1, 2022 and ending September 30, 2023, as submitted by the City Manager, after the required public hearing, be and the same is hereby adopted as the Budget of the City of Lancaster for the fiscal year beginning October 1, 2022 and ending September 30, 2023 a copy of which is maintained in the office of the City Secretary, and; said budget contains all of the proposed projects and expenditures in accordance with law. (Exhibit A)

**SECTION 2.** That the appropriation for the fiscal year including the budgets of the Lancaster Economic Development Corporation (Type A) and Lancaster Recreational Development Corporation (Type B), which are hereby approved beginning October 1, 2022, and ending September 30, 2023, for the various funds and purposes of the City of Lancaster, which is attached hereto and incorporated herein as Exhibit A.

**SECTION 3.** Those expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance and made part hereof for all purposes unless otherwise authorized by a duly enacted ordinance of the City; and, said budget may be amended from time to time as authorized by ordinance of the City Council.

**SECTION 4.** That all notices and public hearings required by law have been duly completed.

**SECTION 5.** That all provisions of the ordinances of the City of Lancaster in conflict with the provisions of this ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Lancaster not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 6.** That should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

**DULY PASSED** by the City Council of the City of Lancaster, Texas on this the 12th day of September 2022.

ATTEST:

  
\_\_\_\_\_  
Sorangel O. Arenas, City Secretary

APPROVED:

  
\_\_\_\_\_  
Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



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David T. Ritter, City Attorney

ORDINANCE NO. 2022-09-37

RESOLUTION NO. 2022-09-80

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, RATIFYING THE BUDGET FOR THE FISCAL YEAR 2022/2023 AS A RESULT OF THE CITY RECEIVING MORE REVENUE FROM PROPERTY TAXES IN THE 2022/2023 BUDGET THAN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, following public notice duly posted and published in all things as required by law, a public hearing was held, by and before the City Council of the City of Lancaster, the subject of which was the proposed budget for the City of Lancaster for Fiscal Year 2022/2023; and

WHEREAS, Texas Local Government Code Section 102.005(b) and section 102.007(c) (passed as House Bill 3195 as adopted at the Regular Session of the 80th Legislature) requires specific language and a separate vote on a budget that will require raising more revenue from property taxes than previous year.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:

**SECTION 1.** The City Council hereby ratifies, by a record vote, the adoption of a budget for Fiscal Year 2022/2023 which results in an increase of revenues from property taxes than the previous year, with the following declaration: THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$3,041,313 OR 10.97%, AND OF THAT AMOUNT, \$1,733,814 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

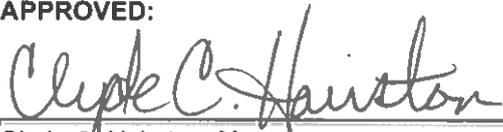
**SECTION 2.** This Resolution shall become effective immediately from and after its passage, as the law and charter in such cases provides.

DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 12th day of September 2022.

ATTEST:

\_\_\_\_\_  
Sorangel O. Arenas, City Secretary

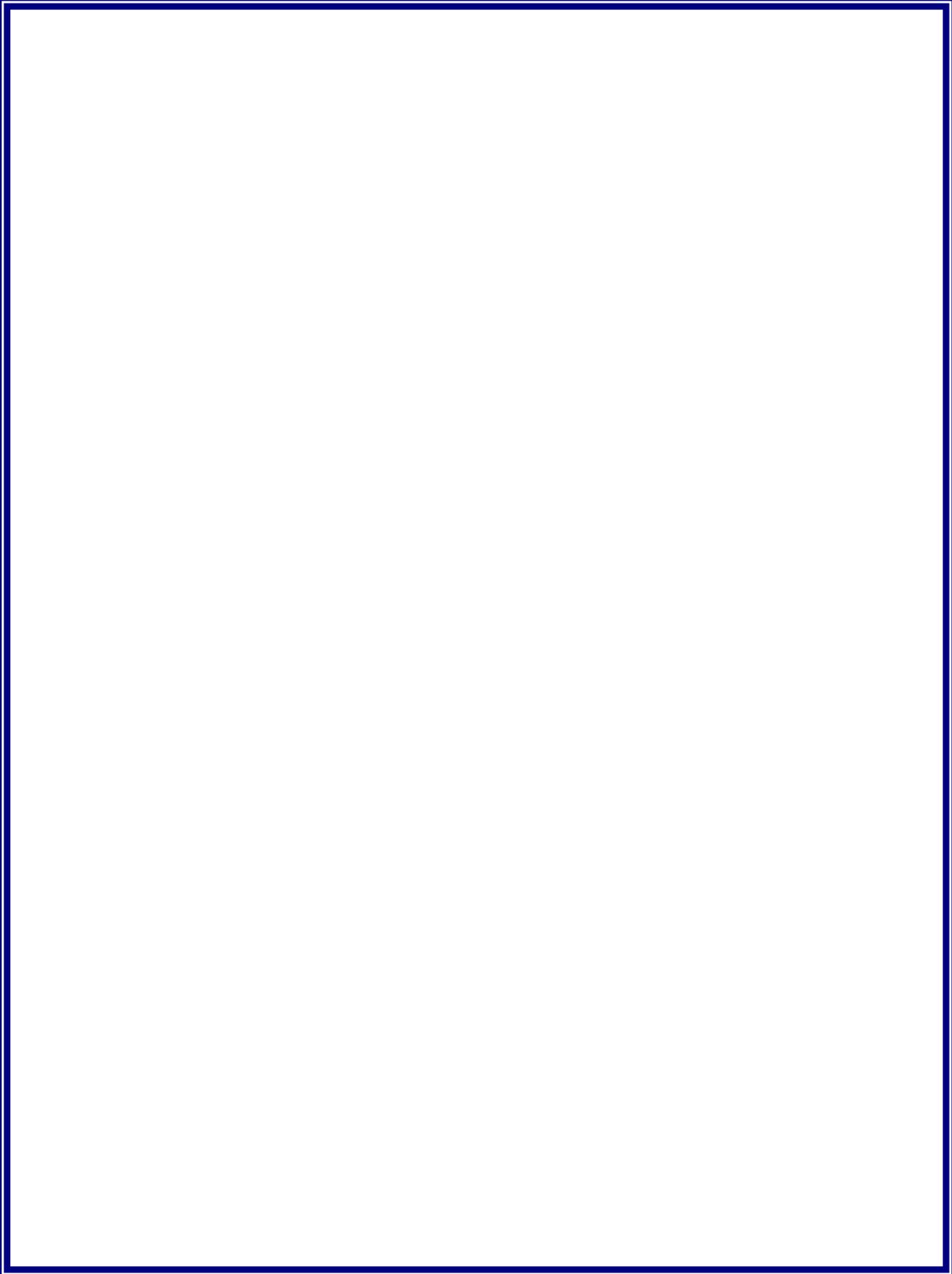
APPROVED:

  
\_\_\_\_\_  
Clyde C. Hairston, Mayor

APPROVED AS TO FORM:

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City Attorney



# City of Lancaster

## Definitions of Expenditure Accounts

### 0100-0199 PERSONNEL SERVICES

**0101 Salaries - Regular**

Salaries and wages paid to employees filling council approved, permanent, full time positions

**0102 Salaries - Part Time**

Salaries and wages paid to part-time, seasonal, and hourly personnel

**0103 Salaries - Overtime**

Overtime wages paid which exceed a non-exempt employee's base compensation

**0104 Salaries - Longevity**

Length of service pay for permanent, full time employees.

**0105 Group Health Insurance**

City's participation in group hospitalization insurance plan

**0106 TMRS**

City's participation in retirement program for full-time employees

**0107 FICA**

City's portion of mandatory contribution of Federal Social Security at the total rate of 7.65% of yearly earnings

**0108 Salaries - Paramedic**

Additional pay for certified paramedics

**0109 Salaries - Well Pay**

Incentive pay for employees using less than a determined allotment of sick leave

**0110 Dental Insurance**

City's participation in dental insurance plan

**0111 City Manager Benefits**

Specified amount provided for city manager per contract

**0112 Salaries - Out of Class Pay**

Wages for employees temporarily assigned to work in higher position

**0113 Car Allowance**

Fixed monthly reimbursement to approved employees for use of personal vehicle on a regular basis for city business

**0114 Salaries - Assignment Pay**

Wages attributed to the performance of certain job functions as determined by the city

**0115 Certification Pay**

Incentive wages provided for employee held certifications

**0120 Group Life Insurance**

City participation in group life insurance plan

**0130 Workers Compensation**

Determined amount paid for workers compensation premiums

**0200-0299 SUPPLIES**

**0201 Office Supplies**

Supplies necessary for general office use (paper, pens, markers, staplers, etc...)

