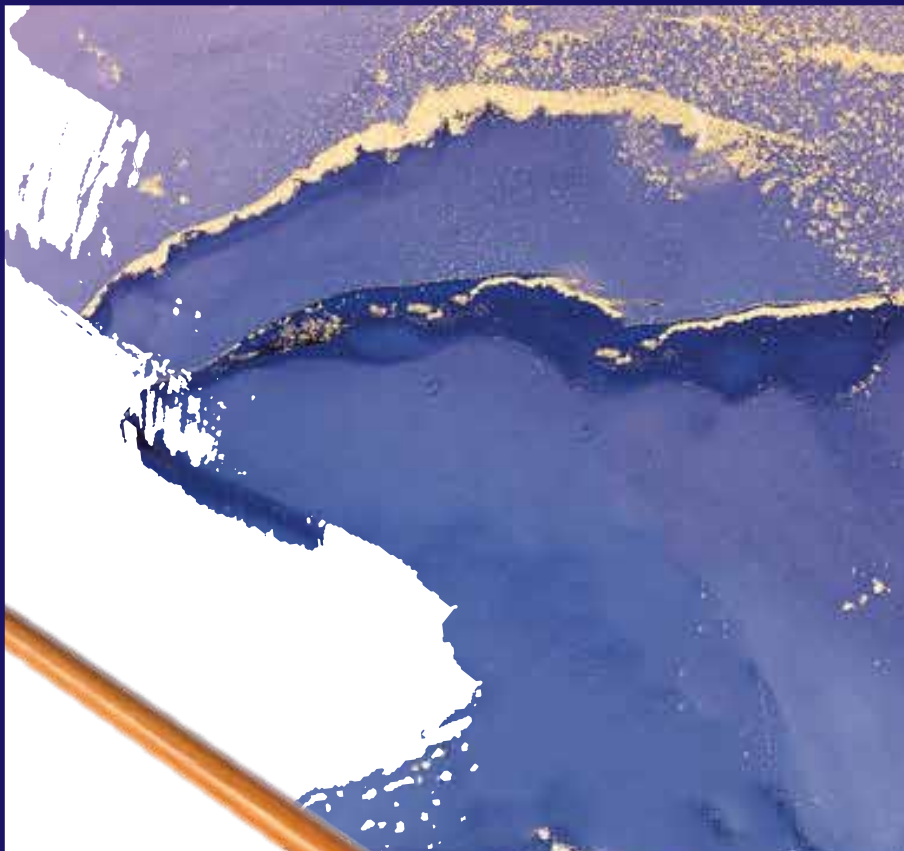
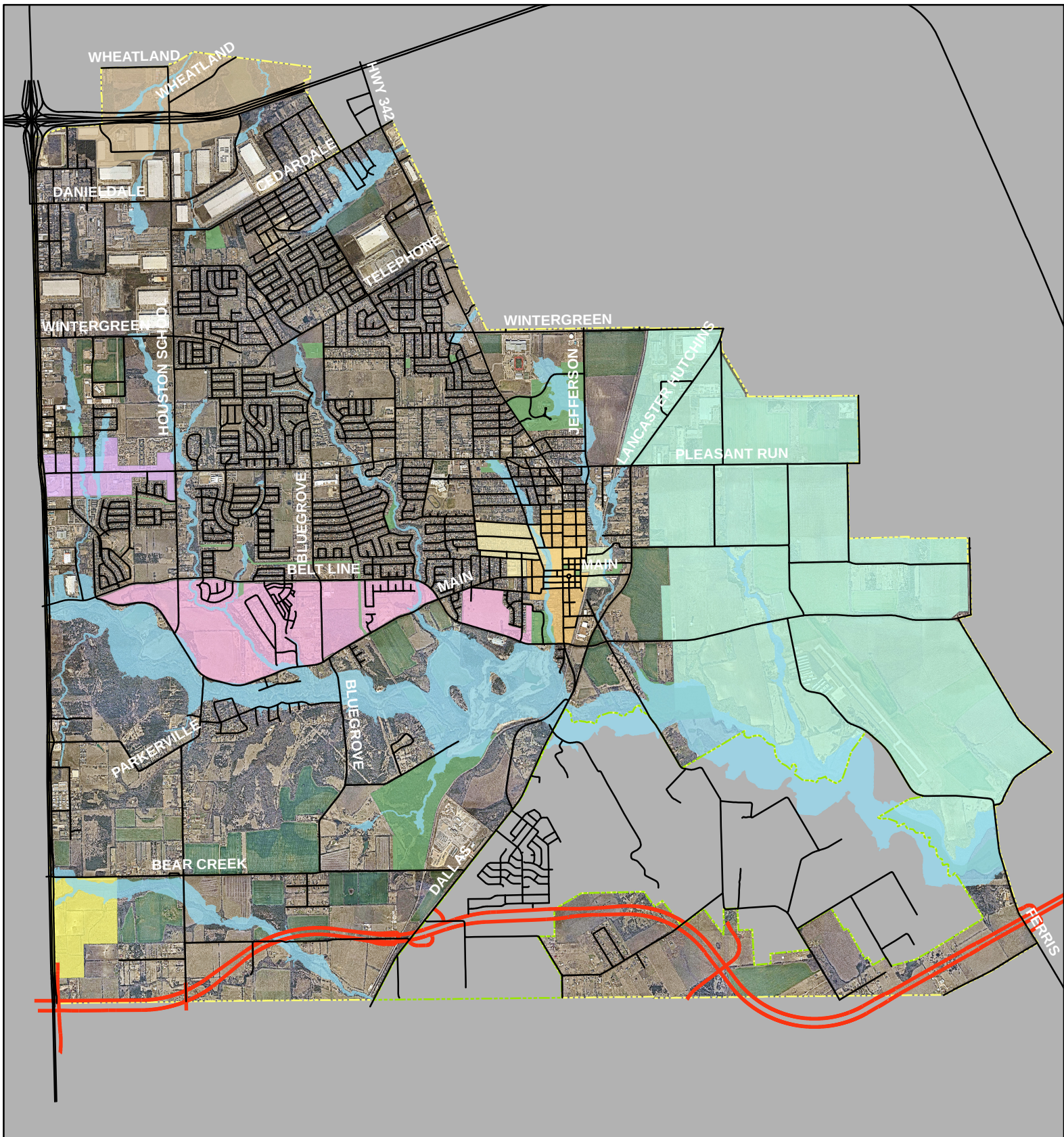


APPROVED BUDGET FY 2021- 2022

2015-2025 THE DECADE OF RENAISSANCE





Legend

	ETJ	SODs		MEDICAL DISTRICT
	CityLimits	District Name		MILLS BRANCH DISTRICT
	Floodplain100yr_2020			REDEVELOPMENT DISTRICT
	Parks			SUNDIAL CENTER
				downtownDesignod

0 0.5 1 2 Miles

City of Lancaster, Texas Annual Budget



For Fiscal Year
October 1, 2021 to September 30, 2022

As Presented to Mayor and City Council

City of Lancaster

2021-2022 Annual Budget

Table of Contents

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.....	35

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.....	77
Citywide Operating Fund Balances.....	78

3 General Operating Fund

General Operating Fund Summary.....	79
City Council.....	81
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.....	163
Utility Billing.....	166
Water Operations.....	169
Meter Reading.....	173
Wastewater Operations.....	176
Utility Wholesale.....	179

5 Special Revenue Funds

Hotel/Motel Occupancy Tax Fund	183
Visitors Center	185
4A LEDC Fund Summary.....	187
4B LRDC Recreation Fund Summary	197
Stormwater Drainage Fund Summary.....	217
Emergency 911 Fund Summary.....	223

6 Other Funds

Street Maintenance Fund Summary.....	229
Airport Operating Fund Summary.....	233
Golf Course Operating Fund Summary.....	239
Sanitation Fund Summary.....	245

7 Debt Services

Debt Service Fund Summary.....	251
Debt Schedules.....	260

8 Appendix

Ordinances.....	267
Definitions of Expenditure Accounts.....	279
Budget Glossary.....	296
Investment Policy.....	309
City Facility Information.....	325



CITY COUNCIL GOALS AND OBJECTIVES

FY 2021 - 2022



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 its community to deliver sustainable public services, preserving, protecting and enhancing 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. **Complete a salary compression analysis**

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 the Comprehensive Plan**
2. **Create new TIF districts including downtown, hospital, and campus areas**
3. **Review and revise development codes/overlay districts**

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

1. **Begin planning for Fire Station #4 site selection and funding**
2. **Initiate planning for broadband community network**
3. **Update the facility needs assessment**

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. **Explore funding options for a small business assistance initiative**
2. **Develop proactive code compliance strategy**

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 2022
Stanley Jaglowski	Deputy Mayor Pro Tem, District 2	Term Expires May 2023
Marco Mejia.....	Councilmember, District 3	Term Expires May 2022
Keithsha Wheaton.....	Councilmember, District 4	Term Expires May 2023
Racheal Hill	Mayor Pro Tem, District 5.....	Term Expires May 2022
Betty Gooden-Davis.....	Councilmember, District 6	Term Expires May 2023

City Executive Staff

Opal Mauldin-Jones.....	City Manager
Fabrice Kabona	Deputy City Manager
Carey D. Neal, Jr.	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, 2021



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) 2021/2022, City of Lancaster 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 coming fiscal year, which runs from October 1, 2021 to September 30, 2022.

The adoption of 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 2021/2022 budget was prepared with the goal of providing quality, innovative services that set the standard for professionalism and excellence.

The unprecedented coronavirus pandemic caused a world-wide unexpected economic downturn and social impact; however, the City sustained fiscal responsibility and maintained quality customer service and operational excellence.

Due to the City's proactive response federal, state, and local assistance, the City's economic impact resulted in minimum fiscal hardship. Sales tax is trending to end the year with a 27.8% increase which is on target with the budgeted estimates. By making the necessary adjustments throughout the year and our strong financial policies, we remain fiscally sound.

To this end, the adopted 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

The proposed budget projected revenues for all funds FY 2021/2022 is \$71,326,164; expected operating expenditures total is \$68,744,054 of which \$5,517,423 is for annual debt service; with total authorized staff of 320 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 \$452,517 which is a 1.64% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$295,863.

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

For:

Mayor Clyde C. Hairston
Mayor Pro Tem Racheal Hill
Deputy Mayor Pro Tem Stanley Jaglowski

Councilmember Carol Strain-Burk
Councilmember Marco Mejia
Councilmember Betty Gooden-Davis

Property Tax Rate:	\$0.769287/100
No-New Revenue Tax Rate:	\$0.764311/100
Maintenance & Operations Rate	\$0.564061/100
Voter-Approval Tax Rate:	\$0.769287/100
Debt Rate:	\$0.180226/100

General Fund Revenues

The City's total tax base increased by 18.71%, or approximately \$562,971,263. Based on the Certified Tax Roll received from the Dallas Central Appraisal District, the City's tax base is \$3,572,339,009. From the current tax rate of \$0.769287 per \$100 of assessed valuation, the maintenance and operations (M&O) apportionment of the tax rate is \$0.589021 and the interest and sinking fund requirements of the tax rate is \$0.180226. These rates have been reduced from our previous fiscal year.

The budgeted revenue in the General Fund is \$34,559,160 of which \$6,500,000 is from sales tax, compared to the estimated \$30,844,725 in the prior fiscal year. This represents an increase of approximately \$3,714,435 or 12.04%.

The two largest sources of revenue within this fund are property tax and sales tax. These two sources account for approximately 76.5% of the fund's total revenue in FY 2021/2022. Based on our projections, sales taxes should generate 18.8% of the General Fund in FY 2021/2022, whereas property taxes are projected to generate 57.6%.

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 shall be the City's Maintenance and Operations (M&O) tax revenue. The Street Maintenance Fund revenue shall be used only for maintenance and operations

costs of the City's Roadway infrastructure. The budgeted revenue for Street Maintenance Fund in FY 2021/2022 is \$893,084.

General Fund Expenditures

The total General Fund expenditures are budgeted at \$34,884,985 which is approximately a 12.04% increase from the FY 2020/2021 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 2021/2022 budget places great emphasis on maximizing limited resources and developing long-term sustainability.

Compensation Survey

Since 2013 the City Council expressed a desire to establish a pay policy or goal to be at the middle average of our survey cities.

City Council continued to support compensation review as a goal under the professional and committed workforce objective.

City Council has taken steps towards achieving the stated goal by providing a 3% pay plan adjustment for general government and a 5% pay plan adjustment for public safety employees.

Water and Wastewater Fund

Expenses for FY 2021/2022 are budgeted at \$16,552,639, a \$707,740 decrease from the prior fiscal year 2020/2021. The City incurred a 7.3% increase in costs from Dallas Water Utilities (DWU). Therefore, Council approved a rate for the Water and Wastewater customers.

On September 20, 2021, City Council approved a rate increase for water and wastewater services. The water and wastewater rate increase for FY 2021/2022 is as follows:

- The base water bill increased from \$20.90 to \$21.79.
- The rate per 1,000 gallons up to 14,999 gallons increased from \$2.67 to \$2.78.
- The rate for 15,000 to 29,999 gallons increased from \$3.31 to \$3.45.
- The rate for 30,000 or more gallons increased from \$4.16 to \$4.34.
- The 2021-2022 base wastewater bill increased from \$15.04 to \$16.62.
- The price per 1000 gallons of usage increased from \$7.73 to \$8.54

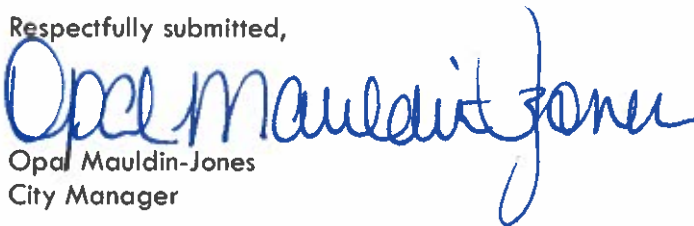
Summary

The Executive Summary will provide a more detailed overview of items included in the FY 2021/2022 adopted budget.

The City of Lancaster workforce continues toward realizing the 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 Executive Team in preparing this budget. Also, a special thank you to all City employees who remain committed to the success of the community. We are grateful for the opportunity to serve the residents of the City of Lancaster.

It is my honor to present this budget reflective of our commitment to serve the community with P.R.I.D.E. and to ensure we remain fiscally responsible and solid. Lancaster is 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 2021/2022 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.

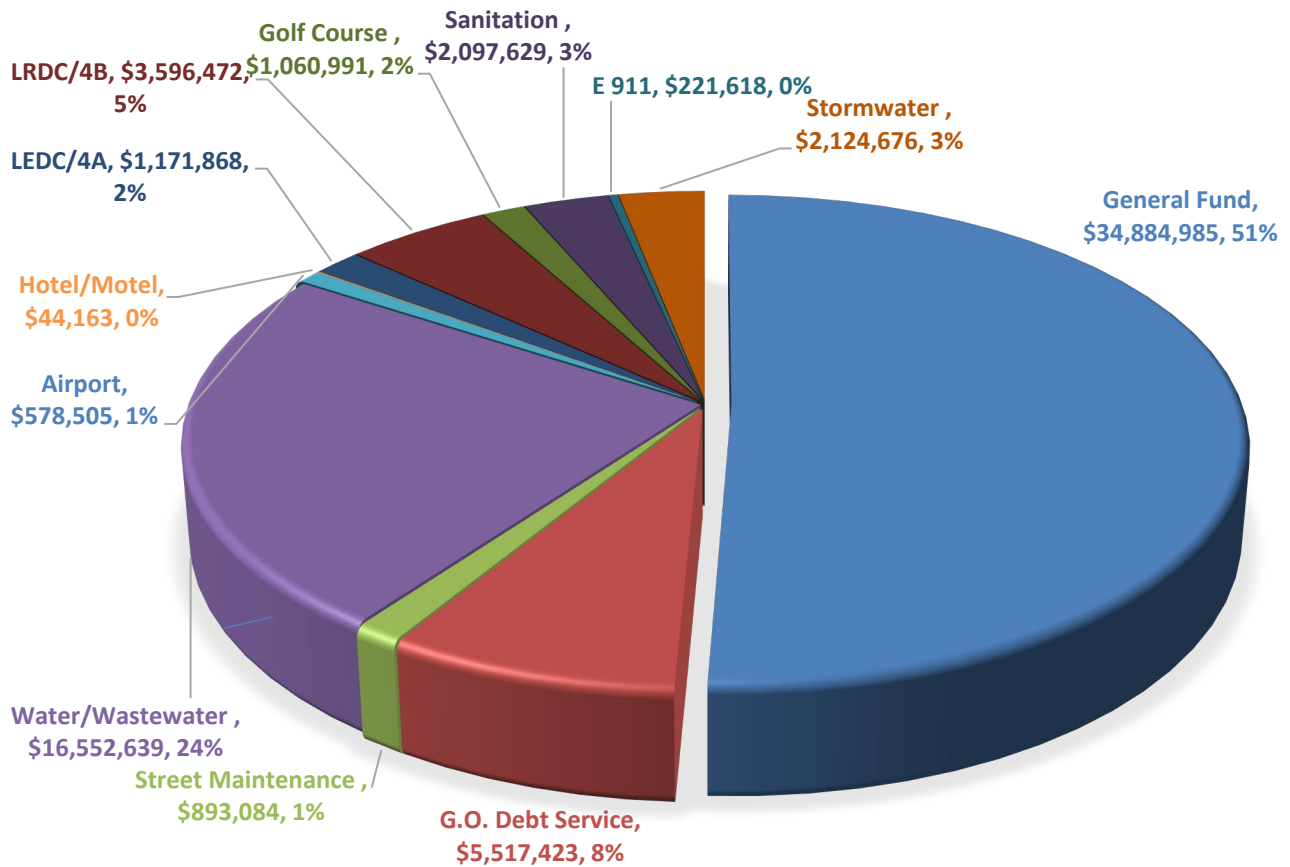
The City Council has adopted six goals aimed at guiding Lancaster's future growth and development as well as focusing on the efforts of the City organization. The goals incorporated in the 2021/2022 budget are as follows:

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 Council Vision and Mission.

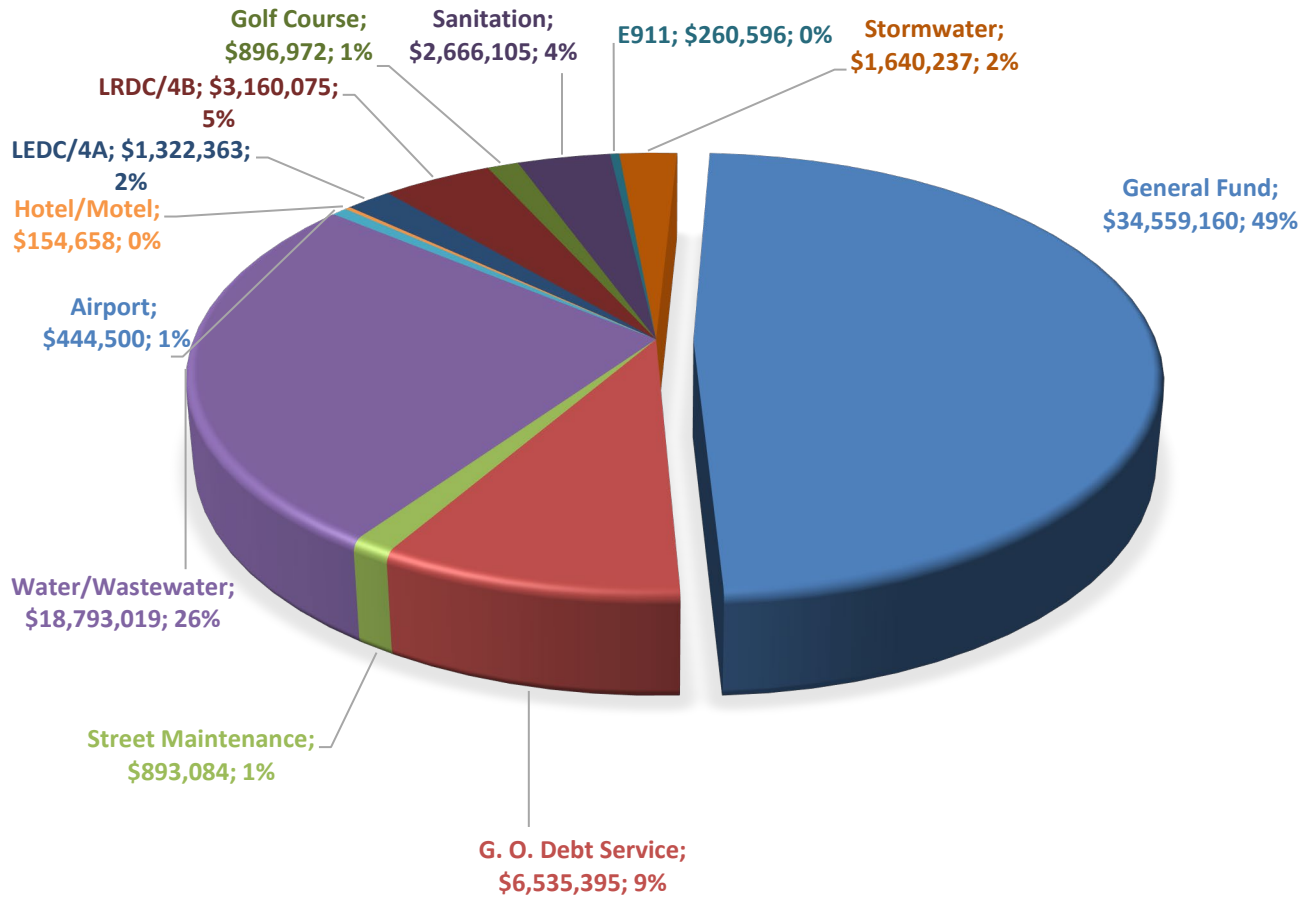
Summary of Expenditures by Fund

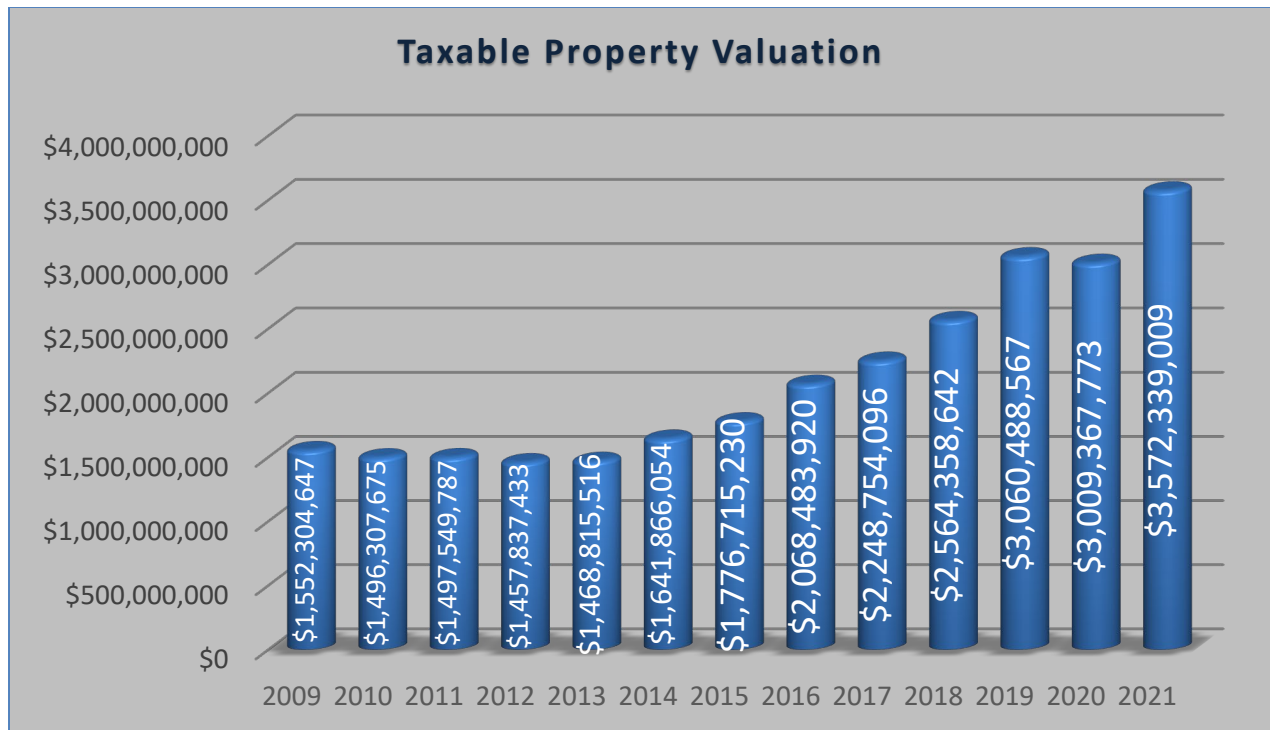
FY 2021-2022



Summary of Revenue by Fund

FY 2021-2022





TAX RATE

The approved budget for FY 2021/2022 reflects a change in the ad valorem tax rate of \$0.769287. The distribution for the tax rate has changed from FY 2020/2021 set at \$0.589061 per \$100 valuation for Operations and Maintenance and \$0.180226 per \$100 valuation for the Interest and Sinking.

PROPERTY TAX HISTORICAL DISTRIBUTION

Fiscal Year	Operating & Maintenance	Street Maintenance 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	.601200		.266300	.867500
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

Top Ten Property Tax Payers FY 2021/2022

Owner Name	Market	Taxable
CSHV 20 35 LLC	\$193,550,470	\$193,550,470
AT&T MOBILITY LLC	\$78,503,660	\$78,503,660
ONCOR ELECTRIC DELIVERY	\$72,877,090	\$72,877,090
OLLIES BARGAIN OUTLET INC	\$62,761,960	\$62,761,960
PR 135 LOGISTICS CROSSINGS BLDG	\$60,194,940	\$60,194,940
UNITED NATURAL FOOD INC	\$62,776,450	\$47,397,570
SOUTHPOINT INDUSTRIAL LLC	\$45,124,280	\$45,124,280
WALMART STORES, INC	\$43,969,850	\$43,969,850
DUKE SECURED FINANCING	\$43,094,230	\$43,094,230
MOBIS PARTS AMERICA LLC	\$57,924,670	\$39,271,332
TOTAL TAX UNIT	\$720,777,600	\$686,745,322

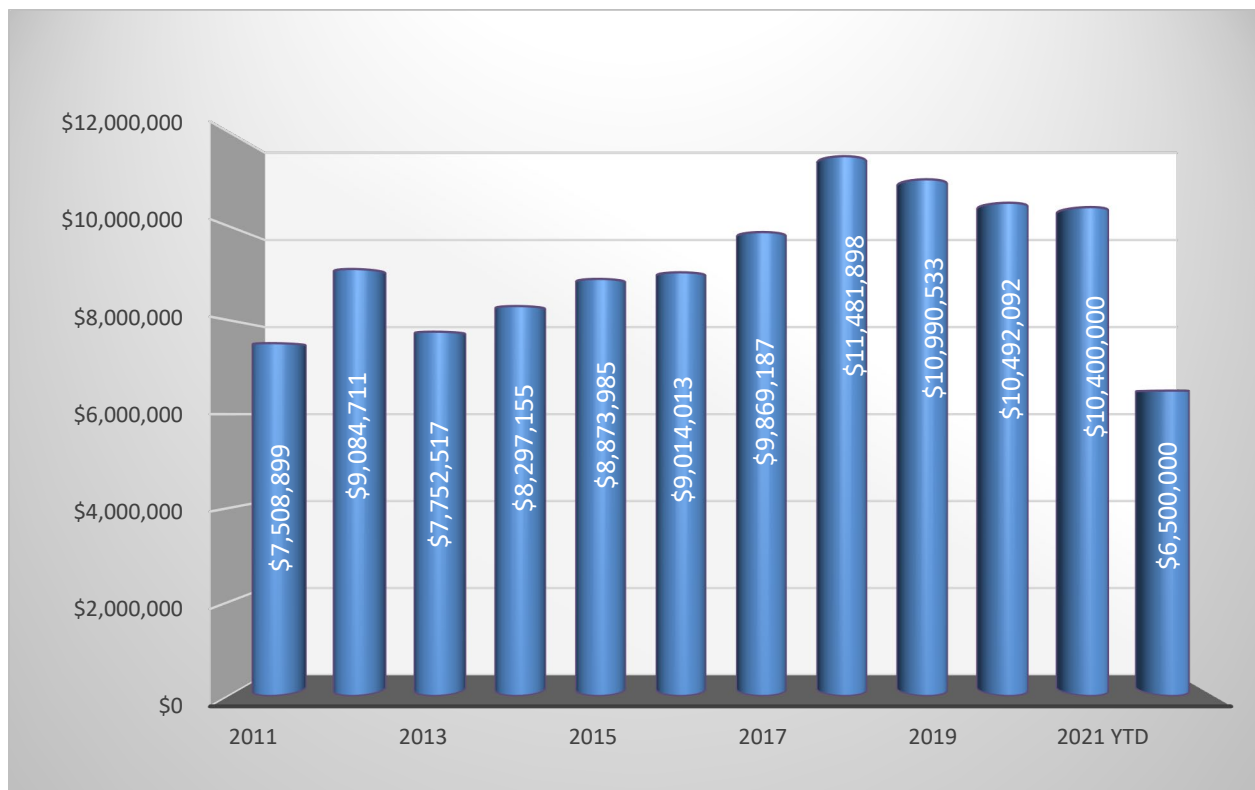
SALES TAX

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 Fund (LEDC-4A) receives 0.25% of the tax and the Lancaster Recreation Development Fund (LRDC-4B) receives 0.50% of the tax. The State retains 6.25% of the tax.

General Fund Sales tax is budgeted at \$6,500,000 which accounts for 18.80% 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
TOTAL PERCENT OF TAXABLE SALES	8.25

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 5.44% of General Fund revenue. The largest portion of franchise revenue is derived from electric franchise. Total Franchise Fees are projected at \$1,880,000.

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
LEDG
Golf

Stormwater
LRDC
Airport
Sanitation

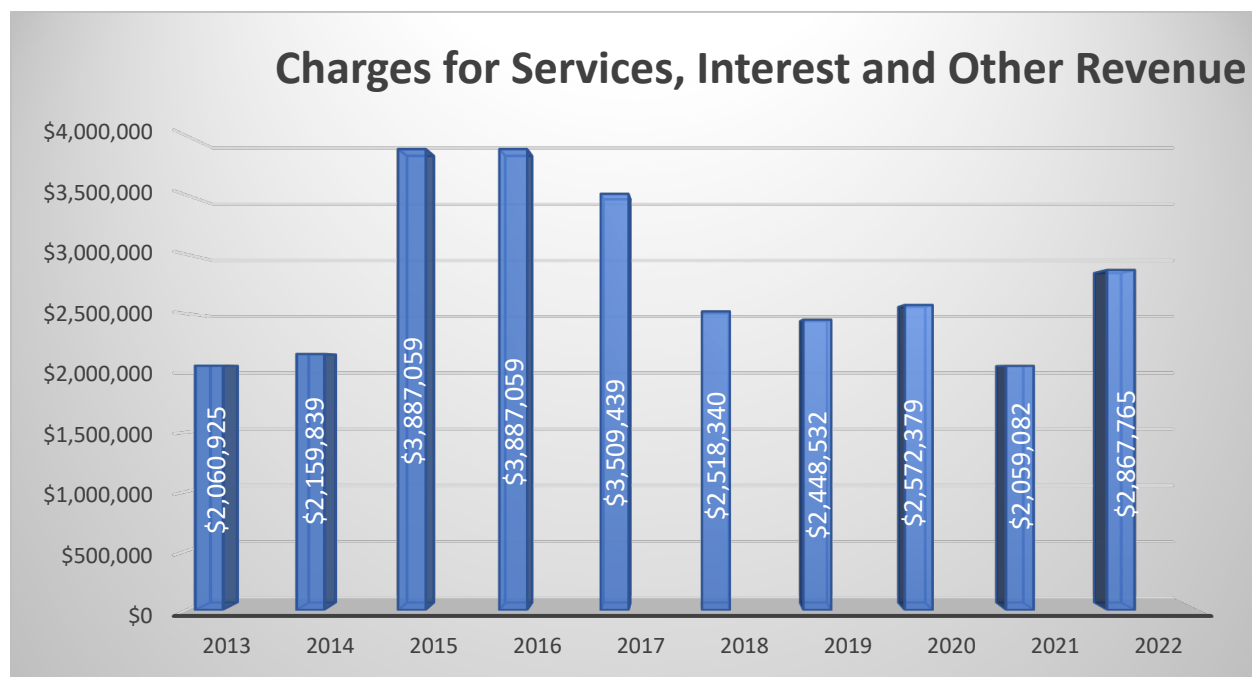
The City periodically brings in a consulting firm to perform a Cost Allocation Study to assist in determining the administrative cost of the General Fund to provide service to the other funds. The transfers are based on data from the study. Transfers make up approximately 7.5% of the General Fund budgeted revenue. The budget for transfers is \$2,577, 228.

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 2.3% of General Fund revenue. Fines and Fees are budgeted at \$797,000.

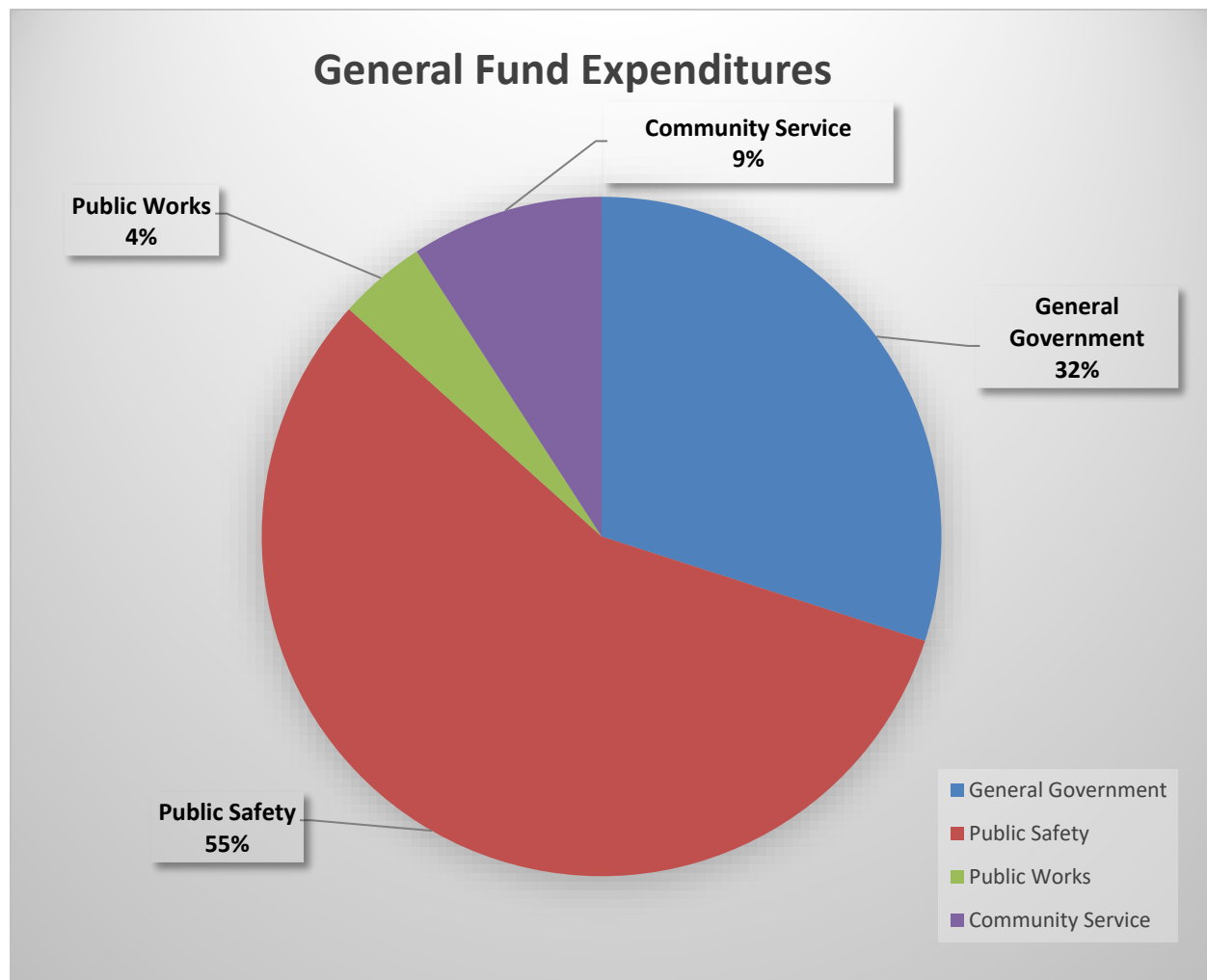
CHARGES FOR SERVICE, INTEREST, AND OTHER REVENUE

Other revenue consists of various sources including ambulance service, interest earnings, refunds and recoveries of expenditures. The Fiscal Year 2021/2022 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.



GENERAL FUND EXPENDITURES

The adopted General Fund Budget for Fiscal Year 2021/2022 is \$34,884,985. This is an increase of 12.64% from the Fiscal Year 2020/2021 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 City's Fire Department protects the lives and property of Lancaster citizens by providing fire suppression, emergency medical assistance, and education programs.

Public Safety accounts for 55% of the General Fund budget. The total Public Safety budget is \$18,525,547. This represents approximately a 5.91% increase from the Fiscal Year 2020/2021 budget.

General Government

The general government function accounts for approximately 32% 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 \$10,520,377.

Other Divisions

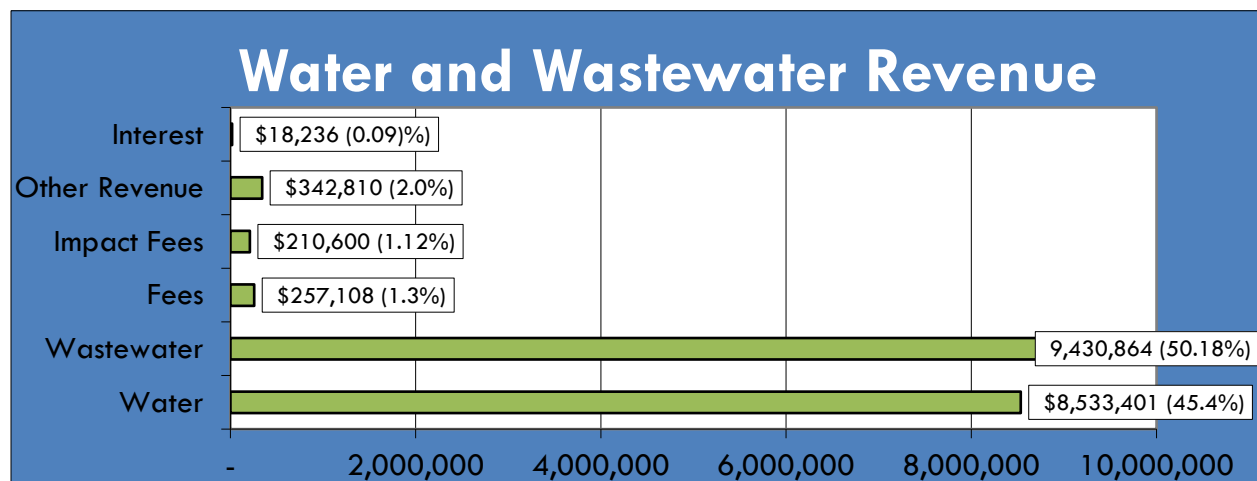
Other departments include Public Works, Community Services, Community Development and Non-Departmental. These divisions make up approximately 13% of General Fund Expenditures.

Fund Balance

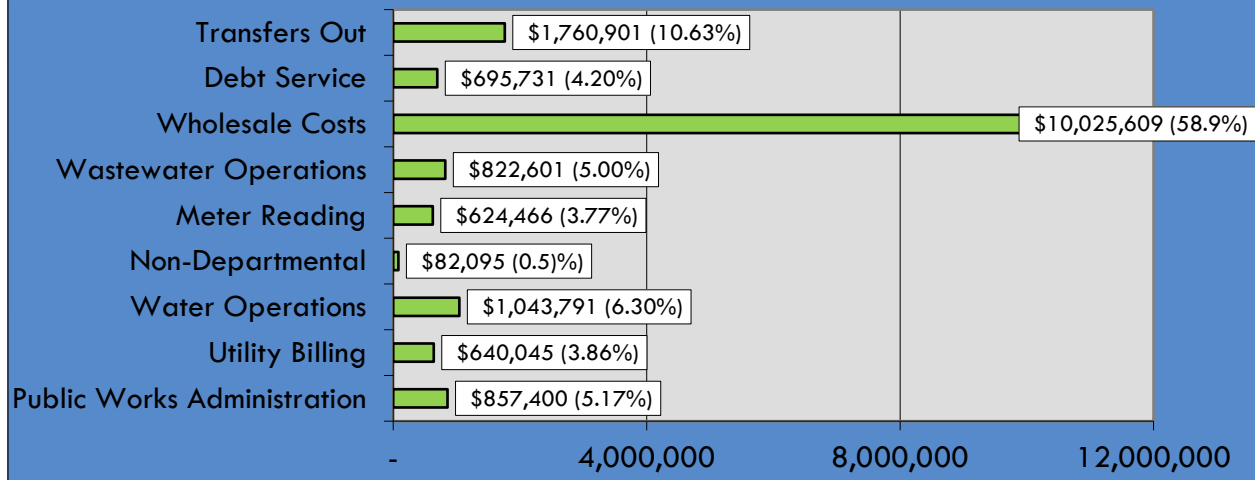
The General Fund is estimated to end the 2021 /2022 fiscal year with a fund balance of \$24,302,868. This represents approximately 69.66% of operating expenditures.

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% of the City's total revenues and 24% of the City's total expenditures.



Water and Wastewater Expenditures



Fiscal year 2021/2022 water and wastewater revenues are expected to increase by approximately \$906,722 or 5.07% from year end estimates for fiscal year 2020/2021. On September 20, 2021, City Council approved a water and wastewater increase for fiscal year 2021/2022. The base water bill increased from \$20.90 to \$21.79. The rate per 1,000 gallons up to 14,999 gallons increased from \$2.67 to \$2.78. The rate for 15,000 to 29,999 gallons increased from \$3.31 to \$3.45. The rate for 30,000 or more gallons increased from \$4.16 to \$4.34. The 2021-2022 base wastewater bill increased from \$15.04 to \$16.62. The price per 1000 gallons of usage increased from \$7.73 to \$8.54. Budgeted Expenditures are \$16,552,639 this fiscal year compared to the prior year of \$17,260,379. The Water and Wastewater fund balance is projected to be \$19,057,077 at the end of the 2022 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:** 41,275 **Land Area:** 33.150 Sq. Miles
Median House Value: \$179,340 (Market value) **Average Household Income:** \$57,259

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 \$57,259. 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.

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.



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 the six districts of Lancaster, Texas, each color-coded and numbered. District 1 is blue, District 2 is purple, District 3 is tan, District 4 is yellow, District 5 is green, and District 6 is red. Major roads like Wheatland Rd, Daniel Dale Rd, Cedar Dale Rd, Ames Rd, Houston School Rd, Belt Line Rd, Main St, and Bear Creek Rd are labeled. The city's location relative to highways 20 and 35 is also shown.

District 6
Betty Gooden-Davis

District 4
Keithsha Wheaton

District 3
Marco Mejia

District 1
Carol Strain-Burk

District 2
Deputy Mayor Pro Tem
Stanley M. Jaglowski

District 5
Mayor Pro Tem
Racheal Hill

Mayor
Clyde C. Hairston

City of Lancaster
Mayor & City Council

Lancaster
The Shining Star of Texas

Lancaster
All-America City
2019

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

2021-2022 Goals and Objectives

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

Healthy, Safe & Engaged Community

Professional & Committed City Workplace

Quality Development

Sound Infrastructure

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

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.

- Begin planning for Fire Station #4 site selection and funding
- Initiate planning for broadband community network
- Update the facility needs assessment

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 the Comprehensive Plan
- Create new TIF districts including downtown, hospital, and campus areas
- Review and revise development codes/overlay 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.

- Complete a salary compression analysis

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.

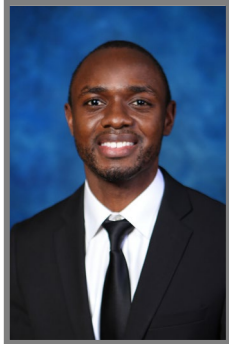
The community celebrates unity and participates in citywide events, recreational and cultural activities. Residents have opportunities for involvement in civic life through boards and commissions, youth and parent volunteer opportunities in recreation, sports teams, City elections, Civic Academies, Schools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

- Explore funding options for a small business assistance initiative
- Develop proactive code compliance strategy

Executive Leadership Team



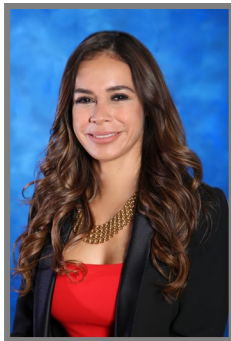
**Opal Mauldin-Jones,
City Manager**



**Fabrice Kabona,
Deputy City Manager**



**Carey Neal,
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**



**Kenneth Johnson
Fire Chief**



**Chris Youngman,
Emergency Management 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 13, 2021



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 Expenditures and Improvements

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 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.

City of Lancaster, Texas
FINANCIAL MANAGEMENT
POLICY
September 13, 2021



RESOLUTION NO. 2021-09-75

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;

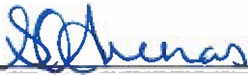
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:

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 13th day of September, 2021.

