

City of Lancaster

Fiscal Year 2024–2025

Budget Cover Page

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$6,896,716, which is a 21.17 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,864,924.

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

FOR: Mayor Clyde C. Hairston	Councilmember Carol Strain–Burk
Mayor Pro Tem Betty Gooden–Davis	Councilmember Stanley Jaglowski
Deputy Mayor Pro Tem Mitchell Cheatham	Councilmember Marco Mejia
	Councilmember Derrick Robinson

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024–2025	2023–2024
Property Tax Rate:	\$0. 604606/100	\$0. 639004/100
No–New–Revenue Tax Rate:	\$0. 552649/100	\$0. 598026/100
No–New–Revenue Maintenance & Operations Tax Rate:	\$0. 428853/100	\$0. 462667/100
Voter–Approval Tax Rate:	\$0. 605016/100	\$0. 639004/100
Debt Rate:	\$0. 154932/100	\$0. 154932/100

Total debt obligation for City of Lancaster secured by property taxes: \$10,138,000.



2015 - 2016
APPROVED
BUDGET

ADOPTED BUDGET
FY 2016-2017

ADOPTED BUDGET
FY 2017-2018

Proposed Budget
FY 2018 - 2019
2015-2025 THE DECADE OF RENAISSANCE
THE SHINING STAR OF TEXAS

Proposed Budget
FY 2019 - 2020
2015-2025 THE DECADE OF RENAISSANCE

FY 2020 - 2021
Proposed Budget
2015-2025 the Decade of Renaissance

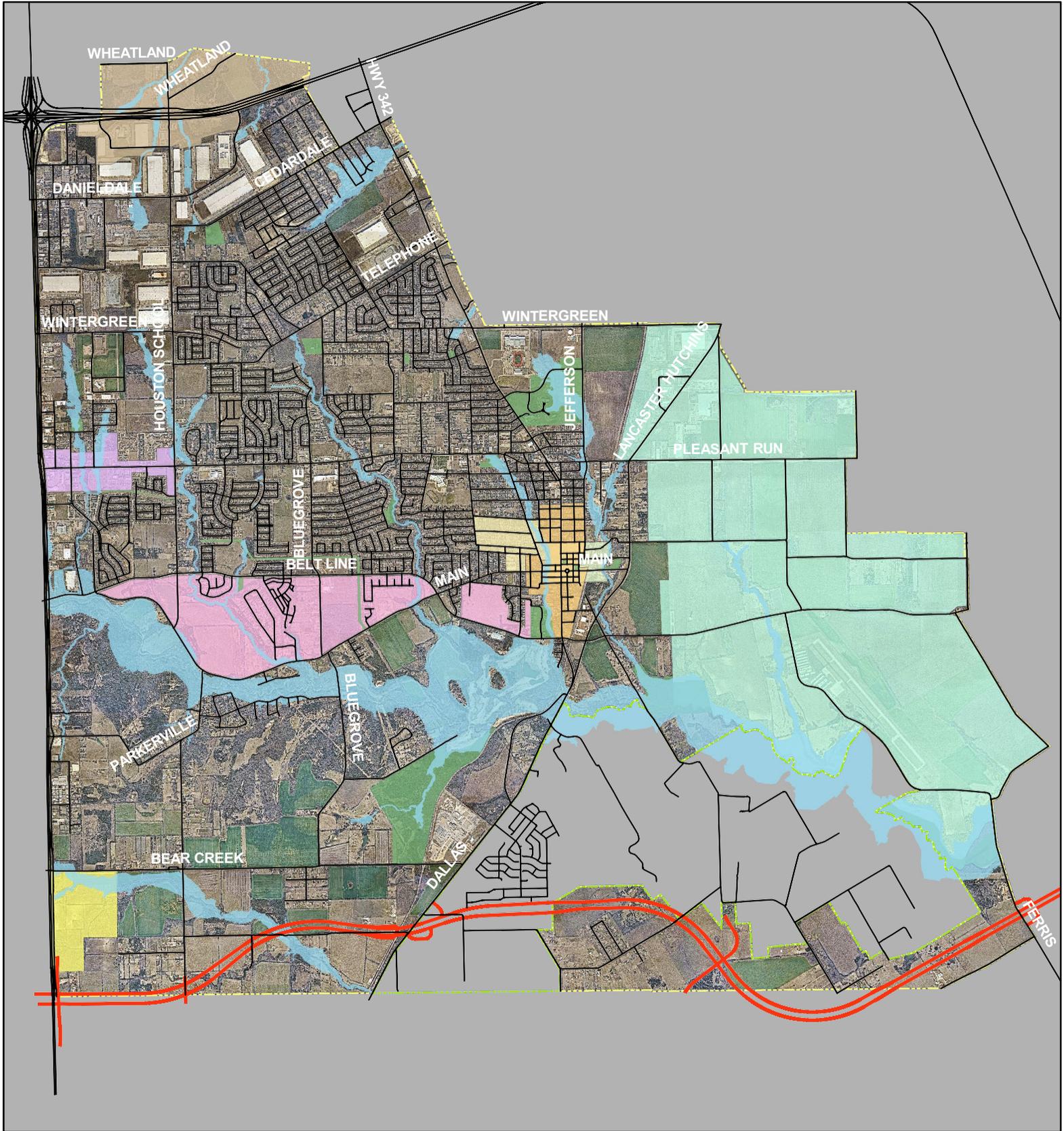
APPROVED BUDGET
FY 2022-2023
2015-2025 THE DECADE OF RENAISSANCE

PROPOSED BUDGET
FY 2023 - 2024
2015-2025 THE DECADE OF RENAISSANCE

PROPOSED BUDGET FY 2024-2025

2015-2025
THE DECADE OF RENAISSANCE



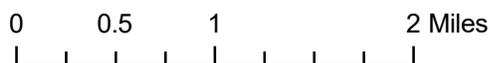


Legend

- ETJ
- City Limits
- Floodplain100yr_2020
- Parks
- Loop 9

District Name

- | | |
|-------------------|------------------------|
| CAMPUS DISTRICT | MEDICAL DISTRICT |
| HISTORIC DISTRICT | MILLS BRANCH DISTRICT |
| LANPORT DISTRICT | REDEVELOPMENT DISTRICT |
| SUNDIAL CENTER | DOWNTOWN DISTRICT |



City of Lancaster, Texas

Annual Budget



For Fiscal Year

October 1, 2024 to September 30, 2025

As Presented to Mayor and City Council

City of Lancaster

2024-2025 Annual Budget

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City Council Goals And Objectives FY 2024 - 2025

2015 - 2025 THE DECADE OF THE RENAISSANCE

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

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

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

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

1. Provide Competitive Salaries

2. In House Attorney

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

1. Strengthen Relationships with LISD & Pursue Joint ISD Board & City Council Meeting

2. Enhance Awareness of Code Compliance Regulations

3. Marketing Videos to Promote City Council Priorities

4. Promote Responsible Pet Ownership Programs

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

1. Evaluate the Stormwater Ordinance

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. Implementation of Development Priorities Including High-Quality Diverse Housing, Commercial and Retail Growth and Small Businesses

2. Plan for a Future City Hall

3. Update Comprehensive Plan & Review All Overlay Districts and Specific Use Permit (SUP) Requirements

4. Finalize Quality Residential Pattern Book Including Residential Development Incentives

5. Breezeway (Downtown/Public Space) Usage Policy

6. Economic Development Business Recruitment & Job Creation

7. I35/I20/Loop 9 Corridor Regulation and Land Use Table Review, Amend & Implement

8. Historic Landmark Preservation Committee Ordinance Review

What I EXPECT from My Council Colleagues

- An open mind
- Straight talk
- Policy, not politics
- Data
- Trust
- Respect
- Listening ear
- Truth
- Good/accurate information
- Facts
- Good Leadership
- A "city first" approach

What am I Willing to GIVE to My Council Colleagues

- Seek to better understand the basis for Councilmembers
- requests or concerns
- Deliver my messages clearly
- Deliver/support my request with gained knowledge and facts
- Willingness to communicate
- Trust
- Respect
- Listening ear
- Truth
- Information
- Understanding
- Keeping 100% trust and professionalism
- Educate and share information
- Willingness to try to understand where others are coming from
- Not to attack
- Ethics and high standards (of conduct)



Idea to Impact

City of Lancaster

Principal City Officials

City Council

Clyde C. Hairston..... Mayor Term Expires May 2027
Carol Strain-Burk..... Councilmember, District 1 Term Expires May 2025
Stanley Jaglowski Councilmember, District 2 Term Expires May 2026
Marco Mejia..... Councilmember, District 3 Term Expires May 2025
Derrick Robinson..... Councilmember, District 4 Term Expires May 2026
Mitchell Cheatham Deputy Pro Tem, District 5..... Term Expires May 2025
Betty Gooden-Davis..... Mayor Pro Tem, District 6..... Term Expires May 2026

City Executive Staff

Opal Mauldin-Jones.....City Manager
Carey D. Neal, Jr.Deputy City Manager
Dori LeeAssistant City Manager
Sorangel O. ArenasCity Secretary
Vicki ColemanDirector of Development Services
Shane ShepardDirector of Economic Development
Chris YoungmanEmergency Management Chief
Jermaine Sapp.....Director of Equipment & Facility Services
Christine Harris ReedDirector of Finance
Kenneth L. Johnson.....Fire Chief
Timothy Vessaskosol.....Director of Parks and Recreation
Sam UrbanskiPolice Chief
Rifat AlamDirector of Public Works
Michael DelmoreChief Financial Officer
Vershurn Ford.....Director of Community & Public Relations

City of Lancaster

Our Mission



LANCASTER CITY GOVERNMENT

Is ***FINANCIALLY SUSTAINABLE***

And provides

EFFICIENT, CUSTOMER-FRIENDLY SERVICES.

Our citizens have

TRUST AND CONFIDENCE IN

CITY GOVERNMENT AND LEADERS.





City Manager's Office
Date: October 1, 2024



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) 2024/2025, Annual Operating Budget. The adopted budget is submitted in accordance with all statutory requirements. It outlines the City's spending plan and priorities for the fiscal year, which runs from October 1, 2024 to September 30, 2025.

The City's budget document 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 2024/2025 budget was prepared with the goal of providing quality, innovative services that set the standard for professionalism, and excellence, leveraging Lancaster for the future.

The City remains fiscally sound in the midst of the global impacts of the fluctuating economy, and climate changes. Overall, we experienced a 24.47 increase in total taxable value. Certified Taxable Values increased from \$5,267,696,877 in 2023 to \$6,556,867,678 in 2024. The City continues to experience record-breaking growth with an increase of \$636,774,919 in new construction for 2024 compared to \$400,539,649 in 2023. Sales tax is trending to end the year above budgeted estimates. With month-end and quarterly financial review, we remained prudent with expenditures to ensure long-term fiscal sustainability.

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

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

The budget projects revenues for all funds in FY 2024/2025 at \$97,047,957, and operating expenditures total \$94,905,988 of which \$10,138,002 is for annual debt service; and a total authorized staff of 350 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 \$6,896,716 which is a 21.17% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,864,924.

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

For:

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

Councilmember Carol Strain-Burk
Councilmember Stanley Jaglowski
Councilmember Marco Mejia

The proposed tax rate is as follows:

Property Tax Rate:	\$0.604606/100
Voter-Approval Tax Rate:	\$0.605016/100
No-New Revenue Tax Rate:	\$0.552649/100
Maintenance & Operations Rate	\$0.449674/100
Debt Rate:	\$0.154932/100
Street Maintenance	\$0.025000/100
New Equipment Fund	\$0.002500/100

General Fund Revenues

The City's total tax base increased by 24.47%, or approximately \$1,289,170,801. Based on the Certified Tax Roll received from the Dallas Central Appraisal District, the City's tax base is \$6,556,867,678. From the tax rate of \$0.604606 per \$100 of assessed valuation, the maintenance and operations (M&O) apportionment of the tax rate is \$0.477174 (including Street Maintenance and New Equipment Fund) and the interest and sinking fund requirements of the tax rate is \$0.154932.

The budgeted revenue in the General Fund is \$46,116,267 of which \$10,800,000 is from sales tax, and \$27,301,789 from property tax collections compared to the budgeted revenues of \$42,001,466 in the prior fiscal year. This represents an increase of approximately \$4,114,801 or 8.92%.

The two largest sources of revenue within this fund are property tax and sales tax. These two sources account for approximately 82.62% of the fund's total revenue in FY 2024/2025. Based on revenue estimates, sales taxes represent 23.42% and property tax revenue represents 59.20% of the total General Fund operating budget.





Street Maintenance Fund

City Council adopted the Street Maintenance Fund by City Ordinance 2019-09-35. The source of funds for the Street Maintenance Fund are a portion of the City's Maintenance and Operations (M&O) tax revenue. The Street Maintenance Fund revenue is used only for maintenance and operations costs of the City's Roadway infrastructure. The budgeted revenue for Street Maintenance Fund in FY 2024/2025 is \$1,636,616 which is \$0.025 of the M&O revenue.

New Equipment Fund

This budget includes the New Equipment Fund for FY 2024/2025. As the City continues to grow, this fund is intended to prepare the City for long-term needs. The source of funds for the New Equipment Fund shall be the City's Maintenance and Operations (M&O) tax revenue; \$0.0025 is dedicated to the New Equipment Fund. The budgeted revenue for New Equipment Fund in FY 2024/2025 is \$163,196, which is \$0.0025 of the M&O revenue.

General Fund Expenditures

The total General Fund expenditures are budgeted at \$46,228,888 which is approximately an 9.91% increase from the FY 2023/2024 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 2024/2025 budget places great emphasis on maximizing limited resources and developing long-term sustainability.

Compensation Survey

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

The budget continues steps towards achieving the stated goal by providing a 3% pay plan adjustment for general government and a 3% pay plan adjustment for public safety employees. The proposal also increases part-time starting salaries from \$14.00 to \$16.00.

Water and Wastewater Fund

Expenses for FY 2024/2025 are budgeted at \$23,400,425 a \$1,773,290 increase from the prior fiscal year. The City incurred an increase in costs from Dallas Water Utilities (DWU). The budget





is prepared with the implementation of the year 3 fee increase recommendation of the 5-year utility rate study.

The water and wastewater rate increase for FY 2024/2025 is as follows:

- The base water bill remained \$25.65.
- The rate per 0 gallons up to 15,000 gallons increased from \$3.27 to \$3.59
- The rate for 15,000 to 30,000 gallons increased from \$4.06 to \$4.46
- The rate for 30,000 or more gallons increased from \$5.11 to \$5.61
- The base wastewater bill remained \$19.56.
- The price per 1000 gallons of usage increased from \$10.05 to \$11.65.

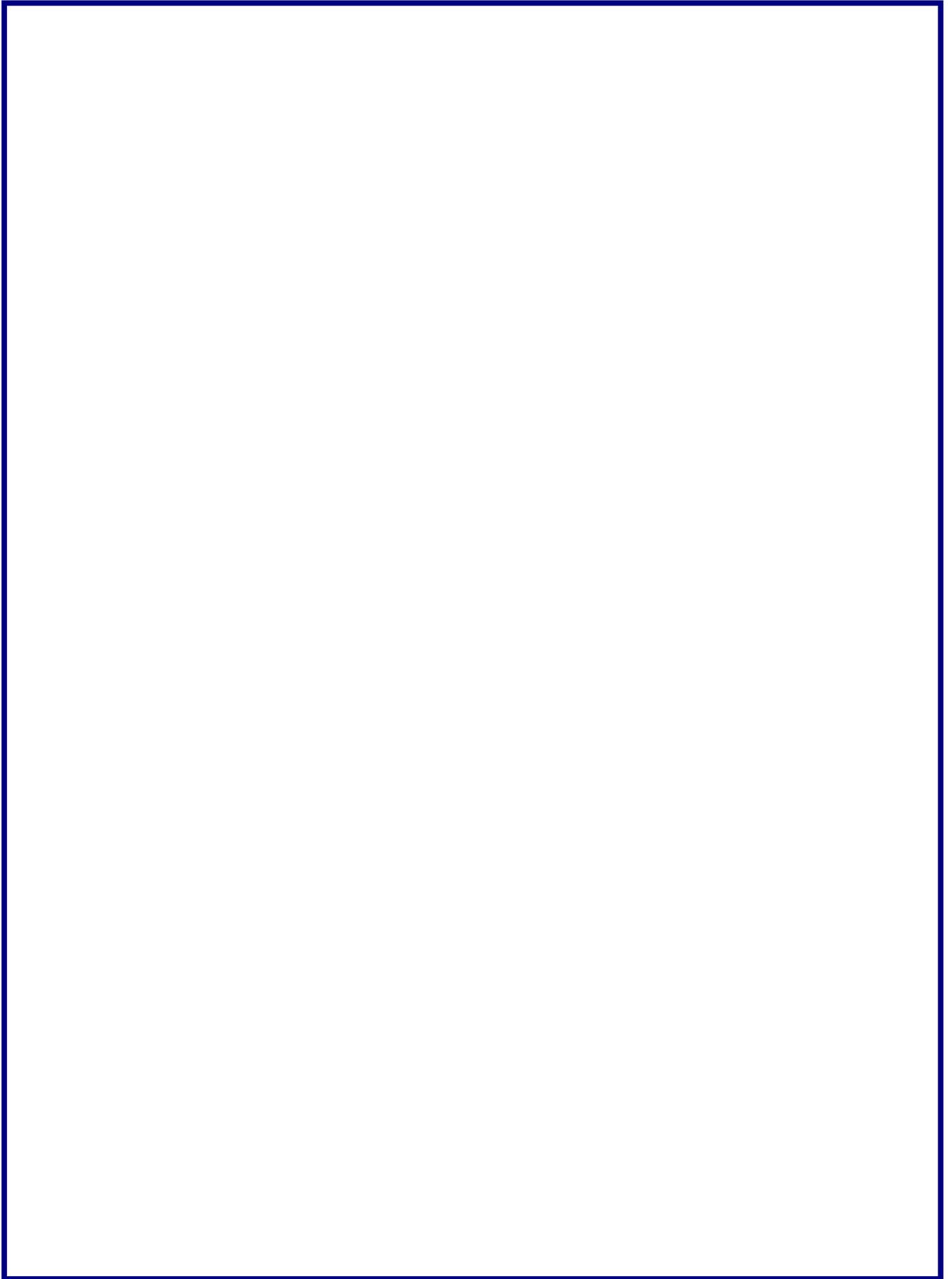
Summary

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

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

Respectfully submitted,

Opa Mauldin-Jones
City Manager



EXECUTIVE SUMMARY

This Executive Summary has been prepared as a general overview to the FY 2024/2025 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.

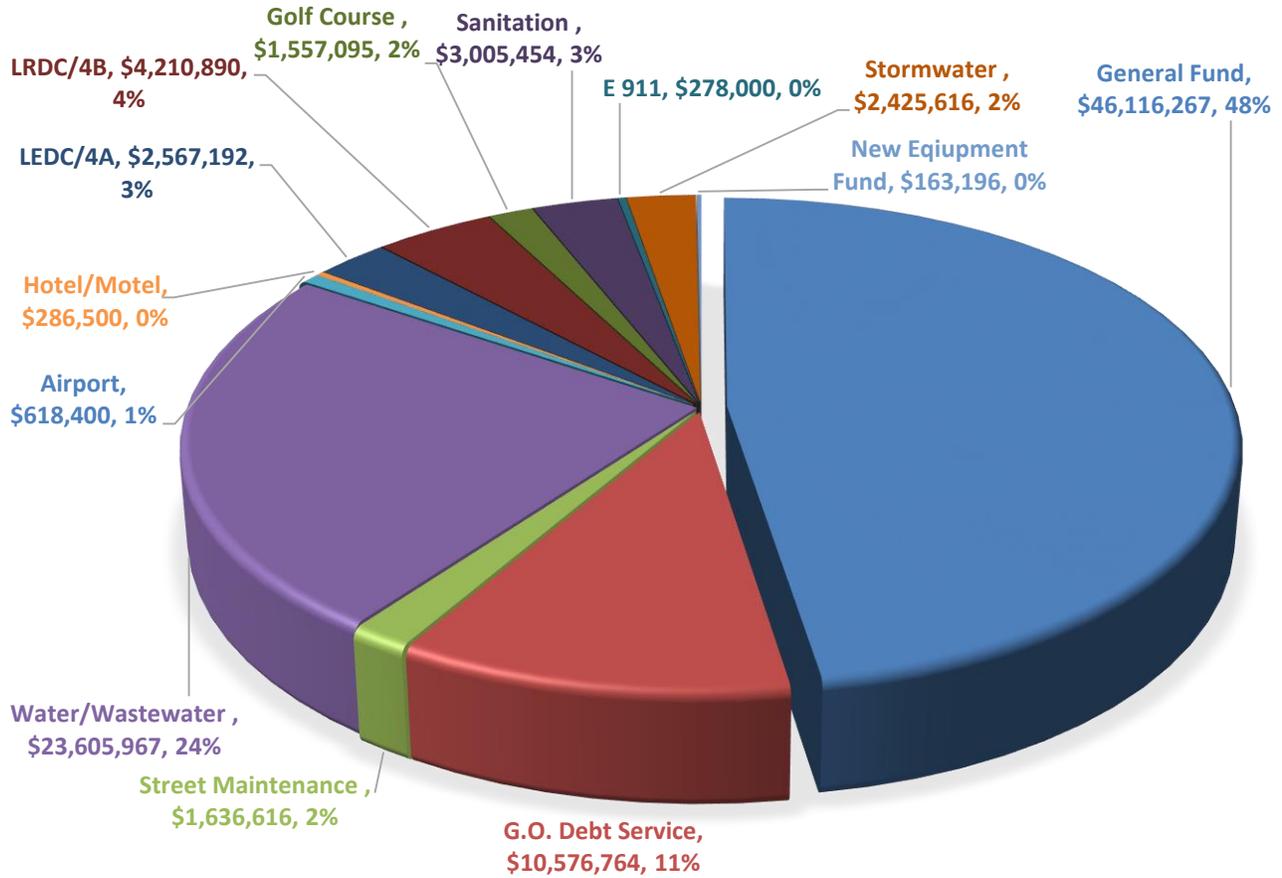
The City Council has adopted six goals aimed at guiding Lancaster's future growth and development as well as focusing on the efforts of the City organization. The goals incorporated in the 2024/2025 budget are as follows:

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

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

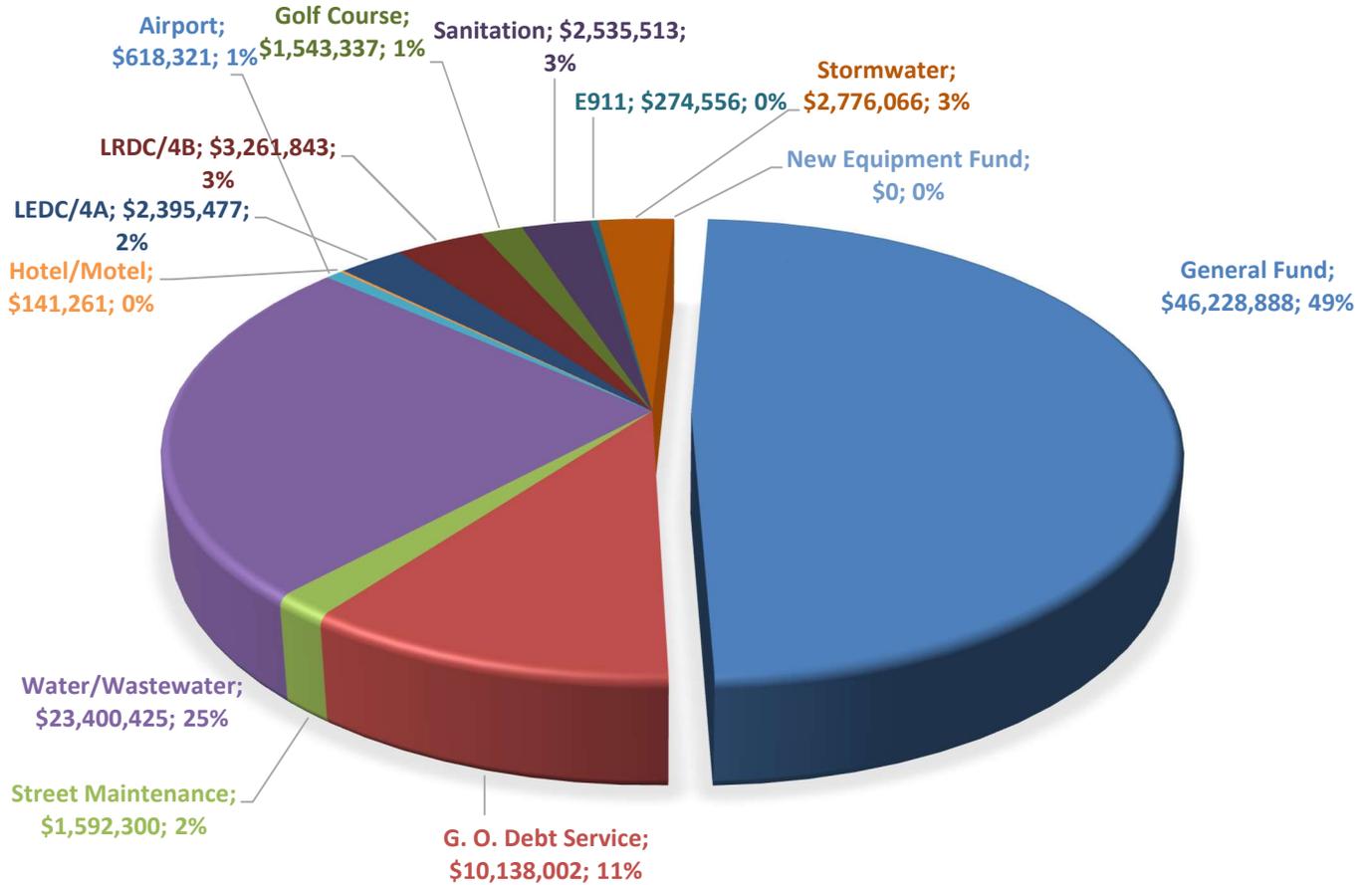
Summary of Revenue by Fund

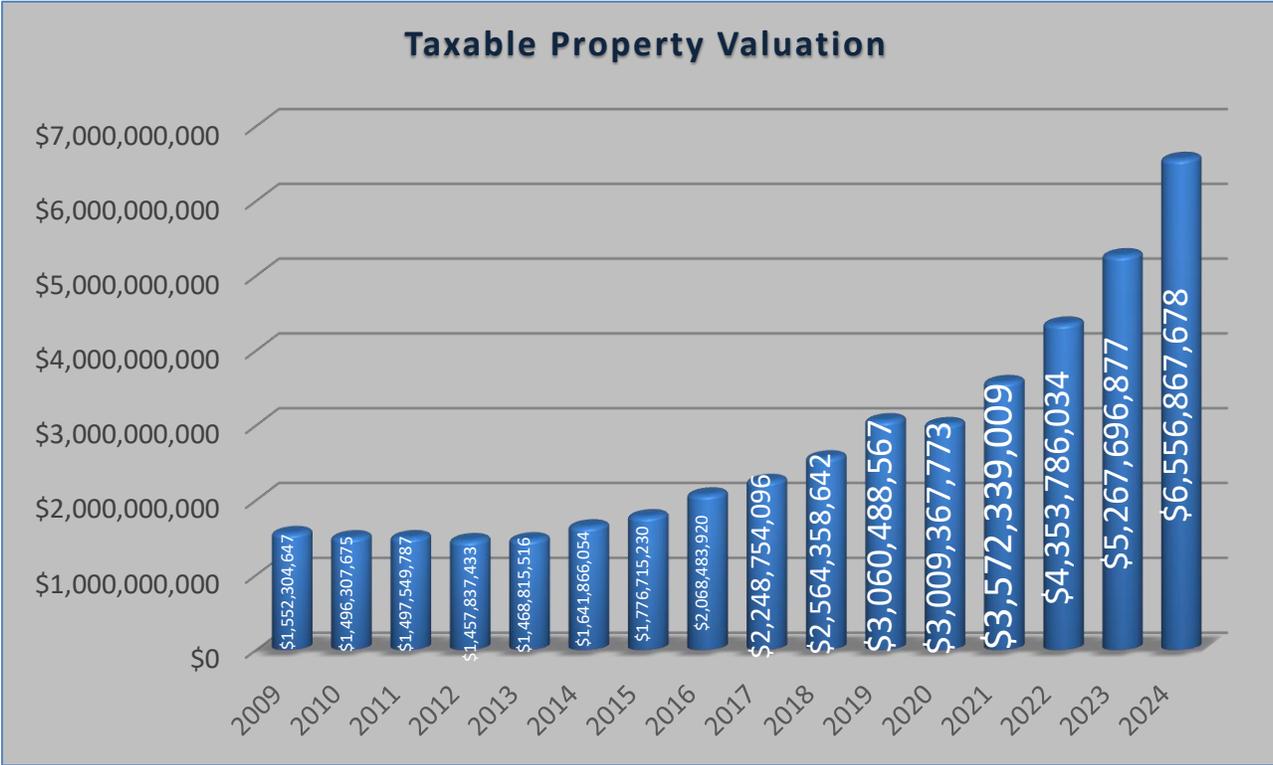
FY 2024-2025



Summary of Expenditures by Fund

FY 2024-2025





TAX RATE

The approved budget for FY 2024/2025 reflects a change in the ad valorem tax rate of \$0.604606. The distribution for the tax rate has changed from FY 2023/2024 set at \$0.449674 per \$100 valuation for Operations and Maintenance and \$0.154932 per \$100 valuation for the Interest and Sinking.

PROPERTY TAX HISTORICAL DISTRIBUTION

Fiscal Year	Operating & Maintenance	Street Maintenance Fund	New Equipment Fund	Interest & Sinking	Total Tax Rate
Fiscal Year 2009-2010	.650200			.217300	.867500
Fiscal Year 2010-2011	.601200			.266300	.867500
Fiscal Year 2011-2012	.601200			.266300	.867500
Fiscal Year 2012-2013	.601200			.266300	.867500
Fiscal Year 2013-2014	.601200			.266300	.867500
Fiscal Year 2014-2015	.601200			.266300	.867500
Fiscal Year 2015-2016					
Fiscal Year 2016-2017	.601200			.266300	.867500
Fiscal Year 2017-2018	.601200			.266300	.867500
Fiscal Year 2018-2019	.601200			.266300	.867500
Fiscal Year 2019-2020	.570200	0.025		.245725	.840925
Fiscal Year 2020-2021	.580167	0.025		.214569	.819736
Fiscal Year 2021-2022	.564061	0.025		.180226	.769287
Fiscal Year 2022-2023	.503884	0.025	0.0025	.160438	.691822
Fiscal Year 2023-2024	.456572	0.025	0.0025	.154932	.639004
Fiscal Year 2024-2025	.422174	0.025	0.0025	.154932	.604606

TOP TEN PROPERTY TAX PAYERS FY 2023/2024

Owner Name	Market	Taxable
WALMART FULFILLMENT SVCS LLC	\$200,380,860	\$200,380,860
CSHV 20 35 LLC	\$94,635,360	\$94,635,360
WALMART STORES EAST LP	\$94,173,550	\$94,173,550
HILLTOP BOTTLING WORKS LLC	\$92,781,820	\$92,781,820
MIDPOINT OWNER LLC	\$81,931,840	\$81,931,840
LIBERTY PROPERTY LIMITED	\$70,915,200	\$70,915,200
DUKE REALTY LAND LLC	\$68,907,840	\$68,907,840
WHITE TRACT TRACT LLC	\$59,939,230	\$59,939,230
WHITE TRACT TRACT II LLC	\$55,884,820	\$55,884,820
CSHV 20 35 LLC	\$40,825,660	\$40,825,660
TOTAL TAX UNIT	\$841,352,650	\$811,740,892

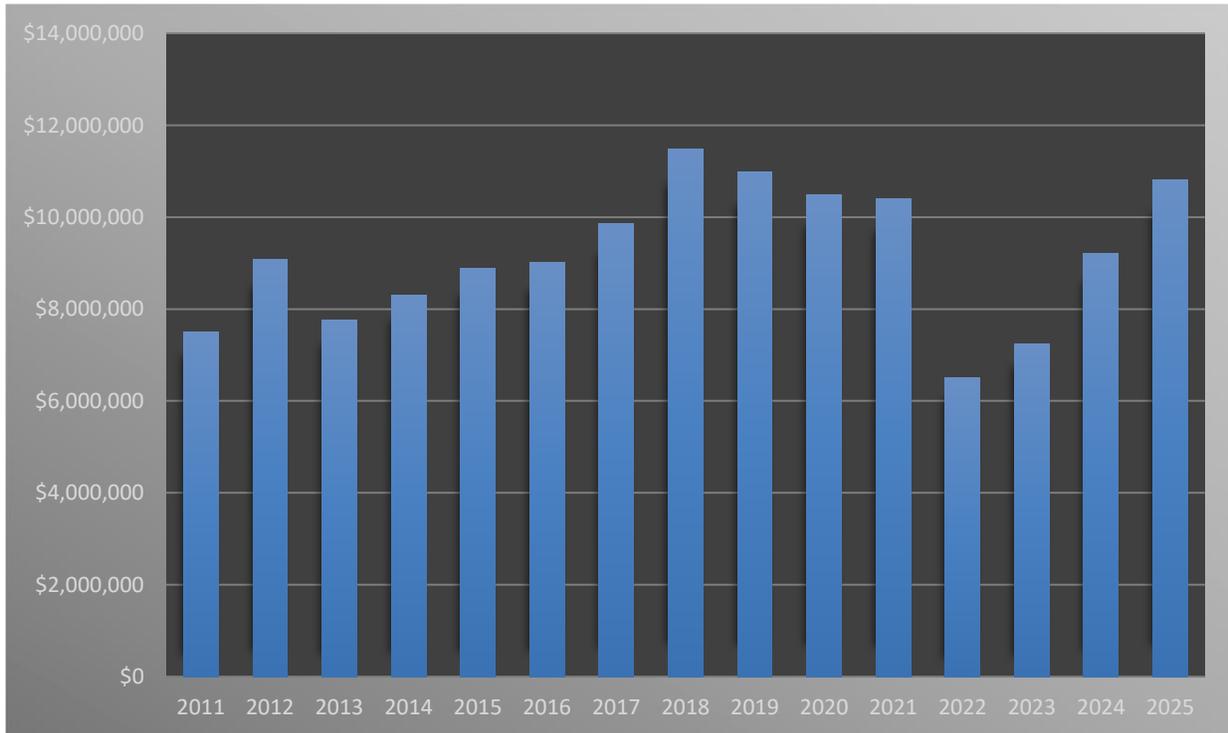
SALES TAX

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

General Fund Sales tax is budgeted at \$9,200,000 which accounts for 21.90% 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

GENERAL FUND SALES TAX REVENUE



FRANCHISE FEES

Franchise Fees are charged for the continued use of the public rights-of-way. Franchise Fees account for approximately 3.98% of General Fund revenue. The largest portion of franchise revenue is derived from electric franchise. Total Franchise Fees are projected at \$1,835,000.

INTERFUND 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
LEDC
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 6.11% of the General Fund budgeted revenue. The budget for transfers is \$2,816,919.

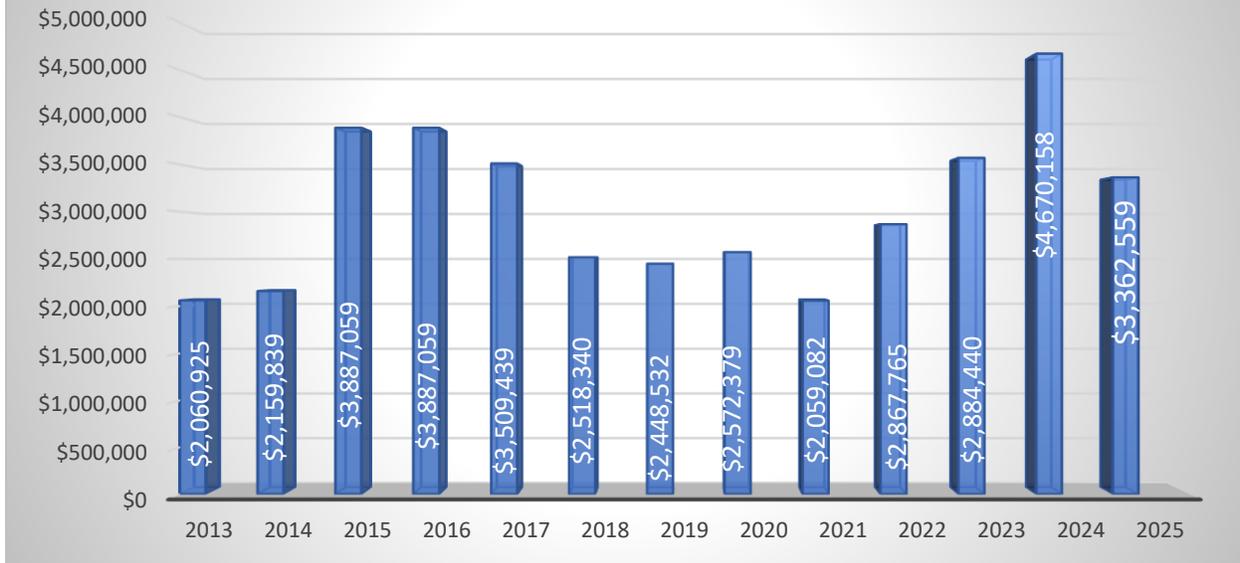
FINES AND FORFEITURES

Fines and Forfeitures include revenue derived from various sources such as court fines, animal fees, and other public safety fees including warrant, subpoena, and probation fees. Fines and forfeitures account for approximately 1.29% of General Fund revenue. Fines and Fees are budgeted at \$594,900.

CHARGES FOR SERVICE, INTEREST, AND OTHER REVENUE

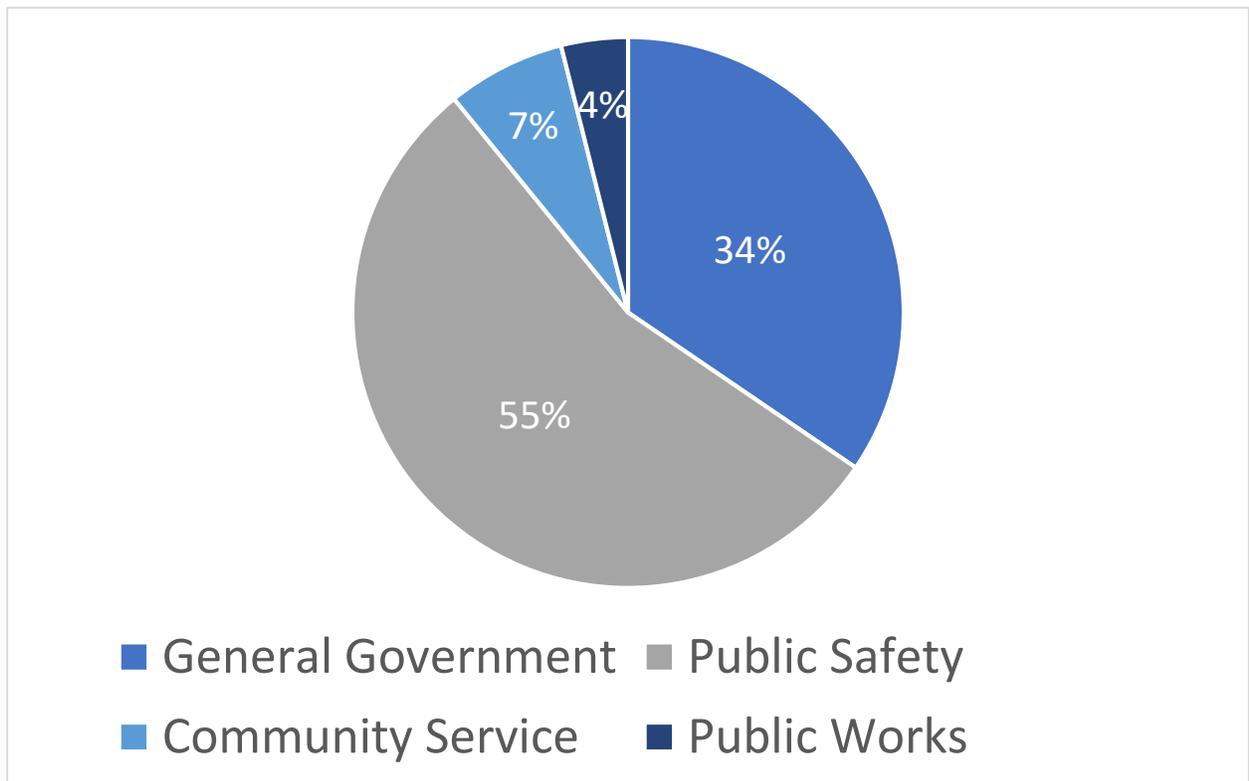
Other revenue consists of various sources including ambulance service, interest earnings, refunds and recoveries of expenditures. The Fiscal Year 2024/2025 budget for other revenue is \$3,362,559; which consists of the following revenue sources from the General Fund: Other Taxes, Licenses and Permits, Intergovernmental, Changes for Services, Interest, Miscellaneous, and Grants and Other Income.