**0202 Uniforms and Clothing**

Apparel to be worn in the course of a job function. Includes uniforms, badges, footwear, protective clothing, etc...

**0203 Motor Vehicle Supplies**

Supplies and parts for the operation of motor vehicles including tires, batteries, filters, etc... Does not include fuel

**0204 Minor Tools and Small Equipment**

Small tools and small office equipment under \$500 that does not require capitalization

**0205 Janitorial and Cleaning Supplies**

Includes soaps, wax, mops, brooms, paper towels, etc...

**0206 Chemicals**

Chemicals used in department job functions

**0207 Signs**

Small signs that are subject to rapid depreciation such as plastic in-house signs

**0208 Educational and Rec. Supplies**

Supplies used for public recreational and educational activities. Does not include in-service training supplies

**0209 Botanical and Agricultural Supplies**

Bulbs, fertilizers, plants, seeds, etc. used for parks and public grounds

**0210 Food/Bev. - Meetings/Functions**

Food and beverage costs necessary to conduct city business such as luncheons, receptions, and special meetings

**0211 Other Operational Supplies**

Additional expendable supplies needed for the operation of city functions

**0212 Ammunition**

Ammunition used by public safety personnel

**0213 Prisoner Support**

Supplies used in the support of prisoners such as food, linens, etc....

**0214 Postage and Delivery**

Costs associated with the mailing and shipping of items

**0215 Training Supplies**

Books, publications, films, testing supplies, used for in-service training

**0216 Medical Supplies**

Supplies used in the treatment of patients such as medicines, bandages, etc... Included first aid products

**0217 Swimming Pool Concession**

Supplies purchased for resale in swimming pool concessions

**0218 Fuel and Oil**

Fuel and oil for city vehicles

**0219 Data Processing Supplies**

Costs associated with computer operations such as printer ink, disks, small programs, and other small supplies

**0220 Investigation Supplies**

Finger print kits, arson sniffer kits, film, and other items used for criminal investigation

**0222 Course Supplies**

Golf course supplies for maintenance

**0223 Animal Food**

Food for animals held at the animal shelter

**0224 Animal Care Supplies**

Medicines, disinfectants, gloves, etc... for animals at shelter

**0225 Landscaping**

Golf course purchase of trees, shrubs, for landscaping

**0226 Seed**

Seed for parks, landscaping, and golf greens

**0228 Emergency Management Supplies**

Supplies directly associated with the Emergency Management activity

**0230 Civil Service Supplies**

Supplies directly associated with the Civil Service activity

## **0300-0399 MAINTENANCE**

### **0301 Building and Structures**

Costs associated with the maintenance of city buildings and structures

### **0302 Motor Vehicles**

Costs necessary for the maintenance of city vehicles

### **0303 Equipment and Machinery**

Repair and maintenance for heavy equipment

### **0304 Streets**

Repair and maintenance for city streets

### **0305 Sidewalks, Drainage, Bridges**

Repair and maintenance for sidewalks, curbs, guttering , bridges, etc...

### **0306 Water Mains**

Repair and maintenance of water mains

### **0307 Instruments and Apparatus**

Repair and maintenance of instruments and apparatus

### **0308 Sanitary Sewer Mains**

Repair and maintenance of existing sanitary sewer lines, manhole facilities, service connections

### **0309 Meters and Settings**

Repair and maintenance of existing water metering devices

### **0310 Storage and Distribution Pumps**

Repair and maintenance of existing underground, ground, and overhead water storage facilities

### **0311 Wells**

Repair and maintenance of existing water wells

### **0312 Lift Stations**

Repair of existing lift stations

### **0313 Furniture and Fixtures**

Costs to maintain office furniture and fixtures

### **0314 Radio Equipment**

Repair costs to radio equipment used for communications in various departments

### **0315 Park Equipment and Fixtures**

Maintenance costs associated with city owned playgrounds, facilities, and public grounds

### **0316 Filtration Plants**

Repair and replacement of swimming pool filtration system

**0318 Office Equipment**

Contracts and other costs related to the maintenance of office equipment (does not include computer equipment)

**0319 Traffic Sign System**

Repair and maintenance of existing signs and signals in the city

**0320 Street Markings**

Costs to maintain street markings throughout the city

**0321 Hydrants**

Costs to paint, maintain, and replace hydrants throughout the city

**0322 Irrigation**

Maintenance costs on sprinkler systems

**0340 Refuse containers**

Cost of maintenance to commercial refuse containers

**0341 Early Warning Sirens**

Maintenance of city's civil defense sirens

**0342 Computer Maintenance**

Maintenance and repair for city computers and network

**0343 Cart and Path Repair**

Repairs to golf course cart paths

**0344 Library Book Repairs**

Repair and maintenance of library book collection

**0345 Athletic Field / Pool Facilities**

Maintenance to athletic competition fields and swimming pool facilities

**0346 Heating and Cooling Systems**

Maintenance and repair of all climate control devices installed in city facilities

**0350 Other Infrastructure Maintenance**

Includes infrastructure repair and maintenance not relating to other specified categories

**0351 Miscellaneous Maintenance**

Includes non-infrastructure repair and maintenance not relating to specific categories

**0363 Maintenance of Locks and Keys**

Maintenance and repair of locks to city facilities to include re-keying

## 0400 - 0599 OTHER SERVICES

### **0401 Telephone and Communications**

Costs related to telephone system and other communications services

### **0402 Rental of Equipment**

Costs for lease or rental of machinery or equipment. Includes office machines

### **0403 Casualty Insurance**

Premiums on insurance for property and equipment, liability insurance, and surety bonds

### **0404 Court Costs**

Jury and witness fees for municipal court; court costs for cases in the special investigation fund

### **0405 District Attorney Fees**

District Attorney fees for cases files for special investigation fund, or other funds as needed

### **0406 Unemployment Insurance**

All costs for unemployment insurance

### **0407 Special Services**

Costs for miscellaneous services to the city, does not include professional services

### **0408 Advertising**

Cost for promotion of city and for publication of legal advertising, public notices, and recruiting expenses

### **0409 Travel and Education**

All costs associated with attending out of house functions. Includes meetings, seminars, etc... and associated costs

### **0410 Utilities - Electricity**

Cost of electricity for city buildings and property

### **0411 Water Purchases**

Payments to Dallas Water Utilities for purchase of water

### **0412 Sewage Treatment**

Payments to Trinity River Authority for operations, maintenance, and debt service of sewage treatment facilities

### **0413 Sanitary Landfill**

Payments for landfill for city brush collections made by the street department

### **0414 Dues and Subscriptions**

Costs for memberships in professional organizations and subscriptions

### **0415 Mileage Reimbursement**

Reimbursement for accountable mileage reimbursement for approved travel

**0416 Other/Professional Services**

Fees paid for professional services not included in another services account

**0417 Purchase of Property**

All expenses related to the purchase of property for city use

**0418 Medical Expense**

Costs for physical examinations, medical treatment, and hospital expenses not covered by insurance

**0419 Awards**

Annual employee awards banquet, council gifts and awards, proclamations, resolutions, etc...

**0420 Internal Training**

Professional costs for internal training programs provided for employees and held within the city

**0421 Printing**

Costs for printing reports, forms, documents, binding, etc...

**0423 Contract Mowing**

Costs of contract mowing

**0424 Election Expense**

Expenses related to the holding of city elections

**0425 Workers Compensation**

To include expenditure for insurance relating to job related injuries

**0426 Volunteer Firemen's Pension**

Cost of volunteer firemen's pension plan

**0427 Engineering**

Engineering costs for construction

**0428 Housing Assistance**

HUD housing assistance payments through grant programs

**0429 Demolition Expense**

Includes all expenses for approved demolition to condemned buildings

**0430 Other Cities (Special Investigation)**

Payments made to other cities from special investigation fund

**0431 Survey**

Surveying expenses for construction

**0432 Architect**

Professional architectural design of city buildings

**0433 Animal Disposal Fees**

Includes fees for disposing of animals

**0434 Special Events**

Special events planned for public

**0435 Laboratory Charges**

Includes the cost of performing the required chemical analysis of the city's drinking water supply

**0436 Improvements by Contractors**

Cost of miscellaneous improvements by contractors

**0437 Contract Audit Services**

Professional service for outside, independent audit services

**0438 Testing**

Costs for testing for various jobs or required by federal or state laws and mandates

**0439 Easement Acquisition**

All costs involved with easement acquisition

**0440 Consultant and Advisory Fees**

Includes the cost of special studies, surveys, consulting fees, etc...

**0441 Planning Consultant Fees**

Accounts for the cost of outside planning services

**0442 Computer Professional Services**

Costs for professional computer programming, consulting fees, costs associated with maintain city network

**0443 Municipal Court Professional Services**

Costs for retaining municipal court judge, prosecutor, etc...