ATTEST:



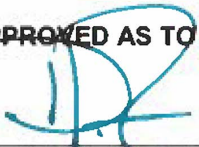
Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:

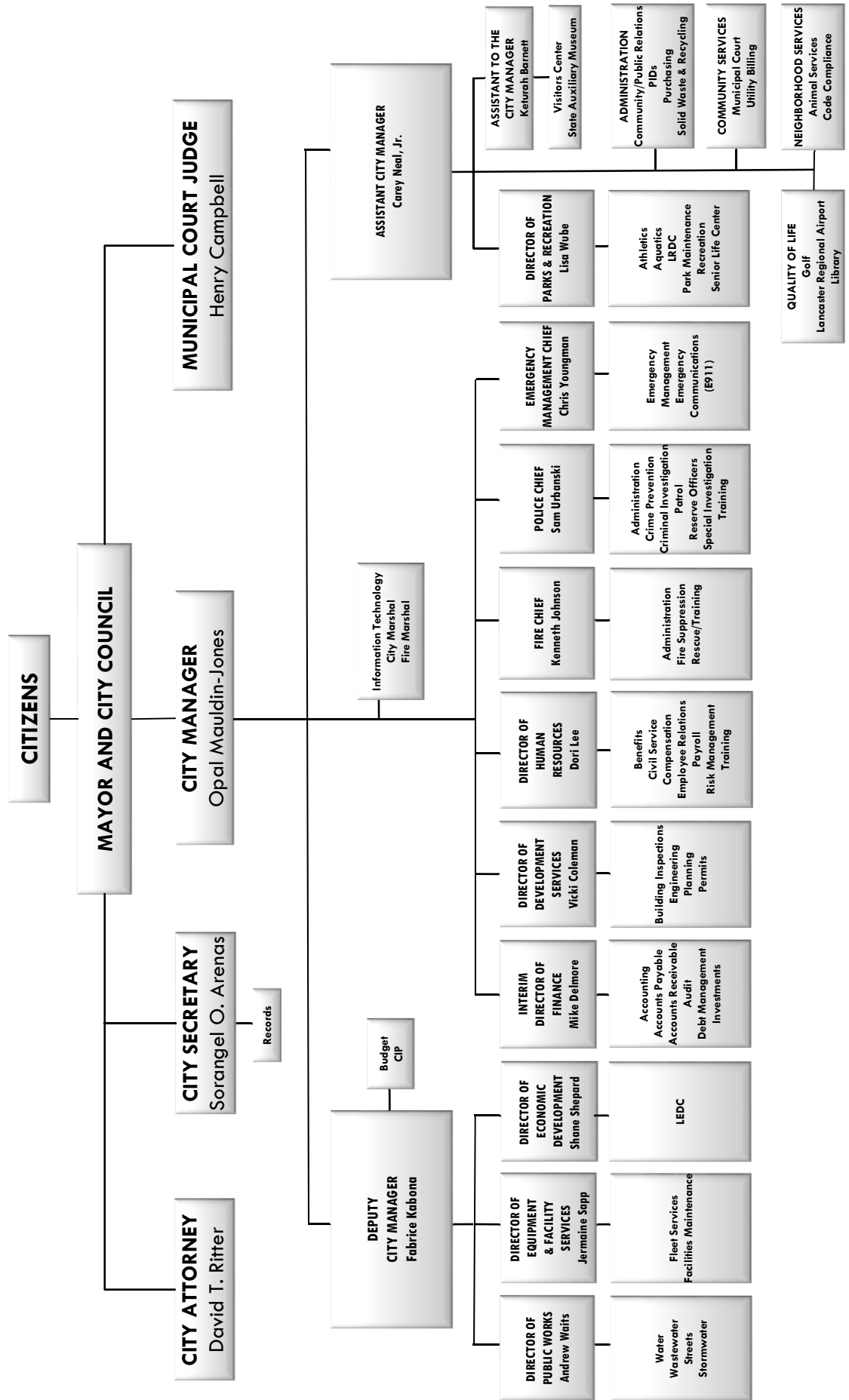


David T. Ritter, City Attorney

PERSONNEL AND SALARY INFORMATION

FY 2021-2022 Organizational Chart

City of Lancaster





Proposed 2021/2022

City of Lancaster Personnel Schedule

City Manager's Office 01-02	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
	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
	TOTAL			5.75	5.75	5.75
Building Services 01-06	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Building Maint. Worker II	5608	56-N	2	2	2
	TOTAL			2	2	2
Municipal Court 01-08	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Court Administrator	1401	14-E	1	1	1
	Court Clerk	5402	54-N	3	3	3
	TOTAL			4	4	4
Building Inspections 01-09	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Building Official	1603	16-E	1	1	1
	Senior Building Inspector	6013	60N	0	0	1
	Building Inspector	5902	59-N	2	2	1
	TOTAL			3	3	3
Fleet Services 01-10	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Director of Equipment & Facility Services	1810	NON	1	1	1
	Lead Mechanic	5806	58-N	1	1	1
	Mechanic/Fleet Services	5603	56-N	2	2	2
	TOTAL			4	4	4



CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 2021/2022

City of Lancaster Personnel Schedule

Streets 01-12	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
TOTAL				4	4	4

Parks 01-13	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
TOTAL				12	12	12

Police 01-14	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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	5316	53-N	3	3	3
	PT Public Service Officer (fte .5)	0059	01-N	0.5	0.5	0.5
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				72.5	72.5	72.5

Fire 01-15	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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	28
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				67	67	67



Proposed 2021/2022

City of Lancaster Personnel Schedule

Planning & Development 01-17	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Director of Development Services	1804	NON	1	1	0
	Sr. Planner	1614	16-E	1	1	1
	Planner	1518	15-E	1	1	1
	Development Coordinator	5912	59-N	1	0	0
	Planning Technician	5606	56-N	1	1	1
	Permit Technician	5606	56-N	2	2	0
	Administrative Secretary	5522	55-N	0	1	0
	TOTAL			7	7	3
City Secretary 01-18	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	City Secretary	1998	NON	1	1	1
	Deputy City Secretary	5916	59-N	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
	TOTAL			3	3	3
Finance 01-19	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
	TOTAL			4.75	4.75	4.75
Animal Services 01-24	Position	Job Code	Pay Grade	Revised 19/20	Adopted 20/21	Adopted 21/22
	Lead Animal Services Officer	5807	58-N	1	1	1
	Animal Services Officer	5719	57-N	1	1	1
	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
	TOTAL			4	4	4



CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 2021/2022

City of Lancaster Personnel Schedule

Purchasing 01-29	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Purchasing Agent	1515	15-E	1	1	1
	TOTAL			1	1	1
Human Resources 01-31	Position	Job Code	Pay Grade	Adopted 19/20	Proposed 20/21	Adopted 20/21
	Director of Human Resources	1702	NON	1	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
	TOTAL			4	4	4
Emergency Communications 01-34	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Emergency Management Chief	1718	NON	0	0	1
	Dispatch & Emergency Mgr Superintendent	1617	16-E	1	1	0
	Dispatch Manager	1415	14-E	1	1	1
	Lead 911 Dispatcher	5808	58-N	4	4	4
	911 Dispatchers	5602	56-N	8	8	8
	PT - 911 Dispatchers	0012	01-N	1	1	1
	TOTAL			15	15	15
Code Compliance 01-35	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
	TOTAL			8	8	8
Development Services 01-36	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Director of Development Services	1804	NON	0	0	1
	Plans Examiner	6006	60-N	0	0	1
	Fire Plans Examiner	6012	60-N	0	0	1
	Permit Technician	5606	56-N	0	0	2
	Administrative Secretary	5522	55-N	0	0	1
	TOTAL			0	0	6



Proposed 2021/2022

City of Lancaster Personnel Schedule

Information Technology 01-37	Position	Job Code	Pay Grade	Revised 19/20	Adopted 20/21	Adopted 21/22
	IT Manager	1616	16-E	0.75	0.75	0.75
	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
	TOTAL			4	4	4
Fire Marshal 01-38	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Fire Marshal	1604	16-E	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
	TOTAL			2	2	2
City Marshal 01-39	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	City Marshal	6009	60-N	1	1	1
	Warrant Officer	5317	53-N	1	1	1
	PT Deputy City Marshal (fte .5)	0031	01-N	0.5	0.5	0.5
	TOTAL			2.5	2.5	2.5
Records 01-40	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Records Supervisor	5915	59-N	1	1	1
	Records Technician	5417	54-N	2	2	2
	TOTAL			3	3	3
Public Relations 01-55	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Communication & Public Relations Coordinator	1529	15-E	1	1	1
	TOTAL			1	1	1
GENERAL FUND TOTAL				233.5	233.5	235.5



Proposed 2021/2022

City of Lancaster Personnel Schedule

PW - Administration Engineering 05-02	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Deputy City Manager	1901	NON	0.25	0.25	0.25
	City Engineer	1707	17-E	1	1	1
	Project Engineer	1720	17E	0	0	1
	IT Manager	1616	16-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
TOTAL				5.5	5.5	6.5
Utility Billing 05-20	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
TOTAL				4.5	4.5	4.5
Water 05-21	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Director of Public Works	1803	NON	0.5	0.5	0.5
	Superintendent-W/WW	1601	16-E	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	2
TOTAL				6.5	6.5	6.5
Meter Reading 05-27	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Meter Technician	5310	53-N	2	2	2
TOTAL				2	2	2
Waste Water 05-30	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
TOTAL				10	10	10
WATER FUND TOTAL				28.5	28.5	29.5



CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 2021/2022

City of Lancaster Personnel Schedule

Airport 09-40	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
AIRPORT FUND TOTAL				4.5	4.5	4.5

LEDC 16-02	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
	LEDC FUND TOTAL			2.25	2.25	2.25



Proposed 2021/2022

City of Lancaster Personnel Schedule

P&R Administration 17-02	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Director of Parks and Recreation	1809	NON	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
	TOTAL			2	2	2
Library 17-07	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Library Manager	1524	15-E	1	1	1
	Assistant Library Manager	1410	14-E	1	1	1
	Library Assistant	5211	52-N	1	1	1
	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
	TOTAL			7.75	7.75	7.75
Senior Life Center 17-54	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
	TOTAL			3	3	3
Recreation 17-56	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	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
	TOTAL			20.75	20.75	20.75
Youth Program 17-56-01	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	PT Youth Program Leaders (fte .50)	0011	01-N	2	2	2
	TOTAL			2	2	2
	RECREATION FUND TOTAL			35.5	35.5	35.5



CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 2021/2022

City of Lancaster Personnel Schedule

Storm Water 53-04	Position	Job Code	Pay Grade	Adopted 19/20	Adopted 20/21	Adopted 21/22
	Director of Public Works	1803	NON	0.5	0.5	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
	STORMWATER TOTAL			12.75	12.75	12.75
GRAND TOTAL			317	317	320	



City of Lancaster
2021/2022 General Government Pay Plan
 Adopted 10/01/2021



Annual

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	Minimum		1st Quartile		Midpoint		3rd Quartile		Maximum
51	\$31,170.96	\$32,745.23	\$34,318.31	\$35,890.17	\$37,465.66	\$39,037.52	\$40,611.80	\$42,184.88	\$43,759.15
52	\$32,969.44	\$34,655.82	\$36,339.79	\$38,028.59	\$39,714.97	\$41,397.74	\$43,084.12	\$44,770.50	\$46,458.09
53	\$34,872.80	\$36,678.52	\$38,486.65	\$40,292.37	\$42,102.91	\$43,911.04	\$45,716.76	\$47,523.68	\$49,331.81
54	\$36,885.85	\$38,825.37	\$40,761.28	\$42,697.18	\$44,635.49	\$46,572.60	\$48,509.71	\$50,446.82	\$52,382.73
55	\$39,037.52	\$41,112.05	\$43,185.37	\$45,259.90	\$47,336.84	\$49,412.57	\$51,487.10	\$53,559.22	\$55,637.36
56	\$41,260.32	\$43,484.32	\$45,708.32	\$47,931.11	\$50,157.52	\$52,380.32	\$54,600.70	\$56,824.70	\$59,048.70
57	\$43,666.34	\$46,048.25	\$48,431.36	\$50,814.48	\$53,195.18	\$55,578.30	\$57,959.00	\$60,339.71	\$62,722.82
58	\$46,176.02	\$49,218.50	\$51,273.74	\$53,824.41	\$56,373.87	\$58,919.72	\$61,471.60	\$64,021.06	\$66,568.11
59	\$48,860.49	\$51,590.77	\$54,322.25	\$57,051.32	\$59,777.98	\$62,510.67	\$65,005.89	\$67,970.01	\$70,700.29
60	\$51,688.41	\$54,611.55	\$57,534.69	\$60,459.04	\$63,382.19	\$66,306.53	\$69,228.47	\$72,152.82	\$75,077.17
13	\$56,288.29	\$59,495.91	\$62,702.33	\$65,909.95	\$69,117.57	\$72,327.61	\$75,532.82	\$78,741.65	\$81,949.27
14	\$62,760.19	\$66,378.86	\$69,998.74	\$73,615.00	\$77,236.08	\$80,853.54	\$84,472.21	\$88,092.09	\$91,710.76
15	\$70,413.40	\$74,519.06	\$78,629.54	\$82,737.61	\$86,848.10	\$90,956.17	\$95,063.03	\$99,168.69	\$103,279.17
16	\$79,546.87	\$84,234.75	\$88,929.86	\$93,623.76	\$98,315.26	\$103,007.96	\$107,699.45	\$112,393.35	\$117,088.47
17	\$90,469.18	\$95,867.05	\$101,263.71	\$106,542.25	\$112,060.66	\$117,459.73	\$122,858.81	\$128,255.48	\$133,656.96
18	\$103,561.24	\$109,808.93	\$116,057.83	\$122,305.52	\$128,550.80	\$134,799.70	\$141,047.39	\$147,292.67	\$153,541.57
19	\$118,017.84	\$124,898.38	\$131,772.89	\$138,653.43	\$145,531.55	\$152,412.09	\$159,290.22	\$166,169.55	\$173,047.68

Bi-weekly

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	Minimum		1st Quartile		Midpoint		3rd Quartile		Maximum
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	\$2,164.93	\$2,288.30	\$2,411.63	\$2,535.00	\$2,658.37	\$2,781.83	\$2,905.11	\$3,028.52	\$3,151.89
14	\$2,413.85	\$2,553.03	\$2,692.26	\$2,831.35	\$2,970.62	\$3,109.75	\$3,248.93	\$3,388.16	\$3,527.34
15	\$2,708.21	\$2,866.12	\$3,024.21	\$3,182.22	\$3,340.31	\$3,498.31	\$3,656.27	\$3,814.18	\$3,972.28
16	\$3,059.49	\$3,239.80	\$3,420.38	\$3,600.91	\$3,781.36	\$3,961.84	\$4,142.29	\$4,322.82	\$4,503.40
17	\$3,479.58	\$3,687.19	\$3,894.76	\$4,097.78	\$4,310.03	\$4,517.68	\$4,725.34	\$4,932.90	\$5,140.65
18	\$3,983.12	\$4,223.42	\$4,463.76	\$4,704.06	\$4,944.26	\$5,184.60	\$5,424.90	\$5,665.10	\$5,905.44
19	\$4,539.15	\$4,803.78	\$5,068.19	\$5,332.82	\$5,597.37	\$5,862.00	\$6,126.55	\$6,391.14	\$6,655.68

Hourly

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	Minimum		1st Quartile		Midpoint		3rd Quartile		Maximum
51	\$14.99	\$15.74	\$16.50	\$17.25	\$18.01	\$18.77	\$19.52	\$20.28	\$21.04
52	\$15.85	\$16.66	\$17.47	\$18.28	\$19.09	\$19.90	\$20.71	\$21.52	\$22.34
53	\$16.77	\$17.63	\$18.50	\$19.37	\$20.24	\$21.11	\$21.98	\$22.85	\$23.72
54	\$17.73	\$18.67	\$19.60	\$20.53	\$21.46	\$22.39	\$23.32	\$24.25	\$25.18
55	\$18.77	\$19.77	\$20.76	\$21.76	\$22.76	\$23.76	\$24.75	\$25.75	\$26.75
56	\$19.84	\$20.91	\$21.98	\$23.04	\$24.11	\$25.18	\$26.25	\$27.32	\$28.39
57	\$20.99	\$22.14	\$23.28	\$24.43	\$25.57	\$26.72	\$27.86	\$29.01	\$30.16
58	\$22.20	\$23.66	\$24.65	\$25.88	\$27.10	\$28.33	\$29.55	\$30.78	\$32.00
59	\$23.49	\$24.80	\$26.12	\$27.43	\$28.74	\$30.05	\$31.25	\$32.68	\$33.99
60	\$24.85	\$26.26	\$27.66	\$29.07	\$30.47	\$31.88	\$33.28	\$34.69	\$36.09
13	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
14	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
15	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
16	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
17	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
18	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
19	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt



City of Lancaster
2021-2022 Salary Structure Detail
 Police Civil Service Personnel
 Adopted 10/1/2021



Department Pay Grade Code Position		Adopted 21/22																			
Police		50																			
Pay Grade: P1-CS																					
3001 Police Officer																					
			<table><tr><td colspan="2">Step 1</td></tr><tr><td colspan="2">Non Certified</td></tr><tr><td colspan="2">25.24</td></tr><tr><td colspan="2">2,019.12</td></tr><tr><td colspan="2">4,374.76</td></tr><tr><td colspan="2">52,497.12</td></tr></table>							Step 1		Non Certified		25.24		2,019.12		4,374.76		52,497.12	
Step 1																					
Non Certified																					
25.24																					
2,019.12																					
4,374.76																					
52,497.12																					
Frequency:			Certified	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7												
hourly			28.11	29.30	30.56	31.61	32.70	33.84	35.02												
bi-weekly			2,248.98	2,344.37	2,444.52	2,528.85	2,616.39	2,707.34	2,801.99												
monthly			4,872.78	5,079.46	5,296.46	5,479.18	5,668.82	5,865.91	6,070.98												
annually			58,473.40	60,953.49	63,557.53	65,750.14	68,025.79	70,390.89	72,851.82												
Police		7	Frequency:		Entry	Step 1	Step 2	Step 3	Step 4												
hourly			38.90	40.10	41.28	42.47	43.66														
bi-weekly			3,112.39	3,207.63	3,302.77	3,397.86	3,493.01														
monthly			6,743.50	6,949.86	7,156.00	7,362.04	7,568.18														
annually			80,922.02	83,398.29	85,872.00	88,344.42	90,818.13														
Pay Grade: P2-CS																					
3101 Police Sergeant																					
Police		6	Frequency:		Entry	Step 1	Step 2	Step 3	Step 4												
hourly			45.92	47.34	48.76	50.17	51.59														
bi-weekly			3,673.81	3,787.18	3,900.60	4,013.98	4,127.35														
monthly			7,959.91	8,205.56	8,451.31	8,696.95	8,942.60														
annually			95,518.93	98,466.68	101,415.71	104,363.46	107,311.21														
Pay Grade: P3-CS																					
3201 Police Lieutenant																					
Police		2	Frequency:		Entry	Step 1	Step 2	Step 3	Step 4												
hourly			54.33	56.03	57.72	59.42	61.11														
bi-weekly			4,346.68	4,482.17	4,617.81	4,753.30	4,888.89														
monthly			9,417.81	9,711.37	10,005.26	10,298.82	10,592.59														
annually			113,013.76	116,536.50	120,063.06	123,585.79	127,111.07														
Pay Grade: P4-CS																					
3301 Assistant Chief																					
TOTAL POLICE		65																			



City of Lancaster
2021-2022 Salary Structure Detail
Fire Civil Service Personnel
Adopted 10/1/2021



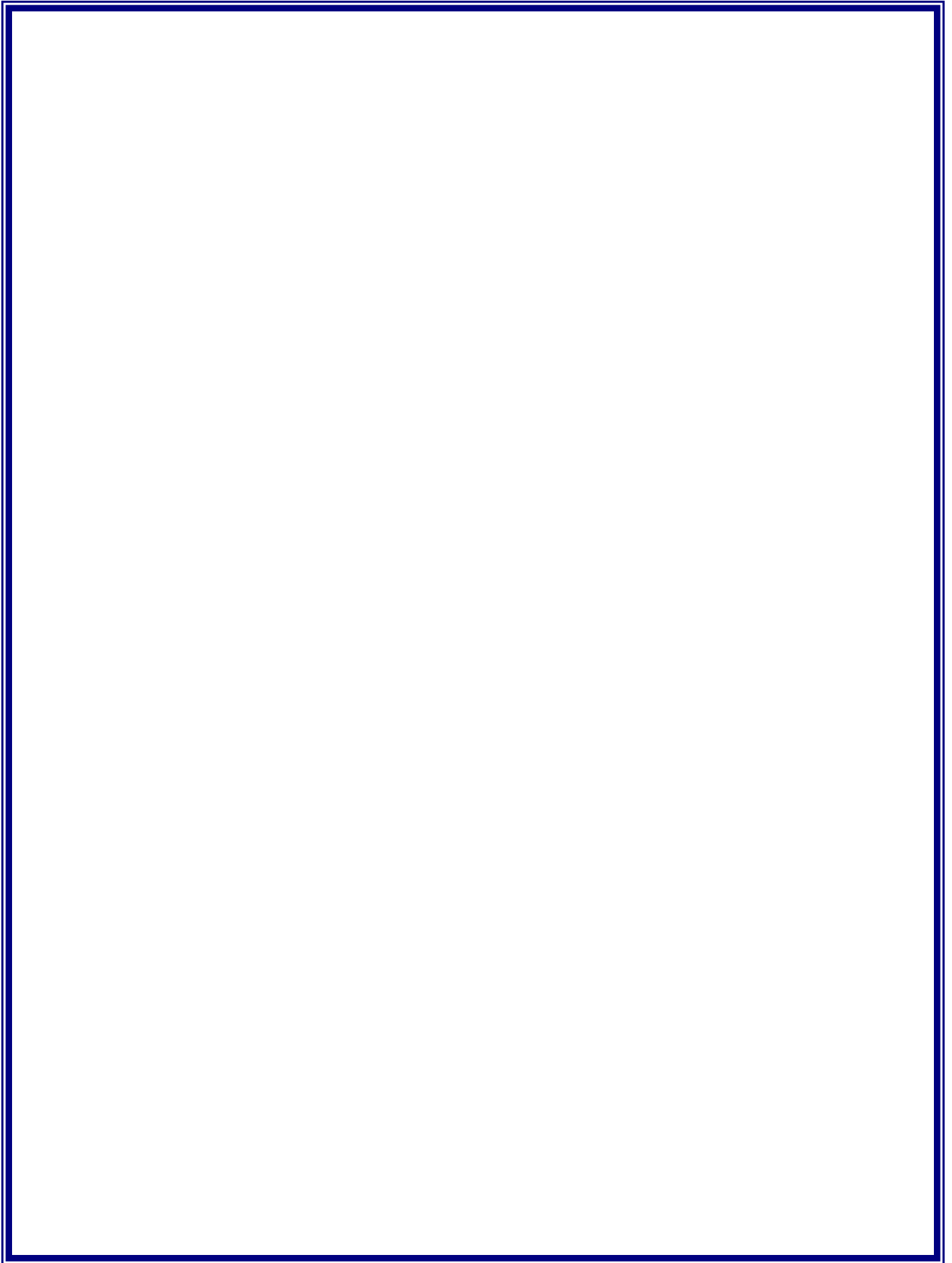
Department Pay Grade Code Position		Adopted 21/22							
Pay Grade: F1-CS 4001 Fire Fighter	28							Step 1 Non Certified 24.74 18.67 1,978.97 4,287.77 51,453.22	
		Frequency:							
			Certified	Step 2	Step 3	Step 4	Step 5		
		hourly	27.55	28.73	29.97	31.00	32.08		
		* hourly	20.79	21.68	22.62	23.40	24.21		
		bi-weekly	2,204.26	2,298.42	2,397.29	2,480.35	2,566.59		
		monthly	4,775.89	4,979.90	5,194.13	5,374.08	5,560.95		
		annually	57,310.66	59,758.80	62,329.62	64,489.00	66,731.43		
		* hourly rate for 24-hour shift personnel only							
Fire Pay Grade: F2-CS 4101 Fire Engineer	21	Frequency:							
		Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	35.29	35.99	36.70	37.40	38.10		
		* hourly	26.64	27.17	27.69	28.22	28.75		
		bi-weekly	2,823.47	2,879.49	2,935.62	2,991.64	3,047.61		
		monthly	6,117.52	6,238.90	6,360.50	6,481.88	6,603.16		
		annually	73,410.18	74,866.81	76,325.99	77,782.62	79,237.96		
		* hourly rate for 24-hour shift personnel only							
Fire Pay Grade: F3-CS 4201 Fire Captain	10	Frequency:							
		Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	39.84	40.93	42.02	43.11	44.20		
		* hourly	30.07	30.89	31.71	32.54	33.36		
		bi-weekly	3,186.94	3,274.17	3,361.59	3,448.87	3,536.30		
		monthly	6,905.03	7,094.03	7,283.45	7,472.56	7,661.98		
		annually	82,860.35	85,128.35	87,401.45	89,670.71	91,943.81		
		* hourly rate for 24-hour shift personnel only							
Fire Pay Grade: F4-CS 4301 Battalion Chief	5	Frequency:							
		Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	46.12	46.91	47.71	48.51	49.31		
		* hourly	34.81	35.41	36.01	36.61	37.21		
		bi-weekly	3,689.33	3,753.12	3,817.06	3,880.85	3,944.78		
		monthly	7,993.56	8,131.77	8,270.30	8,408.50	8,547.03		
		annually	95,922.70	97,581.21	99,243.55	100,902.05	102,564.40		
		* hourly rate for 24-hour shift personnel only							
Fire Pay Grade: F5-CS 4401 Asst. Chief	1	Frequency:							
		Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	51.13	52.83	54.52	56.22	57.91		
		* hourly	38.59	39.87	41.15	42.43	43.70		
		bi-weekly	4,090.50	4,226.08	4,361.62	4,497.21	4,632.70		
		monthly	8,862.74	9,156.52	9,450.18	9,743.96	10,037.52		
		annually	106,352.89	109,878.18	113,402.19	116,927.47	120,450.20		
		* hourly rate for 24-hour shift personnel only							
TOTAL FIRE	65	* hourly rate for 24-hour shift personnel only							



City of Lancaster
2021/2022 Part Time Position Pay Plan
Adopted 10/01/2021



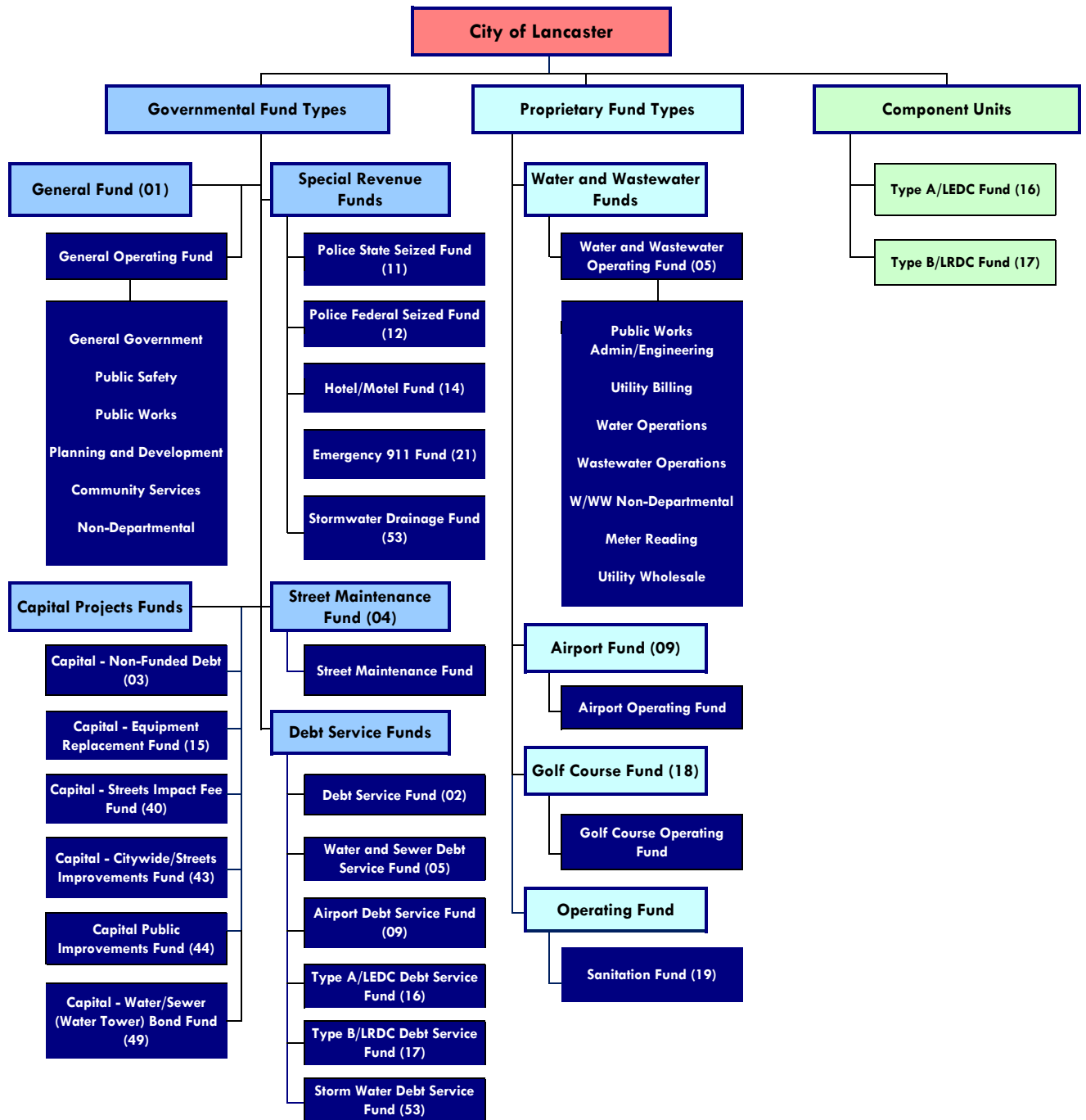
Position Title	Position Code	Hourly Rate
Airport		
Airport Operations Agent	0030	\$14.13
Administrative		
IT Technician	0051	\$18.44
Records Technician	0056	\$16.72
Substitute Administrative Support	0063	\$15.82
Labor		
Substitute Labor Support	0068	\$15.82
Public Safety		
Public Service Officer	0059	\$15.06
Deputy Marshal	0031	\$23.27
Dispatcher	0012	\$18.70
Library		
Library Circulation Attendant	0060	\$10.43
Library Aide Technical Services	0061	\$12.18
Library Aide Reference Assistant	0062	\$14.94
Parks and Recreation		
Recreation Attendant	0027	\$10.43
Senior Lifeguard	0007	\$11.59
Year-Round Lifeguard	0008	\$10.73
Summer Lifeguard	0053	\$10.73
Youth Program Leaders	0011	\$11.59
Animal Control		
Animal Shelter Attendant	0064	\$14.41
On Call Animal Control	0065	\$20.19



FUND STRUCTURE

FUND STRUCTURE

City of Lancaster



City of Lancaster

Fund Structure

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 $\frac{1}{4}$ 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 $\frac{1}{2}$ 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

Fund Summary as of: 8/8/2021

TOTAL REVENUES		2019	2020	2021		2022
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	31,753,265	34,512,336	33,375,243	30,844,725	34,559,160
	2 G.O. Debt Service	7,181,903	7,818,936	7,283,470	7,001,061	6,535,395
	4 Street Maintenance	200,000	752,732	822,428	808,835	893,084
	5 WaterWastewater	18,584,218	18,901,026	15,836,015	17,886,297	18,793,019
	9 Airport	436,754	438,438	303,749	507,000	444,500
	14 HotelMotel	211,829	255,706	191,114	144,661	154,658
	16 LEDC/4A	1,515,093	1,394,120	949,771	1,139,078	1,322,363
	17 LRDC/4B	3,447,063	2,875,093	2,077,423	2,839,583	3,160,075
	18 Golf Course	528,776	534,092	685,243	629,741	896,972
	19 Sanitation	2,728,817	2,749,060	2,249,174	2,589,310	2,666,105
	21 E911	298,120	281,505	230,140	257,400	260,596
	53 Stormwater	1,858,415	1,956,570	1,584,407	1,595,682	1,640,237
Total		\$ 68,744,252	\$ 72,469,614	\$ 65,588,177	\$ 66,243,373	\$ 71,326,164
TOTAL EXPENDITURES		2019	2020	2021		2022
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	27,929,785	29,493,667	24,842,486	30,968,382	34,884,985
	2 G.O. Debt Service	5,885,786	5,460,742	5,387,029	5,045,505	5,517,423
	4 Street Maintenance	-	293,326	1,738,764	808,835	893,084
	5 WaterWastewater	15,676,078	16,036,020	15,167,524	17,260,379	16,552,639
	9 Airport	445,249	549,257	418,562	484,516	578,505
	14 HotelMotel	56,720	20,423	44,176	41,584	44,163
	16 LEDC/4A	1,236,801	698,409	828,662	1,452,212	1,171,868
	17 LRDC/4B	3,481,574	3,654,874	2,639,671	3,443,848	3,596,472
	18 Golf Course	1,100,143	959,582	751,705	967,337	1,060,991
	19 Sanitation	1,720,872	2,046,282	1,405,363	2,043,734	2,097,629
	21 E911	221,917	201,343	263,591	295,290	221,618
	53 Stormwater	1,284,386	1,300,280	1,368,839	1,646,706	2,124,676
Total		\$ 59,039,312	\$ 60,714,207	\$ 54,856,372	\$ 64,458,328	\$ 68,744,054
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	9,704,940	11,755,408	10,731,805	1,785,045	2,582,110
	Beginning Balance	9,167,699	18,872,639	30,628,047	30,628,047	38,490,033
	Ending Balance	18,872,639	30,628,047	38,490,033	32,413,092	41,072,142
	Fund Balance (audited)	27,844,362	23,006,965			
Ending Balance as % of Expenditures		31.97%	50.45%	70.17%	50.29%	59.75%

GENERAL FUND

GENERAL FUND

Fund Summary as of: 8/8/2021

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	15,624,202	18,138,733	19,690,202	18,842,468	19,937,167
	SALES TAX	6,869,083	6,557,347	4,650,440	5,084,000	6,500,000
	FRANCHISE TAX	2,086,698	1,892,637	1,495,873	1,757,761	1,880,000
	OTHER TAXES	34,537	16,208	14,952	10,000	14,000
	LICENSES AND PERMITS	1,332,616	1,192,560	2,987,145	890,390	1,611,000
	INTERGOVERNMENTAL	21,688	15,000	33,412	15,000	15,000
	CHARGES FOR SERVICES	2,277,420	595,428	1,148,062	1,049,350	1,129,600
	FINES AND FORFEITURES	944,581	1,161,937	655,597	780,500	797,000
	INTEREST	282,573	133,525	12,761	55,800	30,000
	MISCELLANEOUS	137,744	115,945	283,711	36,042	65,665
	OPERATING TRANSFERS IN	2,070,824	2,288,742	1,934,220	2,320,914	2,577,228
	GRANT & Other Income	71,298	2,404,274	468,869	2,500	2,500
	Total	\$ 31,753,265	\$ 34,512,336	\$ 33,375,243	\$ 30,844,725	\$ 34,559,160
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
1	City Council	106,214	91,524	80,676	144,533	143,859
2	City Manager's Office	855,309	903,834	750,675	915,398	1,019,074
5	Legal	301,296	1,716,445	114,120	278,570	238,900
6	Building Services	1,117,194	1,192,097	1,154,572	1,133,143	1,249,590
8	Municipal Court	472,845	451,761	270,129	397,584	428,026
9	Building Inspections	331,309	292,651	255,642	292,734	328,652
10	Vehicle Maintenance	658,496	634,020	563,296	625,847	654,341
12	Streets Operations	457,115	556,989	1,039,668	1,288,286	2,678,204
13	Parks	609,612	630,635	556,129	749,806	802,960
14	Police	7,561,827	7,251,282	6,107,334	7,745,046	8,054,891
15	Fire	7,815,671	7,788,717	6,935,350	7,850,111	8,277,995
16	Non-Departmental	2,156,839	2,738,258	2,291,877	3,585,420	4,107,683
17	Planning	700,078	762,833	825,224	937,059	588,961
18	City Secretary	410,192	255,565	170,559	253,081	268,120
19	Finance	677,932	690,900	633,484	759,211	940,344
20	Emergency Management	112,432	63,675	31,523	72,172	104,458
24	Animal Services	158,098	174,552	140,898	249,372	282,892
29	Purchasing	112,391	111,625	101,852	126,023	138,734
31	Human Resources	569,058	602,330	506,632	632,098	702,580
32	Civil Service	9,673	6,294	8,063	7,150	7,550
34	Emergency Communications	907,341	887,010	809,110	1,013,783	1,216,207
35	Code Compliance	417,995	481,826	448,164	596,315	636,618
36	Development Services	-	-	-	-	520,775
37	Information Technology	553,244	597,513	557,989	660,762	690,968
38	Fire Marshal	251,392	188,931	167,883	214,334	233,224
39	City Marshal	183,135	175,192	146,509	197,270	210,746
40	Records	293	136,948	137,059	178,481	184,226
52	Vending Machine	1,992	75	280	-	-
55	Public Relations	143,537	110,187	37,790	64,793	174,408
80	Transfers Out	277,278	-	-	-	-
	Total	27,929,785	29,493,667	24,842,486	30,968,382	34,884,985
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	3,823,480	5,018,669	8,532,757	(123,657)	(325,825)
	Beginning Balance	9,648,516	13,471,995	18,490,665	18,490,665	24,628,693
	Ending Balance	13,471,995	18,490,665	24,628,693	18,367,008	24,302,868
	Fund Balance (audited)	14,315,844	15,906,573			
	Ending Balance as % of Expenditures	48.24%	62.69%	99.14%	59.31%	69.67%

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.

Goals				
Financially Sound Government				
1 Begin planning for a future bond election				
Healthy, Safe & Engaged Community				
1 Develop a proactive code enforcement strategy				
2 Explore funding options for a small business assistance initiative				
Professional & Committed City Workforce				
1 Complete a salary compression analysis				
Sound Infrastructure				
1 Update the facility needs assessment				
2 Begin planning for Fire Station #4 site selection and funding				
3 Initiate planning for a broadband community network				
Quality Development				
1 Continue implementation of the comprehensive plan				
2 Review and revise development codes and overlay districts				
3 Create new TIF districts including the downtown, hospital, and campus areas				
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Supplies	7,670	4,391	10,890	10,255
Maintenance				
Services	83,854	76,285	133,643	133,604
Capital Outlay				
Total	91,524	80,676	144,533	143,859

City Council

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
201 OFFICE SUPPLIES	\$ 1,314	\$ 1,428	\$ 1,046	\$ 1,200	\$ 1,500
202 UNIFORMS AND CLOTHING	\$ 985	\$ 180	\$ 553	\$ 915	\$ 1,120
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 6,312	\$ -	\$ -	\$ -	\$ -
210 FOOD/BEV-MEETINGS/FUNCTIONS	\$ 4,304	\$ 5,993	\$ 1,557	\$ 8,650	\$ 7,510
214 POSTAGE/SHIPPING/DELIVERY	\$ 173	\$ 70	\$ 47	\$ 125	\$ 125
231 PC SOFTWARE	\$ -	\$ -	\$ 1,188	\$ -	\$ -
Sub Total	\$ 13,088	\$ 7,670	\$ 4,391	\$ 10,890	\$ 10,255
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ 2,660	\$ 2,140	\$ 1,440	\$ 2,160	\$ 2,880
407 SPECIAL SERVICES	\$ 20,914	\$ 29,584	\$ 25,917	\$ 21,500	\$ 23,500
409 TRAVEL & EDUCATION	\$ -	\$ -	\$ 192	\$ -	\$ -
414 DUES & SUBSCRIPTIONS	\$ 1,440	\$ 5,199	\$ 5,012	\$ 5,685	\$ 3,185
416 OTHER/PROFESSIONAL SERVICES	\$ 20,830	\$ 28,119	\$ 34,127	\$ 48,323	\$ 48,022
419 AWARDS	\$ -	\$ -	\$ 108	\$ 150	\$ 150
421 PRINTING	\$ 189	\$ -	\$ 3,048	\$ 225	\$ 267
424 ELECTION EXPENSE	\$ 22,392	\$ 4,027	\$ -	\$ 20,000	\$ 20,000
462 CELLULAR TELEPHONE & PAGERS	\$ 2,525	\$ 2,372	\$ 2,396	\$ 3,600	\$ 3,600
526 TRAVEL & EDUC: CC-MAYOR	\$ 5,805	\$ 3,301	\$ 804	\$ 5,000	\$ 5,000
527 TRAVEL & EDUC: CC-DISTRICT 1	\$ 3,476	\$ 2,330	\$ 1,207	\$ 4,500	\$ 4,500
528 TRAVEL & EDUC: CC-DISTRICT 2	\$ 2,979	\$ 1,782	\$ 635	\$ 4,500	\$ 4,500
529 TRAVEL & EDUC: CC-DISTRICT 3	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500
530 TRAVEL & EDUC: CC-DISTRICT 4	\$ 3,450	\$ 1,831	\$ 733	\$ 4,500	\$ 4,500
531 TRAVEL & EDUC: CC-DISTRICT 5	\$ 3,058	\$ 1,182	\$ -	\$ 4,500	\$ 4,500
532 TRAVEL & EDUC: CC-DISTRICT 6	\$ 3,407	\$ 1,986	\$ 666	\$ 4,500	\$ 4,500
Sub Total	\$ 93,126	\$ 83,854	\$ 76,285	\$ 133,643	\$ 133,604
Department Total	\$ 106,214	\$ 91,524	\$ 80,676	\$ 144,533	\$ 143,859

City Manager's Office



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
City Manager	1	1	1
Deputy City Manager	0.75	0.75	0.75
Assistant City Manager	1	1	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
Total	5.75	5.75	5.75

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.

Departmental Goals				
City Council Goals: - Responsible for all City Council Goals and Objectives (key performances) - Adopt a balanced budget for 2021-2022 by September 30, 2021 that maintains basic service levels and minimizes the impact on City taxpayers and ratepayers - Direct staff to monitor budget and scrutinize expenses to yield savings to be put toward funding of the City reserves - Direct staff to write and release positive press releases weekly - Develop schedule of regular meetings with LISD to discuss issues of mutual concern - Support Lancaster neighborhoods in the creation of Public Improvement Districts (PID's) throughout the City to strengthen and connect neighborhoods - Increase accountability and efficiency of departments through quarterly budget and performance measurement - Use the WebQA system to improve communication between city staff and residents thus placing Lancaster on the cutting edge of e-government technology - Coordinate community/public relations activities including special events - Address the funding and implementation of capital improvement projects deemed beneficial to the City - Represent the City of Lancaster to federal and state legislative agencies, the Chamber of Commerce, school district, and business leaders throughout the community				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Population	39,040	39,250		40,000
City Council Meetings (In Person & Virtual)	25	24		34
City Council Strategic Planning	2	2		2
Executive Team Meetings (In Person & Virtual)	50	50		50
General Fund Expenditures	\$31,421,288	\$3,051,444		
Total Municipal Expenditures	\$64,544,796	\$63,738,326		
City Sponsored Special Events (In Person & Virtual)	26	67		58
City Sponsored Town Hall Meetings (In Person & Virtual)	7	7		7
WebQa Requests (Citywide)	6,322	6,375		6,300
Memo responses to City Council	747	815		700
City Council/Boards & Commissions agendas processed	0	0		80
Weekly updates presented to City Council	52	52		52
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Proposed budget presented to City Council on or before 2nd Monday in August	Completed	Completed		Proposedd
Total Tax Rate	\$0.840925	\$0.819736		\$0.769287
Budget Summary	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	866,224	714,274	881,237	985,949
Supplies	5,813	3,330	5,562	5,255
Maintenance	41	42	41	41
Services	31,757	33,029	28,558	27,829
TOTAL	903,835	750,675	915,398	1,019,074

City Manager's Office

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

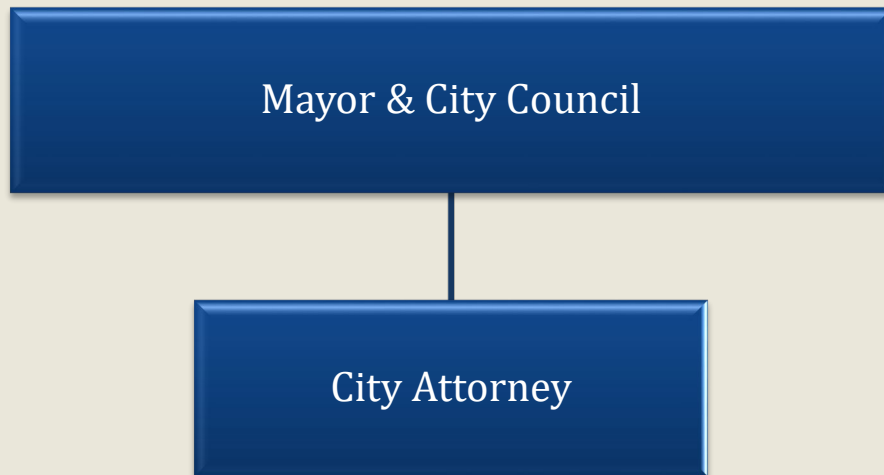
**Fund 1 GENERAL FUND
Department 2 ADMINISTRATION
Program 0 ADMINISTRATION**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 557,691	\$ 603,731	\$ 490,726	\$ 625,823	\$ 700,880
102	SALARIES-PART TIME	\$ -	\$ 8,494	\$ 839	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 6,314	\$ 2,243	\$ 2,927	\$ 700	\$ 722
104	SALARIES-LONGEVITY	\$ 3,154	\$ 2,615	\$ 2,013	\$ 2,161	\$ 2,129
105	GROUP HEALTH INSURANCE	\$ 49,082	\$ 46,130	\$ 41,141	\$ 49,564	\$ 64,286
106	TMRS	\$ 79,976	\$ 85,749	\$ 71,790	\$ 95,172	\$ 103,535
107	FICA	\$ 39,086	\$ 42,154	\$ 36,230	\$ 37,276	\$ 39,416
109	SALARIES-WELL PAY	\$ 6,056	\$ 5,767	\$ 6,412	\$ 4,728	\$ 5,284
110	DENTAL INSURANCE	\$ 1,610	\$ 2,066	\$ 1,812	\$ 2,646	\$ 2,150
111	CITY MANAGER BENEFITS	\$ 48,190	\$ 47,297	\$ 44,543	\$ 45,538	\$ 49,959
113	SALARIES-CAR ALLOWANCE	\$ 17,098	\$ 13,545	\$ 12,695	\$ 15,600	\$ 15,600
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 4,457	\$ 1,730	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ 523	\$ 506	\$ 394	\$ 480	\$ 360
120	GROUP LIFE INSURANCE	\$ 460	\$ 513	\$ 417	\$ 690	\$ 690
130	WORKERS COMPENSATION	\$ 693	\$ 792	\$ 484	\$ 677	\$ 756
131	EAP EXPENSE	\$ 136	\$ 166	\$ 121	\$ 182	\$ 182
Personnel Sub Total		\$ 810,067	\$ 866,224	\$ 714,274	\$ 881,237	\$ 985,949
Account Object	Description					
201	OFFICE SUPPLIES	\$ 2,952	\$ 3,040	\$ 2,998	\$ 2,627	\$ 2,771
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 249	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 46	\$ 92	\$ -	\$ 248	\$ 100
214	POSTAGE/SHIPPING/DELIVERY	\$ 3,035	\$ 1,852	\$ 84	\$ 650	\$ 680
231	SOFTWARE	\$ 1,189	\$ 829	\$ -	\$ 2,037	\$ 1,704
Supplies Sub Total		\$ 7,221	\$ 5,813	\$ 3,330	\$ 5,562	\$ 5,255
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 41	\$ 42	\$ 41	\$ 41
Maintenance Sub Total		\$ -	\$ 41	\$ 42	\$ 41	\$ 41
Account Object	Description					
408	ADVERTISING	\$ 359	\$ 802	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 26,366	\$ 23,280	\$ 12,964	\$ 20,752	\$ 18,696
414	DUES & SUBSCRIPTIONS	\$ 8,459	\$ 6,284	\$ 2,986	\$ 6,142	\$ 6,725
416	OTHER/PROFESSIONAL SERVICES	\$ 1,398	\$ 95	\$ 417	\$ -	\$ -
421	PRINTING	\$ 144	\$ 59	\$ 90	\$ 224	\$ 248
462	CELLULAR TELEPHONE & PAGERS	\$ 1,295	\$ 1,237	\$ 800	\$ 1,440	\$ 2,160
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 15,773	\$ -	\$ -
Services Sub Total		\$ 38,021	\$ 31,757	\$ 33,029	\$ 28,558	\$ 27,829
Department Total		\$ 855,309	\$ 903,834	\$ 750,675	\$ 915,398	\$ 1,019,074