Charges for Services, Interest and Other Revenue



GENERAL FUND EXPENDITURES

The adopted General Fund Budget for Fiscal Year 2024/2025 is \$46,228,888 This is an increase of 9.91% from the Fiscal Year 2023/2024 adopted budget. The following narrative section describes the expenditures in detail.



PUBLIC SAFETY

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, Emergency Management, Municipal Court, City Marshal, Fire Marshal, and Public Services. The Police Department's mission is to protect the lives and property of Lancaster citizens through the enforcement of state and local laws. The Fire Department protects the lives and property of Lancaster citizens by providing fire suppression, emergency medical assistance, and education programs.

Public Safety accounts for 55% of the General Fund budget. The total Public Safety budget is \$24,324,330. This represents approximately a 1.57% increase from the Fiscal Year 2023/2024 budget.

GENERAL GOVERNMENT

The general government function accounts for approximately 34% 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 \$15,382,920.

OTHER DIVISIONS

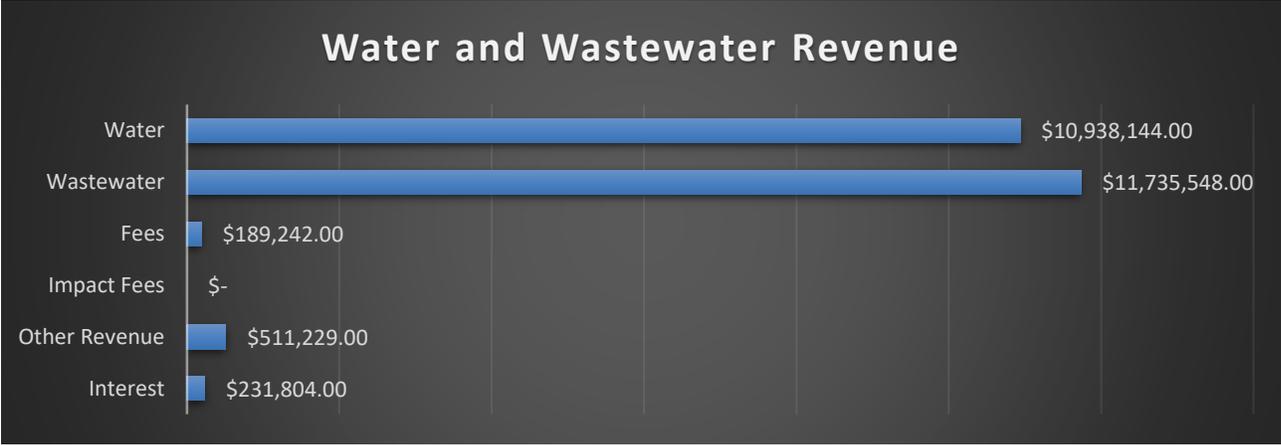
Other departments include Public Works, Community Services, Community Development and Non-Departmental. These divisions make up approximately 12% of General Fund Expenditures. The total approved budget is \$4,844,593.

FUND BALANCE

The General Fund is estimated to end the 2024/2025 fiscal year with a fund balance of \$8,321,199.84. This represents approximately 18% 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 include 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 24.32% of the City's total revenues and 24.76% of the City's total expenditures.

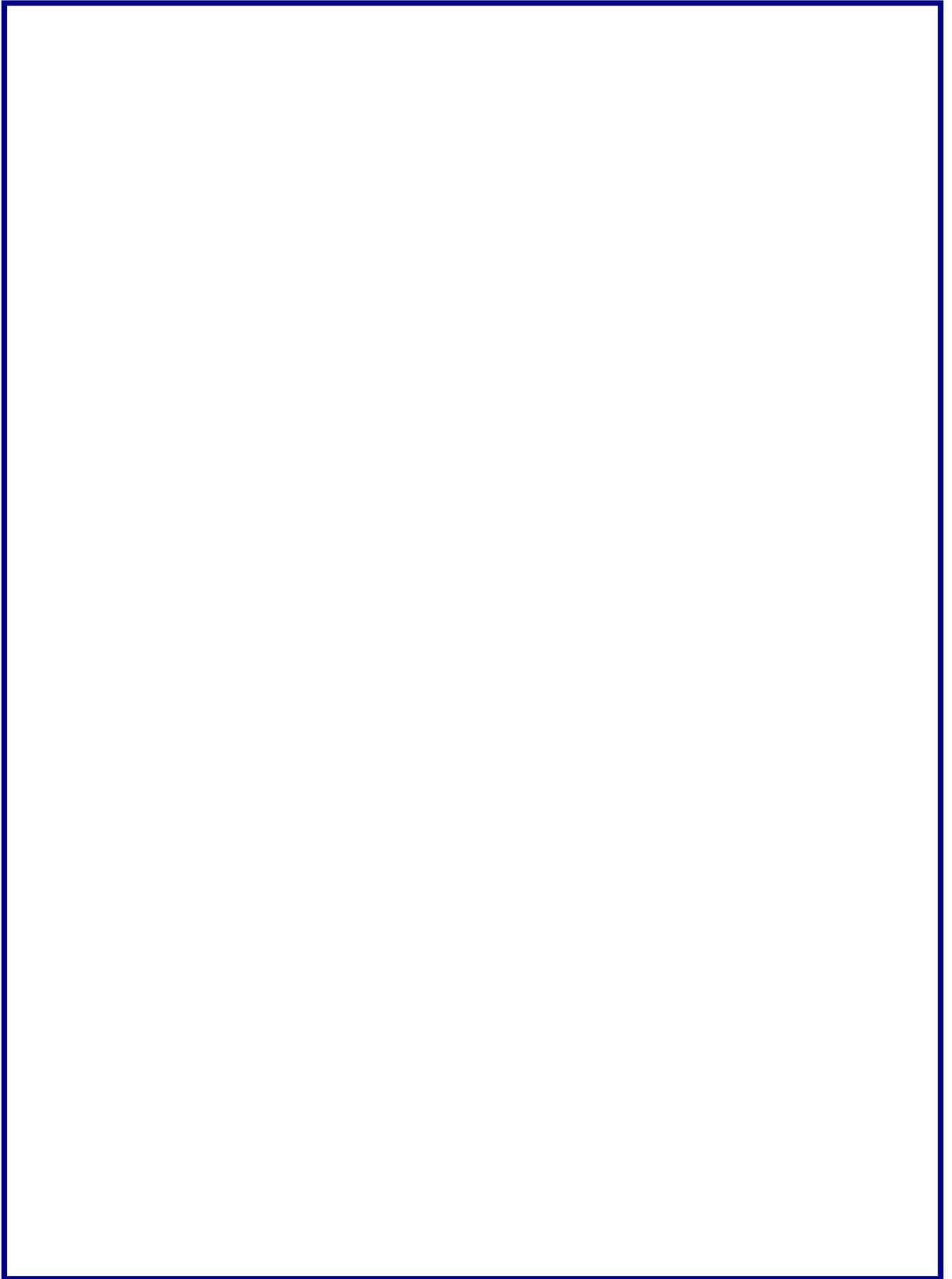


Fiscal year 2024/2025 water and wastewater revenues are expected to increase by approximately \$1,001,126 or 4.24% from year end estimates.

On September 23, 2024, City Council approved a water and wastewater increase for fiscal year 2024/2025. The base water bill remained \$25.65. The rate per 1,000 gallons up to 15,000 gallons increased from \$3.27 to \$3.59. The rate for 15,001 to 30,000 gallons increased from \$4.06 to \$4.46. The rate for 30,001 or more gallons increased from \$4.34 to \$4.75. Budgeted Expenditures are \$23,400,425 this fiscal year compared to the prior year of \$21,627,135. The Water and Wastewater fund balance is projected to be \$27,588,313 at the end of the 2024 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, "Honest A" Bledsoe, was born in Lancaster, Garrard County, Kentucky in 1801. 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. Within the 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 design when he laid out Lancaster, 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: 42,183

Land Area: 33.150 Sq. Miles

Median House Value: \$278,374 (Market value)

Average Household Income: \$65,323

Housing – The average new housing costs in the City of Lancaster range from the \$280,000's and up. The residential housing in the community consists of single-family 97% and multi-family 3%. The median household income is \$65,323. The average family size is 2.92*.

Health Facilities – Alpha Medical Center opened its facility in 2003 and 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 variety 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 Recreation Center 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. Also included is a 3,300 square foot banquet room and catering kitchen for receptions, weddings and every type of social event and meeting. The banquet facility features a covered outdoor terrace and courtyard that overlooks the 6-acre pond.

Lancaster Community Park is home to an 11,500 square foot Senior Life Center. The Senior Life Center features a dining hall with a capacity of 150 diners, a large arts and craft room, billiard room, card room and medical consultation room. The dining room has a 100 square foot stage and a commercial kitchen. The Senior Life Center also offers internet access and classes for senior citizens. The Senior Life 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 \$106 Million annual budget to provide numerous fundamental and extra-curricular educational opportunities for Lancaster students. The district currently has six elementary schools, one 6th Grade Center, one Middle School, one 9th Grade Center, one High School and one Alternative Learning Center.

Country View Golf Course – The Country View Golf Course is a par-70 Lancaster golf course that measures over 6461 yards from the back (black) tees. It was designed by Florida Architect Ron Garl and opened for play in 1989. The golf course is an 18-hole regulation course which includes 5 sets of tees to accommodate any skill level. The course is USGA rated and layered with Champion Ultra Dwarf Bermuda greens and apart of the Texas Golf Association. In 2018, City Council approved an agreement with Touchstone Management to manage the course; however, operations of the course are still handled by the City. The golf club consists of a fully stocked golf merchandise pro shop and the Fairway Bar and Grill that includes a food and beverage menu and full-service bar. Individuals can rent the course for tournament events and utilize the indoor facilities for any special occasion.

Colleges and Universities – Dallas College Cedar Valley Campus is located on the eastern border of Lancaster and the City of Dallas on Dallas Avenue. This two-year accredited institution offers workforce training, continuing education and college preparatory programs to 2,560 students. It is affiliated with the Dallas County Community College District and has numerous resources available for residents and businesses to utilize.



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

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

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



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

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

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

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

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

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



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

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

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

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

Mayor & City Council

The map displays six city council districts in Lancaster, Texas, each color-coded and numbered. District 1 is purple, District 2 is cyan, District 3 is green, District 4 is pink, District 5 is light purple, and District 6 is yellow. Major streets shown include Daniel Dale, Cedar Dale, Wintergreen, Pleasant Run, Main, Lancaster, Hutchins, Bear Creek, and Ferris. A blue line representing a waterway or boundary runs through the districts. A red dollar sign is placed on the map near District 6. Six portraits of city officials are overlaid on the map, each with a white callout box pointing to their respective district.

Derrick Robinson

Betty Gooden-Davis
Mayor Pro Tem

Clyde C. Hairston
Mayor

Marco Mejia

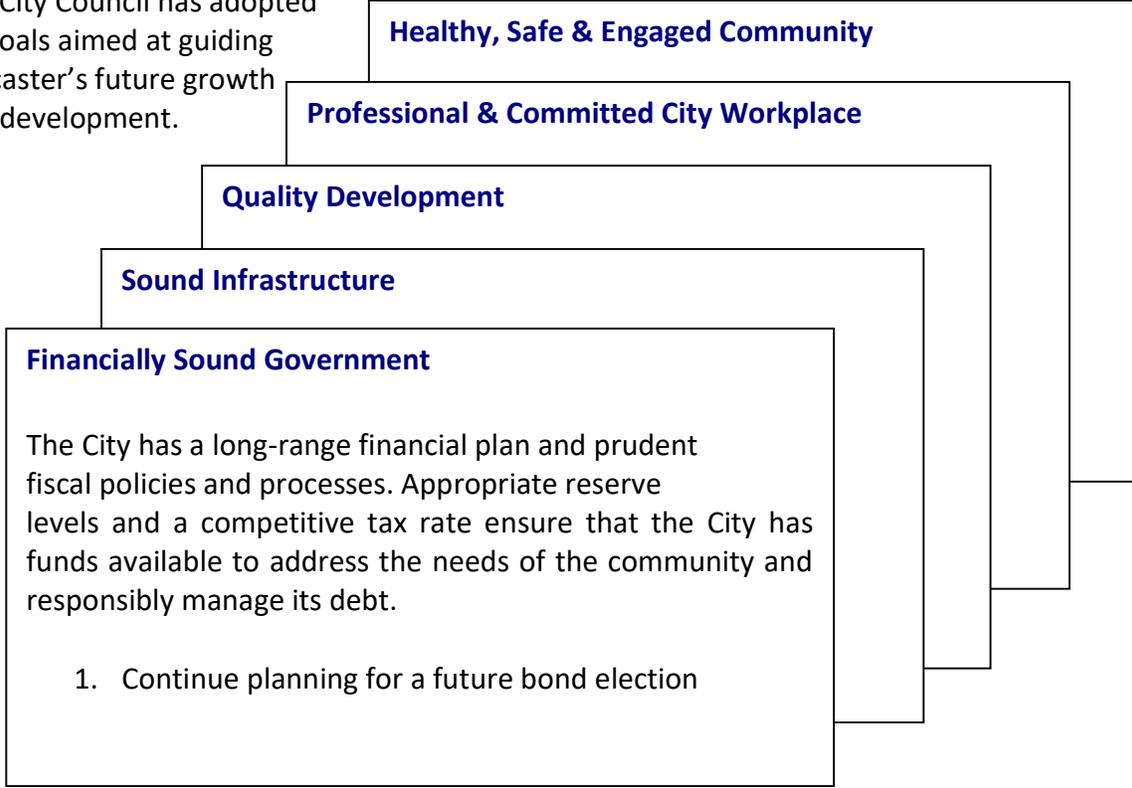
Stanley Jaglowski

Mayor Pro Tem Deputy Mitchell Cheatham

Carol Strain-Burk

2024-2025 Goals and Objectives

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



Financially Sound City Government

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

- Continue planning for a future bond election

Sound Infrastructure

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

- Evaluate the Stormwater Ordinance

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.

- Implementation of development priorities including high-quality diverse housing, commercial and retail growth and small businesses
- Plan for a future City Hall
- Update comprehensive Plan & review all overlay districts and specific use (SUP) requirements
- Finalize Quality Residential Pattern Book including Residential Development Incentives.
- Breezeway (Downtown/Public Space) usage policy
- Economic Development business recruitment & job creation.
- I35/I20/Loop 9 Corridor regulation and Land Use Table Review, amend & implement
- Historic Landmark Preservation Committee Ordinance Review

Professional and Committed City Workforce

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

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

- Provide competitive salaries
- In house attorney

Healthy, Safe and Engaged Community

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

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

- Strengthen relationships with LISD & pursue joint ISD board & City Council meeting
- Enhance awareness of Code Compliance Regulations
- Marketing videos to promote City Council priorities
- Promote responsible pet ownership programs

Executive Leadership Team



**Carey Neal, Jr.,
Deputy City Manager**



**Opal Mauldin-Jones,
City Manager**



**Dori Lee,
Assistant City Manager/Human Resources Director/Civil Service Director**



**Sorangel O. Arenas,
City Secretary**



**Rifat Alam,
Director of Public Works**



**Vicki Coleman,
Director of Development Services**



**Michael Delmore,
Chief Financial Officer**



**Vershurn Ford,
Director of Community & Public Relations**



**Kenneth Johnson,
Fire Chief**



**Christine Harris Reed,
Director of Finance**



**Jermaine Sapp,
Director of Equipment & Facility Services**



**Shane Shepard,
Director of Economic Development**



**Samuel Urbanski,
Police Chief**



**Timothy Vessakosol,
Director of Parks and Recreation**



**Christopher 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.

RESOLUTION NO.2024-09-87

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 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

City of Lancaster, Texas
FINANCIAL MANAGEMENT POLICY
September 23, 2024



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CITY OF LANCASTER, TEXAS
FINANCIAL MANAGEMENT POLICY STATEMENT

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

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

- VII. Intergovernmental Relations**
Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.
- VIII. Grants**
Aggressively investigate, pursue and effectively administer federal, state, local and foundation grants and other related programs, 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 statues 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 equaling expenditures.

XV. Five Year Financial Plans

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

I. Revenues

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

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced 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, 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 and the process shall be documented and disclosed to the City's auditors for review. All revenue collections will be consolidated and deposited under Finance and will 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. For purchases where competitive bids are required at least two quotes must be made by HUB vendors as required by policy.

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 and between same fund departments 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 the state authorized limit 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-spensible – 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: and (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%
LRDC	12.00%	18.00%	25.00%
LEDC	12.00%	18.00%	25.00%
Sanitation	12.00%	18.00%	25.00%
Hotel Occup Tax	12.00%	18.00%	25.00%
Stormwater	12.00%	18.00%	25.00%
Street Maint	12.00%	18.00%	25.00%

Debt Service Funds interest and principle of Current Year Debt Payment

Use of Fund Balance/Net Assets

Fund Balance/Net Assets shall be used only for emergencies, nonrecurring 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 captured. 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 noninfrastructure 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, take the funds from fund balance/retained earnings as allowed by the Fund Balance/Net Assets Policy 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 forecast, 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 guidelines 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 the principle and interest 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 and facilities and to develop joint programs to improve service to its citizens (Interlocal Cooperation Contracts Act, Chapter 791 of the Texas Government Code).

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 and related programs 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 nonresidential 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 independent external 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~~ Director of Finance 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~~ Director of Finance 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

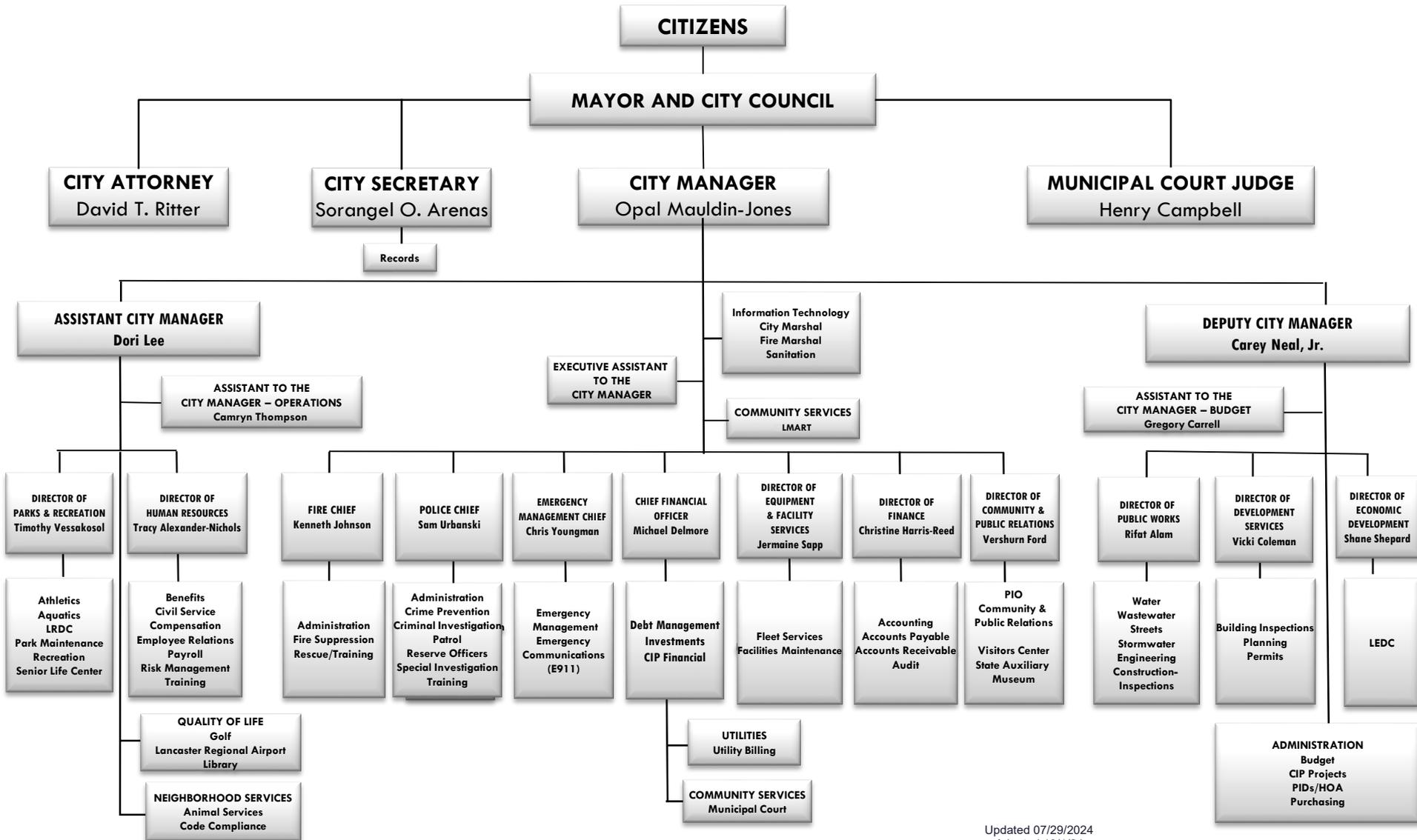
the impact on future revenue and expenditures from changes in the economy, population change, and implementation of the CIP including planned bond sales.

PERSONNEL AND SALARY INFORMATION



FY 2024-2025 Organizational Chart

City of Lancaster





CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 10/1/2024

City of Lancaster Personnel Schedule

	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
City Manager's Office 01-02	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 - Budget	1522	15-E	0.75	0.75	0.75
	Assistant to the City Manager - Operations	1522	15-E	0.75	0.75	0.75
	Budget Analyst	1534	15-E	1	0.75	0
	Admin. & Comm. Relations Supervisor	1416	14-E	0.75	0	0
	CM Executive Assistant	1320	13-E	0	0	1
	CM Executive Assistant	6004	60-N	1	1	0
	Administrative Secretary	5522	55-N	0.5	0.5	0.5
	TOTAL				7.5	6.5
City Attorney 01-05	City Attorney	1824	NON	0	0	1
	Administrative Secretary	5522	55-N	1	1	0.5
	TOTAL				0	0
Building Services 01-06	Building Maint. Worker II	5608	56-N	2	2	2
	TOTAL				2	2
Municipal Court 01-08	Court Administrator	1401	14-E	1	1	1
	Court Clerk	5402	54-N	3	3	3
	TOTAL				4	4
Building Inspections 01-09	Building Official	1603	16-E	1	1	1
	Inspection Manager	1418	14-E	1	1	1
	Plans Examiner	6006	60-N	1	1	1
	Building Inspector	5902	59-N	1	1	1
	TOTAL				4	4
Fleet Services 01-10	Director of Equipment & Facility Services	1810	NON	1	1	1
	Fleet Superintendent	1532	15-E	1	1	1
	Lead Mechanic	5806	58-N	1	1	1
	Mechanic/Fleet Services	5603	56-N	2	2	2
	TOTAL				5	5



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City of Lancaster Personnel Schedule

Streets 01-12	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Foreman III	6021	60-N	0	0	1
	Foreman II	5905	59-N	1	1	0
	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 22/23	Adopted 23/24	Proposed 24/25
	Park Operations Manager	1517	15-E	1	1	1
	Foreman III	6022	60-N	0	0	1
	Foreman II	5913	59-N	1	1	0
	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 22/23	Adopted 23/24	Proposed 24/25
	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	0
	Property & Evidence Tech.	5714	57-N	1	1	0
	Public Service Officer	5523	55-N	6	6	0
	Administrative Secretary	5522	55-N	1	1	0
TOTAL				75	75	66

Fire 01-15	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	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	34	34	39
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				73	73	78



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City of Lancaster Personnel Schedule

Planning & Development 01-17	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		Planning Manager	1618	16-E	1	0
	Sr. Planner	1614	16-E	0	1	1
	Planner II	1424	14-E	1	0	0
	Planning Technician	5606	56-N	1	1	1
	TOTAL			3	2	2

City Secretary 01-18	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		City Secretary	1998	NON	1	1
	Deputy City Secretary	5916	59-N	1	1	1
	Administrative Secretary	5522	55-N	1	1	0.5
	TOTAL			3	3	2.5

Finance 01-19	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		Chief Financial Officer	1825	NON	0	0
	Director of Finance	1703	NON	1	1	1
	Asst. Director of Finance	1826	18-E	0	0	1
	Asst. Director of Finance	1712	17-E	1	1	0
	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	5.75

Animal Services 01-24	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		Neighborhood Services Manager	1422	14-N	0.5	0.5
	Lead Animal Services Officer	5807	58-N	1	1	1
	Animal Services Officer	5719	57-N	2	3	3
	Rescue Coordinator	5726	57-N	0	0	1
	Animal Shelter Attendant	5111	51-N	1	2	2
	PT On Call Animal Control	0065	01-N	0.5	0	0
	PT Animal Shelter Attendant (.5)	0064	01-N	0.5	0	0
	TOTAL			5.5	6.5	7.5

Purchasing 01-29	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		Purchasing Agent	1515	15-E	1	1
	TOTAL			1	1	1



CITY OF LANCASTER

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Proposed 10/1/2024

City of Lancaster Personnel Schedule

Human Resources 01-31	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	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 22/23	Adopted 23/24	Proposed 24/25
	Emergency Management Chief	1718	NON	1	1	1
	Dispatch Manager	1536	15-E	0	0	1
	Dispatch Manager	1415	14-E	1	1	0
	Communications Supervisor	6014	60-N	4	4	4
	911 Dispatchers	5727	57-N	0	0	8
	911 Dispatchers	5602	56-N	8	8	0
	PT - 911 Dispatchers	0012	01-N	1	1	1
TOTAL				15	15	15

Code Compliance 01-35	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Neighborhood Services Manager	1422	14-N	0.5	0.5	0.5
	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				8.5	8.5	8.5

Development Services 01-36	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Director of Development Services	1804	NON	1	1	1
	Assistant Director of Development Services	1722	17-E	0	1	1
	Fire Plans Manager	1419	14-E	1	1	1
	Permit Technician	5606	56-N	2	2	2
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				5	6	6

Information Technology 01-37	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	IT Manager	1723	17-E	0.75	0.75	0.75
	GIS Coordinator	1519	15-E	0.25	0.25	0.25
	Cybersecurity & Applications Administrator	1426	14-E	0	1	1
	Computer Systems Admin.	6008	60-N	2	1	1
IT Technician	5609	56-N	1	1	1	
TOTAL				4	4	4



CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 10/1/2024

City of Lancaster Personnel Schedule

Fire Marshal 01-38	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Fire Marshal	1725	17-E	1	1	1
	Fire Inspector	6020	60-E	0	0	1
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				2	2	3

City Marshal 01-39	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	City Marshal	6009	60-N	1	1	1
	Warrant Officer	5524	55-N	2	2	2
	TOTAL				3	3

Records 01-40	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Records Manager	1421	14-E	1	1	1
	Records Technician	5417	54-N	3	3	3
	TOTAL				4	4

Community Services 01-51	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Lancaster Mobile Assessment Response Team (LMART) Manager	1535	15-E	0	0	1
	TOTAL				0	0

Public Services 01-54	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	CID Technician	5716	57-N	0	0	1
	Property & Evidence Tech.	5714	57-N	0	0	1
	Public Service Officer	5523	55-N	0	0	6
	Administrative Secretary	5522	55-N	0	0	1
TOTAL				0	0	9

Communication & Public Relations 01-55	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Director of Community & Public Relations	1823	NON	0	0	1
	Public Relations Manager	1726	17-E	0	1	0
	Special Events Coordinator	1513	15-E	0	0	1
	Community & Public Relations Coordinator	1529	15-E	1	0	0
	Multimedia Specialist	5610	56-N	0	1	1
	Public Relations Specialist	5611	56-N	0	1	1
	Administrative Secretary	5522	55-N	0	0	1
TOTAL				1	3	5

GENERAL FUND TOTAL	250.25	252.25	263.5
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CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 10/1/2024

City of Lancaster Personnel Schedule

PW - Administration Engineering 05-02	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Deputy City Manager	1901	NON	0.25	0.25	0.25
	City Engineer	1707	17-E	1	1	1
	Project Engineer	1720	17-E	1	1	1
	IT Manager	1723	17-E	0.25	0.25	0.25
	GIS Coordinator	1519	15-E	0.5	0.5	0.5
	Assistant to the City Manager - Budget	1522	15-E	0.25	0.25	0.25
	Assistant to the City Manager - Operations	1522	15-E	0.25	0.25	0.25
	Admin. & Comm. Relations Supervisor	1416	14-E	0.25	0	0
	Budget Analyst	1534	15-E	0	0.25	0
	Project Manager	1404	14-E	1	1	1
	Construction Inspector	5903	59-N	2	2	2
TOTAL				6.75	6.75	6.5
Utility Billing 05-20	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	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 22/23	Adopted 23/24	Proposed 24/25
	Director of Public Works	1803	NON	0.5	0.5	0.5
	Assistant Director of Public Works	1822	18-E	0.5	0.5	0.5
	Superintendent-W/WW	1601	16-E	1	1	1
	Foreman III	6003	60-N	1	1	1
	Crew Leader	5711	57-N	1	1	1
	Water Systems Operator	5705	57-N	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
	Maintenance Worker II	5201	52-N	3	3	3
TOTAL				9	9	9
Meter Reading 05-27	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Meter Technician	5310	53-N	2	2	2
TOTAL				2	2	2
Waste Water 05-30	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	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				32.25	32.25	32



CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 10/1/2024

City of Lancaster Personnel Schedule

Airport 09-40	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	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
AIRPORT FUND TOTAL				4.5	4.5	4

VISITORS Center & Museum 14-52	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Visitor Center & Museum Specialist	5612	56-N	0	1	1
	TOTAL				0	1

LEDC 16-02	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
	Director of Economic Development	1704	NON	1	1	1
	Assistant Director of ED	1727	17-E	0	1	1
	Research & Business Dev. Mgr	1530	15-E	1	0	0
	Administrative Secretary	5522	55-N	0.25	0.25	0.25
LEDC FUND TOTAL				2.25	2.25	2.25



CITY OF LANCASTER

SHINING STAR OF TEXAS

Proposed 10/1/2024

City of Lancaster Personnel Schedule

P&R Administration 17-02	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		Director of Parks and Recreation	1809	NON	1	1
	Administrative Secretary	5522	55-N	1	1	1
	TOTAL			2	2	2

Library 17-07	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		Library Manager	1524	15-E	1	1
	Library Assistant	5211	52-N	2	2	2
	PT Library Reference Assistant (fte .5)	0062	01-N	1.5	1.5	1
	PT Library Aide Technical Services (fte .5)	0061	01-N	1.5	1.5	1
	PT Library Circulation Attendant (fte .5)	0060	01-N	1.5	1.5	1
	PT Library Circulation Attendant (fte .25)	0060	01-N	0.25	0.25	0.25
	TOTAL			7.75	7.75	6.25

Senior Life Center 17-54	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
		Senior Center Supervisor	1315	13-E	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 22/23	Adopted 23/24	Proposed 24/25
		Assistant Director of Parks and Recreation	1713	17-E	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	5418	54-N	0	0	3
	Recreation Leader	5112	51-N	3	3	0
	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 22/23	Adopted 23/24	Proposed 24/25
		PT Youth Program Leaders (fte .50)	0011	01-N	2	2
	TOTAL			2	2	2

RECREATION FUND TOTAL				35.5	35.5	34
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CITY OF LANCASTER
SHINING STAR OF TEXAS

Proposed 10/1/2024

City of Lancaster Personnel Schedule

	Position	Job Code	Pay Grade	Adopted 22/23	Adopted 23/24	Proposed 24/25
Storm Water 53-04	Director of Public Works	1803	NON	0.5	0.5	0.5
	Assistant Director of Public Works	1822	18-E	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 III	6021	60-N	0	0	1
	Foreman II	5905	59-N	1	1	0
	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				13.25	13.25

GRAND TOTAL	338	341	350
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City of Lancaster
2024-2025 Salary Structure Detail
 Police Civil Service Personnel
 Proposed 10/1/2024



Department Pay Grade Code Position	Proposed 24/25																																																								
Police Pay Grade: P1-CS 3001 Police Officer	50	<table border="1"> <tr><td align="center" colspan="8">Step 1</td></tr> <tr><td align="center" colspan="8">Non Certified</td></tr> <tr><td align="center" colspan="8">25.24</td></tr> <tr><td align="center" colspan="8">2,019.12</td></tr> <tr><td align="center" colspan="8">4,374.76</td></tr> <tr><td align="center" colspan="8">52,497.12</td></tr> </table>								Step 1								Non Certified								25.24								2,019.12								4,374.76								52,497.12							
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52,497.12																																																									
<i>Frequency:</i>		Certified	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7																																																	
<i>hourly</i>		36.63	38.18	39.81	41.19	42.61	44.09	45.64																																																	
<i>bi-weekly</i>		2,930.30	3,054.59	3,185.09	3,294.97	3,409.02	3,527.53	3,650.86																																																	
<i>monthly</i>		6,348.99	6,618.28	6,901.02	7,139.10	7,386.18	7,642.98	7,910.19																																																	
<i>annually</i>		76,187.92	79,419.35	82,812.28	85,669.14	88,634.20	91,715.81	94,922.28																																																	
Police Pay Grade: P2-CS 3101 Police Sergeant	7	<i>Frequency:</i>	Entry	Step 1	Step 2	Step 3	Step 4																																																		
		<i>hourly</i>	50.69	52.24	53.79	55.34	56.89																																																		
		<i>bi-weekly</i>	4,055.28	4,179.38	4,303.34	4,427.24	4,551.21																																																		
		<i>monthly</i>	8,786.45	9,055.32	9,323.91	9,592.36	9,860.96																																																		
		<i>annually</i>	105,437.34	108,663.80	111,886.92	115,108.36	118,331.48																																																		
Police Pay Grade: P3-CS 3201 Police Lieutenant	6	<i>Frequency:</i>	Entry	Step 1	Step 2	Step 3	Step 4																																																		
		<i>hourly</i>	59.83	61.68	63.53	65.38	67.22																																																		
		<i>bi-weekly</i>	4,786.78	4,934.51	5,082.29	5,230.01	5,377.74																																																		
		<i>monthly</i>	10,371.37	10,691.43	11,011.63	11,331.70	11,651.76																																																		
		<i>annually</i>	124,456.39	128,297.16	132,139.60	135,980.37	139,821.14																																																		
Police Pay Grade: P4-CS 3301 Assistant Chief	2	<i>Frequency:</i>	Entry	Step 1	Step 2	Step 3	Step 4																																																		
		<i>hourly</i>	70.79	73.00	75.21	77.42	79.62																																																		
		<i>bi-weekly</i>	5,663.51	5,840.05	6,016.78	6,193.31	6,369.98																																																		
		<i>monthly</i>	12,270.94	12,653.44	13,036.35	13,418.84	13,801.61																																																		
		<i>annually</i>	147,251.28	151,841.23	156,436.17	161,026.11	165,619.37																																																		
TOTAL POLICE	65																																																								



City of Lancaster
 2024-2025 Salary Structure Detail
 Fire Civil Service Personnel
 Proposed 10/1/2024