**0444 Tax Appraisal Services**

Costs associated with appraising the ad valorem tax

**0445 Pest Control Services**

Cost of pest control for city facilities

**0446 City Attorney Fees**

Used to account for payments made to contract city attorney

**0447 Co-Pay Impact Fees - Water**

Account used to pay escrow for waived water impact fees

**0448 Co-Pay Impact Fees - Wastewater**

Account used to pay escrow for waived wastewater impact fees

**0449 Future Grants Anticipated**

Amount approved by City Council for matching costs for future grants that are not requested but may become available

**0450 Administrative Fees**

Includes service charges, costs for checks for city bank accounts, etc...

**0451 Radio Tie-In to Parkland**

Cost for paramedic radio tie-in to Parkland Hospital

**0452 Filing Fees**

All legal filing fees

**0453 EMS Training**

Costs associated with the training of emergency medical service personnel

**0455 Certification Fees**

Fees required for certifications for specified personnel

**0456 Newsletter**

Costs of publishing city newsletter

**0458 Fireworks Show**

Fireworks purchased for annual fireworks display

**0460 Settlements**

Accounts for settlement agreements

**0461 Emergency 911 System Lease**

Cost of leasing 911 Emergency system for police, fire, and ambulance services

**0464 Rental of Office Space**

Cost for office space rental

**0465 Periodical and Publications**

Includes newspapers, magazines, etc... purchased for public use

**0468 Lancaster Chamber of Commerce**

Payments allocated to support the Chamber of Commerce

**0469 Storage**

Cost of record and furniture storage

**0470 Bad Debt Expense**

Costs of uncollectible returned checks and other bad debt such as unpaid water, sewer, and refuse bills

**0471 Co-Insurance**

Costs for damages not covered by insurance or deductible charges

**0472 Civil Service Director**

Professional services for appointed civil service director

**0474 Note Payments - Lease/Purchase**

Payments for council approved equipment purchased specifically for note payment

**0475 DARE Program Expenses**

Expenses for the Police Department DARE program

**0477 Recreation (Classes) Expenses**

Costs involved in conducting recreation classes offered by the city, including instructors, supplies

**0478 Recreation (Athletic) Expenses**

Costs associated with conducting athletic events

**0479 Recreation (Special Events) Expenses**

Costs involved in conducting special events

**0480 Year-End Settlement**

Year end settlement for HUD funds after audit

**0482 Other Agencies**

Includes payments due to other agencies for special investigation, etc...

**0483 Bond Issuance Costs**

Costs to the city for the issuance of bonds

**0484 Depreciation Expense - Buildings**

Annual depreciation on buildings and structures

**0485 Depreciation Expense - Equipment**

Annual depreciation expense on city equipment

**0486 Depreciation Expense - Park Equipment**

Annual depreciation expense on park equipment

**0490 Year End Fixed Asset Transfer**

Annual adjustment to record transfer of fixed assets from one fund to another

**0491 Maps**

Includes cost for having city maps printed

**0492 Employee Market Adjustments**

Budgeted amount to make adjustments as needed to salaries

**0493 Moving Expenses**

Costs associated with moving

**0495 TRA Contract Bonds**

Trinity River Authority Bonds

**0496 Loss on Refunding**

City's loss on refunding bonds (i.e. expenses)

**0497 Tuition Reimbursement**

Expense to reimburse employees for approved college tuition

**0498 Utilities - Gas**

Cost of gas for city facilities

**0499 Depreciation Expense - Park Improvements**

Annual depreciation expense for improvements made to parks

**0500 Revenue Bonds - Principal Retirement**

**0501 Revenue Bonds - Interest Expense**

**0502 Tax Bonds - Principal Retirement**

**0503 Tax Bonds - Interest Expense**

**0504 Reserve Fund Additions**

**0505 Agent Fees**

**0506 Combined Tax/Revenue Bonds - Principal Retirement**

**0507 Combined Tax/Revenue Bonds - Interest Expense**

**0508 Equipment Lease/Purchase - Principal Retirement**

**0509 Equipment Lease/Purchase- Interest Expense**

**0522 Contribution to Refunding**

**0526 Travel and Education - City Council: Mayor**

Approved amount for mayor's travel and education

**0527 Travel and Education - City Council: District 1**

Approved amount for District 1 Councilperson's travel and education

**0528 Travel and Education - City Council: District 2**

Approved amount for District 2 Councilperson's travel and education

**0529 Travel and Education - City Council: District 3**

Approved amount for District 3 Councilperson's travel and education

**0530 Travel and Education - City Council: District 4**

Approved amount for District 4 Councilperson's travel and education

**0531 Travel and Education - City Council: District 5**

Approved amount for District 5 Councilperson's travel and education

**0532 Travel and Education - City Council: District 6**

Approved amount for District 6 Councilperson's travel and education

**0533 City Council Discretionary Funds**

Budgeted amount approved by council to be used at their discretion throughout the year

**0534 Outreach Program**

Funds allocated by City Council to fund Lancaster Outreach Center

**0535 Health Department**

Funds allocated to pay Health Department for their program in the city

**0537 Dallas County Tax Collection Services**

Contracted amount to pay for tax collection services

**0538 Upgrade City Lighting**

Funds to upgrade needed lighting in various neighborhoods within the city

**0540 Municipal Court - Prosecutor Services**

Contract amount for city prosecutor services

**0541 Municipal Court - Judge**

Contract amount for judge in city court

**0542 Communications for Data Service**

Funds for contracted data links to other agencies

**0543 Janitorial Contract**

Janitorial services provided to city buildings and facilities

**0545 Professional Staff Development Training**

Professional services for staff development

**0554 Ambulance Billing and Collection Services**

Cost to fund outside agency to bill and collect ambulance service fees

**0556 Project Manager**

Project manager fees paid to manage various approved projects and programs

**0557 City Jail Contract**

Funds for contacting of city jail services

**0558 Employee Physical Assessment**

Funds used for the physical assessment of employees

**0559 Contract or Temporary Labor**

Costs for temporary employees contracted from agencies

**0560 Jail/Judicial Services: Prisoners**

Cost for Judicial Services for prisoners under city jail contract

## 0600 - 0699 CAPITAL OUTLAY

### **0601 Land**

Cost of Land Purchased

### **0602 Buildings and Structures**

Costs related to the purchase and improvement of city buildings, including additions, new systems, etc...

### **0603 Sanitary Sewer System**

New or additions to sewer lines, manhole facilities, etc...

### **0604 Water Mains**

New or additions to the city water distribution system

### **0606 Streets and Drainage**

Cost of construction of streets , including curb, gutter, paving and bridges

### **0607 Park System**

Capital playground equipment, swimming pools, tennis courts, etc...

### **0608 Furniture and Fixtures**

Desks, tables, chairs, book cases, credenzas, etc...

### **0609 Machinery and Equipment**

Pumps, rodding machines, lifts, car racks, mowers, fire equipment, major tools, etc...

### **0610 Motor Vehicles**

Automobiles, trucks, tractors, trailers, etc...

### **0611 Books**

Library books purchased

### **0612 Meters and Settings**

New meters and settings to water system

### **0613 Fire Hydrants**

New fire hydrants purchased

### **0614 Service Connections**

Connections for new water service

### **0615 Radio Equipment**

Purchase of mobile radio units, radar equipment, etc...

### **0616 Refuse Containers**

New refuse containers used

### **0617 Office Equipment**

Capitalized office equipment

**0618 Data Processing / Computer Equipment**

Purchase of computers, printers, modems, etc...