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

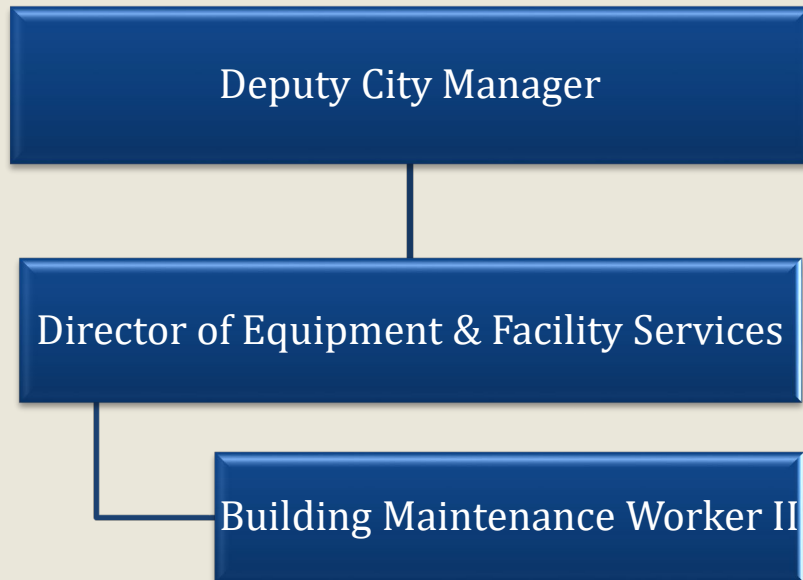
BUDGET REPORT	Fund	1	GENERAL FUND
LINE ITEM DETAIL	Department	5	LEGAL-GENERAL
BY DEPARTMENT	Program	0	LEGAL-GENERAL

		2019	2020	2021	2021	2022
Account Object	Description					
416 OTHER/PROFESSIONAL SERVICE		\$ -	\$ -	\$ -	\$ 28,570	\$ -
446 CITY ATTORNEY FEES		\$ 301,296	\$ 216,445	\$ 114,120	\$ 250,000	\$ 238,900
460 SETTLEMENT		\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
Services Sub Total		\$ 301,296	\$ 1,716,445	\$ 114,120	\$ 278,570	\$ 238,900
Department Total		\$ 301,296	\$ 1,716,445	\$ 114,120	\$ 278,570	\$ 238,900

Equipment & Facility Services-Building Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Building Maintenance Worker II	2	2	2
Total	2	2	2

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				
City Council Goals				
• Healthy, Safe & Engaged Community • Sound Infrastructure				
Departmental Goals				
• Reduce maintenance costs of heating and air conditioning equipment systems by performing routine maintenance of filters, motors, coils, etc. through a yearly HVAC contract • Secure the lowest cost and the most reliable and dependable contractors, when maintenance of city facilities requires out-sourcing expertise • Establish operation and maintenance cost for municipal buildings and facilities. • Monitor and review all charges for materials and labor cost to ensure compliance with contracts • Evaluate all annual contracts to ensure most efficient use of city funds and resources • Develop a preventative maintenance schedule for all municipal buildings to include inspection of ceilings, lighting, plumbing, electrical, structural, and exteriors • Provide prompt response to request for repairs and maintenance issues • Maintain safe, clean facilities for our citizens and employees • Plan, develop and implement a scheduled replacement program for replacement of equipment and fixtures • Develop and implement a 5% energy consumption reduction plan for all city buildings				
Workload Indicators	19-20 Actual	2020-2021 Actual		2021-2022 Target
Number of Buildings	20	20		20
Number of Full-Time Employees	2	2		2
Web QA Requests Per Year	450	450		450
Square Footage of Buildings (Maintenance)	222,126	227,326		227,326
Square Footage of Buildings (Janitorial Services)	158,840	158,840		158,840
Performance Measurement	19-20 Actual	2020-2021 Actual		2021-2022 Target
Electrical Accounts Audited and Evaluated	100%	100%		100%
Documented Minor Service Repairs	100%	100%		100%
Sq. Ft of Building Maintenance per Full-Time Employee	222,126	227,326		227,326
Routine Service Requests Completed within 48 Hours	100%	100%		100%
Inspection of Janitorial Maintenance	100%	100%		100%
Monthly Meetings with Contract Service Providers	100%	100%		100%
HUB Vendors Included in Consideration for All Projects	100%	100%		100%
Budget Summary	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Personnel	108,449	108,449	116,348	125,685
Supplies	2,193	2,193	2,995	2,908
Maintenance	102,441	102,441	152,535	175,059
Services	979,014	979,014	872,472	993,155
TOTAL	1,192,097	1,192,097	1,144,350	1,296,807

Building Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 1 GENERAL FUND
Department 6 BUILDING & ADMINISTRATIVE SVCS
Program 0 BUILDING SERVICES

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 78,740	\$ 81,518	\$ 65,249	\$ 82,269	\$ 89,184
103 SALARIES-OVERTIME	\$ 202	\$ 274	\$ 799	\$ 799	\$ 700
104 SALARIES-LONGEVITY	\$ 85	\$ 183	\$ 209	\$ 276	\$ 372
105 GROUP HEALTH INSURANCE	\$ 8,123	\$ 7,135	\$ 9,988	\$ 12,122	\$ 13,506
106 TMRS	\$ 10,697	\$ 11,148	\$ 9,342	\$ 11,692	\$ 12,346
107 FICA	\$ 6,044	\$ 6,222	\$ 4,821	\$ 6,413	\$ 6,953
109 SALARIES-WELL PAY	\$ -	\$ 151	\$ 787	\$ 787	\$ 629
110 DENTAL INSURANCE	\$ 368	\$ 401	\$ 332	\$ 494	\$ 405
120 GROUP LIFE INSURANCE	\$ 93	\$ 100	\$ 79	\$ 306	\$ 306
130 WORKERS COMPENSATION	\$ 1,089	\$ 1,264	\$ 885	\$ 1,109	\$ 1,203
131 EAP EXPENSE	\$ 54	\$ 55	\$ 42	\$ 81	\$ 81
Personnel Sub Total	\$ 105,493	\$ 108,449	\$ 92,532	\$ 116,348	\$ 125,685
Account Object Description					
201 OFFICE SUPPLIES	\$ 71	\$ 620	\$ -	\$ 100	\$ 100
202 UNIFORMS AND CLOTHING	\$ 445	\$ 368	\$ 455	\$ 578	\$ 648
203 MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ 250	\$ 500
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 48	\$ 84	\$ 21	\$ 700	\$ 700
205 JANITORIAL & CLEANING SUPPLIES	\$ -	\$ (114)	\$ -	\$ -	\$ -
218 FUEL & OIL	\$ 1,532	\$ 1,234	\$ 1,158	\$ 1,367	\$ 960
Sub Total	\$ 2,097	\$ 2,193	\$ 1,634	\$ 2,995	\$ 2,908
Account Object Description					
301 MAINT-BLDG & STRUCTURES	\$ 135,667	\$ 101,672	\$ 64,212	\$ 145,835	\$ 139,635
302 MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ 503	\$ -	\$ -
313 MAINT-FURN & FIXTURES	\$ -	\$ -	\$ -	\$ 500	\$ 500
346 MAINT-HEATING & COOLING SYSTEM	\$ 1,259	\$ 769	\$ -	\$ 3,500	\$ 8,000
351 MAINT-MISC	\$ -	\$ -	\$ -	\$ -	\$ 24,224
363 MAINT-LOCKS & KEYS	\$ -	\$ -	\$ -	\$ 2,700	\$ 2,700
Maintenance Sub Total	\$ 136,926	\$ 102,441	\$ 64,716	\$ 152,535	\$ 175,059
Account Object Description					
402 RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
410 UTILITIES - ELECTRICITY	\$ 510,106	\$ 513,173	\$ 420,280	\$ 478,362	\$ 533,722
411 ALARM SERVICE	\$ 254	\$ -	\$ 7,648	\$ 24,075	\$ 29,895
416 OTHER/PROFESSIONAL SERVICES	\$ 100,934	\$ 133,634	\$ 63,775	\$ 92,668	\$ 97,300
462 CELLULAR TELEPHONE & PAGERS	\$ 530	\$ 562	\$ 290	\$ 720	\$ 420
498 UTILITIES - GAS	\$ 20,226	\$ 47,725	\$ 49,604	\$ 26,672	\$ 26,672
543 JANITORIAL CONTRACT	\$ 129,918	\$ 130,713	\$ 174,450	\$ 132,154	\$ 145,009
544 PEST CONTROL SERVICES	\$ 4,896	\$ 4,654	\$ 9,345	\$ 10,986	\$ 8,707
548 FIRE SYS INSPECTION CONTRACT	\$ 34,030	\$ 29,186	\$ 64,868	\$ 30,397	\$ 25,416
549 HVAC MAINTENANCE CONTRACT	\$ 63,729	\$ 119,367	\$ 136,350	\$ 75,438	\$ 125,015
Sub Total	\$ 864,622	\$ 979,014	\$ 926,610	\$ 872,472	\$ 993,155
Account Object Description					
608 CAPITAL-FURNITURE & FIXTURES	\$ 8,055	\$ -	\$ -	\$ -	\$ -
Capital Sub Total	\$ 8,055	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,117,194	\$ 1,192,097	\$ 1,085,492	\$ 1,144,350	\$ 1,296,807

Municipal Court of Record



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Court Administrator	1	1	1
Court Clerk	3	3	3
Total	4	4	4

Department Narrative

The Lancaster Municipal Court of Record has the jurisdiction provided by general law for municipal courts. The court has jurisdiction over criminal cases arising under ordinances authorized by Sections 215.072, 217.042, 341.903, and 551.002, Local government Code. Services are provided to all persons who have been issued citations, warnings, warrants, and/or needing information. The Court processes all court cases to include: 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.

Goals				
City Council Goals • Healthy, Safe & Engaged Community Departmental Goals • Implement E-Court Suite for enhanced webservices to all Court customers • Continue with implementation of electronic and paperless procedures • Continuing education and completion of Level 1 and Level 2 Certification for staff • Continue to provide exemplary customer service				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Employees	4	4		4
Cases Filed	4,652	8,500		8,500
Cases Disposed	7,841	10,000		10,000
Hearings/Trials	10,974	12,000		12,000
Jury Trials	5	10		10
Warrants Issued	9,903	12,000		12,000
Warrants Cleared	9,100	13,000		13,000
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Cases sent to collection	6,700	7,000		7,000
Cases entered on day of filing	100%	100%		100%
Percent of Warrants 0-365 days old	22%	25%		25%
Cases filed during period, percent closed	29%	40%		40%
Percent of cases disposed of within 60 days of filing	25%	50%		50%
Cases with Time Payment Fee added	3,894	5,000		5,000
Cases paid	3,480	5,000		5,000
Online payments during period	1,130	1,500		1,500
Cases Appealed	0	0		0
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	272,156	122,563	216,887	259,213
Supplies	16,884	10,207	25,105	16,790
Maintenance	155,047	137,358	155,592	1,173
Services	7,675	-		150,850
TOTAL	451,762	270,128	397,584	428,026

Municipal Court

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 185,381	\$ 191,993	\$ 76,821	\$ 150,371	\$ 171,947
102 SALARIES-PART TIME	\$ -	\$ -	\$ 12,213	\$ -	\$ -
103 SALARIES-OVERTIME	\$ 144	\$ 350	\$ 84	\$ 400	\$ 412
104 SALARIES-LONGEVITY	\$ 2,354	\$ 2,284	\$ 368	\$ 1,756	\$ 780
105 GROUP HEALTH INSURANCE	\$ 40,759	\$ 33,802	\$ 14,214	\$ 26,921	\$ 44,395
106 TMRS	\$ 25,548	\$ 26,589	\$ 10,827	\$ 21,541	\$ 23,797
107 FICA	\$ 13,442	\$ 14,147	\$ 6,668	\$ 11,813	\$ 13,402
109 SALARIES-WELL PAY	\$ 738	\$ 490	\$ -	\$ 1,062	\$ 1,212
110 DENTAL INSURANCE	\$ 1,470	\$ 1,478	\$ 779	\$ 1,512	\$ 1,640
115 CERTIFICATION PAY	\$ -	\$ 462	\$ 378	\$ 840	\$ 840
118 CELL PHONE ALLOWANCE	\$ 120	\$ -	\$ -	\$ -	\$ -
120 GROUP LIFE INSURANCE	\$ 226	\$ 215	\$ 84	\$ 408	\$ 485
130 WORKERS COMPENSATION	\$ 209	\$ 240	\$ 78	\$ 155	\$ 175
131 EAP EXPENSE	\$ 109	\$ 105	\$ 50	\$ 108	\$ 128
Personnel Sub Total	\$ 270,501	\$ 272,156	\$ 122,563	\$ 216,887	\$ 259,213
Account Object Description					
201 OFFICE SUPPLIES	\$ 1,563	\$ 1,968	\$ 761	\$ 1,500	\$ 1,500
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,745	\$ 2,399	\$ -	\$ 8,675	\$ -
214 POSTAGE/SHIPPING/DELIVERY	\$ 7,090	\$ 7,131	\$ 2,618	\$ 7,000	\$ 7,000
231 SOFTWARE	\$ 5,386	\$ 5,386	\$ 6,828	\$ 7,930	\$ 8,290
Supplies Sub Total	\$ 15,784	\$ 16,884	\$ 10,207	\$ 25,105	\$ 16,790
Account Object Description					
370 MAINT-SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 1,173
Maintenance Sub Total	\$ -	\$ -	\$ -	\$ -	\$ 1,173
Account Object Description					
407 SPECIAL SERVICES	\$ 260	\$ 206	\$ -	\$ 300	\$ 300
409 TRAVEL & EDUCATION	\$ 3,482	\$ 966	\$ 220	\$ 2,200	\$ 1,425
414 DUES & SUBSCRIPTIONS	\$ 298	\$ 110	\$ -	\$ 220	\$ 165
416 OTHER/PROFESSIONAL SERVICES	\$ 1,652	\$ 954	\$ 222	\$ 3,912	\$ -
421 PRINTING	\$ 2,937	\$ 3,013	\$ 139	\$ 1,000	\$ 1,000
442 COMPUTER PROFESSIONAL SERVICES	\$ 8,747	\$ 7,385	\$ 5,843	\$ 7,560	\$ 7,560
482 CREDIT CARD PROCESSING FEES	\$ 11,337	\$ 9,821	\$ 7,811	\$ 9,000	\$ 9,000
540 COURT-PROSECUTOR SERVICES	\$ 91,211	\$ 71,134	\$ 63,052	\$ 70,000	\$ 70,000
541 COURT-JUDGE SERVICES	\$ 59,524	\$ 61,458	\$ 51,091	\$ 61,400	\$ 61,400
554 BILLING/COLLECTION SERVICE FEE	\$ -	\$ -	\$ -	\$ -	\$ -
557 CITY JAIL CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -
559 CONTRACT/TEMPORARY LABOR	\$ 1,996	\$ -	\$ 8,979	\$ -	\$ -
Services Sub Total	\$ 181,443	\$ 155,047	\$ 137,358	\$ 155,592	\$ 150,850
Account Object Description					
610 CAPITAL-MOTOR VEHICLES	\$ -	\$ 7,675	\$ -	\$ -	\$ -
618 CAPITAL-COMPUTER EQUIPMENT	\$ 5,118	\$ -	\$ -	\$ -	\$ -
Capital Sub Total	\$ 5,118	\$ 7,675	\$ -	\$ -	\$ -
Department Total	\$ 472,845	\$ 451,761	\$ 270,129	\$ 397,584	\$ 428,026

Building Inspections



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Building Official	1	1	1
Senior Building Inspector	0	0	1
Building Inspector	2	2	1
Total	3	3	3

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.

Goals				
City Council Goal: • Healthy, Safe & Engaged Community • Quality Development Departmental Goals • Create a public awareness program to inform citizens on permit requirements • Enforce all ordinances consistently • Continue to enhance apartment inspection program • Enforce obsolete and abandoned signage • Enhance food Inspection program • Continue to enhance hotel/motel Inspection program				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full Time Employees	3	3		3
Single Family Permits Issued	145	53		150
New Commercial Permits Issued	11	10		15
Home Remodel/Add On/Solar	140	174		200
Commercial Remodel/Add On	40	29		50
Electrical Permits Issued	160	92		170
Plumbing Permits Issued	270	234		290
Fence Permits Issued	230	149		250
Mechanical/HVAC Permits Issued	120	97		120
Contractor Registrations	420	501		520
Plans Reviewed	1,300	4,138		4,000
Inspections Made	700	3,595		3,500
Demolition Permits	13	11		15
Garage Sale Permits	25	96		105
Signs permits	62	57		75
Utility Verifications	50	45		70
Certificate of Occupancies	53	72		115
Back Flow Tests	75	77		150
Irrigation Permits	100	15		100
Rental Insections	725	654		700
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Requested inspections performed within 8 hours	100%	100%		100%
Complaints addressed within 8 hours	95%	95%		100%
Same day telephone call return from residents and contractors	95%	95%		95%
Single family permits issued	146	53		175
Commercial permits issued	10	44		35
Average number of days from date of inspection request until completion	1	1		1
Number of inspections completed	8,820	3,595		5,000
Budget Summary	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	226,051	171,989	264,985	284,497
Supplies	4,525	4,292	5,547	8,230
Services	62,075	79,361	22,202	35,925
TOTAL	292,651	255,642	292,734	328,652

Building Inspections

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

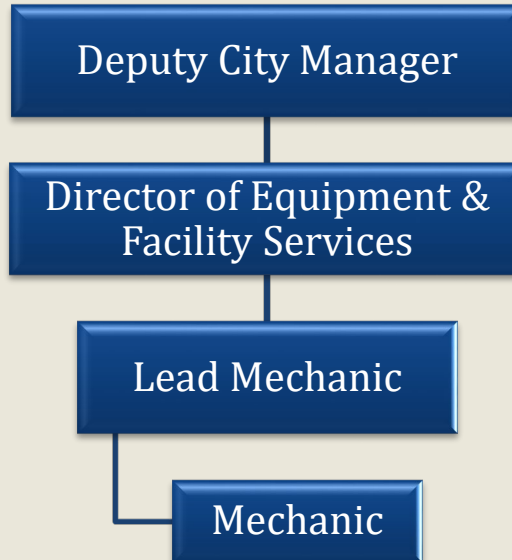
Fund 1 GENERAL FUND
Department 9 INSPECTION/CODE/FIRE PREV SVCS
Program 0 INSPECTION & CODE ENFORCEMENT

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 212,651	\$ 171,113	\$ 130,198	\$ 197,541	\$ 212,143
103	SALARIES-OVERTIME	\$ 16	\$ 50	\$ 629	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 110	\$ 81	\$ 121	\$ 212	\$ 172
105	GROUP HEALTH INSURANCE	\$ 21,859	\$ 17,180	\$ 10,521	\$ 20,933	\$ 23,854
106	TMRS	\$ 29,475	\$ 23,249	\$ 18,386	\$ 27,778	\$ 29,042
107	FICA	\$ 16,033	\$ 12,638	\$ 9,896	\$ 14,823	\$ 15,753
109	SALARIES-WELL PAY	\$ 1,195	\$ -	\$ 1,154	\$ 1,383	\$ 1,485
110	DENTAL INSURANCE	\$ 872	\$ 1,022	\$ 659	\$ 1,512	\$ 1,215
113	SALARIES-CAR ALLOWANCE	\$ 3,000	\$ -	\$ -	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ 120	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 194	\$ 161	\$ 111	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 518	\$ 489	\$ 272	\$ 416	\$ 446
131	EAP EXPENSE	\$ 68	\$ 69	\$ 43	\$ 81	\$ 81
Personnel Sub Total		\$ 286,112	\$ 226,051	\$ 171,989	\$ 264,985	\$ 284,497
201	OFFICE SUPPLIES	\$ 121	\$ 181	\$ 457	\$ 200	\$ 500
202	UNIFORMS AND CLOTHING	\$ -	\$ 372	\$ 114	\$ 600	\$ 614
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 55	\$ 55	\$ 864	\$ 825	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 3,333	\$ -	\$ -	\$ -	\$ 3,167
214	POSTAGE/SHIPPING/DELIVERY	\$ 192	\$ 714	\$ 403	\$ 450	\$ 450
218	FUEL & OIL	\$ 4,121	\$ 3,082	\$ 2,454	\$ 3,472	\$ 2,952
231	SOFTWARE	\$ -	\$ 120	\$ -	\$ -	\$ 547
Supplies Sub Total		\$ 7,823	\$ 4,525	\$ 4,292	\$ 5,547	\$ 8,230
401	TELEPHONE & COMMUNICATIONS	\$ 695	\$ 1,197	\$ 1,596	\$ 1,440	\$ 1,440
409	TRAVEL & EDUCATION	\$ 900	\$ 752	\$ 1,382	\$ 1,951	\$ 3,076
414	DUES & SUBSCRIPTIONS	\$ 9,222	\$ 9,583	\$ 9,593	\$ 9,641	\$ 11,289
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 10,600	\$ -	\$ 500	\$ 1,500
421	PRINTING	\$ -	\$ 420	\$ -	\$ 250	\$ 200
462	CELLULAR TELEPHONE & PAGERS	\$ 710	\$ 472	\$ 329	\$ 420	\$ 420
482	CREDIT CARD PROCESSING FEES	\$ 14,245	\$ 18,126	\$ 16,562	\$ 8,000	\$ 18,000
559	CONTRACT/TEMPORARY LABOR	\$ 11,603	\$ 20,925	\$ 49,900	\$ -	\$ -
Services Sub Total		\$ 37,375	\$ 62,075	\$ 79,361	\$ 22,202	\$ 35,925
Department Total		\$ 331,309	\$ 292,651	\$ 255,642	\$ 292,734	\$ 328,652

Equipment & Facility Services-Fleet



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Equipment & Facility Services	1	1	1
Lead Mechanic	1	1	1
Mechanic/Fleet Services	2	2	2
Total	4	4	4

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				
City Council Goals:				
• Sound Infrastructure				
Departmental Goals				
• Provide non-routine and emergency repairs • Increase service level for vehicles through preventative maintenance routines • Extend the life of our fleet and reduce down time • Continue training and education for our mechanics • Help increase job knowledge, productivity, and reduce repair costs • Provide drivers with professional and quality repair in a timely manner • Ensure safe, reliable vehicles and equipment through feedback from daily inspection form • Reduce departmental vehicle downtime through communication and coordination • Help reduce fuel consumption through education and service • Provide a comprehensive program of preventive maintenance				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Total Fleet Services Employees	4	4		4
Non-Emergency Vehicles	59	60		62
Light Trucks	50	50		55
Heavy Trucks	14	14		15
Small Equipment	60	60		65
Light Equipment	32	32		33
Heavy Equipment	145	145		146
Trailers	27	27		30
Emergency Vehicles	51	51		53
Fueling Station (Gas & Diesel)	1	1		1
Fueling Station (Propane)	1	1		1
Annual Fleet Work Orders	1,300	1,300		
Gallons of Unleaded Fuel Consumed	93,000	93,000		
Gallons of Diesel Fuel Consumed	37,000	37,000		
Annual Oil Changes	400	400		500
Annual Repairs	900	900		900
Annual Road Trips for Service	600	600		400
Annual Drive-by Maintenance Checks	900	900		1,100
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Percentage of maintenance classified preventative	40%	40%		
Average downtime of vehicle repaired	2 days	2days		
Work orders processed within 24 hours	90%	90%		
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	314,029	283,872	357,070	372,752
Supplies	5,322	53,843	62,627	69,189
Maintenance	291,381	223,151	201,100	206,100
Other Services	1,934	2,430	5,050	6,300
Capital Outlay	21,354			
TOTAL	634,020	563,296	625,847	654,341

Vehicle Maintenance

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

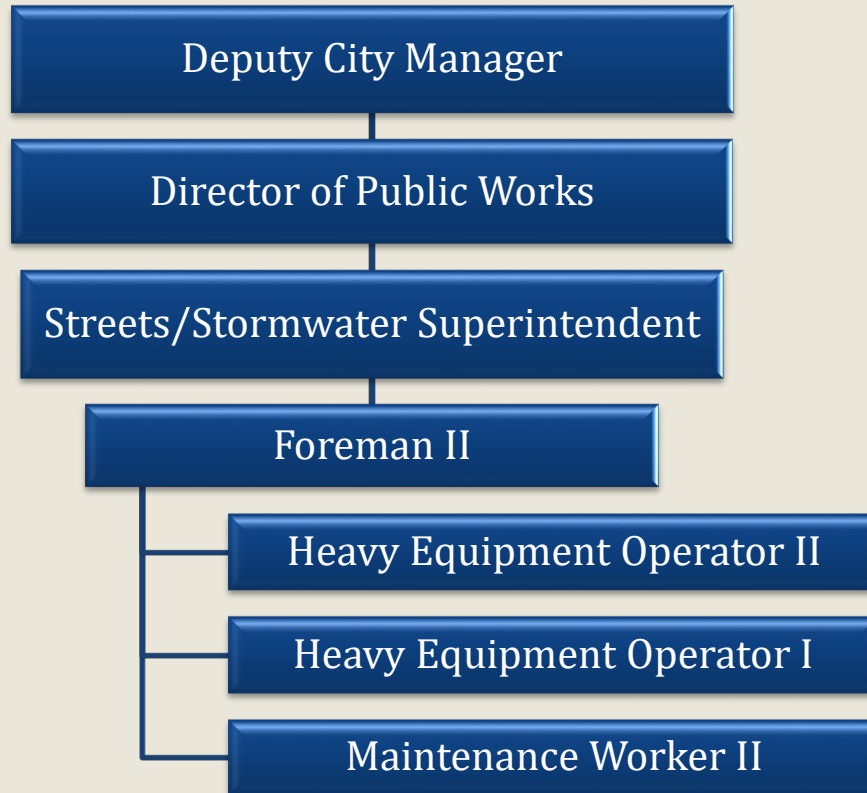
Fund 1 **GENERAL FUND**
Department 10 **FLEET SERVICES**
Program 0 **EQUIPMENT MAINTENANCE**

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
101	SALARIES-REGULAR	\$ 235,026	\$ 226,937	\$ 205,228	\$ 251,803	\$ 270,571
103	SALARIES-OVERTIME	\$ 886	\$ 558	\$ 588	\$ 1,000	\$ 1,030
104	SALARIES-LONGEVITY	\$ 440	\$ 574	\$ 480	\$ 620	\$ 744
105	GROUP HEALTH INSURANCE	\$ 35,286	\$ 23,334	\$ 21,410	\$ 33,534	\$ 32,082
106	TMRS	\$ 33,032	\$ 31,814	\$ 29,463	\$ 36,880	\$ 38,025
107	FICA	\$ 18,169	\$ 17,754	\$ 16,115	\$ 17,920	\$ 18,712
109	SALARIES-WELL PAY	\$ 1,377	\$ 1,419	\$ 1,156	\$ 1,833	\$ 1,941
110	DENTAL INSURANCE	\$ 1,296	\$ 1,324	\$ 1,257	\$ 2,006	\$ 1,620
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,858	\$ 3,942	\$ 4,800	\$ 4,800
115	CERTIFICATION PAY	\$ 604	\$ -	\$ -	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 251	\$ 238	\$ 210	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 4,720	\$ 5,127	\$ 3,940	\$ 5,189	\$ 1,742
131	EAP EXPENSE	\$ 101	\$ 92	\$ 83	\$ 135	\$ 135
Personnel Sub Total		\$ 336,017	\$ 314,029	\$ 283,872	\$ 357,070	\$ 372,752
Account Object	Description					
201	OFFICE SUPPLIES	\$ 8	\$ 528	\$ -	\$ 200	\$ 200
202	UNIFORMS AND CLOTHING	\$ 1,136	\$ 686	\$ 914	\$ 1,062	\$ 1,420
203	MOTOR VEHICLE SUPPLIES	\$ 8,108	\$ 1,775	\$ 52,719	\$ 53,117	\$ 53,217
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 819	\$ 1,164	\$ (201)	\$ 4,278	\$ 10,278
206	CHEMICALS	\$ -	\$ -	\$ -	\$ 50	\$ 50
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 50	\$ 50
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ 166	\$ 1,620	\$ 1,490
218	FUEL & OIL	\$ 651	\$ 585	\$ 246	\$ 750	\$ 984
231	SOFTWARE	\$ 4,102	\$ 584	\$ -	\$ 500	\$ 1,500
Supplies Sub Total		\$ 14,824	\$ 5,322	\$ 53,843	\$ 61,627	\$ 69,189
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 166	\$ 240	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 301,918	\$ 285,113	\$ 208,309	\$ 200,600	\$ 205,600
303	MAINT-EQUIP & MACHINERY	\$ 478	\$ 6,029	\$ 6	\$ 500	\$ 500
342	MAINT-DATA PROC EQUIPMENT	\$ -	\$ -	\$ 14,836	\$ -	\$ -
Maintenance Sub Total		\$ 302,562	\$ 291,381	\$ 223,151	\$ 201,100	\$ 206,100
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 571	\$ 448	\$ 374	\$ 480	\$ 480
407	SPECIAL SERVICES	\$ 80	\$ 55	\$ 305	\$ 250	\$ 500
409	TRAVEL & EDUCATION	\$ 1,581	\$ 778	\$ 650	\$ 3,300	\$ 1,100
416	OTHER/PROFESSIONAL SERVICES	\$ 2,320	\$ -	\$ 601	\$ 1,300	\$ 3,500
462	CELLULAR TELEPHONE & PAGERS	\$ 540	\$ 652	\$ 500	\$ 720	\$ 720
Services Sub Total		\$ 5,092	\$ 1,934	\$ 2,430	\$ 6,050	\$ 6,300
Account Object	Description					
609	CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ 21,354	\$ -	\$ -	\$ -
Capital Sub Total		\$ -	\$ 21,354	\$ -	\$ -	\$ -
Department Total		\$ 658,496	\$ 634,020	\$ 563,296	\$ 625,847	\$ 654,341

Streets



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
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
Total	4	4	4

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				
City Council Goals: • Sound Infrastructure				
Departmental Goals • Increase the maintenance of all paved surfaces through the identification of problem areas • Formulate programs to enhance and extend the life cycle of all Lancaster streets • Increase emergency preparedness and recovery abilities • Respond to emergency situations in both pavement failures, sign repairs and traffic and school outages • Continue training section employees in proper repair and maintenance of pavement surfaces • Reduce severe safety issues by preventative identification, scheduling, and repair of municipal roadways				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Current Miles of Streets and Alleys	265	265		265
Square Yards of Concrete Streets and Alleys Repaired	820	820		820
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 Permanent 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	19-20 Actual	20-21 Actual		2021-2022 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	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	232,547	198,664	242,398	271,823
Supplies	59,668	102,551	138,515	194,895
Maintenance	262,626	567,553	726,748	1,137,500
Services	2,147	1,076	4,625	3,165
Capital Outlay		169,825	176,000	1,070,821
TOTAL	556,988	1,039,669	1,288,286	2,678,204

Streets Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 1 GENERAL FUND
Department 12 STREETS
Program 0 STREETS

		2019	2020	2021	2021	2022
		Actual	Actual	YTD Actual	Budget	Proposed
Account Object	Description					
101	SALARIES-REGULAR	\$ 150,840	\$ 154,793	\$ 130,970	\$ 157,662	\$ 179,862
103	SALARIES-OVERTIME	\$ 3,826	\$ 3,372	\$ 4,417	\$ 6,000	\$ 6,000
104	SALARIES-LONGEVITY	\$ 1,252	\$ 1,304	\$ 1,218	\$ 1,420	\$ 1,612
105	GROUP HEALTH INSURANCE	\$ 34,322	\$ 32,722	\$ 27,751	\$ 34,092	\$ 36,755
106	TMRS	\$ 21,211	\$ 21,758	\$ 19,162	\$ 23,246	\$ 25,700
107	FICA	\$ 11,630	\$ 11,892	\$ 10,161	\$ 12,748	\$ 14,473
109	SALARIES-WELL PAY	\$ 393	\$ 405	\$ 413	\$ 1,149	\$ 1,303
110	DENTAL INSURANCE	\$ 1,470	\$ 1,607	\$ 1,451	\$ 2,016	\$ 1,640
115	CERTIFICATION PAY	\$ 388	\$ 425	\$ 351	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 184	\$ 190	\$ 158	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 4,083	\$ 3,971	\$ 2,524	\$ 3,000	\$ 3,413
131	EAP EXPENSE	\$ 109	\$ 110	\$ 89	\$ 135	\$ 135
Personnel Sub Total		\$ 229,711	\$ 232,547	\$ 198,664	\$ 242,398	\$ 271,823
Account Object	Description					
201	OFFICE SUPPLIES	\$ 343	\$ 352	\$ 210	\$ 350	\$ 350
202	UNIFORMS AND CLOTHING	\$ 2,531	\$ 2,881	\$ 2,358	\$ 2,681	\$ 2,781
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,608	\$ 4,002	\$ -	\$ -	\$ -
206	CHEMICALS	\$ 95	\$ 95	\$ -	\$ 250	\$ 250
207	SIGNS	\$ -	\$ 35,896	\$ 78,842	\$ 105,000	\$ 105,000
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 103	\$ 142	\$ -	\$ -	\$ -
216	MEDICAL SUPPLIES	\$ 50	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 14,518	\$ 16,301	\$ 15,642	\$ 13,494	\$ 20,194
231	SOFTWARE	\$ -	\$ -	\$ 5,500	\$ 16,740	\$ 66,320
Supplies Sub Total		\$ 19,248	\$ 59,668	\$ 102,551	\$ 138,515	\$ 194,895
Account Object	Description					
302	MAINT-MOTOR VEHICLES	\$ -	\$ 657	\$ 171	\$ -	\$ -
304	MAINT-STREETS	\$ 156,294	\$ 168,710	\$ 431,445	\$ 500,000	\$ 500,000
305	MAINT-SIDEWALKS & ALLEYS	\$ 13,822	\$ 8,793	\$ 4,654	\$ 50,000	\$ 200,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ 216	\$ 74	\$ 82	\$ 500	\$ 500
319	MAINT-TRAFFIC SIGN SYSTEM	\$ 24,803	\$ 24,189	\$ 4,208	\$ 81,362	\$ 287,000
320	MAINT-STREET MARKINGS	\$ 10,511	\$ 60,204	\$ 126,994	\$ 94,886	\$ 150,000
Maintenance Sub Total		\$ 205,645	\$ 262,626	\$ 567,553	\$ 726,748	\$ 1,137,500
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 757	\$ -	\$ -	\$ 1,500	\$ -
409	TRAVEL & EDUCATION	\$ 655	\$ 1,287	\$ 361	\$ 1,580	\$ 900
413	SANITARY LANDFILL	\$ 350	\$ 436	\$ 66	\$ 500	\$ 500
421	PRINTING	\$ 39	\$ 242	\$ -	\$ 325	\$ 325
462	CELLULAR TELEPHONE & PAGERS	\$ 710	\$ 182	\$ 649	\$ 720	\$ 1,440
Services Sub Total		\$ 2,511	\$ 2,147	\$ 1,076	\$ 4,625	\$ 3,165
Account Object	Description					
606	STREETS & DRAINAGE	\$ -	\$ -	\$ 169,825	\$ 176,000	\$ 1,070,821
Capital Sub Total		\$ -	\$ -	\$ 169,825	\$ 176,000	\$ 1,070,821
Department Total		\$ 457,115	\$ 556,989	\$ 1,039,668	\$ 1,288,286	\$ 2,678,204

Parks



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Park Operations Manager	1	1	1
Foreman II	1	1	1
Foreman I	1	1	1
Maintenance Worker II	9	9	9
Total	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				
City Council Goals: • Healthy, Safe & Engaged Community				
Departmental Goals • Develop park acquisition plan in alignment with "10 Minute Walk To A Park" standards • Establish the Operation and Maintenance cost for Park land maintained • Update Hike and Bike Trails, Parks and Open Space, and Streetscape Master Plans • Develop and implement park maintenance plan to attain CAPRA/NRPA standards • Update parks needs inventory for park land and amenities for CIP consideration • Complete and Implement tree farm relocation plan utilizing amended tree mitigation ordinance • Develop and implement emergency locator signage system for City-Wide Trails System • Complete CIP projects per City Council as funding becomes available • Identify and activate multigenerational "Play spaces" using Playful City USA guidelines				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Number of current parks	17	17		18
School facilities maintained in summer	7	7		7
Acreage of parks maintained	324	324		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
Acreage of Country View Golf Course maintained	3	3		3
Total number of Park Acres	768	768		811
Full-Time Employees	12	12		12
Rights of Way/Median Acreage	1	1		1
Special Events Requiring Park Staffing	9	14		1
Outdoor restrooms maintained	9	9		9
Trail Miles Maintained	2.4	2.4		2.4
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Mow/Trim Parks	35%	35%		36%
Athletic Maintenance	10%	10%		10%
Litter Removal	16%	16%		32%
Special Events - set up/break down	8%	8%		8%
Playground Inspection/Maintenance	3%	3%		3%
Forestry/ Horticulture	5%	5%		2%
Amenity improvements/repairs - Indoors	8%	8%		2%
Chemical Application	5%	5%		5%
Amenity improvements/repairs - outdoors	10%	10%		2%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	567,069	486,274	672,648	715,570
Supplies	41,810	43,525	46,692	54,373
Maintenance	12,312	3,988	4,000	15,100
Other Services	9,444	22,342	26,466	17,917
TOTAL	630,635	556,129	749,806	802,960

Parks

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 352,498	\$ 383,674	\$ 329,793	\$ 451,377	\$ 478,505
103 SALARIES-OVERTIME	\$ 14,095	\$ 7,688	\$ 6,385	\$ 4,500	\$ 4,500
104 SALARIES-LONGEVITY	\$ 2,823	\$ 3,323	\$ 2,403	\$ 3,328	\$ 3,472
105 GROUP HEALTH INSURANCE	\$ 70,547	\$ 80,132	\$ 66,156	\$ 97,735	\$ 110,483
106 TMRS	\$ 50,221	\$ 53,696	\$ 47,454	\$ 64,567	\$ 66,543
107 FICA	\$ 27,341	\$ 29,195	\$ 25,246	\$ 35,410	\$ 37,474
109 SALARIES-WELL PAY	\$ 469	\$ 281	\$ 1,819	\$ 3,195	\$ 3,381
110 DENTAL INSURANCE	\$ 3,186	\$ 4,003	\$ 3,474	\$ 6,018	\$ 4,880
118 CELL PHONE ALLOWANCE	\$ 380	\$ -	\$ -	\$ 480	\$ -
120 GROUP LIFE INSURANCE	\$ 421	\$ 452	\$ 400	\$ 1,275	\$ 1,276
130 WORKERS COMPENSATION	\$ 3,832	\$ 4,348	\$ 2,927	\$ 4,425	\$ 4,719
131 EAP EXPENSE	\$ 251	\$ 278	\$ 218	\$ 338	\$ 337
Personnel Sub Total	\$ 526,064	\$ 567,069	\$ 486,274	\$ 672,648	\$ 715,570
Account Object Description					
201 OFFICE SUPPLIES	\$ 231	\$ (695)	\$ 359	\$ 558	\$ 585
202 UNIFORMS AND CLOTHING	\$ 3,355	\$ 4,007	\$ 4,044	\$ 5,166	\$ 5,078
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 3,307	\$ 4,484	\$ 557	\$ 300	\$ -
205 JANITORIAL & CLEANING SUPPLIES	\$ 4,544	\$ 4,614	\$ 5,192	\$ 5,000	\$ 5,851
206 CHEMICALS	\$ 7,240	\$ 4,791	\$ 7,757	\$ 8,000	\$ 9,216
208 EDUCATION & REC SUPPLIES	\$ 5,473	\$ 4,767	\$ 3,318	\$ 6,593	\$ 7,743
209 BOTANICAL & AGR SUPPLIES	\$ 5,335	\$ 4,305	\$ 6,826	\$ 7,716	\$ 6,600
210 FOOD-BEV-MEETINGS/FUNCTIONS	\$ 1,080	\$ 243	\$ 329	\$ 300	\$ 300
218 FUEL & OIL	\$ 12,984	\$ 15,293	\$ 14,544	\$ 12,460	\$ 18,500
226 SEED	\$ 503	\$ -	\$ 600	\$ 600	\$ 500
Services Sub Total	\$ 44,050	\$ 41,810	\$ 43,525	\$ 46,692	\$ 54,373
Account Object Description					
315 MAINT-PARK EQUIPMENT/FIXTURES	\$ 18,752	\$ 12,312	\$ 3,988	\$ 4,000	\$ 15,100
Maintenance Sub Total	\$ 18,752	\$ 12,312	\$ 3,988	\$ 4,000	\$ 15,100
Account Object Description					
402 RENTAL OF EQUIPMENT	\$ 1,694	\$ 958	\$ 4,404	\$ 3,200	\$ 1,714
409 TRAVEL & EDUCATION	\$ 2,571	\$ 2,039	\$ 1,104	\$ 1,714	\$ 456
414 DUES & SUBSCRIPTIONS	\$ 597	\$ 205	\$ 305	\$ 712	\$ 435
416 OTHER/PROFESSIONAL SERVICES	\$ 14,499	\$ 5,005	\$ 16,529	\$ 20,840	\$ 14,592
462 CELLULAR TELEPHONE & PAGERS	\$ 1,385	\$ 1,237	\$ -	\$ -	\$ 720
Services Sub Total	\$ 20,745	\$ 9,444	\$ 22,342	\$ 26,466	\$ 17,917
Department Total	\$ 609,612	\$ 630,635	\$ 556,129	\$ 749,806	\$ 802,960

Police Department



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Lieutenant	6	6	6
Sergeant	7	7	7
Police Officer	50	50	50
CID Technician	1	1	1
Property & Evidence Tech.	1	1	1
Public Service Officer	3	3	3
PT Public Service Officer (fte.5)	0.5	0.5	0.5
Administrative Secretary	1	1	1
Total	72.5	72.5	72.5

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				
City Council Goals: • Healthy, Safe & Engaged Community • Professional & Committed City Workforce Departmental Goals • Increase the Department's partnership with citizens, neighborhoods, schools, and other community groups • Increase awareness of crime prevention measures by creating community watch groups for businesses • Foster citizen interaction and education by hosting Public Safety Academy Programs • Encourage citizen participation through programs such as Citizens Public Safety Academy, Crime Victim's Assistance, and Volunteer Program • Enhance departmental efficiency by reducing officer downtime and developing user friendly reports • Enhance law enforcement accountability through strengthening patrol reporting, increasing traffic safety enforcement. • Investigate cooperative agreements with other law enforcement agencies on items such as training, intelligence sharing, and grant opportunities				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
City Population/Square City Miles	38400/33	39040/33		40,000/33
Sworn Officers	66	66		66
Calls for Service	81,050	82,000		81,500
Citations/Violations	15,500	16,000		12,000
Arrests	400	2,400		1,800
Accidents Reported	717	73		850
Part I Crimes	1,050	1,025		1100
Public Safety Academies	1	1		1
Attendance at National Night Out Events	20	30		100
CID Case Investigation	1,400	1,500		1,600
PSO Calls	1,200	1,300		500
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Outreach PIDs	8	8		8
Homeowner's Association Meeting Attendance	20	20		50
New Community Watch Groups Created	2	2		3
New Business Crime Watch Areas Created	1	2		1
Partnership with UNT-Dallas Criminal Justice Prog.	N/A	N/A		N/A
Average Offense Report Completion Time	30 Minutes	25 Minutes		30 minutes
Average Arrest Report Completion Time	45 Minutes	30 Minutes		25 minutes
Average Accident Report Completion Time	30 Minutes	25 Minutes		25 minutes
Average Emergency Response Time	4.41 Minutes	4.31 Minutes		4.38 minutes
Average Non-Emergency Response Time	7 Minutes	7 Minutes		7 minutes
Part I Crimes per 1000 Population	26	23		23
Sworn Officers per 1000 Population/per Square City Mile	1.8	2		1.8
Budget Summary	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	6,567,234	5,473,567	7,059,293	7,443,617
Supplies	168,460	157,646	194,423	166,442
Maintenance	57,101	63,727	62,775	36,620
Services	458,487	412,394	428,555	408,212
TOTAL	7,251,282	6,107,334	7,745,046	8,054,891

Police Department

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

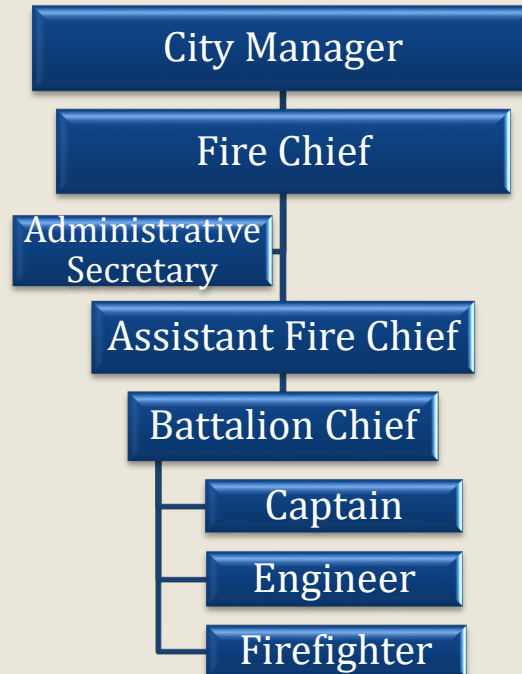
Fund 1 GENERAL FUND
Department 14 POLICE
Program 0 POLICE

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 4,430,030	\$ 4,458,344	\$ 3,711,024	\$ 4,833,628	\$ 5,034,312
102	SALARIES-PART TIME	\$ 5,901	\$ 6,305	\$ -	\$ 15,201	\$ 15,656
103	SALARIES-OVERTIME	\$ 528,576	\$ 268,116	\$ 217,558	\$ 215,400	\$ 215,400
104	SALARIES-LONGEVITY	\$ 21,539	\$ 25,734	\$ 20,114	\$ 25,256	\$ 25,492
105	GROUP HEALTH INSURANCE	\$ 589,934	\$ 562,649	\$ 452,832	\$ 642,295	\$ 788,961
106	TMRS	\$ 670,339	\$ 663,712	\$ 571,564	\$ 727,063	\$ 737,265
107	FICA	\$ 369,398	\$ 359,165	\$ 301,244	\$ 380,602	\$ 394,182
109	SALARIES-WELL PAY	\$ 31,190	\$ 45,440	\$ 51,836	\$ 35,951	\$ 37,441
110	DENTAL INSURANCE	\$ 22,229	\$ 23,981	\$ 20,773	\$ 33,648	\$ 27,870
114	SALARIES-ASSIGNMENT PAY	\$ 20	\$ 3,746	\$ 754	\$ 31,200	\$ 41,600
115	CERTIFICATION PAY	\$ 80,967	\$ 82,614	\$ 76,242	\$ 52,043	\$ 55,175
118	CELL PHONE ALLOWANCE	\$ 5,417	\$ 5,258	\$ 3,682	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 5,016	\$ 5,184	\$ 4,210	\$ 7,269	\$ 7,193
121	UNIFORMS	\$ 392	\$ -	\$ -	\$ -	\$ -
130	WORKERS COMPENSATION	\$ 62,188	\$ 55,222	\$ 40,348	\$ 53,012	\$ 56,365
131	EAP EXPENSE	\$ 1,767	\$ 1,764	\$ 1,386	\$ 1,925	\$ 1,905
Personnel Sub Total		\$ 6,824,904	\$ 6,567,234	\$ 5,473,567	\$ 7,059,293	\$ 7,443,617
Account Object	Description					
201	SUPPLIES	\$ 6,848	\$ 5,892	\$ 4,272	\$ 4,000	\$ 1,200
202	UNIFORMS AND CLOTHING	\$ 50,383	\$ 42,197	\$ 44,916	\$ 49,264	\$ 35,118
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 12,856	\$ 2,581	\$ 2,320	\$ 2,320	\$ 595
208	EDUCATION & REC SUPPLIES	\$ 536	\$ 357	\$ -	\$ 500	\$ 357
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 872	\$ -	\$ -	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 2,853	\$ -	\$ -	\$ 2,400	\$ 4,612
212	AMMUNITION	\$ 19,474	\$ 11,183	\$ 13,734	\$ 13,366	\$ 7,411
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,559	\$ 1,763	\$ 1,450	\$ 2,600	\$ 1,500
215	TRAINING SUPPLIES	\$ 1,013	\$ 3,262	\$ 629	\$ 2,168	\$ 3,754
218	FUEL & OIL	\$ 128,404	\$ 88,281	\$ 80,553	\$ 106,304	\$ 95,976
220	INVESTIGATION SUPPLIES	\$ 12,759	\$ 12,944	\$ 9,772	\$ 11,501	\$ 15,920
Supplies Sub Total		\$ 237,557	\$ 168,460	\$ 157,646	\$ 194,423	\$ 166,442
Account Object	Description					
302	MAINT-MOTOR VEHICLES	\$ -	\$ (1)	\$ -	\$ -	\$ -
351	MAINT-MISC	\$ 20,897	\$ 57,102	\$ 63,727	\$ 62,775	\$ 36,620
Maintenance Sub Total		\$ 20,897	\$ 57,101	\$ 63,727	\$ 62,775	\$ 36,620
Account Object	Description					
407	SPECIAL SERVICES	\$ 290	\$ -	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 53,844	\$ 39,381	\$ 38,804	\$ 45,675	\$ 46,133
414	DUES & SUBSCRIPTIONS	\$ 11,349	\$ 12,468	\$ 15,590	\$ 15,401	\$ 19,989
415	TRANS TO VEHICLE REPL FUND	\$ 17	\$ -	\$ -	\$ -	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ 24,957	\$ 22,815	\$ 18,054	\$ 18,708	\$ 16,750
419	AWARDS	\$ 500	\$ 872	\$ -	\$ 558	\$ -
421	PRINTING	\$ 846	\$ 818	\$ 1,053	\$ 1,120	\$ 1,205
434	SPECIAL EVENTS	\$ 6,174	\$ 379	\$ 248	\$ 893	\$ 936
435	LABORATORY CHARGES	\$ 4,269	\$ 11,727	\$ 3,641	\$ 11,200	\$ 13,200
462	CELLULAR TELEPHONE & PAGERS	\$ 180	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 109	\$ 27	\$ 4	\$ -	\$ -
557	CITY JAIL CONTRACT	\$ 370,000	\$ 370,000	\$ 335,000	\$ 335,000	\$ 310,000
Services Sub Total		\$ 472,536	\$ 458,487	\$ 412,394	\$ 428,555	\$ 408,212
Account Object	Description					
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 5,933	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ 5,933	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 7,561,827	\$ 7,251,282	\$ 6,107,334	\$ 7,745,046	\$ 8,054,891

Fire



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	5	5	5
Captain	10	10	10
Fire Engineer	21	21	21
Fire Fighter	28	28	28
Administrative Secretary	1	1	1
Total	67	67	67

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 through its paramedic personnel. Emergency transportation to medical facilities is provided via Mobile Intensive Care Units.