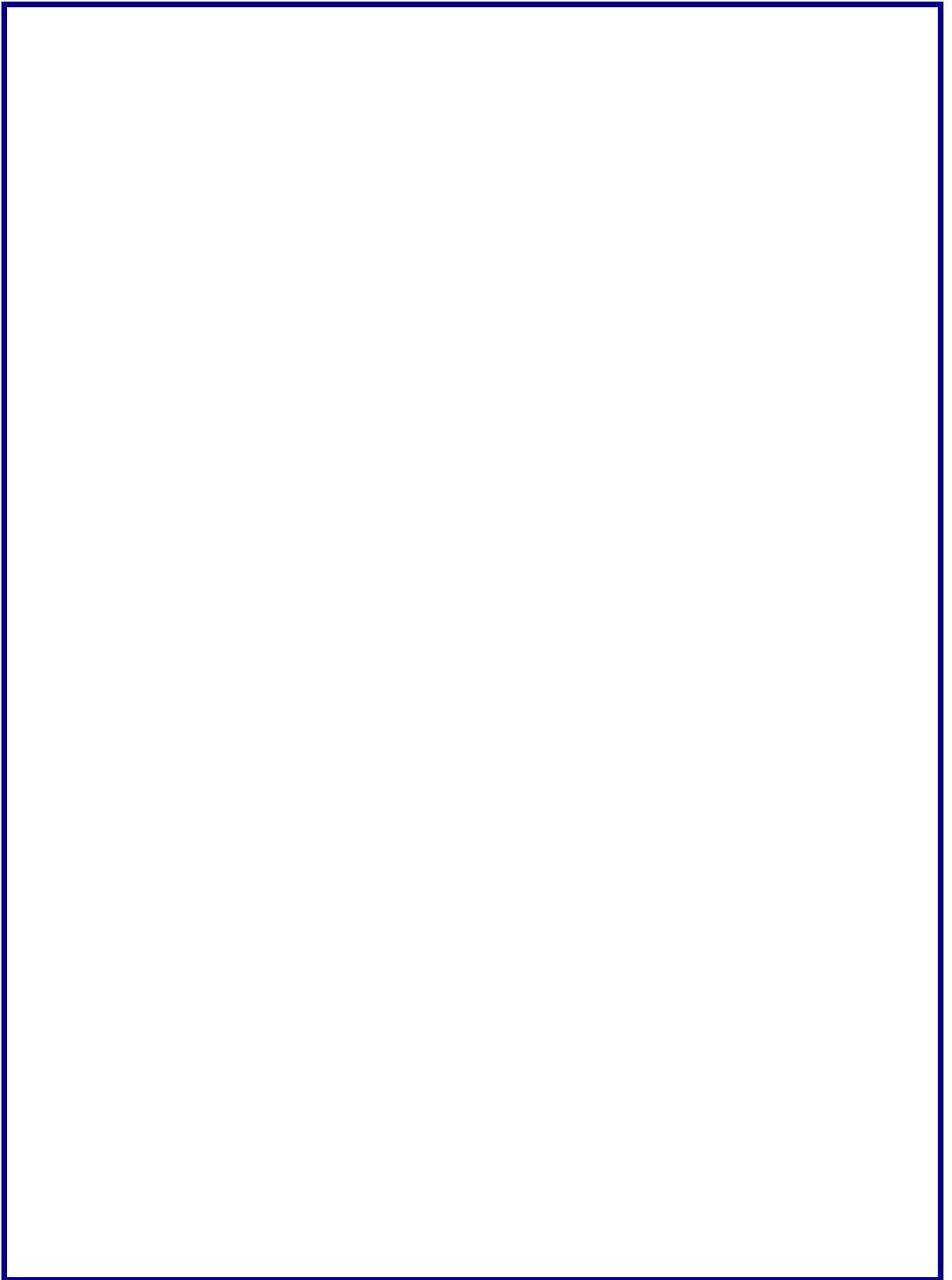
Department Pay Grade Code Position	Proposed 24/25																																							
Pay Grade: F1-CS 4001 Fire Fighter	39	<table border="1"> <tr><th>Step 1</th></tr> <tr><td>Non Certified</td></tr> <tr><td>24.74</td></tr> <tr><td>18.67</td></tr> <tr><td>1,978.97</td></tr> <tr><td>4,287.77</td></tr> <tr><td>51,453.22</td></tr> </table>	Step 1	Non Certified	24.74	18.67	1,978.97	4,287.77	51,453.22																															
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		<table border="1"> <tr> <th>Frequency:</th> <th>Certified</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> <th>Step 5</th> </tr> <tr> <td>hourly</td> <td>35.90</td> <td>37.43</td> <td>39.04</td> <td>40.40</td> <td>41.80</td> </tr> <tr> <td>* hourly</td> <td>27.09</td> <td>28.25</td> <td>29.47</td> <td>30.49</td> <td>31.55</td> </tr> <tr> <td>bi-weekly</td> <td>2,872.04</td> <td>2,994.72</td> <td>3,123.55</td> <td>3,231.77</td> <td>3,344.14</td> </tr> <tr> <td>monthly</td> <td>6,222.74</td> <td>6,488.56</td> <td>6,767.70</td> <td>7,002.16</td> <td>7,245.64</td> </tr> <tr> <td>annually</td> <td>74,672.93</td> <td>77,862.73</td> <td>81,212.38</td> <td>84,025.94</td> <td>86,947.71</td> </tr> </table>	Frequency:	Certified	Step 2	Step 3	Step 4	Step 5	hourly	35.90	37.43	39.04	40.40	41.80	* hourly	27.09	28.25	29.47	30.49	31.55	bi-weekly	2,872.04	2,994.72	3,123.55	3,231.77	3,344.14	monthly	6,222.74	6,488.56	6,767.70	7,002.16	7,245.64	annually	74,672.93	77,862.73	81,212.38	84,025.94	86,947.71		
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* hourly rate for 24-hour shift personnel only																																								
Fire Pay Grade: F2-CS 4101 Fire Engineer	21	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>45.99</td> <td>46.90</td> <td>47.81</td> <td>48.72</td> <td>49.64</td> </tr> <tr> <td>* hourly</td> <td>34.71</td> <td>35.39</td> <td>36.08</td> <td>36.77</td> <td>37.46</td> </tr> <tr> <td>bi-weekly</td> <td>3,678.84</td> <td>3,751.83</td> <td>3,824.96</td> <td>3,897.96</td> <td>3,970.89</td> </tr> <tr> <td>monthly</td> <td>7,970.82</td> <td>8,128.98</td> <td>8,287.41</td> <td>8,445.57</td> <td>8,603.59</td> </tr> <tr> <td>annually</td> <td>95,649.80</td> <td>97,547.71</td> <td>99,448.95</td> <td>101,346.86</td> <td>103,243.10</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	45.99	46.90	47.81	48.72	49.64	* hourly	34.71	35.39	36.08	36.77	37.46	bi-weekly	3,678.84	3,751.83	3,824.96	3,897.96	3,970.89	monthly	7,970.82	8,128.98	8,287.41	8,445.57	8,603.59	annually	95,649.80	97,547.71	99,448.95	101,346.86	103,243.10		
		Frequency:	Entry	Step 1	Step 2	Step 3	Step 4																																	
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		* hourly	34.71	35.39	36.08	36.77	37.46																																	
		bi-weekly	3,678.84	3,751.83	3,824.96	3,897.96	3,970.89																																	
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		* hourly rate for 24-hour shift personnel only																																						
		Fire Pay Grade: F3-CS 4201 Fire Captain	10	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>51.91</td> <td>53.33</td> <td>54.75</td> <td>56.17</td> <td>57.60</td> </tr> <tr> <td>* hourly</td> <td>39.17</td> <td>40.25</td> <td>41.32</td> <td>42.39</td> <td>43.47</td> </tr> <tr> <td>bi-weekly</td> <td>4,152.42</td> <td>4,266.08</td> <td>4,379.99</td> <td>4,493.71</td> <td>4,607.62</td> </tr> <tr> <td>monthly</td> <td>8,996.91</td> <td>9,243.17</td> <td>9,489.98</td> <td>9,736.37</td> <td>9,983.18</td> </tr> <tr> <td>annually</td> <td>107,962.90</td> <td>110,917.99</td> <td>113,879.73</td> <td>116,836.45</td> <td>119,798.19</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	51.91	53.33	54.75	56.17	57.60	* hourly	39.17	40.25	41.32	42.39	43.47	bi-weekly	4,152.42	4,266.08	4,379.99	4,493.71	4,607.62	monthly	8,996.91	9,243.17	9,489.98	9,736.37	9,983.18	annually	107,962.90	110,917.99	113,879.73	116,836.45	119,798.19
				Frequency:	Entry	Step 1	Step 2	Step 3	Step 4																															
hourly	51.91			53.33	54.75	56.17	57.60																																	
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* hourly rate for 24-hour shift personnel only																																								
Fire Pay Grade: F4-CS 4301 Battalion Chief	5			<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>60.09</td> <td>61.13</td> <td>62.17</td> <td>63.21</td> <td>64.25</td> </tr> <tr> <td>* hourly</td> <td>45.35</td> <td>46.13</td> <td>46.92</td> <td>47.70</td> <td>48.49</td> </tr> <tr> <td>bi-weekly</td> <td>4,807.02</td> <td>4,890.13</td> <td>4,973.44</td> <td>5,056.55</td> <td>5,139.86</td> </tr> <tr> <td>monthly</td> <td>10,415.21</td> <td>10,595.29</td> <td>10,775.78</td> <td>10,955.86</td> <td>11,136.36</td> </tr> <tr> <td>annually</td> <td>124,982.48</td> <td>127,143.44</td> <td>129,309.39</td> <td>131,470.33</td> <td>133,636.28</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	60.09	61.13	62.17	63.21	64.25	* hourly	45.35	46.13	46.92	47.70	48.49	bi-weekly	4,807.02	4,890.13	4,973.44	5,056.55	5,139.86	monthly	10,415.21	10,595.29	10,775.78	10,955.86	11,136.36	annually	124,982.48	127,143.44	129,309.39	131,470.33	133,636.28
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		annually	124,982.48	127,143.44	129,309.39	131,470.33	133,636.28																																	
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		Fire Pay Grade: F5-CS 4401 Asst. Chief	1	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>66.62</td> <td>68.83</td> <td>71.04</td> <td>73.25</td> <td>75.45</td> </tr> <tr> <td>* hourly</td> <td>50.28</td> <td>51.95</td> <td>53.61</td> <td>55.28</td> <td>56.95</td> </tr> <tr> <td>bi-weekly</td> <td>5,329.71</td> <td>5,506.38</td> <td>5,682.98</td> <td>5,859.64</td> <td>6,036.18</td> </tr> <tr> <td>monthly</td> <td>11,547.71</td> <td>11,930.48</td> <td>12,313.12</td> <td>12,695.89</td> <td>13,078.38</td> </tr> <tr> <td>annually</td> <td>138,572.50</td> <td>143,165.78</td> <td>147,757.38</td> <td>152,350.65</td> <td>156,940.59</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	66.62	68.83	71.04	73.25	75.45	* hourly	50.28	51.95	53.61	55.28	56.95	bi-weekly	5,329.71	5,506.38	5,682.98	5,859.64	6,036.18	monthly	11,547.71	11,930.48	12,313.12	12,695.89	13,078.38	annually	138,572.50	143,165.78	147,757.38	152,350.65	156,940.59
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* hourly rate for 24-hour shift personnel only																																								
TOTAL FIRE	76																																							



City of Lancaster
2024/2025 Part Time Position Pay Plan
 Proposed 10/1/2024



Position Title	Position Code	Hourly Rate
Airport		
Airport Operations Agent	0030	\$17.83
Administrative		
Substitute Administrative Support	0063	\$17.83
Labor		
Substitute Labor Support	0068	\$17.83
Public Safety		
Dispatcher	0012	\$24.97
Library		
Library Circulation Attendant	0060	\$16.48
Library Aide Technical Services	0061	\$16.48
Library Aide Reference Assistant	0062	\$18.36
Parks and Recreation		
Recreation Attendant	0027	\$16.48
Senior Lifeguard	0007	\$18.36
Year-Round Lifeguard	0008	\$16.48
Summer Lifeguard	0053	\$16.48
Youth Program Leaders	0011	\$16.48



FUND STRUCTURE

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
- Community Services
- Neighborhood Services - Code Compliance, Animal Services

B. Public Safety Division

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

C. Public Works Division

- Streets

D. Planning and Development Division

- Planning
- Building Inspections

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. New Equipment Fund (37)

These funds are used for the purpose of purchasing new equipment.

V. 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)

VI. Capital Improvement Funds

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

A. Capital – Non Funded Debt (03)

B. Capital – Equipment Replacement Fund (15)

C. Capital – Streets Impact Fee Fund (40)

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

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

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

E. Capital – Public Improvements Fund (44)

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

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

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

Proprietary (Enterprise) Type Funds

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

I. Water and Wastewater Fund Operating Fund (05)

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

A. Public Works Administration / Engineering (02)

B. Utility Billing Administration (20)

C. Water Operations (21)

D. Wastewater Operations (30)

E. Water and Wastewater Non-Departmental (22)

F. Meter Reading (27)

G. Utility Wholesale Costs (42)

H. Water/Wastewater Debt Service (50)

I. Transfers (80)

II. Airport Operating Fund (09)

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

III. Golf Course Operating Fund (18)

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

IV. Sanitation Operating

Fund (19) Component Units

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

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

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

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

**GENERAL
FUND**

CITY-WIDE OPERATING FUND TOTALS

As of 7/28/2024

TOTAL REVENUES		2022	2023	2024		2025
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	46,124,933	47,886,220	42,535,678	42,001,466	46,116,267
2	G.O. Debt Service	7,565,987	9,843,868	8,838,306	9,046,321	10,576,764
4	Street Maintenance	912,109	1,029,579	1,369,776	1,356,513	1,636,616
5	WaterWastewater	22,408,698	26,902,766	24,902,227	22,604,841	23,605,967
9	Airport	403,610	588,970	354,302	472,000	618,400
14	HotelMotel	333,157	439,054	348,017	270,000	286,500
16	LEDC/4A	2,339,003	2,947,450	2,105,848	2,067,192	2,567,192
17	LRDC/4B	5,009,317	5,894,082	4,003,074	4,055,076	4,210,890
18	Golf Course	1,065,137	1,336,832	1,075,234	1,473,971	1,557,095
19	Sanitation	2,839,352	2,981,365	2,533,958	2,882,674	3,005,454
21	E911	290,672	364,518	290,996	268,955	278,000
37	New Equipment Fund	-	99,051	132,274	135,186	163,196
53	Stormwater	1,978,651	2,232,382	2,023,566	2,181,515	2,425,616
Total		\$ 91,270,627	\$ 102,546,139	\$ 90,513,257	\$ 88,815,710	\$ 97,047,957
TOTAL EXPENDITURES		2022	2023	2024		2025
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	33,803,478	35,759,091	32,609,292	41,648,502	46,228,888
2	G.O. Debt Service	5,497,203	6,559,709	4,054,955	8,150,589	10,138,002
4	Street Maintenance	-	1,802,111	-	1,292,831	1,592,300
5	WaterWastewater	19,493,103	22,279,707	17,194,089	21,627,135	23,400,425
9	Airport	518,046	742,465	418,149	571,736	618,321
14	HotelMotel	18,469	323,257	66,856	125,956	141,261
16	LEDC/4A	1,769,116	1,175,940	1,299,802	2,343,614	2,395,477
17	LRDC/4B	3,681,519	3,849,812	1,982,964	4,142,729	3,261,843
18	Golf Course	1,281,348	1,348,267	1,168,584	1,471,324	1,543,337
19	Sanitation	1,791,545	2,965,829	2,002,420	2,578,783	2,535,513
21	E911	222,581	289,994	352,301	335,276	274,556
53	Stormwater	1,715,726	2,011,879	1,509,479	2,879,769	2,776,066
Total		\$ 69,792,136	\$ 79,108,061	\$ 62,658,890	\$ 87,168,243	\$ 94,905,988
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
Net Gain (Loss)		21,478,491	23,438,078	27,722,093	1,647,467	2,141,968
Beginning Balance		22,055,864	43,534,355	66,972,433	66,972,433	91,824,707
Ending Balance		43,534,355	66,972,433	91,824,707	68,619,900	93,966,676
Fund Balance (audited)		100,187,659	122,290,123			
Ending Balance as % of Expenditures		62.38%	84.66%	146.55%	78.72%	99.01%

GENERAL FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	22,644,846	22,788,023	24,415,303	24,680,856	27,301,789
	SALES TAX	11,394,533	12,872,185	8,409,358	9,200,000	10,800,000
	FRANCHISE TAX	2,047,343	2,115,216	1,265,987	1,760,000	1,835,000
	OTHER TAXES	38,888	52,457	32,528	30,000	30,000
	LICENSES AND PERMITS	3,898,812	2,722,300	1,992,086	1,143,850	1,053,000
	INTERGOVERNMENTAL	41,411	1,250	-	-	-
	CHARGES FOR SERVICES	2,036,606	2,231,842	1,545,341	1,447,500	1,130,700
	FINES AND FORFEITURES	743,451	609,516	370,630	647,150	594,900
	INTEREST	264,617	1,700,724	1,989,738	234,808	500,000
	MISCELLANEOUS	236,343	135,852	127,229	54,000	53,959
	OPERATING TRANSFERS IN	1,990,448	1,950,484	2,016,540	2,803,302	2,816,919
	GRANT & Other Income	787,633	706,372	370,936	-	-
Total		\$ 46,124,933	\$ 47,886,220	\$ 42,535,678	\$ 42,001,466	\$ 46,116,267
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	1 City Council	123,498	149,826	126,234	208,118	167,063
	2 City Manager's Office	1,064,410	1,192,305	938,440	1,322,014	1,275,713
	5 Legal	176,773	153,023	318,830	250,000	421,695
	6 Building Services	1,437,687	1,614,909	1,203,861	1,215,753	1,239,937
	8 Municipal Court	385,215	502,046	420,130	490,413	539,771
	9 Building Inspections	351,021	384,889	241,615	520,802	579,832
	10 Vehicle Maintenance	678,378	709,970	613,058	895,494	900,321
	12 Streets Operations	903,967	2,845,113	790,886	1,701,352	1,743,951
	13 Parks	691,392	838,568	720,043	980,532	927,065
	14 Police	7,754,347	8,113,271	6,918,434	9,853,749	8,811,025
	15 Fire	8,939,634	10,671,060	9,699,279	11,228,069	12,008,522
	16 Non-Departmental	5,384,778	1,800,800	4,258,927	4,529,588	7,398,521
	17 Planning	444,311	376,165	430,939	606,146	230,970
	18 City Secretary	237,110	290,012	267,446	337,873	306,688
	19 Finance	829,593	813,539	775,869	946,815	1,421,976
	20 Emergency Management	56,566	55,610	48,566	70,300	103,365
	24 Animal Services	236,416	354,836	355,774	480,952	601,939
	29 Purchasing	105,486	147,534	135,294	167,490	177,419
	31 Human Resources	732,361	703,020	607,428	771,318	783,142
	32 Civil Service	7,618	4,850	7,607	9,350	11,225
	34 Emergency Communications	1,012,067	1,253,808	1,016,125	1,404,311	1,573,509
	35 Code Compliance	484,406	443,756	593,382	693,590	760,836
	36 Development Services	420,900	509,942	550,767	716,582	754,774
	37 Information Technology	643,955	644,068	581,843	740,190	813,374
	38 Fire Marshal	209,000	248,736	215,004	296,330	383,336
	39 City Marshal	185,362	229,466	244,041	300,441	316,007
	40 Records	183,612	241,948	166,614	304,402	314,267
	51 Community Services	-	198,346	2,034	205,793	332,004
	52 Vending Machine	2,692	442	467	-	-
	54 Public Services	-	-	-	-	588,795
	55 Public Relations	120,921	267,234	360,355	400,735	741,846
Total		33,803,478	35,759,091	32,609,292	41,648,502	46,228,888
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	12,321,455	12,127,128	9,926,386	352,964	(112,621)
	Beginning Balance	22,113,577	34,435,032	46,562,161	46,562,161	56,488,547
	Ending Balance	34,435,032	46,562,161	56,488,547	46,915,125	56,375,926
	Fund Balance (audited)	13,561,425	38,270,861			
	Ending Balance as % of Expenditures	101.87%	130.21%	173.23%	112.65%	121.95%

City Council



Organization Chart



Department Narrative

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

City Council

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

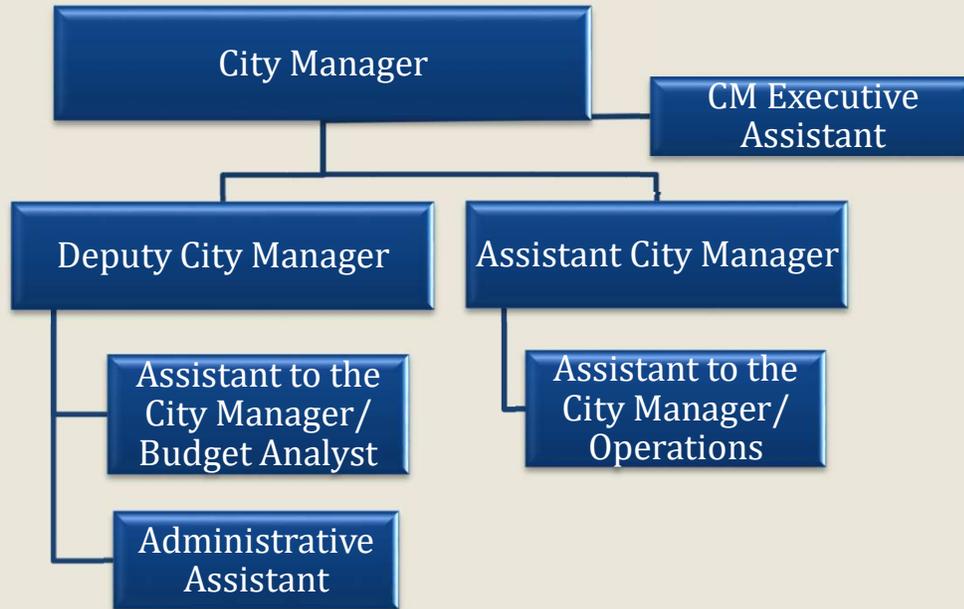
**Fund 1 GENERAL FUND
Department 1 CITY COUNCIL
Program 0 CITY COUNCIL**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 1,562	\$ 1,271	\$ 1,494	\$ 2,640	\$ 2,640
202	UNIFORMS AND CLOTHING	\$ 345	\$ 521	\$ -	\$ 1,120	\$ 1,120
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 723	\$ -	\$ -	\$ 16,940
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 1,144	\$ 2,741	\$ 790	\$ 4,620	\$ 3,150
214	POSTAGE/SHIPPING/DELIVERY	\$ 5,503	\$ 10	\$ 44	\$ 125	\$ 160
Sub Total		\$ 8,554	\$ 5,266	\$ 2,328	\$ 8,505	\$ 24,010
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 2,069	\$ 1,722	\$ 1,292	\$ 1,722	\$ 2,900
407	SPECIAL SERVICES	\$ 24,338	\$ 27,450	\$ 24,000	\$ 23,500	\$ 23,500
414	DUES & SUBSCRIPTIONS	\$ 421	\$ 3,656	\$ 1,694	\$ 5,685	\$ 5,685
416	OTHER/PROFESSIONAL SERVICES	\$ 31,594	\$ 35,057	\$ 74,024	\$ 96,325	\$ 38,491
419	AWARDS	\$ 68	\$ -	\$ 121	\$ 200	\$ 200
421	PRINTING	\$ 200	\$ 26	\$ 53	\$ 267	\$ 267
424	ELECTION EXPENSE	\$ 17,968	\$ 36,330	\$ (8,767)	\$ 20,000	\$ 20,000
462	CELLULAR TELEPHONE & PAGERS	\$ 2,480	\$ 2,411	\$ 1,808	\$ 2,414	\$ 2,510
526	TRAVEL & EDUC: CC-MAYOR	\$ 7,957	\$ 7,511	\$ 5,531	\$ 7,500	\$ 7,500
527	TRAVEL & EDUC: CC-DISTRICT 1	\$ 2,708	\$ 6,563	\$ 5,198	\$ 7,000	\$ 7,000
528	TRAVEL & EDUC: CC-DISTRICT 2	\$ 7,268	\$ 6,980	\$ 989	\$ 7,000	\$ 7,000
529	TRAVEL & EDUC: CC-DISTRICT 3	\$ -	\$ 2,141	\$ 5,542	\$ 7,000	\$ 7,000
530	TRAVEL & EDUC: CC-DISTRICT 4	\$ 6,381	\$ 6,461	\$ 239	\$ 7,000	\$ 7,000
531	TRAVEL & EDUC: CC-DISTRICT 5	\$ 5,730	\$ 3,733	\$ 6,474	\$ 7,000	\$ 7,000
532	TRAVEL & EDUC: CC-DISTRICT 6	\$ 5,763	\$ 4,518	\$ 5,710	\$ 7,000	\$ 7,000
Sub Total		\$ 114,944	\$ 144,560	\$ 123,906	\$ 199,613	\$ 143,053
Department Total		\$ 123,498	\$ 149,826	\$ 126,234	\$ 208,118	\$ 167,063

City Manager's Office



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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/ Budget Analyst	0.75	0.75	0.75
Assistant to the City Manager/Operations	0.75	0.75	0.75
Budget Analyst	1	0.75	0
Administrative & Community Relations Supervisor	0.75	0	0
CM Executive Assistant	1	1	1
Administrative Secretary	0.5	0.5	0.5
Total	7.5	6.5	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.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Financially Sound Government • Professional Committed City Workforce • Healthy, Safe & Engaged Community • Quality Development • Sound Infrastructure <p>Departmental Goals:</p> <ul style="list-style-type: none"> • Responsible for all City Council Goals and Objectives (key performances) • Present a balanced budget for 2024-2025 by September 30, 2024 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 • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Population	41,560	41,685	42,183
City Council Meetings (In Person & Virtual)	36	36	36
City Council Strategic Planning	2	2	2
Executive Team Meetings (In Person & Virtual)	50	50	50
General Fund Expenditures	\$38,323,386	\$41,648,502	\$46,228,888
Total Municipal Expenditures	\$79,341,171	\$87,143,558	\$94,905,988
City Sponsored Special Events (In Person & Virtual)	33	33	33
City Sponsored Town Hall Meetings (In Person & Virtual)	7	7	7
WebQa Requests (Citywide)	6,500	6,500	6,500
Memo responses to City Council within 10 business days of receipt	725	725	725
City Council/Boards & Commissions agendas processed	85	110	100
Weekly updates presented to City Council	52	52	52
Agenda Packet Pages Produced (Electronic)	5200	5,200	5200
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Agenda Packets Prepared by Thursday Before Council Meeting	100%	100%	100%
Proposed budget presented to City Council on or before the 2nd Monday in August	Completed	Completed	In Progress
General Fund budget per capita	\$929.00	\$929.00	\$1,358.74
Total Tax Rate	\$0.691822	\$0.639004	\$0.604606

City Manager's Office

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 713,504	\$ 791,065	\$ 628,005	\$ 918,013	\$ 887,897
102	SALARIES-PART TIME	\$ 7,789	\$ 27,720	\$ 9,687	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 12,482	\$ 9,049	\$ 2,520	\$ 857	\$ 884
104	SALARIES-LONGEVITY	\$ 1,622	\$ 2,065	\$ 2,135	\$ 2,478	\$ 2,566
105	GROUP HEALTH INSURANCE	\$ 53,175	\$ 53,738	\$ 40,687	\$ 61,982	\$ 56,861
106	TMRS	\$ 102,967	\$ 109,966	\$ 94,290	\$ 147,384	\$ 146,022
107	FICA	\$ 50,838	\$ 54,888	\$ 43,758	\$ 60,572	\$ 57,142
109	SALARIES-WELL PAY	\$ 7,729	\$ 6,339	\$ 8,702	\$ 8,848	\$ 8,574
110	DENTAL INSURANCE	\$ 1,419	\$ 1,969	\$ 1,485	\$ 2,742	\$ 2,210
111	CITY MANAGER BENEFITS	\$ 57,901	\$ 59,798	\$ 51,393	\$ 57,919	\$ 58,964
113	SALARIES-CAR ALLOWANCE	\$ 14,749	\$ 16,049	\$ 15,650	\$ 17,700	\$ 17,700
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 841	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ 874	\$ 1,240	\$ 16	\$ 840	\$ -
118	CELL PHONE ALLOWANCE	\$ 321	\$ 311	\$ -	\$ 480	\$ -
120	GROUP LIFE INSURANCE	\$ 1,089	\$ 825	\$ 150	\$ 792	\$ 690
130	WORKERS COMPENSATION	\$ 798	\$ 1,032	\$ 1,122	\$ 1,708	\$ 1,148
131	EAP EXPENSE	\$ 163	\$ 163	\$ 118	\$ 209	\$ 182
Personnel Sub Total		\$ 1,027,422	\$ 1,137,059	\$ 899,717	\$ 1,282,524	\$ 1,240,840
Account Object Description						
201	OFFICE SUPPLIES	\$ 3,093	\$ 3,154	\$ 2,186	\$ 3,000	\$ 3,030
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 17	\$ -	\$ 117	\$ 435	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,733	\$ 8,508	\$ 1,858	\$ 710	\$ 740
231	SOFTWARE	\$ 539	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 5,382	\$ 11,662	\$ 4,161	\$ 4,145	\$ 3,770
Account Object Description						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ 14	\$ -	\$ -	\$ -
303	MAINT-EQUIP & MACHINERY	\$ 53	\$ 44	\$ 45	\$ 45	\$ 45
Maintenance Sub Total		\$ 53	\$ 58	\$ 45	\$ 45	\$ 45
Account Object Description						
408	ADVERTISING	\$ -	\$ 375	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 22,108	\$ 16,758	\$ 21,581	\$ 26,638	\$ 21,043
414	DUES & SUBSCRIPTIONS	\$ 8,101	\$ 7,843	\$ 8,061	\$ 6,549	\$ 6,816
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 85	\$ -	\$ -	\$ -
420	INTERNAL TRAINING	\$ -	\$ 150	\$ -	\$ -	\$ -
421	PRINTING	\$ 73	\$ 142	\$ 79	\$ 321	\$ 188
434	SPECIAL EVENTS	\$ -	\$ 870	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 1,272	\$ 1,308	\$ 1,667	\$ 1,792	\$ 3,011
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 15,995	\$ 3,128	\$ -	\$ -
Services Sub Total		\$ 31,553	\$ 43,527	\$ 34,516	\$ 35,300	\$ 31,058
Department Total		\$ 1,064,410	\$ 1,192,305	\$ 938,440	\$ 1,322,014	\$ 1,275,713

Legal



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
City Attorney	Contract	Contract	1
Administrative Secretary	0	0	0.5
Total	0	0	1.5

Department Narrative

The City Attorney will provide 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. The City Attorney will also over see the contract 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.

Legal

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

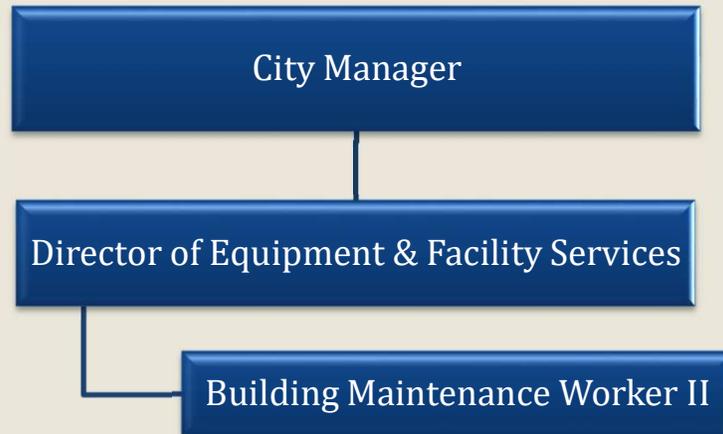
**Fund 1 GENERAL FUND
Department 5 LEGAL-GENERAL
Program 0 LEGAL-GENERAL**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 203,471
104	SALARIES-LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 62
105	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 13,103
106	TMRS	\$ -	\$ -	\$ -	\$ -	\$ 31,910
107	FICA	\$ -	\$ -	\$ -	\$ -	\$ 14,990
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ 1,878
110	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 618
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,800
115	CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ -	\$ 420
120	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 153
130	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 249
131	EAP EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 41
Personnel Sub Total		\$ -	\$ -	\$ -	\$ -	\$ 271,695
Account Object Description						
446	CITY ATTORNEY FEES	\$ 176,773	\$ 153,023	\$ 318,830	\$ 250,000	\$ 150,000
Services Sub Total		\$ 176,773	\$ 153,023	\$ 318,830	\$ 250,000	\$ 150,000
Department Total						
Department Total		\$ 176,773	\$ 153,023	\$ 318,830	\$ 250,000	\$ 421,695

Equipment & Facility Services-Building Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Number of Buildings	20	20	20
Number of Full-Time Employees	2	2	2
Web QA Requests Per Year	700	438	400
Square Footage of Buildings (Maintenance)	231,506	231,506	231,506
Square Footage of Buildings (Janitorial Services)	163,020	163,020	163,020
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Electrical Accounts Audited and Evaluated	100%	100%	100%
Documented Minor Service Repairs	100%	100%	100%
Sq. Ft of Building Maintenance per Full-Time	231,506	231,506	231,506
Routine Service Requests Completed within 48	100%	100%	100%
Inspection of Janitorial Maintenance	100%	100%	100%
Monthly Meetings with Contract Service Providers	80%	80%	80%
HUB Vendors Included in Consideration for All Projects	80%	80%	80%

Equipment and Facility Services-Building Services

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

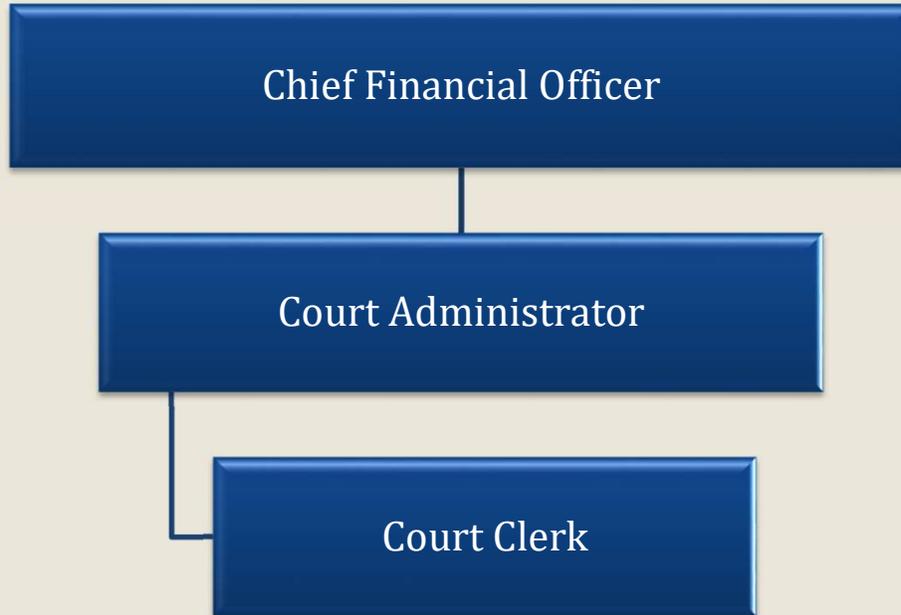
Fund **1** **GENERAL FUND**
Department **6** **BUILDING & ADMINISTRATIVE SVCS**
Program **0** **BUILDING SERVICES**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	101 SALARIES-REGULAR	\$ 84,996	\$ 90,725	\$ 79,072	\$ 100,441	\$ 103,455
	103 SALARIES-OVERTIME	\$ 370	\$ 634	\$ 239	\$ 700	\$ 700
	104 SALARIES-LONGEVITY	\$ 407	\$ 517	\$ 451	\$ 564	\$ 660
	105 GROUP HEALTH INSURANCE	\$ 12,862	\$ 13,491	\$ 10,937	\$ 13,506	\$ 14,023
	106 TMRS	\$ 11,697	\$ 12,753	\$ 11,464	\$ 14,758	\$ 16,021
	107 FICA	\$ 6,224	\$ 6,643	\$ 5,741	\$ 7,850	\$ 8,090
	109 SALARIES-WELL PAY	\$ 476	\$ 333	\$ -	\$ 910	\$ 937
	110 DENTAL INSURANCE	\$ 387	\$ 416	\$ 715	\$ 425	\$ 824
	120 GROUP LIFE INSURANCE	\$ 99	\$ 110	\$ (795)	\$ 306	\$ 306
	130 WORKERS COMPENSATION	\$ 1,144	\$ 1,596	\$ 1,795	\$ 2,318	\$ 1,680
	131 EAP EXPENSE	\$ 52	\$ 54	\$ 44	\$ 81	\$ 81
Personnel Sub Total		\$ 118,714	\$ 127,273	\$ 109,662	\$ 141,859	\$ 146,777
Account Object	Description					
	201 OFFICE SUPPLIES	\$ 145	\$ -	\$ -	\$ -	\$ -
	202 UNIFORMS AND CLOTHING	\$ 449	\$ 1,112	\$ 209	\$ 783	\$ 783
	203 MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ 500
	204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 2,114	\$ 156	\$ 4,585	\$ 4,700	\$ 700
	218 FUEL & OIL	\$ 2,435	\$ 2,035	\$ 1,316	\$ 1,456	\$ 1,456
Sub Total		\$ 5,143	\$ 3,302	\$ 6,110	\$ 7,439	\$ 3,439
Account Object	Description					
	301 MAINT-BLDG & STRUCTURES	\$ 146,791	\$ 260,930	\$ 185,567	\$ 102,615	\$ 141,790
	302 MAINT-MOTOR VEHICLES	\$ 888	\$ (52)	\$ -	\$ -	\$ -
	313 MAINT-FURN & FIXTURES	\$ -	\$ 10	\$ -	\$ 500	\$ 500
	346 MAINT-HEATING & COOLING SYSTEM	\$ 19,830	\$ 6,539	\$ -	\$ 8,000	\$ 8,000
	351 MAINT-MISC	\$ -	\$ 3,692	\$ -	\$ 24,224	\$ 24,224
	363 MAINT-LOCKS & KEYS	\$ -	\$ 7	\$ -	\$ 1,700	\$ 1,700
Maintenance Sub Total		\$ 167,509	\$ 271,126	\$ 185,567	\$ 137,039	\$ 176,214
Account Object	Description					
	402 RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
	410 UTILITIES - ELECTRICITY	\$ 567,284	\$ 652,437	\$ 536,646	\$ 593,026	\$ 624,874
	411 ALARM SERVICE	\$ 52,445	\$ 52,275	\$ 37,827	\$ 57,100	\$ 57,100
	416 OTHER/PROFESSIONAL SERVICES	\$ 111,542	\$ 132,938	\$ 110,684	\$ 86,999	\$ 36,999
	462 CELLULAR TELEPHONE & PAGERS	\$ 366	\$ 369	\$ 277	\$ 370	\$ 370
	498 UTILITIES - GAS	\$ 53,234	\$ 64,845	\$ 31,139	\$ 30,993	\$ 32,546
	543 JANITORIAL CONTRACT	\$ 131,307	\$ 142,028	\$ 62,471	\$ 73,996	\$ 76,219
	544 PEST CONTROL SERVICES	\$ 5,615	\$ 5,615	\$ 2,890	\$ 3,132	\$ 3,132
	548 FIRE SYS INSPECTION CONTRACT	\$ 72,871	\$ 10,426	\$ 42,948	\$ 13,327	\$ 6,961
	549 HVAC MAINTENANCE CONTRACT	\$ 151,657	\$ 152,273	\$ 77,641	\$ 69,473	\$ 74,306
Sub Total		\$ 1,146,321	\$ 1,213,207	\$ 902,522	\$ 929,416	\$ 913,507
Department Total		\$ 1,437,687	\$ 1,614,909	\$ 1,203,861	\$ 1,215,753	\$ 1,239,937

Municipal Court of Record



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Court Administrator	1	1	1
Court Clerk	3	3	3
Total	4	4	4

Department Narrative

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

Goals			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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 • Provide a high level of customer service, Continue to provide cross training for all clerks 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees	4	4	4
Violations Filed	5,600	5,900	*
Violations Disposed	5,300	3,370	*
Violations	7,000	7,600	*
Warrants Issued	5,563	4,120	*
Warrants Cleared	5,600	3,060	*
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Violations sent to collection	4,001	2,974	3,000
Violations entered on day of filing	100%	100%	100%
Percent of Annal Warrants Served 0-90 days old	12%	10%	30%
Violations filed during period, percent closed	83%	98%	99%
Total Payments Made	5,000	4,109	4,500

Municipal Court of Record

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 154,288	\$ 187,062	\$ 168,166	\$ 213,727	\$ 220,141
103	SALARIES-OVERTIME	\$ 149	\$ 222	\$ 545	\$ 491	\$ 505
104	SALARIES-LONGEVITY	\$ 935	\$ 868	\$ 811	\$ 1,016	\$ 1,208
105	GROUP HEALTH INSURANCE	\$ 30,346	\$ 36,024	\$ 30,970	\$ 42,579	\$ 39,868
106	TMRS	\$ 21,072	\$ 26,187	\$ 24,582	\$ 31,475	\$ 34,168
107	FICA	\$ 11,528	\$ 14,030	\$ 12,625	\$ 16,743	\$ 17,254
109	SALARIES-WELL PAY	\$ 157	\$ -	\$ 198	\$ 1,942	\$ 2,002
110	DENTAL INSURANCE	\$ 1,319	\$ 1,535	\$ 1,431	\$ 1,762	\$ 1,682
115	CERTIFICATION PAY	\$ -	\$ 1,218	\$ 1,325	\$ 1,680	\$ 1,680
120	GROUP LIFE INSURANCE	\$ 176	\$ 221	\$ 211	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 156	\$ 228	\$ 274	\$ 383	\$ 272
131	EAP EXPENSE	\$ 88	\$ 105	\$ 88	\$ 135	\$ 135
Personnel Sub Total		\$ 220,212	\$ 267,702	\$ 241,225	\$ 312,443	\$ 319,425
Account Object Description						
201	OFFICE SUPPLIES	\$ 738	\$ 1,929	\$ 1,187	\$ 1,500	\$ 2,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 5,518	\$ 5,196	\$ 2,993	\$ 7,000	\$ 7,000
231	SOFTWARE	\$ 1,975	\$ -	\$ -	\$ 15,500	\$ 54,234
Supplies Sub Total		\$ 8,231	\$ 7,125	\$ 4,181	\$ 24,000	\$ 63,234
Account Object Description						
370	MAINT-SOFTWARE	\$ 1,290	\$ 1,290	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ 1,290	\$ 1,290	\$ -	\$ -	\$ -
Account Object Description						
407	SPECIAL SERVICES	\$ 370	\$ 200	\$ 540	\$ 300	\$ 600
409	TRAVEL & EDUCATION	\$ 2,199	\$ 133	\$ 55	\$ 3,450	\$ 3,450
411	ALARM SERVICE	\$ -	\$ -	\$ 138	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ -	\$ 129	\$ -	\$ 220	\$ 220
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 877	\$ 1,000	\$ 1,000
421	PRINTING	\$ 808	\$ 810	\$ 2,485	\$ 1,000	\$ 2,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 4,428	\$ 8,239	\$ 8,268	\$ 7,600	\$ 7,600
446	CITY ATTORNEY FEES	\$ -	\$ 24,667	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 7,225	\$ 7,320	\$ 5,418	\$ 9,000	\$ 9,000
540	COURT-PROSECUTOR SERVICES	\$ 79,143	\$ 123,121	\$ 105,852	\$ 70,000	\$ 70,000
541	COURT-JUDGE SERVICES	\$ 61,310	\$ 61,310	\$ 51,091	\$ 61,400	\$ 63,242
Services Sub Total		\$ 155,483	\$ 225,929	\$ 174,723	\$ 153,970	\$ 157,112
Department Total		\$ 385,215	\$ 502,046	\$ 420,130	\$ 490,413	\$ 539,771

Building Inspections



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Building Official	1	1	1
Inspection Manager	1	1	1
Building Inspector	1	1	1
Plans Examiner	1	1	1
Total	4	4	4

Department Narrative

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

Goals			
<p>City Council Goal:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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	22-23 Actual	23-24 YTD Actual	2024-2025 Target
Full Time Employees	5	4	4
New Commercial Permits Issued	15	10	12
Home Remodel/Add On/Solar	150	152	150
Commercial Remodel/Add On	40	85	85
Electrical Permits Issued	160	230	210
Plumbing Permits Issued	140	130	130
Fence Permits Issued	140	118	120
Mechanical/HVAC Permits Issued	100	98	100
Contractor Registrations	500	500	500
Plans Reviewed	3,000	4,700	4,100
Inspections Made	4,000	5,393	5,000
Demolition Permits	15	10	100
Garage Sale Permits	150	155	150
Signs Permits	70	78	75
Utility Verifications	55	120	100
Certificate of Occupancies	60	85	75
Back Flow Tests	85	145	140
Irrigation Permits	120	108	110
Rental Inspections	750	900	900
Performance Measurement	22-23 Actual	23-24 YTD Actual	2024-2025 Target
Requested inspections performed within 8 hours	100%	100%	100%
Complaints addressed within 8 hours	100%	100%	100%
Single family permits issued	150	23	10
Commercial permits issued	7	7	10
Average number of days from date of inspection	1	1	1
Number of inspections completed	4,000	5,500	5,000