**0619 Traffic Control Devices**

Purchase of additional traffic signs , signals, and poles

**0620 Software**

Purchase of major capital computer software

**0621 Signs**

Purchase of miscellaneous signs

**0622 Vehicle**

Capitalized transferable accessories

**0623 Films / Audio Visual**

Films and audio visual items purchased by library

**0624 Hand Held Meters**

Purchase of new equipment for hand held meter reading

**0625 Police Equipment**

Capitalized miscellaneous equipment for police use

**0626 Sewer Connections**

New service connection for sewer

**0627 Surplus - Auction Property**

Adjustment for equipment retired from service and available for auction

**0628 Emergency Preparedness Equipment**

Capital purchase for Emergency Management activity

**0629 Fire Equipment**

Capitalized miscellaneous equipment for fire department use

**0630 Safety Equipment - Water/Wastewater**

Equipment purchased for water/wastewater employees

**0633 Testing Equipment**

Capitalized testing equipment such as vehicle and large equipment function testing items

**0700-0799 TRANSFERS OUT**

**0701 Transfer to General Operating Fund**

**0702 Transfer to General Obligation Debt Service Fund**

**0705 Transfer to Water and Sewer Operating Fund**

**0707 Transfer to Water and Sewer Debt Service Fund**

**0708 Transfer to Wastewater Contingency Fund**

**0709 Transfer to Airport Operating Fund**

**0711 Transfer to Police Special Investigation Fund**

**0713 Transfer to Parks and Recreation Fund**

**0714 Transfer to Hotel/Motel Occupancy Fee Fund**

**0715 Transfer to Equipment Replacement Fund**

**0716 Transfer to 4A LEDC Fund**

**0717 Transfer to 4B LRDC Fund**

**0718 Transfer to Golf Course Operating Fund**

**0720 Transfer to HUD Housing Fund**

**0721 Transfer to Emergency 911 Fund**

**0722 Transfer to Airport Debt Service Fund**

**0723 Transfer to Golf Debt Service Fund**

**0724 Transfer to Bridge Debt Service Fund**

**0725 Transfer to Water and Sewer 1998 Bond Debt Service Fund**

**0726 Transfer to 4B LRDC Debt Service Fund**

**0731 Transfer to Human Relations Commission Fund**

**0732 Transfer to Grant/Code Enforcement Fund**

**0733 Transfer to Block Grant/Police Fund**

**0735 Transfer to Information Services Fund**

**0738 Transfer to PTR Excess Property Tax Reduction Fund**

**0739 Transfer to Street Reserve Fund**

**0740 Transfer to Streets Capital Improvement Fund**

**0741 Transfer to 4B Capital Improvements Fund**

**0743 Transfer to Citywide Capital Improvements Fund**

**0745 Transfer to Water and Sewer Construction Fund**

**0746 Transfer to 98 Bond Water and Sewer Construction Fund**

**0753 Transfer to Stormwater Drainage Fund**

# **BUDGET GLOSSARY**

# City of Lancaster

## Budget Glossary

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**Account Number (or Code):** A ten or eleven digit number and individual account title assigned for accounting purposes.

**Accounting System:** The total set of records and procedures that are used to record, classify, and report information on an entity's financial status and operations.

**Accrual Basis of Accounting:** The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).

**Activity:** A specific and distinguishable service performed by a department in order to accomplish a function for which it is responsible.

**Activity and Athletic Fund:** A fund created to account for financial resources to be used for community services. These include recreation classes, aquatics, and athletics.

**ADA:** Americans with Disabilities Act.

**Adjusted Budget:** Denotes adjustments to line item accounts within a fund/department. These are usually made throughout the year as needed to help managers and the control of expenditures within their budget.

**Ad Valorem Tax:** A tax computed from the assessed valuation of land and betterments within a taxing jurisdiction and subject to taxation on January 1.

**Ad Valorem Tax Ordinance:** The official enactment by the legislative body establishing the legal tax rate percentage applied to all taxable property.

**Adopted Budget:** Denotes City Council approved revenue and expenditure estimates for fiscal year indicated.

**Airport Operating Fund:** A fund established to account for the construction and operation of the airport. It is operated in a manner similar to private business enterprise where the intent is cost recovery.

**Airport Debt Service Fund:** Established to accumulate the resources for retirement of debt. Sources are transferred from the Airport Operating Fund.

**Amended Budget:** Denotes midyear revenue and expenditure estimate revisions from the adopted or adjusted budget of the fiscal year indicated.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and is limited to a one year period.

**Arbitrage:** The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Assessed Valuation:** A valuation set upon real estate or other property by the Dallas Central Appraisal District as a basis for levying taxes.

**Assets:** Resources owned or held by the City which have a monetary value.

**Annual Financial Report:** A financial report applicable to a single fiscal year.

**Audit:** A systematic examination of resource utilization concluding in a written report (CAFR). It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and results of operations;
- test whether transactions have been legally performed;
- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently, and;
- ascertain the stewardship of officials responsible for governmental resources.

**Automated Clearing House:** ACH is an electronic network for financial transactions in the United States. It is the primary EFT system used.

**Balance Sheet:** A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

**Balanced Budget:** A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**Benefits:** Payments to which employees may be entitled including vacation leave, sick leave, pension benefits, death benefits, and benefits due on termination of employment.

**Bond:** A written promise to pay a sum of money on a specific date(s) at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

**Bond Covenant:** A legally enforceable promise made by an issuer of bonds to the bondholder, normally contained in the bond resolution or indenture (e.g. pledged revenue).

**Bond Indenture:** A formal agreement, also called a deed or trust, between an issuer of bonds and the bondholder.

**Bond Ordinance or Resolution:** An ordinance or resolution authorizing a bond issue.

**Bonded Debt:** That portion of indebtedness represented by outstanding bonds.

**Bridge Debt Service Fund:** A general obligation debt service fund established to accumulate funds for retirement of certificates of obligation used for the construction of a bridge to promote future residential development. Proceeds are transferred from the General Obligation Debt Service Fund.

**Budget:** A financial plan of operations embodying an estimate of proposed means of financing it, for the period of one year. The "proposed budget" designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

**Budget Calendar:** The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

**Budget Document:** The instrument used by the budget-making authority as the annual revenue expenditure plan for all funds.

**Budget Message:** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

**Budget Ordinance:** The official enactment, by the City Council to legally authorize City Staff to obligate and expend resources.

**Budgetary Control:** The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and revenues.

**CAFR:** Comprehensive Annual Financial Report.

**Capital Assets:** Assets of significant value with a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvement Program:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to fixed assets.

**Cash Basis:** The method of accounting under which revenues are recorded or recognized when received in cash, and expenditures are recorded or recognized when paid.

**Certificate of Achievement for Excellence in Financial Reporting Program:** A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable financial reports and to provide technical assistance and peer recognition to the finance/budget officers preparing them.

**Certificates of Obligation:** Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval by the City Council.

**Chart of Accounts:** A complete listing of all individual account titles and account numbers used by a governmental entity in its accounting system.

**CIP:** Construction In Process.

**City Charter:** The document of a home rule city similar to a constitution, which establishes the

city's government structure and provides for the distribution of powers and duties among the various branches of government.

**City Council:** The Mayor and six Council members collectively acting as the legislative and policy-making body of the city.

**City Sales Tax:** Revenue of a sales tax at the rate of 1% of total sales tax collected by the state.

City Sales Tax - PTR (Property Tax Reduction): Revenue of a sales tax at the rate of .25% to be used as a property tax reduction.

**Combined Summary Statement:** A summary of two or more funds that include a total of the funds presented.

**Comprehensive Annual Financial Report (CAFR):** The official annual report of a government that includes the general purpose financial statements (GPFS) and other financial information that provides more detail of the aggregated totals included in the GPFS. The CAFR also includes an extensive introductory section and detailed statistical section that covers ten years of trend data for a variety of indicators.

**Contractual Services:** The costs related to services performed for the city by individuals, business, or utilities.

**Contributed Capital:** The permanent fund capital of a proprietary fund. Contributed capital forms one of two classifications of equity found on the balance sheet of a proprietary fund. Contributed capital is created when a residual equity transfer is received by a proprietary fund, when a general fixed asset is transferred to a proprietary fund or when a grant is received that is externally restricted to capital acquisition or construction. Contributions restricted to capital acquisition and construction and fixed assets received from developers and customers, as well as amounts of tap fees in excess of related costs, also would be reported in this category.

**Current Taxes:** Taxes levied and due within one year.

**Debt Limit:** The maximum amount of outstanding gross or net debt legally permitted.

**Debt Refunding:** A common transaction in the government environment where debt is issued, usually at lower interest rates or more favorable terms, and the proceeds are used to "refund" outstanding debt. There are current refundings, where the old debt is repaid immediately, or advance refundings, where the proceeds of the new debt are placed into an escrow account and used to repay the bondholders of the old debt according to the payback terms.

**Debt Service Funds:** Funds established to account for the accumulation of resources for, and the payment of long-term debt principal and interest.

**Deferred Compensation Plan:** Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes.

**Deficit:** The excess of an entity's liabilities over its assets, or the excess of expenditures or expenses over revenues during a single accounting period.

**Delinquent Taxes:** Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached, i.e., tax statements are mailed out in October and become delinquent if unpaid by January 31.

**Department:** A major administrative organizational unit of the City which indicates overall management responsibility for one or more activities.

**Depreciation:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**Disbursement:** Payments for goods and services in the form of cash, check or electronic funds transfer.

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association to

encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Division:** A major administrative organizational unit of the city which indicates overall management responsibility for one or more departments.

**Effective Tax Rate:** A comparison of the previous year's tax rate with a rate for the current year that will impose the same amount of taxes overall whether the values go up or down. Calculating an effective rate does not require the taxing unit to distinguish between maintenance and operation (General Operating Fund) and debt expense (G. O. Debt Service Fund).

**Electronic Funds Transfer (EFT):** EFT is a system of transferring electronically money from one bank account directly to another without any paper money changing hands.