Goals				
City Council Goals: • Healthy, Safety and Engaged Community Departmental Goals: • Increase percentage firefighters on scene in 5 min. • Provide advanced care to patients suffering from strokes, heart attacks, trauma, or other medical • Maintain response times as low as possible with increasing call volume and population growth. • Improve response capabilities for large scale disasters such as floods, tornados, terrorism, etc. • Maintain service level of one Mobile Intensive Care Unit (MICU) at each fire station. • Fire station personnel will visit their neighborhoods during the year. • Maintain the Fire Department comprehensive wellness-fitness program.				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Employees	67	70		66
Responses (Average per year)	11,600	12,000		15,000
Simultaneous Incidents	1,935	2,500		3,500
Lives Saved	375	N/A		
Life Extending Aid	1,631	N/A		
Training Hours	1,547	6,500		
Value Saved Exposed to Fire	2,630,280	8,000,000		20,000,000
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Percent of property saved from fire	95%	95%		95%
Paramedics trained	6	6		6
Minimum Apparatus staffing per unit	16	16		16
Response times with increased call volume	5.16	5:54		6:30
Percentage of 4 firefighters on scene in 5 minutes	50%	38%		30%
Percentage of 14 firefighters on scene in 9 minutes	65%	47%		40%
Dependency on mutual aid assistance	165	200		250
Public Fire Safety Education contacts	9,000	10,000		10,000
In the field CPR recesutations	20	21		20
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	7,272,482	6,483,113	7,195,558	7,593,825
Supplies	315,460	268,755	291,279	348,828
Maintenance			2,400	9,490
Services	195,585	180,924	360,874	325,852
Capital Outlay	5,189	2,558		
TOTAL	7,788,716	6,935,350	7,850,111	8,277,995

Fire Department

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 1 GENERAL FUND
Department 15 FIRE
Program 0

		2019	2020	2021	2021	2022
Account Object Description		Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR		\$ 4,406,968	\$ 4,641,485	\$ 3,906,848	\$ 4,829,365	\$ 4,967,246
102 SALARIES-PART TIME		\$ 8,915	\$ -	\$ -	\$ -	\$ -
103 SALARIES-OVERTIME		\$ 767,259	\$ 544,807	\$ 754,683	\$ 225,000	\$ 300,000
104 SALARIES-LONGEVITY		\$ 25,636	\$ 24,359	\$ 20,525	\$ 24,680	\$ 24,216
105 GROUP HEALTH INSURANCE		\$ 693,260	\$ 647,739	\$ 501,118	\$ 690,231	\$ 859,476
106 TMRS		\$ 728,133	\$ 732,499	\$ 671,902	\$ 735,945	\$ 745,222
107 FICA		\$ 394,498	\$ 394,742	\$ 354,476	\$ 388,617	\$ 397,710
108 SALARIES-PARAMEDIC		\$ 95,566	\$ 90,558	\$ 77,865	\$ 105,959	\$ 105,959
109 SALARIES-WELL PAY		\$ 14,024	\$ 19,219	\$ 58,898	\$ 36,413	\$ 37,877
110 DENTAL INSURANCE		\$ 19,832	\$ 25,193	\$ 21,744	\$ 33,214	\$ 27,110
112 SALARIES-OUT OF CLASS		\$ 25,480	\$ 36,381	\$ 23,181	\$ 13,000	\$ 13,391
114 SALARIES-ASSIGNMENT PAY		\$ 429	\$ -	\$ -	\$ -	\$ -
115 CERTIFICATION PAY		\$ 38,904	\$ 38,496	\$ 30,724	\$ 41,592	\$ 40,546
118 CELL PHONE ALLOWANCE		\$ 457	\$ 40	\$ -	\$ -	\$ -
120 GROUP LIFE INSURANCE		\$ 4,760	\$ 5,370	\$ 4,359	\$ 7,038	\$ 6,885
130 WORKERS COMPENSATION		\$ 45,383	\$ 69,143	\$ 55,261	\$ 61,525	\$ 65,193
131 EAP EXPENSE		\$ 1,533	\$ 1,683	\$ 1,328	\$ 1,863	\$ 1,824
149 TLFRA ANNUITY PAYMENT		\$ 900	\$ 767	\$ 200	\$ 1,116	\$ 1,170
Personnel Sub Total		\$ 7,271,934	\$ 7,272,482	\$ 6,483,113	\$ 7,195,558	\$ 7,593,825
Account Object Description						
201 OFFICE SUPPLIES		\$ 3,987	\$ 2,508	\$ 3,104	\$ 3,500	\$ 3,500
202 UNIFORMS AND CLOTHING		\$ 80,188	\$ 104,287	\$ 83,988	\$ 87,991	\$ 108,716
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC		\$ 64,074	\$ 48,042	\$ 42,700	\$ 40,778	\$ 42,381
205 JANITORIAL & CLEANING SUPPLIES		\$ 5,804	\$ 6,112	\$ 4,586	\$ 5,674	\$ 7,954
208 EDUCATION & REC SUPPLIES		\$ 559	\$ 518	\$ -	\$ 2,825	\$ 2,825
210 FOOD-BEV-MEETINGS/FUNCTIONS		\$ 356	\$ 287	\$ 647	\$ 250	\$ 1,101
211 OTHER OPERATIONAL SUPPLIES		\$ 2,344	\$ 2,776	\$ 2,931	\$ 3,090	\$ 4,414
214 POSTAGE/SHIPPING/DELIVERY		\$ 303	\$ 189	\$ 513	\$ 500	\$ 550
215 TRAINING SUPPLIES		\$ 400	\$ 147	\$ 520	\$ 650	\$ 750
216 MEDICAL SUPPLIES		\$ 83,749	\$ 90,424	\$ 84,321	\$ 85,331	\$ 119,149
218 FUEL & OIL		\$ 48,898	\$ 50,276	\$ 36,556	\$ 51,192	\$ 47,808
231 SOFTWARE		\$ 10,271	\$ 9,896	\$ 8,890	\$ 9,498	\$ 9,680
Supplies Sub Total		\$ 300,933	\$ 315,460	\$ 268,755	\$ 291,279	\$ 348,828
Account Object Description						
303 MAINT-EQUIP & MACHINERY		\$ -	\$ -	\$ -	\$ -	\$ 3,410
313 MAINT-FURN & FIXTURES		\$ 1,131	\$ -	\$ -	\$ 2,400	\$ 6,080
Maintenance Sub Total		\$ 1,131	\$ -	\$ -	\$ 2,400	\$ 9,490
Account Object Description						
407 SPECIAL SERVICES		\$ 8,565	\$ 3,709	\$ 3,759	\$ 6,675	\$ 6,550
408 ADVERTISING		\$ -	\$ 790	\$ -	\$ -	\$ -
409 TRAVEL & EDUCATION		\$ 37,778	\$ 12,499	\$ 14,284	\$ 46,076	\$ 52,495
414 DUES & SUBSCRIPTIONS		\$ 2,958	\$ 2,961	\$ 1,638	\$ 5,457	\$ 5,662
416 PROFESSIONAL SERVICES		\$ 24,419	\$ 77,290	\$ 57,129	\$ 106,172	\$ 111,470
418 MEDICAL EXPENSE		\$ -	\$ -	\$ 295	\$ 1,279	\$ 293
419 AWARDS		\$ -	\$ 1,020	\$ 723	\$ 600	\$ 1,500
434 SPECIAL EVENTS		\$ 187	\$ 132	\$ -	\$ 225	\$ 225
451 RADIO TIE-IN TO PARKLAND		\$ 21,909	\$ 23,441	\$ 23,627	\$ 23,628	\$ 25,054
453 E M S TRAINING		\$ 44,284	\$ 37,820	\$ 49,288	\$ 75,890	\$ 52,439
455 CERTIFICATION FEES		\$ 7,591	\$ 10,325	\$ 1,416	\$ 12,492	\$ 7,936
462 CELLULAR TELEPHONE & PAGERS		\$ 3,530	\$ 5,037	\$ 4,047	\$ 3,780	\$ 4,500
470 BAD DEBT EXPENSE		\$ 2,886	\$ -	\$ -	\$ -	\$ -
476 ACCT ANALYSIS FEES-JPM		\$ 5,860	\$ 5,105	\$ 4,210	\$ -	\$ 4,000
482 CREDIT CARD PROCESSING FEES		\$ 594	\$ 376	\$ 409	\$ -	\$ 400
554 AMBULANCE BILLING SERVICE FEE		\$ 40,915	\$ 15,080	\$ -	\$ 58,500	\$ 53,328
558 EMPLOYEE PHYSICAL ASSESSMENT		\$ 24,990	\$ -	\$ 20,100	\$ 20,100	\$ -
Services Sub Total		\$ 226,465	\$ 195,585	\$ 180,924	\$ 360,874	\$ 325,852
Account Object Description						
609 CAPITAL-MACHINERY & EQUIPMENT		\$ 15,208	\$ 5,189	\$ 2,558	\$ -	\$ -
Capital Total		\$ 15,208	\$ 5,189	\$ 2,558	\$ -	\$ -
Department Total		\$ 7,815,671	\$ 7,788,717	\$ 6,935,350	\$ 7,850,111	\$ 8,277,995

Emergency Management



Personnel Organization Chart



Emergency Management Director (Mayor)

City Manager

Emergency Management Chief

Personnel Summary

There is no personnel summary for this program.

Department Narrative

Emergency Management Chief is responsible for the coordination of the Emergency Management Plan in the City of Lancaster. The Emergency Operations Center is opened in response to potentially disastrous situations such as severe weather and hazardous materials incidents.

Goals				
City Council Goals: • Healthy, Safe & Engaged Community Departmental Goals: • Maintain emergency generators and early warning sirens • Maintaining a credible Emergency Operations Plan (EOP) • Maintain the City of Lancaster's Emergency Operations Center (EOC) • Coordinate with Regional partners in the response to disasters • Maintain response capabilities for large scale disasters such as floods, tornados and terrorism				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Siren activation testing	220	200		200
Severe Weather events monitored	60	60		60
Emergency Plan Annex updates	8	8		8
Code Red maintenance	300	250		250
Generator Checks	60	60		60
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Siren activations	4	5		4
Emergency Operation Center (EOC) activations	16	16		16
Emergency Operation Plan (EOP) rating	Advanced	Advanced		Advanced
Generator Activations	3	5		4
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	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	440	587	750	3,615
Supplies	10,775	3,227	12,599	39,341
Services	52,460	27,709	58,823	61,502
TOTAL	63,675	31,523	72,172	104,458

Emergency Management

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 1
Department 20
Program 0

GENERAL FUND
EMERGENCY MANAGEMENT

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
201 OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 300
202 UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ 375
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 200	\$ -	\$ -	\$ 500
211 OTHER OPERATIONAL SUPPLIES	\$ 189	\$ -	\$ -	\$ 250	\$ 1,000
218 FUEL & OIL	\$ 1,396	\$ 240	\$ 587	\$ 500	\$ 1,440
Supplies Sub Total	\$ 1,585	\$ 440	\$ 587	\$ 750	\$ 3,615
Account Object Description					
303 MAINT-EQUIP & MACHINERY	\$ -	\$ -	\$ -	\$ -	\$ 26,409
314 MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
341 MAINT-EARLY WARNING SIRENS	\$ 11,338	\$ 10,775	\$ 3,227	\$ 11,099	\$ 11,432
Maintenance Sub Total	\$ 11,338	\$ 10,775	\$ 3,227	\$ 12,599	\$ 39,341
Account Object Description					
409 TRAVEL & EDUCATION	\$ 1,712	\$ 288	\$ -	\$ -	\$ 3,750
414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,265
416 PROFESSIONAL SERVICES	\$ 45,358	\$ 52,172	\$ 23,709	\$ 54,823	\$ 52,987
420 INTERNAL TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 500
Services Sub Total	\$ 47,070	\$ 52,460	\$ 27,709	\$ 58,823	\$ 61,502
Account Object Description					
609 CAPITAL-MACHINERY & EQUIPMENT	\$ 52,439	\$ -	\$ -	\$ -	\$ -
Capital Sub Total	\$ 52,439	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 112,432	\$ 63,675	\$ 31,523	\$ 72,172	\$ 104,458

Non-Departmental



Personnel Organization Chart



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

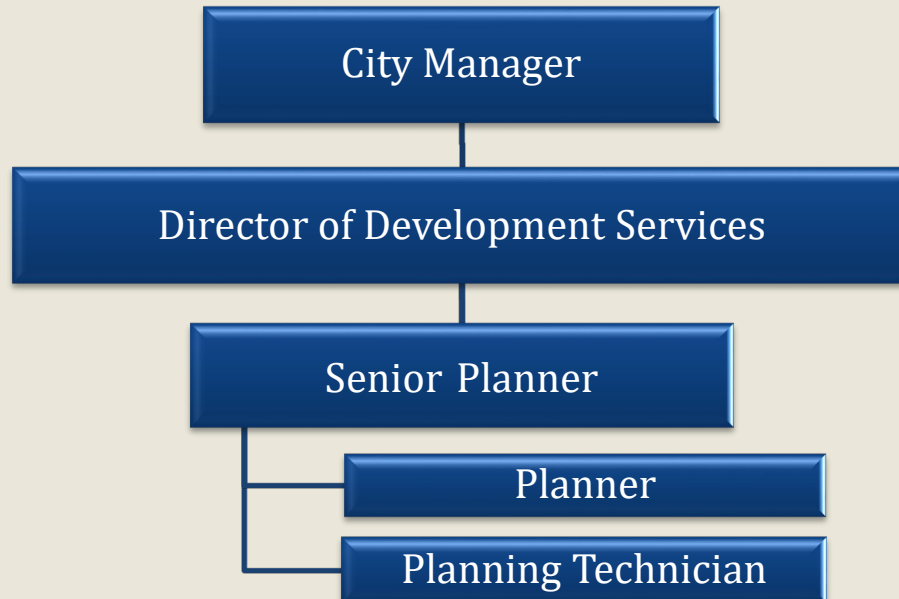
GENERAL FUND
NON-DEPARTMENTAL
NON-DEPARTMENTAL EXPENSES

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
130	WORKERS COMPENSATION	\$ 2,684	\$ 1,307	\$ 1,224	\$ 4,334	\$ 4,334
	Personnel Sub Total	\$ 2,684	\$ 1,307	\$ 1,224	\$ 4,334	\$ 4,334
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 887	\$ -	\$ -	\$ -
	Supplies Sub Total	\$ -	\$ 887	\$ -	\$ -	\$ -
	Maintenance Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
401	TELEPHONE & COMMUNICATIONS	\$ 121,602	\$ 172,406	\$ 171,245	\$ 224,522	\$ 234,805
402	RENTAL OF EQUIPMENT	\$ 26,297	\$ 30,875	\$ 21,050	\$ 24,164	\$ 25,334
403	CASUALTY INSURANCE	\$ 370,607	\$ 376,904	\$ 402,991	\$ 406,300	\$ 419,800
406	UNEMPLOYMENT INSURANCE	\$ 31,962	\$ 15,742	\$ 3,511	\$ 70,000	\$ 103,000
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ 800	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 44,631	\$ 44,484	\$ 57,907	\$ 88,347	\$ 104,228
416	OTHER/PROFESSIONAL SERVICES	\$ 47,158	\$ 51,293	\$ 22,791	\$ 38,791	\$ 101,258
420	INTERNAL TRAINING	\$ 37,935	\$ 22,811	\$ 25,582	\$ 30,000	\$ 52,080
421	PRINTING	\$ 31,151	\$ 31,703	\$ 18,095	\$ 35,900	\$ 35,900
434	SPECIAL EVENTS	\$ 26,798	\$ 805	\$ -	\$ -	\$ -
460	SETTLEMENT	\$ -	\$ -	\$ 116,938	\$ 116,938	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 1,804	\$ 280	\$ -	\$ -	\$ -
463	ADMIN FEES-FLEX SPENDING PLAN	\$ 1,480	\$ 1,426	\$ 1,453	\$ 2,000	\$ 2,000
497	TUITION REIMBURSEMENT	\$ 4,115	\$ 3,819	\$ 5,617	\$ 7,000	\$ 7,000
535	HEALTH DEPARTMENT	\$ -	\$ 25,062	\$ 12,106	\$ 12,106	\$ 12,108
536	HEALTH DEPT-FOOD PERMITS	\$ 12,106	\$ 5,044	\$ 17,400	\$ 22,766	\$ 18,000
539	MISC. HEALTH BENEFIT	\$ 7,002	\$ 7,178	\$ 6,062	\$ 10,000	\$ 10,000
562	INCENTIVES-PROPERTY TAX REBATE	\$ 1,389,510	\$ 1,939,969	\$ 1,407,107	\$ 2,492,251	\$ 2,905,836
		\$ 2,154,155	\$ 2,729,800	\$ 2,290,654	\$ 3,581,086	\$ 4,031,349
617	CAPITAL-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 72,000
	Capital Sub Total	\$ -	\$ -	\$ -	\$ -	\$ 72,000
	Department Total	\$ 2,156,839	\$ 2,731,994	\$ 2,291,877	\$ 3,585,420	\$ 4,107,683

Planning



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Development Services	1	1	0
Senior Planner	1	1	1
Planner	1	1	1
Development Coordinator	1	0	0
Planning Technician	1	1	1
Permit Technicians	2	2	0
Administrative Secretary	0	1	0
Total	7	7	3

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				
City Council Goals: • Quality Development • Healthy, Safe and Engaged Community				
Departmental Goals • Promote high quality commercial and residential growth through quality planning procedures and processes • Provide clear professional and technical assistance to City Council, City Management, and Lancaster residents, and the development community • Update regulations and ordinances for consistency to City Council objectives - Minimize conflict between developments and promote sustainability				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full Time Employees	7	7		4
Lancaster Development Code Review Sessions	20	30		10
Total Plats Received and Reviewed	11	30		60
Total Zoning Requests Received and Processed	6	30		30
Total Site Plans Received and Reviewed	5	10		40
Historic Landmark Preservation Received and Reviewed	11	15		30
Miscellaneous Cases Received and Reviewed	4	15		50
Lancaster Development Code Conflicts	Underway	50%		50%
Lancaster Development Code Update	Underway	Underway		100%
Zoning Map Update	Underway	Underway		100%
Future Land Use Plan Update	Underway	Underway		100%
Campus & Downtown Overlay Districts TIFs	Completed	Underway		
Streetscape Master Plan Update	Underway	Underway		N/A
Parks, Recreation & Open Space Master Plan Update	Underway	Underway		N/A
Hike & Bike Master Plan Update	Completed	Underway		N/A
Loop 9 & I-35E Corridor Study	Underway	80%		100%
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Comment on Building Plans with Planning Elements within 3 Days	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	90%	100%		100%
Continuing Education Units Received	64 Credits	32 Credits		64 Credits
Budget Summary	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Personnel	474,983	454,048	599,310	273,889
Supplies	4,194	2,165	2,800	3,000
Maintenance	41	42		312,072
Professional Services	283,615	368,969	334,949	
TOTAL	762,833	825,224	937,059	588,961

Planning

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

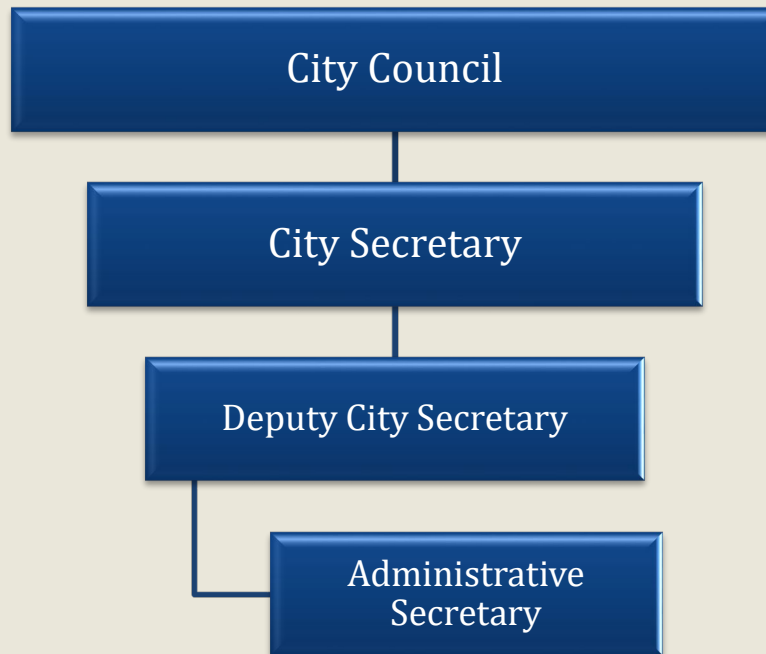
**Fund 1 GENERAL FUND
Department 17 PLANNING & DEVELOPMENT
Program 0 PLANNING & DEVELOPMENT**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 400,737	\$ 345,403	\$ 333,649	\$ 427,529	\$ 195,909
103	SALARIES-OVERTIME	\$ 2,166	\$ 609	\$ 335	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 508	\$ 709	\$ 663	\$ 896	\$ 520
105	GROUP HEALTH INSURANCE	\$ 52,971	\$ 47,992	\$ 39,514	\$ 65,254	\$ 32,677
106	TMRS	\$ 55,274	\$ 47,628	\$ 47,346	\$ 60,911	\$ 26,869
107	FICA	\$ 29,916	\$ 25,518	\$ 25,136	\$ 31,621	\$ 15,130
109	SALARIES-WELL PAY	\$ 293	\$ 616	\$ 623	\$ 3,028	\$ 1,372
110	DENTAL INSURANCE	\$ 2,469	\$ 2,108	\$ 1,881	\$ 3,518	\$ 830
113	SALARIES-CAR ALLOWANCE	\$ 4,028	\$ 2,858	\$ 3,942	\$ 4,800	\$ -
115	CERTIFICATION PAY	\$ 383	\$ 425	\$ 141	\$ 420	\$ -
118	CELL PHONE ALLOWANCE	\$ 333	\$ 160	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 444	\$ 375	\$ 373	\$ 714	\$ 306
130	WORKERS COMPENSATION	\$ 453	\$ 434	\$ 304	\$ 430	\$ 195
131	EAP EXPENSE	\$ 186	\$ 150	\$ 142	\$ 189	\$ 81
Personnel Sub Total		\$ 550,162	\$ 474,983	\$ 454,048	\$ 599,310	\$ 273,889
Account Object	Description					
201	OFFICE SUPPLIES	\$ 6,065	\$ 3,765	\$ 1,504	\$ 2,000	\$ 2,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 100	\$ 450	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 80	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 743	\$ 329	\$ 211	\$ 800	\$ 1,000
Supplies Sub Total		\$ 6,888	\$ 4,194	\$ 2,165	\$ 2,800	\$ 3,000
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 41	\$ 42	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ 41	\$ 42	\$ -	\$ -
Account Object	Description					
408	ADVERTISING	\$ 3,033	\$ 1,841	\$ 4,211	\$ 2,500	\$ 2,500
409	TRAVEL & EDUCATION	\$ 7,981	\$ 450	\$ 140	\$ 4,633	\$ 2,784
414	DUES & SUBSCRIPTIONS	\$ 1,258	\$ 1,667	\$ 1,836	\$ 1,096	\$ 1,788
416	OTHER/PROFESSIONAL SERVICES	\$ 130,714	\$ 277,732	\$ 360,003	\$ 325,000	\$ 305,000
421	PRINTING	\$ 42	\$ 152	\$ -	\$ 1,000	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ 50	\$ 720	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 1,772	\$ 2,729	\$ -	\$ -
Services Sub Total		\$ 143,028	\$ 283,615	\$ 368,969	\$ 334,949	\$ 312,072
Department Total		\$ 700,078	\$ 762,833	\$ 825,224	\$ 937,059	\$ 588,961

City Secretary



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
City Secretary	1	1	1
Deputy City Secretary	1	1	1
Administrative Secretary	1	1	1
Total	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				
City Council Goals • Financial Sound Government • Sound Infrastructure • Quality Development • Professional & Committed City Workforce • Healthy, Safe & Engaged Community				
Departmental Goals • Prepare Lancaster City Council Meeting agendas and maintain an accurate account of such proceedings including Council minutes and codification of ordinances and resolutions as approved by the City Council • Conduct General Municipal Election • Process local permit applications for alcohol beverage permits in compliance with state laws and local ordinances • Scan and index Ordinances and Resolutions as adopted • Serve as a document and information resource for Council, citizens and staff				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
City Council Meetings	40	40		
Population	39,040	39,250		
Registered Voters	24,453	24,700		
Ordinances Adopted	31	41		
Resolutions Approved	86	96		
Ordinances Codified	31	41		
Proclamations Prepared	35	45		
Open Records Requests Processed	3,768	3,900		
Elections Held	0	1		
Quantity of Records Eligible for Destruction (lbs.)	0	3,900		
Agenda Packet Pages Produced (electronic)	5,079	5,200		
Legal Notices Published	12	16		
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Agenda Packets Prepared by Thursday Before Council Meeting	100%	100%		
Open Records Requests processed in accordance with state law	100%	100%		
Ordinances codified	100%	100%		
Citywide destruction of eligible records (lbs.)	0	3,900		
"Local" Alcohol Beverage Permits issued	6	9		
Ordinances and Resolutions indexed/scanned as adopted	100%	100%		
Council minutes prepared; ordinances and resolutions enrolled	100%	100%		
Line Item Details Totals	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	233,317	146,365	226,080	243,339
Supplies	1,558	2,387	2,200	14,520
Maintenance	41	42		
Services	20,650	21,765	24,801	10,261
Total Expenditures	255,566	170,559	253,081	268,120

City Secretary's Office

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
101	SALARIES-REGULAR	\$ 234,446	\$ 170,237	\$ 109,336	\$ 161,013	\$ 177,792
103	SALARIES-OVERTIME	\$ 3,403	\$ 872	\$ 432	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 700	\$ 668	\$ 454	\$ 552	\$ 648
105	GROUP HEALTH INSURANCE	\$ 41,671	\$ 17,458	\$ 5,712	\$ 19,065	\$ 16,511
106	TMRS	\$ 33,385	\$ 24,049	\$ 16,056	\$ 23,557	\$ 25,247
107	FICA	\$ 18,476	\$ 13,295	\$ 8,811	\$ 12,919	\$ 14,189
109	SALARIES-WELL PAY	\$ 1,878	\$ -	\$ 643	\$ 1,171	\$ 1,288
110	DENTAL INSURANCE	\$ 1,725	\$ 779	\$ 350	\$ 1,008	\$ 820
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,858	\$ 3,942	\$ 4,800	\$ 4,800
114	SALARIES-ASSIGNMENT PAY	\$ 786	\$ -	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ 600	\$ 602	\$ 351	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 279	\$ 194	\$ 130	\$ 383	\$ 408
130	WORKERS COMPENSATION	\$ 271	\$ 225	\$ 104	\$ 171	\$ 188
131	EAP EXPENSE	\$ 130	\$ 80	\$ 45	\$ 101	\$ 108
Personnel Sub Total		\$ 342,578	\$ 233,317	\$ 146,365	\$ 226,080	\$ 243,339
201	OFFICE SUPPLIES	\$ 5,784	\$ 1,481	\$ 2,076	\$ 2,000	\$ 2,000
202	UNIFORMS AND CLOTHING	\$ 75	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 126	\$ 77	\$ 311	\$ 200	\$ 200
231	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 12,320
Supplies Sub Total		\$ 5,984	\$ 1,558	\$ 2,387	\$ 2,200	\$ 14,520
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 41	\$ 42	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ 41	\$ 42	\$ -	\$ -
401	TELEPHONE & COMMUNICATIONS	\$ 420	\$ 380	\$ -	\$ -	\$ -
407	SPECIAL SERVICES	\$ (100)	\$ 2,682	\$ -	\$ 4,500	\$ 1,500
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ 5,939	\$ 5,194	\$ 1,555	\$ 6,753	\$ 5,433
414	DUES & SUBSCRIPTIONS	\$ 701	\$ 153	\$ 379	\$ 983	\$ 1,283
416	OTHER/PROFESSIONAL SERVICES	\$ 10,600	\$ 10,760	\$ 9,690	\$ 10,520	\$ -
452	FILING FEES	\$ 513	\$ 928	\$ -	\$ 825	\$ 825
462	CELLULAR TELEPHONE & PAGERS	\$ 515	\$ 552	\$ 500	\$ 720	\$ 720
559	CONTRACT/TEMPORARY LABOR	\$ 43,042	\$ -	\$ 9,641	\$ -	\$ -
Sub Total		\$ 61,630	\$ 20,650	\$ 21,765	\$ 24,801	\$ 10,261
Department Total		\$ 410,192	\$ 255,565	\$ 170,559	\$ 253,081	\$ 268,120

Finance



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Finance	1	1	1
Assistant Finance Director	1	1	1
Chief Accountant	1	1	1
Accountant	0.75	0.75	0.75
Account Payables Specialist	1	1	1
Total	4.75	4.75	4.75

Department Narrative

The Finance Department monitors revenues and expenses; maintains the financial records of the City as mandated by State statutes, the City charter and ordinances, and generally accepted accounting principles; manages financial resources to efficiently and effectively pay City vendors; prepares financial reports and analyses to assist management and Council in carrying out day-to-day operations and long-range planning; prepares historical information required for bond rating purposes; develops, administers, and monitors controls for public funds to ensure safety and liquidity and to maximize yield; manages banking relationships; and facilitates the implementation of automated financial systems needed for departments to perform their functions.

Goals				
Council Goals:				
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				
Departmental Goals				
• Provide financial information to all interested parties in the form, frequency, and timeliness needed for management decisions • Utilize best practices to meet or exceed industry standards of Financial Management and Reporting • Coordinate with the City Manager's Office in the preparation of the Annual Operating Budget; Capital Improvement Program (CIP) and Five-Year Financial Forecasts • Develop and implement operational accounting policies and procedures • Pursue e-government solutions (the use of electronic communication devices, such as computers and the internet) to improve efficiency and maintain the City's accounting system to meet the needs of all users • Coordinate the preparation of the Comprehensive Annual Financial Report (CAFR) with the external auditors • Comply with regulatory agencies and bond covenants regarding financial management, accounting and Internal controls • Investment Policy and PFIA training • To be in the Comptroller's Leadership Circle which recognizes local governments across Texas striving to meet a high standard of Financial Transparency online • Comprehensive Annual Financial Report • Certificate of Achievement for Excellence in Financial Reporting				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Employees	5	5		5
Bank Accounts	12	12		12
Journal Entries Made	4,500	4,500		4,500
Bank Statements Reconciled	144	144		144
Monthly Operations Reports - P.I.D.'s	9	9		9
Accounts Payable Checks Processed	4,020	4,100		4,150
Accounts Payable ACH's Processed	2,460	2,500		2,550
Invoices Processed	9,300	9,000		9,000
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	19-20 Actual	20-21 Actual		2021-2022 Target
Bank Reconciliations Finished by following Month End	92%	95%		95%
Monthly Closeouts within 10 Days of Month End	8	10		8
Vendors Paid within 30 Days	95%	95%		95%
A/P Checks Available for Review every Wednesday	95%	95%		95%
Audit presentation to Council (Months after year end)	6 mos.	6 mos.		6 mos.
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	380,138	322,194	471,750	555,753
Supplies	7,163	3,826	8,930	10,530
Maintenance	41	42		
Services	303,559	307,422	278,531	374,061
TOTAL	690,901	633,484	759,211	940,344

Finance

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

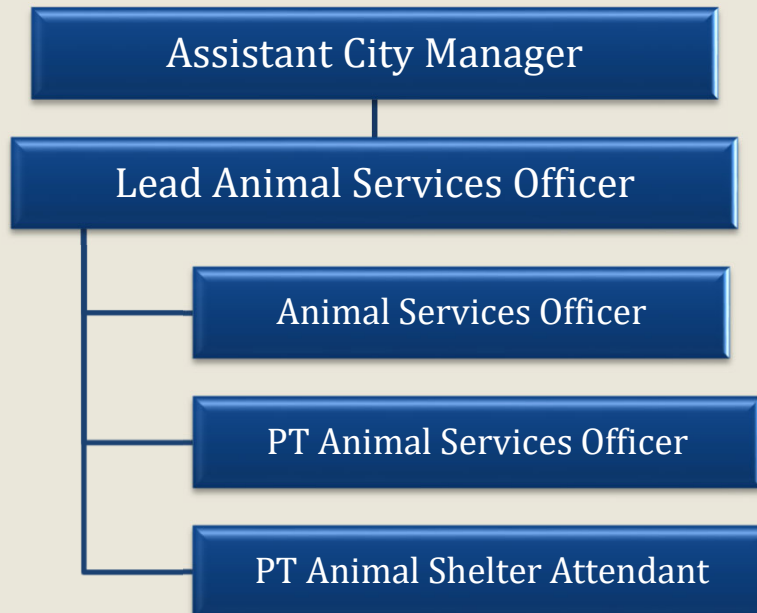
Fund 1 GENERAL FUND
Department 19 FINANCE
Program 0 FINANCE

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
101	SALARIES-REGULAR	\$ 319,656	\$ 280,046	\$ 230,700	\$ 348,493	\$ 414,828
102	SALARIES-PART TIME	\$ -	\$ -	\$ 6,230	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 341	\$ 736	\$ 711	\$ 600	\$ 618
104	SALARIES-LONGEVITY	\$ 1,016	\$ 692	\$ 594	\$ 653	\$ 741
105	GROUP HEALTH INSURANCE	\$ 36,897	\$ 30,957	\$ 28,006	\$ 35,862	\$ 42,551
106	TMRS	\$ 44,068	\$ 38,953	\$ 32,828	\$ 50,212	\$ 57,770
107	FICA	\$ 23,749	\$ 21,141	\$ 17,829	\$ 25,179	\$ 28,397
109	SALARIES-WELL PAY	\$ 1,387	\$ 994	\$ 146	\$ 2,497	\$ 2,950
110	DENTAL INSURANCE	\$ 1,529	\$ 1,424	\$ 1,278	\$ 2,384	\$ 1,931
113	SALARIES-CAR ALLOWANCE	\$ 3,400	\$ 4,458	\$ 3,342	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 357	\$ 279	\$ 240	\$ 562	\$ 587
130	WORKERS COMPENSATION	\$ 359	\$ 359	\$ 210	\$ 360	\$ 425
131	EAP EXPENSE	\$ 118	\$ 101	\$ 80	\$ 148	\$ 155
Personnel Sub Total		\$ 432,876	\$ 380,138	\$ 322,194	\$ 471,750	\$ 555,753
201	SUPPLIES	\$ 4,249	\$ 3,556	\$ 2,743	\$ 2,000	\$ 3,600
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 38	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,597	\$ 2,369	\$ 1,084	\$ 3,300	\$ 3,300
231	SOFTWARE	\$ 4,493	\$ 1,238	\$ -	\$ 3,630	\$ 3,630
Supplies Sub Total		\$ 10,376	\$ 7,163	\$ 3,826	\$ 8,930	\$ 10,530
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 41	\$ 42	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ 41	\$ 42	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 4,041	\$ 4,041	\$ 3,588	\$ 5,000	\$ 3,600
409	TRAVEL & EDUCATION	\$ 8,035	\$ 1,138	\$ 495	\$ 4,500	\$ 8,900
414	DUES & SUBSCRIPTIONS	\$ 755	\$ 1,005	\$ 1,266	\$ 725	\$ 1,503
437	CONTRACT AUDIT SERVICES	\$ 54,600	\$ 48,857	\$ 50,369	\$ 61,800	\$ 63,036
440	CONSULTANT AND ADVISORY FEES	\$ 15,439	\$ 7,861	\$ 12,841	\$ 13,438	\$ 17,307
442	COMPUTER PROFESSIONAL SERVICES	\$ 30,710	\$ 22,726	\$ 36,198	\$ 39,873	\$ 125,000
444	TAX APPRAISAL	\$ 85,608	\$ 88,459	\$ 102,695	\$ 102,695	\$ 98,495
462	CELLULAR TELEPHONE & PAGERS	\$ 680	\$ 322	\$ 500	\$ -	\$ 720
476	ACCT ANALYSIS FEES-JPM	\$ 12,329	\$ 20,925	\$ 21,552	\$ 24,000	\$ 25,500
537	DALLAS COUNTY TAX COLL SVCS	\$ 19,151	\$ 19,386	\$ 19,454	\$ 26,500	\$ 30,000
559	CONTRACT/TEMPORARY LABOR	\$ 3,332	\$ 88,836	\$ 58,465	\$ -	\$ -
Services Sub Total		\$ 234,680	\$ 303,559	\$ 307,422	\$ 278,531	\$ 374,061
Department Total		\$ 677,932	\$ 690,900	\$ 633,484	\$ 759,211	\$ 940,344

Neighborhood Services-Animal Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Lead Animal Services Officer	1	1	1
Animal Services Officer	1	1	1
Animal Shelter Attendant	1	1	1
PT Animal Control	0.5	0.5	0.5
PT Animal Shelter Attendant (.5)	0.5	0.5	0.5
Total	4	4	4

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 (ASOs). 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				
City Council Goal • Healthy, Safe & Engaged Community • Civic Engagement Departmental Goals • Create active education programs for the community on basic animal care and responsibility • Update all City ordinances related to Animal Services to be in conformance with new State laws • Respond to service calls in a timely manner • Attend Homeowner's Association meetings to inform residents of local ordinances related to Animal Services • Create programs to promote pet adoptions • Increase fund raising programs for Shelter • Maintain all state required certifications for animal adoptions (euthanasia, dart gun, etc.)				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Employees	4	4		3
Adoptions	70	200		200
Redemptions	95	200		150
Euthanizations (including diseased and owner request)	26	15		70
Deceased Animal Pickup	10	45		45
Micro Chip Inserted	458	141		500
Animal Bite Investigations	5	16		15
Animals at Large	1,200	401		1,200
Traps issued	50	20		20
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Animal Services requests answered within 8 hours	80%	25%		100%
Increase monthly adoptions	20%	100%		100%
Meet State Shelter Requirements	100%	50%		100%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	132,812	124,841	216,489	246,471
Supplies	8,940	6,545	14,344	19,552
Other Services	32,800	9,511	18,539	16,869
TOTAL	174,552	140,897	249,372	282,892

Neighborhood Services-Animal Services

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 1 **GENERAL FUND**
Department 24 **ANIMAL CONTROL**
Program 0 **ANIMAL CONTROL**

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 63,387	\$ 76,088	\$ 79,236	\$ 111,379	\$ 121,017
102 SALARIES-PART TIME	\$ 36,467	\$ 18,618	\$ 7,387	\$ 34,957	\$ 56,564
103 SALARIES-OVERTIME	\$ 7,383	\$ 2,218	\$ 4,755	\$ 8,400	\$ 2,473
104 SALARIES-LONGEVITY	\$ 128	\$ 57	\$ 97	\$ 216	\$ 132
105 GROUP HEALTH INSURANCE	\$ 14,507	\$ 16,388	\$ 13,790	\$ 22,548	\$ 22,289
106 TMRS	\$ 9,497	\$ 10,617	\$ 11,749	\$ 21,746	\$ 24,594
107 FICA	\$ 8,082	\$ 7,377	\$ 6,852	\$ 11,928	\$ 13,852
109 SALARIES-WELL PAY	\$ -	\$ 320	\$ -	\$ 840	\$ 864
110 DENTAL INSURANCE	\$ 536	\$ 917	\$ 823	\$ 1,502	\$ 1,215
118 CELL PHONE ALLOWANCE	\$ 120	\$ -	\$ -	\$ -	\$ -
120 GROUP LIFE INSURANCE	\$ 74	\$ 102	\$ 87	\$ 510	\$ 561
130 WORKERS COMPENSATION	\$ 331	\$ -	\$ -	\$ 2,327	\$ 2,760
131 EAP EXPENSE	\$ 81	\$ 110	\$ 65	\$ 136	\$ 150
Personnel Sub Total	\$ 140,592	\$ 132,812	\$ 124,841	\$ 216,489	\$ 246,471
Account Object Description					
201 OFFICE SUPPLIES	\$ 544	\$ 533	\$ 240	\$ 1,000	\$ 500
202 UNIFORMS AND CLOTHING	\$ 443	\$ 356	\$ 288	\$ 957	\$ 1,125
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,649	\$ 3,971	\$ 1,541	\$ 2,722	\$ 5,120
205 JANITORIAL & CLEANING SUPPLIES	\$ 537	\$ 315	\$ 374	\$ 1,011	\$ 1,158
206 CHEMICALS	\$ 66	\$ -	\$ 451	\$ 958	\$ 958
214 POSTAGE/SHIPPING/DELIVERY	\$ 177	\$ 134	\$ 18	\$ 300	\$ 175
216 MEDICAL SUPPLIES	\$ 99	\$ 359	\$ -	\$ -	\$ -
218 FUEL & OIL	\$ 1,306	\$ 1,256	\$ 1,399	\$ 1,896	\$ 2,016
223 ANIMAL FOOD	\$ 1,133	\$ 559	\$ -	\$ 3,000	\$ 3,000
224 ANIMAL CARE SUPPLIES	\$ 2,173	\$ 1,457	\$ 2,234	\$ 2,500	\$ 5,500
Supplies Sub Total	\$ 8,126	\$ 8,940	\$ 6,545	\$ 14,344	\$ 19,552
Account Object Description					
Maintenance Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 960
409 TRAVEL & EDUCATION	\$ 765	\$ 331	\$ -	\$ 1,430	\$ 800
414 DUES & SUBSCRIPTIONS	\$ 2,524	\$ 2,607	\$ 3,583	\$ 8,081	\$ 3,136
416 OTHER/PROFESSIONAL SERVICES	\$ 268	\$ 145	\$ -	\$ -	\$ 355
418 MEDICAL EXPENSE	\$ 5,186	\$ 5,754	\$ 4,978	\$ 6,057	\$ 9,058
421 PRINTING	\$ 21	\$ 21	\$ -	\$ 300	\$ 300
434 SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ -	\$ 200
435 LABORATORY CHARGES	\$ 20	\$ -	\$ -	\$ 500	\$ 500
455 CERTIFICATION FEES	\$ -	\$ -	\$ -	\$ 200	\$ -
462 CELLULAR TELEPHONE & PAGERS	\$ 595	\$ 1,412	\$ 840	\$ 1,860	\$ 1,560
559 CONTRACT/TEMPORARY LABOR	\$ -	\$ 22,529	\$ 110	\$ 111	\$ -
Services Sub Total	\$ 9,379	\$ 32,800	\$ 9,511	\$ 18,539	\$ 16,869
Department Total	\$ 158,098	\$ 174,552	\$ 140,898	\$ 249,372	\$ 282,892

Purchasing



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Purchasing Agent	1	1	1
Total	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				
City Council Goals: Financially Sound City Government				
Departmental Goals - 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 - Update purchasing policy and conduct training for all employees involved in the buying process.				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Bid Types Processed	74	108		162
ITQ-Invitation to Quote	8	45		52
ITB-Invitation to Bid	16	15		18
RFQ-Request for Qualifications	13	23		29
RFP-Request for Proposal	12	42		61
RFI-Request for Information	2	4		2
Requisitions Processed	1,587	2,300		2,380
Procurement Card Transactions	4,200	5,400		4,700
Purchase Orders Processed	1,587	3,100		2,900
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Vendor Inquiries Resolved Within 48 Hours	100%	100%		100%
Electronic Vendor Self Update	100%	100%		100%
Electronic Procurement System Operational	100%	100%		100%
Contract Management System Operational	100%	100%		100%
Budget Summary	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Personnel	94,790	80,406	96,664	110,443
Supplies	280	530	635	691
Maintenance	41	42		
Services	16,515	20,874	28,724	27,600
TOTAL	111,626	101,852	126,023	138,734

Purchasing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 1
Department 29
Program 0