Building Inspections

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1 GENERAL FUND
Department 9 INSPECTION
Program 0 NEIGHBORHOOD SERVICES**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 188,805	\$ 229,971	\$ 76,841	\$ 303,649	\$ 342,663
103	SALARIES-OVERTIME	\$ 427	\$ 102	\$ -	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 167	\$ 302	\$ 63	\$ 348	\$ 140
105	GROUP HEALTH INSURANCE	\$ 21,639	\$ 32,328	\$ 12,368	\$ 45,337	\$ 33,069
106	TMRS	\$ 25,773	\$ 32,045	\$ 11,105	\$ 44,184	\$ 52,401
107	FICA	\$ 14,089	\$ 16,888	\$ 5,525	\$ 23,503	\$ 26,461
109	SALARIES-WELL PAY	\$ 396	\$ -	\$ 375	\$ 2,737	\$ 3,083
110	DENTAL INSURANCE	\$ 829	\$ 1,093	\$ 345	\$ 1,731	\$ 1,253
115	CERTIFICATION PAY	\$ 266	\$ 655	\$ -	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ 480	\$ -
120	GROUP LIFE INSURANCE	\$ 156	\$ 221	\$ 96	\$ 358	\$ 408
130	WORKERS COMPENSATION	\$ 491	\$ 5,325	\$ 270	\$ 1,021	\$ 784
131	EAP EXPENSE	\$ 61	\$ 77	\$ 22	\$ 94	\$ 108
Sub Total		\$ 253,101	\$ 319,006	\$ 107,011	\$ 423,442	\$ 460,370
Account Object Description						
201	OFFICE SUPPLIES	\$ 564	\$ 169	\$ 97	\$ 400	\$ 400
202	UNIFORMS AND CLOTHING	\$ 395	\$ 268	\$ 207	\$ 850	\$ 1,150
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,667	\$ -	\$ -	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 219	\$ 318	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 531	\$ 483	\$ 90	\$ 1,200	\$ 200
218	FUEL & OIL	\$ 3,747	\$ 2,899	\$ 1,436	\$ 4,000	\$ 4,000
231	SOFTWARE	\$ 916	\$ 364	\$ -	\$ -	\$ -
Sub Total		\$ 8,038	\$ 4,501	\$ 1,831	\$ 6,450	\$ 5,750
Account Object Description						
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 44	\$ 44	\$ 45	\$ 45
Sub Total		\$ -	\$ 44	\$ 44	\$ 45	\$ 45
Account Object Description						
401	TELEPHONE & COMMUNICATIONS	\$ 1,276	\$ 934	\$ 1,404	\$ 1,362	\$ 1,482
409	TRAVEL & EDUCATION	\$ 2,427	\$ 1,060	\$ 1,626	\$ 2,620	\$ 2,220
414	DUES & SUBSCRIPTIONS	\$ 9,862	\$ 9,648	\$ 10,018	\$ 12,949	\$ 36,367
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ (500)	\$ -	\$ -	\$ -
421	PRINTING	\$ 506	\$ -	\$ -	\$ 200	\$ 200
429	DEMOLITION EXPENSE	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
452	FILING FEES	\$ -	\$ -	\$ -	\$ 372	\$ 372
462	CELLULAR TELEPHONE & PAGERS	\$ 106	\$ -	\$ 143	\$ 1,362	\$ 1,026
482	CREDIT CARD PROCESSING FEES	\$ 49,413	\$ 50,196	\$ 27,983	\$ 42,000	\$ 42,000
559	CONTRACT/TEMPORARY LABOR	\$ 26,291	\$ -	\$ 91,556	\$ -	\$ -
Sub Total		\$ 89,881	\$ 61,338	\$ 132,730	\$ 90,865	\$ 113,667
Department Total		\$ 351,021	\$ 384,889	\$ 241,615	\$ 520,802	\$ 579,832

Equipment & Facility Services-Fleet



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Director of Equipment & Facility Services	1	1	1
Fleet Superintendent	1	1	1
Lead Mechanic	1	1	1
Mechanic/Fleet Services	2	2	2
Total	5	5	5

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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 • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Total Fleet Services Employees	5	5	5
Non-Emergency Vehicles	62	62	62
Light Trucks	55	55	55
Heavy Trucks	15	15	15
Small Equipment	65	65	65
Light Equipment	33	33	33
Heavy Equipment	146	146	146
Trailers	30	30	30
Emergency Vehicles	53	53	53
Fueling Station (Gas, Diesel & Def)	1	1	1
Fueling Station (Propane)	1	1	1
Annual Fleet Work Orders	1,150	1,382	1,300
Gallons of Unleaded Fuel Consumed	109,697	109,697	109,697
Gallons of Diesel Fuel Consumed	42,352	42,352	42,352
Gallons of Def Fuel Consumed	650	650	650
Annual Oil Changes	500	500	500
Annual Repairs	900	900	900
Annual Road Trips for Service	400	400	400
Annual Drive-by Maintenance Checks	1,100	1,100	1,100
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Percentage of maintenance classified preventative	40%	40%	40%
Average downtime of vehicle repaired	2 days	2 days	2 days
Work orders processed within 24 hours	90%	90%	90%

Equipment and Facility Services-Fleet Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 10
Program 0**

**GENERAL FUND
FLEET SERVICES
EQUIPMENT MAINTENANCE**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 266,078	\$ 304,744	\$ 272,054	\$ 398,619	\$ 410,579
103	SALARIES-OVERTIME	\$ 1,200	\$ 682	\$ 182	\$ 1,225	\$ 1,263
104	SALARIES-LONGEVITY	\$ 723	\$ 669	\$ 508	\$ 632	\$ 788
105	GROUP HEALTH INSURANCE	\$ 30,221	\$ 34,271	\$ 30,322	\$ 47,364	\$ 40,446
106	TMRS	\$ 37,359	\$ 43,318	\$ 40,162	\$ 61,606	\$ 64,542
107	FICA	\$ 21,010	\$ 23,647	\$ 21,056	\$ 31,439	\$ 32,588
109	SALARIES-WELL PAY	\$ 1,837	\$ 2,095	\$ 2,181	\$ 3,660	\$ 3,793
110	DENTAL INSURANCE	\$ 1,556	\$ 1,506	\$ 1,326	\$ 2,156	\$ 1,665
113	SALARIES-CAR ALLOWANCE	\$ 4,614	\$ 4,814	\$ 4,900	\$ 6,000	\$ 6,000
115	CERTIFICATION PAY	\$ -	\$ 100	\$ -	\$ 840	\$ 3,600
120	GROUP LIFE INSURANCE	\$ 309	\$ 335	\$ 333	\$ 612	\$ 612
130	WORKERS COMPENSATION	\$ 5,260	\$ 7,725	\$ 8,853	\$ 6,341	\$ 4,608
131	EAP EXPENSE	\$ 104	\$ 107	\$ 86	\$ 162	\$ 162
Supplies Sub Total		\$ 370,271	\$ 424,015	\$ 381,963	\$ 560,656	\$ 570,646
<hr/>						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 450	\$ 1,286	\$ 436	\$ 350	\$ 350
202	UNIFORMS AND CLOTHING	\$ 902	\$ 2,722	\$ 1,198	\$ 2,061	\$ 2,061
203	MOTOR VEHICLE SUPPLIES	\$ 48,522	\$ 33,931	\$ 1,491	\$ 52,967	\$ 52,967
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,373	\$ 939	\$ 17,313	\$ 37,966	\$ 33,417
206	CHEMICALS	\$ -	\$ -	\$ -	\$ 50	\$ 50
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 50	\$ 50
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,100
218	FUEL & OIL	\$ 857	\$ 572	\$ 73	\$ 374	\$ 374
231	SOFTWARE	\$ 586	\$ 1,505	\$ -	\$ 2,050	\$ 2,050
Supplies Sub Total		\$ 52,690	\$ 40,954	\$ 20,510	\$ 96,968	\$ 92,419
<hr/>						
Account Object	Description					
302	MAINT-MOTOR VEHICLES	\$ 211,178	\$ 210,800	\$ 174,371	\$ 230,150	\$ 230,150
303	MAINT-EQUIP & MACHINERY	\$ 1,082	\$ 590	\$ 158	\$ 500	\$ 500
325	CLAIM REPAIR	\$ 34,054	\$ 28,830	\$ 26,439	\$ -	\$ -
Maintenance Sub Total		\$ 246,313	\$ 240,219	\$ 200,968	\$ 230,650	\$ 230,650
<hr/>						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 448	\$ 411	\$ 390	\$ 480	\$ -
407	SPECIAL SERVICES	\$ -	\$ 585	\$ 325	\$ 1,000	\$ 1,000
409	TRAVEL & EDUCATION	\$ 5,695	\$ 3,358	\$ 1,000	\$ 1,400	\$ 1,400
416	OTHER/PROFESSIONAL SERVICES	\$ 2,548	\$ 10	\$ 7,070	\$ 3,500	\$ 3,500
462	CELLULAR TELEPHONE & PAGERS	\$ 413	\$ 418	\$ 830	\$ 840	\$ 706
Services Sub Total		\$ 9,104	\$ 4,782	\$ 9,615	\$ 7,220	\$ 6,606
<hr/>						
Department Total		\$ 678,378	\$ 709,970	\$ 613,058	\$ 895,494	\$ 900,321

Streets



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Foreman III	0	0	1
Foreman II	1	1	0
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, through preventative maintenance and routine repair of all paved surfaces in the City of Lancaster.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Increase preventative 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, traffic lights and school flashers • Continue training programs for employees in best management practices for repair and maintenance of pavement surfaces • Reduce severe safety issues by identification, scheduling, and repair of municipal roadways 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Current Miles of Streets and Alleys	265	265	265
Concrete Streets and Alleys Repaired (square yard)	820 sy	820 sy	900 sy
Tonnage of Asphalt Used on Street Repairs	5,000	5,000	5,500
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%	95%
Traffic Signal Response within 30 Minutes	95%	95%	95%
Traffic Signal Repair within 3 Days	90%	90%	90%
Sign Hazards Eliminated within 30 Minutes	95%	95%	95%
Sign Re-Order within 2 Days	95%	95%	95%
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 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	90%	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%

Streets Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

**1 GENERAL FUND
12 STREETS
0 STREETS**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 164,659	\$ 177,767	\$ 159,843	\$ 207,740	\$ 213,190
103	SALARIES-OVERTIME	\$ 5,821	\$ 8,024	\$ 5,498	\$ 6,000	\$ 6,000
104	SALARIES-LONGEVITY	\$ 1,545	\$ 1,889	\$ 1,740	\$ 1,912	\$ 2,104
105	GROUP HEALTH INSURANCE	\$ 33,075	\$ 37,215	\$ 30,194	\$ 31,827	\$ 37,832
106	TMRS	\$ 23,443	\$ 26,113	\$ 24,126	\$ 31,352	\$ 33,888
107	FICA	\$ 12,819	\$ 13,994	\$ 12,568	\$ 16,678	\$ 17,112
109	SALARIES-WELL PAY	\$ 426	\$ 420	\$ 484	\$ 1,928	\$ 1,976
110	DENTAL INSURANCE	\$ 1,501	\$ 1,602	\$ 1,406	\$ 1,762	\$ 1,665
115	CERTIFICATION PAY	\$ 421	\$ 421	\$ 331	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 189	\$ 215	\$ 199	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 3,176	\$ 4,500	\$ 5,205	\$ 6,724	\$ 4,620
131	EAP EXPENSE	\$ 102	\$ 106	\$ 88	\$ 135	\$ 135
Personnel Sub Total		\$ 247,176	\$ 272,266	\$ 241,680	\$ 306,988	\$ 319,452
Supplies						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 432	\$ 378	\$ 247	\$ 350	\$ 400
202	UNIFORMS AND CLOTHING	\$ 2,767	\$ 1,614	\$ 2,642	\$ 3,160	\$ 3,878
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 352	\$ -	\$ -	\$ -	\$ 2,872
206	CHEMICALS	\$ 218	\$ -	\$ -	\$ -	\$ -
207	SIGNS	\$ 74,015	\$ 124,715	\$ 56,001	\$ 105,000	\$ 50,000
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ -	\$ 387	\$ 600	\$ 300
214	POSTAGE/SHIPPING/DELIVERY	\$ 847	\$ 2	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 25,837	\$ 21,889	\$ 14,862	\$ 20,475	\$ 20,475
231	SOFTWARE	\$ 40,440	\$ 25,691	\$ -	\$ 2,500	\$ 2,500
Supplies Sub Total		\$ 144,908	\$ 174,290	\$ 74,139	\$ 132,085	\$ 80,425
Maintenance						
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 32	\$ -	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 3,302	\$ -	\$ -	\$ -	\$ -
304	MAINT-STREETS	\$ 291,584	\$ 604,642	\$ 77,050	\$ 750,000	\$ 800,000
305	MAINT-SIDEWALKS & ALLEYS	\$ 125,975	\$ 6,450	\$ 135,623	\$ 415,000	\$ 400,445
307	MAINT-INSTRUMENTS & APPARATUS	\$ 221	\$ 110	\$ 77	\$ 250	\$ 250
314	MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ -	\$ 250	\$ -
319	MAINT-TRAFFIC SIGN SYSTEM	\$ 39,524	\$ 35,300	\$ 214,349	\$ 20,000	\$ 20,000
320	MAINT-STREET MARKINGS	\$ 50,101	\$ 80,734	\$ 47,559	\$ 74,000	\$ 74,000
Maintenance Sub Total		\$ 510,739	\$ 727,236	\$ 474,657	\$ 1,259,500	\$ 1,294,695
Services						
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,000
409	TRAVEL & EDUCATION	\$ 532	\$ -	\$ -	\$ 1,500	\$ 6,100
413	SANITARY LANDFILL	\$ 163	\$ 513	\$ 44	\$ 500	\$ 1,500
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 40,000
421	PRINTING	\$ -	\$ -	\$ 26	\$ 325	\$ 325
462	CELLULAR TELEPHONE & PAGERS	\$ 448	\$ 453	\$ 340	\$ 454	\$ 454
Services Sub Total		\$ 1,143	\$ 967	\$ 410	\$ 2,779	\$ 49,379
Capital						
Account Object	Description					
606	STREETS & DRAINAGE	\$ -	\$ 1,670,354	\$ -	\$ -	\$ -
Capital Sub Total		\$ -	\$ 1,670,354	\$ -	\$ -	\$ -
Department Total		\$ 903,967	\$ 2,845,113	\$ 790,886	\$ 1,701,352	\$ 1,743,951

Parks



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Park Operations Manager	1	1	1
Foreman III	0	0	1
Foreman II	1	1	0
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			
<p>City Council Goals:</p> <ul style="list-style-type: none"> Professional & Committed City Workforce Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> Implement Hike and Bike Trails, Parks and Open Space, and Streetscape Master Plans Develop and implement emergency locator signage system for City-Wide Trails System Complete CIP projects as funding becomes available Identify and activate multigenerational "play spaces" using Playful City USA guidelines Secure grants to support park upgrades and new development projects Increase volunteer hours to support programming and park maintenance Adopt asset management software to track park equipment, schedule maintenance, and monitor operational efficiency 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Current parks	18	19	19
Acreage of parks maintained	367	984	984
Acreage of athletic facilities maintained	42	42	42
Acreage of municipal facilities maintained	22	22	22
Acreage of large areas maintained	267	267	267
Total number of Park Acres	811	811	811
Full-Time Employees	12	12	12
Special Events Requiring Park Staffing	10	15	15
Outdoor restrooms maintained	9	7	9
Trail Miles Maintained	2.4	2.4	2.4
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Mow/Trim Parks	37%	37%	100%
Athletic Maintenance	10%	80%	100%
Litter Removal	32%	75%	100%
Special Events - set up/break down	8%	100%	100%
Playground Inspection/Maintenance	2%	40%	100%
Forestry/ Horticulture	2%	60%	100%
Amenity improvements/repairs - Indoors	2%	80%	100%
Chemical Application	4%	60%	100%
Amenity improvements/repairs - outdoors	3%	50%	100%

Parks Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2022	2023	2024	2024	2025
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 408,298	\$ 487,988	\$ 361,366	\$ 575,609	\$ 586,899
103 SALARIES-OVERTIME	\$ 10,948	\$ 14,992	\$ 18,377	\$ 4,500	\$ 4,500
104 SALARIES-LONGEVITY	\$ 3,443	\$ 3,393	\$ 2,899	\$ 3,848	\$ 3,520
105 GROUP HEALTH INSURANCE	\$ 89,983	\$ 113,293	\$ 73,134	\$ 125,638	\$ 95,308
106 TMRS	\$ 57,863	\$ 70,232	\$ 55,137	\$ 84,798	\$ 91,119
107 FICA	\$ 31,307	\$ 36,502	\$ 27,798	\$ 45,107	\$ 46,011
109 SALARIES-WELL PAY	\$ 695	\$ 816	\$ 462	\$ 5,226	\$ 5,334
110 DENTAL INSURANCE	\$ 3,919	\$ 4,591	\$ 3,104	\$ 5,193	\$ 3,742
115 CERTIFICATION PAY	\$ 88	\$ 421	\$ 331	\$ 420	\$ 1,200
120 GROUP LIFE INSURANCE	\$ 503	\$ 594	\$ 172	\$ 1,326	\$ 1,301
130 WORKERS COMPENSATION	\$ 3,647	\$ 5,715	\$ 5,552	\$ 9,639	\$ 6,582
131 EAP EXPENSE	\$ 269	\$ 306	\$ 201	\$ 351	\$ 344
Personnel Sub Total	\$ 610,962	\$ 738,842	\$ 548,532	\$ 861,655	\$ 845,860
Account Object Description					
201 OFFICE SUPPLIES	\$ 486	\$ 691	\$ 180	\$ -	\$ -
202 UNIFORMS AND CLOTHING	\$ 5,538	\$ 1,545	\$ 3,025	\$ 5,813	\$ 632
203 MOTOR VEHICLE SUPPLIES	\$ -	\$ 54	\$ -	\$ -	\$ -
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 332	\$ 186	\$ -	\$ -
205 JANITORIAL & CLEANING SUPPLIES	\$ 5,904	\$ 4,866	\$ 6,330	\$ 6,411	\$ 6,668
206 CHEMICALS	\$ 9,366	\$ 5,467	\$ 4,945	\$ 9,939	\$ 7,695
208 EDUCATION & REC SUPPLIES	\$ 5,428	\$ 2,225	\$ 2,134	\$ 6,000	\$ 5,614
209 BOTANICAL & AGR SUPPLIES	\$ 3,463	\$ 3,387	\$ 3,227	\$ 9,566	\$ 5,546
210 FOOD-BEV-MEETINGS/FUNCTIONS	\$ 112	\$ -	\$ -	\$ 300	\$ 300
218 FUEL & OIL	\$ 22,942	\$ 24,364	\$ 29,261	\$ 13,305	\$ 13,305
226 SEED	\$ 893	\$ -	\$ 640	\$ 1,001	\$ 1,000
Services Sub Total	\$ 54,132	\$ 42,931	\$ 49,928	\$ 52,335	\$ 40,760
Account Object Description					
301 MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ 21,681	\$ -	\$ -
302 MAINT-MOTOR VEHICLES	\$ -	\$ 206	\$ -	\$ -	\$ -
315 MAINT-PARK EQUIPMENT/FIXTURES	\$ 15,684	\$ 30,236	\$ 69,567	\$ 43,950	\$ 15,637
325 CLAIM REPAIR	\$ -	\$ -	\$ 2,800	\$ -	\$ -
Maintenance Sub Total	\$ 15,684	\$ 30,442	\$ 94,048	\$ 43,950	\$ 15,637
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ -	\$ 107	\$ -	\$ -	\$ -
402 RENTAL OF EQUIPMENT	\$ 946	\$ 4,162	\$ 914	\$ 2,260	\$ 2,260
409 TRAVEL & EDUCATION	\$ 654	\$ 461	\$ 340	\$ 780	\$ 1,000
414 DUES & SUBSCRIPTIONS	\$ 170	\$ 250	\$ 573	\$ 660	\$ 300
416 OTHER/PROFESSIONAL SERVICES	\$ 4,220	\$ 21,372	\$ 24,853	\$ 18,448	\$ 15,848
462 CELLULAR TELEPHONE & PAGERS	\$ 91	\$ -	\$ 246	\$ 444	\$ 442
498 Utilities - GAS	\$ -	\$ -	\$ -	\$ -	\$ 4,958
543 JANITORIAL CONTRACT	\$ -	\$ -	\$ 609	\$ -	\$ -
559 CONTRACT/TEMPORARY LABOR	\$ 4,534	\$ -	\$ -	\$ -	\$ -
Services Sub Total	\$ 10,615	\$ 26,353	\$ 27,535	\$ 22,592	\$ 24,808
Department Total	\$ 691,392	\$ 838,568	\$ 720,043	\$ 980,532	\$ 927,065

Police Department



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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	0
Property & Evidence Tech.	1	1	0
Public Service Officer	6	6	0
PT Public Service Officer (fte.5)	0	0	0
Administrative Secretary	1	1	0
Total	75	75	66

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			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Increase the Department's partnership with community stakeholders • Increase awareness of crime prevention measures through business/community watch groups • Foster citizen interaction and education by hosting Public Safety Academy Programs • Reduce officer downtime, develop and implement user friendly reports • Enhance law enforcement accountability through strengthening patrol reporting, traffic safety enforcement. • Cooperative agreements with other law enforcement agencies for training, intelligence sharing, and grant opportunities 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
City Population/Square City Miles	41,560/33	42,183/33	43,000
Civil Servant Officers (authorized)	65	65	65
Calls for Service	37,335	31,336	36,000
Citations/Violations	10,712	3,963	5,000
Arrests	1,339	1,005	11,100
Accidents Reported	745	765	780
Part I Crimes	1,277	1,122	1,200
Public Safety Academy	0	1	1
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025
Outreach PIDs	8	8	8
HOA Attended	1	0	2
New Community Watch Groups Created	2	0	1
New Business Watch Areas Created	2	0	1
PID Attended	1	0	2
Part I Crimes per 1000 Population	30	24	28
Sworn Officers per 1000 Population/per Square City Mile	1.56	1.54	1.51
Priority Response Time	6m 38 sec	2m 4 sec	3 m 0 sec
Non Priority Time	8m 22 sec	11 m 43 sec	11m 0 sec

Police Department

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 14
Program 0**

**GENERAL FUND
POLICE
POLICE**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 4,554,574	\$ 4,767,473	\$ 3,908,352	\$ 6,307,206	\$ 5,859,001
103	SALARIES-OVERTIME	\$ 576,074	\$ 663,874	\$ 668,879	\$ 215,400	\$ 275,000
104	SALARIES-LONGEVITY	\$ 26,021	\$ 24,594	\$ 18,909	\$ 23,096	\$ 23,140
105	GROUP HEALTH INSURANCE	\$ 575,766	\$ 560,649	\$ 445,988	\$ 788,865	\$ 635,583
106	TMRS	\$ 724,156	\$ 771,640	\$ 677,475	\$ 965,659	\$ 955,472
107	FICA	\$ 393,742	\$ 412,887	\$ 349,950	\$ 509,064	\$ 473,859
109	SALARIES-WELL PAY	\$ 46,647	\$ 45,017	\$ 52,398	\$ 59,688	\$ 56,048
110	DENTAL INSURANCE	\$ 21,412	\$ 20,324	\$ 17,626	\$ 31,561	\$ 27,290
114	SALARIES-ASSIGNMENT PAY	\$ (151)	\$ -	\$ 552	\$ 47,840	\$ 45,760
115	CERTIFICATION PAY	\$ 92,842	\$ 78,334	\$ 62,494	\$ 61,261	\$ 52,911
118	CELL PHONE ALLOWANCE	\$ 3,735	\$ 2,730	\$ 1,950	\$ 5,280	\$ 3,360
120	GROUP LIFE INSURANCE	\$ 5,153	\$ 5,232	\$ 4,694	\$ 7,327	\$ 6,174
130	WORKERS COMPENSATION	\$ 54,481	\$ 83,567	\$ 96,714	\$ 138,232	\$ 85,189
131	EAP EXPENSE	\$ 1,559	\$ 1,460	\$ 1,157	\$ 1,933	\$ 1,637
Personnel Sub Total		\$ 7,076,010	\$ 7,437,780	\$ 6,307,138	\$ 9,162,412	\$ 8,500,424
Account Object Description						
201	SUPPLIES	\$ 1,126	\$ 2,077	\$ 1,367	\$ 3,027	\$ -
202	UNIFORMS AND CLOTHING	\$ 29,027	\$ 34,070	\$ 24,149	\$ 21,305	\$ 23,323
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 8,863	\$ 280	\$ 387	\$ 552	\$ -
208	EDUCATION & REC SUPPLIES	\$ 240	\$ 1,217	\$ 869	\$ 1,000	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 2,087	\$ 3,687	\$ 3,684	\$ 6,567	\$ 6,552
212	AMMUNITION	\$ 15,702	\$ 9,797	\$ 10,757	\$ 10,757	\$ 8,818
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,386	\$ 1,779	\$ 1,437	\$ 1,500	\$ -
215	TRAINING SUPPLIES	\$ 509	\$ 1,924	\$ 190	\$ 4,837	\$ 5,404
218	FUEL & OIL	\$ 151,392	\$ 129,432	\$ 76,920	\$ 111,155	\$ 111,155
220	INVESTIGATION SUPPLIES	\$ 17,231	\$ 4,878	\$ 4,225	\$ 13,546	\$ 1,418
Supplies Sub Total		\$ 228,562	\$ 189,141	\$ 123,985	\$ 174,246	\$ 156,670
Account Object Description						
351	MAINT-MISC	\$ 48,892	\$ 49,329	\$ 21,695	\$ 35,515	\$ 46,860
Maintenance Sub Total		\$ 48,892	\$ 49,329	\$ 21,695	\$ 35,515	\$ 46,860
Account Object Description						
409	TRAVEL & EDUCATION	\$ 36,000	\$ 51,699	\$ 42,131	\$ 45,473	\$ 46,990
414	DUES & SUBSCRIPTIONS	\$ 14,592	\$ 20,839	\$ 20,920	\$ 22,651	\$ 23,209
416	OTHER/PROFESSIONAL SERVICES	\$ 17,708	\$ 17,510	\$ 22,182	\$ 23,102	\$ 23,372
419	AWARDS	\$ -	\$ 850	\$ -	\$ 300	\$ 300
421	PRINTING	\$ 848	\$ -	\$ 551	\$ 1,100	\$ -
434	SPECIAL EVENTS	\$ 217	\$ -	\$ 127	\$ 750	\$ -
435	LABORATORY CHARGES	\$ 9,175	\$ 11,121	\$ 4,702	\$ 13,200	\$ 13,200
482	CREDIT CARD PROCESSING FEES	\$ 3	\$ 3	\$ 2	\$ -	\$ -
557	CITY JAIL CONTRACT	\$ 310,000	\$ 335,000	\$ 375,000	\$ 375,000	\$ -
Services Sub Total		\$ 388,543	\$ 437,022	\$ 465,616	\$ 481,576	\$ 107,071
Account Object Description						
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 12,340	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ 12,340	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 7,754,347	\$ 8,113,271	\$ 6,918,434	\$ 9,853,749	\$ 8,811,025

Fire Department



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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	34	34	39
Administrative Secretary	1	1	1
Total	73	73	78

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safety and Engaged Community Professional and committed workforce <p>Departmental Goals:</p> <ul style="list-style-type: none"> • Have 16 firefighters on scene of a structure fire in 8 minutes, with mutual aid assistance. • Provide advanced life - saving care to patients suffering from strokes, heart attacks, trauma, or other medical problems • Maintain response times as low as possible with increasing call volume and population growth • Maintain and equipt speciality trained personnel capable of responding to complex incidents such as floods, tornados, terrorism, hazmat locations, water rescues,wearhouse incidents, and etc. • Maintain service level of one Mobile Intensive Care Unit (MICU) at each fire station • Fire station personnel will engage with the Lancaster community regularly throughout the year 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees	73	73	78
Responses (Average per year)	11,000	12,000	1,300
Simultaneous Incidents	4,500	4,500	4,500
Lives Saved	22	28	35
Life Extending Aid	1,400	1,450	1,500
Training Hours	12,000	12,000	12,000
Value Saved Exposed to Fire	22,000,000	2,000,000	2,000,000
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Percent of property saved from fire	95%	90%	90%
Paramedics trained	6	6	6
Fire/EMT's Trained	3	5	5
Community Engagement Events			100
Personnel Professional Development Training			26
Personnel per staffing Model	16	18	18
Response times with increased call volume	5:59	5:55	5:59
Percentage of time 16 firefighters on scene in 8 minutes	10%	10%	10%
Dependency on mutual aid assistance	200	200	200
Public Fire Safety Education contacts	10,000	10,000	10,000
In the field CPR recesutations	22	4	5

Fire Department

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 4,940,339	\$ 5,867,959	\$ 5,306,914	\$ 6,947,633	\$ 7,463,238
102	SALARIES-PART TIME	\$ 127	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 1,057,457	\$ 1,120,809	\$ 1,197,824	\$ 367,513	\$ 378,537
104	SALARIES-LONGEVITY	\$ 24,051	\$ 26,855	\$ 24,373	\$ 28,360	\$ 29,980
105	GROUP HEALTH INSURANCE	\$ 716,139	\$ 893,655	\$ 720,118	\$ 907,658	\$ 990,480
106	TMRS	\$ 845,911	\$ 1,000,386	\$ 966,311	\$ 1,090,548	\$ 1,228,391
107	FICA	\$ 459,973	\$ 530,226	\$ 497,023	\$ 566,059	\$ 605,307
108	SALARIES-PARAMEDIC	\$ 97,859	\$ 106,023	\$ 80,664	\$ 110,757	\$ 102,949
109	SALARIES-WELL PAY	\$ 17,555	\$ 18,023	\$ 27,198	\$ 67,389	\$ 72,057
110	DENTAL INSURANCE	\$ 24,227	\$ 27,727	\$ 24,320	\$ 31,871	\$ 31,992
112	SALARIES-OUT OF CLASS	\$ 52,286	\$ 53,826	\$ 56,414	\$ 15,927	\$ 16,405
115	CERTIFICATION PAY	\$ 36,923	\$ 39,524	\$ 33,287	\$ 45,351	\$ 45,053
120	GROUP LIFE INSURANCE	\$ 5,642	\$ 6,891	\$ 5,667	\$ 7,625	\$ 8,035
130	WORKERS COMPENSATION	\$ 73,966	\$ 133,845	\$ 161,658	\$ 184,340	\$ 122,364
131	EAP EXPENSE	\$ 1,645	\$ 1,868	\$ 1,502	\$ 2,018	\$ 2,125
149	TLFFRA ANNUITY PAYMENT	\$ 200	\$ -	\$ -	\$ 1,240	\$ 1,240
Personnel Sub Total		\$ 8,354,300	\$ 9,827,619	\$ 9,103,272	\$ 10,374,289	\$ 11,098,153
Account Object Description						
201	OFFICE SUPPLIES	\$ 2,111	\$ 2,405	\$ 1,513	\$ 3,650	\$ 3,650
202	UNIFORMS AND CLOTHING	\$ 85,443	\$ 179,875	\$ 168,408	\$ 167,227	\$ 190,806
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 47,844	\$ 46,766	\$ 37,555	\$ 60,273	\$ 57,970
205	JANITORIAL & CLEANING SUPPLIES	\$ 7,667	\$ 11,648	\$ 11,677	\$ 12,040	\$ 13,250
208	EDUCATION & REC SUPPLIES	\$ 2,644	\$ 2,370	\$ 2,196	\$ 7,290	\$ 3,090
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 250	\$ 622	\$ 73	\$ 955	\$ 640
211	OTHER OPERATIONAL SUPPLIES	\$ 1,886	\$ 9,183	\$ 600	\$ 4,890	\$ 5,540
214	POSTAGE/SHIPPING/DELIVERY	\$ 98	\$ 405	\$ 125	\$ 500	\$ 500
215	TRAINING SUPPLIES	\$ 549	\$ 1,954	\$ 1,135	\$ 10,845	\$ 5,000
216	MEDICAL SUPPLIES	\$ 95,100	\$ 145,135	\$ 105,971	\$ 133,219	\$ 166,783
218	FUEL & OIL	\$ 87,303	\$ 85,841	\$ 56,090	\$ 45,022	\$ 45,022
231	SOFTWARE	\$ 9,558	\$ 7,541	\$ 14,013	\$ 7,550	\$ 13,874
Supplies Sub Total		\$ 340,454	\$ 493,747	\$ 399,355	\$ 453,461	\$ 506,125
Account Object Description						
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ 12	\$ -	\$ -
303	MAINT-EQUIP & MACHINERY	\$ 2,595	\$ 5,226	\$ 677	\$ 5,600	\$ 11,606
313	MAINT-FURN & FIXTURES	\$ 5,771	\$ 7,660	\$ 2,964	\$ 3,600	\$ -
Maintenance Sub Total		\$ 8,365	\$ 12,886	\$ 3,653	\$ 9,200	\$ 11,606
Account Object Description						
407	SPECIAL SERVICES	\$ 6,910	\$ 13,340	\$ 6,010	\$ 3,700	\$ 7,370
409	TRAVEL & EDUCATION	\$ 48,566	\$ 50,186	\$ 24,561	\$ 47,913	\$ 52,193
414	DUES & SUBSCRIPTIONS	\$ 1,522	\$ 2,620	\$ 2,834	\$ 4,972	\$ 4,972
416	PROFESSIONAL SERVICES	\$ 84,699	\$ 131,253	\$ 87,643	\$ 113,847	\$ 143,241
418	MEDICAL EXPENSE	\$ 1,277	\$ -	\$ 166	\$ 5,625	\$ 5,625
419	AWARDS	\$ 597	\$ 1,706	\$ 1,128	\$ 1,945	\$ 1,400
451	RADIO TIE-IN TO PARKLAND	\$ 25,054	\$ 25,269	\$ -	\$ 28,193	\$ 29,195
453	E M S TRAINING	\$ 49,127	\$ 48,648	\$ 8,563	\$ 95,852	\$ 60,199
455	CERTIFICATION FEES	\$ 10,680	\$ 9,267	\$ 9,715	\$ 20,451	\$ 19,283
462	CELLULAR TELEPHONE & PAGERS	\$ 2,714	\$ 3,050	\$ 2,191	\$ 4,607	\$ 1,510
476	ACCT ANALYSIS FEES-JPM	\$ 4,965	\$ 4,666	\$ 3,299	\$ 6,000	\$ 6,000
482	CREDIT CARD PROCESSING FEES	\$ 404	\$ 454	\$ 198	\$ -	\$ -
554	AMBULANCE BILLING SERVICE FEE	\$ -	\$ 11,700	\$ 9,642	\$ 15,750	\$ 15,750
558	EMPLOYEE PHYSICAL ASSESSMENT	\$ -	\$ 34,650	\$ 37,050	\$ 42,264	\$ 45,900
Services Sub Total		\$ 236,515	\$ 336,809	\$ 192,998	\$ 391,119	\$ 392,638
Department Total		\$ 8,939,634	\$ 10,671,060	\$ 9,699,279	\$ 11,228,069	\$ 12,008,522

Non-Departmental



Personnel Organization Chart

There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Non-Departmental

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 16
Program 0**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
130	WORKERS COMPENSATION	\$ 674	\$ 1,300	\$ -	\$ 4,334	\$ 4,334
Personnel Sub Total		\$ 674	\$ 1,300	\$ -	\$ 4,334	\$ 4,334
Account Object	Description					
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 4,584	\$ -	\$ -	\$ -
Supplies Sub Total		\$ -	\$ 4,584	\$ -	\$ -	\$ -
Account Object	Description					
400	TIF EXPENSE	\$ 56,339	\$ -	\$ 157,340	\$ 142,368	\$ 350,615
401	TELEPHONE & COMMUNICATIONS	\$ 146,922	\$ 103,962	\$ 74,847	\$ 129,805	\$ 129,805
402	RENTAL OF EQUIPMENT	\$ 33,323	\$ 25,316	\$ 25,229	\$ 34,702	\$ 34,702
403	CASUALTY INSURANCE	\$ 441,262	\$ 514,512	\$ 650,468	\$ 684,831	\$ 781,500
406	UNEMPLOYMENT INSURANCE	\$ 10,464	\$ -	\$ 3,777	\$ 70,000	\$ 80,000
409	TRAVEL & EDUCATION	\$ 3,000	\$ 24	\$ -	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 51,399	\$ 59,115	\$ 51,285	\$ 80,670	\$ 81,045
416	OTHER/PROFESSIONAL SERVICES	\$ 109,674	\$ 64,192	\$ 35,403	\$ 13,880	\$ 20,380
420	INTERNAL TRAINING	\$ 57,682	\$ 35,863	\$ 49,977	\$ 45,000	\$ 69,000
421	PRINTING	\$ 21,915	\$ 22,168	\$ 18,637	\$ 37,000	\$ 37,000
434	SPECIAL EVENTS	\$ 1,045	\$ 1,084	\$ -	\$ -	\$ -
460	SETTLEMENT	\$ 1,884,323	\$ -	\$ -	\$ -	\$ -
463	ADMIN FEES-FLEX SPENDING PLAN	\$ 1,093	\$ 1,215	\$ 720	\$ 2,000	\$ 2,000
497	TUITION REIMBURSEMENT	\$ 5,454	\$ 5,296	\$ 8,000	\$ 5,000	\$ 6,000
535	HEALTH DEPARTMENT	\$ -	\$ 23,203	\$ 9,080	\$ 12,106	\$ 12,106
536	HEALTH DEPT-FOOD PERMITS	\$ 19,135	\$ 38,835	\$ -	\$ 20,130	\$ 20,130
539	MISC. HEALTH BENEFIT	\$ 7,290	\$ 7,322	\$ -	\$ 10,000	\$ 10,000
562	INCENTIVES-PROPERTY TAX REBATE	\$ 2,533,785	\$ 892,809	\$ 3,160,865	\$ 3,237,762	\$ 5,759,904
Maintenance Sub Total		\$ 5,384,104	\$ 1,794,916	\$ 4,245,627	\$ 4,525,254	\$ 7,394,187
Account Object	Description					
627	CAPITAL-SURPLUS AUCTION PROPTY	\$ -	\$ -	\$ 13,300	\$ -	\$ -
Capital Sub Total		\$ -	\$ -	\$ 13,300	\$ -	\$ -
Department Total		\$ 5,384,778	\$ 1,800,800	\$ 4,258,927	\$ 4,529,588	\$ 7,398,521

Planning



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Planning Manager	1	0	0
Senior Planner	0	1	1
Planner II	1	0	0
Planning Technician	1	1	1
Total	3	2	2

Department Narrative

The Planning Division serves as the central hub that harmonizes the physical facets of our community, shaping a sustainable framework for land use and development. The division is dedicated to providing information that aids in informed decision-making, minimizing development conflicts, optimizing resource efficiency, forecasting service requirements, and fostering rational, coordinated growth.