**Emergency 9-1-1 Fund:** A fund established to account for financial resources to be used for emergency communications for Public Safety.

**EMS:** Emergency Medical Services.

**EMT:** Emergency Medical Technician.

**Encumbrance:** Obligation in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EPA:** Environmental Protection Agency.

**Equipment Replacement Fund:** Established to account for funds designated for the replacement of the city's fleet.

**Expenditures:** A decrease in the net financial resources of the City due to the acquisition of goods and service.

**FAA:** Federal Aviation Administration.

**FICA:** Federal Insurance Contributions Act. (Income deductions for Social Security.) The two parts of this include: OASDI-Old Age, Survivors, Disability Insurance; and Medicare-Health Insurance.

**Financial Advisor:** In the context of bond issuances, a consultant who advises the issuer on any of a variety of matters relating to the issuance. The financial advisor is sometimes referred to as a fiscal consultant.

**Financial Policies:** Financial policies are used to enable the city to achieve a sound financial position. They are in writing and are updated as needed.

**Financial Resources:** Cash and other assets that, in the normal course of operation, will become cash.

**Fiscal Year:** A twelve month period to which the Annual Budget applies. The City of Lancaster has established October 1 to September 30 as its fiscal year.

**Fixed Assets:** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include building, equipment, improvements other than buildings and land.

**Fleet:** Includes all city vehicles and off-road equipment.

**FLSA:** Fair Labor Standards Act.

**Formal Bid:** The formal bidding process is evidenced by strict controls and monitoring. Thresholds that determine whether a purchase or award of a contract requires formal bidding procedures are usually determined by state statute or local ordinance. The award of a contract or approval of a purchase that had to go through the formal bidding process usually requires direct approval of the entity's governing body.

**Franchise Fees:** A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

**Fund:** An accounting entity with a self-balancing set of accounts that recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See Table of Contents where these are listed (with explanations) elsewhere in this document.

**Fund Accounting:** A governmental accounting system which is organized and operated on a fund basis.

**Fund Balance:** The excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds. A negative fund balance is often referred to as a deficit.

**Fund Type:** Categories into which all funds are classified in governmental accounting. These are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency.

**Funding:** Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

**FY:** Fiscal Year.

**GASB:** Governmental Accounting Standards Board.

**General Ledger:** A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double entry bookkeeping, the debits and credits in a general ledger are equal.

**General Long Term Debt:** Long-term debt expected to be repaid from governmental funds.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP provide a standard by which to

measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**General Operating Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes police, fire protection, public works, parks and recreation, administrations, etc. Revenues include taxes, licenses and permits, etc.

**General Obligation Debt Service Fund:** The fund used to account for monies owed on interest and principal to holders of the city's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local governmental unit.

**GIS:** Geographic Information System.

**Goals:** Broad, general statements of each department's desired social or organizational outcomes. These usually do not change from year to year. (See Objectives)

**G.O. Debt:** General Obligation Debt.

**Golf Course Operating Fund:** A fund established to account for the construction and operation of the Golf Course. It will operate in a manner similar to private business enterprises where the intent is cost recovery.

**Golf Course Debt Service Fund:** The fund used to account for monies owed on interest and principal to holders of bonds for the Golf Course debt. The debt is supported by revenue provided through a transfer from the General Obligation Debt Service Fund utilizing revenue provided from real property which is assessed through the taxation power of the local governmental unit.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in

proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purpose for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of government fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

**Grant:** A contribution of assets (usually cash) by one governmental entity (or other organization) to another to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee. A Grant-Funded Program is a program requiring any amount of State and/or Federal funds.

**Hotel/Motel Occupancy Fees Fund:** A fund established to account for financial resources to be used for city promotions. A tax is levied upon the occupancy of any room or space furnished by any hotel. Revenue from this tax is used by the city for promotional functions, including the Chamber of Commerce, and special promotional events.

**HUD Section 8 Housing (Housing and Urban Development):** Program to provide housing assistance. It was enacted a part of the Housing and Community Development Act of 1974, which recodified the U.S. Housing Act of 1937. Lancaster's program started in 1974.

**Informal Bid:** The informal bidding process typically includes solicitation of informal bids from prospective vendors. The governing board is usually not involved in the approval process and

the parameters the bidders must work within are less stringent.

**Infrastructure:** The underlying permanent foundation or basic framework.

**Interest Earnings:** The earnings from available funds invested during the year in U.S. Treasury Bonds, Government Agencies, and Certificates of Deposits.

**Intergovernmental Revenues:** Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Control:** A plan of organization for purchasing accounting, and other financial activities which, among others things, provides that:

- the duties of employees are subdivided so that no single employee handles a financial action from beginning to end;
- proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed
- records and procedures are arranged appropriately to facilitate effective control.

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one city department or cost center to other departments, on a cost-reimbursement basis. The Equipment (Fleet) Replacement Fund is an example of internal service funds.

**Interfund Transfer:** Amounts transferred from one fund to another. This is sometimes referred to as indirect costs or overhead, and are made to recognize and account for the fact that one fund incurs untraceable costs directly associated with another fund. The transfer ensures that each fund pays its fair share of the costs to operate that fund. Transfers can be classified as residual equity transfers or operating transfers. A transfer is the preferred method to cover these costs and those associated with operating these funds.

**Investment:** Securities, bonds, and real property (land or buildings) purchased and held for the

production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets.

**Invoice:** A bill provided by a vendor or contractor for goods or services rendered.

**Materials and Supplies:** Expendable materials and operating supplies necessary to conduct departmental activity.

**LEDC (Lancaster Economic Development Corporation):** A board created in August 1995. This board administers funds and projects for economic development in accordance with the 4-A Development Corporation Act of 1979, Article 5190.6.

**4A-LEDC Fund:** A fund used to account for administration, debt service and incentive programs for the LEDC.

**LRDC (Lancaster Recreation Development Corporation):** A board created in October 1995. This board administers funds and projects for developing and diversifying the recreational, educational, and cultural aspects of the city in accordance with the 4-B Development Corporation Act, Article 5190.6. Funding is received from .50% sales tax.

**4B-LRDC (Lancaster Recreation Development Corporation) Fund:** A fund used to account for administration, library, debt services, senior life center, recreation center and community park programs of the LRDC.

**Levy:** (1) Verb - to impose taxes, special assessments, or service charges for the support of government activities. (2) Noun - The total amount of taxes, special assessments, or service charges imposed by a government.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Line Items:** See Account Numbers (Codes).

**LISD:** Lancaster Independent School District.

**Long Term Debt:** Debt with a maturity of more than one year after the date of issuance. An average repayment schedule is 20 years.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Multi-Year Financial Plan:** A financial overview with five years of projections for all operating funds is presented to city council in conjunction with budget workshops.

**Municipal:** Of or pertaining to a city or its government.

**NCTCOG:** North Central Texas Council of Governments.

**Net Bonded Debt:** Gross bonded debt less any cash or other assets, available and earmarked for its retirement and less all self-supporting debt (e.g., revenue bonds).

**Note:** A certificate pledging payment, issued by a government or bank.

**Object Code:** Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, supplies, etc.

**Maintenance:** All materials or contract expenditures covering repair and upkeep of city buildings, machinery and equipment, computer systems, and land.

**Objectives:** Specific statements of desired ends which can be measured. Objectives are targets used to obtain department goals.

**Official Statement:** A document prepared by local information on the proposed bond sale. The official statement includes information about the creditworthiness of the issuing government, as well as the amount and purpose of the bond issue and the planned means of the debt service repayment.

**Operating Budget:** The portion of the budget that pertains to daily operations that provide the basic government services. The use of annual operating budgets is required by State Law.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

**Part-Time:** Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

**Per Capita Costs:** The cost of service per person. Per capita costs are based on the population.

**Performance Indicators:** Financial ratios and non-financial information that identifies efforts, and gauges efficiencies and accomplishments of governments in providing services.

**Performance Measures:** Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

**Prompt Payment Act:** Adopted in July, 1985 by the State, the Act requires the city to pay for goods and services within 30 days of receipt of invoice or the goods or services, whichever comes later. If this is not satisfied, the city may be charged interest on the unpaid balance at the rate of 1% per month.

**Property Taxes:** Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Fund Types:** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. GAAP uses are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**Public Hearing:** A formal meeting wherein the officials of the governing body hear the public's views and concerns about an action or proposal.

**Purchase Order:** A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Purchase Requisition:** The initial purchase request document that, if approved, is the basis for the preparation of the official purchase order.

**Personnel Services:** The costs associated with compensating employees for their labor (includes salaries and fringe benefits).

**Rating Agencies:** Independent rating services that evaluate the creditworthiness of government entities in the process of issuing bonded debt.