**GENERAL FUND
PURCHASING
PURCHASING**

		2019	2020	2021	2021	2022
		Actual	Actual	YTD Actual	Budget	Proposed
Account Object	Description					
101	SALARIES-REGULAR	\$ 65,430	\$ 67,773	\$ 57,072	\$ 68,368	\$ 78,630
104	SALARIES-LONGEVITY	\$ 249	\$ 249	\$ 237	\$ 292	\$ 340
105	GROUP HEALTH INSURANCE	\$ 11,070	\$ 12,037	\$ 10,511	\$ 11,890	\$ 13,416
106	TMRS	\$ 8,929	\$ 9,233	\$ 7,991	\$ 9,644	\$ 10,802
107	FICA	\$ 5,032	\$ 4,898	\$ 4,078	\$ 5,290	\$ 6,083
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 479	\$ 550
110	DENTAL INSURANCE	\$ 369	\$ 402	\$ 376	\$ 504	\$ 415
120	GROUP LIFE INSURANCE	\$ 80	\$ 83	\$ 68	\$ 102	\$ 102
130	WORKERS COMPENSATION	\$ 73	\$ 87	\$ 52	\$ 68	\$ 78
131	EAP EXPENSE	\$ 27	\$ 27	\$ 22	\$ 27	\$ 27
Personnel Sub Total		\$ 91,259	\$ 94,790	\$ 80,406	\$ 96,664	\$ 110,443
Account Object	Description					
201	OFFICE SUPPLIES	\$ 363	\$ 280	\$ 369	\$ 560	\$ 566
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 30	\$ -	\$ -	\$ 25	\$ 25
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ 161	\$ 50	\$ 100
Supplies Sub Total		\$ 393	\$ 280	\$ 530	\$ 635	\$ 691
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 41	\$ 42	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ 41	\$ 42	\$ -	\$ -
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 434	\$ 40	\$ -	\$ -	\$ -
407	SPECIAL SERVICES	\$ -	\$ 405	\$ -	\$ 405	\$ 480
408	ADVERTISING	\$ 1,888	\$ 323	\$ 1,168	\$ 1,112	\$ 526
409	TRAVEL & EDUCATION	\$ 2,689	\$ 200	\$ 540	\$ 1,042	\$ 930
414	DUES & SUBSCRIPTIONS	\$ 370	\$ 258	\$ 365	\$ 319	\$ 88
434	SPECIAL EVENTS	\$ 179	\$ -	\$ -	\$ 270	\$ -
442	COMPUTER PROFESSIONAL SERVICES	\$ 15,000	\$ 15,290	\$ 18,801	\$ 25,576	\$ 25,576
462	CELLULAR TELEPHONE & PAGERS	\$ 180	\$ -	\$ -	\$ -	\$ -
Services Sub Total		\$ 20,739	\$ 16,515	\$ 20,874	\$ 28,724	\$ 27,600
Department Total		\$ 112,391	\$ 111,625	\$ 101,852	\$ 126,023	\$ 138,734

Human Resources



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-20
Director of Human Resources	1	1	1
Assistant Director of Human Resources	1	1	1
Human Resources Generalist	1	1	1
Administrative Secretary	1	1	1
Total	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				
City Council Goals: Professional & Committed City Workforce				
Departmental Goals - Expanding the on boarding program to include supervisory on boarding as well as off boarding of employees. - Increased communication with employees on the benefits of personal and professional development - Increased communication with employees on the benefits of health and wellness - Continue professional development training with Lancaster University 2021				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Total Full Time Equivalent Employees Budgeted	316.5	316.5		317
Number of positions posted	53	150		64
Applications Received and Processed	3,492	3,000		2,330
Employment Data Requests	124	200		444
Liability and Property Claims	18	25		10
Automobile Insurance Claims	25	35		34
Compliance Training Courses Required	23	20		20
Benefit Programs Managed	22	22		22
Workers Compensation Claims	18	20		36
Total Volunteers	420	400		250
Total Volunteer Hours	3,951	3,000		2,500
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Turnover in Agency	7%	10%		18%
Loss Ratio - Health Insurance (goal <90%)	108%	75%		100%
Loss Ratio - Workers Compensation (goal <90%)	31%	50%		70%
Employee Survey Results Reflecting High-Performance Org.	59%	65%		65%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	405,471	319,037	425,193	448,555
Supplies	3,927	11,427	5,150	6,100
Maintenance	41	42		
Other Services	192,891	176,126	201,755	247,925
TOTAL	602,330	506,632	632,098	702,580

Human Resources

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

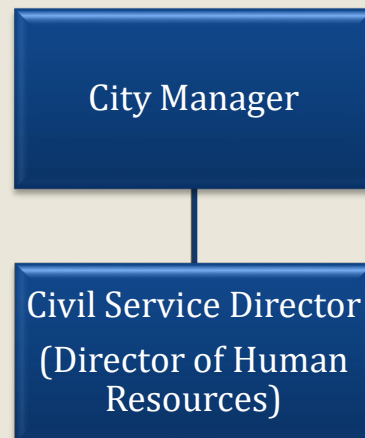
Fund 1 GENERAL FUND
Department 31 HUMAN RESOURCES/PERSONNEL
Program 0 HUMAN RESOURCES

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
101	SALARIES-REGULAR	\$ 272,326	\$ 297,164	\$ 235,319	\$ 310,783	\$ 327,876
102	SALARIES-PART TIME	\$ (202)	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 245	\$ 116	\$ 36	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 925	\$ 923	\$ 877	\$ 1,140	\$ 1,212
105	GROUP HEALTH INSURANCE	\$ 37,215	\$ 35,044	\$ 22,525	\$ 36,551	\$ 41,713
106	TMRS	\$ 37,454	\$ 41,342	\$ 33,898	\$ 44,546	\$ 45,671
107	FICA	\$ 20,403	\$ 22,103	\$ 17,797	\$ 21,905	\$ 22,467
109	SALARIES-WELL PAY	\$ -	\$ 1,174	\$ 2,915	\$ 2,212	\$ 2,329
110	DENTAL INSURANCE	\$ 1,394	\$ 1,518	\$ 1,190	\$ 2,006	\$ 1,640
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,858	\$ 3,942	\$ 4,800	\$ 4,800
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ 277	\$ 323	\$ -	\$ 420	\$ -
118	CELL PHONE ALLOWANCE	\$ -	\$ 80	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 283	\$ 330	\$ 245	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 302	\$ 391	\$ 219	\$ 314	\$ 331
131	EAP EXPENSE	\$ 106	\$ 104	\$ 74	\$ 108	\$ 108
Personnel Sub Total		\$ 375,554	\$ 405,471	\$ 319,037	\$ 425,193	\$ 448,555
201	OFFICE SUPPLIES	\$ 5,067	\$ 2,195	\$ 4,965	\$ 3,500	\$ 3,500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 5,228	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 1,272	\$ 184	\$ 39	\$ 900	\$ 1,100
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,074	\$ 1,548	\$ 1,195	\$ 750	\$ 1,500
Supplies Sub Total		\$ 7,413	\$ 3,927	\$ 11,427	\$ 5,150	\$ 6,100
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 41	\$ 42	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ 41	\$ 42	\$ -	\$ -
408	ADVERTISING	\$ 2,081	\$ (114)	\$ 1,857	\$ 1,500	\$ 6,400
409	TRAVEL & EDUCATION	\$ 6,172	\$ 3,622	\$ 2,477	\$ 6,500	\$ 3,750
414	DUES & SUBSCRIPTIONS	\$ 2,017	\$ 983	\$ 3,748	\$ 3,035	\$ 3,855
416	OTHER/PROFESSIONAL SERVICES	\$ 24,701	\$ 15,648	\$ 19,024	\$ 25,000	\$ 25,000
418	MEDICAL EXPENSE	\$ 1,999	\$ -	\$ -	\$ 1,500	\$ 1,500
419	AWARDS	\$ 874	\$ 790	\$ 1,315	\$ 1,000	\$ 1,500
420	INTERNAL TRAINING	\$ 9,689	\$ 8,600	\$ 637	\$ 8,000	\$ 8,000
421	PRINTING	\$ 927	\$ 150	\$ -	\$ 1,000	\$ 1,000
440	CONSULTANT AND ADVISORY FEES	\$ 14,240	\$ 33,923	\$ 25,000	\$ 35,000	\$ 75,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 122,882	\$ 128,736	\$ 105,356	\$ 118,500	\$ 121,200
462	CELLULAR TELEPHONE & PAGERS	\$ 510	\$ 552	\$ 500	\$ 720	\$ 720
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 16,211	\$ -	\$ -
Services Sub Total		\$ 186,091	\$ 192,891	\$ 176,126	\$ 201,755	\$ 247,925
Department Total		\$ 569,058	\$ 602,330	\$ 506,632	\$ 632,098	\$ 702,580

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				
City Council Goals: - Professional & Committed City Workforce - Healthy, Safe & Engaged Community				
Departmental Goals - 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 - Schedule testing for all civil service new hires, vacant positions, or promotions - Work with the Human Resources department to recruit and hire qualified employees - Provide an avenue for Lancaster Civil Servants employed by the City of Lancaster to communicate areas for concern to the Lancaster Civil Service Commission - Increase communication with the Civil Servants of the City of Lancaster through more open dialog - Handle hearings and appeals of possible violations of the Civil Service Code that are brought to the Commission by Civil Servants - Maintain a process whereby Lancaster Civil Servants can feel comfortable in trying to work out possible problems and concerns before violation of the Civil Service Code are affected				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Total Police Civil Service Personnel	65	65		65
Total Fire Civil Service Personnel	65	65		65
Civil Service Applications for Employment	369	350		250
Civil Service Applications for Promotion	33	20		28
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Number of Service Appeals	1	0		0
Number of Hearings	1	0		1
Number of Commission Meetings	1	1		2
Budget Summary	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Supplies	154	66	50	200
Services	6,140	7,997	7,100	7,350
TOTAL	6,294	8,063	7,150	7,550

Civil Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

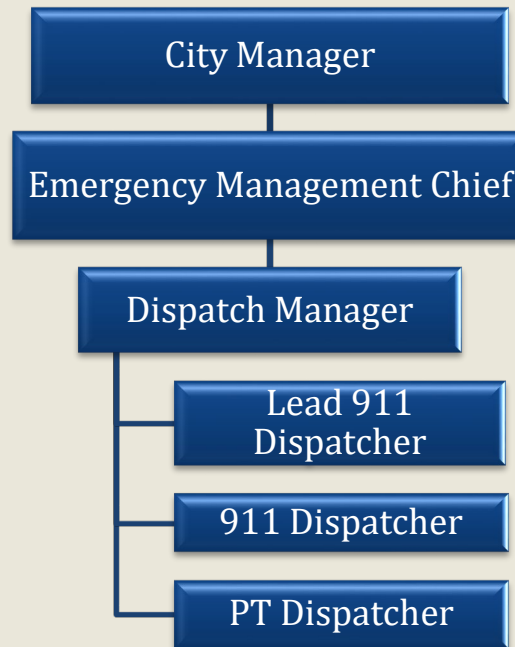
Fund 1 GENERAL FUND
Department 32 CIVIL SERVICE
Program 0

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
210 FOOD-BEV-MEETINGS/FUNCTIONS	\$ -	\$ 49	\$ 46	\$ -	\$ -
214 POSTAGE/SHIPPING/DELIVERY	\$ -	\$ 105	\$ 20	\$ 50	\$ 200
Sub Total	\$ -	\$ 154	\$ 66	\$ 50	\$ 200
Account Object Description					
408 ADVERTISING	\$ -	\$ -	\$ -	\$ 250	\$ 500
409 TRAVEL & EDUCATION	\$ 999	\$ -	\$ 179	\$ 700	\$ 700
414 DUES & SUBSCRIPTIONS	\$ 99	\$ 90	\$ -	\$ 150	\$ 150
440 CONSULTANT AND ADVISORY FEES	\$ 8,575	\$ 6,050	\$ 7,818	\$ 6,000	\$ 6,000
Sub Total	\$ 9,673	\$ 6,140	\$ 7,997	\$ 7,100	\$ 7,350
Department Total	\$ 9,673	\$ 6,294	\$ 8,063	\$ 7,150	\$ 7,550

Emergency Communications



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Emergency Management Chief	0	0	1
Emergency Communications & Emergency Management Superintendent	1	1	0
Dispatch Manager	1	1	1
Lead 911 Dispatcher	4	4	4
911 Dispatcher	8	8	8
PT Dispatcher (.50)	1	1	1
Total	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				
City Council Goals: • Healthy, Safe & Engaged Community				
Departmental Goals • Aim to provide the most effective and efficient communications program possible • Satisfy emergency and routine communications and informational needs for the City's Public Safety Departments • Increase departmental efficiency through the recruitment, selection, and training of qualified communication personnel • Establish and maintain a positive relationship with other departments, citizens, and public safety agencies • Maintain effective staffing by sustaining an operational vacancy rate at or below 20% • Promote employee development through continuous education and training				
Workload Indicators	19-20 Actual	20-21 Target		2021-2022 Target
Wireless 911 Calls	62,221	62,751		70,000
Total 911 Calls	142,627	143,127		145,000
Non-Emergency Calls	118,205	118,705		118,000
Total Police Calls For Service (CFS)	102,351	102,851		10,200
Police Priority 1 or 2 Calls For Service	6,432	67,542		6,800
Total Fire Calls For Service	9,063	9,563		9,600
Performance Measurement	19-20 Actual	20-21 Target		2021-2022 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		6,226
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	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	839,871	769,000	969,416	1,174,547
Supplies	4,990	5,834	7,588	3,000
Maintenance			2,200	2,500
Services	42,148	34,276	34,579	36,160
TOTAL	887,009	809,110	1,013,783	1,216,207

Emergency Communications

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

1
34
0

GENERAL FUND
EMERGENCY COMMUNICATIONS
EMERGENCY COMMUNICATIONS

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 458,544	\$ 491,582	\$ 469,577	\$ 624,021	\$ 761,873
102	SALARIES-PART TIME	\$ 7,811	\$ 10,276	\$ 12,400	\$ 37,762	\$ 38,896
103	SALARIES-OVERTIME	\$ 150,176	\$ 107,810	\$ 78,721	\$ 25,000	\$ 25,750
104	SALARIES-LONGEVITY	\$ 1,468	\$ 1,842	\$ 2,166	\$ 2,212	\$ 3,388
105	GROUP HEALTH INSURANCE	\$ 95,202	\$ 92,182	\$ 75,912	\$ 120,918	\$ 157,883
106	TMRS	\$ 83,810	\$ 82,077	\$ 77,731	\$ 91,543	\$ 108,800
107	FICA	\$ 45,636	\$ 45,000	\$ 41,672	\$ 53,095	\$ 61,359
109	SALARIES-WELL PAY	\$ 4,147	\$ 3,130	\$ 5,003	\$ 4,545	\$ 5,545
110	DENTAL INSURANCE	\$ 3,618	\$ 4,319	\$ 3,928	\$ 7,016	\$ 5,730
114	SALARIES-ASSIGNMENT PAY	\$ 8,922	\$ -	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ -	\$ -	\$ 416	\$ -	\$ 1,801
118	CELL PHONE ALLOWANCE	\$ -	\$ 6	\$ 274	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 517	\$ 596	\$ 508	\$ 1,479	\$ 1,530
130	WORKERS COMPENSATION	\$ 695	\$ 766	\$ 445	\$ 925	\$ 1,079
131	EAP EXPENSE	\$ 279	\$ 286	\$ 247	\$ 420	\$ 433
Salaries Sub Total		\$ 860,825	\$ 839,871	\$ 769,000	\$ 969,416	\$ 1,174,547
Account Object		Description				
201	OFFICE SUPPLIES	\$ 2,897	\$ 3,223	\$ 2,836	\$ 3,000	\$ 3,000
202	UNIFORMS AND CLOTHING	\$ 1,270	\$ 252	\$ -	\$ 840	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 2,600	\$ 1,248	\$ 2,999	\$ 3,498	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 232	\$ 267	\$ -	\$ 250	\$ -
Supplies Sub Total		\$ 6,998	\$ 4,990	\$ 5,834	\$ 7,588	\$ 3,000
Account Object		Description				
314	MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,500
Maintenance Sub Total		\$ -	\$ -	\$ -	\$ 2,200	\$ 2,500
Account Object		Description				
409	TRAVEL & EDUCATION	\$ 8,295	\$ 1,462	\$ 366	\$ 5,500	\$ 5,000
414	DUES & SUBSCRIPTIONS	\$ 1,108	\$ 877	\$ 893	\$ 1,400	\$ 1,550
416	OTHER/PROFESSIONAL SERVICES	\$ 2,420	\$ 3,470	\$ 2,484	\$ 2,359	\$ 2,550
462	CELLULAR TELEPHONE & PAGERS	\$ 27,694	\$ 36,340	\$ 30,534	\$ 25,320	\$ 27,060
Services Sub Total		\$ 39,517	\$ 42,148	\$ 34,276	\$ 34,579	\$ 36,160
Department Total		\$ 907,341	\$ 887,010	\$ 809,110	\$ 1,013,783	\$ 1,216,207

Neighborhood Services-Code Compliance



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Senior Code Officer	1	1	1
Environmental Code Compliance Officer	1	1	1
Code Compliance Officer	5	5	5
Maintenance Worker II	1	1	1
Total	8	8	8

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				
City Council Goals:				
• Healthy, Safe & Engaged Community				
Departmental Goals				
• Increase officers effectiveness through regular training and performance evaluations • Evaluate and update all code enforcement related ordinances for consistency • Increase the number of citations issued to non-compliant property owners • Provide weekend and after hours coverage of City ordinance violations • Continuous education of Homeowner Association's to become better equipped to handle violations • Provide equal application of ordinances to all citizens no matter what their station in life is • Educate Lancaster residents on bulk trash collection regulations • Create a special tactical floating code district to concentrate enforcement in problem areas of the city				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full Time Employees	5	8		8
Weed and Grass Violations	2,699	4,000		3,500
Bulk Trash Violations	754	1,200		1,000
Junk/Inoperable Vehicles	332	600		500
Overhanging Limbs	635	100		100
Parking Violations	448	600		500
Sign Violations	44	1,200		1,000
Accumilation of rubbish, trash, litter	387	200		200
Fence Violations	327	600		500
Illegal Dumping	54	250		250
72 Hour Parking on Street	158	250		250
Inspections resulting in enforcement action	11,792	10,000		10,000
Improper outside storage		250		250
Illegal Dumping abatements from Right-of-Way		250		250
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Code violations addressed within 48 hours of report	85%	100%		100%
Emergency complaints addressed immediately upon receipt	90%	100%		100%
Management complaint addressed within one work day	95%	100%		100%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	423,108	353,320	499,086	532,046
Supplies	12,364	14,706	11,267	11,184
Services	46,354	80,137	85,962	93,388
TOTAL	481,826	448,163	596,315	636,618

Neighborhood Services-Code Compliance

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 35
Program 0**

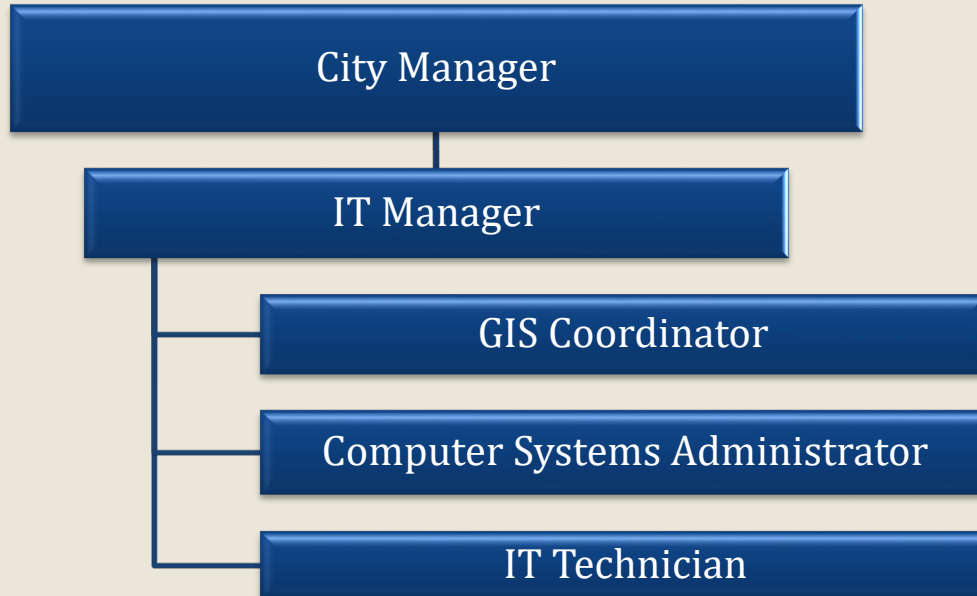
**GENERAL FUND
CODE ENFORCEMENT
NEIGHBORHOOD SERVICES**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 229,749	\$ 295,037	\$ 246,016	\$ 341,566	\$ 356,915
103	SALARIES-OVERTIME	\$ 3,150	\$ 2,897	\$ 2,842	\$ 400	\$ 412
104	SALARIES-LONGEVITY	\$ 321	\$ 579	\$ 517	\$ 788	\$ 904
105	GROUP HEALTH INSURANCE	\$ 42,533	\$ 56,794	\$ 45,039	\$ 69,032	\$ 84,829
106	TMRS	\$ 31,661	\$ 40,652	\$ 35,061	\$ 48,203	\$ 49,060
107	FICA	\$ 17,566	\$ 22,125	\$ 18,709	\$ 26,435	\$ 27,629
109	SALARIES-WELL PAY	\$ 310	\$ 507	\$ 883	\$ 2,398	\$ 2,506
110	DENTAL INSURANCE	\$ 1,964	\$ 2,710	\$ 2,351	\$ 3,982	\$ 3,270
115	CERTIFICATION PAY	\$ 164	\$ 425	\$ 674	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 270	\$ 344	\$ 289	\$ 918	\$ 918
130	WORKERS COMPENSATION	\$ 580	\$ 850	\$ 790	\$ 4,701	\$ 4,940
131	EAP EXPENSE	\$ 151	\$ 190	\$ 150	\$ 243	\$ 243
Personnel Sub Total		\$ 328,419	\$ 423,108	\$ 353,320	\$ 499,086	\$ 532,046
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,147	\$ 763	\$ 242	\$ 1,000	\$ 800
202	UNIFORMS AND CLOTHING	\$ 2,401	\$ 2,085	\$ 1,598	\$ 2,047	\$ 2,597
203	MOTOR VEHICLE SUPPLIES	\$ 187	\$ -	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 840	\$ 1,365	\$ 7,168	\$ 1,992	\$ 1,107
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 163	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,811	\$ 3,575	\$ 1,771	\$ 1,500	\$ 2,000
218	FUEL & OIL	\$ 4,506	\$ 4,576	\$ 3,928	\$ 4,728	\$ 4,680
Supplies Sub Total		\$ 12,056	\$ 12,364	\$ 14,706	\$ 11,267	\$ 11,184
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,588	\$ 1,814	\$ 1,547	\$ 2,400	\$ 3,360
409	TRAVEL & EDUCATION	\$ 1,260	\$ 1,345	\$ 1,846	\$ 1,846	\$ 2,456
414	DUES & SUBSCRIPTIONS	\$ 4,154	\$ 4,400	\$ 4,310	\$ 6,553	\$ 5,772
416	OTHER/PROFESSIONAL SERVICES	\$ 7,000	\$ -	\$ -	\$ -	\$ -
421	PRINTING	\$ 150	\$ 537	\$ 223	\$ 1,020	\$ 1,060
423	CONTRACT MOWING	\$ 54,154	\$ 33,453	\$ 52,759	\$ 64,643	\$ 65,000
434	SPECIAL EVENTS	\$ 46	\$ -	\$ -	\$ -	\$ -
452	FILING FEES	\$ 6,875	\$ 2,072	\$ 14,231	\$ 6,000	\$ 12,000
455	CERTIFICATION FEES	\$ -	\$ 61	\$ 892	\$ 1,100	\$ 500
462	CELLULAR TELEPHONE & PAGERS	\$ 2,293	\$ 2,672	\$ 4,331	\$ 2,400	\$ 3,240
Services Sub Total		\$ 77,519	\$ 46,354	\$ 80,137	\$ 85,962	\$ 93,388
Department Total		\$ 417,995	\$ 481,826	\$ 448,164	\$ 596,315	\$ 636,618

Information Technology



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
IT Manager	0.75	0.75	0.75
GIS Coordinator	0.25	0.25	0.25
Computer Systems Administrator	2	2	2
IT Technician	1	1	1
Total	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				
City Council Goal • Financially Sound City Government • Civic Engagement • Healthy, Safe & Engaged Community				
Departmental Goals • Maintain the city computer infrastructure ensuring the reliability and security of electronic resources • Support the technology needed to conduct the administrative functions of the city • Enhance municipal operations by providing the technological resources necessary for insuring technically competent employees • Manage and maintain the life cycle of software to ensure performance and quality in municipal computer systems • Purchase citywide capital computer equipment				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Information Technology Staff	4.5	5		5
City Employees being Supported	273	273		269
City Desktop/Laptops Supported	350	350		350
City Servers Supported	36	36		35
Public Library Computer Replacement	24	24		0
City Server Replacement - Virtualized	6	0		2
CRM - Helpdesk Requests	181	450		375
City PC Replacements	40	40		0
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Supported End User per IT Personnel	55	55		54
Supported Computer System per IT Personnel	70	70		70
Average CRM - Help desk call per day	2	1		2
Technical Training Class per Staff Member	1	1		1
Percentage of Computers Replaced City Wide	12%	12%		0%
Max # of hours passed before responding to requests	4	4		4
Budget Summary	19-20 Actual	2020-2021		2021-2022 Target
		Actual	Budget	
Personnel	355,010	305,250	371,967	395,020
Supplies	103,274	116,582	142,675	131,380
Maintenance	113,390	85,968	90,400	68,050
Other Services	14,730	27,977	32,720	46,518
Capital Outlay	11,109	22,212	23,000	50,000
TOTAL	597,513	557,989	660,762	690,968

Information Technology

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1 GENERAL FUND
Department 37 INFORMATION TECHNOLOGY
Program 0 INFORMATION TECHNOLOGY**

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 236,611	\$ 252,075	\$ 221,904	\$ 265,310	\$ 287,519
102 SALARIES-PART TIME	\$ 10,948	\$ 5,099	\$ -	\$ -	\$ -
103 SALARIES-OVERTIME	\$ 1,828	\$ 2,389	\$ 2,260	\$ 1,800	\$ 1,853
104 SALARIES-LONGEVITY	\$ 1,895	\$ 2,589	\$ 1,975	\$ 2,054	\$ 2,071
105 GROUP HEALTH INSURANCE	\$ 38,897	\$ 34,482	\$ 27,257	\$ 38,972	\$ 36,757
106 TMRS	\$ 32,847	\$ 35,179	\$ 31,743	\$ 37,874	\$ 39,930
107 FICA	\$ 18,265	\$ 19,188	\$ 16,693	\$ 20,658	\$ 21,799
109 SALARIES-WELL PAY	\$ 1,048	\$ 1,080	\$ 1,101	\$ 1,874	\$ 2,029
110 DENTAL INSURANCE	\$ 1,188	\$ 1,525	\$ 1,387	\$ 2,016	\$ 1,629
118 CELL PHONE ALLOWANCE	\$ 563	\$ 666	\$ 394	\$ 480	\$ 480
120 GROUP LIFE INSURANCE	\$ 286	\$ 291	\$ 243	\$ 511	\$ 511
130 WORKERS COMPENSATION	\$ 281	\$ 338	\$ 203	\$ 283	\$ 307
131 EAP EXPENSE	\$ 106	\$ 110	\$ 89	\$ 135	\$ 135
Personnel Sub Total	\$ 344,764	\$ 355,010	\$ 305,250	\$ 371,967	\$ 395,020
Account Object Description					
201 OFFICE SUPPLIES	\$ 277	\$ 154	\$ -	\$ -	\$ -
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 788	\$ -	\$ 3,371	\$ -	\$ -
211 OTHER OPERATIONAL SUPPLIES	\$ 3,485	\$ 3,060	\$ 2,111	\$ 4,250	\$ 4,400
231 SOFTWARE	\$ 42,132	\$ 40,098	\$ 45,579	\$ 49,800	\$ 48,400
240 CIRCUIT CONNECTIVITY	\$ 24,261	\$ 24,142	\$ 21,258	\$ 40,480	\$ 40,480
241 IT HARDWARE-NON COMPUTER	\$ 4,132	\$ 3,541	\$ 9,653	\$ 11,700	\$ 7,000
242 COMPUTERS/SERVERS	\$ 24,228	\$ 20,981	\$ 31,220	\$ 31,700	\$ 20,000
243 NETWORK EQUIPMENT	\$ 6,800	\$ 11,299	\$ 3,390	\$ 4,745	\$ 11,100
Supplies Sub Total	\$ 106,104	\$ 103,274	\$ 116,582	\$ 142,675	\$ 131,380
Account Object Description					
370 MAINT-SOFTWARE	\$ 26,359	\$ 57,549	\$ 35,917	\$ 35,800	\$ 35,800
371 MAINT-HARDWARE	\$ 20,184	\$ 50,241	\$ 35,032	\$ 38,100	\$ 21,250
372 MAINT-NETWORK EQUIPMENT	\$ 12,301	\$ 5,600	\$ 15,019	\$ 16,500	\$ 11,000
Maintenance Sub Total	\$ 58,844	\$ 113,390	\$ 85,968	\$ 90,400	\$ 68,050
Account Object Description					
409 TRAVEL & EDUCATION	\$ 7,233	\$ 187	\$ 9,095	\$ 11,000	\$ 9,600
414 DUES & SUBSCRIPTIONS	\$ -	\$ 175	\$ -	\$ 400	\$ 498
416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ 93	\$ -	\$ -	\$ 15,000
442 COMPUTER PROFESSIONAL SERVICES	\$ 13,863	\$ 13,662	\$ 18,089	\$ 20,600	\$ 20,700
462 CELLULAR TELEPHONE & PAGERS	\$ 530	\$ 612	\$ 793	\$ 720	\$ 720
Services Sub Total	\$ 21,625	\$ 14,730	\$ 27,977	\$ 32,720	\$ 46,518
Account Object Description					
618 CAPITAL-COMPUTER EQUIPMENT	\$ 21,907	\$ 11,109	\$ 22,212	\$ 23,000	\$ 50,000
Capital Sub Total	\$ 21,907	\$ 11,109	\$ 22,212	\$ 23,000	\$ 50,000
Department Total	\$ 553,244	\$ 597,513	\$ 557,989	\$ 660,762	\$ 690,968

Fire Marshal



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Fire Marshal	1	1	1
Administrative Secretary	1	1	1
Total	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; approving building plans and ensuring that buildings meet the fire code; participates in certificate of occupancy process; investigates fire causes, determines if arson and files charges in such cases; works with outside agencies to collaborate and ensure best practices in fire codes and investigation practices.

Goals				
City Council Goals: • Healthy, Safe & Engaged Community • Quality Development Departmental Goals: • Continue our assessment of the hazards in the community. • Consult with prospective builders on fire code requirements and insurance requirements. Review and issue permits for dangerous processes such as hazardous materials, fireworks, and new fuel tanks. • Investigate fires within the city not only to determine the cause of the fire, but also if a certain product is a fire hazard. • Educate youths and adults through fire prevention classes using printed material and the educational mobile fire house. • Serve on the Development Review Committee.				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Employees	3	3		3
Review building plans and fire protection system	66	66		0
Conduct fire safety demonstrations/presentations	72	72		90
Conduct fire origin and cause investigations	25	16		24
Conduct fire inspections	645	100		205
Conduct operational permit inspections	90	120		125
Fire alarm permits	116	100		120
Burn permits	2	4		5
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 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	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	182,624	159,633	198,208	215,503
Supplies	4,886	5,906	7,333	8,026
Maintenance	14	-	-	-
Other Services	1,407	2,344	8,793	9,695
TOTAL	188,931	167,883	214,334	233,224

Fire Marshal

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

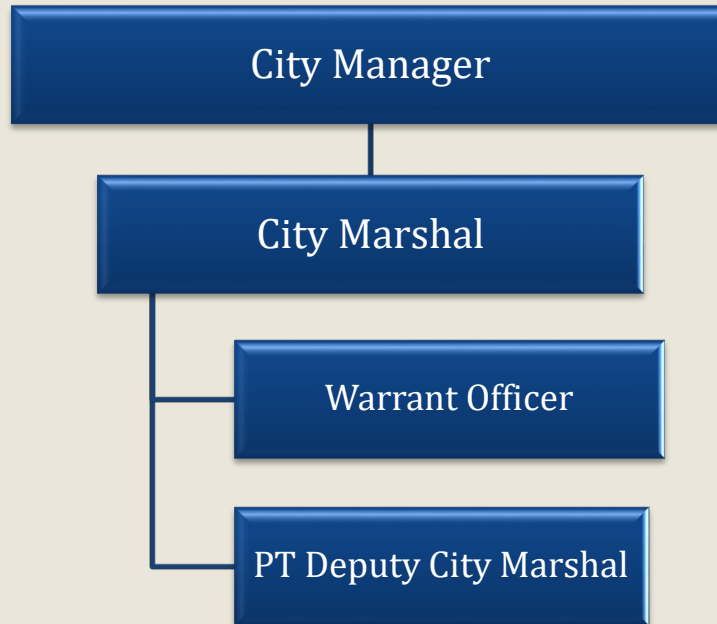
Fund 1 **GENERAL FUND**
Department 38 **FIRE MARSHAL**
Program 0 **FIRE MARSHAL**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 179,474	\$ 138,710	\$ 116,813	\$ 139,924	\$ 144,121
103	SALARIES-OVERTIME	\$ 306	\$ 111	\$ -	\$ 10,000	\$ 10,300
104	SALARIES-LONGEVITY	\$ 510	\$ 87	\$ 159	\$ 184	\$ 280
105	GROUP HEALTH INSURANCE	\$ 15,479	\$ 12,216	\$ 14,661	\$ 11,566	\$ 24,117
106	TMRS	\$ 25,037	\$ 18,954	\$ 16,518	\$ 21,144	\$ 21,219
107	FICA	\$ 13,904	\$ 10,459	\$ 8,862	\$ 11,188	\$ 11,352
109	SALARIES-WELL PAY	\$ 1,122	\$ 301	\$ 1,154	\$ 1,052	\$ 1,084
110	DENTAL INSURANCE	\$ 479	\$ 803	\$ 726	\$ 1,008	\$ 820
114	SALARIES-ASSIGNMENT PAY	\$ 1,680	\$ -	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ 1,356	\$ 425	\$ 351	\$ 420	\$ 420
118	CELL PHONE ALLOWANCE	\$ 400	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 75	\$ 169	\$ 138	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 281	\$ 336	\$ 208	\$ 1,335	\$ 1,403
131	EAP EXPENSE	\$ 37	\$ 55	\$ 45	\$ 81	\$ 81
Personnel Sub Total		\$ 240,141	\$ 182,624	\$ 159,633	\$ 198,208	\$ 215,503
Account Object	Description					
201	OFFICE SUPPLIES	\$ 64	\$ 80	\$ 430	\$ 446	\$ 233
202	UNIFORMS AND CLOTHING	\$ 787	\$ 543	\$ 618	\$ 988	\$ 298
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 571	\$ 1,479	\$ 1,428	\$ 1,840	\$ 1,903
208	EDUCATION & REC SUPPLIES	\$ 1,771	\$ 109	\$ 973	\$ 987	\$ 2,523
214	POSTAGE/SHIPPING/DELIVERY	\$ 78	\$ 69	\$ 10	\$ 112	\$ 117
215	TRAINING SUPPLIES	\$ 1,372	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 1,618	\$ 2,606	\$ 2,448	\$ 2,960	\$ 2,952
Supplies Sub Total		\$ 6,262	\$ 4,886	\$ 5,906	\$ 7,333	\$ 8,026
Account Object	Description					
302	MAINT-MOTOR VEHICLES	\$ -	\$ 14	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ 14	\$ -	\$ -	\$ -
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 1,454	\$ 1,330	\$ 2,209	\$ 6,145	\$ 6,659
414	DUES & SUBSCRIPTIONS	\$ 290	\$ 77	\$ 135	\$ 812	\$ 1,146
416	OTHER/PROFESSIONAL SERVICES	\$ 3,102	\$ -	\$ -	\$ 1,116	\$ 1,170
462	CELLULAR TELEPHONE & PAGERS	\$ 143	\$ -	\$ -	\$ 720	\$ 720
Services Sub Total		\$ 4,989	\$ 1,407	\$ 2,344	\$ 8,793	\$ 9,695
Department Total		\$ 251,392	\$ 188,931	\$ 167,883	\$ 214,334	\$ 233,224

City Marshal



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
City Marshal	1	1	1
Warrant Officer	1	1	1
PT Deputy City Marshal (.5)	0.5	0.5	0.5
Total	2.5	2.5	2.5

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 notice 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				
City Council Goals • Healthy, Safe & Engaged Community Department Goals • Professional & Committed City Workforce • Enhance departmental efficiency by reducing officer downtime and developing user friendly reports				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Employees	2	2		2
Reserve Officers	0	0		0
Part-time Deputy Marshal	2	1		1
Volunteer	1	1		1
No. 24hr time expire on prisoner pick-ups	0	0		0
Special Expense Fee	0	75		0
Gas & Mileage Fee	0	75		0
Warrants Satisfied	8,500	125,000		50000
Citations/Violations	3,600	425		900
Arrests	2	525		10
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Zero 24hr time expire on prisoner pick-ups	0	0		0
Special Expense Fee	0	75		75
Gas & Mileage Fee	0	75		75
Warrants Satisfied	8,500	125,000		125,000
Citations/Violations	3,600	425		900
Arrests	2	525		10
Budget Summary	2019-2020 Actual	2020-21		2021-2022
		Actual	Budget	Budget
Personnel	169,681	140,029	189,732	202,951
Supplies	4,898	4,490	4,613	4,845
Services	613	1,990	2,925	2,950
TOTAL	175,192	146,509	197,270	210,746

City Marshal

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 1
Department 39
Program 0

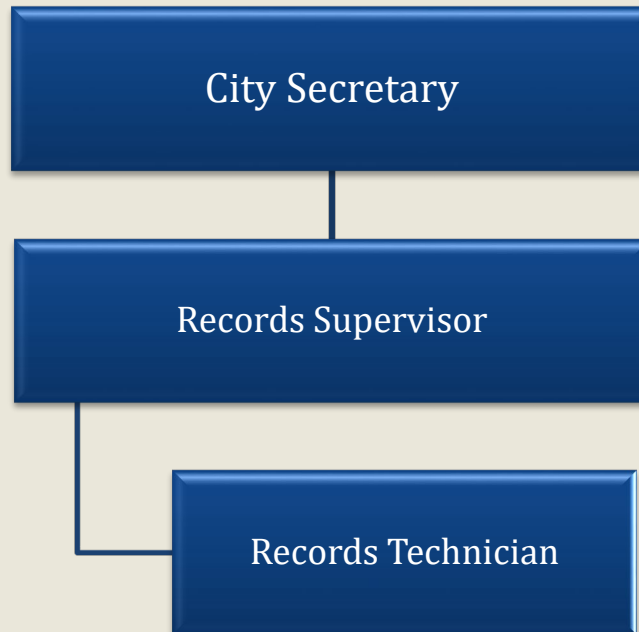
**GENERAL FUND
CITY MARSHAL
CITY MARSHAL**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 109,479	\$ 112,994	\$ 95,540	\$ 114,437	\$ 124,409
102	SALARIES-PART TIME	\$ 19,352	\$ 9,857	\$ 5,151	\$ 23,487	\$ 24,192
103	SALARIES-OVERTIME	\$ 432	\$ 1,180	\$ 764	\$ 500	\$ 516
104	SALARIES-LONGEVITY	\$ 533	\$ 533	\$ 503	\$ 616	\$ 712
105	GROUP HEALTH INSURANCE	\$ 14,410	\$ 14,405	\$ 12,363	\$ 15,042	\$ 15,661
106	TMRS	\$ 15,196	\$ 15,883	\$ 13,789	\$ 19,675	\$ 20,636
107	FICA	\$ 10,013	\$ 9,614	\$ 7,865	\$ 10,790	\$ 11,622
109	SALARIES-WELL PAY	\$ 769	\$ 1,295	\$ 1,320	\$ 812	\$ 882
110	DENTAL INSURANCE	\$ 720	\$ 802	\$ 699	\$ 1,008	\$ 810
118	CELL PHONE ALLOWANCE	\$ 1,568	\$ 1,372	\$ 788	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 132	\$ 138	\$ 114	\$ 357	\$ 357
130	WORKERS COMPENSATION	\$ 1,764	\$ 1,538	\$ 1,079	\$ 1,473	\$ 1,619
131	EAP EXPENSE	\$ 82	\$ 73	\$ 51	\$ 95	\$ 95
Personnel Sub Total		\$ 174,451	\$ 169,681	\$ 140,029	\$ 189,732	\$ 202,951
Account Object	Description					
201	SUPPLIES	\$ 1,415	\$ 755	\$ 435	\$ 500	\$ 600
202	UNIFORMS AND CLOTHING	\$ 512	\$ 561	\$ 314	\$ 567	\$ 500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 262	\$ 818	\$ 184	\$ 300	\$ -
212	AMMUNITION	\$ -	\$ -	\$ 420	\$ -	\$ 575
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 50	\$ 50
218	FUEL & OIL	\$ 4,542	\$ 2,764	\$ 3,137	\$ 3,196	\$ 3,120
Supplies Sub Total		\$ 6,731	\$ 4,898	\$ 4,490	\$ 4,613	\$ 4,845
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 1,269	\$ -	\$ 1,357	\$ 2,100	\$ 2,100
414	DUES & SUBSCRIPTIONS	\$ 527	\$ 450	\$ 262	\$ 725	\$ 700
416	OTHER/PROFESSIONAL SERVICES	\$ 68	\$ 64	\$ -	\$ -	\$ -
421	PRINTING	\$ 90	\$ 99	\$ 46	\$ 100	\$ 150
438	TESTING	\$ -	\$ -	\$ 325	\$ -	\$ -
Sub Total		\$ 1,953	\$ 613	\$ 1,990	\$ 2,925	\$ 2,950
Department Total		\$ 183,135	\$ 175,192	\$ 146,509	\$ 197,270	\$ 210,746

Records



Personnel Organization Chart



Personnel Summary

Position	'Adopted '19-20	Adopted '20-21	Proposed '21-22
Records Supervisor	1	1	1
Records Technician	2	2	2
Total	3	3	3

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				
City Council Goals: • Financial Sound Government • Sound Infrastructure • Quality Development • Professional & Committed City Workforce • Healthy, Safe & Engaged Community				
Departmental Goals • GovQA Activity Training for City Staff • Records Destruction Training • ECM (Electronic Content Management) Training for City Staff • Records Department Staff Development • Three Texas Attorney General Opinion Templates				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
GovQA Open Record Requests Processed	3,120	2,650		3,400
Arrest Reports Processed	2,700	2,600		2,600
Emergency Protective Orders Processed	180	250		200
Warrants Processed	1,320	1,600		1,600
Background Check	1,000	1,200		1,500
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 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.)	9,500	1,000		100%
911 Calls Reviewed, Redacted, Processed	100%	100%		100%
Body Cam/Dash Cam video Reviewed/Processed	100%	100%		100%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	135,102	136,360	175,465	181,001
Supplies	486	284	1,200	1,320
Other Services	1,360	415	1,816	1,905
TOTAL	136,948	137,059	178,481	184,226

Records

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 170	\$ 93,818	\$ 93,014	\$ 119,065	\$ 126,510
103	SALARIES-OVERTIME	\$ -	\$ 501	\$ 149	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ -	\$ 104	\$ 238	\$ 348	\$ 492
105	GROUP HEALTH INSURANCE	\$ 82	\$ 19,738	\$ 19,959	\$ 27,237	\$ 24,229
106	TMRS	\$ 23	\$ 12,688	\$ 13,220	\$ 16,773	\$ 17,373
107	FICA	\$ 13	\$ 6,983	\$ 7,073	\$ 9,200	\$ 9,783
109	SALARIES-WELL PAY	\$ -	\$ -	\$ 1,374	\$ 834	\$ 885
110	DENTAL INSURANCE	\$ 5	\$ 972	\$ 1,064	\$ 1,502	\$ 1,215
120	GROUP LIFE INSURANCE	\$ -	\$ 112	\$ 118	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 0	\$ 119	\$ 85	\$ 119	\$ 127
131	EAP EXPENSE	\$ 0	\$ 67	\$ 67	\$ 81	\$ 81
Personnel Sub Total		\$ 293	\$ 135,102	\$ 136,360	\$ 175,465	\$ 181,001
Account Object	Description					
201	SUPPLIES	\$ -	\$ 336	\$ 284	\$ 500	\$ 500
202	UNIFORMS AND CLOTHING	\$ -	\$ 60	\$ -	\$ -	\$ 120
231	SOFTWARE	\$ -	\$ 90	\$ -	\$ 700	\$ 700
Supplies Sub Total		\$ -	\$ 486	\$ 284	\$ 1,200	\$ 1,320
Account Object	Description					
407	SPECIAL SERVICES	\$ -	\$ 270	\$ -	\$ -	\$ 393
409	TRAVEL & EDUCATION	\$ -	\$ 980	\$ -	\$ 1,394	\$ 1,090
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 312	\$ 272	\$ 272
482	CREDIT CARD PROCESSING FEES	\$ -	\$ 109	\$ 102	\$ 150	\$ 150
Sub Total		\$ -	\$ 1,360	\$ 415	\$ 1,816	\$ 1,905
Department Total		\$ 293	\$ 136,948	\$ 137,059	\$ 178,481	\$ 184,226

City Manager's Office-Public Relations



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Communication & Public Relations Coordinator	1	1	1
Total	1	1	1

Department Narrative

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

Departmental Goals				
City Council Goals: • Adopt a balanced budget for 2021-2022 by September 30, 2021 that maintains basic service levels and minimizes the impact on City taxpayers and ratepayers • Direct staff to monitor budget and scrutinize expenses to yield savings to be put toward funding of the City reserves • Direct staff to write and release positive press releases weekly • Develop schedule of regular meetings with LISD to discuss issues of mutual concern • Support Lancaster neighborhoods in the creation of Public Improvement Districts (PID's) throughout the City to strengthen and connect neighborhoods • Increase accountability and efficiency of departments through quarterly budget and performance measurement analysis • Implement a new strategic planning, budgeting, and performance measuring procedure that answers the needs and priorities of the citizens, the city council, and the administration • Use the WebQA system to improve communication between city staff and residents thus placing Lancaster on the cutting edge of e-government technology • Coordinate community relations activities including special events • Address the funding and implementation of capital improvement projects deemed beneficial to the City • Support historical preservation, beautification, and conservation initiatives through leadership and community outreach • Represent the City of Lancaster to federal and state legislative agencies, the Chamber of Commerce, school district, Economic Development Corporation, and business leaders throughout the community				
Workload Indicators	19-20 Actual	20-21 Actual	2021-2022 Target	
Population	39,040	39,250	39,250	
City Council Meetings	28	24	28	
General Fund Expenditures	\$31,421,288	\$30,851,444	In Progress	
Total Municipal Expenditures	\$64,544,796	\$63,738,326	In Progress	
City Sponsored Special Events	51	67	58	
WebQa Requests (citywide)	6,466	6,500	6,483	
Performance Measurement	19-20 Actual	20-21 Actual	2021-2022 Target	
Proposed budget presented to City Council on or before August 3	Completed	Completed	In Progress	
Weekly updates presented on-time	100%	100%	100%	
Responses to policy questions within 24 hours	100%	100%	100%	
CMO as percentage of General Fund Expenditures	3.08%	2.97%	2.96%	
Operations and Maintenance Tax Rate (per \$100 assessed value)	\$0.60120	\$0.60120	\$0.60120	
Total Tax Rate	\$0.86750	\$0.819736	\$0.819736	
Write and release positive press releases weekly	49	52	52	
Quarterly meetings with LISD, Cedar Valley, Chamber		4	4	
Quarterly timely publications (Lancaster Connection)	4	2	4	
Monthly timely publications (Lancaster Today)	8	5	8	
Weekly timely publications (Lancaster Live)	49	52	52	
Budget Summary	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	47,749	20,978		95,862
Supplies	9,835	245	13,312	15,158
Services	52,603	16,567	51,481	63,388
TOTAL	110,187	37,790	64,793	174,408