The Planning Division achieves its objectives by offering insightful technical assistance and expert advice to city officials, citizens, and developers. They collect, review, and disseminate data pertaining to both residential and non-residential growth. The division also places a strong emphasis on long-term planning, modeling development trajectories, and balancing various development interests.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Quality Development • Healthy, Safe and Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full Time Employees	4	2	2
Lancaster Development Code Review Sessions	85	136	125
Total Plats Received and Reviewed	40	70	70
Total Zoning Requests Received and Processed	23	28	25
Total Site Plans Received and Reviewed	30	9	10
Historic Landmark Preservation Received and Reviewed	15	10	10
Miscellaneous Cases Received and Reviewed	18	56	50
Lancaster Development Code Conflicts	50%	50%	50%
Lancaster Development Code Update	100%	N/A	
Zoning Map Update	100%	100%	100%
Future Land Use Plan Update	Underway	Underway	100%
Loop 9 & I-35E Corridor Study	100%	100%	
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Comment on Building Plans with Planning Elements	100%	100%	100%
Process Administrative Permits within 3 Days	100%	100%	100%
Complete Site Plan and Plat Applications within 30 days	100%	100%	100%
Zoning Applications Completed within 45 days	100%	100%	100%
Citizen Planning Inquiries Resolved Within 24 Hours	100%	100%	100%
Continuing Education Units Received	32 Credits	10 Credits	32 Credits

Planning

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 166,565	\$ 175,252	\$ 102,894	\$ 142,102	\$ 143,722
103	SALARIES-OVERTIME	\$ 115	\$ 16	\$ 17	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 249	\$ 27	\$ 39	\$ 44	\$ 96
105	GROUP HEALTH INSURANCE	\$ 19,606	\$ 12,891	\$ 5,566	\$ 8,403	\$ 8,744
106	TMRS	\$ 22,141	\$ 24,628	\$ 14,842	\$ 20,626	\$ 21,984
107	FICA	\$ 12,437	\$ 13,596	\$ 7,886	\$ 10,973	\$ 11,101
109	SALARIES-WELL PAY	\$ 1,843	\$ -	\$ -	\$ 1,279	\$ 1,294
110	DENTAL INSURANCE	\$ 733	\$ 635	\$ 274	\$ 425	\$ 412
113	SALARIES-CAR ALLOWANCE	\$ 328	\$ -	\$ -	\$ -	\$ -
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 2,931	\$ 154	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 138	\$ 188	\$ 123	\$ 204	\$ 204
130	WORKERS COMPENSATION	\$ 157	\$ 214	\$ 165	\$ 244	\$ 172
131	EAP EXPENSE	\$ 55	\$ 63	\$ 41	\$ 54	\$ 54
Personnel Sub Total		\$ 224,368	\$ 230,440	\$ 132,002	\$ 184,354	\$ 187,783
Account Object Description						
201	OFFICE SUPPLIES	\$ 1,525	\$ 1,690	\$ 2,091	\$ 2,600	\$ 3,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 291	\$ 355	\$ 343	\$ 500	\$ 500
231	SOFTWARE	\$ 458	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 2,274	\$ 2,045	\$ 2,434	\$ 3,100	\$ 3,500
Account Object Description						
303	MAINT-EQUIP & MACHINERY	\$ 53	\$ 44	\$ 45	\$ 45	\$ -
Maintenance Sub Total		\$ 53	\$ 44	\$ 45	\$ 45	\$ -
Account Object Description						
408	ADVERTISING	\$ 2,197	\$ 3,307	\$ 2,689	\$ 1,500	\$ 2,000
409	TRAVEL & EDUCATION	\$ 2,945	\$ -	\$ 245	\$ 3,478	\$ 2,418
414	DUES & SUBSCRIPTIONS	\$ 3,050	\$ 749	\$ 849	\$ 2,519	\$ 3,269
416	OTHER/PROFESSIONAL SERVICES	\$ 208,976	\$ 138,182	\$ 291,156	\$ 410,000	\$ 30,000
421	PRINTING	\$ -	\$ 945	\$ 1,519	\$ 1,150	\$ 2,000
462	CELLULAR TELEPHONE & PAGERS	\$ 448	\$ 453	\$ -	\$ -	\$ -
Services Sub Total		\$ 217,617	\$ 143,635	\$ 296,458	\$ 418,647	\$ 39,687
Department Total		\$ 444,311	\$ 376,165	\$ 430,939	\$ 606,146	\$ 230,970

City Secretary's Office



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
City Secretary	1	1	1
Deputy City Secretary	1	1	1
Administrative Secretary	1	1	0.5
Total	3	3	2.5

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			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Financial Sound Government • Professional & Committed City Workforce • Healthy, Safe & Engaged Community • Quality Development • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Maintain an accurate account of City Council Meetings including Council minutes and codification of ordinances minutes and codification of ordinances and resolutions as approved by the City Council • Conduct General Municipal Election • Process local 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
City Council Meetings	28	27	27
Population	40,449	41,685	42,000
Registered Voters	24,715	24,716	25,000
Ordinances Adopted	37	36	37
Resolutions Approved	116	119	120
Ordinances Codified	37	36	37
Proclamations Prepared	28	26	28
Open Records Requests Processed	4,151	4,336	4,500
Elections Held	1	1	1
Quantity of Records Eligible for Destruction (lbs.)	3,900	3,800	3,700
Legal Notices Published	37	39	40
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Open Records Requests processed in accordance with state law	100%	100%	100%
Ordinances codified	100%	100%	100%
Citywide destruction of eligible records (lbs.)	3,900	3,800	3,700
"Local" Alcohol Beverage Permits issued	9	7	5
Ordinances and Resolutions indexed/scanned as adopted	100%	100%	100%
Council minutes prepared; ordinances and resolutions enrolled	100%	100%	100%

City Secretary's Office

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 136,695	\$ 183,191	\$ 158,312	\$ 201,021	\$ 183,832
102	SALARIES-PART TIME	\$ 16,492	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 1,410	\$ 1,011	\$ 994	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 554	\$ 655	\$ 635	\$ 796	\$ 878
105	GROUP HEALTH INSURANCE	\$ 14,844	\$ 35,102	\$ 24,653	\$ 36,177	\$ 27,360
106	TMRS	\$ 19,257	\$ 26,751	\$ 25,287	\$ 33,095	\$ 29,421
107	FICA	\$ 12,301	\$ 14,267	\$ 13,147	\$ 16,273	\$ 14,856
109	SALARIES-WELL PAY	\$ 1,370	\$ 1,044	\$ 1,800	\$ 1,890	\$ 1,725
110	DENTAL INSURANCE	\$ 741	\$ 1,240	\$ 1,085	\$ 1,306	\$ 1,047
113	SALARIES-CAR ALLOWANCE	\$ 4,614	\$ 4,814	\$ 4,900	\$ 6,000	\$ 6,000
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 958	\$ 7,270	\$ -	\$ -
115	CERTIFICATION PAY	\$ 697	\$ 1,688	\$ 1,890	\$ 2,520	\$ 1,260
120	GROUP LIFE INSURANCE	\$ 153	\$ 222	\$ 198	\$ 408	\$ 357
130	WORKERS COMPENSATION	\$ 162	\$ 234	\$ 281	\$ 372	\$ 235
131	EAP EXPENSE	\$ 74	\$ 82	\$ 66	\$ 108	\$ 95
Personnel Sub Total		\$ 209,365	\$ 271,258	\$ 240,519	\$ 300,466	\$ 267,566
Supplies						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 3,347	\$ 1,837	\$ 1,730	\$ 2,000	\$ 2,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 275	\$ 561	\$ 552	\$ 200	\$ 200
231	SOFTWARE	\$ 335	\$ 3,300	\$ 23,828	\$ 22,775	\$ 22,775
Supplies Sub Total		\$ 3,957	\$ 5,698	\$ 26,110	\$ 24,975	\$ 24,975
Maintenance						
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ 53	\$ 44	\$ 45	\$ 45	\$ 45
Maintenance Sub Total		\$ 53	\$ 44	\$ 45	\$ 45	\$ 45
Other						
Account Object	Description					
407	SPECIAL SERVICES	\$ 1,080	\$ 1,057	\$ -	\$ 1,500	\$ 1,500
408	ADVERTISING	\$ 489	\$ 500	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 5,374	\$ 4,748	\$ 114	\$ 7,995	\$ 9,370
414	DUES & SUBSCRIPTIONS	\$ 797	\$ 600	\$ 282	\$ 1,565	\$ 1,905
416	OTHER/PROFESSIONAL SERVICES	\$ 16,000	\$ 4,241	\$ -	\$ -	\$ -
452	FILING FEES	\$ (500)	\$ 1,364	\$ -	\$ 825	\$ 825
462	CELLULAR TELEPHONE & PAGERS	\$ 495	\$ 501	\$ 376	\$ 502	\$ 502
Sub Total		\$ 23,735	\$ 13,012	\$ 772	\$ 12,387	\$ 14,102
Department Total		\$ 237,110	\$ 290,012	\$ 267,446	\$ 337,873	\$ 306,688

Finance



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Chief Financial Officer	0	0	1
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	5.75

Department Narrative

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

Goals			
<p>Council Goals:</p> <ul style="list-style-type: none"> Financially Sound Government <p>Departmental Goals</p> <ul style="list-style-type: none"> 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 Update operational accounting policies and procedures Pursue e-government solutions 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 Public Funds Investment Act (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 Certificate of Achievement for Excellence in Financial Reporting 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees	5	5	6
Bank Accounts	14	14	14
Journal Entries Made	4,600	4,202	4,500
Bank Statements Reconciled	168	168	168
Monthly Operations Reports - P.I.D.'s	9	9	10
Accounts Payable Checks Processed	2,950	2,671	2,800
Accounts Payable ACH's Processed	2,300	2,251	2,250
Invoices Processed	8,250	8,039	8,000
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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Bank Reconciliations Finished by following Month End	95%	90%	96%
Monthly Closeouts within 10 Days of Month End	12	12	12
Vendors Paid within 30 Days	99%	95%	99%
A/P Checks Available for Review every Thursday	100%	100%	100%
Audit presentation to Council (Months after year end)	5 mos.	5 mos.	5 mos.

Finance

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2022	2023	2024	2024	2025
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 320,526	\$ 380,488	\$ 348,908	\$ 460,452	\$ 687,294
102 SALARIES-PART TIME	\$ 19,353	\$ 24,382	\$ -	\$ -	\$ -
103 SALARIES-OVERTIME	\$ 2,788	\$ 3,384	\$ 2,778	\$ 736	\$ 757
104 SALARIES-LONGEVITY	\$ 808	\$ 1,117	\$ 598	\$ 1,197	\$ 961
105 GROUP HEALTH INSURANCE	\$ 40,715	\$ 46,283	\$ 34,326	\$ 49,204	\$ 56,014
106 TMRS	\$ 44,742	\$ 55,005	\$ 51,593	\$ 70,537	\$ 107,231
107 FICA	\$ 26,163	\$ 30,619	\$ 26,981	\$ 36,191	\$ 51,543
109 SALARIES-WELL PAY	\$ 498	\$ 2,644	\$ -	\$ 4,210	\$ 6,305
110 DENTAL INSURANCE	\$ 1,585	\$ 1,796	\$ 1,507	\$ 2,050	\$ 2,369
113 SALARIES-CAR ALLOWANCE	\$ 3,686	\$ 4,814	\$ 5,900	\$ 6,000	\$ 12,000
114 SALARIES-ASSIGNMENT PAY	\$ 4,107	\$ 5,141	\$ -	\$ -	\$ -
118 CELL PHONE ALLOWANCE	\$ 211	\$ 481	\$ 110	\$ 480	\$ 480
120 GROUP LIFE INSURANCE	\$ 368	\$ 448	\$ (396)	\$ 587	\$ 689
130 WORKERS COMPENSATION	\$ 342	\$ 493	\$ 570	\$ 819	\$ 846
131 EAP EXPENSE	\$ 106	\$ 123	\$ 97	\$ 155	\$ 182
Personnel Sub Total	\$ 465,997	\$ 557,218	\$ 472,973	\$ 632,618	\$ 926,671
Account Object Description					
201 SUPPLIES	\$ 1,235	\$ 2,794	\$ 1,538	\$ 2,645	\$ 2,645
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 1,400	\$ -	\$ -
214 POSTAGE/SHIPPING/DELIVERY	\$ 1,869	\$ 2,919	\$ 1,523	\$ 3,300	\$ 3,300
231 SOFTWARE	\$ 3,000	\$ 3,000	\$ 6,000	\$ 3,786	\$ 9,786
242 COMPUTERS/SERVERS	\$ 2,014	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total	\$ 8,118	\$ 8,714	\$ 10,461	\$ 9,731	\$ 15,731
Account Object Description					
303 MAINT-EQUIP & MACHINERY	\$ 53	\$ 44	\$ 45	\$ 45	\$ 45
Maintenance Sub Total	\$ 53	\$ 44	\$ 45	\$ 45	\$ 45
Account Object Description					
402 RENTAL OF EQUIPMENT	\$ 3,835	\$ 3,544	\$ 4,183	\$ 3,545	\$ 5,410
409 TRAVEL & EDUCATION	\$ 7,543	\$ 5,499	\$ 2,613	\$ 11,160	\$ 11,160
414 DUES & SUBSCRIPTIONS	\$ 635	\$ 1,214	\$ 700	\$ 1,504	\$ 1,504
437 CONTRACT AUDIT SERVICES	\$ 63,600	\$ 46,200	\$ 61,000	\$ 52,800	\$ 52,800
440 CONSULTANT AND ADVISORY FEES	\$ 13,684	\$ 9,520	\$ 16,321	\$ 20,190	\$ 20,190
442 COMPUTER PROFESSIONAL SERVICES	\$ 36,134	\$ 46,036	\$ 52,495	\$ 43,460	\$ 188,379
444 TAX APPRAISAL	\$ 98,447	\$ 108,658	\$ 121,158	\$ 120,650	\$ 135,700
462 CELLULAR TELEPHONE & PAGERS	\$ 327	\$ -	\$ 585	\$ -	\$ 286
476 ACCT ANALYSIS FEES-JPM	\$ 22,899	\$ 5,056	\$ 4,317	\$ 25,500	\$ 25,500
537 DALLAS COUNTY TAX COLL SVCS	\$ 21,833	\$ 21,836	\$ 29,019	\$ 25,612	\$ 38,600
559 CONTRACT/TEMPORARY LABOR	\$ 86,490	\$ -	\$ -	\$ -	\$ -
Services Sub Total	\$ 355,425	\$ 247,563	\$ 292,390	\$ 304,421	\$ 479,529
Department Total	\$ 829,593	\$ 813,539	\$ 775,869	\$ 946,815	\$ 1,421,976

Emergency Management



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals:</p> <ul style="list-style-type: none"> • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Siren activation testing	365	365	365
Severe Weather events monitored	60	75	80
Emergency Plan Annex updates	8	8	8
Generator Checks	52	52	52
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Siren activations	5	3	3
Emergency Operation Center (EOC) activations	16	8	8
Emergency Operation Plan (EOP) rating	Advanced	Advanced	Advanced
City Disaster Training	4	3	4
Regional Disaster meetings	8	8	8
Disaster Drill	2	2	2
Code Red notifications	2	1	2

Emergency Management

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 61	\$ 270	\$ -	\$ 500	\$ 500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 74	\$ -	\$ -	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 80	\$ 80	\$ 500	\$ 500
218	FUEL & OIL	\$ 2,972	\$ 2,571	\$ 1,977	\$ 1,600	\$ 1,600
Supplies Sub Total		\$ 3,107	\$ 2,921	\$ 2,057	\$ 2,600	\$ 2,600
Account Object Description						
314	MAINT-RADIO EQUIPMENT	\$ -	\$ 1,537	\$ -	\$ -	\$ -
341	MAINT-EARLY WARNING SIRENS	\$ 13,096	\$ 10,700	\$ 16,229	\$ 10,700	\$ 16,500
Maintenance Sub Total		\$ 13,096	\$ 12,237	\$ 16,229	\$ 10,700	\$ 16,500
Account Object Description						
409	TRAVEL & EDUCATION	\$ 1,181	\$ 366	\$ -	\$ 3,000	\$ 6,000
414	DUES & SUBSCRIPTIONS	\$ 4,000	\$ 4,000	\$ 96	\$ 400	\$ 400
416	PROFESSIONAL SERVICES	\$ 35,182	\$ 33,661	\$ 30,184	\$ 53,600	\$ 77,529
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ -	\$ -	\$ 336
Services Sub Total		\$ 40,363	\$ 38,027	\$ 30,280	\$ 57,000	\$ 84,265
Account Object Description						
609	CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ 2,424	\$ -	\$ -	\$ -
Capital Sub Total		\$ -	\$ 2,424	\$ -	\$ -	\$ -
Department Total		\$ 56,566	\$ 55,610	\$ 48,566	\$ 70,300	\$ 103,365

Neighborhood Services-Animal Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Neighborhood Services Manager	0.5	0.5	0.5
Lead Animal Services Officer	1	1	1
Animal Services Officer	2	3	3
Rescue Coordinator	0	0	1
Animal Shelter Attendant	1	2	2
PT Animal Control (.5)	0.5	0	0
PT Animal Shelter Attendant (.5)	0.5	0	0
Total	5.5	6.5	7.5

Department Narrative

The Animal Services Division is dedicated to ensuring the health, safety, and welfare of both animals and residents within the City of Lancaster. Our mission is to promote responsible pet ownership and comply with city and state regulations through education, enforcement, and community collaboration. This division works closely with residents to ensure adherence to all animal-related laws, providing guidance and support to ensure the safety and well-being of pets and the public. In addition to our regulatory duties, we organize low-cost veterinary services and adoption events; making essential care accessible and helping to manage the stray animal population

Goals			
<p>City Council Goal</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Create active educational programs for the community on basic animal care and owner responsibility • Recommend to City Attorney updates to City ordinances related to Animal Services to be in conformance with new state laws and fit the needs of the community. • Respond to service calls in a timely manner • Attend Public Improvement Districts (PID) or Homeowner’s Association (HOA) meetings quarterly to inform residents of local ordinances related to Animal Services • Create programs to promote pet adoptions by hosting adoptions events and partnering with businesses and community organization 			
Workload Indicators	22-23Actual	23-24 Actual	2024-2025 Target
Full-Time Employees	5.5	5.5	6
Adoptions	144	113	200
Redemptions	44	34	50
Euthanizations (including diseased and owner request)	37	98	60
Deceased Animal Pickup	133	98	150
Micro Chip Inserted	279	189	250
Animals at Large Cases	340	351	400
Traps issued	26	19	25
HOA/PID Meetings quarterly (4)	4	4	4
Spay/Neuter Animals	144	108	150
Performance Measurement	22-23Actual	23-24 Actual	2024-2025 Target
Animal Services requests answered within 2 hours	100%	100%	100%
Increase monthly adoptions advertisement by posting to social media 5 times a week and hosting a montly City adoption event	100%	100%	100%

Neighborhood Services-Animal Services

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 126,805	\$ 172,204	\$ 190,060	\$ 308,715	\$ 365,903
102	SALARIES-PART TIME	\$ 18,297	\$ 13,651	\$ 661	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 15,983	\$ 22,885	\$ 25,891	\$ 2,943	\$ 3,031
104	SALARIES-LONGEVITY	\$ 105	\$ 162	\$ 88	\$ 252	\$ 256
105	GROUP HEALTH INSURANCE	\$ 20,852	\$ 25,383	\$ 30,175	\$ 53,317	\$ 70,232
106	TMRS	\$ 19,337	\$ 27,298	\$ 31,304	\$ 45,444	\$ 56,627
107	FICA	\$ 12,149	\$ 16,062	\$ 16,520	\$ 24,174	\$ 28,594
109	SALARIES-WELL PAY	\$ -	\$ 529	\$ -	\$ 2,816	\$ 3,332
110	DENTAL INSURANCE	\$ 1,072	\$ 1,274	\$ 1,389	\$ 2,762	\$ 3,107
114	SALARIES - ASSIGNMENT PAY	\$ -	\$ -	\$ 114	\$ -	\$ -
115	CERTIFICATION PAY	\$ -	\$ 1,027	\$ 1,325	\$ 1,260	\$ 1,260
120	GROUP LIFE INSURANCE	\$ 132	\$ 189	\$ 189	\$ 740	\$ 816
130	WORKERS COMPENSATION	\$ -	\$ -	\$ 303	\$ 7,330	\$ 6,161
131	EAP Expense	\$ 101	\$ 106	\$ 104	\$ 196	\$ 217
Personnel Sub Total		\$ 214,834	\$ 280,771	\$ 298,121	\$ 449,949	\$ 539,536
Supplies						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 363	\$ 468	\$ 1,017	\$ 550	\$ 700
202	UNIFORMS AND CLOTHING	\$ 502	\$ 896	\$ 1,257	\$ 2,278	\$ 2,442
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 116	\$ 7,905	\$ 19,877	\$ 3,736	\$ 4,327
205	JANITORIAL & CLEANING SUPPLIES	\$ 2,530	\$ 3,408	\$ 3,153	\$ 1,600	\$ 3,979
206	CHEMICALS	\$ -	\$ 603	\$ 603	\$ 992	\$ 992
214	POSTAGE/SHIPPING/DELIVERY	\$ 39	\$ 154	\$ 266	\$ 186	\$ 186
218	FUEL & OIL	\$ 2,610	\$ 2,918	\$ 2,286	\$ 2,265	\$ 2,265
224	ANIMAL CARE SUPPLIES	\$ 3,802	\$ 21,854	\$ 7,487	\$ 3,099	\$ 7,593
Supplies Sub Total		\$ 9,961	\$ 38,205	\$ 35,946	\$ 14,706	\$ 22,484
Maintenance						
Account Object	Description					
342	MAINT-DATA PROCESSING EQUIP	\$ 1,412	\$ -	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ 1,412	\$ -	\$ -	\$ -	\$ -
Services						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 255	\$ -	\$ -	\$ 255	\$ 255
408	ADVERTISING	\$ -	\$ -	\$ (158)	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 867	\$ 441	\$ 2,008	\$ 1,488	\$ 2,838
414	DUES & SUBSCRIPTIONS	\$ 2,607	\$ 2,607	\$ 2,607	\$ 5,213	\$ 5,339
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 3	\$ 571	\$ 571
418	MEDICAL EXPENSE	\$ 5,627	\$ 11,132	\$ 15,455	\$ 6,351	\$ 28,160
421	PRINTING	\$ -	\$ 375	\$ -	\$ 372	\$ 372
435	LABORATORY CHARGES	\$ -	\$ -	\$ -	\$ 620	\$ 620
455	CERTIFICATION FEES	\$ -	\$ -	\$ -	\$ 149	\$ 200
462	CELLULAR TELEPHONE & PAGERS	\$ 853	\$ 1,061	\$ 1,065	\$ 1,278	\$ 1,564
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 20,244	\$ 729	\$ -	\$ -
Services Sub Total		\$ 10,209	\$ 35,860	\$ 21,707	\$ 16,297	\$ 39,919
Department Total		\$ 236,416	\$ 354,836	\$ 355,774	\$ 480,952	\$ 601,939

Purchasing



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Purchasing Agent	1	1	1
Total	1	1	1

Department Narrative

The Purchasing Division holds a vital role in the city's operations, ensuring optimal acquisition of goods and services. Purchasing is responsible for the issuing of purchase orders, RFPs/RFQs, and conducting city-wide bids, all aimed at securing advantageous terms for the city.

Beyond procurement, the Purchasing Division meticulously manages the city's contract records. By tracking and monitoring contract expiration dates, the division can ensure continuity of services and minimize the risk of contractual lapses. In essence, the Purchasing Division ensures the City remains good stewards of public funds, upholding fiscal responsibility while enabling efficient and effective city operations.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> Financially Sound Government <p>Departmental Goals</p> <ul style="list-style-type: none"> Provide assistance to departments within the City for procuring materials/services in the most efficient and economical way that adheres to all related Texas purchasing statutes and the internal purchasing policy. Uphold Procurement Ethics and Values, and Code of Conduct as stipulated by the Texas State Comptroller. Update purchasing policy and conduct training for all employees involved in the buying process. Continue efforts to obtain more Historically Underutilized Businesses (HUB) and Minority Women Owned Businesses (M/WBE) vendors registered with the city. Continue efforts to obtain interest from more HUB and M/WBE vendors in the bid/quote process. Utilize cooperative sources to receive best value and price on goods and services. Hold quarterly M/WBE and Local Business Workshops with the Best Southwest Cities. Actively participate on the North Central Texas Regional Certification Agency Board of Directors. Attend Texas Public Purchasing Association (TxPPA) Training Conferences 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
ITQ-Invitation to Quote	8	8	0
ITB-Invitation to Bid	8	8	0
RFQ-Request for Qualifications	5	5	0
RFP-Request for Proposal	20	20	0
RFI-Request for Information	2	2	0
Notices Published in Newspaper of Record	17	17	0
Notices Published in Diversity Newspapers	0	0	0
Active Vendors in E-Bid System	3450	3605	3800
Special Class. (M/WBE, HUB, DBE, SBA, VET)	665	1144	1300
New Vendors Setups (W-9, Vendor Info, ACH)	96	134	135
Requisitions Processed	329	196	250
Procurement Card Transactions	2,222	2,115	2,100
Purchase Orders Processed	329	196	200
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Vendor Inquiries Resolved Within 48 Hours	100%	100%	100%
Electronic Vendor Self Update	100%	100%	100%
Electronic Procurement System Operational	100%	100%	100%
Purchasing Policy Updated	0	0	1
Internal Procedure or Process Created	1	1	1
Conference Workshops/Trainings	4	5	4
Internal Trainings Held	12	12	12
External Workshops/Trainings Held	4	4	4

Purchasing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 66,281	\$ 94,025	\$ 82,739	\$ 105,059	\$ 108,212
104	SALARIES-LONGEVITY	\$ 708	\$ 906	\$ 1,071	\$ 952	\$ 1,000
105	GROUP HEALTH INSURANCE	\$ 5,282	\$ 8,257	\$ 6,769	\$ 8,358	\$ 8,684
106	TMRS	\$ 9,048	\$ 13,136	\$ 12,044	\$ 15,382	\$ 16,693
107	FICA	\$ 4,915	\$ 6,905	\$ 6,165	\$ 8,182	\$ 8,430
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 946	\$ 974
110	DENTAL INSURANCE	\$ 266	\$ 406	\$ 345	\$ 425	\$ 412
120	GROUP LIFE INSURANCE	\$ 73	\$ 112	\$ (161)	\$ 102	\$ 102
130	WORKERS COMPENSATION	\$ 64	\$ 115	\$ 134	\$ 182	\$ 130
131	EAP EXPENSE	\$ 20	\$ 27	\$ 22	\$ 27	\$ 27
Personnel Sub Total		\$ 86,658	\$ 123,888	\$ 109,129	\$ 139,615	\$ 144,664
Account Object Description						
201	OFFICE SUPPLIES	\$ 711	\$ 654	\$ 571	\$ 710	\$ 710
214	POSTAGE/SHIPPING/DELIVERY	\$ 133	\$ 1	\$ -	\$ 50	\$ 50
Supplies Sub Total		\$ 844	\$ 655	\$ 571	\$ 760	\$ 760
Account Object Description						
303	MAINT-EQUIP & MACHINERY	\$ 53	\$ 44	\$ 45	\$ 45	\$ 45
Maintenance Sub Total		\$ 53	\$ 44	\$ 45	\$ 45	\$ 45
Account Object Description						
407	SPECIAL SERVICES	\$ -	\$ 300	\$ 335	\$ 300	\$ 350
408	ADVERTISING	\$ 1,382	\$ 4,529	\$ 3,364	\$ 5,520	\$ 7,880
409	TRAVEL & EDUCATION	\$ 1,374	\$ 2,539	\$ 3,683	\$ 3,290	\$ 3,030
414	DUES & SUBSCRIPTIONS	\$ 175	\$ 450	\$ 527	\$ 380	\$ 470
434	SPECIAL EVENTS	\$ -	\$ 129	\$ -	\$ 180	\$ 180
442	COMPUTER PROFESSIONAL SERVICES	\$ 15,000	\$ 15,000	\$ 17,640	\$ 17,400	\$ 20,040
Services Sub Total		\$ 17,931	\$ 22,947	\$ 25,549	\$ 27,070	\$ 31,950
Department Total		\$ 105,486	\$ 147,534	\$ 135,294	\$ 167,490	\$ 177,419

Human Resources



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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			
<p>City Council Goals:</p> <ul style="list-style-type: none"> Professional & Committed City Workforce <p>Departmental Goals</p> <ul style="list-style-type: none"> Expanding the onboarding program to include a culture video and virtual facility tour of the city Increased communication with employees on the benefits of personal and professional development Increased communication with employees on the benefits of health and wellness Increased communication with employees on retirement, wealth management and savings programs Continue professional development training with Lancaster University 2023 Continue Lancaster Leadership Academy for 2023 			
Workload Indicators	22-23 Actual	23-24 Actual	2024-2025 Target
Total Full Time Equivalent Employees Budgeted	337	265	275
Number of positions posted	70	67	75
Applications Received and Processed	3,000	4,647	5,000
Employment Data Requests	200	210	220
Liability and Property Claims	20	12	20
Automobile Insurance Claims	20	21	25
Compliance Training Courses Required	25	30	30
Benefit Programs Managed	22	22	22
Workers Compensation Claims	20	19	20
Performance Measurement	22-23 Actual	23-24 Actual	2024-2025 Target
Turnover in Agency	18%	21%	18%
Loss Ratio - Health Insurance (goal <90%)	85%	78%	75%
Loss Ratio - Workers Compensation (goal <90%)	85%	85%	85%
Employee Survey Results Reflecting High-Performance Organization	75%	75%	75%

Human Resources

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

	2022	2023	2024	2024	2025
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 326,131	\$ 305,390	\$ 253,967	\$ 384,167	\$ 383,146
102 SALARIES-PART TIME	\$ 7,612	\$ 35,778	\$ 1,929	\$ -	\$ -
103 SALARIES-OVERTIME	\$ 650	\$ 822	\$ 180	\$ -	\$ -
104 SALARIES-LONGEVITY	\$ 965	\$ 1,207	\$ 311	\$ 376	\$ 468
105 GROUP HEALTH INSURANCE	\$ 35,420	\$ 40,417	\$ 28,790	\$ 39,867	\$ 39,190
106 TMRS	\$ 45,501	\$ 44,000	\$ 37,648	\$ 56,793	\$ 59,686
107 FICA	\$ 25,132	\$ 25,739	\$ 19,272	\$ 29,923	\$ 30,138
109 SALARIES-WELL PAY	\$ 2,659	\$ 2,825	\$ 1,206	\$ 3,519	\$ 3,510
110 DENTAL INSURANCE	\$ 1,533	\$ 1,534	\$ 979	\$ 1,762	\$ 1,270
113 SALARIES-CAR ALLOWANCE	\$ 4,614	\$ 3,514	\$ 3,750	\$ 6,000	\$ 6,000
114 SALARIES-ASSIGNMENT PAY	\$ -	\$ 4,612	\$ 981	\$ -	\$ -
115 CERTIFICATION PAY	\$ 683	\$ 842	\$ 662	\$ 840	\$ 840
120 GROUP LIFE INSURANCE	\$ 302	\$ 376	\$ (562)	\$ 408	\$ 408
130 WORKERS COMPENSATION	\$ 347	\$ 425	\$ 418	\$ 672	\$ 465
131 EAP EXPENSE	\$ 108	\$ 126	\$ 80	\$ 108	\$ 108
Personnel Sub Total	\$ 451,658	\$ 467,607	\$ 349,611	\$ 524,435	\$ 525,229
Supplies					
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
201 OFFICE SUPPLIES	\$ 2,589	\$ 4,544	\$ 2,796	\$ 4,500	\$ 4,500
210 FOOD-BEV-MEETINGS/FUNCTIONS	\$ 886	\$ 923	\$ 1,250	\$ 1,050	\$ 950
214 POSTAGE/SHIPPING/DELIVERY	\$ 643	\$ 781	\$ 1,136	\$ 1,500	\$ 1,500
Supplies Sub Total	\$ 4,118	\$ 6,248	\$ 5,182	\$ 7,050	\$ 6,950
Maintenance					
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
313 MAINT-FURN & FIXTURES	\$ -	\$ -	\$ 4,695	\$ -	\$ -
318 MAINT-OFFICE EQUIPMENT	\$ -	\$ -	\$ 300	\$ -	\$ -
Maintenance Sub Total	\$ -	\$ -	\$ 4,995	\$ -	\$ -
Services					
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
408 ADVERTISING	\$ 6,229	\$ 3,706	\$ 433	\$ 6,400	\$ 6,400
409 TRAVEL & EDUCATION	\$ 4,741	\$ 3,374	\$ 2,957	\$ 4,500	\$ 7,000
414 DUES & SUBSCRIPTIONS	\$ 2,546	\$ 3,952	\$ 3,459	\$ 3,905	\$ 4,735
416 OTHER/PROFESSIONAL SERVICES	\$ 33,466	\$ 35,964	\$ 44,255	\$ 27,000	\$ 30,000
418 MEDICAL EXPENSE	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,500
419 AWARDS	\$ 1,370	\$ 1,380	\$ 1,031	\$ 1,500	\$ 1,500
420 INTERNAL TRAINING	\$ 4,667	\$ 7,940	\$ 6,000	\$ 13,700	\$ 14,500
421 PRINTING	\$ 215	\$ 1,056	\$ 104	\$ 1,000	\$ 1,000
440 CONSULTANT AND ADVISORY FEES	\$ 91,508	\$ 10,750	\$ 42,500	\$ 47,500	\$ 47,500
442 COMPUTER PROFESSIONAL SERVICES	\$ 129,288	\$ 159,761	\$ 146,020	\$ 132,100	\$ 136,100
462 CELLULAR TELEPHONE & PAGERS	\$ 630	\$ 1,156	\$ 787	\$ 728	\$ 728
559 CONTRACT/TEMPORARY LABOR	\$ 425	\$ 125	\$ 96	\$ -	\$ -
Services Sub Total	\$ 276,585	\$ 229,164	\$ 247,640	\$ 239,833	\$ 250,963
Department Total	\$ 732,361	\$ 703,020	\$ 607,428	\$ 771,318	\$ 783,142

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 to work out possible problems and concerns before violation of the Civil Service Code are affected

Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Total Police Civil Service Personnel	65	65	65
Total Fire Civil Service Personnel	72	72	77
Civil Service Applications for Employment	300	847	700
Civil Service Applications for Promotion	20	31	30
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Number of Service Appeals	0	0	0
Number of Hearings	0	0	0
Number of Commission Meetings	3	2	2

Civil Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 1 GENERAL FUND
Department 32 CIVIL SERVICE
Program 0

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	214 POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 400	\$ 400
	Sub Total	\$ -	\$ -	\$ -	\$ 400	\$ 400
Account Object Description						
	408 ADVERTISING	\$ 500	\$ -	\$ -	\$ 500	\$ 500
	409 TRAVEL & EDUCATION	\$ 141	\$ -	\$ 450	\$ 700	\$ 1,175
	414 DUES & SUBSCRIPTIONS	\$ 127	\$ 150	\$ 357	\$ 250	\$ 150
	440 CONSULTANT AND ADVISORY FEES	\$ 6,850	\$ 4,700	\$ 6,800	\$ 7,500	\$ 9,000
	Sub Total	\$ 7,618	\$ 4,850	\$ 7,607	\$ 8,950	\$ 10,825
Department Total						
		\$ 7,618	\$ 4,850	\$ 7,607	\$ 9,350	\$ 11,225

Emergency Communications



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted'23-24	Proposed '24-25
Emergency Communications & Management Chief	1	1	1
Dispatch Manager	1	1	1
Communications Supervisor	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			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Professional & Committed City Workforce • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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 • Increase departmental efficiency through the recruitment, selection, and training of qualified communication • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Wireless 911 Calls	6,628	16,701	17,565
Total 911 Calls	8,426	9,673	11,000
Non-Emergency Calls	30,808	20,212	27,000
Total Police Calls For Service (CFS)	46,615	40,838	48,950
Police Priority 1 or 2 Calls For Service	3,760	3,975	5,000
Total Fire Calls For Service	8,723	8,397	9,000
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
911 Calls Answered within 6 Seconds	95%	99.12%	99%
911 Calls Answered within 10 Seconds	100%	99.67%	100%
Abandoned 911 Calls	317	2,319	
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

Emergency Communications

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 582,075	\$ 745,079	\$ 586,010	\$ 917,079	\$ 939,462
102	SALARIES-PART TIME	\$ -	\$ 1,678	\$ 4,694	\$ 53,332	\$ 54,932
103	SALARIES-OVERTIME	\$ 144,799	\$ 157,683	\$ 111,468	\$ 30,630	\$ 31,549
104	SALARIES-LONGEVITY	\$ 3,615	\$ 2,961	\$ 2,384	\$ 3,004	\$ 3,372
105	GROUP HEALTH INSURANCE	\$ 80,393	\$ 103,155	\$ 111,398	\$ 127,483	\$ 187,370
106	TMRS	\$ 100,253	\$ 125,082	\$ 101,790	\$ 141,022	\$ 152,042
107	FICA	\$ 53,510	\$ 67,991	\$ 52,856	\$ 77,764	\$ 79,713
108	SALARIES-PARAMEDIC	\$ 762	\$ 2,106	\$ 1,656	\$ 2,101	\$ 2,101
109	SALARIES-WELL PAY	\$ 4,797	\$ 6,270	\$ 8,620	\$ 8,564	\$ 8,778
110	DENTAL INSURANCE	\$ 3,545	\$ 3,930	\$ 4,011	\$ 5,286	\$ 5,938
114	SALARIES-ASSIGNMENT PAY	\$ 77	\$ 1,504	\$ 41	\$ -	\$ -
115	CERTIFICATION PAY	\$ 1,805	\$ 1,805	\$ 1,454	\$ 1,801	\$ 1,801
120	GROUP LIFE INSURANCE	\$ 657	\$ 840	\$ 702	\$ 1,530	\$ 1,530
130	WORKERS COMPENSATION	\$ 603	\$ 911	\$ 949	\$ 2,352	\$ 1,622
131	EAP EXPENSE	\$ 254	\$ 326	\$ 251	\$ 433	\$ 433
Personnel Sub Total		\$ 977,146	\$ 1,221,320	\$ 988,282	\$ 1,372,381	\$ 1,470,643
Account Object Description						
201	OFFICE SUPPLIES	\$ 1,677	\$ 3,469	\$ 1,895	\$ 3,000	\$ 3,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 4,176	\$ 3,469	\$ 1,895	\$ 3,000	\$ 3,000
Account Object Description						
314	MAINT-RADIO EQUIPMENT	\$ 270	\$ -	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ 270	\$ -	\$ -	\$ -	\$ -
Account Object Description						
409	TRAVEL & EDUCATION	\$ 360	\$ 3,161	\$ 330	\$ 1,620	\$ 2,920
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 250	\$ 69,600
416	OTHER/PROFESSIONAL SERVICES	\$ 220	\$ 220	\$ 375	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 29,895	\$ 25,638	\$ 25,243	\$ 27,060	\$ 27,346
Services Sub Total		\$ 30,475	\$ 29,019	\$ 25,948	\$ 28,930	\$ 99,866
Department Total		\$ 1,012,067	\$ 1,253,808	\$ 1,016,125	\$ 1,404,311	\$ 1,573,509

Neighborhood Services-Code Compliance



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Neighborhood Services Manager	0.5	0.5	0.5
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	8.5	8.5	8.5

Department Narrative

The Code Compliance Division is dedicated to maintaining the highest standards of property upkeep, as specified by the International Property Maintenance Code (IPMC) and the Lancaster Code of Ordinances. Our mission is to ensure that all residential and commercial properties in the City of Lancaster adhere to these rigorous standards, which are fundamental to creating a healthy, sanitary, and visually appealing environment.