**Refunding Bonds:** Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds,

**Reimbursement:** Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

**Replacement Cost:** The cost of an asset which can render similar service, but which need not be of the same structural form as the property to be replaced.

**Request for Proposals/Quotations (RFP/RFQ):** Formal requests that government entities use in procuring professional services and purchasing major items of equipment or awarding construction contracts. The requests specify the government's requirements for the services requested and the parameters the bidders must consider in submitting their bids for the contract.

**Reserve:** An account used to indicate that a portion of a fund balance is restricted for specific purpose.

**Resolution:** A special or temporary order of a legislative body. An order of a legislative body requiring less legal formality than an ordinance or statute. (See Ordinance)

**Retained Earnings:** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, interest income, etc.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**Revenue Estimate:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period (typically a future fiscal year).

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economic method.

**Rollback Tax Rate:** This is made up of two separate components. The maintenance and operation portion of the rollback tax rate is the tax rate that is needed to raise eight percent more operating funds than the unit levied in the preceding year. The debt rate portion is the tax rate that is needed to pay the debt payments in the coming year. This part of the calculation does not depend on the prior year debt taxes at all - it simply considers what the unit will actually need for the coming year.

**ROW:** Rights-of-Way.

**Single Audit:** An audit performed in conjunction with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act requires governments to have one audit performed to meet the needs of all federal grantor agencies.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Investigation Fund:** A fund established to account for financial resources to be used by the Police Department for special investigations.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes,

**Stormwater Fund:** A fund created to account for financial resources used for the operations, administration, and debt services for storm water drainage.

**Street Improvements Capital Fund:** A fund used to account for financial resources designated for street and drainage improvements and to assemble costs related to these improvements.

**Supplemental Request:** A request to budget an activity at a level above current service levels in order to achieve increased or additional objectives.

**Tax Base:** The total value of all real and personal property in the city as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Levy:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate:** A percentage applied to all taxable property to raise general revenue. It is derived by dividing the total tax levy by the taxable net property valuation.

**TMRS:** Texas Municipal Retirement System.

**TNRCC:** Texas Natural Resources Conservation Commission.

**TRA:** Trinity River Authority.

**Trial Balance:** A list of the balances of the accounts of a general ledger by debit and credit amounts.

**TXDOT:** Texas Department of Transportation.

**User Charge:** Charges or fees levied to recipients of a particular service (e.g., water, wastewater, waste collection).

**W & S:** Water and Sewer.

**Water and Sewer Fund:** A fund created to account for financial resources used for the operations and specific projects of a pump station, storage reservoir, elevated storage tank, waterline improvements, and debt service. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

**Working Capital:** The amount of current assets which exceeds current liabilities.

**Yield:** The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

RESOLUTION NO. 2022-09-76

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, ADOPTING THE CITY OF LANCASTER INVESTMENT POLICY PROVIDING THAT ALL FUNDS OF THE CITY BE MANAGED AND INVESTED IN A MANNER THAT SERVES TO SATISFY THE REQUIREMENTS OF THE LOCAL GOVERNMENT CODE CHAPTER 2256 (PUBLIC FUNDS INVESTMENT ACT): PROVIDING THAT THE SAME WILL BE IMPLEMENTED, AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City of Lancaster Investment Policy is reviewed annually as part of the budget preparation process; and

**WHEREAS**, Chapter 2256 of the Government Code commonly known as the "Public Funds Investment Act", requires the city to adopt a written investment policy regarding the investment of its funds by rule, order, ordinance, and or resolution: and

**WHEREAS**, the Public Funds Investment Act requires the treasurer, the chief financial officer (if the treasurer is not the chief financial officer) to attend an investment training course as required by the Public Funds Investment Act; and

**WHEREAS**, the designated officials of the city have attended an investment training course as required by the Public Funds Investment Act; and

**WHEREAS**, the attached investment policy and incorporated strategy comply with the Public Funds Investment Act as amended and authorize the investment of city funds in safe prudent investments; and

**WHEREAS**, the City Council must review and approve such Investment Policy at least once annually; and

**WHEREAS**, the City Council hereby affirms that the Written Investment Policy will continue to protect City Assets by identifying investment objectives, addressing the issues of investment risk versus rewards, and providing the framework for the establishment of controls, limitations, and responsibilities of City employees in the performance of their fiduciary responsibilities.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:**

**SECTION 1.** The City of Lancaster Investment Management Policy, attached hereto and incorporated herein by reference as Exhibit "A", having been reviewed by the City Council of the City of Lancaster, Texas, and found to be acceptable and in the best interest of the City and its citizens is hereby in all things approved; and, the City Manager and staff shall implement and execute the procedures and policies adopted therein.

**SECTION 2.** This resolution shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 12th day of September, 2022.

ATTEST:

  
\_\_\_\_\_

Sorangel O. Arenas, City Secretary

APPROVED:

  
\_\_\_\_\_

Clyde C. Hairston, Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_

David T. Ritter, City Attorney

Exhibit "A"

City of Lancaster, Texas  
INVESTMENT POLICY  
September 12, 2022



## **City of Lancaster, Texas Investment Policy**

### **I. Purpose**

The purpose of this document is to set forth specific investment policy and strategy guidelines for the City of Lancaster, Texas, the Lancaster Economic Development Corporation (LEDC), and the Lancaster Recreation Development Corporation (LRDC) in order to achieve the objectives in order of priority; safety, public trust, liquidity, diversification, and yield for all investment activity. This policy ensures compliance with Chapter 2256, Public Funds Investment Act of the Texas Government Code to define, adopt and annually review the investment policy of the city.

### **II. Policy Statement**

It is the policy of the City of Lancaster that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state statutes governing the investment of public funds.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act ("The Act"). The earnings from investment will be used in a manner that best serves the interest of the City.

### **III. Scope**

This investment policy applies to all the financial assets and funds of the City. The City invests its funds into multiple investments for diversification of risk. These funds shall be defined in the City's Annual Financial Report and any new funds created by the City unless specifically exempted by the City Council and this policy.

### **IV. Objective and Strategy**

The City shall manage and invest with five primary objectives, listed in order of priority: safety, public trust, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade money market instruments is designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements, the maximum

weighted average maturity of the overall portfolio may not exceed six months.

**A. Safety**

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

**B. Public Trust**

All parties of the City's investment process shall seek to act responsibly as custodians of the public trust. Investment advisors and officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively and maintain a sound, sustainable city government.

**C. Liquidity**

The City's investment portfolio will be based on a cash flow analysis of needs and will remain sufficiently liquid to enable it to meet all operating and debt/bond requirements which might be reasonably anticipated.

**D. Diversification**

Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers for diversification and market coverage. Competitive bidding will be used on each sale and purchase.

**E. Yield**

The City's investment portfolio shall be designed with the objective of attaining a market rate of return, taking into account the City's risk constraints and the cash flow needs of the portfolio. "Market rate of return" may be defined as the average yield of the current six month U.S. Treasury bill.

Additional priorities are: (1) understanding of the suitability of the investment to the financial requirements of the city; and (2) marketability of the investment if the need arises to liquidate the investment before maturity.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall

maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services.

**V. Legal limitations, Responsibilities and Authority**

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the "Act"). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes.

**VI. Standards of Care**

**A. Delegation of Investment Authority**

The Chief Financial Officer, acting on behalf of the City is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The Director of Finance is designated as the Chief Financial Officer for the City of Lancaster. The Chief Financial Officer is also responsible for considering the quality and capability of staff, investment advisors, and consultants involved in the investment management and procedures. All participants in the investment process shall seek to act as a prudent person as custodian of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this policy. The Procedures will include reference to safekeeping, require and include the "Bond Market Master Repurchase Agreements" (as applicable), wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is unavailable.

No officer or designee may engage in an investment transaction except as provided under the terms of this policy.

**Authorization Resolution**

A Trading Resolution shall be established authorizing the Investment Officer to engage in investment transactions on behalf of the City. The persons authorized by the Resolution to transact business for the City must also be authorized to approve wire transfers used in the process of investing.

**B. Prudence**

The standard prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

**Limitation of Personal Liability**

The Investment Officer and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and the appropriate action is taken to control adverse market effects.

**C. Internal Controls**

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (a) the cost of a control should not exceed the benefits likely to be derived and (b) the valuation of costs and benefits requires estimates and judgments by management. Therefore, The Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

Quarterly Investment Reports must be formally reviewed at least annually by the Independent Audit Firm and reported to the City Council.

A compliance audit of management controls on investments and adherence to the City's established investment policies will be conducted in conjunction with the City's annual audit by the independent auditor.

#### **Cash Flow Forecasting**

Cash Flow forecasting is designed to protect and sustain cash flow requirements of the City. Supplemental to the financial and budgetary systems, the Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes.