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**

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 65,430	\$ 37,399	\$ 15,776	\$ -	\$ 70,418
104 SALARIES-LONGEVITY	\$ 42	\$ 10	\$ 24	\$ -	\$ 136
105 GROUP HEALTH INSURANCE	\$ 8,115	\$ 2,279	\$ 1,610	\$ -	\$ 8,613
106 TMRS	\$ 8,862	\$ 5,072	\$ 2,223	\$ -	\$ 9,708
107 FICA	\$ 4,764	\$ 2,758	\$ 1,196	\$ -	\$ 5,467
109 SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ 496
110 DENTAL INSURANCE	\$ 368	\$ 148	\$ 106	\$ -	\$ 405
115 CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ -	\$ 420
118 CELL PHONE ALLOWANCE	\$ 50	\$ -	\$ -	\$ -	\$ -
120 GROUP LIFE INSURANCE	\$ 80	\$ 27	\$ 21	\$ -	\$ 102
130 WORKERS COMPENSATION	\$ 73	\$ 44	\$ 14	\$ -	\$ 70
131 EAP EXPENSE	\$ 27	\$ 12	\$ 7	\$ -	\$ 27
Personnel Sub Total	\$ 87,810	\$ 47,749	\$ 20,978	\$ -	\$ 95,862
Account Object Description					
202 UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ 252
210 FOOD/BEV-MEETINGS/FUNCTIONS	\$ 38	\$ -	\$ -	\$ -	\$ 175
214 POSTAGE/SHIPPING/DELIVERY	\$ 10,442	\$ 9,835	\$ 245	\$ 13,312	\$ 14,373
231 SOFTWARE	\$ 240	\$ -	\$ -	\$ -	\$ 358
Supplies Sub Total	\$ 10,719	\$ 9,835	\$ 245	\$ 13,312	\$ 15,158
Account Object Description					
408 ADVERTISING	\$ -	\$ 487	\$ -	\$ -	\$ -
409 TRAVEL & EDUCATION	\$ 2,625	\$ 122	\$ 250	\$ -	\$ 2,996
414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 94	\$ 99
421 PRINTING	\$ 20,888	\$ 16,679	\$ 5,480	\$ 23,028	\$ 24,646
434 SPECIAL EVENTS	\$ 21,244	\$ 34,663	\$ 10,387	\$ 27,639	\$ 34,590
456 NEWSLETTER	\$ -	\$ -	\$ -	\$ -	\$ 336
462 CELLULAR TELEPHONE & PAGERS	\$ 250	\$ 651	\$ 450	\$ 720	\$ 720
Services Sub Total	\$ 45,007	\$ 52,603	\$ 16,567	\$ 51,481	\$ 63,388
Department Total	\$ 143,537	\$ 110,187	\$ 37,790	\$ 64,793	\$ 174,408

WATER/WASTEWATER FUND

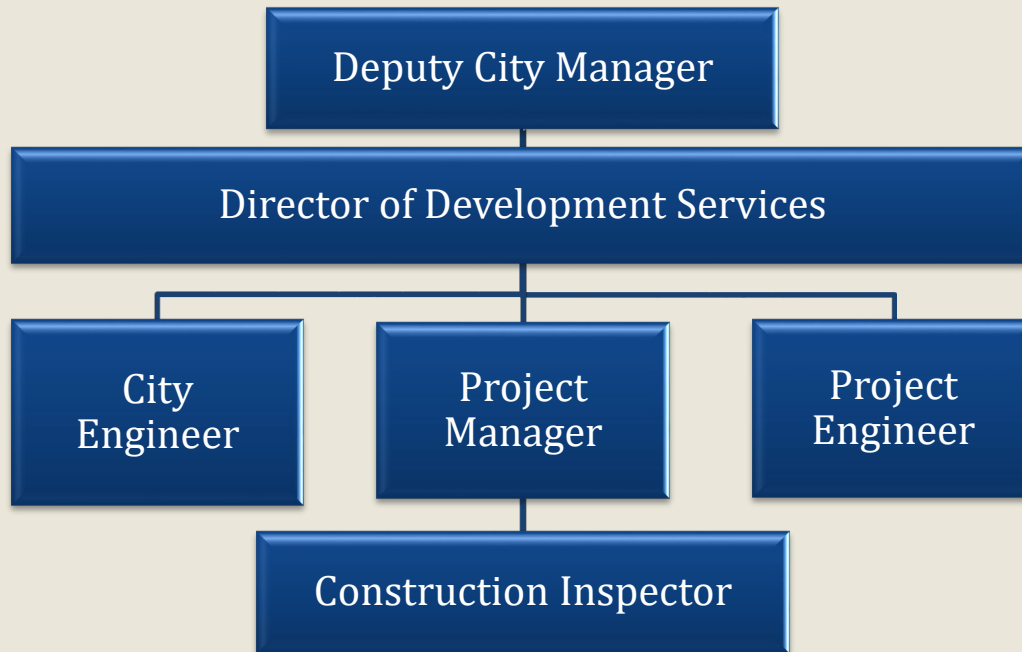
WATER AND WASTEWATER FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Water	7,728,507	7,955,292	7,145,761	8,307,555	8,533,401
	Wastewater	8,166,171	9,035,480	7,038,721	8,878,652	9,430,864
	Fees	1,027,467	1,098,643	1,140,903	271,010	257,108
	Impact Fees	542,988	314,451	484,309	200,880	210,600
	Other Revenue	336,225	157,553	5,363	5,000	342,810
	Interest	782,860	339,608	20,958	223,200	18,236
	Total	\$ 18,584,218	\$ 18,901,026	\$ 15,836,015	\$ 17,886,297	\$ 18,793,019
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 Public Works Administration	1,785,113	1,822,489	532,948	679,489	857,400
	20 Utility Billing	598,422	579,241	486,623	628,638	640,045
	21 Water Operations	1,457,616	814,838	1,939,437	1,391,081	1,043,791
	22 Non-Departmental	199,111	97,563	58,370	61,886	82,095
	27 Meter Reading	255,219	239,287	588,927	627,643	624,466
	30 Wastewater Operations	88,180	648,462	1,069,544	1,783,260	822,601
	42 Wholesale Costs	9,060,765	9,507,339	8,437,599	9,763,202	10,025,609
	50 Debt Service	694,506	687,906	691,056	689,556	695,731
	80 Transfers Out	1,537,146	1,638,894	1,363,020	1,635,624	1,760,901
	Total	\$ 15,676,078	\$ 16,036,020	\$ 15,167,524	\$ 17,260,379	\$ 16,552,639
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	2,908,139	2,865,006	668,491	625,918	2,240,380
	Beginning Balance	10,620,482	13,528,621	16,393,627	16,371,791	16,816,697
	Ending Balance	13,528,621	16,393,627	16,857,332	16,997,709	19,057,077
	Fund Balance (audited)	24,203,389	35,756,645			
	Ending Balance as % of Expenditures	86.30%	102.23%	111.14%	98.48%	115.13%

Public Works-Administration/Engineering



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Deputy City Manager	0.25	0.25	0.25
City Engineer	1	1	1
Project Engineer	0	0	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
Total	5.5	5.5	6.5

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				
City Council Goal • Sound Infrastructure • Quality Development				
Departmental Goals • Ensure water quality through compliance with TCEQ compliance • Provide a streamlined support and access to data through GIS for citizens, other departments, and the development community • Oversee the master planning of the wastewater and water distribution systems • Serve as the City's regulatory authority to assure conformance to City Ordinance for the design and construction of private development projects through plan review, plan approval, construction inspection and final project acceptance				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Construction Plans reviewed	18	18		20
Development Review Committee Meetings	23	20		75
Utility Coordination Committee Meetings	0	1		0
Right of Way Permits issued	148	135		175
GIS Data Inputs from residential and Commercial plats	12	10		25
Residential Developments constructed and accepted	2	2		3
Commercial Developments constructed and accepted	14	10		10
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
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	95%	98%		98%
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%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	576,252	502,985	612,246	789,554
Supplies	4,285	4,425	6,648	5,693
Maintenance	26,769	16,594	34,200	34,200
Other Services	1,215,183	8,943	26,395	27,953
TOTAL	1,822,489	532,947	679,489	857,400

Engineering

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

**5
2
0**

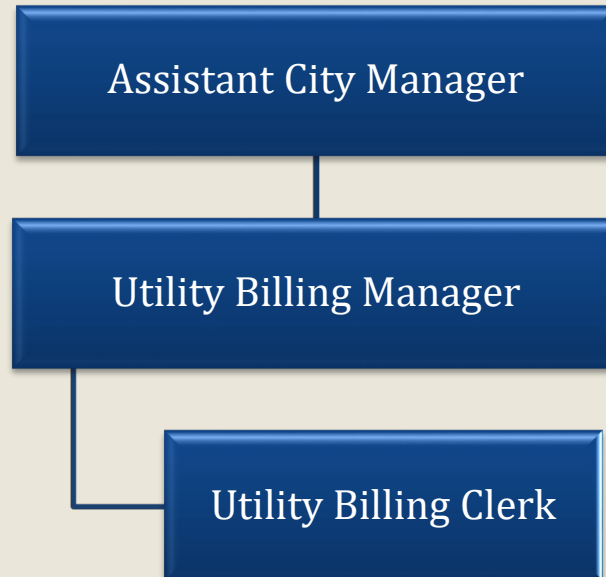
**WATER AND SEWER FUND
UTILITY ADMINISTRATION
ADMINISTRATION**

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 382,338	\$ 414,702	\$ 357,881	\$ 436,836	\$ 574,964
103 SALARIES-OVERTIME	\$ 14,792	\$ 4,550	\$ 8,546	\$ 7,684	\$ 500
104 SALARIES-LONGEVITY	\$ 2,201	\$ 2,459	\$ 2,099	\$ 3,184	\$ 3,122
105 GROUP HEALTH INSURANCE	\$ 49,188	\$ 60,231	\$ 49,978	\$ 62,404	\$ 80,449
106 TMRS	\$ 54,378	\$ 57,529	\$ 51,717	\$ 62,392	\$ 79,389
107 FICA	\$ 29,113	\$ 29,787	\$ 26,534	\$ 32,482	\$ 41,331
109 SALARIES-WELL PAY	\$ 1,803	\$ 1,628	\$ 2,058	\$ 2,058	\$ 4,041
110 DENTAL INSURANCE	\$ 1,543	\$ 1,719	\$ 1,554	\$ 2,268	\$ 2,273
113 SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,200
118 CELL PHONE ALLOWANCE	\$ 577	\$ 506	\$ 394	\$ 480	\$ 600
120 GROUP LIFE INSURANCE	\$ 418	\$ 477	\$ 402	\$ 665	\$ 767
130 WORKERS COMPENSATION	\$ 1,785	\$ 2,519	\$ 1,705	\$ 1,616	\$ 714
131 EAP EXPENSE	\$ 121	\$ 145	\$ 117	\$ 177	\$ 204
Personnel Sub Total	\$ 538,256	\$ 576,252	\$ 502,985	\$ 612,246	\$ 789,554
Account Object Description					
201 OFFICE SUPPLIES	\$ 761	\$ 1,056	\$ 666	\$ 1,008	\$ 1,008
202 UNIFORMS AND CLOTHING	\$ 1,725	\$ 1,337	\$ 690	\$ 1,940	\$ 1,940
204 MINOR EQUIP/FURN/FIX/TOOLS/ECT	\$ -	\$ 855	\$ 413	\$ 900	\$ 450
210 FOOD/BEV-MEETINGS/FUNCTIONS	\$ 403	\$ 104	\$ -	\$ 250	\$ 100
214 POSTAGE/SHIPPING/DELIVERY	\$ 5	\$ 12	\$ 30	\$ 50	\$ 50
218 FUEL & OIL	\$ -	\$ 921	\$ 2,626	\$ 2,500	\$ 2,145
Supplies Sub Total	\$ 3,025	\$ 4,285	\$ 4,425	\$ 6,648	\$ 5,693
Account Object Description					
342 MAINT-DATA PROCESSING EQUIP	\$ 19,229	\$ 26,769	\$ 16,594	\$ 34,200	\$ 34,200
Maintenance Sub Total	\$ 19,229	\$ 26,769	\$ 16,594	\$ 34,200	\$ 34,200
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ 3,419	\$ 1,026	\$ 684	\$ 1,920	\$ 1,920
402 RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 800	\$ -
409 TRAVEL & EDUCATION	\$ 2,743	\$ 427	\$ 785	\$ 3,325	\$ 3,325
410 UTILITIES - ELECTRICITY	\$ 4,950	\$ 4,775	\$ 4,149	\$ 4,260	\$ 4,818
414 DUES & SUBSCRIPTIONS	\$ 528	\$ 468	\$ 200	\$ 275	\$ 436
416 OTHER/PROFESSIONAL SERVICES	\$ 21,330	\$ 3,845	\$ 713	\$ 9,611	\$ 10,000
421 PRINTING	\$ 701	\$ 605	\$ 455	\$ 424	\$ -
427 ENGINEERING	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
431 SURVEY	\$ -	\$ -	\$ -	\$ -	\$ 1,500
438 TESTING	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
442 COMPUTER PROFESSIONAL SERVICES	\$ 1,014	\$ 1,065	\$ 1,140	\$ 1,140	\$ 1,014
462 CELLULAR TELEPHONE & PAGERS	\$ 626	\$ 1,341	\$ 818	\$ 1,140	\$ 1,440
473 DEPRECIATION EXPENSE	\$ 1,189,290	\$ 1,201,631	\$ -	\$ -	\$ -
Services Sub Total	\$ 1,224,603	\$ 1,215,183	\$ 8,943	\$ 26,395	\$ 27,953
Department Total	\$ 1,785,113	\$ 1,822,489	\$ 532,948	\$ 679,489	\$ 857,400

Utility Billing



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
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
Total	4.5	4.5	4.5

Department Narrative

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

Goals				
City Council Goals: - Professional & Committed City Workforce - Sound Infrastructure				
Departmental Goals - Maximize sources of revenue through continuous monitoring and review of consumption and customer accounts - Create a positive and friendly impression of the City of Lancaster for newcomers, visitors, and residents with friendly customer service - Process all activities in the most economical and efficient manner - Serve the City of Lancaster's utility customers through courteous service and knowledgeable staff. - Respond to customer inquiries in a timely manner, and maintain the timely and accurate posting of payments to accounts - Notify management and Council of potential problem areas and opportunities for improvement in all areas concerning the City of Lancaster Utilities' financial health				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Population	39,000	39,060		40,000
Water Customers	12,424	12,490		12,580
Wastewater Customers	11,972	12,018		12,108
Bills Processed Monthly	12,373	12,593		12,683
Service Orders Processed (per month)	1,670	1,988		1,919
Bill Adjustments (monthly)	100	63		93
Cut-off of Services (monthly)	496	392		424
Returned Checks Processed (Year)	185	84		76
Payments Processed (per Month)	2,618	2,423		2,835
New Service Connections (year to date)	1,623	925		1,359
Discontinue Services (year to date)	1520	855		1,249
Performance Measurement	18-19 Actual	19-20 Actual		2020-2021 Target
Billing counter staffed with at least 2 employees at all times	75%	97%		100%
Phone calls resolved within 24 hours	98%	98%		100%
Accurate Account Billings	98%	99%		100%
Accurate Posting of Payments	99%	99%		100%
Delinquent Account Collection rate	97%	98%		100%
Budget Summary	2019-2020 Actual	2020-2021		2020-2021 Budget
		Actual	Budget	
Personnel	273,128	198,163	281,244	301,166
Supplies	2,123	2,950	3,300	3,820
Maintenance	1,224	525	837	842
Services	321,593	284,984	343,257	334,217
Capital Outlay	(18,827)			
TOTAL	579,241	486,622	628,638	640,045

Utility Billing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 5 WATER AND SEWER FUND
Department 20 UTILITY BILLING
Program 0 UTILITY ADMINISTRATION

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 192,117	\$ 191,991	\$ 136,275	\$ 191,805	\$ 206,798
103	SALARIES-OVERTIME	\$ 2,744	\$ 1,934	\$ 3,248	\$ 2,000	\$ 2,059
104	SALARIES-LONGEVITY	\$ 1,280	\$ 1,555	\$ 1,261	\$ 1,790	\$ 1,842
105	GROUP HEALTH INSURANCE	\$ 36,924	\$ 33,273	\$ 24,561	\$ 37,066	\$ 39,864
106	TMRS	\$ 26,757	\$ 26,676	\$ 19,782	\$ 27,699	\$ 28,938
107	FICA	\$ 14,582	\$ 14,467	\$ 10,422	\$ 15,190	\$ 16,298
109	SALARIES-WELL PAY	\$ 656	\$ 405	\$ 1,077	\$ 1,369	\$ 1,466
110	DENTAL INSURANCE	\$ 1,562	\$ 1,582	\$ 1,169	\$ 2,142	\$ 1,734
115	CERTIFICATION PAY	\$ 554	\$ 646	\$ -	\$ 1,290	\$ 1,290
118	CELL PHONE ALLOWANCE	\$ 120	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 235	\$ 232	\$ 164	\$ 537	\$ 511
130	WORKERS COMPENSATION	\$ 219	\$ 250	\$ 128	\$ 214	\$ 230
131	EAP EXPENSE	\$ 123	\$ 116	\$ 78	\$ 142	\$ 136
Personnel Sub Total		\$ 277,871	\$ 273,128	\$ 198,163	\$ 281,244	\$ 301,166
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,375	\$ 1,195	\$ 1,097	\$ 1,000	\$ 1,500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,140	\$ -	\$ -	\$ -	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 75	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,378	\$ 928	\$ 1,853	\$ 2,300	\$ 2,320
Supplies Sub Total		\$ 4,969	\$ 2,123	\$ 2,950	\$ 3,300	\$ 3,820
Account Object	Description					
318	MAINT-OFFICE EQUIPMENT	\$ 3,200	\$ 1,224	\$ 525	\$ 837	\$ 842
Maintenance Sub Total		\$ 3,200	\$ 1,224	\$ 525	\$ 837	\$ 842
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 3,489	\$ 3,567	\$ 3,627	\$ 3,627	\$ 3,627
407	SPECIAL SERVICES	\$ 5,225	\$ 5,130	\$ 5,962	\$ 5,800	\$ 5,800
416	OTHER/PROFESSIONAL SERVICES	\$ 128,182	\$ 131,636	\$ 105,661	\$ 160,000	\$ 150,000
421	PRINTING	\$ 1,004	\$ -	\$ -	\$ 830	\$ 830
437	AUDIT SERVICES	\$ 36,400	\$ 32,643	\$ 35,200	\$ 40,000	\$ 40,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 4,735	\$ 5,393	\$ 2,924	\$ 10,000	\$ 10,960
473	DEPRECIATION EXPENSE	\$ 985	\$ 988	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 132,362	\$ 142,237	\$ 116,034	\$ 123,000	\$ 123,000
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 15,577	\$ -	\$ -
Services Sub Total		\$ 312,382	\$ 321,593	\$ 284,984	\$ 343,257	\$ 334,217
699	CAPITAL EXP MOVED TO ASSET	\$ -	\$ (18,827)	\$ -	\$ -	\$ -
Capital Sub Total		\$ -	\$ (18,827)	\$ -	\$ -	\$ -
Department Total		\$ 598,422	\$ 579,241	\$ 486,623	\$ 628,638	\$ 640,045

Water



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Public Works	0.5	0.5	0.5
Superintendent - Water/Wastewater	1	1	1
Crew Leader	1	1	1
Water Systems Operator	1	1	1
Administrative Secretary	1	1	1
Maintenance Worker II	2	2	2
Total	6.5	6.5	6.5

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				
City Council Goals				
• Sound Infrastructure • Quality Development				
Departmental Goals				
• Maintain the physical integrity of utility infrastructure to maximize City investment • Provide safe water in adequate supply to meet citizens needs, in addition to water conservation materials and practices • Maintain responsiveness to new development needs and potential system expansion • Comply with rules and regulations as required by the TCEQ and the Clean Water Act • Expand employees knowledge through training, seminars, and certification programs • Reduce unaccounted for water through meter replacement, leak detection, and water line replacement • Protect the public safety and health through plan review, backflow cross connection inspections, and testing • Maintain, repair, and replace aging fire hydrants and valves to ensure optimum fire flows				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Water Employees	4	4		4
Water Main Replacement	500 feet	550 feet		2000 feet
Weekly Safety Meetings	52	52		52
Valves Operated	200	400		400
Commercial Backflow Notifications	400	450		450
Water Main Breaks	20	20		30
Water Service Repair	125	100		100
Leak Detection Survey	200	225		225
Loss Time Accidents	0	0		0
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Phone Inquires Responded to within 24 Hours	95%	95%		95%
Damaged Fire Hydrants Repaired within 48 Hours	80%	85%		85%
Reduction in Unaccounted Water Loss	5%	5%		5%
Backflow Inventory Logged	100%	100%		100%
Weekly Safety Classes Held	100%	100%		100%
Budget Summary	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Personnel	505,856	437,189	508,771	535,541
Supplies	32,014	30,813	36,863	38,854
Maintenance	136,798	409,834	213,200	237,478
Other Services	301,099	213,011	175,800	231,918
Capital Outlay	(160,929)	848,591	456,447	
TOTAL	814,838	1,939,438	1,391,081	1,043,791

Water Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 5 WATER AND SEWER FUND
Department 21 WATER
Program 0 WATER PRODUCTION/DISTRIBUTION**

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 257,076	\$ 317,756	\$ 269,552	\$ 335,237	\$ 350,731
102 SALARIES-PART TIME	\$ -	\$ 2,892	\$ -	\$ -	\$ -
103 SALARIES-OVERTIME	\$ 36,084	\$ 31,597	\$ 34,409	\$ 17,000	\$ 17,000
104 SALARIES-LONGEVITY	\$ 1,299	\$ 1,293	\$ 1,301	\$ 1,414	\$ 1,630
105 GROUP HEALTH INSURANCE	\$ 44,810	\$ 57,856	\$ 48,396	\$ 61,587	\$ 70,230
106 TMRS	\$ 42,519	\$ 49,232	\$ 44,094	\$ 50,675	\$ 51,541
107 FICA	\$ 23,017	\$ 26,813	\$ 23,232	\$ 26,589	\$ 27,705
109 SALARIES-WELL PAY	\$ 1,824	\$ 2,372	\$ 2,746	\$ 2,515	\$ 2,626
110 DENTAL INSURANCE	\$ 1,524	\$ 2,078	\$ 2,189	\$ 2,762	\$ 2,657
113 SALARIES-CAR ALLOWANCE	\$ 4,708	\$ 4,858	\$ 3,942	\$ 2,400	\$ 2,400
114 SALARIES-ASSIGNMENT PAY	\$ 9,336	\$ -	\$ -	\$ -	\$ -
115 CERTIFICATION PAY	\$ 3,647	\$ 4,798	\$ 4,309	\$ 4,723	\$ 5,143
120 GROUP LIFE INSURANCE	\$ 283	\$ 359	\$ 311	\$ 765	\$ 740
130 WORKERS COMPENSATION	\$ 2,132	\$ 3,782	\$ 2,574	\$ 2,901	\$ 2,942
131 EAP EXPENSE	\$ 136	\$ 170	\$ 135	\$ 203	\$ 196
Personnel Sub Total	\$ 428,394	\$ 505,856	\$ 437,189	\$ 508,771	\$ 535,541
Account Object Description					
201 OFFICE SUPPLIES	\$ 1,811	\$ 1,487	\$ 1,465	\$ 1,500	\$ 1,500
202 UNIFORMS AND CLOTHING	\$ 1,582	\$ 2,582	\$ 2,833	\$ 2,964	\$ 2,948
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 15,818	\$ 15,410	\$ 17,547	\$ 17,400	\$ 16,547
206 CHEMICALS	\$ -	\$ -	\$ -	\$ 600	\$ 600
210 FOOD/BEV-MEETINGS/FUNCTIONS	\$ 669	\$ (59)	\$ 401	\$ 600	\$ 600
211 OTHER OPERATIONAL SUPPLIES	\$ 1,575	\$ -	\$ -	\$ -	\$ -
214 POSTAGE/SHIPPING/DELIVERY	\$ 1,228	\$ 63	\$ 1,228	\$ 1,200	\$ 1,200
216 MEDICAL SUPPLIES	\$ 460	\$ 100	\$ -	\$ -	\$ -
218 FUEL & OIL	\$ 13,209	\$ 12,431	\$ 7,337	\$ 12,599	\$ 10,992
231 SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 4,467
Supplies Sub Total	\$ 36,351	\$ 32,014	\$ 30,813	\$ 36,863	\$ 38,854
Account Object Description					
301 MAINT-BLDG & STRUCTURES	\$ -	\$ 1,350	\$ -	\$ -	\$ -
304 MAINTENANCE-STREETS	\$ 38,972	\$ 47,153	\$ 108,372	\$ 35,000	\$ 50,000
306 MAINT-WATER MAINS	\$ 42,695	\$ 37,912	\$ 168,409	\$ 50,000	\$ 55,000
307 MAINT-INSTRUMENTS & APPARATUS	\$ 1,178	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
310 MAINT-STORAGE & DISTRBTN PUMPS	\$ 78,089	\$ 33,294	\$ 80,463	\$ 75,000	\$ 75,000
314 MAINT-RADIO EQUIPMENT	\$ 1,950	\$ 2,771	\$ 1,356	\$ 2,200	\$ 6,478
321 MAINT-HYDRANTS	\$ 14,596	\$ 14,318	\$ 50,234	\$ 50,000	\$ 50,000
Maintenance Sub Total	\$ 177,480	\$ 136,798	\$ 409,834	\$ 213,200	\$ 237,478
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ 912	\$ 1,254	\$ 1,026	\$ -	\$ 480
402 RENTAL OF EQUIPMENT	\$ 4,856	\$ 2,181	\$ 1,253	\$ 2,500	\$ 2,500
409 TRAVEL & EDUCATION	\$ 3,258	\$ 4,174	\$ 2,069	\$ 6,936	\$ 6,936
410 UTILITIES - ELECTRICITY	\$ 105,917	\$ 112,982	\$ 114,265	\$ 70,000	\$ 100,000
414 DUES & SUBSCRIPTIONS	\$ 39,717	\$ 38,889	\$ 41,707	\$ 45,202	\$ 43,152
416 OTHER/PROFESSIONAL SERVICES	\$ 58,112	\$ 63,861	\$ 44,918	\$ 43,452	\$ 70,000
421 PRINTING	\$ 2,494	\$ 1,357	\$ 296	\$ 250	\$ 250
438 TESTING	\$ 943	\$ 3,315	\$ 5,977	\$ 5,600	\$ 5,600
462 CELLULAR TELEPHONE & PAGERS	\$ 1,124	\$ 1,787	\$ 1,500	\$ 1,860	\$ 3,000
473 DEPRECIATION EXPENSE	\$ 28,805	\$ 71,300	\$ -	\$ -	\$ -
Services Sub Total	\$ 246,138	\$ 301,099	\$ 213,011	\$ 175,800	\$ 231,918
Account Object Description					
604 CAPITAL-WATER MAINS	\$ 569,253	\$ 724,326	\$ 848,591	\$ 456,447	\$ -
609 CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ 561	\$ -	\$ -	\$ -
637 CAPITAL - WATER TANKS	\$ -	\$ 209,506	\$ -	\$ -	\$ -
699 CAPITAL EXP MOVED TO ASSET	\$ -	\$ (1,095,323)	\$ -	\$ -	\$ -
Capital Sub Total	\$ 569,253	\$ (160,929)	\$ 848,591	\$ 456,447	\$ -
Department Total	\$ 1,457,616	\$ 814,838	\$ 1,939,437	\$ 1,391,081	\$ 1,043,791

Water - Non-Departmental

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

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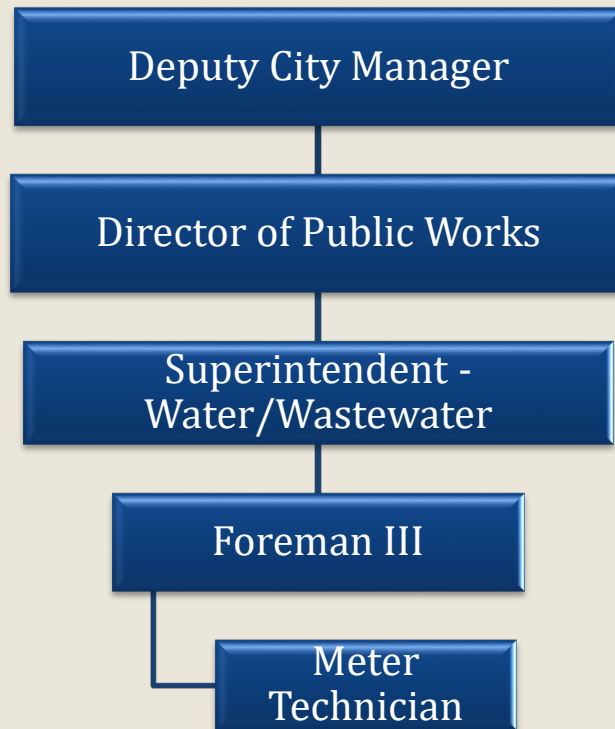
WATER AND SEWER FUND
NON-DEPARTMENTAL
NON-DEPARTMENTAL EXPENSES

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
104 SALARIES-LONGEVITY	\$ (19,920)	\$ -	\$ -	\$ -	\$ -
Personnel Sub Total	\$ (19,920)	\$ -	\$ -	\$ -	\$ -
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ 18,377	\$ 23,473	\$ 26,498	\$ 24,000	\$ 24,000
402 RENTAL OF EQUIPMENT	\$ -	\$ 2,641	\$ 3,748	\$ 3,250	\$ 3,250
416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
420 INTERNAL TRAINING	\$ 36,108	\$ 20,980	\$ 25,920	\$ 30,000	\$ 49,509
421 PRINTING	\$ -	\$ 1,030	\$ 2,206	\$ 800	\$ 1,500
470 BAD DEBT EXPENSE	\$ 164,547	\$ 49,438	\$ -	\$ -	\$ -
Services Sub Total	\$ 219,031	\$ 97,563	\$ 58,370	\$ 61,886	\$ 82,095
Capital Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 199,111	\$ 97,563	\$ 58,370	\$ 61,886	\$ 82,095

Meter Reading



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Meter Technician	2	2	2
Total	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				
City Council Goals: • Sound Infrastructure Departmental Goals • Serve the City of Lancaster's utility customers through courteous service, knowledgeable staff, and excellence				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Water Accounts	15,262	15,320		15,600
Wastewater Accounts	14,000	14,000		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	19-20 Actual	20-21 Actual		2021-2022 Target
Accurate Meter Readings	95%	95%		95%
Data Log	30	35		35
Check for Leaks	200	200		200
Meter Box Replacement	300	300		300
Budget Summary	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	98,276	80,245	115,742	117,469
Supplies	6,538	6,635	7,801	5,997
Maintenance	176,270	502,047	503,300	500,000
Other Services	23		800	1,000
Capital Outlay	(41,820)	-	-	-
TOTAL	239,287	588,927	627,643	624,466

Meter Reading

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 5
Department 27
Program 0

**WATER AND SEWER FUND
METER READING
METER READING**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 58,611	\$ 58,883	\$ 47,337	\$ 67,716	\$ 69,746
103	SALARIES-OVERTIME	\$ 6,831	\$ 5,721	\$ 7,072	\$ 5,000	\$ 5,000
104	SALARIES-LONGEVITY	\$ 117	\$ 146	\$ 98	\$ 192	\$ 68
105	GROUP HEALTH INSURANCE	\$ 14,880	\$ 18,422	\$ 12,685	\$ 23,744	\$ 24,117
106	TMRS	\$ 8,966	\$ 8,804	\$ 7,705	\$ 10,300	\$ 10,233
107	FICA	\$ 5,062	\$ 4,524	\$ 3,958	\$ 5,649	\$ 5,762
109	SALARIES-WELL PAY	\$ 372	\$ -	\$ 130	\$ 512	\$ 523
110	DENTAL INSURANCE	\$ 659	\$ 639	\$ 573	\$ 1,008	\$ 820
115	CERTIFICATION PAY	\$ 277	\$ 129	\$ -	\$ 420	\$ -
120	GROUP LIFE INSURANCE	\$ 72	\$ 66	\$ 55	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 650	\$ 896	\$ 595	\$ 814	\$ 813
131	EAP EXPENSE	\$ 49	\$ 47	\$ 37	\$ 81	\$ 81
Personnel Sub Total		\$ 96,546	\$ 98,276	\$ 80,245	\$ 115,742	\$ 117,469
Account Object	Description					
202	UNIFORMS AND CLOTHING	\$ 1,187	\$ 1,243	\$ 1,335	\$ 1,488	\$ 1,281
204	MINOR EQUIP AND METERS	\$ 1,248	\$ 248	\$ 416	\$ 250	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 92	\$ 220	\$ -	\$ 150	\$ -
218	FUEL & OIL	\$ 6,506	\$ 4,827	\$ 4,884	\$ 5,913	\$ 4,716
Supplies Sub Total		\$ 9,033	\$ 6,538	\$ 6,635	\$ 7,801	\$ 5,997
Account Object	Description					
309	MAINT-METERS & SETTINGS	\$ 145,804	\$ 176,270	\$ 499,346	\$ 500,000	\$ 500,000
314	MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ 2,701	\$ 3,300	\$ -
342	MAINT-DATA PROCESSING EQUIP	\$ 3,250	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 149,054	\$ 176,270	\$ 502,047	\$ 503,300	\$ 500,000
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 472	\$ -	\$ -	\$ 800	\$ 1,000
462	CELLULAR TELEPHONE & PAGERS	\$ 115	\$ -	\$ -	\$ -	\$ -
473	DEPRECIATION EXPENSE	\$ -	\$ 23	\$ -	\$ -	\$ -
Services Sub Total		\$ 587	\$ 23	\$ -	\$ 800	\$ 1,000
Account Object	Description					
699	CAPITAL EXP MOVED TO ASSET	\$ -	\$ (41,820)	\$ -	\$ -	\$ -
Capital Sub Total		\$ -	\$ (41,820)	\$ -	\$ -	\$ -
Department Total		\$ 255,219	\$ 239,287	\$ 588,927	\$ 627,643	\$ 624,466

Water



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Public Works	0.5	0.5	0.5
Superintendent - Water/Wastewater	1	1	1
Crew Leader	1	1	1
Water Systems Operator	1	1	1
Administrative Secretary	1	1	1
Maintenance Worker II	2	2	2
Total	6.5	6.5	6.5

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				
City Council Goals • Sound Infrastructure • Quality Development				
Departmental Goals • Work to minimize inflow/infiltration and to continue inflow and infiltration studies, testing, and identification • Replace and repair aging mains in the sanitary sewer system (including sewer lift station upgrades) • Maintain the physical integrity of utility infrastructure to maximize City investment • Continue TCEQ Sanitary Sewer Overflow Outreach Initiative • Attend HOA and community meetings to educate citizens on the proper care of sewer lines				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Total Municipal Sewer Line	210 miles	211 miles		212 miles
Sewer Line Replacement	2500 feet	3000 feet		3000 feet
Sewer Line Cleaned	700,000 feet	700,000 feet		700,000
Grease Trap Pump out Reports Collected	50	50		50
Weekly Safety Meetings	52	52		52
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Sewer Backups Resolved within 30 Minutes	100%	100%		100%
Phone Inquiries Responded to within 24 Hours	95%	95%		95%
Sewer System Cleaned Annually (700,000 Total Feet)	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	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Personnel	560,441	312,615	573,034	590,667
Supplies	33,458	25,693	33,299	40,581
Maintenance	118,397	135,465	117,998	127,998
Services	185,691	38,589	58,929	63,355
Capital Outlay	(249,524)	557,182	1,000,000	
TOTAL	648,463	1,069,544	1,783,260	822,601

Wastewater Operations

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

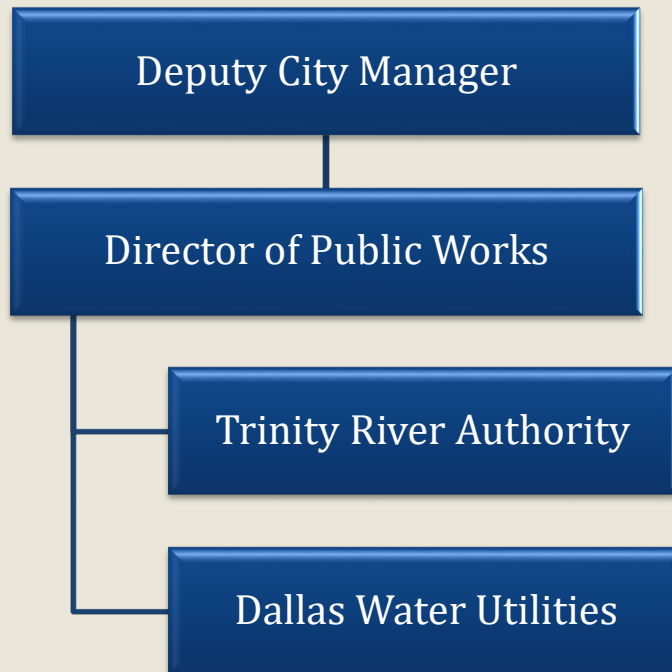
Fund 5 **WATER AND SEWER FUND**
Department 30 **WASTE WATER**
Program 0 **SEWER COLLECTION & TREATMENT**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 337,986	\$ 337,144	\$ 187,482	\$ 367,631	\$ 367,914
103	SALARIES-OVERTIME	\$ 50,212	\$ 48,136	\$ 33,341	\$ 20,000	\$ 20,000
104	SALARIES-LONGEVITY	\$ 2,104	\$ 2,364	\$ 874	\$ 2,568	\$ 1,184
105	GROUP HEALTH INSURANCE	\$ 82,671	\$ 75,339	\$ 37,840	\$ 78,961	\$ 100,530
106	TMRs	\$ 56,320	\$ 53,475	\$ 30,979	\$ 55,552	\$ 53,864
107	FICA	\$ 30,674	\$ 28,996	\$ 16,201	\$ 30,466	\$ 30,333
109	SALARIES-WELL PAY	\$ 1,523	\$ 1,686	\$ 948	\$ 2,751	\$ 2,748
110	DENTAL INSURANCE	\$ 2,914	\$ 3,446	\$ 1,672	\$ 4,536	\$ 3,675
114	SALARIES-ASSIGNMENT PAY	\$ 19,216	\$ -	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ 4,994	\$ 4,658	\$ 948	\$ 5,300	\$ 4,880
120	GROUP LIFE INSURANCE	\$ 401	\$ 404	\$ 202	\$ 1,071	\$ 995
130	WORKERS COMPENSATION	\$ 3,775	\$ 4,555	\$ 2,010	\$ 3,914	\$ 4,280
131	EAP EXPENSE	\$ 249	\$ 237	\$ 118	\$ 284	\$ 264
Personnel Sub Total		\$ 593,038	\$ 560,441	\$ 312,615	\$ 573,034	\$ 590,667
Account Object	Description					
201	OFFICE SUPPLIES	\$ 550	\$ 240	\$ 182	\$ 250	\$ 250
202	UNIFORMS AND CLOTHING	\$ 4,073	\$ 5,844	\$ 6,075	\$ 6,510	\$ 6,398
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 9,949	\$ 13,581	\$ 11,591	\$ 11,887	\$ 22,933
206	CHEMICALS	\$ 4,393	\$ 5,313	\$ 3,000	\$ 5,000	\$ 5,000
216	MEDICAL SUPPLIES	\$ 294	\$ 150	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 12,170	\$ 8,332	\$ 4,845	\$ 9,652	\$ 6,000
Supplies Sub Total		\$ 31,429	\$ 33,458	\$ 25,693	\$ 33,299	\$ 40,581
Account Object	Description					
304	MAINTENANCE-STREETS	\$ 24,976	\$ 42,911	\$ 31,440	\$ 20,000	\$ 25,000
308	MAINT-SANITARY SEWER MAIN	\$ 52,010	\$ 49,490	\$ 81,644	\$ 60,000	\$ 65,000
312	MAINT-LIFT STATION	\$ 8,949	\$ 19,264	\$ 21,235	\$ 30,000	\$ 30,000
314	MAINT-RADIO EQUIPMENT	\$ 5,990	\$ 6,732	\$ 1,146	\$ 7,998	\$ 7,998
Maintenance Sub Total		\$ 91,924	\$ 118,397	\$ 135,465	\$ 117,998	\$ 127,998
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ 453	\$ 5,700	\$ 7,600
402	RENTAL OF EQUIPMENT	\$ -	\$ 371	\$ 428	\$ 550	\$ 500
409	TRAVEL & EDUCATION	\$ 1,912	\$ 1,876	\$ 725	\$ 7,599	\$ 6,099
410	UTILITIES - ELECTRICITY	\$ 10,086	\$ 6,905	\$ 9,418	\$ 10,000	\$ 11,700
412	SEWAGE TREATMENT	\$ 8,979	\$ 9,000	\$ 6,000	\$ 10,000	\$ 10,000
413	SANITARY LAND FILL	\$ -	\$ 4,391	\$ 1,500	\$ 1,500	\$ 3,000
414	DUES & SUBSCRIPTIONS	\$ 5,876	\$ 5,392	\$ 5,392	\$ 7,020	\$ 7,896
416	OTHER/PROFESSIONAL SERVICES	\$ 42,222	\$ 22,426	\$ 13,520	\$ 15,000	\$ 15,000
462	CELLULAR TELEPHONE & PAGERS	\$ 2,331	\$ 1,362	\$ 1,153	\$ 1,560	\$ 1,560
473	DEPRECIATION EXPENSE	\$ 52,217	\$ 133,968	\$ -	\$ -	\$ -
Sub Total		\$ 123,623	\$ 185,691	\$ 38,589	\$ 58,929	\$ 63,355
Account Object	Description					
603	CAPITAL-SANITARY SEWER SYSTEM	\$ 1,660,220	\$ 1,084,679	\$ 557,182	\$ 1,000,000	\$ -
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 24,250	\$ -	\$ -	\$ -	\$ -
699	CAPITAL EXP MOVED TO ASSET	\$ (2,436,304)	\$ (1,334,204)	\$ -	\$ -	\$ -
Capital Sub Total		\$ (751,834)	\$ (249,524)	\$ 557,182	\$ 1,000,000	\$ -
Department Total		\$ 88,180	\$ 648,462	\$ 1,069,544	\$ 1,783,260	\$ 822,601

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

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WATER AND SEWER FUND
WHOLESALE COSTS

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	411 WATER PURCHASES	\$ 2,892,184	\$ 3,194,584	\$ 2,418,540	\$ 3,594,620	\$ 3,857,027
	412 SEWAGE TREATMENT	\$ 6,168,581	\$ 6,312,755	\$ 6,019,060	\$ 6,168,582	\$ 6,168,582
	Maintenance Sub Total	\$ 9,060,765	\$ 9,507,339	\$ 8,437,599	\$ 9,763,202	\$ 10,025,609
	Department Total	\$ 9,060,765	\$ 9,507,339	\$ 8,437,599	\$ 9,763,202	\$ 10,025,609

SPECIAL REVENUE FUNDS

HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	HOTEL/MOTEL TAX	192,326	236,818	185,883	134,000	154,000
	MISCELLANEOUS	-	9,142	4,535	-	-
	INTEREST	19,503	9,746	696	10,661	658
	Total	\$ 211,829	\$ 255,706	\$ 191,114	\$ 144,661	\$ 154,658
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
80	TRANSFERS OUT	-	-	16,128	19,354	1,372
52	VISITOR CENTER	56,720	20,423	28,048	22,230	42,791
	Total	\$ 56,720	\$ 20,423	\$ 44,176	\$ 41,584	\$ 44,163
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	155,109	235,284	146,938	103,077	110,495
	Beginning Balance	-	-	-	-	146,938
	Ending Balance	155,109	235,284	146,938	103,077	257,433
	Fund Balance (audited)	981,652	1,216,936			
	Ending Balance as % of Expenditures	273.46%	1152.07%	332.62%	247.88%	582.91%

Visitors Center & State Auxiliary Museum



Personnel Organization Chart



Assistant to the City Manager

Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
PT Visitors Center Attendant	1	0	0
Total	1	0	0

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.

Goals				
City Council Goal				
• Healthy, Safe & Engaged Community				
Departmental Goal				
• Advertise State Auxiliary Museum & Visitors Center in travel centers throughout state to increase visitors • Provide residents with historical perspective and heritage of Lancaster • Provide attendees with new exhibits via loan or deed of gift • Continually increase the number of visitors • Increase the participation of community organizations utilizing facility				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Part-Time Employees	0	0		0
Annual Visitors	350	0		400
Special Events	3	0		4
School Program Visits	5	0		5
New Exhibits Acquired	2	0		5
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Weekly museum tours	50%	0%		100%
Quarterly Special Events	25%	0%		100%
Budget Summary	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Supplies			600	600
Maintenance	301			10,000
Services	20,121	28,048	21,630	32,191
TOTAL	20,422	28,048	22,230	42,791

4A LEDC FUND

SALES TAX 4A - ECONOMIC DEVELOPMENT FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	SALES TAXES	1,373,817	1,311,469	930,088	1,085,328	1,300,000
	INTEREST	141,276	63,901	4,058	35,000	3,613
	TRANSFERS IN	-	18,750	15,625	18,750	18,750
	Total	\$ 1,515,093	\$ 1,394,120	\$ 949,771	\$ 1,139,078	\$ 1,322,363
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ECON DEV ADMINISTRATION	299,697	344,973	396,309	522,106	397,234
	50 4A DEBT SERVICE	227,750	212,350	210,425	210,425	213,125
	60 MARKETING AND ADVERTISING	93,063	47,021	65,064	100,587	104,669
	63 INCENTIVE PROGRAMS	559,811	35,890	107,900	597,337	295,000
	80 TRANSFERS OUT	56,480	58,175	48,964	58,757	161,840
	Total	\$ 1,236,801	\$ 698,409	\$ 828,662	\$ 1,489,212	\$ 1,171,868
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	278,292	695,711	121,109	(350,134)	150,495
	Beginning Balance	6,669,074	6,947,366	7,643,077	7,643,077	7,732,149
	Ending Balance	6,947,366	7,643,077	7,732,149	7,292,943	7,882,644
	Fund Balance (audited)	4,661,576	7,623,914			
	Ending Balance as % of Expenditures	561.72%	1094.35%	933.09%	489.72%	672.66%

Economic Development Administration



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Economic Development	1	1	1
Research & Business Dev. Manager	1	1	1
Administrative Secretary	0.25	0.25	0.25
Total	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				
City Council Goals: • Quality Development • Healthy, Safe & Engaged Community Departmental Goals 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 • Continue conducting quarterly business retention and expansion program BREP • Continue marketing and recruitment activities directed at locating a hotel-convention center to Lancaster • Continue marketing the development advantages of the Campus District to commercial projects				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Request For Proposals (RFP) for development projects	52	46		60
Meetings with DFW real estate brokers and developers	66	71		70
Marketing initiatives with economic development allies and sales missions recruiting business development and investment	3	3		3
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Request For Proposals (RFP) for development projects	52	46		60
Meetings with DFW real estate brokers and developers	66	71		70
Retention visits with existing industry	6	6		6
Business trade show participation	4	3		5
Direct marketing to retail and restaurants	82	46		70
Budget Summary	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	273,601	232,415	280,680	298,331
Supplies	27,043	21,605	22,300	21,650
Maintenance	41	42		
Other Services	44,289	142,246	83,738	77,253
TOTAL	344,974	396,308	386,718	397,234

LEDC Type 4A - Administration

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 16
Department 2
Program 0

SALES TAX 4A-ECONOMIC DEVLPMNT
ECON DEV ADMINISTRATION
ECONOMIC DEV - ADMINISTRATION

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 177,189	\$ 199,353	\$ 167,842	\$ 201,115	\$ 217,772
102	SALARIES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 1,463	\$ 321	\$ 519	\$ 5,000	\$ -
104	SALARIES-LONGEVITY	\$ 91	\$ 140	\$ 244	\$ 315	\$ 423
105	GROUP HEALTH INSURANCE	\$ 19,196	\$ 22,696	\$ 20,560	\$ 23,722	\$ 27,666
106	TMRS	\$ 24,951	\$ 27,969	\$ 24,252	\$ 28,968	\$ 30,504
107	FICA	\$ 13,568	\$ 14,984	\$ 12,541	\$ 13,814	\$ 14,276
109	SALARIES-WELL PAY	\$ 446	\$ 1,377	\$ 1,405	\$ 1,442	\$ 1,558
110	DENTAL INSURANCE	\$ 587	\$ 803	\$ 726	\$ 1,008	\$ 820
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,858	\$ 3,942	\$ 4,800	\$ 4,800
118	CELL PHONE ALLOWANCE	\$ -	\$ 556	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 174	\$ 218	\$ 178	\$ 230	\$ 230
130	WORKERS COMPENSATION	\$ 202	\$ 264	\$ 157	\$ 205	\$ 221
131	EAP EXPENSE	\$ 54	\$ 62	\$ 50	\$ 61	\$ 61
Personnel Sub Total		\$ 242,748	\$ 273,601	\$ 232,415	\$ 280,680	\$ 298,331
Account Object	Description					
201	OFFICE SUPPLIES	\$ 2,770	\$ 999	\$ 469	\$ 500	\$ 350
210	FOOD/BEVERAGES/ETC.-MEETINGS	\$ 575	\$ 26,044	\$ 20,825	\$ 21,500	\$ 21,000
214	POSTAGE	\$ 153	\$ 1	\$ 282	\$ 300	\$ 300
219	DATA PROC SUPPLIES	\$ -	\$ -	\$ 29	\$ -	\$ -
Supplies Sub Total		\$ 3,498	\$ 27,043	\$ 21,605	\$ 22,300	\$ 21,650
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 41	\$ 42	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ 41	\$ 42	\$ -	\$ -
Account Object	Description					
401	COMMUNICATIONS	\$ 737	\$ 1,012	\$ 965	\$ 1,303	\$ 1,303
402	RENTAL OF EQUIPMENT	\$ 3,139	\$ 5,870	\$ 1,559	\$ 1,339	\$ 1,339
409	TRAVEL AND EDUCATION	\$ 5,579	\$ 7,278	\$ 6,684	\$ 2,100	\$ 18,897
414	DUES AND SUBSCRIPTIONS	\$ 9,585	\$ 1,530	\$ 3,304	\$ 15,158	\$ 16,094
416	OTHER/PROFESSIONAL SERVICES	\$ 27,560	\$ 16,036	\$ 76,713	\$ 13,323	\$ 13,200
421	PRINTING	\$ 2,519	\$ 3,067	\$ 1,559	\$ 670	\$ 700
446	ATTORNEY FEES	\$ 3,842	\$ 8,604	\$ 27,227	\$ 37,000	\$ 25,000
460	SETTLEMENT	\$ -	\$ -	\$ 23,388	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 490	\$ 891	\$ 848	\$ 720	\$ 720
Services Sub Total		\$ 53,452	\$ 44,289	\$ 142,246	\$ 83,738	\$ 77,253
Department Total		\$ 299,697	\$ 344,973	\$ 396,309	\$ 386,718	\$ 397,234

Economic Development Marketing



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Research & Business Dev. Manager	1	1	1
Marketing Manager	0	0	0
Total	1	1	1

Department Narrative

This department 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 a variety of business investments and shared with 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.