By rigorously enforcing these regulations, the Code Compliance Division plays a vital role in eliminating unsafe and unsanitary living and working conditions. Our commitment not only enhances the overall quality of life for our residents but also significantly contributes to the preservation and appreciation of property values throughout our city.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Evaluate and update all code enforcement related ordinances and internal procedures for consistency • Ensure City Code of Ordinances are proactively enforced and residential and commercial non-compliance is subject to ordinance • Provide weekend and after hours coverage • Provide public information regarding codes to improve and maintain property values through prevention and abatement of code violations • Increase enforcement for illegal dumping • Attend community and neighborhood events to provide public education of property maintenance impacts on community value and quality of life • Provide public education and information regarding brush and bulk collection regulations 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full Time Employees	8	8	8
Attendance at city-wide events	15	15	15
Weed and Grass Violations	500	500	500
Bulk Trash Violations	1,000	1,000	1,000
Junk/Inoperable Vehicles	700	700	700
Overhanging Limbs	100	100	100
Parking Violations	500	500	500
Sign Violations	500	500	500
Accumilation of rubbish, trash, litter	500	500	500
Fence Violations	250	250	250
Illegal Dumping	100	100	100
Commercial Vehicles Parked in Residential Zones	200	200	200
Inspections resulting in enforcement action	10,000	10,000	10,000
Improper outside storage	250	250	250
Illegal Dumping abatements from Rights-of-Way	300	300	300
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Code violations reported through WebQA addressed within 72 hours of request issued	100%	100%	100%
Emergency complaints addressed immediately upon receipt	100%	100%	100%
Code violations re-inspected within 10 days of receiving Notice of Violation (NOV)	100%	100%	100%

Code Compliance

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	101 SALARIES-REGULAR	\$ 267,163	\$ 210,488	\$ 259,563	\$ 407,586	\$ 448,252
	103 SALARIES-OVERTIME	\$ 11,137	\$ 9,782	\$ 10,104	\$ 491	\$ 505
	104 SALARIES-LONGEVITY	\$ 602	\$ 439	\$ 453	\$ 700	\$ 800
	105 GROUP HEALTH INSURANCE	\$ 46,144	\$ 36,579	\$ 40,763	\$ 78,587	\$ 64,199
	106 TMRS	\$ 38,643	\$ 30,750	\$ 39,083	\$ 59,561	\$ 68,911
	107 FICA	\$ 21,222	\$ 16,806	\$ 20,613	\$ 31,681	\$ 34,799
	109 SALARIES-WELL PAY	\$ 533	\$ 596	\$ 656	\$ 3,688	\$ 4,051
	110 DENTAL INSURANCE	\$ 2,120	\$ 1,792	\$ 2,109	\$ 3,674	\$ 3,107
	115 CERTIFICATION PAY	\$ 1,362	\$ 614	\$ 662	\$ 1,680	\$ 1,260
	120 GROUP LIFE INSURANCE	\$ 279	\$ 245	\$ 303	\$ 894	\$ 944
	130 WORKERS COMPENSATION	\$ 727	\$ 5,748	\$ 884	\$ 8,742	\$ 6,814
	131 EAP EXPENSE	\$ 155	\$ 129	\$ 143	\$ 236	\$ 250
Personnel Sub Total		\$ 390,086	\$ 313,970	\$ 375,335	\$ 597,520	\$ 633,892
Account Object	Description					
	201 OFFICE SUPPLIES	\$ 306	\$ 99	\$ 400	\$ 550	\$ 550
	202 UNIFORMS AND CLOTHING	\$ 870	\$ 467	\$ 1,268	\$ 1,966	\$ 2,272
	204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 8,714	\$ 675	\$ 841	\$ 1,107	\$ 1,107
	211 OTHER OPERATIONAL SUPPLIES	\$ -	\$ 260	\$ 1,892	\$ 6,500	\$ 6,500
	214 POSTAGE/SHIPPING/DELIVERY	\$ 2,986	\$ 2,471	\$ 2,009	\$ 3,000	\$ 3,000
	218 FUEL & OIL	\$ 7,599	\$ 8,534	\$ 8,042	\$ 3,766	\$ 4,366
Supplies Sub Total		\$ 20,474	\$ 12,506	\$ 14,452	\$ 16,889	\$ 17,795
Account Object	Description					
	401 TELEPHONE & COMMUNICATIONS	\$ 2,520	\$ 3,553	\$ 2,531	\$ 3,600	\$ 3,600
	409 TRAVEL & EDUCATION	\$ 1,214	\$ 2,350	\$ 225	\$ 3,328	\$ 4,178
	414 DUES & SUBSCRIPTIONS	\$ 4,290	\$ 4,290	\$ 4,290	\$ 5,772	\$ 5,892
	421 PRINTING	\$ 1,315	\$ 349	\$ -	\$ 1,550	\$ 1,550
	423 CONTRACT MOWING	\$ 52,049	\$ 102,597	\$ 194,135	\$ 55,000	\$ 75,000
	452 FILING FEES	\$ 10,378	\$ 2,385	\$ 3	\$ 7,000	\$ 15,000
	455 CERTIFICATION FEES	\$ 75	\$ (494)	\$ 115	\$ 500	\$ 1,498
	462 CELLULAR TELEPHONE & PAGERS	\$ 2,005	\$ 2,250	\$ 2,296	\$ 2,431	\$ 2,431
Services Sub Total		\$ 73,846	\$ 117,280	\$ 203,595	\$ 79,181	\$ 109,149
Department Total		\$ 484,406	\$ 443,756	\$ 593,382	\$ 693,590	\$ 760,836

Development Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Director of Development Services	1	1	1
Assistant Director of Development Services	0	1	1
Fire Plans Manager	1	1	1
Permit Technicians	2	2	2
Administrative Secretary	1	1	1
Total	5	6	6

Department Narrative

The Development Services Department encompasses the management of various administrative responsibilities across departments (Building Inspections and Planning). This includes the personnel cost for the Director of Development Services, a role dedicated to overseeing daily operations. Beyond internal administration, the department focuses on upholding a high standard of infrastructure and safety for our residents and customers. This is achieved through technical review of potential developments and ensuring their compliance with city design standards. The department also conducts comprehensive plan reviews, facilitates permit administration, and strives to deliver prompt, professional information.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Quality Development • Healthy, Safe and Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full Time Employees	6	6	6
Construction Plans Reviewed	15	15	15
Rights-of Way Permit Issued	45	128	120
Residential Developments Constructed and Accepted	1	0	2
Commerical Developments Constructed and Accepted	3	10	10
Manage CIP projects	0	0	1
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Customer service inquires completed in 48 hours	100%	100%	100%

Development Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1 GENERAL FUND
Department 36 DEVELOPMENT SERVICES
Program 0 SUPPORT SERVICES**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 301,576	\$ 365,544	\$ 393,416	\$ 517,287	\$ 535,792
103	SALARIES-OVERTIME	\$ 823	\$ 430	\$ 869	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 101	\$ 268	\$ 443	\$ 568	\$ 856
105	GROUP HEALTH INSURANCE	\$ 45,835	\$ 48,317	\$ 56,095	\$ 55,869	\$ 70,201
106	TMRS	\$ 42,654	\$ 51,728	\$ 57,947	\$ 78,821	\$ 83,271
107	FICA	\$ 22,470	\$ 27,618	\$ 29,406	\$ 40,598	\$ 42,049
109	SALARIES-WELL PAY	\$ -	\$ 1,596	\$ 1,755	\$ 4,730	\$ 4,895
110	DENTAL INSURANCE	\$ 2,175	\$ 1,969	\$ 2,115	\$ 2,581	\$ 2,523
113	SALARIES-CAR ALLOWANCE	\$ 4,286	\$ 4,814	\$ 4,900	\$ 6,000	\$ 6,000
115	CERTIFICATION PAY	\$ 143	\$ 1,241	\$ 1,656	\$ 2,100	\$ 2,100
120	GROUP LIFE INSURANCE	\$ 341	\$ 424	\$ 505	\$ 612	\$ 612
130	WORKERS COMPENSATION	\$ 293	\$ 765	\$ 643	\$ 902	\$ 650
131	EAP EXPENSE	\$ 124	\$ 133	\$ 132	\$ 162	\$ 162
Personnel Sub Total		\$ 420,821	\$ 504,848	\$ 549,880	\$ 710,230	\$ 749,111
Description						
201	OFFICE SUPPLIES	\$ 79	\$ -	\$ 26	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 2,225	\$ -	\$ -	\$ -
231	SOFTWARE	\$ -	\$ 119	\$ -	\$ 360	\$ 360
Supplies Sub Total		\$ 79	\$ 2,344	\$ 26	\$ 360	\$ 360
Description						
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 44	\$ 45	\$ 45	\$ 45
Equipment Sub Total		\$ -	\$ 44	\$ 45	\$ 45	\$ 45
Description						
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 480	\$ 480
409	TRAVEL & EDUCATION	\$ -	\$ 2,480	\$ 476	\$ 3,665	\$ 3,265
414	DUES & SUBSCRIPTIONS	\$ -	\$ 225	\$ -	\$ 1,058	\$ 1,058
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ 340	\$ 744	\$ 455
Services Sub Total		\$ -	\$ 2,705	\$ 816	\$ 5,947	\$ 5,258
Department Total		\$ 420,900	\$ 509,942	\$ 550,767	\$ 716,582	\$ 754,774

Information Technology



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
IT Manager	0.75	0.75	0.75
GIS Coordinator	0.25	0.25	0.25
Cybersecurity & Applications Administrator	0	1	1
Computer Systems Administrator	2	1	1
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			
<p>City Council Goal</p> <ul style="list-style-type: none"> • Financially Sound Government • Quality Development • Healthy, Safe & Engaged Community • Professional & Committed City Workforce • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Information Technology Staff	5	5	5
City Employees being Supported	337	337	308
City Desktop/Laptops Supported	350	350	355
City Servers Supported	35	34	33
Public Library Computer Replacement	10	10	10
City Server Replacement - Virtualized	0	0	1
CRM - Helpdesk Requests	390	225	350
City PC & Laptop Replacements	25	25	34
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Supported End User per IT Personnel	67	67	62
Supported Computer Systems per IT Personnel	70	70	89
Average CRM - Help desk call per day	2	2	2
Percentage of Computers Replaced City Wide	20%	20%	10%
Max # of hours passed before responding to helpdesk requests	4	4	4
GIS customer infrastructure requests completed in 48 hours	100%	100%	100%

Information Technology

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 37
Program 0**

**GENERAL FUND
INFORMATION TECHNOLOGY
INFORMATION TECHNOLOGY**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 269,600	\$ 305,166	\$ 274,551	\$ 353,706	\$ 359,029
102	SALARIES-PART TIME	\$ 699	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 2,344	\$ 2,075	\$ 945	\$ 2,205	\$ 2,271
104	SALARIES-LONGEVITY	\$ 1,740	\$ 2,053	\$ 1,941	\$ 2,454	\$ 2,646
105	GROUP HEALTH INSURANCE	\$ 37,071	\$ 39,216	\$ 31,875	\$ 39,171	\$ 40,779
106	TMRS	\$ 37,407	\$ 43,037	\$ 40,384	\$ 52,070	\$ 55,832
107	FICA	\$ 20,223	\$ 22,791	\$ 20,670	\$ 27,696	\$ 28,194
109	SALARIES-WELL PAY	\$ 1,712	\$ 1,423	\$ 3,071	\$ 3,207	\$ 3,264
110	DENTAL INSURANCE	\$ 1,563	\$ 1,639	\$ 1,413	\$ 1,739	\$ 1,669
115	CERTIFICATION PAY	\$ -	\$ -	\$ 178	\$ -	\$ 840
118	CELL PHONE ALLOWANCE	\$ 461	\$ 481	\$ 390	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 291	\$ 346	\$ 341	\$ 511	\$ 511
130	WORKERS COMPENSATION	\$ 277	\$ 376	\$ 450	\$ 661	\$ 463
131	EAP EXPENSE	\$ 104	\$ 109	\$ 88	\$ 135	\$ 135
Personnel Sub Total		\$ 373,493	\$ 418,714	\$ 376,296	\$ 484,035	\$ 496,113
Account Object Description						
201	OFFICE SUPPLIES	\$ -	\$ 68	\$ 437	\$ -	\$ 500
211	OTHER OPERATIONAL SUPPLIES	\$ 3,123	\$ 5,420	\$ 2,882	\$ 4,200	\$ 4,500
231	SOFTWARE	\$ 46,499	\$ 32,784	\$ 36,402	\$ 47,000	\$ 49,000
240	CIRCUIT CONNECTIVITY	\$ 32,460	\$ 29,036	\$ 26,836	\$ 40,480	\$ 40,480
241	IT HARDWARE-NON COMPUTER	\$ 6,647	\$ 3,769	\$ 1,824	\$ 3,500	\$ 5,200
242	COMPUTERS/SERVERS	\$ 19,838	\$ 14,748	\$ 20,577	\$ 21,000	\$ 36,720
243	NETWORK EQUIPMENT	\$ 138	\$ 22,300	\$ 12,631	\$ 14,000	\$ 12,000
Supplies Sub Total		\$ 108,705	\$ 108,124	\$ 101,590	\$ 130,180	\$ 148,400
Account Object Description						
370	MAINT-SOFTWARE	\$ 33,360	\$ 55,577	\$ 42,321	\$ 53,000	\$ 68,100
371	MAINT-HARDWARE	\$ 15,322	\$ 12,461	\$ 16,896	\$ 19,000	\$ 37,400
372	MAINT-NETWORK EQUIPMENT	\$ 9,667	\$ 8,650	\$ 9,100	\$ 9,100	\$ 15,500
Maintenance Sub Total		\$ 58,349	\$ 76,689	\$ 68,317	\$ 81,100	\$ 121,000
Account Object Description						
409	TRAVEL & EDUCATION	\$ 9,194	\$ 12,314	\$ 404	\$ 9,000	\$ 9,000
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 3,065	\$ 3,075	\$ 3,075
416	OTHER/PROFESSIONAL SERVICES	\$ 15,000	\$ 15,000	\$ 14,906	\$ 15,000	\$ 15,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 15,559	\$ 12,941	\$ 17,050	\$ 17,800	\$ 20,500
462	CELLULAR TELEPHONE & PAGERS	\$ 283	\$ 285	\$ 214	\$ -	\$ 286
Services Sub Total		\$ 40,036	\$ 40,540	\$ 35,639	\$ 44,875	\$ 47,861
Account Object Description						
618	CAPITAL-COMPUTER EQUIPMENT	\$ 63,372	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ 63,372	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 643,955	\$ 644,068	\$ 581,843	\$ 740,190	\$ 813,374

Fire Marshal



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Fire Marshal	1	1	1
Fire Inspector	0	0	1
Administrative Secretary	1	1	1
Total	2	2	3

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Quality Development <p>Departmental Goals:</p> <ul style="list-style-type: none"> • 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 fire code processes such as hazardous materials, fireworks, and new fuel tanks • Investigate fires within the city to determine the cause of the fire, and investigate/identify potential fire hazard products and materials • Educate youths and adults through fire prevention classes using printed material and the educational mobile fire house 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees	2	2	3
Review for exception requests and fire protection system plans	79	114	120
Conduct fire safety demonstrations/presentations	19	20	30
Conduct fire origin and cause investigations	37	42	50
Conduct fire inspections	404	512	600
Conduct operational permit inspections	223	231	290
Fire alarm permits	128	136	150
Burn permits	1	2	3
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 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%

Fire Marshal

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 145,518	\$ 172,466	\$ 149,917	\$ 190,345	\$ 257,552
103	SALARIES-OVERTIME	\$ 41	\$ 187	\$ 212	\$ 12,249	\$ -
104	SALARIES-LONGEVITY	\$ 473	\$ 710	\$ 564	\$ 704	\$ 800
105	GROUP HEALTH INSURANCE	\$ 14,088	\$ 16,502	\$ 13,523	\$ 16,761	\$ 26,052
106	TMRS	\$ 20,036	\$ 24,114	\$ 22,069	\$ 29,560	\$ 40,177
107	FICA	\$ 11,378	\$ 13,265	\$ 11,481	\$ 15,723	\$ 20,289
109	SALARIES-WELL PAY	\$ 1,537	\$ 1,023	\$ 1,986	\$ 1,827	\$ 2,359
110	DENTAL INSURANCE	\$ 737	\$ 823	\$ 715	\$ 881	\$ 1,253
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ 496	\$ -	\$ 2,080
115	CERTIFICATION PAY	\$ 10	\$ -	\$ 429	\$ 420	\$ 2,406
120	GROUP LIFE INSURANCE	\$ 171	\$ 209	\$ 186	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 312	\$ 3,367	\$ 454	\$ 597	\$ 313
131	EAP EXPENSE	\$ 53	\$ 54	\$ 44	\$ 81	\$ 81
Personnel Sub Total		\$ 194,354	\$ 232,719	\$ 202,078	\$ 269,454	\$ 353,668
Account Object Description						
201	OFFICE SUPPLIES	\$ 176	\$ 446	\$ 746	\$ 1,114	\$ 834
202	UNIFORMS AND CLOTHING	\$ 294	\$ 281	\$ 405	\$ 1,298	\$ 214
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,011	\$ 1,891	\$ -	\$ 1,330	\$ 1,616
208	EDUCATION & REC SUPPLIES	\$ 2,435	\$ 2,177	\$ 3,898	\$ 5,797	\$ 9,398
214	POSTAGE/SHIPPING/DELIVERY	\$ 24	\$ 130	\$ 157	\$ 250	\$ 250
215	TRAINING SUPPLIES	\$ -	\$ 418	\$ 663	\$ 882	\$ 695
218	FUEL & OIL	\$ 4,150	\$ 4,100	\$ 2,510	\$ 7,506	\$ 7,506
231	SOFTWARE	\$ -	\$ -	\$ -	\$ 458	\$ 458
Supplies Sub Total		\$ 8,089	\$ 9,443	\$ 8,379	\$ 18,635	\$ 20,971
Account Object Description						
409	TRAVEL & EDUCATION	\$ 5,191	\$ 5,273	\$ 3,266	\$ 6,093	\$ 6,099
414	DUES & SUBSCRIPTIONS	\$ 455	\$ 655	\$ 1,188	\$ 922	\$ 1,113
416	OTHER/PROFESSIONAL SERVICES	\$ 912	\$ 646	\$ -	\$ 784	\$ 383
421	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 270
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ 31	\$ 442	\$ 372
482	CREDIT CARD PROCESSING FEES	\$ -	\$ -	\$ 63	\$ -	\$ 460
Services Sub Total		\$ 6,557	\$ 6,574	\$ 4,548	\$ 8,241	\$ 8,697
Department Total		\$ 209,000	\$ 248,736	\$ 215,004	\$ 296,330	\$ 383,336

Records



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Records Manager	1	1	1
Records Technician	3	3	3
Total	4	4	4

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community 			
<p>Departmental Goals</p> <ul style="list-style-type: none"> • Process GovQA Activity • Records Destruction • Process Public Information Act Requests 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
GovQA Open Record Requests Processed	2,821	2,821	3,616
Arrest Reports Processed	2,630	2,630	2,690
Emergency Protective Orders Processed	220	220	233
Warrants Processed	1,700	1,700	1,700
Background Check	1,700	1,700	1,775
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Expunction Petitions/Orders Processed	100%	100%	100%
Open Records Requests Processed in Accordance with State Law	100%	100%	100%
Citywide Destruction of Eligible Records (lbs.)	3,900	3,900	3,900
911 Calls Reviewed, Redacted, Processed	100%	100%	100%
Body Cam/Dash Cam video Reviewed/Processed	100%	100%	100%

Records

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

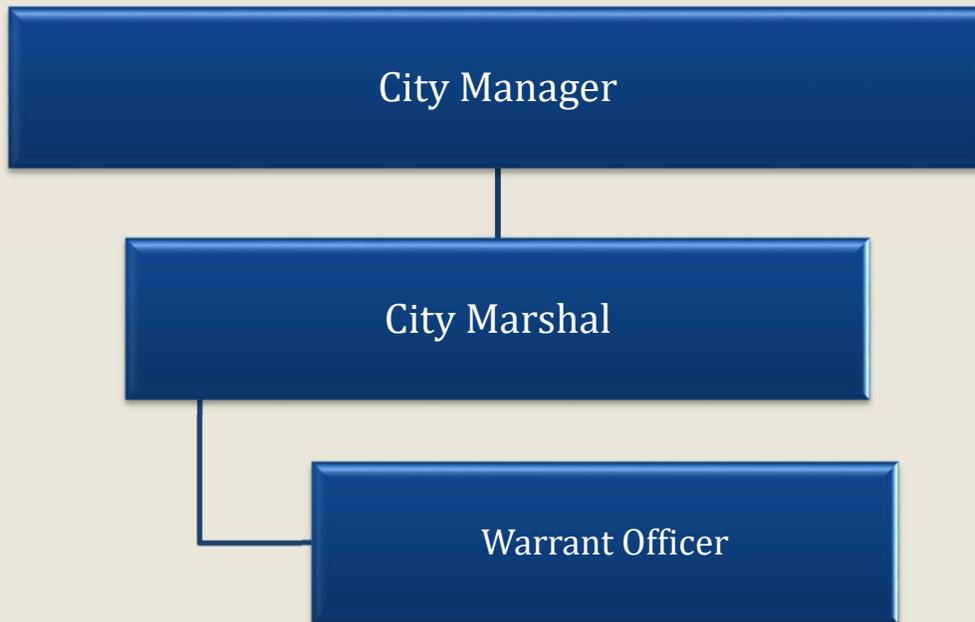
**Fund 1 GENERAL FUND
Department 40 RECORDS
Program 0 RECORDS**

	2022	2023	2024	2024	2025
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 124,533	\$ 164,517	\$ 112,589	\$ 204,781	\$ 199,956
103 SALARIES-OVERTIME	\$ 549	\$ 580	\$ 1,473	\$ -	\$ -
104 SALARIES-LONGEVITY	\$ 414	\$ 626	\$ 633	\$ 800	\$ 924
105 GROUP HEALTH INSURANCE	\$ 27,879	\$ 35,860	\$ 24,847	\$ 38,767	\$ 40,224
106 TMRS	\$ 17,094	\$ 23,096	\$ 16,543	\$ 29,831	\$ 30,706
107 FICA	\$ 9,306	\$ 12,247	\$ 8,494	\$ 15,868	\$ 15,506
109 SALARIES-WELL PAY	\$ 567	\$ 1,207	\$ -	\$ 1,842	\$ 1,799
110 DENTAL INSURANCE	\$ 1,177	\$ 1,412	\$ 1,051	\$ 1,731	\$ 1,665
120 GROUP LIFE INSURANCE	\$ 143	\$ 193	\$ 161	\$ 408	\$ 383
130 WORKERS COMPENSATION	\$ 127	\$ 202	\$ 183	\$ 352	\$ 239
131 EAP EXPENSE	\$ 78	\$ 95	\$ 67	\$ 108	\$ 101
Personnel Sub Total	\$ 181,866	\$ 240,034	\$ 166,041	\$ 294,488	\$ 291,503
Account Object Description					
201 SUPPLIES	\$ 374	\$ 622	\$ 543	\$ 600	\$ 970
202 UNIFORMS AND CLOTHING	\$ 240	\$ -	\$ -	\$ -	\$ -
231 SOFTWARE	\$ -	\$ -	\$ -	\$ 900	\$ 1,200
Supplies Sub Total	\$ 614	\$ 622	\$ 543	\$ 1,500	\$ 2,170
Account Object Description					
409 TRAVEL & EDUCATION	\$ 1,018	\$ 1,182	\$ -	\$ 1,024	\$ 1,024
414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 450	\$ 450
416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 31	\$ 6,820	\$ 19,000
482 CREDIT CARD PROCESSING FEES	\$ 113	\$ 110	\$ -	\$ 120	\$ 120
Sub Total	\$ 1,132	\$ 1,292	\$ 31	\$ 8,414	\$ 20,594
Department Total	\$ 183,612	\$ 241,948	\$ 166,614	\$ 304,402	\$ 314,267

City Marshal



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
City Marshal	1	1	1
Warrant Officer	2	2	2
Total	3	3	3

Department Narrative

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

Goals			
<p>City Council Goals</p> <ul style="list-style-type: none"> Professional Committed City Workforce Healthy, Safe & Engaged Community <p>Department Goals</p> <ul style="list-style-type: none"> Respond immediately upon notification of prisoner pickup. Maximize payment receipt opportunities versus incarceration. Maintain Safe and Secure Court Environment. Continue to serve Warrants & Subpoena's as issued. 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees	3	3	3
Reserve Officers	1	1	1
Volunteer	1	1	1
Successfully attempts on 24hr prisoner pickup	70	75	*
Warrants serve attempts	*	*	*
Subpoena's served	*	*	*
No reportable Incidents on court dates	220	220	106
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Successfully attempts on 24hr prisoner pickup	100%	100%	100%
Warrants serve attempts	100%	100%	100%
Subpoena's served	90%	95%	99%
No reportable Incidents on court dates	100%	100%	100%

City Marshal

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 39
Program 0**

**GENERAL FUND
CITY MARSHAL
CITY MARSHAL**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 120,542	\$ 160,035	\$ 165,751	\$ 210,446	\$ 216,759
102	SALARIES-PART TIME	\$ 9,773	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 442	\$ 203	\$ 623	\$ 612	\$ 630
104	SALARIES-LONGEVITY	\$ 690	\$ 814	\$ 942	\$ 924	\$ 1,068
105	GROUP HEALTH INSURANCE	\$ 15,166	\$ 19,287	\$ 19,462	\$ 24,570	\$ 25,076
106	TMRS	\$ 16,813	\$ 22,665	\$ 24,918	\$ 30,969	\$ 34,438
107	FICA	\$ 10,085	\$ 12,395	\$ 13,075	\$ 16,472	\$ 17,389
109	SALARIES-WELL PAY	\$ 1,360	\$ 1,559	\$ 1,742	\$ 1,914	\$ 2,018
110	DENTAL INSURANCE	\$ 806	\$ 1,000	\$ 1,060	\$ 1,306	\$ 1,253
115	CERTIFICATION PAY	\$ -	\$ -	\$ 3,158	\$ -	\$ 5,403
118	CELL PHONE ALLOWANCE	\$ 923	\$ 1,113	\$ 1,170	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 140	\$ 188	\$ 207	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 1,444	\$ 2,738	\$ 3,762	\$ 2,156	\$ 1,422
131	EAP EXPENSE	\$ 63	\$ 66	\$ 66	\$ 108	\$ 108
Personnel Sub Total		\$ 178,248	\$ 222,064	\$ 235,936	\$ 291,325	\$ 307,412
Supplies						
Account Object	Description					
201	SUPPLIES	\$ 505	\$ 905	\$ 532	\$ 700	\$ -
202	UNIFORMS AND CLOTHING	\$ 424	\$ 1,306	\$ 1,681	\$ 979	\$ 758
212	AMMUNITION	\$ 246	\$ -	\$ 362	\$ 575	\$ 575
218	FUEL & OIL	\$ 4,545	\$ 4,038	\$ 3,298	\$ 4,000	\$ 4,000
Supplies Sub Total		\$ 5,720	\$ 6,249	\$ 5,873	\$ 6,254	\$ 5,333
Travel & Education						
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 1,395	\$ 865	\$ 2,107	\$ 2,500	\$ 2,775
414	DUES & SUBSCRIPTIONS	\$ -	\$ 250	\$ 125	\$ 312	\$ 437
421	PRINTING	\$ -	\$ 37	\$ -	\$ 50	\$ 50
Sub Total		\$ 1,395	\$ 1,153	\$ 2,232	\$ 2,862	\$ 3,262
Department Total		\$ 185,362	\$ 229,466	\$ 244,041	\$ 300,441	\$ 316,007

City Manager's Office-Community Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Lancaster Mobile Assessment Response Team (LMART) Manager	0	0	1
Total	0	0	1

Department Narrative

The Community Services Department objective is to provide comprehensive on-site services to persons experiencing a mental/behavioral health crisis; ensure continuity of care following stabilization on scene, hospital transport, or and provide mobile integrated care and linkage services. Additionally, the Community Services Department assist with reducing the number of behavioral health calls addressed by police and fire by providing proactive and reactive behavioral health care, through an agreement with Parkland.

Community Services Department

**General Government Division
General Operating Fund**

Goals

City Council Goals:

- Healthy, Safe & Engaged Community

Departmental Goals

- Provide comprehensive on-site assessments to persons experiencing a mental/behavioral health crisis
- Ensure continuity of care following an emergency detention or community referral
- Provide mobile integrated care and linkage services
- Assist in reducing the number of mental/behavioral health related calls to public safety departments by providing proactive and reactive mental/behavioral health resources

Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees (Contracted)	2	2	2
Community-Based Referrals	-	14	50
Public-Safety Referrals	-	313	200
On-Scene Requests	-	-	50
Participate in City-Wide Events	-	10	6
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
# of Field Assessments	-	146	200
# of Follow-Ups	-	190	200
# of Contacts	-	460	300
# of Transports	-	40	20

Community Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 51
Program 0**

**GENERAL FUND
COMMUNITY SERVICES
COMMUNITY SERVICES**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	101 SALARIES-REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 93,542
	104 SALARIES-LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 440
	105 GROUP HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 8,684
	106 TMRS	\$ -	\$ -	\$ -	\$ -	\$ 15,032
	107 FICA	\$ -	\$ -	\$ -	\$ -	\$ 7,591
	109 SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ 881
	110 DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 412
	114 SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ -	\$ -	\$ 2,080
	115 CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ -	\$ 1,801
	118 CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 480
	120 GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 102
	130 WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 117
	131 EAP EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 27
Personnel Sub Total		\$ -	\$ -	\$ -	\$ -	\$ 131,189
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	201 SUPPLIES	\$ -	\$ 52	\$ 26	\$ 250	\$ 250
	202 UNIFORMS AND CLOTHING	\$ -	\$ 1,080	\$ -	\$ 1,165	\$ 1,165
	216 MEDICAL SUPPLIES	\$ -	\$ -	\$ 438	\$ 1,500	\$ 1,500
	218 FUEL & OIL	\$ -	\$ -	\$ -	\$ 500	\$ 500
	242 COMPUTERS/SERVERS	\$ -	\$ -	\$ 1,534	\$ -	\$ -
Supplies Sub Total		\$ -	\$ 1,132	\$ 1,998	\$ 3,415	\$ 3,415
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	314 MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ -	\$ 5,378	\$ -
Maintenance Sub Total		\$ -	\$ -	\$ -	\$ 5,378	\$ -
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 400
	416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ 196,944	\$ 36	\$ 197,000	\$ 197,000
	434 SPECIAL EVENTS	\$ -	\$ 270	\$ -	\$ -	\$ -
Services Sub Total		\$ -	\$ 197,214	\$ 36	\$ 197,000	\$ 197,400
Department Total		\$ -	\$ 198,346	\$ 2,034	\$ 205,793	\$ 332,004

Public Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
CID Technician	0	0	1
Property & Evidence Tech.	0	0	1
Public Service Officer	0	0	6
Administrative Secretary	0	0	1
Total	0	0	9

Department Narrative

The public services department are general government support staff. They are non sworn and administrative.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Increase the Department's partnership with community stakeholders • Increase awareness of crime prevention measures through business/community watch groups • Foster citizen interaction and education by hosting Public Safety Academy Programs • Reduce officer downtime, develop and implement user friendly reports • Enhance law enforcement accountability through strengthening patrol reporting, traffic safety enforcement. • Cooperative agreements with other law enforcement agencies for training, intelligence sharing, and grant opportunities 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
City Population/Square City Miles	41,560/33	41,685/33	42,000/33
Civil Servant Officers (authorized)	65	65	65
Calls for Service	62,651	30,246	49,000
Citations/Violations	10,712	2,818	9,000
Arrests	1,702	728	1,600
Accidents Reported	745	596	800
Part I Crimes	1,277	795	1,100
Public Safety Academy	0	1	1
Attendance at National Night Out Events	200	200	400
CID Case Investigation	1,408	896	1,500
PSO Calls	549	414	600
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Outreach PIDs	8	9	9
Homeowner's Association Meeting Attendance	100	0	4
New Community Watch Groups Created	2	0	1
New Business Watch Areas Created	2	0	1
Average Offense Report Completion Time	30 Minutes	30 Minutes	30 Minutes
Average Arrest Report Completion Time	25 Minutes	25 Minutes	25 Minutes
Average Accident Report Completion Time	25 Minutes	25 Minutes	25 Minutes
Average Emergency Response Time	4.25 Minutes	4.25 Minutes	4.25 Minutes
Average Non-Emergency Response Time	7 Minutes	7 Minutes	7 Minutes
Part I Crimes per 1000 Population	30	19	20
Sworn Officers per 1000 Population/per Square City Mile	2	2	2

Public Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1 GENERAL FUND
Department 54 PUBLIC SERVICE
Program 0**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 399,824
104	SALARIES-LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 1,148
105	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 69,487
106	TMRS	\$ -	\$ -	\$ -	\$ -	\$ 61,468
107	FICA	\$ -	\$ -	\$ -	\$ -	\$ 31,042
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ 3,609
110	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 3,296
115	CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ -	\$ 1,260
120	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 843
130	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 480
131	EAP EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 222
Personnel Sub Total		\$ -	\$ -	\$ -	\$ -	\$ 572,679
Account Object Description						
201	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,399
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ 672
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ -	\$ -	\$ 604
208	EDUCATION & REC SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ -	\$ 1,500
220	INVESTIGATION SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 8,841
Supplies Sub Total		\$ -	\$ -	\$ -	\$ -	\$ 15,016
Account Object Description						
421	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Services Sub Total		\$ -	\$ -	\$ -	\$ -	\$ 1,100
Department Total		\$ -	\$ -	\$ -	\$ -	\$ 588,795

City Manager's Office- Community & Public Relations



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Director of Community & Public Relations	0	0	1
Public Relations Manager	0	1	0
Special Events Coordinator	0	0	1
Community & Public Relations Coordinator	1	0	0
Public Relations Specialist	0	1	1
Multimedia Specialist	0	1	1
Administrative Secretary	0	0	1
Total	1	3	5

Department Narrative

The Community & Public Relations department provides community support, education and dissemination of information through weekly, monthly, and quarterly publications in both electronic and print materials. Promotion of the City using high quality graphic design on mulimodal platforms including social media and the city website. The department serves as the primary contact for media inquiries, and responses, as well as onsite media inquiries for active incidents. All special event applications are coordinated through the department to ensure compliance with city requirements. The department is responsible for coordinating organizing and promoting all city-wide special events, programs, promotions, and publications.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Department Goals:</p> <ul style="list-style-type: none"> • Strengthen Strategic Communications Plan • Ensure transparency and Accessibility to information and services via a diverse media portfolio – print, video, Internet, television • Enhance Awareness and Participation • Provide Proactive Media Communication • Attend Regular Community Partnership Meetings • Coordinate Active Social Media Strategy • Optimize Communication Platforms • Ensure Timely and Accurate Public Information • Promote Awareness of City Programs and Services • Foster Public Involvement 			
Workload Indicators	23-24 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees	1	3	4
Special Event Committee Meetings	12	12	12
City Council Strategic Planning (includes Executive Team)			
Social Media Committee Meetings	12	12	12
Total Municipal Expenditures			
City Sponsored Special Events	67	67	49
WebQa Requests (citywide)	6,500	6,500	6,500
Performance Measurement	23-24 Actual	2023-2024 Actual	2024-2025 Target
Digital Engagement: Growth in social media followers	1,100	1,995	2,500
Newsletter Subscribers (Weekly & Monthly Newsletters)	800	912	1,500
Special Event Participants	0	0	10,000
Website Traffic	276,000	233,000	250,000

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**

	2022	2023	2024	2024	2025
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 67,029	\$ 132,749	\$ 169,768	\$ 210,082	\$ 403,569
103 SALARIES-OVERTIME	\$ -	\$ 3,733	\$ 7,040	\$ -	\$ -
104 SALARIES-LONGEVITY	\$ 49	\$ -	\$ 40	\$ 92	\$ 112
105 GROUP HEALTH INSURANCE	\$ 8,080	\$ 19,428	\$ 22,704	\$ 30,603	\$ 34,028
106 TMRS	\$ 9,215	\$ 19,131	\$ 26,209	\$ 30,681	\$ 61,780
107 FICA	\$ 4,914	\$ 10,306	\$ 13,780	\$ 16,318	\$ 31,196
109 SALARIES-WELL PAY	\$ 812	\$ -	\$ -	\$ 1,902	\$ 3,636
110 DENTAL INSURANCE	\$ 526	\$ 785	\$ 1,050	\$ 1,306	\$ 1,648
114 SALARIES ASSIGNMENT PAY	\$ -	\$ -	\$ 4,925	\$ -	\$ -
115 CERTIFICATION PAY	\$ -	\$ 488	\$ 468	\$ 1,260	\$ -
118 CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 480
120 GROUP LIFE INSURANCE	\$ 64	\$ 141	\$ 179	\$ 306	\$ 510
130 WORKERS COMPENSATION	\$ 68	\$ 163	\$ 278	\$ 363	\$ 481
131 EAP EXPENSE	\$ 22	\$ 54	\$ 69	\$ 81	\$ 135
Personnel Sub Total	\$ 90,780	\$ 186,978	\$ 246,512	\$ 292,994	\$ 537,575
Account Object	Description				
201 OFFICE SUPPLIES	\$ -	\$ -	\$ 19	\$ 200	\$ 200
202 UNIFORMS AND CLOTHING	\$ -	\$ 275	\$ 180	\$ 276	\$ 276
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 599	\$ 665	\$ -
210 FOOD/BEV-MEETINGS/FUNCTIONS	\$ 22	\$ -	\$ -	\$ -	\$ -
214 POSTAGE/SHIPPING/DELIVERY	\$ -	\$ 20,502	\$ 24,665	\$ 12,245	\$ 12,695
231 SOFTWARE	\$ 28	\$ -	\$ -	\$ 3,295	\$ 2,421
Supplies Sub Total	\$ 50	\$ 20,777	\$ 25,462	\$ 16,681	\$ 15,592
Account Object	Description				
409 TRAVEL & EDUCATION	\$ -	\$ 1,895	\$ 1,180	\$ 3,776	\$ 4,395
414 DUES & SUBSCRIPTIONS	\$ 1,231	\$ 880	\$ 375	\$ 575	\$ 33,075
416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ 5,535	\$ -	\$ -	\$ -
421 PRINTING	\$ 23	\$ 6,132	\$ 20,092	\$ 25,231	\$ 25,231
434 SPECIAL EVENTS	\$ 28,350	\$ 44,536	\$ 47,648	\$ 60,976	\$ 125,476
462 CELLULAR TELEPHONE & PAGERS	\$ 487	\$ 501	\$ 376	\$ 502	\$ 502
559 CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 18,711	\$ -	\$ -
Services Sub Total	\$ 30,091	\$ 59,479	\$ 88,382	\$ 91,060	\$ 188,679
Department Total	\$ 120,921	\$ 267,234	\$ 360,355	\$ 400,735	\$ 741,846

WATER/WASTEWATER FUND

WATER AND WASTEWATER FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Water	9,983,725	11,774,866	10,209,519	10,517,446	10,938,144
	Wastewater	9,332,688	9,818,417	9,843,330	11,284,181	11,735,548
	Fees	1,442,378	1,700,457	1,608,669	212,410	189,242
	Impact Fees	1,158,972	1,176,296	476,318	-	-
	Other Revenue	203,605	602,880	788,954	359,000	511,229
	Interest	287,331	1,829,850	1,975,436	231,804	231,804
	Total	\$ 22,408,698	\$ 26,902,766	\$ 24,902,227	\$ 22,604,841	\$ 23,605,967
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 Public Works Administration	1,847,788	3,556,510	546,261	856,818	1,001,847
	12 Streets/Improvements Other than Bldgs	19,070	538,913	999,205	-	-
	20 Utility Billing	635,335	736,772	656,944	754,945	745,061
	21 Water Operations	1,735,933	1,839,530	1,829,374	2,208,138	2,605,907
	22 Non-Departmental	319,719	214,557	68,293	76,381	80,381
	27 Meter Reading	122,970	164,259	97,959	666,466	146,166
	30 Wastewater Operations	1,241,862	1,596,767	1,073,271	1,164,669	1,525,699
	42 Wholesale Costs	11,781,451	11,850,028	10,422,388	13,460,946	14,799,077
	50 Debt Service	28,074	81,863	165,071	658,341	626,834
	80 Transfers Out	1,760,901	1,700,507	1,335,323	1,780,431	1,869,453
	Total	\$ 19,493,103	\$ 22,279,707	\$ 17,194,089	\$ 21,627,135	\$ 23,400,425
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	3,072,458	4,623,060	7,708,139	977,706	205,542
	Beginning Balance	21,386,196	21,987,548	31,994,027	26,610,607	39,497,379
	Ending Balance	24,458,654	26,610,607	39,497,379	27,588,313	39,702,921
	Fund Balance (audited)	40,867,931	47,023,254			
	Ending Balance as % of Expenditures	126.49%	119.44%	229.71%	127.56%	169.67%

Public Works-Administration/Engineering



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Deputy City Manager	0.25	0.25	0.25
City Engineer	1	1	1
Project Engineer	1	1	1
IT Manager	0.25	0.25	0.25
GIS Coordinator	0.5	0.5	0.5
Assistant to the City Manager- Budget	0.25	0.25	0.25
Assistant to the City Manager- Operations	0.25	0.25	0.25
Administrative & Community Relations Supervisor	0.25	0	0
Project Manager	1	1	1
Construction Inspector	2	2	2
Total	6.75	6.5	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			
<p>City Council Goal</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Ensure water quality through compliance with TCEQ compliance • Provide a streamlined support and access to data through GIS for citizens, internal departments, and the development community • Implementation of the master planning of the water/wastewater distribution systems • Serve as the City's regulatory authority to ensure conformance to City Ordinance for the design and construction of private development projects through plan review, plan approval, construction inspection and final project acceptance <p>Note</p> <p>*Actual number of construction project will vary yearly based on actual development that is incoming.</p>			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Construction plans reviewed	20	20	25
Development review committee meetings	75	75	75
Residential developments constructed and accepted*	2	2	-
Commercial developments constructed and accepted*	12	12	-
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Consultant and Contractor Pay Estimates within 2 week	100%	100%	100%
Expenditure Reports Reviewed Monthly	100%	100%	100%
Revenue Reports Reviewed Monthly	100%	100%	100%
Weekly Staff Meetings	-	50%	50%
Construction Plans completed within 10 Business Days	100%	100%	100%
Customer Infrastructure Requests completed in 48 hours	100%	100%	100%
NCTCOG Mandatory (STTC) & Optional (RTTC)	100%	100%	100%
Complete Departmental Task List within assigned	-	80%	95%