#### **D. Ethics and Conflicts of Interest**

City employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff shall properly disclose to the City Manager and City Secretary any material financial interest in a financial institution that conducts business with the City.

An investment officer or City Council member of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a disclosure statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a state with the Texas Ethics commission and the City Council disclosing that relationship.

#### **E. Training**

Investment officials must complete at least 10 hours of investment training within 12 months of taking office or assuming duties, and shall attend an investment training session not less than once in a two-year period and receive not less than 10 hours of instruction relating to

investment responsibilities. The City shall provide the training through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the City's investment personnel making investment decisions in compliance with Public Funds Investment Act (PFIA). Professional organizations and associations that may provide investment training included the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League.

## **VII. Authorizations**

### **A. Authorized Investments**

Acceptable investments under this policy shall be limited to the instruments listed below and as further described by the Public Funds Investment Act.

1. Obligations of the United States Government, its agencies and instrumentalities and government sponsoring enterprises, not to exceed two years to stated maturity, excluding collateralized mortgage obligations (CMOs);
2. Fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas and under the terms of a written depository agreement with the bank, not to exceed one year to stated maturity;
3. Repurchase agreement and reverse repurchase agreements as defined by the Act, not to exceed 180 days to stated maturity, provided an executed Bond Market Master Repurchase Agreement is on file with the City and the counterparty bank or primary dealer. Flex repurchase agreements used specifically for capital projects may extend beyond two years but only to match the expenditure plan of the projects;
4. No-load, SEC registered money market funds, each approved specifically before use by the City;

- 5 Constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act; and

If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment by the City until this policy has been amended and the amended version is approved by the City Council.

**B. Competitive Bidding Requirement**

All securities, including certificates of deposit, will be purchased or sold after three (3) offers/bids are taken to verify that the City is receiving fair market value/price for the investment.

**C. Delivery versus Payment**

All security transactions, including collateral for repurchase agreements, entered into by the City, shall be conducted on a delivery versus payment (DVP) basis.

**D. Exemption for Existing Investments**

Any investment currently held that does not meet the guidelines of this policy, but are authorized investments at the time of purchase, shall be exempted from the requirements of this policy and is not required to be liquidated. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

**E. Authorized Financial Dealer and Institutions**

All investments made by the City will be made through either the City's banking services bank or a primary dealer. The Investment Officer will review the list of authorized broker/dealers annually. A list of at least three broker/dealers will be maintained in order to assure competitive bidding. The City Council must review, approve and adopt the Authorized List of Brokers on at least an annual basis.

Securities broker/dealers must meet certain criteria as determined by the Investment Officer. The following criteria must be met by those firms on the list:

- Provision of an audited financial statement each year
- Proof of certification by the National Association of Securities Dealers (NASD) and provision of CRM number
- Proof of current registration with the State Securities Commission

Every broker/dealer and bank the City transacts business with will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program.

A representative of the firm will be required to return a signed certification stating that the Policy has been received and reviewed and that controls are in place to assure that only authorized securities are sold to the City.

### **VIII. Diversification and Maturity Limitations**

It is the policy of the City to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards by security type and issuer shall be:

<u>Security Type</u>	<u>Max% of Portfolio</u>
U.S. Treasury obligations	100%
U.S. Government agencies and instrumentalities	Not to exceed 50%
Fully insured or collateralized CDs	Not to exceed 30%
Repurchase agreements	100%
Money Market funds	
For Bond funds	80%
Local Government Investment Pools	100%
Liquidity Pools	Not to exceed 20%
Maximum percent ownership of pool for bond funds	Not authorized

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investment with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to a specific requirement, the Investment Officer may not invest more than 20% of the portfolio for a period greater than five (5) years. The Investment Officer may not invest any portion of the portfolio for a period greater than ten (10) years.

#### **IX. Safekeeping and Collateralization**

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment basis and be held in safekeeping by an independent Third Party safekeeping agent.

All safekeeping arrangements shall be designated by the Investment Officer and an agreement of the terms executed in writing. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, CUSIP number, and other pertinent information. Each safekeeping receipt will be clearly marked that the security is held for the City or pledged to the City.

All securities pledged to the City for certificates of deposit or demand deposits shall be held by an independent third party bank doing business in Texas. The safekeeping bank may not be within the same holding company as the bank from which the securities are pledged.

#### **Collateralization**

Collateralization is required on the time and demand deposits over the FDIC insurance coverage of \$250,000 and repurchase agreements.

In order to anticipate market changes and provide a level of additional security for all funds, the collateralization level required will be 102% of the market value of the principal and accrued interest. Collateral will be held by an independent third party safekeeping agent.

Securities pledged as collateral will be held in the City's name by an independent third party with whom the City has a current custodial agreement. The Investment Officer is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions in relation to possession of the collateral, the substitution or release of investment securities,

ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral shall be reviewed at least quarterly to assure that the market value of the pledged securities is adequate.

## **X. Performance Evaluation and Reporting**

### **A. Methods**

The Investment Officer shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner consistent with the requirements of Section 2256.023 (Internal Management Reports) of the PFIA, and that will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the City Council.

An independent auditor shall formally review the quarterly reports prepared under this section at least annually, and that auditor shall report the results of the review to City Council.

### **B. Performance Standards**

The investment portfolio shall be managed in accordance with the objectives specified in this policy (safety, public trust, liquidity, diversification, and yield). The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The investment officer shall determine whether market yields are being achieved by comparing the portfolio market yield to the three (3) month U.S. Treasury Bill, the six (6) month U.S. Treasury Bill and the two (2) year U.S. Treasury Note.

### **C. Marking to Market**

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. The market value of each investment shall be obtained from a source such as the Wall Street Journal, a reputable brokerage firm or security pricing service and reported on the investment reports.

## **XI. Depositories**

The City will designate one banking institution through a competitive process as its central banking services provider at least every three years. This institution will be used for normal banking services including disbursements, collections, and safekeeping of securities. Other banking institutions from which the City may purchase certificates of deposit will also be designated as a depository after they provide their latest audited financial statements to the City.

## **XII. Investment Policy Adoption by City Council**

The City's Investment Policy shall be adopted annually by the City Council. The policy and strategies shall be reviewed on an annual basis prior to adoption. A written resolution approving the review and changes to the policy will be passed and recorded by the City Council.

**City of Lancaster, Texas  
Authorized Investment Officials**

Opal Mauldin-Jones, City Manager

Michael Delmore, Director of Finance

**City of Lancaster, Texas**  
**Statement of Ethics and Conflicts of Interest**

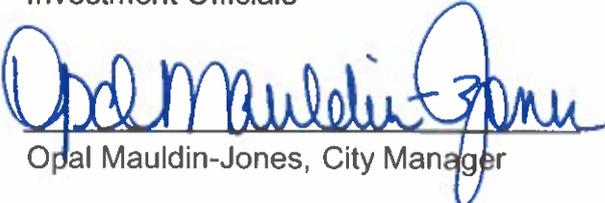
Investment officials for the City of Lancaster shall refrain from personal business relationships with business organizations that could conflict with the proper execution of the investment program, or which could impair their ability to make partial investment decisions. This would only apply to personal business relationships with business organizations that have been approved by City Council to conduct investment transactions with the City of Lancaster.

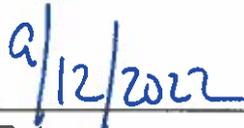
An investment official is considered to have a personal business relationship with a business organization if:

- (1) The investment official owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business.
- (2) Funds received by the investment official from the business organization exceed 10 percent of the investment official's gross income for the previous year.
- (3) The investment official has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment official.

I do hereby certify that I do not have a personal business relationship with any business organization approved to conduct investment transactions with the City of Lancaster, nor am I related within the second degree by affinity or consanguinity, as determined under Chapter 573, to an individual seeking to sell an investment to the City of Lancaster as of the date of this statement.

City of Lancaster  
Investment Officials

  
Opal Mauldin-Jones, City Manager

  
Date

  
Michael Delmore, Director of Finance

  
Date

**City of Lancaster, Texas**  
**Approved Broker/Dealers, Financial Institutions and Investment Pools**

**Broker/Dealers**

Hilltop Securities Inc.

**Public Depositories**

JP Morgan Chase, NA  
(Primary)

**Investment Pools**

TexPool

LOGIC

Texas Class

**City of Lancaster, Texas  
Certification by Business Organization**

(date)  
City of Lancaster, Texas  
(Attn: Designated Investment official)  
211 N. Henry Street  
Lancaster, TX 75146  
Dear Mr./s. (investment official):

This certification is executed on behalf of the City of Lancaster, Texas (the Investor) and \_\_\_\_\_ (the Business Organization), pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the Act) in connection with investment transactions conducted between the Investor and Business Organization.