LEDC Type 4A - Marketing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 16
Department 60
Program 0**

**SALES TAX 4A-ECONOMIC DEVLPMNT
MARKETING AND ADVERTISING**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
416	OTHER/PROFESSIONAL SERVICES	\$ 54,148	\$ 20,655	\$ -	\$ 1,895	\$ 9,029
909	PROMOTIONAL ITEMS	\$ 31,230	\$ 18,324	\$ 56,139	\$ 64,245	\$ 53,850
911	EVENT SPONSORSHIPS	\$ 1,985	\$ 2,575	\$ 6,000	\$ 2,250	\$ 3,000
942	TRADE SHOWS	\$ 5,700	\$ 5,467	\$ 2,925	\$ 32,197	\$ 38,790
Sub Total		\$ 93,063	\$ 47,021	\$ 65,064	\$ 100,587	\$ 104,669
Department Total		\$ 93,063	\$ 47,021	\$ 65,064	\$ 100,587	\$ 104,669

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				
City Council Goals: • Quality Development Departmental Goals • Efficiently utilize incentive grants to attract projects involving measurable value added capital investment to Lancaster				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Utilize funds to incentivize commitments on existing projects	917,800	139,437		121,000
Budget Summary	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Programs	35,890	107,900	593,337	295,000
TOTAL	35,890	107,900	593,337	295,000

LEDC Type 4A - Incentives

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 16
Department 63
Program 0

SALES TAX 4A-ECONOMIC DEVLPMNT
INCENTIVE PROGRAMS

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
977 INCENTIVE PROGRAMS	\$ 559,811	\$ 35,890	\$ 107,900	\$ 695,725	\$ 295,000
Sub Total	\$ 559,811	\$ 35,890	\$ 107,900	\$ 695,725	\$ 295,000
Department Total	\$ 559,811	\$ 35,890	\$ 107,900	\$ 695,725	\$ 295,000

4B LRDC FUND

SALES TAX 4B - CULTURAL RECREATIONAL FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 SALES TAXES	2,747,633	2,622,939	1,860,176	2,455,200	2,600,000
	56 RECREATION	483,037	135,752	98,611	255,000	402,691
	54 LIFE CENTER	132,606	72,350	105,991	122,383	128,200
	7 LIBRARY	32,458	23,522	11,415	-	28,377
	0 OTHER	662	11	89	-	-
	0 INTEREST	50,667	20,519	1,142	7,000	807
	Total	\$ 3,447,063	\$ 2,875,093	\$ 2,077,423	\$ 2,839,583	\$ 3,160,075
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 REC ADMINISTRATION	254,235	272,388	217,290	295,281	240,434
	7 LIBRARY	445,084	428,824	330,318	504,718	516,290
	16 NON-DEPARTMENTAL	51,306	61,634	59,145	62,000	62,000
	50 4B DEBT SERVICE	924,150	921,000	922,500	922,500	926,875
	54 SENIOR LIFE CENTER	264,083	244,477	153,912	261,009	300,722
	56 RECREATION CENTER	1,016,126	1,357,708	655,624	1,037,283	1,155,709
	56 DAY CAMP	48,874	19,551	-	-	-
	57 COMMUNITY PARK	9,229	4,951	-	-	-
	80 TRANSFERS OUT	468,488	344,340	300,881	361,057	394,442
	Total	\$ 3,481,574	\$ 3,654,874	\$ 2,639,671	\$ 3,443,848	\$ 3,596,472
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(34,511)	(779,781)	(562,248)	(604,265)	(436,397)
	Beginning Balance	1,416,066	1,618,055	1,064,275	838,274	373,120
	Ending Balance	1,381,555	838,274	373,120	234,009	(63,278)
	Fund Balance (audited)	350,343	57,124			
	Ending Balance as % of Expenditures	39.68%	22.94%	14.14%	6.79%	-1.76%

Parks & Recreation Administration



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Parks and Recreation	1	1	1
Administrative Secretary	1	1	1
Total	2	2	2

Department Narrative

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

Goals				
City Council Goals				
• Healthy, Safe & Engaged Community				
Departmental Goals				
• Execute recommendations of Parks, Recreation and Open Space; Trails and Streetscape Master plans in accordance with the Comprehensive Plan recommendations • Monitor, coordinate, and provide direction for operation of Parks, Recreation, & Senior Life Center • Staff liaison and oversight of council appointed LRDC (4B) Board, Park and Recreation Advisory Board, and Youth Advisory Committee • Seek and apply for Alternative Funding/Grant Opportunities for Recreation, Leisure & Cultural Programs, Activities, Facilities and future development projects • Implement the LISD/COL Interlocal Agreement involving all respective divisions of QL&CS • Develop Departmental Capital Improvement Project list for future bond considerations • Develop park acquisition plan in alignment with "10 Minute Walk To A Park" standards • Identify and activate multigenerational "play spaces" using Playful City USA guidelines • Provide and submit nominations for local, state and national awards and recognition of programs and employees • Attain CAPRA "Commission for Accreditation of Park and Recreation Agencies" via NRPA (National Recreation and Park Association) • Develop and implement virtual programming and self guided/outdoor recreation programming curriculum • Initiate the development of a Recreation Programming Plan				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Funded projects completed by Fiscal Year End	100%	100%		100%
Tree City USA Designation	Retained	Retained		Retain
CAPRA Accreditation		Attained		Retain
Playful City USA Designation	Retained	Retained		Retained
Recreation Revenues	\$400,000	\$550,000		\$504,109
Total Parks, Recreation, Library, Visitors staff	55	53		55
Total Department Buildings	4	4		3
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Funded Projects completed by FY end	100%	100%		100%
Tree City USA Designation	100%	100%		100%
CAPRA Accreditation		100%		100%
Playful City USA Designation	100%	100%		100%
% of Recreation Revenue Goal Obtained	100%	100%		100%
Budget Summary	2019-2020 Actual	2020-2021		2021-2022
		Actual	Budget	Budget
Personnel	255,713	162,741	235,256	230,414
Supplies	3,024	192	4,770	1,150
Services	13,652	54,357	8,480	8,870
TOTAL	272,389	217,290	248,506	240,434

Parks and Recreation Administration

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

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

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 168,401	\$ 189,071	\$ 117,924	\$ 175,950	\$ 163,937
102	SALARIES-PART TIME	\$ -	\$ 3,573	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 1,118	\$ 981	\$ 512	\$ 600	\$ 618
104	SALARIES-LONGEVITY	\$ 475	\$ 550	\$ 50	\$ 548	\$ 144
105	GROUP HEALTH INSURANCE	\$ 12,918	\$ 12,616	\$ 13,527	\$ 13,803	\$ 24,117
106	TMRS	\$ 23,927	\$ 26,317	\$ 17,071	\$ 25,550	\$ 23,185
107	FICA	\$ 13,204	\$ 14,860	\$ 9,122	\$ 11,154	\$ 11,057
109	SALARIES-WELL PAY	\$ 1,932	\$ 1,990	\$ -	\$ 1,270	\$ 1,185
110	DENTAL INSURANCE	\$ 735	\$ 746	\$ 674	\$ 1,008	\$ 810
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,400	\$ 3,600	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 169	\$ 165	\$ 116	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 196	\$ 388	\$ 102	\$ 186	\$ 174
131	EAP EXPENSE	\$ 54	\$ 56	\$ 43	\$ 81	\$ 81
Personnel Sub Total		\$ 227,957	\$ 255,713	\$ 162,741	\$ 235,256	\$ 230,414
Account Object	Description					
201	MISC OFFICE SUPPLIES	\$ 4,057	\$ 2,991	\$ 162	\$ 4,470	\$ 1,000
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 610	\$ -	\$ 27	\$ 150	\$ -
214	POSTAGE	\$ 122	\$ 32	\$ 4	\$ 150	\$ 150
Supplies Sub Total		\$ 4,789	\$ 3,024	\$ 192	\$ 4,770	\$ 1,150
Account Object	Description					
409	TRAVEL AND EDUCATION	\$ 815	\$ 17	\$ 95	\$ 400	\$ 400
414	DUES & SUBSCRIPTIONS	\$ 100	\$ -	\$ 100	\$ 640	\$ 1,750
416	OTHER/PROFESSIONAL SERVICES	\$ 13,169	\$ 9,028	\$ 4,970	\$ -	\$ -
460	SETTLEMENT	\$ -	\$ -	\$ 46,775	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 990	\$ 910	\$ 500	\$ 1,440	\$ 720
482	CREDIT CARD PROCESSING FEES	\$ 6,415	\$ 3,696	\$ 1,917	\$ 6,000	\$ 6,000
Maintenance Sub Total		\$ 21,489	\$ 13,652	\$ 54,357	\$ 8,480	\$ 8,870
Department Total		\$ 254,235	\$ 272,388	\$ 217,290	\$ 248,506	\$ 240,434

Veterans Memorial Library



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Library Manager	1	1	1
Assistant Library Manager	1	1	1
Library Assistant	1	1	1
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
Total	7.75	7.75	7.75

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				
City Council Goals: • Healthy, Safe & Engaged Community				
Departmental Goals • Keep abreast of library service trends and changes and provide training for staff to strengthen skills • Expand and strengthen the library's print and non-print resources • Provide on-line access to subscription databases, indexes, and full-text magazines and newspaper articles not otherwise available to internet users • Select, acquire, and organize access to the most current information and ideas in the most effective setting for Lancaster citizens and local library users • Offer library sponsored events to support literacy and lifelong learning for all ages • 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 • 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 • Develop and implement promotional tools, in-house training and out reach to familiarize students, parents and teachers with library's educational-focused databases • Initiate development of Long Range Strategic plan for library • Research and identify initiatives to collect past due fines and fees • Increase workforce development by offering useful resources for the unemployed and underemployed community • Engage in collaborative partnerships with Best Southwest Consortium to share resources and ideas • Develop virtual library programs to meet COVID-19 restrictions				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Hours Open	2,825	2,825		2,080
Hours Staffed	3,379	3,379		2,340
Volunteer Hours	600	400		200
Patron Visits	87,832	80,000		75,000
New Youth Cards	550	500		500
New Adult Cards	1,400	1,250		1,250
New Nonresident Cards	100	50		50
Adult Books Circulation	18,000	17,000		17,000
Juvenile Books Circulation	22,000	21,000		21,000
Videos Circulation	10,000	10,000		10,000
Total Circulation	52,000	52,000		52,000
PC Reservation Usage	25,153	20,000		20,000
Reference Usage	43,916	40,000		40,000
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 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		2021-2022 Budget
		Actual	Budget	
Personnel	321,473	234,669	373,216	394,782
Supplies	48,572	51,007	64,006	66,445
Maintenance	25,354	24,976	31,012	18,240
Other Services	33,425	19,667	36,484	36,823
TOTAL	428,824	330,319	504,718	516,290

Veterans Memorial Library

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 17 SALES TAX 4B-CULTURAL/RECRTNL
Department 7 LIBRARY
Program 0 LIBRARY

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
101	SALARIES-REGULAR	\$ 165,159	\$ 165,294	\$ 137,988	\$ 172,802	\$ 177,983
102	SALARIES-PART TIME	\$ 93,389	\$ 92,888	\$ 48,419	\$ 113,773	\$ 122,611
103	SALARIES-OVERTIME	\$ 223	\$ 72	\$ 229	\$ 100	\$ 104
104	SALARIES-LONGEVITY	\$ 270	\$ 215	\$ 235	\$ 320	\$ 384
105	GROUP HEALTH INSURANCE	\$ 14,748	\$ 17,145	\$ 10,901	\$ 19,791	\$ 24,577
106	TMRS	\$ 22,471	\$ 22,742	\$ 19,584	\$ 40,200	\$ 41,124
107	FICA	\$ 19,644	\$ 19,416	\$ 14,109	\$ 22,046	\$ 23,163
109	SALARIES-WELL PAY	\$ 234	\$ 1,955	\$ 1,624	\$ 1,210	\$ 1,247
110	DENTAL INSURANCE	\$ 720	\$ 1,074	\$ 951	\$ 1,512	\$ 1,235
115	CERTIFICATION PAY	\$ 194	\$ 118	\$ 286	\$ -	\$ 840
118	CELL PHONE ALLOWANCE	\$ 120	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 194	\$ 195	\$ 163	\$ 868	\$ 893
130	WORKERS COMPENSATION	\$ 130	\$ 80	\$ 28	\$ 360	\$ 380
131	EAP EXPENSE	\$ 308	\$ 280	\$ 152	\$ 234	\$ 241
Salaries Sub Total		\$ 317,803	\$ 321,473	\$ 234,669	\$ 373,216	\$ 394,782
Account Object	Description					
201	MISC OFFICE SUPPLIES	\$ 8,143	\$ 3,846	\$ 5,300	\$ 6,507	\$ 6,500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 400	\$ -	\$ 546	\$ 600	\$ 1,500
207	BOOKS, SUBSCRIPTIONS, ETC.	\$ 48,868	\$ 42,239	\$ 42,995	\$ 54,101	\$ 55,000
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 425	\$ 117	\$ -	\$ 150	\$ -
214	POSTAGE	\$ 156	\$ 141	\$ 80	\$ 200	\$ 250
219	COMPUTER SUPPLIES	\$ -	\$ 199	\$ -	\$ -	\$ -
231	SOFTWARE	\$ 4,799	\$ 2,030	\$ 2,085	\$ 2,448	\$ 3,195
Supplies Sub Total		\$ 62,790	\$ 48,572	\$ 51,007	\$ 64,006	\$ 66,445
Account Object	Description					
313	MAINT-FURN & FIXTURES	\$ 6,841	\$ -	\$ -	\$ 200	\$ -
318	MAINT-OFFICE EQUIPMENT	\$ 12,731	\$ 201	\$ 16,976	\$ 22,812	\$ 7,900
342	MAINT. DATA PROCESSING EQUIP	\$ -	\$ 25,153	\$ 8,000	\$ 8,000	\$ 8,000
346	MAINT-HEATING & COOLING SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ 2,340
Maintenance Sub Total		\$ 19,572	\$ 25,354	\$ 24,976	\$ 31,012	\$ 18,240
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 9,136	\$ 6,366	\$ 4,876	\$ 7,797	\$ 7,797
407	SPECIAL SERVICES	\$ 2,880	\$ 1,045	\$ 1,080	\$ 2,500	\$ 2,640
409	TRAVEL AND EDUCATION	\$ -	\$ -	\$ -	\$ 1,315	\$ 1,030
410	UTILITIES-ELECTRICITY	\$ 20,998	\$ 14,164	\$ 11,416	\$ 20,000	\$ 19,984
411	ALARM SERVICE	\$ 1,637	\$ 1,645	\$ 1,594	\$ 1,272	\$ 1,272
414	DUES & SUBSCRIPTIONS	\$ 164	\$ 633	\$ 373	\$ 400	\$ 900
421	PRINTING	\$ 1,023	\$ -	\$ -	\$ -	\$ -
473	DEPRECIATION EXPENSE	\$ 5,668	\$ 9,537	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 392	\$ 35	\$ 45	\$ -	\$ -
498	UTILITIES-GAS	\$ 3,021	\$ -	\$ 282	\$ 3,200	\$ 3,200
Services Sub Total		\$ 44,919	\$ 33,425	\$ 19,667	\$ 36,484	\$ 36,823
Total		\$ 445,084	\$ 428,824	\$ 330,318	\$ 504,718	\$ 516,290

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

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE & COMMUNICATIONS	\$ 36,849	\$ 43,153	\$ 48,256	\$ 46,000	\$ 46,000
402	RENTAL OF EQUIPMENT	\$ 5,232	\$ 6,004	\$ 4,538	\$ 8,000	\$ 8,000
421	PRINTING	\$ 9,224	\$ 12,476	\$ 6,351	\$ 8,000	\$ 8,000
Other Sub Total		\$ 51,306	\$ 61,634	\$ 59,145	\$ 62,000	\$ 62,000
Department Total		\$ 51,306	\$ 61,634	\$ 59,145	\$ 62,000	\$ 62,000

Senior Life Center



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Senior Life Center Supervisor	1	1	1
Senior Van Driver	1	1	1
Senior Life Attendant	1	1	1
Total	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				
City Council Goal • Healthy, Safe & Engaged Community				
Departmental Goal • Develop and implement mentoring program for seniors with LISD students • Provide and maintain a meal program for seniors via delivery and/or SLC Distribution • Provide and maintain transportation to enable seniors to participate regularly in programming and special events • Develop virtual programs and self-guided activities for older adult aged 50+ • Enhance partnership with Recreation Center to develop a comprehensive Wellness strategy for Seniors • Develop adaptive recreation opportunities for seniors (i.e. Croquet Course, Trail Walking, Cooking Classes, etc.) • Continue to increase the number and type of recreational programs offered to seniors • Develop partnership with local business establishments and organizations to enhance service offerings • Develop partnership agreement with employment agencies to meet staffing needs for program delivery • Identify unmet educational needs of aging services by developing a training plan • Develop and implement various training opportunities for seniors to enhance computer usability				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Full-Time Employees	3	3		3
Annual Memberships Purchased	250	300		250
Special Events	6	0		6
Outings	18	0		20
Senior Program Participation	350	500		350
Recreation Programs Offered	22	4		4
Meals Served	17,000	17,520		18,000
% Budget Revenues Collected	100%	100%		100%
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Congregate Meal Program	25%	80%		25%
Recreational Programming	50%	20%		50%
Special Events	15%	0%		15%
Transportation	10%	0%		10%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	132,696	74,974	153,389	183,042
Supplies	82,481	69,371	82,297	94,481
Services	29,301	9,567	25,323	23,199
TOTAL	244,478	153,912	261,009	300,722

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

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 110,240	\$ 96,298	\$ 52,983	\$ 106,538	\$ 130,331
102	SALARIES-PART TIME	\$ -	\$ -	\$ 2,310	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 1,640	\$ 774	\$ 417	\$ 500	\$ 516
104	SALARIES-LONGEVITY	\$ 195	\$ 261	\$ 301	\$ 596	\$ 692
105	GROUP LIFE INSURANCE	\$ 9,353	\$ 13,197	\$ 5,877	\$ 19,449	\$ 20,379
106	TMRS	\$ 15,188	\$ 13,289	\$ 7,587	\$ 15,119	\$ 17,992
107	FICA	\$ 8,480	\$ 7,158	\$ 4,230	\$ 8,292	\$ 10,134
109	SALARIES-WELL PAY	\$ -	\$ 257	\$ 349	\$ 750	\$ 916
110	DENTAL INSURANCE	\$ 629	\$ 614	\$ 332	\$ 1,008	\$ 820
118	CELL PHONE ALLOWANCE	\$ 120	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 119	\$ 115	\$ 54	\$ 383	\$ 408
130	WORKERS COMPENSATION	\$ 666	\$ 661	\$ 484	\$ 653	\$ 746
131	EAP EXPENSE	\$ 76	\$ 72	\$ 49	\$ 101	\$ 108
Personnel Sub Total		\$ 146,705	\$ 132,696	\$ 74,974	\$ 153,389	\$ 183,042
Account Object	Description					
202	CLOTHING-UNIFORMS	\$ -	\$ -	\$ -	\$ 200	\$ -
205	JANITORIAL & CLEANING SUPPLIES	\$ 203	\$ 249	\$ -	\$ 350	\$ 350
208	PROGRAM SUPPLIES	\$ 1,996	\$ 2,588	\$ -	\$ 500	\$ 2,888
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 5,222	\$ 3,158	\$ 1,142	\$ 2,800	\$ 5,400
214	POSTAGE	\$ 69	\$ -	\$ -	\$ 55	\$ 55
218	FUEL & OIL	\$ 7,260	\$ 2,791	\$ 945	\$ 3,892	\$ 1,248
222	LUNCH PROGRAM EXPENSE	\$ 65,791	\$ 71,292	\$ 67,284	\$ 70,000	\$ 80,000
234	LUNCH PROGRAM OTHER SUPPLIES	\$ 4,847	\$ 2,402	\$ -	\$ 4,500	\$ 4,540
Supplies Sub Total		\$ 85,388	\$ 82,481	\$ 69,371	\$ 82,297	\$ 94,481
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 985	\$ 896	\$ 627	\$ 1,080	\$ 1,080
408	ADVERTISING	\$ 2,428	\$ 528	\$ -	\$ 2,223	\$ 1,615
410	UTILITIES-ELECTRICITY	\$ 16,368	\$ 21,862	\$ 15,219	\$ 20,000	\$ 19,984
411	ALARM SERVICE	\$ 1,726	\$ 2,308	\$ -	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 55	\$ 489	\$ -	\$ 100	\$ 100
416	OTHER/PROFESSIONAL SERVICES	\$ 1,091	\$ 0	\$ 141	\$ 600	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 280	\$ 472	\$ 340	\$ 420	\$ 420
473	DEPRECIATION EXPENSE	\$ 8,781	\$ 9,781	\$ -	\$ -	\$ -
546	REFUNDS	\$ (800)	\$ (8,410)	\$ (6,760)	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ 1,075	\$ 1,375	\$ -	\$ 900	\$ -
Sub Total		\$ 31,989	\$ 29,301	\$ 9,567	\$ 25,323	\$ 23,199
Department Total		\$ 264,083	\$ 244,477	\$ 153,912	\$ 261,009	\$ 300,722

Recreation Center



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
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
Total	20.75	20.75	20.75

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				
City Council Goals • Healthy, Safe & Engaged Community				
Departmental Goals • Develop a fine arts program for implementation throughout the parks & recreation facilities. • Increase the Youth Advisory Committee visibility and participation in community events • Develop comprehensive wellness strategy to impliment healthy programs for Seniors. • Develop general health and wellness education classes • Increase outdoor recreation programming at Bear Creek Nature park • Develop outdoor fitness and recreation programs • Develop virtual/online recreation programs • Increase visibility and patron utilization of online registration system • Increase social media presence and community following • Develop virtual tours and information for reservable facilities • Increase number of staff directed and self guided recreational program offerings • Maintain number of Recreation Center memberships • Initiate development of adaptive recreation program plan for citizens with disabilities. • Maintain participation in aquatics and athletic programming • Plan, implement, coordinate and promote Citywide Special Events & Festivals • Attain CAPRA "Commission for Accreditation of Park and Recreation Agencies" • Implement best practices established by CAPRA standards				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Outdoor Facility Rentals	160	100		160
Indoor Facility Rentals	600	175		600
Recreation ID Cards Purchased	1,560	425		3500
Fitness memberships Purchased	150	102		200
Open Swim Admissions	2,400	0		1400
Full-Time Employees	10	10		10
Special Events	9	7		13
Adult Program Participants	716	350		1000
Athletic Program Participants	850	700		1000
Youth Program Participants	1,365	700		1000
Aquatic Program Participants	1,300	1,700		1,300
Recreation Programs Offered	55	30		20
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Recreation Program	62%	58%		45%
Fitness Center	1%	1%		1%
Aquatics	15%	10%		7%
Athletics	7%	8%		8%
Special Events	3%	6%		5%
Facility Reservation	8%	10%		10%
Virtual Programming (Effective April 1, 2020)	2%	5%		20%
Post Program Evaluation	2%	2%		4%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	643,330	523,398	754,027	925,596
Supplies	23,133	10,080	24,996	29,776
Maintenance		527	2,500	
Other Services	691,245	121,619	255,760	200,337
TOTAL	1,357,708	655,624	1,037,283	1,155,709

Recreation Center

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 17
Department 56
Program 0

SALES TAX 4B-CULTURAL/RECRTNL
RECREATION CENTER

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 341,736	\$ 345,529	\$ 314,749	\$ 379,619	\$ 443,310
102	SALARIES-PART TIME	\$ 167,386	\$ 145,008	\$ 67,899	\$ 197,767	\$ 263,107
103	SALARIES-OVERTIME	\$ 9,648	\$ 3,344	\$ 2,987	\$ 1,000	\$ 1,000
104	SALARIES-LONGEVITY	\$ 752	\$ 904	\$ 952	\$ 1,260	\$ 1,144
105	GROUP HEALTH INSURANCE	\$ 56,994	\$ 51,216	\$ 54,171	\$ 61,221	\$ 84,534
106	TMRS	\$ 47,355	\$ 47,910	\$ 45,172	\$ 55,664	\$ 64,888
107	FICA	\$ 39,288	\$ 37,107	\$ 28,492	\$ 44,600	\$ 53,670
109	SALARIES-WELL PAY	\$ 600	\$ 2,471	\$ 1,530	\$ 2,673	\$ 3,117
110	DENTAL INSURANCE	\$ 2,303	\$ 2,818	\$ 2,765	\$ 3,992	\$ 3,675
118	CELL PHONE ALLOWANCE	\$ 886	\$ 892	\$ 788	\$ 960	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 395	\$ 420	\$ 373	\$ 983	\$ 1,099
130	WORKERS COMPENSATION	\$ 5,104	\$ 5,099	\$ 3,166	\$ 3,794	\$ 4,026
131	EAP EXPENSE	\$ 573	\$ 614	\$ 353	\$ 494	\$ 586
Personnel Sub Total		\$ 673,020	\$ 643,330	\$ 523,398	\$ 754,027	\$ 925,596
Account Object	Description					
201	MISC OFFICE SUPPLIES	\$ (197)	\$ -	\$ 54	\$ -	\$ -
202	CLOTHING-UNIFORMS	\$ 1,083	\$ 928	\$ 410	\$ 1,973	\$ 1,812
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,035	\$ 3,365	\$ -	\$ -	\$ 400
205	JANITORIAL & CLEANING SUPPLIES	\$ 4,725	\$ 5,429	\$ 2,446	\$ 4,800	\$ 5,200
206	CHEMICALS	\$ 12,131	\$ 5,721	\$ 2,811	\$ 12,500	\$ 13,175
208	RECREATIONAL SUPPLIES	\$ 6,176	\$ 5,169	\$ 2,606	\$ 3,173	\$ 6,979
209	BOT & AGR SUPPLIES	\$ 74	\$ -	\$ -	\$ -	\$ -
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 186	\$ 80	\$ -	\$ -	\$ -
214	POSTAGE	\$ 27	\$ 7	\$ -	\$ 50	\$ 50
216	MEDICAL SUPPLIES	\$ 408	\$ 210	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 2,059	\$ 2,223	\$ 1,755	\$ 2,500	\$ 2,160
219	COMPUTER SUPPLIES	\$ 1,216	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 28,924	\$ 23,133	\$ 10,080	\$ 24,996	\$ 29,776
Account Object	Description					
345	MAINT-ATH FIELDS/POOL FACILITY	\$ 3,694	\$ -	\$ 527	\$ 2,500	\$ -
Maintenance Sub Total		\$ 3,694	\$ -	\$ 527	\$ 2,500	\$ -
Account Object	Description					
408	ADVERTISING	\$ 3,496	\$ 560	\$ -	\$ 5,400	\$ 4,400
409	TRAVEL AND EDUCATION	\$ 7,794	\$ 7,205	\$ 151	\$ 1,550	\$ 2,351
410	UTILITIES-ELECTRICITY	\$ 96,964	\$ 69,287	\$ 65,509	\$ 104,000	\$ 103,917
411	ALARM SERVICE	\$ 6,958	\$ 4,223	\$ -	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 37	\$ 356	\$ 1,910	\$ 800	\$ 800
416	OTHER/PROFESSIONAL SERVICES	\$ 8,110	\$ 4,033	\$ 2,162	\$ 5,251	\$ 5,250
434	SPECIAL EVENTS	\$ 31,829	\$ 31,784	\$ 38,114	\$ 41,000	\$ 45,500
442	COMPUTER PROFESSIONAL SERVICES	\$ 12,319	\$ 4,713	\$ 11,685	\$ 11,999	\$ 8,999
462	CELLULAR TELEPHONE & PAGERS	\$ 710	\$ 871	\$ 1,182	\$ 1,140	\$ 720
473	DEPRECIATION EXPENSE	\$ 80,716	\$ 543,594	\$ -	\$ -	\$ -
479	ACTIVITY/ATH SPECIAL EVENTS	\$ 8,886	\$ 7,590	\$ 907	\$ 7,000	\$ 5,000
498	UTILITIES-GAS	\$ 14,367	\$ -	\$ -	\$ 22,320	\$ 23,400
559	CONTRACT/TEMPORARY LABOR	\$ 38,302	\$ 17,028	\$ -	\$ 55,300	\$ -
Other Sub Total		\$ 310,488	\$ 691,245	\$ 121,619	\$ 255,760	\$ 200,337
Department Total		\$ 1,016,126	\$ 1,357,708	\$ 655,624	\$ 1,037,283	\$ 1,155,709

Youth Programs



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
PT Youth Program Leaders (.50)	2	2	2
Total	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				
City Council Goals				
• Healthy, Safe & Engaged Community				
Departmental Goals				
• Maintain number of youth registered in After-School Program in compliance with Standards of Care ratios and budget staff • Maintain number of youth registered in Summer Day Camp in compliance with Standards of Care ratios and budget staff • Increase number of youth participating in specialty recreation programs (outside of After-School and Summer Camp) • Increase participation of youth in athletic programming (outside of After-School and Summer Camp) • Plan, promote, coordinate and implement holiday special events for summer and afterschool participants • Research and Develop an implementation plan to open a satellite site for LRC Summer Adventure Camp at LISD campus • Increase number of STEAM programs offered to youth • Develop and implement virtual DIY online activities for OST Youth				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Number of youth enrolled in After-School	80	0		80
Number of youth enrolled in Summer Camp	30	0		30
Number of youth ID cards purchased	80	0		80
Number of Special Events offered in After-School	4	0		4
Number of Field Trips offered in Summer	0	0		2
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Part-Time Employees	4	4		4
Homework Assistance	30%	0%		30%
Snacks/ Lunch program	10%	0%		10%
Special Events	10%	0%		10%
Athletics	10%	0%		10%
Field Trips	10%	0%		10%
Recreation Programming	30%	0%		30%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	36,075	16,801	49,964	
Supplies	1,478	42	1,717	
Services	11,321	2,708	10,000	
TOTAL	48,874	19,551	61,681	

Recreation Center - Summer Day Camp

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Department **17** **SALES TAX 4B-CULTURAL/RECRTNL**
Program **56** **RECREATION CENTER**
1 **SUMMER DAY CAMP**

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ -	\$ -	\$ 1,571	\$ -	\$ -
102	SALARIES-PART TIME	\$ 35,636	\$ 33,117	\$ 13,508	\$ 45,888	\$ -
103	SALARIES-OVERTIME	\$ 98	\$ -	\$ 119	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -
105	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 2	\$ -	\$ -
106	TMRS	\$ -	\$ -	\$ 230	\$ -	\$ -
107	FICA	\$ 2,734	\$ 2,533	\$ 1,163	\$ 3,508	\$ -
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ -
110	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
114	SALARIES - ASSIGNMENT PAY	\$ -	\$ -	\$ -	\$ -	\$ -
119	SECURITY AT REC CNTR EVENTS	\$ -	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 3	\$ -	\$ -
130	WORKERS COMPENSATION	\$ 251	\$ 342	\$ 170	\$ 512	\$ -
131	EAP EXPENSE	\$ 86	\$ 83	\$ 35	\$ 56	\$ -
Personnel Sub Total		\$ 38,803	\$ 36,075	\$ 16,801	\$ 49,964	\$ -
Account Object	Description					
201	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
202	CLOTHING-UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -
208	RECREATIONAL SUPPLIES	\$ 1,588	\$ 1,440	\$ -	\$ 1,500	\$ -
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ -	\$ -	\$ 42	\$ -	\$ -
217	CONCESSIONS	\$ 128	\$ 38	\$ -	\$ 217	\$ -
Supplies Sub Total		\$ 1,716	\$ 1,478	\$ 42	\$ 1,717	\$ -
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ -	\$ -	\$ -	\$ -	\$ -
Account Object	Description					
408	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
434	SPECIAL EVENTS	\$ 11,288	\$ 11,321	\$ 308	\$ 10,000	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ 728	\$ -	\$ 2,400	\$ -	\$ -
Services Sub Total		\$ 12,016	\$ 11,321	\$ 2,708	\$ 10,000	\$ -
Department Total		\$ 52,535	\$ 48,874	\$ 19,551	\$ 61,681	\$ -

STORMWATER FUND

Stormwater



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Director of Public Works	0.5	0.5	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
Total	12.75	12.75	12.75

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				
City Council Goals • Sound Infrastructure • Quality Development				
Departmental Goals • Identify drainage problem areas for more efficient maintenance • Monitor the condition of drainage systems, schedule maintenance, and perform routine clearing of debris to ensure appropriate flow of rainwater • Identify and correct erosion of embankments • Ensure contaminants are contained, and assist the Engineering Division in the compliance with State and and Federal mandated storm-water pollution prevention requirements				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Creeks Within City Boundaries (Linear Feet)	267,423	267,423		267,423
Bridges and Adjacent 50 Foot Easements	62	62		62
Utility Crossing Support Structures Maintained	59	59		59
Open Channel Drainage Easements Maintained (Linear Ft)	491,552	491,552		491,552
Roadside Ditches Maintained (Linear Feet)	917,342	917,342		917,342
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
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 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	2019-2020 Actual	2020-2021		2021-2022 Budget
		Actual	Budget	
Personnel	758,270	630,686	839,948	897,913
Supplies	18,153	11,423	13,579	14,133
Maintenance	397	6,636	11,336	20,500
Services	387,815	620,816	671,088	1,074,325
TOTAL	1,164,635	1,269,561	1,535,951	2,006,871

Storm Water

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 53 STORM WATER DRAINAGE
Department 4 STORMWATER OPERATIONS
Program 0 STORMWATER OPERATIONS

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
101	SALARIES-REGULAR	\$ 467,474	\$ 517,320	\$ 424,953	\$ 559,509	\$ 597,898
103	SALARIES-OVERTIME	\$ 9,817	\$ 8,958	\$ 8,963	\$ 11,000	\$ 11,330
104	SALARIES-LONGEVITY	\$ 3,594	\$ 3,700	\$ 3,308	\$ 4,493	\$ 4,454
105	HEALTH INSURANCE	\$ 94,094	\$ 97,069	\$ 84,349	\$ 110,283	\$ 124,366
106	TMRS	\$ 65,797	\$ 72,349	\$ 61,663	\$ 81,890	\$ 84,980
107	FICA	\$ 35,570	\$ 39,057	\$ 32,327	\$ 43,710	\$ 46,534
109	SALARIES-WELL PAY	\$ 873	\$ 1,686	\$ 2,136	\$ 4,050	\$ 4,317
110	DENTAL INSURANCE	\$ 3,989	\$ 4,628	\$ 4,129	\$ 6,426	\$ 5,208
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
114	SALARIES-ASSIGNMENT PAY	\$ 2,764	\$ -	\$ -	\$ 2,764	\$ 2,764
115	CERTIFICATION PAY	\$ 1,402	\$ 1,274	\$ 1,262	\$ 2,853	\$ 2,433
120	LIFE INSURANCE	\$ 648	\$ 599	\$ 501	\$ 1,403	\$ 1,403
130	WORKERS COMPENSATION	\$ 11,192	\$ 11,312	\$ 6,837	\$ 8,795	\$ 9,454
131	EAP EXPENSE	\$ 300	\$ 320	\$ 257	\$ 372	\$ 372
Personnel Sub Total		\$ 697,514	\$ 758,270	\$ 630,686	\$ 839,948	\$ 897,913
201	OFFICE SUPPLIES	\$ 831	\$ 767	\$ 608	\$ 700	\$ 700
202	UNIFORMS AND CLOTHING	\$ 3,246	\$ 3,124	\$ 2,577	\$ 3,025	\$ 3,025
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,899	\$ 3,958	\$ -	\$ -	\$ -
206	CHEMICALS	\$ 218	\$ 267	\$ -	\$ 388	\$ 388
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ 344	\$ -	\$ -	\$ -
216	MEDICAL SUPPLIES	\$ 150	\$ 122	\$ -	\$ -	\$ -
218	FUEL AND OIL	\$ 8,484	\$ 9,572	\$ 8,238	\$ 9,466	\$ 10,020
Supplies Sub Total		\$ 14,828	\$ 18,153	\$ 11,423	\$ 13,579	\$ 14,133
305	MAINT-DRAINAGE, BRIDGES, ETC	\$ -	\$ 218	\$ 6,472	\$ 10,836	\$ 20,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ 312	\$ 179	\$ 164	\$ 500	\$ 500
Maintenance Sub Total		\$ 312	\$ 397	\$ 6,636	\$ 11,336	\$ 20,500
402	RENTAL OF EQUIPMENT	\$ 794	\$ 597	\$ 341	\$ -	\$ 2,500
408	ADVERTISING	\$ -	\$ -	\$ 750	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 1,240	\$ 2,838	\$ -	\$ 3,400	\$ 3,400
410	UTILITIES-ELECTRICITY	\$ 4,950	\$ 5,214	\$ 4,149	\$ 3,906	\$ 4,095
413	SANITARY LANDFILL	\$ 7,539	\$ 20,224	\$ 1,852	\$ 5,500	\$ 5,500
414	MEMBERSHIP DUES & SUBSCRIPTION	\$ 5,684	\$ 5,871	\$ 6,237	\$ 6,195	\$ 7,390
416	OTHER/PROFESSIONAL SERVICES	\$ 4,688	\$ 76,020	\$ 389,345	\$ 50,227	\$ 350,000
421	PRINTING	\$ 392	\$ 494	\$ 286	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 2,956	\$ 2,323	\$ 1,738	\$ 1,860	\$ 1,440
565	CONTRACT MOWING SERVICE	\$ 348,178	\$ 274,233	\$ 216,119	\$ 600,000	\$ 700,000
Services Sub Total		\$ 376,422	\$ 387,815	\$ 620,816	\$ 671,088	\$ 1,074,325
601	LAND	\$ 48,222	\$ -	\$ -	\$ -	\$ -
602	CAPITAL-BLDG & STRUCTURE	\$ 34,823	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ 83,045	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 1,172,121	\$ 1,164,635	\$ 1,269,562	\$ 1,535,951	\$ 2,006,871

Storm Water Non-Departmental

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 53 STORM WATER DRAINAGE
Department 22 NON-DEPARTMENTAL
Program 0 NON-PROGRAM

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE & COMMUNICATIONS	\$ 6,574	\$ 7,768	\$ 8,686	\$ 10,395	\$ 10,395
470	BAD DEBT EXPENSE	\$ (8,056)	\$ 20,988	\$ -	\$ -	\$ -
Services Sub Total		\$ (1,482)	\$ 28,756	\$ 8,686	\$ 10,395	\$ 10,395
Department Total		\$ (1,482)	\$ 28,756	\$ 8,686	\$ 10,395	\$ 10,395

E911 FUND

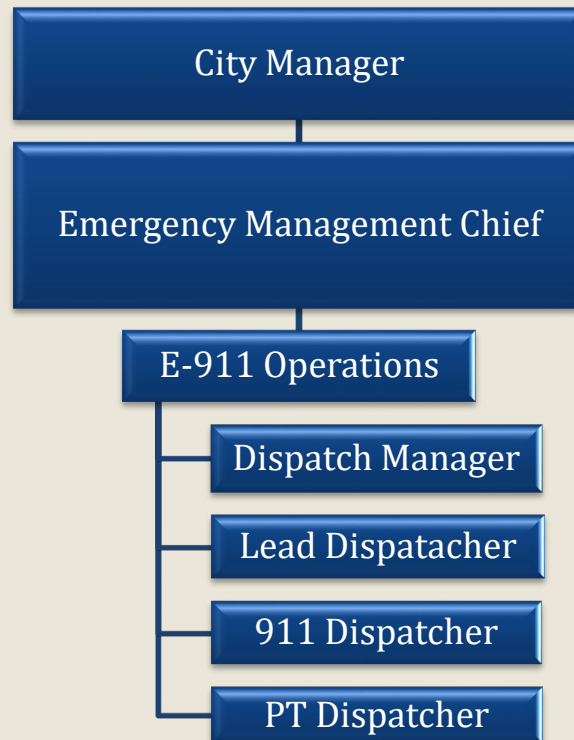
E-911 FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	E911 INCOME	274,010	270,848	229,469	252,400	260,000
	INTEREST	24,109	10,657	671	5,000	596
	Total	\$ 298,120	\$ 281,505	\$ 230,140	\$ 257,400	\$ 260,596
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	47 9-1-1-E	221,917	201,343	263,591	295,290	221,618
	Total	\$ 221,917	\$ 201,343	\$ 263,591	\$ 295,290	\$ 221,618
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	76,203	80,162	(33,451)	(37,890)	38,978
	Beginning Balance	1,051,044	1,127,246	1,207,408	1,207,408	1,173,957
	Ending Balance	1,127,246	1,207,408	1,173,957	1,169,518	1,212,935
	Fund Balance (audited)	777,087	1,291,007			
	Ending Balance as % of Expenditures	507.96%	599.68%	445.37%	396.06%	547.31%

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

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
231 PC SOFTWARE	\$ -	\$ -	\$ 33,000	\$ 40,800	\$ -
Supplies Sub Total	\$ -	\$ -	\$ 33,000	\$ 40,800	\$ -
Account Object Description					
303 MAINT EQUIP & MACHINERY	\$ 150,191	\$ 126,750	\$ 137,857	\$ 136,875	\$ 142,774
314 MAINT-RADIO EQUIPMENT	\$ -	\$ 3,729	\$ 2,308	\$ 2,500	\$ 2,500
371 MAINT-HARDWARE	\$ 14,412	\$ 15,444	\$ 10,656	\$ 2,200	\$ 2,200
Maintenance Sub Total	\$ 164,603	\$ 145,923	\$ 150,820	\$ 141,575	\$ 147,474
Account Object Description					
416 OTHER/PROFESSIONAL SERVICES	\$ 2,232	\$ 1,991	\$ 2,160	\$ 2,300	\$ 2,300
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	\$ 54,001	\$ 52,348	\$ 43,671	\$ 60,000	\$ 64,744
Services Sub Total	\$ 57,315	\$ 55,420	\$ 46,912	\$ 69,400	\$ 74,144
Account Object Description					
615 CAPITAL-COMMON EQUIPMENT	\$ -	\$ -	\$ 32,859	\$ 43,515	\$ -
Capital Sub Total	\$ -	\$ -	\$ 32,859	\$ 43,515	\$ -
Department Total	\$ 221,917	\$ 201,343	\$ 263,591	\$ 295,290	\$ 221,618

OTHER FUNDS

STREET MAINTENANCE FUND

STREET MAINTENANCE FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	-	747,955	822,114	804,615	893,084
	INTEREST	-	4,777	314	4,220	-
	TRANSFER FROM GENERAL FUND	200,000	-	-	-	-
	Total	\$ 200,000	\$ 752,732	\$ 822,428	\$ 808,835	\$ 893,084
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	12 STREET	-	293,326	1,738,764	808,835	893,084
	Total	\$ -	\$ 293,326	\$ 1,738,764	\$ 808,835	\$ 893,084
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	200,000	459,406	(916,336)	-	-
	Beginning Balance	-	200,000	659,406	659,406	(256,930)
	Ending Balance	200,000	659,406	(256,930)	659,406	(256,930)
	Fund Balance (audited)	200,000	659,406			
	Ending Balance as % of Expenditures		224.80%	-14.78%	81.53%	-28.77%

Street Maintenance



Personnel Organization Chart



City Manager

Personnel Summary

There is no personnel for this program.

Department Narrative

This department is responsible for the administration of the Street Maintenance Fund. Expenditures consist of costs associated with the reconstruction and preventative maintenance of the City's roadway infrastructure system.