Public Works-Administration/Engineering

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

5 WATER AND SEWER FUND
2 UTILITY ADMINISTRATION
0 ADMINISTRATION

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 416,205	\$ 401,940	\$ 375,962	\$ 564,752	\$ 667,963
103	SALARIES-OVERTIME	\$ 26,584	\$ 32,247	\$ 18,949	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 3,557	\$ 2,461	\$ 2,076	\$ 2,727	\$ 2,835
105	GROUP HEALTH INSURANCE	\$ 64,680	\$ 45,395	\$ 34,641	\$ 72,530	\$ 70,146
106	TMRS	\$ 61,633	\$ 58,481	\$ 57,123	\$ 83,347	\$ 102,917
107	FICA	\$ 32,374	\$ 31,165	\$ 29,135	\$ 42,893	\$ 50,763
109	SALARIES-WELL PAY	\$ 1,554	\$ 788	\$ 628	\$ 5,106	\$ 6,034
110	DENTAL INSURANCE	\$ 1,513	\$ 1,832	\$ 1,807	\$ 2,847	\$ 2,279
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
118	CELL PHONE ALLOWANCE	\$ 253	\$ 240	\$ -	\$ 960	\$ 480
120	GROUP LIFE INSURANCE	\$ 447	\$ 455	\$ 435	\$ 691	\$ 767
130	WORKERS COMPENSATION	\$ 2,504	\$ 4,991	\$ 3,478	\$ 1,250	\$ 1,001
131	EAP EXPENSE	\$ 136	\$ 126	\$ 99	\$ 184	\$ 204
Personnel Sub Total		\$ 611,441	\$ 580,120	\$ 524,332	\$ 779,287	\$ 907,389
Supplies						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 180	\$ 850	\$ 561	\$ 1,125	\$ 1,500
202	UNIFORMS AND CLOTHING	\$ 729	\$ 1,374	\$ 330	\$ 700	\$ 1,500
204	MINOR EQUIP/FURN/FIX/TOOLS/ECT	\$ -	\$ -	\$ -	\$ -	\$ 1,000
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ -	\$ 200
218	FUEL & OIL	\$ 4,290	\$ 1,014	\$ 3,410	\$ 3,543	\$ 3,543
231	SOFTWARE	\$ 1,374	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 6,573	\$ 3,238	\$ 4,301	\$ 5,368	\$ 7,743
Maintenance						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
342	MAINT-DATA PROCESSING EQUIP	\$ 17,794	\$ 18,845	\$ 17,049	\$ 28,000	\$ 28,000
Maintenance Sub Total		\$ 17,794	\$ 18,845	\$ 17,049	\$ 28,000	\$ 28,000
Services						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE & COMMUNICATIONS	\$ 1,779	\$ 1,619	\$ 1,196	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 6,200	\$ 6,200
409	TRAVEL & EDUCATION	\$ 1,343	\$ 2,872	\$ 1,914	\$ 3,815	\$ 3,815
410	UTILITIES - ELECTRICITY	\$ 4,256	\$ 4,612	\$ 1,828	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 211	\$ 100	\$ 100	\$ 1,060	\$ 1,160
416	OTHER/PROFESSIONAL SERVICES	\$ 8,602	\$ 769	\$ 6,385	\$ -	\$ 12,000
421	PRINTING	\$ 3,848	\$ 7,194	\$ 4,298	\$ -	\$ -
427	ENGINEERING	\$ (5,400)	\$ (16,852)	\$ (15,700)	\$ 30,000	\$ 30,000
431	SURVEY	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,300
442	COMPUTER PROFESSIONAL SERVICES	\$ 458	\$ 357	\$ -	\$ -	\$ 1,832
462	CELLULAR TELEPHONE & PAGERS	\$ 778	\$ 787	\$ 558	\$ 788	\$ 1,408
473	DEPRECIATION EXPENSE	\$ 1,196,105	\$ 2,952,851	\$ -	\$ -	\$ -
Services Sub Total		\$ 1,211,980	\$ 2,954,308	\$ 580	\$ 44,163	\$ 58,715
Department Total		\$ 1,847,788	\$ 3,556,510	\$ 546,261	\$ 856,818	\$ 1,001,847

Utility Billing



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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 stormwater services, while also providing customer service and ensuring that expectations of exceptional service are met.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Maximize efficiency through continuous monitoring and review of utility 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 accurate posting of payments to accounts. • Notify management of potential problem areas and opportunities for improvement. in all areas concerning the City of Lancaster Utilities' financial health. 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Population	41,560	42,183	*
Water Customers	12,637	12,780	13,035
Wastewater Customers	12,131	12,264	12,509
Bills Processed Monthly	12,850	14,867	15,164
Payments Processed (per month)	2,212	2,304	2,350
New Service Connections (per month)	1,260	1,082	1,104
Discontinue Services (per month)	1,249	1,009	1,029
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Billing counter staffed with at least 2 employees at all times	90%	75%	100%
Phone calls resolved within 24 hours	96%	97%	100%
Accurate Account Billings	99%	99%	100%
Accurate Posting of Payments	99%	99%	100%
% Current Collection Rate	85%	85%	87%

Utility Billing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

**5 WATER AND SEWER FUND
20 UTILITY BILLING
0 UTILITY ADMINISTRATION**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 192,902	\$ 224,688	\$ 185,335	\$ 256,779	\$ 264,483
103	SALARIES-OVERTIME	\$ 3,452	\$ 3,473	\$ 3,181	\$ 2,450	\$ 2,525
104	SALARIES-LONGEVITY	\$ 1,721	\$ 2,034	\$ 1,595	\$ 2,082	\$ 2,250
105	GROUP HEALTH INSURANCE	\$ 33,543	\$ 38,759	\$ 25,760	\$ 45,607	\$ 47,369
106	TMRS	\$ 27,020	\$ 32,035	\$ 27,436	\$ 38,038	\$ 41,285
107	FICA	\$ 14,604	\$ 16,982	\$ 14,150	\$ 20,235	\$ 20,847
109	SALARIES-WELL PAY	\$ 1,096	\$ 631	\$ 893	\$ 2,340	\$ 2,410
110	DENTAL INSURANCE	\$ 1,414	\$ 1,580	\$ 1,288	\$ 1,868	\$ 1,785
115	CERTIFICATION PAY	\$ 79	\$ 603	\$ -	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 213	\$ 264	\$ 226	\$ 562	\$ 562
130	WORKERS COMPENSATION	\$ 199	\$ 280	\$ 306	\$ 501	\$ 352
131	EAP EXPENSE	\$ 104	\$ 115	\$ 87	\$ 149	\$ 149
Personnel Sub Total		\$ 276,345	\$ 321,443	\$ 260,255	\$ 371,451	\$ 384,857
Supplies						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,184	\$ 1,287	\$ 947	\$ 1,500	\$ 1,500
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,427	\$ 2,631	\$ 2,319	\$ 2,600	\$ 2,600
Supplies Sub Total		\$ 3,611	\$ 3,918	\$ 3,267	\$ 4,100	\$ 4,100
Maintenance						
Account Object	Description					
318	MAINT-OFFICE EQUIPMENT	\$ 1,054	\$ 1,746	\$ 45	\$ 1,046	\$ 1,046
Maintenance Sub Total		\$ 1,054	\$ 1,746	\$ 45	\$ 1,046	\$ 1,046
Services						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ 438	\$ -	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 3,967	\$ 4,442	\$ 3,617	\$ 4,199	\$ 4,199
407	SPECIAL SERVICES	\$ 8,432	\$ 12,488	\$ 15,982	\$ 9,000	\$ 12,500
416	OTHER/PROFESSIONAL SERVICES	\$ 130,457	\$ 168,703	\$ 177,771	\$ 165,000	\$ 138,210
421	PRINTING	\$ -	\$ -	\$ -	\$ 830	\$ 830
437	AUDIT SERVICES	\$ 42,400	\$ 30,800	\$ 34,000	\$ 33,200	\$ 33,200
442	COMPUTER PROFESSIONAL SERVICES	\$ 10,160	\$ 10,160	\$ 7,548	\$ 15,160	\$ 15,160
473	DEPRECIATION EXPENSE	\$ 985	\$ 985	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 150,959	\$ 181,650	\$ 154,458	\$ 150,959	\$ 150,959
559	CONTRACT/TEMPORARY LABOR	\$ 6,966	\$ -	\$ -	\$ -	\$ -
Services Sub Total		\$ 354,326	\$ 409,665	\$ 393,377	\$ 378,348	\$ 355,058
Department Total		\$ 635,335	\$ 736,772	\$ 656,944	\$ 754,945	\$ 745,061

Water Operations



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Director of Public Works	0.5	0.5	0.5
Assistant Director of Public Works	0.5	0.5	0.5
Superintendent - Water/Wastewater	1	1	1
Foreman III	1	1	1
Crew Leader	1	1	1
Water Systems Operator	1	1	1
Administrative Secretary	1	1	1
Maintenance Worker II	3	3	3
Total	9	9	9

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			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Maintain the physical integrity of utility infrastructure to maximize City investment • Provide safe water and maintain adequate supply to meet water demands • 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 water loss through meter replacement, leak detection, and water line replacement program • Protect the public safety and health through plan reviews, backflow cross connection inspections, and testing • Maintain, repair, and replace aging fire hydrants and valves to ensure optimum fire flows 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Water Employees	4	4	4
Water Main Replacement (linear feet)	2,000 lf	2,000 lf	2,100 lf
Weekly Safety Meetings	52	52	52
Valves Operated	400	400	400
Commercial Backflow Notifications	450	450	450
Water Main Breaks	30	30	30
Water Service Repair	100	100	100
Leak Detection Survey	225	225	225
Loss Time Accidents	0	0	0
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Phone Inquires Responded to within 24 Hours	95%	95%	95%
Damaged Fire Hydrants Repaired within 48 Hours	85%	85%	85%
Reduction in Water Loss	5%	5%	5%
Backflow Inventory Logged	100%	100%	100%
Weekly Safety Classes Held	100%	100%	100%

Water Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

Account Object	Description	2022	2023	2024	2024	2025
		Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 297,365	\$ 418,926	\$ 326,319	\$ 606,664	\$ 623,454
103	SALARIES-OVERTIME	\$ 30,786	\$ 62,146	\$ 40,934	\$ 17,000	\$ 17,000
104	SALARIES-LONGEVITY	\$ 1,563	\$ 2,006	\$ 1,569	\$ 2,170	\$ 2,142
105	GROUP HEALTH INSURANCE	\$ 52,814	\$ 74,171	\$ 55,584	\$ 93,715	\$ 123,315
106	TMRS	\$ 46,519	\$ 68,898	\$ 54,042	\$ 93,498	\$ 99,705
107	FICA	\$ 24,957	\$ 36,442	\$ 27,388	\$ 49,069	\$ 49,785
109	SALARIES-WELL PAY	\$ 3,464	\$ 3,438	\$ 773	\$ 5,704	\$ 5,851
110	DENTAL INSURANCE	\$ 1,796	\$ 2,603	\$ 1,970	\$ 3,918	\$ 3,793
113	SALARIES-CAR ALLOWANCE	\$ 4,614	\$ 4,714	\$ 2,750	\$ 2,400	\$ 2,400
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ -	\$ -	\$ 600
115	CERTIFICATION PAY	\$ 5,174	\$ 6,210	\$ 2,334	\$ 7,251	\$ 6,188
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ 240	\$ 480
120	GROUP LIFE INSURANCE	\$ 325	\$ 471	\$ 369	\$ 1,020	\$ 1,020
130	WORKERS COMPENSATION	\$ 2,619	\$ 6,730	\$ 4,987	\$ 9,603	\$ 6,755
131	EAP EXPENSE	\$ 127	\$ 179	\$ 132	\$ 271	\$ 271
Personnel Sub Total		\$ 472,124	\$ 686,934	\$ 519,150	\$ 892,523	\$ 942,759
<hr/>						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,080	\$ 1,457	\$ 1,694	\$ 1,500	\$ 1,500
202	UNIFORMS AND CLOTHING	\$ 1,057	\$ 3,598	\$ 1,400	\$ 1,808	\$ 5,073
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 6,464	\$ 16,077	\$ 1,742	\$ 2,850	\$ 9,177
206	CHEMICALS	\$ -	\$ 266	\$ 129	\$ 600	\$ 600
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ 587	\$ 588	\$ 600	\$ 750
214	POSTAGE/SHIPPING/DELIVERY	\$ 52	\$ 911	\$ 101	\$ 1,500	\$ 1,500
218	FUEL & OIL	\$ 21,235	\$ 28,929	\$ 14,814	\$ 12,803	\$ 12,803
231	SOFTWARE	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 33,389	\$ 51,823	\$ 20,469	\$ 21,661	\$ 31,403
<hr/>						
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 24	\$ -	\$ -	\$ -	\$ -
304	MAINTENANCE-STREETS	\$ 26,294	\$ 84,316	\$ 55,805	\$ 50,000	\$ 50,000
306	MAINT-WATER MAINS	\$ 725,595	\$ 509,737	\$ 326,349	\$ 500,000	\$ -
307	MAINT-INSTRUMENTS & APPARATUS	\$ 1,000	\$ 400	\$ -	\$ -	\$ -
310	MAINT-STORAGE & DISTRBTN PUMPS	\$ 47,560	\$ 62,287	\$ 94,712	\$ 75,000	\$ 92,390
314	MAINT-RADIO EQUIPMENT	\$ 3,426	\$ 4,108	\$ 4,433	\$ 6,478	\$ 6,478
321	MAINT-HYDRANTS	\$ 85,966	\$ 93,324	\$ 64,368	\$ 130,000	\$ 130,000
Maintenance Sub Total		\$ 889,864	\$ 754,173	\$ 545,666	\$ 761,478	\$ 278,868
<hr/>						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 988	\$ 1,135	\$ 869	\$ 480	\$ 980
402	RENTAL OF EQUIPMENT	\$ 180	\$ -	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 5,243	\$ 5,940	\$ 4,373	\$ 16,216	\$ 17,846
410	UTILITIES - ELECTRICITY	\$ 154,263	\$ 173,073	\$ 162,432	\$ 120,000	\$ 126,444
414	DUES & SUBSCRIPTIONS	\$ 41,372	\$ 45,662	\$ 51,395	\$ 52,637	\$ 53,652
416	OTHER/PROFESSIONAL SERVICES	\$ 24,663	\$ 18,556	\$ 5,390	\$ 18,941	\$ 18,941
421	PRINTING	\$ -	\$ -	\$ 79	\$ 500	\$ 500
438	TESTING	\$ 1,686	\$ 5,600	\$ 3,252	\$ 5,600	\$ 5,600
462	CELLULAR TELEPHONE & PAGERS	\$ 1,215	\$ 1,539	\$ 1,317	\$ 1,296	\$ 1,734
473	DEPRECIATION EXPENSE	\$ 106,334	\$ 106,334	\$ -	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 6,229	\$ 30,912	\$ -	\$ -
Services Sub Total		\$ 335,944	\$ 364,067	\$ 260,018	\$ 215,670	\$ 225,697
<hr/>						
Account Object	Description					
604	CAPITAL-WATER MAINS	\$ 476,942	\$ 529,824	\$ 388,623	\$ 316,806	\$ 1,127,180
609	CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ 151,179	\$ -	\$ -	\$ -
610	CAPITAL-MOTOR VEHICLES	\$ 4,612	\$ 166,766	\$ 95,449	\$ -	\$ -
699	CAPITAL EXP MOVED TO ASSET	\$ (476,942)	\$ (865,236)	\$ -	\$ -	\$ -
Capital Sub Total		\$ 4,612	\$ (17,467)	\$ 484,072	\$ 316,806	\$ 1,127,180
<hr/>						
Department Total		\$ 1,735,933	\$ 1,839,530	\$ 1,829,374	\$ 2,208,138	\$ 2,605,907

Meter Reading



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Serve the City of Lancaster's utility customers through courteous service, knowledgeable staff, and with respect <p>Note</p> <p><i>*Performing cut-off is not a static goal for the department. The City aspires to have a service scenario where majority of customer bills will be paid on time.</i></p> <p><i>*City is currently implementing a multi-year project for mass meter register replacement to AMI compliant unit, thus this indicator will not be tracked for next fiscal year.</i></p>			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Water Accounts	15,600	15,600	15,600
Wastewater Accounts	14,320	14,320	14,320
Cut-off for Non-Payment*	1,000	1,000	-
Water Meter Register Replacement**	1,000	1,000	-
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Accurate Meter Readings	95%	95%	95%
Data Log	35	35	35
Check for Leaks	200	200	200
Meter Box Replacement	300	300	-

Meter Reading

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

**5 WATER AND SEWER FUND
27 METER READING
0 METER READING**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 59,570	\$ 55,774	\$ 56,193	\$ 86,820	\$ 89,425
103	SALARIES-OVERTIME	\$ 11,625	\$ 2,994	\$ 1,874	\$ 5,000	\$ 5,000
104	SALARIES-LONGEVITY	\$ 29	\$ 3	\$ 49	\$ 52	\$ 168
105	GROUP HEALTH INSURANCE	\$ 5,608	\$ 10,903	\$ 10,900	\$ 16,761	\$ 17,428
106	TMRS	\$ 9,675	\$ 8,095	\$ 8,387	\$ 13,332	\$ 14,459
107	FICA	\$ 5,427	\$ 4,454	\$ 4,411	\$ 7,091	\$ 7,301
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 826	\$ 850
110	DENTAL INSURANCE	\$ 566	\$ 544	\$ 583	\$ 881	\$ 841
120	GROUP LIFE INSURANCE	\$ 59	\$ 65	\$ 70	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 765	\$ 812	\$ 1,069	\$ 1,723	\$ 1,240
131	EAP EXPENSE	\$ 43	\$ 38	\$ 36	\$ 81	\$ 81
Personnel Sub Total		\$ 93,369	\$ 83,682	\$ 83,571	\$ 132,873	\$ 137,099
Account Object Description						
201	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 200
202	UNIFORMS AND CLOTHING	\$ 968	\$ 588	\$ 1,282	\$ 1,488	\$ 1,411
204	MINOR EQUIP AND METERS	\$ -	\$ -	\$ 517	\$ 1,124	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ 3,271	\$ 3,525	\$ -
218	FUEL & OIL	\$ 8,492	\$ 7,316	\$ 4,721	\$ 7,456	\$ 7,456
Supplies Sub Total		\$ 9,460	\$ 7,903	\$ 9,791	\$ 13,593	\$ 9,067
Account Object Description						
309	MAINT-METERS & SETTINGS	\$ 11,778	\$ 64,310	\$ 4,597	\$ 520,000	\$ -
Supplies Sub Total		\$ 11,778	\$ 64,310	\$ 4,597	\$ 520,000	\$ -
Account Object Description						
473	DEPRECIATION EXPENSE	\$ 8,364	\$ 8,364	\$ -	\$ -	\$ -
Services Sub Total		\$ 8,364	\$ 8,364	\$ -	\$ -	\$ -
Department Total		\$ 122,970	\$ 164,259	\$ 97,959	\$ 666,466	\$ 146,166

Wastewater Operations



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Foreman III	1	1	1
Crew Leader	4	4	4
Heavy Equipment Operator I	1	1	1
Maintenance Worker II	4	4	4
Total	10	10	10

Department Narrative

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

Goals			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Work to minimize inflow/infiltration by conducting studies, testing, and identification • Replace and repair aging mains in the sanitary sewer system (including sanitary sewer lift stations) • 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	22-23 Actual	2023-2024 Actual	2024-2025 Target
Total Municipal Sewer Line	212 miles	192.4 miles	192.4 miles
Sewer Line Replacement (linear feet)	3,000 lf	3,000 lf	3,100 lf
Sewer Line Cleaned (linear feet)	700,000 lf	300,000 lf	700,000 lf
Grease Trap Pump out Reports Collected	50	50	50
Weekly Safety Meetings	52	52	52
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Sewer Backups Resolved within 24 hours	100%	100%	100%
Phone Inquiries Responded to within 24 Hours	95%	95%	95%
Sewer System Annual Clean up	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%

Wastewater Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 226,149	\$ 379,252	\$ 256,842	\$ 459,775	\$ 473,563
103	SALARIES-OVERTIME	\$ 63,628	\$ 129,049	\$ 43,224	\$ 20,000	\$ 20,000
104	SALARIES-LONGEVITY	\$ 748	\$ 671	\$ 343	\$ 548	\$ 396
105	GROUP HEALTH INSURANCE	\$ 57,204	\$ 75,253	\$ 63,189	\$ 91,323	\$ 92,265
106	TMRS	\$ 41,205	\$ 70,835	\$ 43,301	\$ 70,590	\$ 76,022
107	FICA	\$ 22,097	\$ 38,068	\$ 21,983	\$ 37,545	\$ 38,387
109	SALARIES-WELL PAY	\$ 504	\$ 353	\$ -	\$ 4,375	\$ 4,473
110	DENTAL INSURANCE	\$ 2,002	\$ 2,786	\$ 2,299	\$ 3,918	\$ 3,347
114	SALARIES-ASSIGNMENT PAY	\$ 12,564	\$ 17	\$ 811	\$ -	\$ -
115	CERTIFICATION PAY	\$ 994	\$ 2,386	\$ 1,326	\$ 6,140	\$ 3,370
120	GROUP LIFE INSURANCE	\$ 244	\$ 433	\$ 307	\$ 1,122	\$ 1,122
130	WORKERS COMPENSATION	\$ 3,303	\$ 7,171	\$ 5,558	\$ 9,100	\$ 6,515
131	EAP EXPENSE	\$ 136	\$ 219	\$ 147	\$ 297	\$ 297
Personnel Sub Total		\$ 430,778	\$ 706,492	\$ 439,329	\$ 704,733	\$ 719,757
Account Object	Description					
201	OFFICE SUPPLIES	\$ 335	\$ 52	\$ 250	\$ 250	\$ 200
202	UNIFORMS AND CLOTHING	\$ 2,536	\$ 3,830	\$ 3,501	\$ 5,410	\$ 8,684
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 23,237	\$ 9,795	\$ -	\$ -	\$ 6,816
206	CHEMICALS	\$ -	\$ 3,814	\$ 2,287	\$ 13,250	\$ 13,250
218	FUEL & OIL	\$ 6,736	\$ 9,141	\$ 7,113	\$ 13,410	\$ 13,410
Supplies Sub Total		\$ 32,845	\$ 26,632	\$ 13,151	\$ 32,320	\$ 42,360
Account Object	Description					
302	MAINT-MOTOR VEHICLES	\$ -	\$ 600	\$ -	\$ -	\$ -
304	MAINTENANCE-STREETS	\$ 79,135	\$ 129,220	\$ 51,931	\$ 50,000	\$ 50,000
308	MAINT-SANITARY SEWER MAIN	\$ 66,998	\$ 124,689	\$ 59,203	\$ 72,000	\$ 72,000
312	MAINT-LIFT STATION	\$ 19,207	\$ 6,950	\$ 36,225	\$ 35,000	\$ 56,100
314	MAINT-RADIO EQUIPMENT	\$ -	\$ 5,606	\$ 2,768	\$ 10,650	\$ 10,650
Maintenance Sub Total		\$ 165,340	\$ 267,065	\$ 150,127	\$ 167,650	\$ 188,750
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ 3,900	\$ 3,900	\$ 5,267	\$ 5,267
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 500	\$ 3,085
409	TRAVEL & EDUCATION	\$ 111	\$ 295	\$ -	\$ 28,174	\$ 28,174
410	UTILITIES - ELECTRICITY	\$ 11,103	\$ 13,190	\$ 14,179	\$ 12,397	\$ 12,397
412	SEWAGE TREATMENT	\$ 5,998	\$ 935	\$ -	\$ 10,000	\$ 10,000
413	SANITARY LAND FILL	\$ 3,605	\$ 1,437	\$ 699	\$ 3,000	\$ 3,000
414	DUES & SUBSCRIPTIONS	\$ 5,392	\$ 5,392	\$ 5,392	\$ 6,734	\$ 6,734
416	OTHER/PROFESSIONAL SERVICES	\$ 6,733	\$ 6,110	\$ 9,250	\$ 15,000	\$ 15,000
462	CELLULAR TELEPHONE & PAGERS	\$ 1,002	\$ 1,255	\$ 789	\$ 864	\$ 1,014
473	DEPRECIATION EXPENSE	\$ 163,058	\$ 159,090	\$ -	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 22,599	\$ -	\$ -	\$ -
Sub Total		\$ 197,002	\$ 214,204	\$ 34,209	\$ 81,936	\$ 84,671
Account Object	Description					
603	CAPITAL-SANITARY SEWER SYSTEM	\$ -	\$ 335,412	\$ 436,455	\$ 178,030	\$ 490,161
610	CAPITAL-MOTOR VEHICLES	\$ 415,898	\$ 46,963	\$ -	\$ -	\$ -
Capital Sub Total		\$ 415,898	\$ 382,375	\$ 436,455	\$ 178,030	\$ 490,161
Department Total		\$ 1,241,862	\$ 1,596,767	\$ 1,073,271	\$ 1,164,669	\$ 1,525,699

Utility Wholesale Costs



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Wholesale Costs

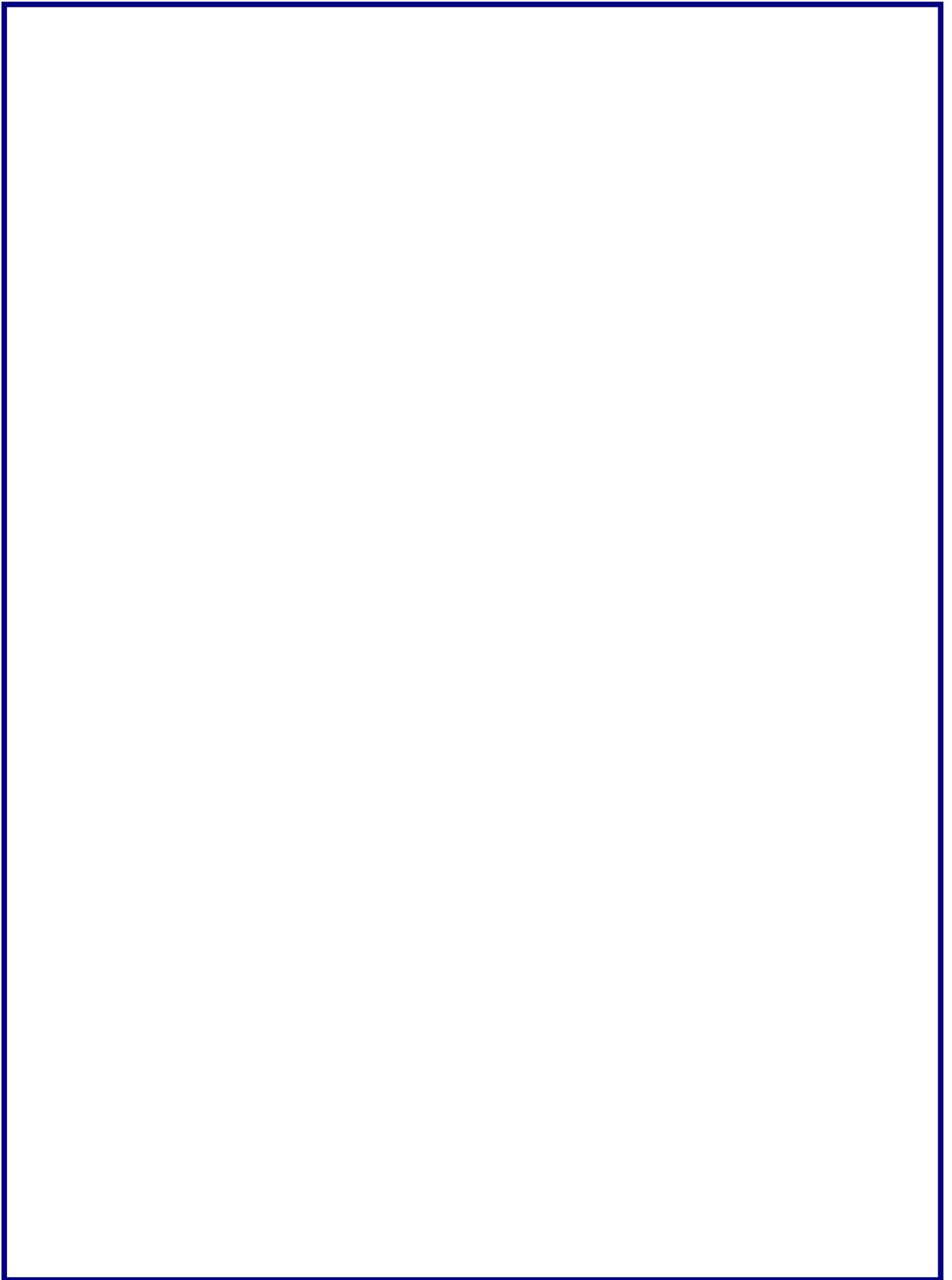
BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

5 WATER AND SEWER FUND
42 WHOLESAL COSTS
0 WHOLESAL COSTS

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	411 WATER PURCHASES	\$ 4,747,096	\$ 5,608,926	\$ 4,158,974	\$ 5,199,640	\$ 5,475,821
	412 SEWAGE TREATMENT	\$ 7,034,355	\$ 6,241,101	\$ 6,263,414	\$ 8,261,306	\$ 9,323,256
	Maintenance Sub Total	\$ 11,781,451	\$ 11,850,028	\$ 10,422,388	\$ 13,460,946	\$ 14,799,077
	Department Total	\$ 11,781,451	\$ 11,850,028	\$ 10,422,388	\$ 13,460,946	\$ 14,799,077

SPECIAL REVENUE FUNDS



**HOTEL/MOTEL TAX
FUND**

HOTEL/MOTEL TAX FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	HOTEL/MOTEL TAX	315,109	352,372	262,156	253,500	273,000
	MISCELLANEOUS	6,000	11,091	6,000	6,500	1,500
	INTEREST	12,048	75,591	79,861	10,000	12,000
	Total	\$ 333,157	\$ 439,054	\$ 348,017	\$ 270,000	\$ 286,500
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
46	HOTEL/MOTEL	-	250,000	-	-	-
52	VISITOR CENTER	17,097	71,840	65,743	124,472	136,261
80	TRANSFERS OUT	1,372	1,417	1,113	1,484	5,000
	Total	\$ 18,469	\$ 323,257	\$ 66,856	\$ 125,956	\$ 141,261
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	314,688	115,797	281,160	144,044	145,239
	Beginning Balance	1,457,365	1,772,053	2,137,850	2,137,850	2,419,010
	Ending Balance	1,772,053	1,573,162	2,419,010	2,281,894	2,564,249
	Fund Balance (audited)	1,457,365	1,772,053			
	Ending Balance as % of Expenditures	9594.66%	486.66%	3618.22%	1811.66%	1815.26%

Visitors Center & State Auxiliary Museum



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Visitors Center and Museum Specialist	0	1	1
Total	0	1	1

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 many other locations throughout the United States 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			
<p>City Council Goal</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goal</p> <ul style="list-style-type: none"> • Develop a seasonal pop-up Exhibit Program • Provide residents with historical perspective and heritage of Lancaster • Build a Heritage Preservation Initiative • Continually increase the number of visitors • Increase the participation of community organizations utilizing facility • Foster Culture Exchange through Partnerships with the locals 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Part-Time Employees	0	0	0
Annual Visitors	400	200	400
Special Events	4	1	1
New Exhibits Acquired	5	3	4
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Museum tours (Spring, Summer and Fall)	3	7	10
Special events	2	1	1

Visitors Center & State Auxiliary Museum

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund **14** **HOTEL TAX FUND**
Department **52** **Visitor Center**
Program **0** **VISITORS CENTER**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Adopted
101	SALARIES-REGULAR	\$ -	\$ 13,181	\$ 29,311	\$ 47,653	\$ 49,084
103	SALARIES-OVERTIME	\$ -	\$ 59	\$ 427	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 40
105	GROUP HEALTH INSURANCE	\$ -	\$ 1,836	\$ 9,460	\$ 8,358	\$ 8,132
106	TMRS	\$ -	\$ 1,809	\$ 4,305	\$ 6,915	\$ 7,509
107	FICA	\$ -	\$ 1,012	\$ 1,937	\$ 3,678	\$ 3,792
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 429	\$ 442
110	DENTAL INSURANCE	\$ -	\$ 101	\$ 285	\$ 415	\$ 429
120	GROUP LIFE INSURANCE	\$ -	\$ 10	\$ 2	\$ 102	\$ 102
130	WORKERS COMPENSATION	\$ -	\$ 14	\$ 48	\$ 82	\$ 59
131	EAP EXPENSE	\$ -	\$ 9	\$ 18	\$ 27	\$ 27
Personnel Sub Total		\$ -	\$ 18,031	\$ 45,793	\$ 67,659	\$ 69,616
Account Object	Description					
201	SUPPLIES	\$ -	\$ -	\$ 199	\$ -	\$ 3,402
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 61	\$ -	\$ -
Supplies Sub Total		\$ -	\$ -	\$ 260	\$ -	\$ 3,402
Account Object	Description					
301	MAINT-BLDGS & STRUCTURES	\$ 2,219	\$ 204	\$ -	\$ -	\$ 250
363	MAINT-LOCKS & KEYS	\$ -	\$ 250	\$ -	\$ 500	\$ 500
Maintenance Sub Total		\$ 2,219	\$ 454	\$ -	\$ 500	\$ 750
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 4,662	\$ 6,725	\$ 7,331	\$ 7,260	\$ 7,260
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 3,595	\$ 250
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ 50	\$ 1,000	\$ 1,000
410	UTILITIES-ELECTRICITY	\$ 4,865	\$ 6,839	\$ 5,476	\$ 7,076	\$ 7,454
411	ALARM SERVICE	\$ -	\$ -	\$ 578	\$ 2,120	\$ 2,120
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 686	\$ 1,104
416	OTHER/PROFESSIONAL SERVICES	\$ 725	\$ 508	\$ 1,538	\$ 5,595	\$ 13,895
434	SPECIAL EVENTS	\$ -	\$ 32,500	\$ 560	\$ 20,000	\$ 20,000
543	JANITORIAL SERVICE	\$ 4,626	\$ 6,783	\$ 3,978	\$ 5,200	\$ 5,504
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ 180	\$ 818	\$ 818
548	SPRINKLER SYSTEM CONTRACT	\$ -	\$ -	\$ -	\$ 1,252	\$ 1,252
549	HVAC SERVICES CONTRACT	\$ -	\$ -	\$ -	\$ 1,711	\$ 1,836
Sub Total		\$ 14,878	\$ 53,355	\$ 19,690	\$ 56,313	\$ 62,493
Department Total		\$ 17,097	\$ 71,840	\$ 65,743	\$ 124,472	\$ 136,261

**4A LEDC
FUND**

SALES TAX 4A - ECONOMIC DEVELOPMENT FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	SALES TAXES	2,278,907	2,574,437	1,681,872	2,000,000	2,500,000
	INTEREST	60,097	373,013	409,252	48,442	48,442
	TRANSFERS IN	-	-	14,724	18,750	18,750
	Total	\$ 2,339,003	\$ 2,947,450	\$ 2,105,848	\$ 2,067,192	\$ 2,567,192
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ECON DEV ADMINISTRATION	1,108,352	576,030	420,039	685,830	501,758
	50 4A DEBT SERVICE	213,125	210,450	191,263	207,525	214,100
	60 MARKETING AND ADVERTISING	105,799	71,992	73,164	82,470	136,438
	63 INCENTIVE PROGRAMS	180,000	150,000	483,832	1,192,450	1,359,075
	80 TRANSFERS OUT	161,840	167,467	131,504	175,339	184,106
	Total	\$ 1,769,116	\$ 1,175,940	\$ 1,299,802	\$ 2,343,614	\$ 2,395,477
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	569,887	1,771,511	806,046	(276,422)	171,716
	Beginning Balance	8,210,330	8,780,217	10,589,228	10,589,228	11,363,238
	Ending Balance	8,780,217	10,551,728	11,363,238	10,312,807	11,534,954
	Fund Balance (audited)	8,780,219	10,551,731			
	Ending Balance as % of Expenditures	496.31%	897.30%	874.23%	440.04%	481.53%

Economic Development Administration



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Director of Economic Development	1	1	1
Assistant Director of Economic Development	0	1	1
Research & Business Dev. Manager	1	0	0
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 the 1/4 sales tax based incentive requests is overseen by a five member board of directors. The Board reviews applications for Type A incentives and recommend projects for funding to the City Council for approval.