The undersigned Registered Principal of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Registered Principal of the Business Organization offering to enter an investment transaction with the Investor (Note: as such terms are used in the Public Funds Investment Act, chapter 2256, Texas Local Government Code) and;
2. The Registered Principal of the Business Organization has received and reviewed the Investment Policy furnished by the Investor and;
3. The Registered Principal of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the Investor that are not authorized by the Investor's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the investor's entire portfolio or requires and interpretation of the subjective investment standards.

**Registered Principal**

**Broker Assigned to the Account**

Signed By: \_\_\_\_\_

\_\_\_\_\_

Printed Name: \_\_\_\_\_

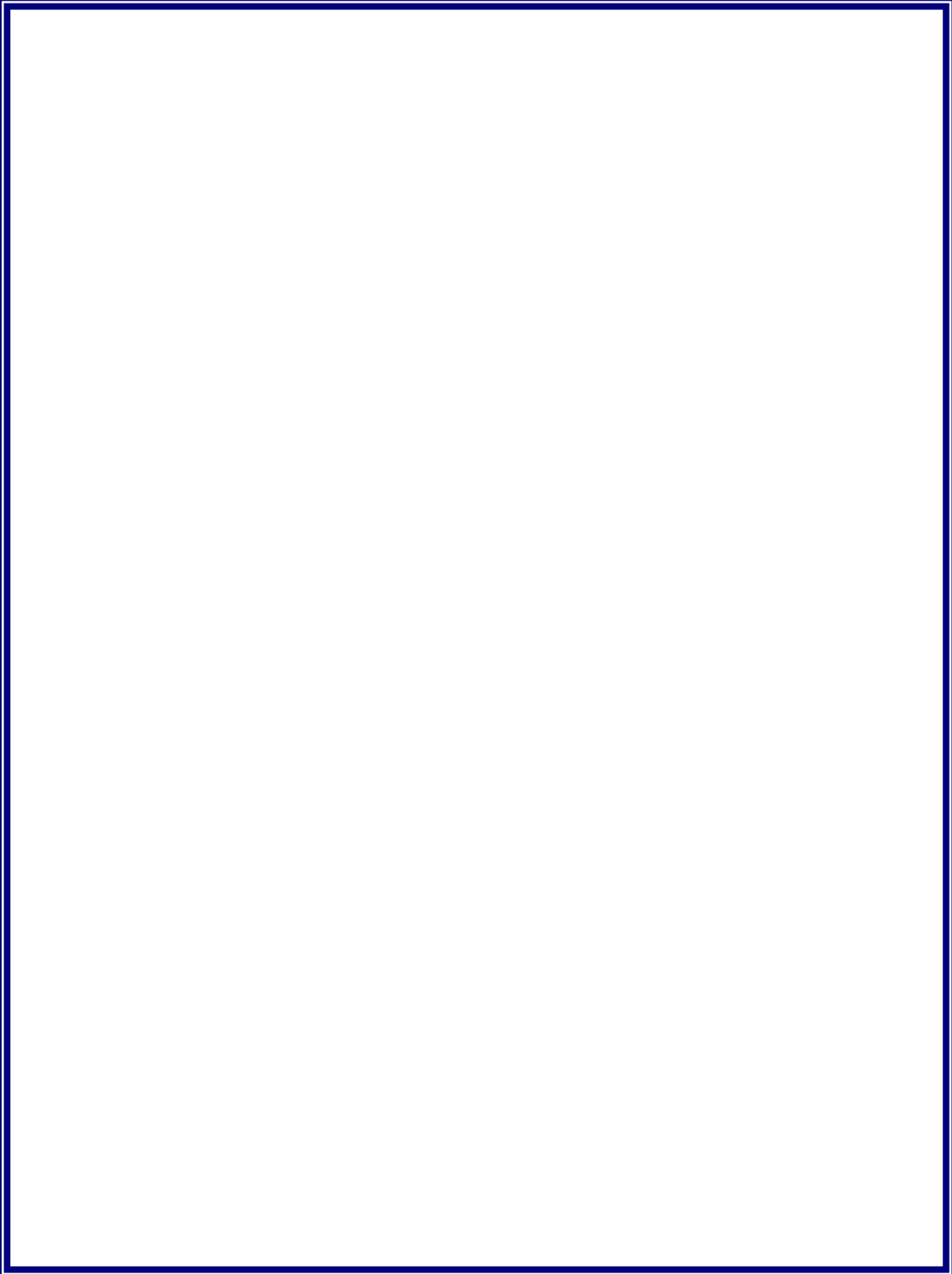
\_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_



# **CITY FACILITY INFORMATION**

# City of Lancaster

## Facilities

P. O. Box 940 Lancaster, Texas 75146

Web Site: [www.lancaster-tx.com](http://www.lancaster-tx.com)

Request City Services: [www.lancaster-tx.com](http://www.lancaster-tx.com)

### **Municipal Center • 211 North Henry Street • Lancaster, TX 75146**

Department	Office	Fax
Administration/City Manager	972-218-1300	972-275-0917
Community Relations	972-218-1300	972-218-1399
City Secretary	972-218-1311	972-275-0923
Planning & Development	972-218-1315	972-275-1862
Finance	972-218-1333	972-275-0913
Utility Administration	972-218-1328	972-275-3695
Purchasing	972-218-1329	972-218-3621
Economic Development	972-218-1300	972-218-3684
Building Services	972-218-3707	

### **Development Service Center • 700 East Main Street • Lancaster, TX 75146**

Department	Office	Fax
Animal Services	972-218-1210	972-227-7220
Code Compliance	972-218-1200	972-227-7220
Building Inspections	972-218-1200	972-227-7220
Streets/Stormwater	972-218-1200	972-227-7220
Parks	972-218-2306	972-218-3655
Engineering	972-218-1200	972-227-7220

### **Public Safety Building • 100 Craig Shaw Memorial Parkway • Lancaster, TX 75134**

Department	Office	Fax
Police	972-218-2700	972-218-8074
Fire Station #1	972-218-2600	972-218-9835
Information Technology	972-218-2740	972-218-3606

### **Fire Station #2 • 3132 North Houston School Road • Lancaster, TX 75134**

Department	Office	Fax
Station #2	972-218-2644	972-224-7377

### **Fire Station #3 • 1960 West Beltline Road • Lancaster, TX 75134**

Department	Office	Fax
Station #3	972-218-2660	972-218-1729

### **City Marshal • 220 West Main • Lancaster, TX 75146**

Department	Office	Fax
City Marshal	972-218-1340	972-223-8554

### **Municipal Court • 220 West Main • Lancaster, TX 75146**

Department	Office	Fax
Municipal Court	972-218-1334	972-223-4076

### **Recreation • 1700 Veterans Memorial Parkway • Lancaster, TX 75146**

Department	Office	Fax
Recreation	972-218-3700	972-218-3648
Parks and Recreation Administration	972-218-3706	972-218-3648

### **Senior Life Center • 240 Veterans Memorial Parkway • Lancaster, TX 75146**

Department	Office	Fax
Senior Life Center	972-218-3780	972-218-3694

**Veterans Memorial Library • 1600 Veterans Memorial Parkway • Lancaster, TX 75146**

Department	Office	Fax
Library	972-227-1080	972-227-5560

**Fleet Services • 521 East Third Street • Lancaster, TX 75146**

Department	Office	Fax
Fleet Services	972-275-1461	972-218-5639

**James R. Williams Pump Station • 1999 North Jefferson • Lancaster, TX 75146**

Department	Office	Fax
Public Works Administration	972-218-1752	972-227-8168
Water/Waste Water	972-218-2324	972-218-3644

**Lancaster Visitors Center and State Auxiliary Museum**

**• 103 North Dallas Avenue • Lancaster, TX 75146 (Visitor Center)**

**• 101 North Dallas Avenue • Lancaster, TX 75146 (State Auxillary Museum)**

Department	Office	Fax
Visitors Center & State Auxiliary Museum	972-218-1300	972-218-3618

**Country View Golf Course • 240 West Beltline Road • Lancaster, TX 75146**

Department	Office	Fax
Golf Course	972-227-0995	972-227-7858

**Lancaster Regional Airport • 950 Ferris Road • Lancaster, TX 75146**

Department	Office	Fax
Airport	972-227-5721	972-275-0918

For additional information, please contact:

Opal Mauldin-Jones, City Manager  
972-218-1304 or [ojones@lancaster-tx.com](mailto:ojones@lancaster-tx.com)

Carey Neal, Assistant City Manager  
972-218-1305 or [cneal@lancaster-tx.com](mailto:cneal@lancaster-tx.com)

Ray Silva-Reyes, Assistant City Manager  
972-218-1307 or [rsilvareyes@lancaster-tx.com](mailto:rsilvareyes@lancaster-tx.com)