AIRPORT FUND

AIRPORT FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Airport Operations	239,140	258,173	204,485	325,000	325,000
	Net Fuel Sale	128,735	96,381	64,207	95,000	103,000
	Other Revenue	60,608	66,231	35,056	62,000	66,500
	Grant Revenue	8,272	17,653	-	25,000	(50,000)
	Total	\$ 436,754	\$ 438,438	\$ 303,749	\$ 507,000	\$ 444,500
EXPENDITURES		2019	2020	2021		2022
Departments No		Actual	Actual	Year to Date	Budget	Proposed
	40 AIRPORT	393,406	456,189	305,596	379,599	468,227
	40 AIRPORT RAMP GRANT	26,423	37,895	65,277	50,000	56,815
	50 DEBT SERVICE	1,757	12,050	11,550	11,550	11,050
	80 TRANSFERS OUT	23,663	43,123	36,139	43,367	42,413
	Total	\$ 445,249	\$ 549,257	\$ 418,562	\$ 484,516	\$ 578,505
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(8,495)	(110,820)	(114,813)	22,484	(134,005)
	Beginning Balance	251,718	243,224	132,404	132,404	(11,685)
	Ending Balance	243,224	132,404	(11,685)	154,888	(145,690)
	Fund Balance (audited)	(1,697,057)	(1,645,467)			
	Ending Balance as % of Expenditures	54.63%	24.11%	-2.79%	31.97%	-25.18%

Lancaster Regional Airport



Personnel Organization Chart



Personnel Summary

Position	Adopted '19-20	Adopted '20-21	Proposed '21-22
Airport Manager	1	1	1
Airport Operations Supervisor	1	1	1
Airport Operations Agent	1	1	1
PT Airport Labor	1.5	1.5	1.5
Total	4.5	4.5	4.5

Department Narrative

Lancaster Regional Airport provide services 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 (FBO) 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				
City Council Goals: • Quality Development				
Departmental Goals • Position Lancaster Regional Airport as a reputable fixed base operator • Provide enhanced staff training on operations and customer service • Construct terminal building adjacent to newly completed south ramp and 12,000 gallon self-serve fuel facility • Expand/improve/reconstruct north and south parking lots, and terminal access road				
Workload Indicators	19-20 Actual	20-21 Actual		2021-2022 Target
Airport Acreage	568	568		581
Runway Dimensions (in feet)	6,500 x 100	6,500 x 100		6500 x 100
Taxiway Dimensions (in feet)	6,500 x 50	6,500 x 50		6500 x 50
Underground Fuel Storage Tanks (10,000 gallon)	3	3		3
Full-Time Employees	3	3		3
Part-Time Employees	3	3		3
Aircraft Based from Lancaster Airport	200	200		200
Major Aviation Related Businesses	9	10		11
Aviation Museums	1	1		1
Number of Hangars (99 city owned)	178	179		180
Annual Operations (Take-offs and Landings)	60,000	70,000		73,500
Fuel Sales (gallons)	105,000	100,000		115,000
Aboveground Self-Serve fuel Storage (1,000 gallons)	1	1		1
Aboveground Self-Serve fuel Storage (12,000 gallons)	1	1		1
Performance Measurement	19-20 Actual	20-21 Actual		2021-2022 Target
Increase in Gallons of Fuel Sold	10%	5%		5%
Increase in Annual Take-offs and Landings	1%	5%		5%
Budgeted Revenues Collected	77%	100%		100%
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Personnel	247,305	207,879	274,028	307,041
Supplies	13,017	11,401	13,750	12,190
Maintenance	2,974		6,300	6,000
Other Services	211,361	86,316	85,521	142,996
Capital Outlay	(18,468)		-	
TOTAL	456,189	305,596	379,599	468,227

Regional Airport

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 9 AIRPORT FUND
Department 40 AIRPORT
Program 0 AIRPORT

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
101	SALARIES-REGULAR	\$ 140,485	\$ 154,412	\$ 140,512	\$ 159,002	\$ 177,923
102	SALARIES-PART TIME	\$ 37,718	\$ 30,768	\$ 14,700	\$ 42,814	\$ 43,243
103	SALARIES-OVERTIME	\$ 342	\$ 636	\$ 387	\$ -	\$ 1,061
104	SALARIES-LONGEVITY	\$ 3,248	\$ 701	\$ 695	\$ 1,036	\$ 1,180
105	HEALTH INSURANCE	\$ 27,105	\$ 22,494	\$ 18,821	\$ 23,744	\$ 32,722
106	TMRS	\$ 19,195	\$ 21,105	\$ 18,690	\$ 28,452	\$ 30,517
107	FICA	\$ 13,103	\$ 13,702	\$ 11,523	\$ 15,605	\$ 16,847
109	SALARIES-WELL PAY	\$ 222	\$ -	\$ 332	\$ 1,113	\$ 1,252
110	DENTAL INSURANCE	\$ 687	\$ 754	\$ 726	\$ 1,008	\$ 820
120	LIFE INSURANCE	\$ 169	\$ 186	\$ 158	\$ 459	\$ 561
130	WORKERS COMPENSATION	\$ 1,514	\$ 2,415	\$ 1,246	\$ 672	\$ 765
131	EAP EXPENSE	\$ 131	\$ 134	\$ 89	\$ 123	\$ 150
Personnel Sub Total		\$ 243,918	\$ 247,305	\$ 207,879	\$ 274,028	\$ 307,041
Account Object	Description					
201	OFFICE SUPPLIES	\$ 149	\$ 449	\$ 425	\$ 600	\$ 600
202	UNIFORMS AND CLOTHING	\$ -	\$ 352	\$ -	\$ 350	\$ 350
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 120	\$ 502	\$ 232	\$ 350	\$ 500
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ 20	\$ 1,200	\$ 1,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 361	\$ 387	\$ 317	\$ 350	\$ 350
218	FUEL	\$ 2,286	\$ 409	\$ 857	\$ 400	\$ 600
221	AVIATION RESALE ITEMS	\$ 6,751	\$ 10,918	\$ 9,138	\$ 10,000	\$ 8,000
231	SOFTWARE	\$ -	\$ -	\$ 412	\$ 500	\$ 790
Supplies Sub Total		\$ 9,667	\$ 13,017	\$ 11,401	\$ 13,750	\$ 12,190
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 2,566	\$ 497	\$ -	\$ 3,500	\$ 2,500
302	MAINT-MOTOR VEHICLES	\$ 1,082	\$ -	\$ -	\$ 1,000	\$ 1,000
303	MAINT-EQUIP & MACHINERY	\$ 2,215	\$ 2,477	\$ -	\$ 1,800	\$ 2,500
Maintenance Sub Total		\$ 5,863	\$ 2,974	\$ -	\$ 6,300	\$ 6,000
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 3,685	\$ 23,310	\$ 25,064	\$ 14,400	\$ 26,700
402	RENTAL OF EQUIPMENT	\$ 19,531	\$ 23,315	\$ 20,317	\$ 19,200	\$ 19,200
407	SPECIAL SERVICES	\$ 874	\$ 226	\$ 56	\$ 700	\$ 240
408	ADVERTISING	\$ 794	\$ 848	\$ 803	\$ 1,350	\$ 848
409	TRAVEL & EDUCATION	\$ 295	\$ -	\$ -	\$ 400	\$ 400
410	UTILITIES - ELECTRICITY	\$ 24,716	\$ 22,987	\$ 23,704	\$ 25,000	\$ 25,000
411	ALARM SERVICE	\$ 360	\$ 330	\$ 360	\$ 3,780	\$ 624
414	DUES & SUBSCRIPTIONS	\$ 275	\$ 568	\$ 275	\$ 845	\$ 850
416	OTHER/PROFESSIONAL SERVICES	\$ 791	\$ 416	\$ 316	\$ 880	\$ 500
417	AIRPORT MASTER PLAN	\$ -	\$ -	\$ -	\$ -	\$ 50,000
462	CELLULAR TELEPHONE & PAGERS	\$ 811	\$ 1,051	\$ 1,000	\$ 1,560	\$ 1,620
473	DEPRECIATION EXPENSE	\$ 120,959	\$ 121,291	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 9,125	\$ 8,273	\$ 7,222	\$ 7,950	\$ 8,000
543	JANITORIAL CONTRACT	\$ 8,492	\$ 8,145	\$ 7,200	\$ 7,800	\$ 8,462
544	PEST CONTROL SERVICES	\$ 276	\$ -	\$ -	\$ 276	\$ 552
547	4A REIMBURSEMENT	\$ -	\$ 600	\$ -	\$ 300	\$ -
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ 1,080	\$ -
Service Sub-Total		\$ 190,985	\$ 211,361	\$ 86,316	\$ 85,521	\$ 142,996
Account Object	Description					
699	MOVED TO ASSETS	\$ (57,028)	\$ (18,468)	\$ -	\$ -	\$ -
Capital Sub total		\$ (57,028)	\$ (18,468)	\$ -	\$ -	\$ -
Department Total		\$ 393,406	\$ 456,189	\$ 305,596	\$ 379,599	\$ 468,227

GOLF COURSE FUND

GOLF COURSE FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	GOLF COURSE REVENUE	528,776	534,092	685,243	629,741	896,972
	Total	\$ 528,776	\$ 534,092	\$ 685,243	\$ 629,741	\$ 896,972
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	39 GOLF COURSE	1,093,143	952,582	745,871	960,337	1,053,991
	80 TRANSFERS OUT	7,000	7,000	5,833	7,000	7,000
	Total	\$ 1,100,143	\$ 959,582	\$ 751,705	\$ 967,337	\$ 1,060,991
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(571,367)	(425,490)	(66,462)	(337,596)	(164,019)
	Beginning Balance	(990,020)	(1,561,387)	(1,986,877)	(1,986,877)	(2,053,339)
	Ending Balance	(1,561,387)	(1,986,877)	(2,053,339)	(2,324,473)	(2,217,358)
	Fund Balance (audited)	182,538	515,610			
	Ending Balance as % of Expenditures	-141.93%	-207.06%	-273.16%	-240.30%	-208.99%

Country View Golf Course



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

The City maintains a professional management agreement with Touchstone Golf, LLC. The management company is responsible for the daily operations of Country View Golf Course including: turf grass, management of the golf grill, course, clubhouse, grounds and landscape maintenance, the computer controlled irrigation system and pump station, equipment maintenance, and tournament preparation.

Goals				
City Council Goals: • Quality Development • Healthy, Safe & Vibrant Community				
Departmental Goals • Develop and implement land acquisition plan to acquire needed parcels of golf course property • Maintain course on a level greater than or equal to surrounding municipal courses • Increase awareness of the course through effective marketing • Make the golf course a pleasurable experience for the entire family and Lancaster residents • Initiate more golf programming for youth, beginner golfers, and women golfers				
Budget Summary	2019-2020	2020-2021		2021-2022
	Actual	Actual	Budget	Budget
Supplies	53,998	67,737	105,212	118,498
Maintenance	28,458	15,019	21,800	29,800
Other Services	870,126	663,115	833,325	905,693
TOTAL	952,582	745,871	960,337	1,053,991

Country View Golf Course

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

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

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
201 SUPPLIES	\$ 3,645	\$ 2,224	\$ 1,405	\$ 1,500	\$ 4,800
202 UNIFORMS AND CLOTHING	\$ 1,350	\$ 523	\$ 1,729	\$ 2,400	\$ 2,400
206 CHEMICALS	\$ 12,161	\$ 12,341	\$ 21,412	\$ 28,400	\$ 28,400
211 OTHER OPERATIONAL SUPPLIES	\$ 15,270	\$ -	\$ 5,496	\$ 7,940	\$ 8,690
218 FUEL & OIL	\$ 7,395	\$ 4,618	\$ 6,066	\$ 10,000	\$ 11,000
222 COURSE SUPPLIES	\$ 625	\$ 5,145	\$ 4,062	\$ 2,600	\$ 1,400
225 COURSE MAINT - FERTILIZER	\$ 23,634	\$ 138	\$ 356	\$ 3,500	\$ 2,500
231 SOFTWARE	\$ 853	\$ -	\$ -	\$ -	\$ -
242 OTHER F&B EXPENSE	\$ 546	\$ 5,372	\$ 2,745	\$ 5,282	\$ 5,400
244 OTHER G&A EXPENSE	\$ -	\$ 1,535	\$ 1,411	\$ 4,050	\$ 11,648
245 OTHER GOLF EXPENSE	\$ -	\$ 3,254	\$ 2,901	\$ 6,000	\$ 7,200
246 FERTILIZERS	\$ -	\$ 13,271	\$ 15,311	\$ 21,300	\$ 21,550
247 SAND, SOIL & SOD	\$ -	\$ 2,005	\$ 2,235	\$ 6,000	\$ 7,200
248 OTHER MAINTENANCE EXPENSE	\$ -	\$ 324	\$ -	\$ 2,430	\$ 2,500
250 F&B SERVICE CONTRACT - OTHER	\$ -	\$ 350	\$ -	\$ -	\$ -
251 F&B SERVICE CONTRACT - LINEN	\$ -	\$ 2,898	\$ 2,609	\$ 3,810	\$ 3,810
Supplies Sub Total	\$ 65,479	\$ 53,998	\$ 67,737	\$ 105,212	\$ 118,498
Account Object Description					
301 MAINT-BLDG & STRUCTURES	\$ 5,360	\$ 6,736	\$ 1,472	\$ 3,000	\$ 4,000
302 MAINT-MOTOR VEHICLES	\$ -	\$ 3,509	\$ -	\$ -	\$ -
303 MAINT-EQUIP & MACHINERY	\$ 18,740	\$ 14,591	\$ 8,824	\$ 11,600	\$ 15,000
322 MAINT-IRRIGATION	\$ 7,654	\$ 3,621	\$ 4,723	\$ 7,200	\$ 10,800
Maintenance Sub Total	\$ 31,753	\$ 28,458	\$ 15,019	\$ 21,800	\$ 29,800
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ 7,912	\$ 5,968	\$ 4,338	\$ 6,300	\$ 3,720
402 RENTAL OF EQUIPMENT	\$ 95,115	\$ 3,989	\$ 3,454	\$ 4,320	\$ 4,320
407 SERVICE CONTRACTS	\$ 10,222	\$ 7,662	\$ 4,473	\$ 11,036	\$ 8,690
408 ADVERTISING	\$ 8,395	\$ 26,657	\$ 3,864	\$ 9,200	\$ 7,000
409 TRAVEL & EDUCATION	\$ 2,240	\$ 4,306	\$ 1,346	\$ 5,260	\$ 6,500
410 UTILITIES - ELECTRICITY	\$ 23,353	\$ 21,400	\$ 19,050	\$ 25,500	\$ 25,500
411 ALARM SERVICE	\$ 278	\$ 1,398	\$ -	\$ 900	\$ 2,904
414 DUES & SUBSCRIPTIONS	\$ 2,570	\$ 1,356	\$ 599	\$ 1,025	\$ 1,630
415 MERCHANDISE COST	\$ -	\$ 10,165	\$ 23,445	\$ 24,952	\$ 32,265
416 OTHER/PROFESSIONAL SERVICES	\$ 648,429	\$ 51,525	\$ 44,055	\$ 53,741	\$ 48,000
421 PRINTING	\$ 730	\$ 474	\$ 444	\$ 600	\$ 2,000
447 GOLF RESTAURANT EXPENSE	\$ 53,865	\$ 33,839	\$ 39,085	\$ 47,727	\$ 47,919
448 GOLF PRO SHOP - SUPPLIES	\$ 48,361	\$ -	\$ -	\$ -	\$ -
473 DEPRECIATION EXPENSE	\$ 75,200	\$ 74,725	\$ -	\$ -	\$ -
482 CREDIT CARD PROCESSING FEES	\$ 9,599	\$ 12,882	\$ 16,393	\$ 14,169	\$ 15,000
488 CART LEASE EXPENSE	\$ -	\$ 109,527	\$ 95,604	\$ 116,818	\$ 114,120
498 UTILITIES - GAS	\$ 3,439	\$ 1,466	\$ 3,441	\$ 3,480	\$ 3,600
543 JANITORIAL CONTRACT	\$ 5,927	\$ 5,811	\$ 4,414	\$ 4,200	\$ 9,600
544 PEST CONTROL SERVICES	\$ 276	\$ 276	\$ 486	\$ 360	\$ 636
549 HVAC CONTRACT MAINTENANCE	\$ -	\$ 75	\$ -	\$ -	\$ -
559 CONTRACT/TEMPORARY LABOR	\$ -	\$ 496,625	\$ 398,624	\$ 503,737	\$ 572,289
Sub Total	\$ 995,911	\$ 870,126	\$ 663,115	\$ 833,325	\$ 905,693
Department Total	\$ 1,093,143	\$ 952,582	\$ 745,871	\$ 960,337	\$ 1,053,991

SANITATION FUND

SANITATION FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Garbage Collection	2,640,708	2,720,555	2,247,102	2,559,310	2,664,205
	Interest	47,738	28,505	2,072	30,000	1,900
	NCTCOG Grants	40,371	-	-	-	-
	Total	\$ 2,728,817	\$ 2,749,060	\$ 2,249,174	\$ 2,589,310	\$ 2,666,105
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ADMINISTRATION	11,450	6,697	8,490	15,501	11,950
	11 REFUSE SERVICE	1,505,237	1,581,719	1,168,331	1,587,188	1,634,804
	12 STREET MAINTENANCE	26,564	276,637	98,504	250,000	250,000
	43 NON-DEPARTMENTAL	27,621	26,730	-	35,000	35,000
	80 TRANSFERS OUT	150,000	154,500	130,038	156,045	165,875
	Total	\$ 1,720,872	\$ 2,046,282	\$ 1,405,363	\$ 2,043,734	2,097,629
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,007,945	702,778	843,811	545,576	568,476
	Beginning Balance	2,152,525	3,160,470	3,863,248	3,863,248	4,707,059
	Ending Balance	3,160,470	3,863,248	4,707,059	4,408,824	5,275,535
	Fund Balance (audited)	118,785	3,863,247			
	Ending Balance as % of Expenditures	183.66%	188.79%	334.94%	215.72%	251.50%

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

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
468 REFUSE SERVICES	\$ 1,482,966	\$ 1,562,384	\$ 1,168,331	\$ 1,587,188	\$ 1,634,804
470 BAD DEBT EXPENSE	\$ 22,271	\$ 19,335	\$ -	\$ -	\$ -
Services Sub Total	\$ 1,505,237	\$ 1,581,719	\$ 1,168,331	\$ 1,587,188	\$ 1,634,804
Department Total	\$ 1,505,237	\$ 1,581,719	\$ 1,168,331	\$ 1,587,188	\$ 1,634,804

Sanitation - Street Maintenance

BUDGET REPORT	Fund	19	TRASH & RECYCLING SERVICE FUND
LINE ITEM DETAIL	Department	12	STREET MAINTENANCE
BY DEPARTMENT	Program	0	

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	304 MAINT-STREETS	\$ -	\$ 250,000	\$ 98,504	\$ 250,000	\$ 250,000
	473 DEPRCIATION EXPENSE	\$ 26,564	\$ 26,637	\$ -	\$ -	\$ -
	Maintenance Sub Total	\$ 26,564	\$ 276,637	\$ 98,504	\$ 250,000	\$ 250,000
	Department Total	\$ 26,564	\$ 276,637	\$ 98,504	\$ 250,000	\$ 250,000

Sanitation - Non Departmental

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

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

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
449 GRANT EXPENSE	\$ 11,445	\$ -	\$ -	\$ -	\$ -
468 REFUSE SERVICES	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
469 STORM DEBRIS PICKUP	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
473 DEPR. EXP. MACH. & EQUIP	\$ 16,176	\$ 26,730	\$ -	\$ -	\$ -
Services Sub Total	\$ 27,621	\$ 26,730	\$ -	\$ 35,000	\$ 35,000
Account Object Description					
699 CAPITAL EXPENSE MOVED TO ASSET	\$ (37,531)	\$ -	\$ -	\$ -	\$ -
Capital Sub Total	\$ (37,531)	\$ -	\$ -	\$ -	\$ -
Department Total	\$ (9,910)	\$ 26,730	\$ -	\$ 35,000	\$ 35,000

DEBT SERVICE FUND

DEBT SERVICE FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Property Taxes	6,893,028	7,777,709	7,279,478	6,993,807	6,531,883
	Interest	61,124	41,227	3,993	7,254	3,512
	Transfers In	227,750	-	-	-	-
	Total	\$ 7,181,903	\$ 7,818,936	\$ 7,283,470	\$ 7,001,061	\$ 6,535,395
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	50 Debt Service	5,885,786	5,460,742	5,387,029	5,045,505	5,517,423
	Total	\$ 5,885,786	\$ 5,460,742	\$ 5,387,029	\$ 5,045,505	\$ 5,517,423
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,296,116	2,358,194	1,896,441	1,955,556	1,017,972
	Beginning Balance	1,949,459	3,245,575	5,603,769	5,603,769	7,500,210
	Ending Balance	3,245,575	5,603,769	7,500,210	7,559,325	8,518,182
	Fund Balance (Audited)	3,245,575	5,297,018			
	Ending Balance as % of Expenditures	55.14%	102.62%	139.23%	149.82%	154.39%

Debt Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 2 DEBT SERVICE FUND
Department 50 DEBT SERVICE
Program 0 DEBT SERVICE

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 7,000	\$ -	\$ -	\$ -
502	PRINCIPAL RETIREMENT-BOND/CO'S	\$ 2,795,000	\$ 2,685,000	\$ 2,710,000	\$ 2,710,000	\$ 2,830,000
503	INTEREST EXPENSE-BOND/CO'S	\$ 3,391,870	\$ 2,845,759	\$ 2,333,255	\$ 2,333,255	\$ 2,219,180
504	BAB-REFUNDABLE INTEREST CREDIT	\$ (599,221)	\$ (297,071)	\$ -	\$ -	\$ -
505	PAYING AGENT FEES	\$ 3,750	\$ 1,500	\$ 1,500	\$ 2,250	\$ 2,250
508	PRINCIPAL-EQUIP LEASE/PURCHASE	\$ -	\$ 90,000	\$ -	\$ -	\$ -
509	INTEREST-EQUIP LEASE/PURCHASE	\$ -	\$ 9,360	\$ -	\$ -	\$ -
512	PRINCIPAL CHASE LEASE 2014	\$ 258,522	\$ 99,507	\$ 307,610	\$ -	\$ 428,114
513	INTEREST CHASE LEASE 2014	\$ 35,866	\$ 19,688	\$ 34,664	\$ -	\$ 37,880
Services Sub Total		\$ 5,885,786	\$ 5,460,742	\$ 5,387,029	\$ 5,045,505	\$ 5,517,423
Department Total		\$ 5,885,786	\$ 5,460,742	\$ 5,387,029	\$ 5,045,505	\$ 5,517,423

Water and Sewer - Debt Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 5 WATER AND SEWER FUND
Department 50 WATER & SEWER DEBT SERVICE
Program 0 WATER PRODUCTION & DISTRIBUTION

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL RETIREMENT ON BONDS	\$ 475,000	\$ 480,000	\$ 495,000	\$ 495,000	\$ 515,000
503	PRIN & INT BOND PAYMENTS	\$ 217,506	\$ 205,906	\$ 192,556	\$ 192,556	\$ 178,731
505	PAYING AGENT FEES	\$ 2,000	\$ 2,000	\$ 3,500	\$ 2,000	\$ 2,000
	Sub Total	\$ 694,506	\$ 687,906	\$ 691,056	\$ 689,556	\$ 695,731
Department Total		\$ 694,506	\$ 687,906	\$ 691,056	\$ 689,556	\$ 695,731

Regional Airport

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2019	2020	2021	2021	2022
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	\$ 2,400	\$ 2,050	\$ 1,550	\$ 1,550	\$ 1,050
525	AMORTIZATION EXPENSE	\$ (643)	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ 1,757	\$ 12,050	\$ 11,550	\$ 11,550	\$ 11,050
Total		\$ 1,757	\$ 12,050	\$ 11,550	\$ 11,550	\$ 11,050

LEDC Type 4A - Debt Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 16 SALES TAX 4A-ECONOMIC DEVLPMNT
Department 50 4A DEBT SERVICE
Program 0

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL RETIREMENT	\$ -	\$ 150,000	\$ 155,000	\$ 155,000	\$ 165,000
503	INTEREST ON BONDS	\$ -	\$ 62,350	\$ 55,425	\$ 55,425	\$ 48,125
Services Sub Total		\$ -	\$ 212,350	\$ 210,425	\$ 210,425	\$ 213,125
Account Object	Description					
702	TRANS TO PRIMARY GOV DSF	\$ 227,750	\$ -	\$ -	\$ -	\$ -
Transfer Sub Total		\$ 227,750	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 227,750	\$ 212,350	\$ 210,425	\$ 210,425	\$ 213,125

Parks, Recreation, Library - Debt Services

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 17
Department 50
Program 0

SALES TAX 4B-CULTURAL/RECRTNL
4B DEBT SERVICE

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ 720,000	\$ 750,000	\$ 790,000	\$ 790,000	\$ 835,000
	503 INTEREST ON BONDS	\$ 204,150	\$ 171,000	\$ 132,500	\$ 132,500	\$ 91,875
	Services Sub Total	\$ 924,150	\$ 921,000	\$ 922,500	\$ 922,500	\$ 926,875
	Department Total	\$ 924,150	\$ 921,000	\$ 922,500	\$ 922,500	\$ 926,875

Country View Golf Course - Debt Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 18
Department 50
Program 0

GOLF COURSE FUND
GOLF DEBT SERVICE

		2019	2020	2021	2021	2022
Account Object	Description	Actual	YTD Actual	YTD Actual	Budget	Proposed
	702 TRANS TO G.O. DEBT SVC FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total		\$ -	\$ -	\$ -	\$ -	\$ -

Storm Water - Debt Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 53 STORM WATER DRAINAGE
Department 50 STORM WATER DEBT SERVICE
Program 0

		2019	2020	2021	2021	2022
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL ON BONDS	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000
503	INTEREST ON BONDS	\$ 14,200	\$ 13,150	\$ 11,750	\$ 11,750	\$ 10,275
Services Sub Total		\$ 49,200	\$ 43,150	\$ 41,750	\$ 41,750	\$ 45,275
Department Total		\$ 49,200	\$ 43,150	\$ 41,750	\$ 41,750	\$ 45,275

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2020

Note 7: Long-term Liabilities

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

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds	\$ 58,845,017	\$ 24,530,000	\$(21,465,000)	61,910,017	\$ 3,605,000
Certificates of obligation	13,600,000	-	(9,920,000)	3,680,000	80,000
Notes payable	2,520,896	-	(661,313)	1,859,583	707,605
Premiums on bond debt	1,955,408	3,675,133	(308,084)	5,322,457	-
Compensated absences	3,599,035	3,401,427	(3,599,035)	3,401,427	340,143
Capital leases	785,432	244,124	(189,507)	840,049	158,193
Total governmental activities	<u>\$ 81,305,788</u>	<u>\$ 31,850,684</u>	<u>\$(36,142,939)</u>	<u>\$ 77,013,533</u>	<u>\$ 4,890,941</u>
Business-type Activities					
General obligation bonds	\$ 1,419,983	\$ -	\$ (150,000)	\$ 1,269,983	\$ 150,000
Certificates of obligation	5,165,000	-	(340,000)	4,825,000	355,000
Premiums on bond debt	126,017	-	(18,896)	107,121	-
Compensated absences	101,257	124,260	(101,257)	124,260	49,058
Total business-type activities	<u>\$ 6,812,257</u>	<u>\$ 124,260</u>	<u>\$ (610,153)</u>	<u>\$ 6,326,364</u>	<u>\$ 554,058</u>
Discretely Presented Component Units					
Notes payable to primary government	<u>\$ 6,285,000</u>	<u>\$ -</u>	<u>\$ (785,000)</u>	<u>\$ 5,500,000</u>	<u>\$ 945,000</u>
Total discretely presented component units	<u>\$ 6,285,000</u>	<u>\$ -</u>	<u>\$ (785,000)</u>	<u>\$ 5,500,000</u>	<u>\$ 945,000</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, 2020

General obligation bonds, revenue bonds, certificates of obligation, notes payable and capital leases outstanding at September 30, 2020, consist of the following:

	Governmental Activities	Water and Sewer	Airport	Total Primary Government
<u>General Obligation Bonds</u>				
\$12,240,000, 2012 General Obligation Refunding Bonds, due in annual installments through February 15, 2024, 2.00% – 5.00%	\$ 5,205,000	\$ 130,000	\$ 40,000	\$ 5,375,000
\$22,530,000, 2015 General Obligation Refunding Bonds, due in annual installments through February 15, 2035, 2.00% – 3.75%	20,420,017	929,983	-	21,350,000
\$6,575,000, 2016 General Obligation Refunding Bonds, due in annual installments through February 15, 2032, 2.00% – 4.00%	2,960,000	170,000	-	3,130,000
\$9,050,000, 2018 General Obligation Bonds, due in annual installments through February 15, 2038 3.00% - 3.50%	8,795,000	-	-	8,795,000
\$24,530,000 2020 General Obligation Refunding Bonds, due in annual installments through February 15, 2040 3.00% - 4.00%	<u>24,530,000</u>	<u>-</u>	<u>-</u>	<u>24,530,000</u>
Total general obligation bonds	<u><u>\$ 61,910,017</u></u>	<u><u>\$ 1,229,983</u></u>	<u><u>\$ 40,000</u></u>	<u><u>\$ 63,180,000</u></u>
<u>Certificates of Obligation</u>				
\$7,585,000, 2011 Certificate of Obligation Bonds, due in annual installments through August 15, 2031, 2.00% – 3.50%	-	4,825,000	-	4,825,000
\$4,080,000, 2015 Certificate of Obligation Bonds, due in annual installments through February 15, 2035, 2.00% – 3.75%	<u>3,680,000</u>	<u>-</u>	<u>-</u>	<u>3,680,000</u>
Total certificates of obligation	<u><u>\$ 3,680,000</u></u>	<u><u>\$ 4,825,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,505,000</u></u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2020

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. Proceeds from the bonds provided financing for the improvement to the Airport. 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 \$5,815,098. Principal and interest paid for the current year was \$494,456. Total water and sewer customer net revenues for the current year were \$4,194,112.

	Governmental Activities	Total Primary Government	Discretely Presented Component Units
<u>Note Payable - Direct Borrowings</u>			
\$11,650,000 note payable, due in annual installments through February 15, 2024; 3.00% – 4.50%	\$ -	\$ -	\$ 4,130,000
\$1,125,000 note payable, due in annual installments through February 15, 2027; 2.00% – 3.75%	-	-	1,370,000
\$5,690,000 note payable, due in annual installments beginning October 2013 through October 2022; 7.00%	<u>1,859,583</u>	<u>1,859,583</u>	<u>-</u>
Total notes payable	<u>\$ 1,859,583</u>	<u>\$ 1,859,583</u>	<u>\$ 5,500,000</u>

Capital Leases - Direct Borrowings

\$1,250,000 Lease Purchase Agreement due in due in monthly installments through January 15, 2024; 2.08%	\$ 360,000	\$ 360,000	\$ -
\$431,500 Lease Purchase Agreement due in bi-annual installments through May 25, 2025; 3.55%	<u>480,049</u>	<u>480,049</u>	<u>-</u>
Total capital leases	<u>\$ 840,049</u>	<u>\$ 840,049</u>	<u>\$ -</u>

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

City of Lancaster, Texas

Notes to Basic Financial Statements

September 30, 2020

As of September 30, 2020, property and equipment under capital leases is carried at \$1,701,386, with \$864,534 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, 2020, are as follows:

General Obligation Bonds						
Fiscal Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 3,605,000	\$ 2,407,400	\$ 6,012,400	\$ 150,000	\$ 46,450	\$ 196,450
2022	3,785,000	2,246,125	6,031,125	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
2026-2030	17,290,000	6,830,425	24,120,425	484,983	14,175	499,158
2031-2035	16,330,000	3,412,625	19,742,625	-	-	-
2036-2040	9,680,017	926,875	10,606,892	-	-	-
Total	<u>\$ 61,910,017</u>	<u>\$ 21,587,775</u>	<u>\$ 83,497,792</u>	<u>\$ 1,269,983</u>	<u>\$ 172,800</u>	<u>\$ 1,442,783</u>

Certificates of Obligation						
Fiscal Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 80,000	\$ 125,530	\$ 205,530	\$ 355,000	\$ 147,656	\$ 502,656
2022	80,000	123,330	203,330	370,000	140,556	510,556
2023	80,000	120,930	200,930	385,000	129,456	514,456
2024	80,000	118,530	198,530	400,000	117,906	517,906
2025	190,000	114,480	304,480	415,000	105,906	520,906
2026-2030	1,030,000	480,564	1,510,564	2,360,000	329,719	2,689,719
2031-2035	2,140,000	238,591	2,378,591	540,000	18,900	558,900
Total	<u>\$ 3,680,000</u>	<u>\$ 1,321,955</u>	<u>\$ 5,001,955</u>	<u>\$ 4,825,000</u>	<u>\$ 990,099</u>	<u>\$ 5,815,099</u>

Changes in Financing

During fiscal year 2020, the City executed a current refunding in the amount of \$27,770,000 of Series 2010 Certificates of Obligation and General Obligation Bonds. The bonds were refunded with \$24,530,000 Series 2020 General Obligation Refunding Bonds dated February 19, 2020 bearing interest at rates ranging from 3% to 4%. The refunding was undertaken to achieve debt service savings and the remaining proceeds from the sale of the bonds will be used for the discharge and final payment of certain outstanding obligations for the City. As a result of the refunding transaction, the City achieved a cash flow savings of \$5,715,639 and an economic gain of \$4,443,702.

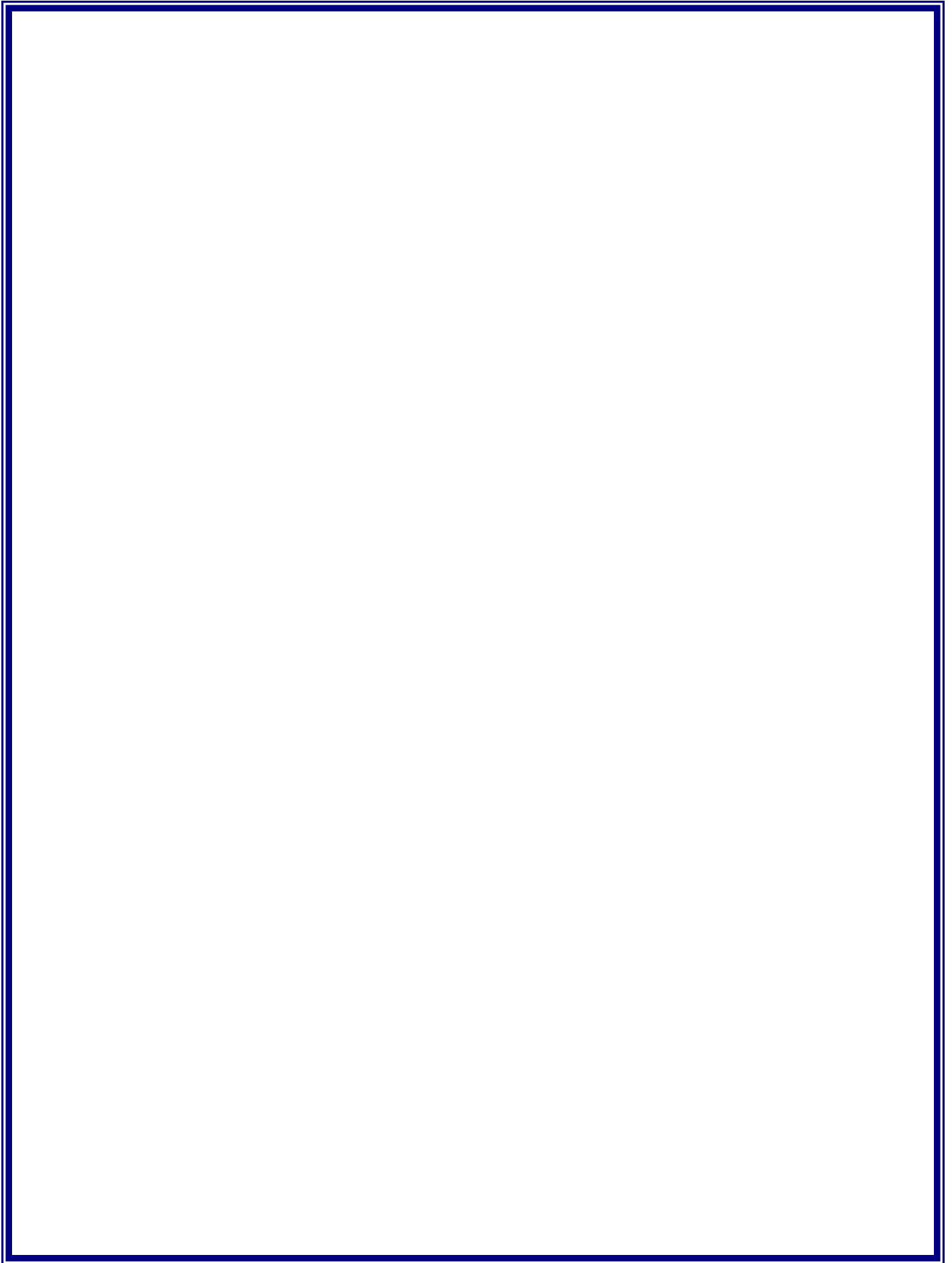
City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2020

Fiscal Year	Note Payable - Direct Borrowing		
	Governmental Activities		
	Principal	Interest	Total
2021	\$ 707,605	\$ 102,532	\$ 810,137
2022	704,137	53,000	757,137
2023	<u>447,841</u>	<u>53,000</u>	<u>500,841</u>
Total	<u>\$ 1,859,583</u>	<u>\$ 208,532</u>	<u>\$ 2,068,115</u>

Fiscal Year	Note Payable - Direct Borrowing		
	Discretely Presented Component Units		
	Principal	Interest	Total
2021	\$ 945,000	\$ 187,925	\$ 1,132,925
2022	1,000,000	140,000	1,140,000
2023	1,040,000	94,050	1,134,050
2024	1,080,000	50,625	1,130,625
2025	190,000	24,100	1,264,950
2026-2030	<u>1,245,000</u>	<u>19,950</u>	<u>-</u>
Total	<u>\$ 5,500,000</u>	<u>\$ 516,650</u>	<u>\$ 5,802,550</u>

Fiscal Year	Capital Leases - Direct Borrowings		
	Governmental Activities		
	Principal	Interest	Total
2021	158,193	23,614	181,807
2022	193,068	18,052	211,120
2023	196,757	12,359	209,116
2024	200,578	6,847	207,425
2025	<u>91,453</u>	<u>2,168</u>	<u>93,621</u>
Total	<u>\$ 840,049</u>	<u>\$ 63,040</u>	<u>\$ 903,089</u>

APPENDIX



RESOLUTIONS & ORDINANCES

ORDINANCE NO. 2021-09-35

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, 2021 and ending September 30, 2022; 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 remain at sixty-five (65) effective October 1, 2021 and the total number of authorized positions within the Lancaster Police Department remain at sixty-five (65) effective October 1, 2021; 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;

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 SUPPRESSION Authorized No. of Positions as of 10/01/2021 Classification Assistant Chief 1 Battalion Chief 5 Captain 10 Fire Engineer 21 Fire Fighter 28 Total 65

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 10/01/2021 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, 2021.

DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 20th day of September, 2021.



Sorangel O. Arenas, City Secretary



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Kneel, City Attorney

ORDINANCE NO. 2021-09-35

ORDINANCE NO. 2021-09-34

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, 2021 and ending September 30, 2022; 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

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

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.

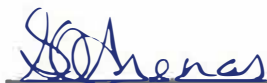
SECTION 5. Severability: If any provision, section, clause, sentence, unenforceable or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council 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, 2021.

DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 20th day of September, 2021.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



FY 2021-2022

David T. Ritter, City Attorney

ORDINANCE NO. 2021-09-46

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, 2021 AND ENDING SEPTEMBER 30, 2022; 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 2021-2022; 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, 2021 and ending September 30, 2022, 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, 2021, and ending September 30, 2022, for the various funds and purposes of the Lancaster Police Department, which is attached hereto and incorporated herein as Exhibit A and B and is summarized as follows:

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, phase 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 20th day of September 2021.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Rutter, City Attorney

Police Seized Funds - State

EXHIBIT A

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

11
14
0

POLICE SEIZED FUNDS - STATE
POLICE
POLICE DEPARTMENT

Account Object	Description	2019 Actual	2020 Actual	2021 YTD Actual	2021 Budget	2022 Proposed
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ 11,171	\$ 5,000
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ 11,717	\$ 5,000
211	OTHER OPERATIONAL SUPPLIES	\$ 445	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 445	\$ -	\$ -	\$ 22,888	\$ 10,000
302	MAINT-MOTOR VEHICLES	\$ 1,379	\$ 1,899	\$ 930	\$ -	\$ -
Maintenance Sub Total		\$ 1,379	\$ 1,899	\$ 930	\$ -	\$ -
405	DISTRICT ATTORNEY	\$ 684	\$ 1,750	\$ -	\$ -	\$ -
Services Sub Total		\$ 684	\$ 1,750	\$ -	\$ -	\$ -
Department Total		\$ 2,508	\$ 3,649	\$ 930	\$ 22,888	\$ 10,000

Police Seized Funds - Federal

EXHIBIT B

BUDGET REPORT Fund 12 POLICE SEIZED FUNDS - FEDERAL
 LINE ITEM DETAIL Department 14 POLICE DEPARTMENT
 BY DEPARTMENT Program 0 POLICE DEPT EXPENDITURES

	2019	2020	2021	2021	2022
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
202 UNIFORMS AND CLOTHIN	\$ -	\$ -	\$ -	\$ 18,796	\$ 5,000
204 MINOR EQUIP/TOOLS	\$ 2,290	\$ 1,055	\$ 7,505	\$ -	\$ -
Supplies Sub Total	\$ 2,290	\$ 1,055	\$ 7,505	\$ 18,796	\$ 5,000
Account Object Description					
407 SERVICES	\$ 24,894	\$ 21,634	\$ 21,568	\$ -	\$ -
409 TRAVEL & EDUCATION	\$ -	\$ -	\$ -	\$ 18,796	\$ 5,000
Services Sub Total	\$ 24,894	\$ 21,634	\$ 21,568	\$ 18,796	\$ 5,000
Department Total	\$ 27,184	\$ 22,689	\$ 29,074	\$ 37,592	\$ 10,000

ORDINANCE NO. 2021-09-45

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; 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 2021-2022; 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 \$452,517 OR 1.64%, AND OF THAT AMOUNT \$295,863 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, 2021 and ending September 30, 2022, 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, 2021 and ending September 30, 2022 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, 2021, and ending September 30, 2022, 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.

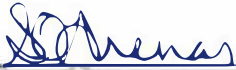
SECTION 4. That all notices and public hearings required by law have been duly completed.

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, phase 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 20th day of September, 2021.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

ORDINANCE NO. 2021-09-45

CITY-WIDE OPERATING FUND TOTALS

Fund Summary as of: 8/8/2021

TOTAL REVENUES		2019	2020	2021		2022
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	31,753,265	34,512,336	33,375,243	30,844,725	34,559,160
	2 G.O. Debt Service	7,181,903	7,818,936	7,283,470	7,001,061	6,535,395
	4 Street Maintenance	200,000	752,732	822,428	808,835	893,084
	5 WaterWastewater	18,584,218	18,901,026	15,836,015	17,886,297	18,793,019
	9 Airport	436,754	438,438	303,749	507,000	444,500
	14 Hotel/Motel	211,829	255,706	191,114	144,661	154,658
	16 LEDC/4A	1,515,093	1,394,120	949,771	1,139,078	1,322,363
	17 LRDC/4B	3,447,063	2,875,093	2,077,423	2,839,583	3,160,075
	18 Golf Course	528,776	534,092	685,243	629,741	896,972
	19 Sanitation	2,728,817	2,749,060	2,249,174	2,589,310	2,666,105
	21 E911	298,120	281,505	230,140	257,400	260,596
	53 Stormwater	1,858,415	1,956,570	1,584,407	1,595,682	1,640,237
Total		\$ 68,744,252	\$ 72,469,614	\$ 65,588,177	\$ 66,243,373	\$ 71,326,164
TOTAL EXPENDITURES		2019	2020	2021		2022
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	27,929,785	29,493,667	24,842,486	30,968,382	34,884,985
	2 G.O. Debt Service	5,885,786	5,460,742	5,387,029	5,045,505	5,517,423
	4 Street Maintenance	-	293,326	1,738,764	808,835	893,084
	5 WaterWastewater	15,676,078	16,036,020	15,167,524	17,260,379	16,552,639
	9 Airport	445,249	549,257	418,562	484,516	578,505
	14 Hotel/Motel	56,720	20,423	44,176	41,584	44,163
	16 LEDC/4A	1,236,801	698,409	828,662	1,452,212	1,171,868
	17 LRDC/4B	3,481,574	3,654,874	2,639,671	3,443,848	3,596,472
	18 Golf Course	1,100,143	959,582	751,705	967,337	1,060,991
	19 Sanitation	1,720,872	2,046,282	1,405,363	2,043,734	2,097,629
	21 E911	221,917	201,343	263,591	295,290	221,618
	53 Stormwater	1,284,386	1,300,280	1,368,839	1,646,706	2,124,676
Total		\$ 59,039,312	\$ 60,714,207	\$ 54,856,372	\$ 64,458,328	\$ 68,744,054
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	9,704,940	11,755,407	10,731,805	1,785,045	2,582,110
	Beginning Balance	9,167,699	18,872,639	30,628,047	30,628,047	38,490,033
	Ending Balance	18,872,639	30,628,047	38,490,033	32,413,092	41,072,142
	Fund Balance (audited)	27,844,362	23,006,965			
	Ending Balance as % of Expenditures	31.97%	50.45%	70.17%	50.29%	59.75%

RESOLUTION NO. 2021-09-82

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, RATIFYING THE BUDGET FOR THE FISCAL YEAR 2021/2022 AS A RESULT OF THE CITY RECEIVING MORE REVENUE FROM PROPERTY TAXES IN THE 2021/2022 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 2021/2022; 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 2021/2022 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 \$452,517 OR 1.64%, AND OF THAT AMOUNT, \$295,863 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 20th day of September, 2021.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

DEFINITIONS OF EXPENDITURE ACCOUNTS

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

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 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.2021-09-76

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.

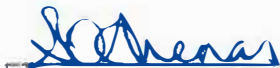
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:

SECTION 1. The City of Lancaster 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.

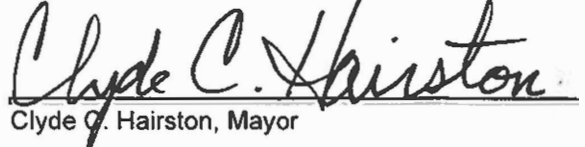
DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 13th day of September, 2021.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

FY 2021-2022

City of Lancaster, Texas
INVESTMENT POLICY
September 13, 2021



Lancaster



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 commingles its funds into one pooled investment fund for investment purposes for efficiency and maximum investment opportunity. 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 auditor 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

Christine Harris, Assistant Director of Finance

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 of Lancaster, Texas
Statement of Ethics and Conflicts of Interest

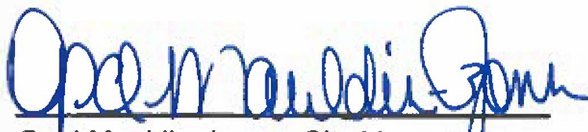
Investment officials for the City of Lancaster shall refrain from personal business relationships with business organizations that could conflict with the proper execution of the investment program, or which could impair their ability to make partial investment decisions. This would only apply to personal 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.

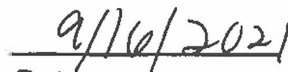
I do hereby certify that I do not have a personal business relationship with any business organization approved to conduct investment transactions with the City of Lancaster, nor am I related within the second degree by affinity or consanguinity, as determined under Chapter 573, to an individual seeking 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


Christine Harris, Assistant Director of Finance


Date

CITY FACILITY INFORMATION

City of Lancaster

Facilities

P. O. Box 940 Lancaster, Texas 75146

Web Site: www.lancaster-tx.com

Request City Services: 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 • 730 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

Fabrice Kabona, Deputy City Manager
972-218-1324 or fkabona@lancaster-tx.com

Carey Neal, Assistant City Manager
972-218-1305 or cneal@lancaster-tx.com