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Streamline departmental processes to enhance responsiveness and reduce turnaround times for inquiries. • Develop and manage the department's budget to ensure cost-effective use of resources. • Organize regular staff meetings to align on goals, share updates, and address challenges. • Encourage cross-departmental collaboration to integrate economic development efforts with other city initiatives. • Provide regular training opportunities for staff to stay updated on economic development trends, tools, and best practices. • Enhance systems to collect, analyze, and report data that supports economic development strategies. • Utilize GIS tools, demographic data, and industry reports to guide decision-making and provide insight for marketing outreach strategies. • Provide support by preparing reports, organizing meetings, and tracking legislative developments. • Establish regular review cycles to evaluate progress towards departmental goals and adjust when needed. • Prepare and distribute updates to city management, city council, and the community on economic development activities and outcomes. 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Number of training sessions attended			3
Number of certifications retained or completed by staff			7
Frequency of data analysis updates or reviews conducted			12
Number of events attended regarding legislation			2
Number of public meetings in regards to econ dev			12
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Percentage of staff attending training			100
Number of certifications directly supporting departmental objectives			7

Type 4A-Economic Development Administration

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

	2022	2023	2024	2024	2025
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 217,746	\$ 230,512	\$ 217,120	\$ 276,176	\$ 284,461
103 SALARIES-OVERTIME	\$ 1,265	\$ 1,612	\$ 957	\$ 18,596	\$ 18,596
104 SALARIES-LONGEVITY	\$ 395	\$ 451	\$ 488	\$ 639	\$ 747
105 GROUP HEALTH INSURANCE	\$ 26,015	\$ 27,433	\$ 22,323	\$ 27,411	\$ 28,519
106 TMRS	\$ 30,710	\$ 34,123	\$ 32,343	\$ 43,539	\$ 44,514
107 FICA	\$ 16,339	\$ 17,998	\$ 16,528	\$ 21,830	\$ 22,390
109 SALARIES-WELL PAY	\$ 2,370	\$ 1,651	\$ 1,211	\$ 2,069	\$ 2,614
110 DENTAL INSURANCE	\$ 788	\$ 823	\$ 715	\$ 881	\$ 841
113 SALARIES-CAR ALLOWANCE	\$ 4,614	\$ 4,814	\$ 4,900	\$ 6,000	\$ 6,000
120 GROUP LIFE INSURANCE	\$ 253	\$ 278	\$ (297)	\$ 230	\$ 230
130 WORKERS COMPENSATION	\$ 227	\$ 298	\$ 360	\$ 486	\$ 348
131 EAP EXPENSE	\$ 59	\$ 61	\$ 50	\$ 61	\$ 61
Personnel Sub Total	\$ 300,780	\$ 320,054	\$ 296,696	\$ 397,917	\$ 409,321
Account Object Description					
201 OFFICE SUPPLIES	\$ 1,948	\$ 460	\$ 452	\$ 500	\$ 500
210 FOOD/BEVERAGES/ETC.-MEETINGS	\$ 18,489	\$ 27,322	\$ 382	\$ 1,000	\$ 1,000
214 POSTAGE	\$ 9	\$ 53	\$ 17	\$ 50	\$ 50
Supplies Sub Total	\$ 20,446	\$ 27,835	\$ 851	\$ 1,550	\$ 1,550
Account Object Description					
303 MAINT-EQUIP & MACHINERY	\$ 53	\$ 44	\$ 44	\$ 45	\$ 45
Maintenance Sub Total	\$ 53	\$ 44	\$ 44	\$ 45	\$ 45
Account Object Description					
401 COMMUNICATIONS	\$ 891	\$ 540	\$ 466	\$ 1,500	\$ 1,500
402 RENTAL OF EQUIPMENT	\$ 5,086	\$ 303	\$ 483	\$ 509	\$ 509
409 TRAVEL AND EDUCATION	\$ 17,740	\$ 5,924	\$ 7,750	\$ 7,750	\$ 7,252
414 DUES AND SUBSCRIPTIONS	\$ 13,041	\$ 60,169	\$ 45,115	\$ 45,979	\$ 20,526
416 OTHER/PROFESSIONAL SERVICES	\$ 49,050	\$ 145,748	\$ 62,328	\$ 202,904	\$ 35,600
421 PRINTING	\$ 2,626	\$ 1,422	\$ 2,003	\$ 2,200	\$ -
446 ATTORNEY FEES	\$ 22,095	\$ 13,538	\$ 3,963	\$ 25,000	\$ 25,000
460 SETTLEMENT	\$ 376,865	\$ -	\$ -	\$ -	\$ -
462 CELLULAR TELEPHONE & PAGERS	\$ 468	\$ 453	\$ 340	\$ 475	\$ 455
602 CAPITAL OUT-BLDGS & STRUCTURES	\$ 299,212	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,108,352	\$ 576,030	\$ 420,039	\$ 685,830	\$ 501,758

Economic Development Marketing



Personnel Organization Chart

There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> Enhance City Messaging to establish a reputation that Lancaster is pro-business and future focused. Foster strategic relationships with economic development and legislative partners Encourage retail, lodging, and dining investments Encourage retention and recruitment of targeted industrial sectors identified in the the Economic Development Strategic Plan - Artificial Intelligence/Data Centers; Advanced Manufacturing; Cold Storage; Automotive Parts Manufacturing; and Food Manufacturers 			
Workload Indicators			2024-2025 Target
Number of meetings, events, of conferences attended with economic development and legislative partners. (e.g. Chambers of Commerce, trade associations)			2
Number of marketing campaigns launched			2
Attendance at regional and national economic development conferences to promote Lancaster			2
Number of advocacy efforts to enhance economic development efforts and infrastructure			1
Number of promotional events, site selection tours, or outreach meetings targeted to retailers, restuarants, and hoteliers			1
Number of outreach meetings with companies in identified industrial target sectors			4
Number of formal retention efforts and visits			4
Number of trade shows to recruit targeted business sectors			5
Performance Measurement			2024-2025 Target
Number of meetings resulting in actionable follow-ups (econ dev conferences and trade associations)			10
Percentage of campaigns completed within budget and on schedule			2
Number of advocacy efforts leading to secured funding or grants			1
Number of collaborative advocacy initiatives with regional and state partners			2
Percentage of retail trade shows leading to site visits and requests for information regarding retail development			100%
Percentage of outreach meetings that result in interest in Lancaster			100%

LEDC Type 4A - Marketing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

Account Object	Description	2022	2023	2024	2024	2025
		Actual	Actual	YTD Actual	Budget	Proposed
414	DUES AND SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 33,000
416	OTHER/PROFESSIONAL SERVICES	\$ 9,923	\$ 11,611	\$ 11,687	\$ 16,670	\$ 15,249
909	PROMOTIONAL ITEMS	\$ 47,986	\$ 38,746	\$ 40,128	\$ 41,000	\$ 45,925
911	EVENT SPONSORSHIPS	\$ 500	\$ 5,749	\$ 6,850	\$ 7,200	\$ 27,200
942	TRADE SHOWS	\$ 47,390	\$ 15,885	\$ 14,499	\$ 17,600	\$ 15,064
Sub Total		\$ 105,799	\$ 71,992	\$ 73,164	\$ 82,470	\$ 136,438
Department Total		\$ 105,799	\$ 71,992	\$ 73,164	\$ 82,470	\$ 136,438

Economic Development Incentives



Personnel Organization Chart



There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

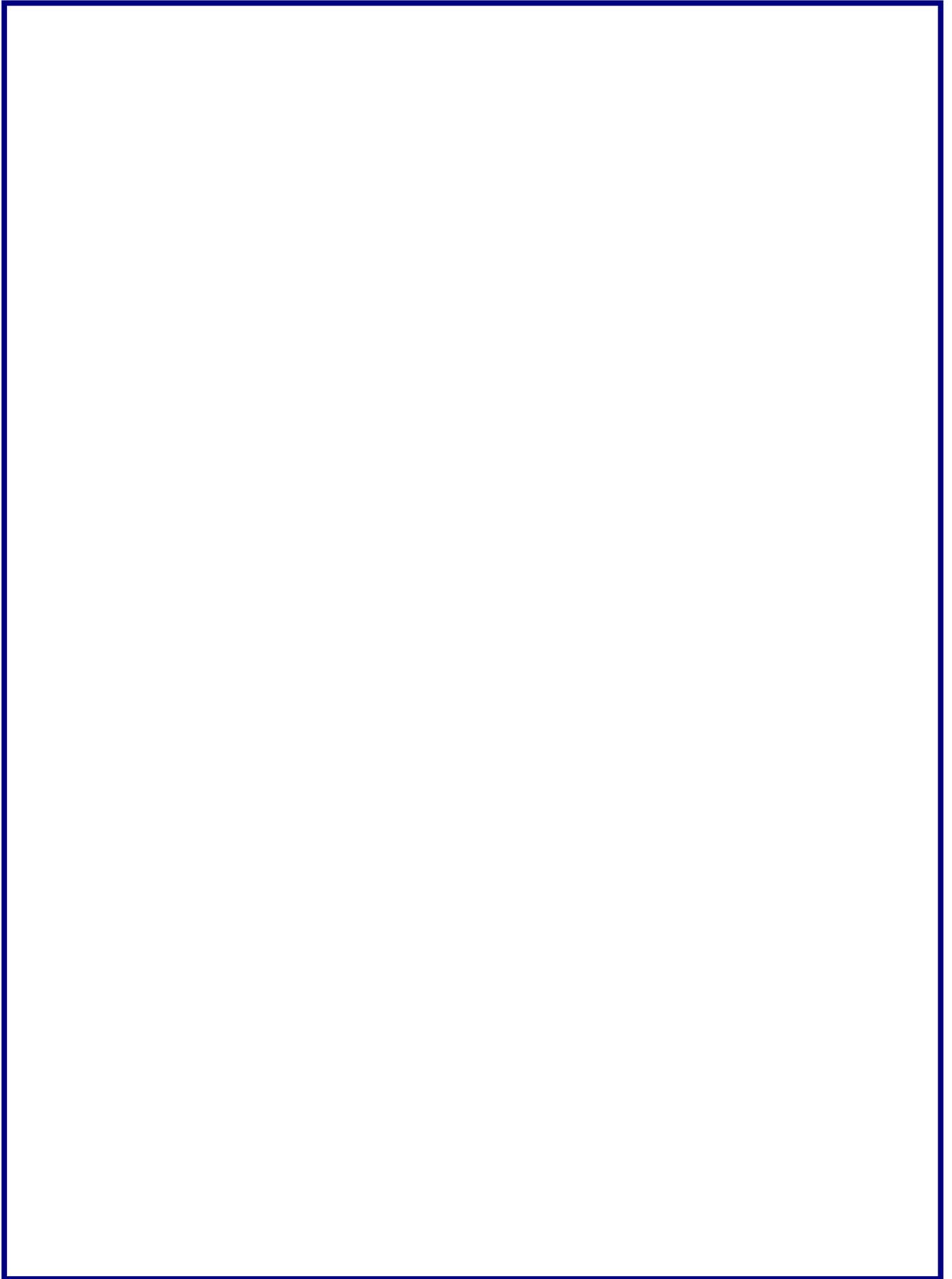
Department Narrative

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

LEDC Type 4A - Incentives

BUDGET REPORT	Fund	16	SALES TAX 4A-ECONOMIC DEVLPMNT
LINE ITEM DETAIL	Department	63	INCENTIVE PROGRAMS
BY DEPARTMENT	Program	0	

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	976 SPL INC. INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ 8,000
	977 INCENTIVE PROGRAMS	\$ 180,000	\$ 150,000	\$ 483,832	\$ 1,192,450	\$ 1,351,075
	Incentives Sub Total	\$ 180,000	\$ 150,000	\$ 483,832	\$ 1,192,450	\$ 1,359,075
Department Total		\$ 180,000	\$ 150,000	\$ 483,832	\$ 1,192,450	\$ 1,359,075



4B LRDC FUND

SALES TAX 4B - CULTURAL RECREATIONAL FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 SALES TAXES	4,557,813	5,148,874	3,363,743	3,700,000	3,700,000
	56 RECREATION	294,917	382,046	216,710	242,700	352,164
	54 LIFE CENTER	105,161	134,819	148,907	78,671	125,671
	7 LIBRARY	11,493	10,554	6,976	9,500	9,250
	OTHER	13,836	22,061	-	400	-
	INTEREST	26,096	195,728	266,738	23,805	23,805
	Total	\$ 5,009,317	\$ 5,894,082	\$ 4,003,074	\$ 4,055,076	\$ 4,210,890
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	0 TRANSFER TO DEBT SRV FUND	880,000	-	(67)	-	-
	2 REC ADMINISTRATION	980,141	253,615	151,788	281,042	287,169
	6 BUILDING SERVICES	-	-	1,683	-	-
	7 LIBRARY	352,492	364,142	355,730	573,288	498,971
	13 PARKS AND RECREATION		395,574	-	-	-
	16 NON-DEPARTMENTAL	58,653	42,718	35,361	51,620	51,620
	50 4B DEBT SERVICE	36,416	905,826	5,236	905,472	-
	54 SENIOR LIFE CENTER	213,665	254,334	218,350	372,769	380,860
	56 RECREATION CENTER	797,079	1,381,225	966,151	1,619,531	1,693,578
	57 COMMUNITY PARK	-	-	-	7,364	1,446
	80 TRANSFERS OUT	363,074	252,378	248,732	331,643	348,199
	Total	\$ 3,681,519	\$ 3,849,812	\$ 1,982,964	\$ 4,142,729	\$ 3,261,843
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,327,797	2,044,270	2,020,110	(87,653)	949,047
	Beginning Balance	142,302	2,032,663	3,538,634	4,076,932	5,429,837
	Ending Balance	1,470,100	4,076,932	5,429,837	3,989,279	6,378,884
	Fund Balance (audited)	2,032,606	4,652,882			
	Ending Balance as % of Expenditures	39.93%	105.90%	273.82%	96.30%	195.56%

Parks & Recreation Administration



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Sound Infrastructure • Professional and Committed City Workforce <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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 • Seek and apply for Alternative Funding/Grant Opportunities for recreation, leisure & cultural programs, activities, facilities and future development projects • 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 • Initiate the development of a recreation programming plan • Increase the number of staff holding industry certifications • Implement cross-training programs for staff to gain experience in multiple survie areas • Introduce coaching sessions focused on strategic planning, conflict resolution, and performance evaluation. 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Funded projects completed by Fiscal Year End	100%	100%	100%
Tree City USA Designation	Retain	Retain	Retain
CAPRA Accreditation	Retain	Retain	Retain
Playful City USA Designation	Retain	Retain	Retain
Total Parks and Recreation staff Number/FTE	37	34.5	37
Total Department Buildings in operation	3	5	5
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Funded Projects completed by FY end	100%	100%	100%
Tree City USA Designation	100%	100%	100%
CAPRA Accreditation	100%	100%	100%
Playful City USA Designation	100%	100%	100%
Recreation Revenue Goal Obtained	100%	100%	100%

Parks & Recreation Administration

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

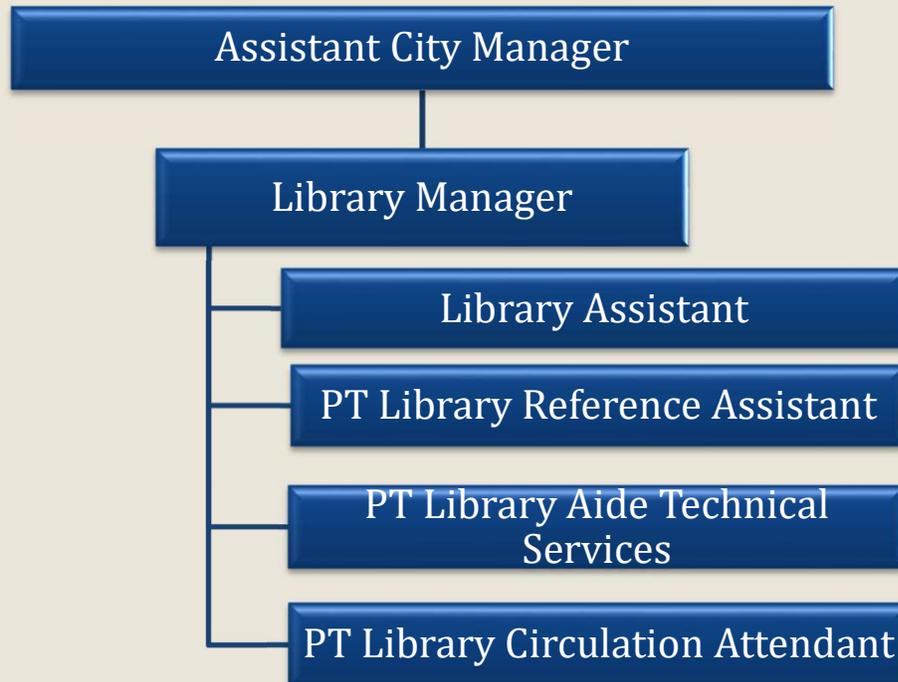
Fund 17 SALES TAX 4B-CULTURAL/RECRTNL
Department 2 REC ADMINISTRATION
Program 0 ADMINISTRATION

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 159,366	\$ 178,103	\$ 106,107	\$ 195,320	\$ 205,564
103	SALARIES-OVERTIME	\$ 616	\$ 703	\$ 483	\$ 736	\$ 757
104	SALARIES-LONGEVITY	\$ 45	\$ 112	\$ 91	\$ 204	\$ 128
105	GROUP HEALTH INSURANCE	\$ 19,107	\$ 21,556	\$ 10,942	\$ 21,795	\$ 16,358
106	TMRS	\$ 22,385	\$ 25,408	\$ 15,652	\$ 31,850	\$ 32,476
107	FICA	\$ 12,200	\$ 13,628	\$ 8,152	\$ 15,613	\$ 16,398
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 1,819	\$ 1,911
110	DENTAL INSURANCE	\$ 656	\$ 823	\$ 520	\$ 850	\$ 824
113	SALARIES-CAR ALLOWANCE	\$ 4,614	\$ 4,814	\$ 2,650	\$ 6,000	\$ 6,000
120	GROUP LIFE INSURANCE	\$ 179	\$ 216	\$ 110	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 166	\$ 222	\$ 175	\$ 362	\$ 262
131	EAP EXPENSE	\$ 46	\$ 54	\$ 34	\$ 81	\$ 81
Personnel Sub Total		\$ 219,380	\$ 245,640	\$ 144,916	\$ 274,936	\$ 281,065
Account Object	Description					
201	MISC OFFICE SUPPLIES	\$ 1,154	\$ 74	\$ 22	\$ -	\$ -
214	POSTAGE	\$ 4	\$ 27	\$ 2	\$ 50	\$ 50
Supplies Sub Total		\$ 1,158	\$ 102	\$ 24	\$ 50	\$ 50
Account Object	Description					
409	TRAVEL AND EDUCATION	\$ 248	\$ 793	\$ 447	\$ 200	\$ 200
414	DUES & SUBSCRIPTIONS	\$ -	\$ 500	\$ -	\$ -	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 400	\$ 400
460	SETTLEMENT	\$ 753,729	\$ -	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 460	\$ 424	\$ 306	\$ 456	\$ 454
482	CREDIT CARD PROCESSING FEES	\$ 5,166	\$ 6,156	\$ 6,095	\$ 5,000	\$ 5,000
Maintenance Sub Total		\$ 759,603	\$ 7,873	\$ 6,848	\$ 6,056	\$ 6,054
Department Total		\$ 980,141	\$ 253,615	\$ 151,788	\$ 281,042	\$ 287,169

Veterans Memorial Library



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Library Manager	1	1	1
Library Assistant	2	2	2
PT Library Reference Assistant (.5)	1.5	1.5	1
PT Library Aide Technical Services (.5)	1.5	1.5	1
PT Library Circulation Attendant (.5)	1.5	1.5	1
PT Library Circulation Attendant (.25)	0.25	0.25	0.25
Total	7.75	7.75	6.25

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Stay up to date on 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 • 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 our program reach to familiarize students, parents and teachers with library's educational-focused databases • Initiate steps to complete goals and objectives of the Library's Long Range Strategic Plan. • 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 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Hours Open	1,952	1,952	2,080
Patron Visits	29,647	32,108	40,000
New Partnership Youth Cards	280	217	300
New Partnership Adult Cards	637	620	800
New Nonresident Cards	34	39	50
Adult Books & Ebooks Circulation	7,643	7,596	10,000
Juvenile Books & Ebooks Circulation	12,433	12,807	15,000
Total Circulation	20,076	20,403	30,000
PC Reservation Usage	12,144	15,400	20,000
Reference Usage	23,718	21,104	40,000
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Increase Summer reading program participation by 25%	100%	100%	100%
Replace worn information Technology Items	50%	50%	100%
Increase overall program offerings and attendance by 25%	100%	100%	100%
Increase e-resource participation by 25%	100%	100%	100%
Increase virtual library programs by 25%	100%	100%	100%

Veterans Memorial Library

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 17
Department 7
Program 0**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 148,025	\$ 156,031	\$ 135,157	\$ 171,732	\$ 176,884
102	SALARIES-PART TIME	\$ 63,065	\$ 53,610	\$ 62,570	\$ 162,166	\$ 105,640
103	SALARIES-OVERTIME	\$ 371	\$ 159	\$ 161	\$ 125	\$ 129
104	SALARIES-LONGEVITY	\$ 279	\$ 376	\$ 420	\$ 924	\$ 1,068
105	GROUP HEALTH INSURANCE	\$ 12,735	\$ 16,487	\$ 13,510	\$ 16,806	\$ 17,488
106	TMRS	\$ 20,231	\$ 21,784	\$ 19,621	\$ 48,454	\$ 43,227
107	FICA	\$ 16,283	\$ 16,055	\$ 15,116	\$ 25,774	\$ 21,832
109	SALARIES-WELL PAY	\$ 907	\$ 977	\$ 807	\$ 1,547	\$ 1,593
110	DENTAL INSURANCE	\$ 1,027	\$ 1,219	\$ 1,035	\$ 1,275	\$ 1,236
115	CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ 840	\$ -
120	GROUP LIFE INSURANCE	\$ 169	\$ 188	\$ 169	\$ 893	\$ 714
130	WORKERS COMPENSATION	\$ 66	\$ 92	\$ 123	\$ 776	\$ 453
131	EAP EXPENSE	\$ 210	\$ 186	\$ 176	\$ 241	\$ 192
Salaries Sub Total		\$ 263,367	\$ 267,164	\$ 248,864	\$ 431,553	\$ 370,456
Account Object Description						
201	MISC OFFICE SUPPLIES	\$ 5,629	\$ 5,447	\$ 1,737	\$ 2,000	\$ 2,100
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ -	\$ 500	\$ 525
207	BOOKS, SUBSCRIPTIONS, ETC.	\$ 24,504	\$ 16,037	\$ 21,956	\$ 40,000	\$ 40,000
214	POSTAGE	\$ -	\$ 4	\$ 1	\$ 150	\$ 150
231	SOFTWARE	\$ 3,349	\$ 2,095	\$ 4,408	\$ 3,400	\$ 3,450
Supplies Sub Total		\$ 33,482	\$ 23,584	\$ 28,102	\$ 46,050	\$ 46,225
Account Object Description						
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ 300	\$ -
318	MAINT-OFFICE EQUIPMENT	\$ 8,399	\$ 8,461	\$ -	\$ 4,000	\$ -
342	MAINT. DATA PROCESSING EQUIP	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
346	MAINT-HEATING & COOLING SYSTEM	\$ -	\$ -	\$ -	\$ 2,479	\$ 2,479
Maintenance Sub Total		\$ 16,399	\$ 16,461	\$ 8,000	\$ 14,779	\$ 10,479
Account Object Description						
401	TELEPHONE & COMMUNICATIONS	\$ 8,735	\$ 8,973	\$ 7,839	\$ 9,000	\$ 9,100
407	SPECIAL SERVICES	\$ 1,350	\$ -	\$ 645	\$ 1,500	\$ 1,500
409	TRAVEL AND EDUCATION	\$ -	\$ 88	\$ 401	\$ 1,000	\$ 1,000
410	UTILITIES-ELECTRICITY	\$ 14,054	\$ 16,299	\$ 13,805	\$ 13,000	\$ 13,500
411	ALARM SERVICE	\$ 2,269	\$ 2,114	\$ 1,743	\$ 2,076	\$ 2,076
414	DUES & SUBSCRIPTIONS	\$ 325	\$ -	\$ -	\$ 350	\$ 350
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 2,100	\$ 8,600
473	DEPRECIATION EXPENSE	\$ -	\$ 22,082	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 29	\$ 29	\$ 7	\$ -	\$ -
498	UTILITIES-GAS	\$ 12,482	\$ 7,349	\$ 5,333	\$ 4,200	\$ 4,200
539	MISC HEALTH BENEFIT	\$ -	\$ -	\$ -	\$ 74	\$ 74
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ 16,786	\$ 21,840	\$ 21,840
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ 252	\$ 756	\$ 756
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ 545	\$ 545
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ 24,465	\$ 8,270
Services Sub Total		\$ 39,244	\$ 56,933	\$ 46,811	\$ 80,906	\$ 71,811
Account Object Description						
618	CAPITAL-COMPUTER EQUIPMENT	\$ -	\$ -	\$ 23,953	\$ -	\$ -
Capital Sub Total		\$ -	\$ -	\$ 23,953	\$ -	\$ -
Total		\$ 352,492	\$ 364,142	\$ 355,730	\$ 573,288	\$ 498,971

Recreation Non-Departmental



Personnel Organization Chart



There is no personnel organizational chart for this program

Personnel Summary

There is no personnel for this program.

Department Narrative

The Non-Departmental Activity includes funds that are used jointly by all departments within this fund. Items include printing, dues, subscriptions, and other similar items.

Recreation Center - Non-Departmental

BUDGET REPORT
 LINE ITEM DETAIL
 BY DEPARTMENT

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	401 TELEPHONE & COMMUNICATIONS	\$ 44,522	\$ 27,774	\$ 22,689	\$ 38,000	\$ 38,000
	402 RENTAL OF EQUIPMENT	\$ 8,454	\$ 9,886	\$ 8,275	\$ 9,931	\$ 9,931
	421 PRINTING	\$ 5,677	\$ 5,057	\$ 4,396	\$ 3,689	\$ 3,689
	Other Sub Total	\$ 58,653	\$ 42,718	\$ 35,361	\$ 51,620	\$ 51,620
	Department Total	\$ 58,653	\$ 42,718	\$ 35,361	\$ 51,620	\$ 51,620

Senior Life Center



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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			
<p>City Council Goal</p> <ul style="list-style-type: none"> Professional and Committed Workforce Healthy, Safe & Engaged Community <p>Departmental Goal</p> <ul style="list-style-type: none"> 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 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.) Increase the number and type of recreational programs offered to seniors Increase partnership with local business establishments and organizations to enhance service programs Maintain partnership agreement with employment agencies to meet staffing needs for program delivery Achieve a increase in program participation year-over-year Develop and implement various training opportunities for seniors to enhance cell phone literacy 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Full-Time Employees	3	3	3
Annual Memberships Purchased	263	537	275
Special Events	7	7	7
Outings	21	5	21
Senior Program Participation including guest	368	600	750
Recreation Programs Offered	4	20	6
Meals Served	18,900	18,093	19,500
% Budget Revenues Collected	100%	100%	100%
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Congregate Meal Program	25%	96%	100%
Recreational Programming	51%	100%	100%
Special Events	15%	100%	100%
Transportation	9%	99%	100%

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**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 78,737	\$ 113,801	\$ 99,547	\$ 154,234	\$ 154,843
103	SALARIES-OVERTIME	\$ 686	\$ 968	\$ 1,770	\$ 612	\$ 630
104	SALARIES-LONGEVITY	\$ 417	\$ 557	\$ 532	\$ 904	\$ 1,000
105	GROUP LIFE INSURANCE	\$ 7,530	\$ 10,724	\$ 7,709	\$ 15,706	\$ 16,970
106	TMRS	\$ 12,242	\$ 16,016	\$ 14,683	\$ 22,600	\$ 23,917
107	FICA	\$ 6,819	\$ 8,721	\$ 7,713	\$ 12,021	\$ 12,077
109	SALARIES-WELL PAY	\$ 280	\$ 373	\$ 305	\$ 1,394	\$ 1,399
110	DENTAL INSURANCE	\$ 389	\$ 550	\$ 407	\$ 881	\$ 841
114	SALARIES - ASSIGNMENT PAY	\$ 10,163	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 78	\$ 117	\$ 100	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 551	\$ 462	\$ 515	\$ 1,474	\$ 988
131	EAP EXPENSE	\$ 52	\$ 65	\$ 53	\$ 108	\$ 108
Personnel Sub Total		\$ 117,944	\$ 152,353	\$ 133,336	\$ 210,342	\$ 213,181
Account Object	Description					
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ -
205	JANITORIAL & CLEANING SUPPLIES	\$ -	\$ 149	\$ -	\$ 461	\$ 461
206	CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 796
208	PROGRAM SUPPLIES	\$ 387	\$ 257	\$ 1,477	\$ 2,925	\$ 2,900
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 2,337	\$ 5,773	\$ 2,889	\$ 5,550	\$ 5,600
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ 100	\$ 100
218	FUEL & OIL	\$ 2,323	\$ 4,739	\$ 2,469	\$ 9,021	\$ 9,021
222	LUNCH PROGRAM EXPENSE	\$ 80,090	\$ 54,162	\$ 38,280	\$ 80,000	\$ 80,000
234	LUNCH PROGRAM OTHER SUPPLIES	\$ 1,403	\$ 3,739	\$ 4,807	\$ 4,638	\$ 4,638
Supplies Sub Total		\$ 86,541	\$ 68,818	\$ 49,922	\$ 103,195	\$ 103,516
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ 373	\$ -	\$ 610	\$ 610
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ 3,337	\$ 2,785	\$ 2,785
Maintenance Sub Total		\$ -	\$ 373	\$ 3,337	\$ 3,395	\$ 3,395
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,417	\$ 1,234	\$ 1,490	\$ 1,860	\$ 1,860
408	ADVERTISING	\$ 1,241	\$ 1,291	\$ 1,311	\$ 1,641	\$ 1,635
410	UTILITIES-ELECTRICITY	\$ 24,837	\$ 31,482	\$ 16,493	\$ 24,084	\$ 26,136
411	ALARM SERVICE	\$ -	\$ -	\$ 1,815	\$ 4,524	\$ 4,524
414	DUES & SUBSCRIPTIONS	\$ -	\$ 150	\$ -	\$ -	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 524	\$ 288
462	CELLULAR TELEPHONE & PAGERS	\$ 259	\$ 285	\$ 198	\$ -	\$ 286
473	DEPRECIATION EXPENSE	\$ -	\$ 19,301	\$ -	\$ -	\$ -
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ 10,251	\$ 13,364	\$ 13,364
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ 198	\$ 264	\$ 264
546	REFUNDS	\$ (18,574)	\$ (20,954)	\$ -	\$ -	\$ -
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ 841	\$ 841
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ 7,681	\$ 11,570
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ -	\$ 1,054	\$ -
Services Sub Total		\$ 9,180	\$ 32,790	\$ 31,756	\$ 55,837	\$ 60,768
Department Total		\$ 213,665	\$ 254,334	\$ 218,350	\$ 372,769	\$ 380,860

Recreation



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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
 - Develop general health and wellness education classes
 - Increase outdoor recreation programming at Bear Creek Nature park
 - Develop outdoor fitness and recreation programs
 - Increase and improve our cultural diversity programs
 - Increase visibility and patron utilization of online registration system
 - Develop virtual tours and information for reservable facilities
 - Increase number of staff directed and self-guided recreational program offerings
 - Increase number of Recreation Center memberships
 - Initiate development of adaptive recreation program plan for citizens with disabilities
 - Increase participation in aquatics and athletic programming
 - Plan, implement, coordinate and promote citywide special events & festivals
 - Increase programs and activities for teens
 - Implement best practices established by Commission for Accreditation of Parks and Recreation Agencies (CAPRA) standards

Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Outdoor Facility Rentals	168	98	100
Indoor Facility Rentals	630	336	635
Recreation ID Cards Purchased	3,675	3,153	3,680
Fitness memberships Purchased	210	210	250
Open Swim Admissions	1,470	1,283	1,500
Full-Time Employees	10	10	9
Special Events	14	8	15
Adult Program Participants	1,050	224	500
Athletic Program Participants	1,050	317	500
Youth Program Participants	1,050	708	500
Aquatic Program Participants	1,365	653	1,370
Recreation Programs Offered	21	17	21
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Recreation Program	50%	50%	100%
Fitness Center	1%	20%	100%
Aquatics	10%	68%	100%
Athletics	8%	30%	100%
Special Events	10%	100%	100%
Facility Reservation	10%	54%	100%
Post Program Evaluation	6%	100%	100%

Recreation Center

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 17
Department 56
Program 0**

**SALES TAX 4B-CULTURAL/RECRNTL
RECREATION CENTER
RECREATION CENTER**

Account Object	Description	2022	2023	2024	2024	2025
		Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 383,561	\$ 460,826	\$ 359,056	\$ 552,678	\$ 587,770
102	SALARIES-PART TIME	\$ 99,591	\$ 188,590	\$ 184,654	\$ 395,200	\$ 406,526
103	SALARIES-OVERTIME	\$ 2,151	\$ 5,041	\$ 2,314	\$ 1,000	\$ 1,000
104	SALARIES-LONGEVITY	\$ 1,176	\$ 1,308	\$ 1,327	\$ 1,540	\$ 1,908
105	GROUP HEALTH INSURANCE	\$ 41,755	\$ 70,373	\$ 54,092	\$ 74,359	\$ 71,034
106	TMRS	\$ 52,687	\$ 64,712	\$ 52,618	\$ 86,820	\$ 97,103
107	FICA	\$ 36,618	\$ 49,033	\$ 41,199	\$ 73,234	\$ 76,864
109	SALARIES-WELL PAY	\$ 1,082	\$ 973	\$ 938	\$ 4,999	\$ 5,319
110	DENTAL INSURANCE	\$ 2,694	\$ 3,269	\$ 2,731	\$ 3,918	\$ 3,759
114	SALARIES - ASSIGNMENT PAY	\$ -	\$ -	\$ 2,130	\$ -	\$ -
115	CERTIFICATION PAY	\$ -	\$ -	\$ 291	\$ -	\$ 1,620
118	CELL PHONE ALLOWANCE	\$ 514	\$ 481	\$ 390	\$ 1,440	\$ 480
120	GROUP LIFE INSURANCE	\$ 416	\$ 562	\$ (391)	\$ 1,150	\$ 1,150
130	WORKERS COMPENSATION	\$ 4,002	\$ 6,744	\$ 7,302	\$ 9,516	\$ 7,728
131	EAP EXPENSE	\$ 429	\$ 541	\$ 458	\$ 599	\$ 599
Sub Total		\$ 626,677	\$ 852,453	\$ 709,110	\$ 1,206,453	\$ 1,262,860
Account Object	Description					
201	MISC OFFICE SUPPLIES	\$ 84	\$ 1,763	\$ 883	\$ 1,015	\$ 1,015
202	CLOTHING-UNIFORMS	\$ 161	\$ 959	\$ -	\$ 1,516	\$ 764
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 178	\$ 58,650	\$ 9,459	\$ 8,506	\$ 488
205	JANITORIAL & CLEANING SUPPLIES	\$ 3,285	\$ 5,147	\$ 4,265	\$ 7,840	\$ 6,237
206	CHEMICALS	\$ 12,130	\$ 13,363	\$ 3,070	\$ 17,819	\$ 17,023
208	RECREATIONAL SUPPLIES	\$ 2,270	\$ 4,023	\$ 1,360	\$ 4,942	\$ 3,791
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ -	\$ -	\$ 201	\$ -	\$ -
214	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 6,300
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ 50	\$ 100	\$ 100
218	FUEL & OIL	\$ 3,501	\$ 1,256	\$ 1,778	\$ 3,783	\$ 3,783
219	COMPUTER SUPPLIES	\$ -	\$ -	\$ 260	\$ 288	\$ -
Supplies Sub Total		\$ 21,609	\$ 85,162	\$ 21,326	\$ 45,809	\$ 39,501
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ (4,876)	\$ 14,168	\$ 40,969	\$ 2,460	\$ 2,460
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ 356	\$ 2,500	\$ 2,500
315	MAINT-PARKS	\$ -	\$ -	\$ -	\$ 1,800	\$ -
Maintenance Sub Total		\$ (4,876)	\$ 14,168	\$ 41,325	\$ 6,760	\$ 4,960
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 105	\$ 1,377	\$ 893	\$ 1,266	\$ 1,266
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 3,400	\$ -
409	TRAVEL AND EDUCATION	\$ 1,106	\$ 6,498	\$ 1,494	\$ 3,894	\$ 3,069
410	UTILITIES-ELECTRICITY	\$ 77,934	\$ 88,304	\$ 76,808	\$ 124,929	\$ 123,295
411	ALARM SERVICE	\$ -	\$ 427	\$ 1,200	\$ 4,404	\$ 4,404
414	DUES & SUBSCRIPTIONS	\$ 1,515	\$ 500	\$ 1,983	\$ 1,170	\$ 1,170
416	OTHER/PROFESSIONAL SERVICES	\$ 6,784	\$ 81,417	\$ 4,569	\$ 13,288	\$ 12,638
421	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 12,600
434	SPECIAL EVENTS	\$ 55,404	\$ 97,271	\$ 43,567	\$ 50,500	\$ 107,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 9,000	\$ 9,000	\$ 9,900	\$ 9,000	\$ 9,900
462	CELLULAR TELEPHONE & PAGERS	\$ 1,257	\$ 1,477	\$ 957	\$ 864	\$ 1,026
473	DEPRECIATION EXPENSE	\$ -	\$ 138,755	\$ -	\$ -	\$ -
479	ACTIVITY/ATH SPECIAL EVENTS	\$ 565	\$ -	\$ -	\$ 3,000	\$ 3,000
498	UTILITIES-GAS	\$ -	\$ -	\$ 23,871	\$ 24,794	\$ 19,835
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ 23,427	\$ 30,472	\$ -
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ 346	\$ 816	\$ -
546	REFUNDS	\$ -	\$ (990)	\$ -	\$ -	\$ -
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ 1,858	\$ -
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ 3,962	\$ 44,262	\$ 45,590
Other Sub Total		\$ 153,670	\$ 424,035	\$ 192,977	\$ 317,917	\$ 344,793
Department Total		\$ 797,079	\$ 1,375,818	\$ 964,738	\$ 1,576,939	\$ 1,652,114

Youth Programs



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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 afterschool, summer, winter and holiday 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			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Professional & Committed City Workforce <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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 recreation programs (outside of After-School and Summer Camp) • Increase participation of youth city led athletic leagues • Plan, promote, coordinate and implement holiday special events for Camp and Afterschool participants • Increase Year-over-year revenue generated from youth programs • Increase percentage of youth participants who return for subsequent seasons or programs • Increase number of STEAM programs offered to youth 			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Number of youth enrolled in After-School(Per Week)	84	84	40
Number of youth enrolled in Summer Camp(Per Week at 10wks)	32	32	35
Number of youth ID cards purchased	84	84	90
Number of Special Events offered in After-School	5	5	6
Number of Field Trips and Onsite Events in Summer Camp	3	3	14
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 Target
Part-Time Employees	4	4	4
Homework Assistance	30%	100%	100%
Snacks/ Lunch program	10%	80%	100%
Special Events	10%	100%	100%
Athletics	10%	31%	100%
Field Trips	10%	100%	100%
Youth Recreation Programming	30%	67%	100%

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**

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	102 SALARIES-PART TIME	\$ -	\$ -	\$ -	\$ 33,280	\$ 34,280
	107 FICA	\$ -	\$ -	\$ -	\$ 2,548	\$ 2,620
	130 WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ 488	\$ 336
	131 EAP EXPENSE	\$ -	\$ -	\$ -	\$ 28	\$ 28
	Personnel Sub Total	\$ -	\$ -	\$ -	\$ 36,344	\$ 37,264
Account Object	Description					
	208 RECREATIONAL SUPPLIES	\$ -	\$ 2,775	\$ 293	\$ 1,000	\$ 1,000
	217 CONCESSIONS	\$ -	\$ -	\$ -	\$ 248	\$ 200
	Supplies Sub Total	\$ -	\$ 2,775	\$ 293	\$ 1,248	\$ 1,200
Account Object	Description					
	434 SPECIAL EVENTS	\$ -	\$ 2,632	\$ 1,120	\$ 5,000	\$ 3,000
	Services Sub Total	\$ -	\$ 2,632	\$ 1,120	\$ 5,000	\$ 3,000
	Department Total	\$ -	\$ 5,407	\$ 1,413	\$ 42,592	\$ 41,464

Community Park



Personnel Organization Chart

There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

Community Park is responsible for providing safe, clean, accessible facilities and services to the community. Charged with the management and stewardship of more than 600 acres of public land, including some significant and rare natural areas, our goal is to protect and sustain these areas for future generations.

Community Park

BUDGET REPORT
 LINE ITEM DETAIL
 BY DEPARTMENT

Fund 17
 Department 57
 Program 0

SALES TAX 4B-CULTURAL/RECRTNL
 COMMUNITY PARK
 COMMUNITY PARK

	2022	2023	2024	2024	2025
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
206 CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 796
209 BOT & AGR SUPPLIES	\$ -	\$ -	\$ -	\$ 620	\$ -
226 SEED	\$ -	\$ -	\$ -	\$ 744	\$ 400
Supplies Sub Total	\$ -	\$ -	\$ -	\$ 1,364	\$ 1,196
Account Object	Description				
315 MAINT-PARKS	\$ -	\$ -	\$ -	\$ 3,000	\$ -
Maintenance Sub Total	\$ -	\$ -	\$ -	\$ 3,000	\$ -
Account Object	Description				
416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 3,000	\$ 250
Services Sub Total	\$ -	\$ -	\$ -	\$ 3,000	\$ 250
Department Total	\$ -	\$ -	\$ -	\$ 7,364	\$ 1,446

STORMWATER FUND

STORM WATER FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Drainage Fee	1,910,644	2,012,159	1,822,352	2,114,067	2,358,168
	Other Revenue	68,007	220,224	201,214	67,448	67,448
	Total	\$ 1,978,651	\$ 2,232,382	\$ 2,023,566	\$ 2,181,515	\$ 2,425,616
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	4 STORMWATER OPERATIONS	1,530,542	1,875,110	1,419,538	2,766,456	2,637,972
	22 NON-DEPARTMENTAL	77,774	32,454	3,776	7,700	7,700
	50 STORM WATER DEBT SERVICE	45,275	43,725	38,588	42,175	50,375
	80 TRANSFERS OUT	62,135	60,590	47,579	63,438	80,019
	Total	\$ 1,715,726	\$ 2,011,879	\$ 1,509,479	\$ 2,879,769	\$ 2,776,066
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	262,924	220,503	514,087	(698,254)	(350,450)
	Beginning Balance	4,525,097	4,788,021	5,136,774	5,008,524	5,570,778
	Ending Balance	4,788,021	5,008,524	5,570,778	4,310,270	5,220,328
	Fund Balance	4,525,097	4,788,021			
	Ending Balance as % of Expenditures	279.07%	248.95%	369.05%	149.67%	188.05%

Stormwater Operations



Personnel Organization Chart



Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
Director of Public Works	0.5	0.5	0.5
Assistant 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 III	0	0	1
Foreman II	1	1	0
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	13.25	13.25	13.25

Department Narrative

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

Goals			
<p>City Council Goals</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Identify drainage problem areas for more efficient maintenance • Monitor the condition of drainage systems, schedule maintenance, and perform routine clearing of debris blockages to ensure appropriate flow of stormwater • Identify and correct erosion of embankments • Ensure contaminants are contained, and assist the Engineering Division in the compliance with State and Federal mandated stormwater pollution prevention program (SWPPP) requirements <p>Note</p> <p>* The city only maintains creeks, channels, ditches & other stormwater features located in a public land, public easement or public ROW, with public access.</p> <p>*Drainage ditch in front of private property where the owner responsible for maintenance of sidewalk/ROW is solely owner's responsibility</p>			
Workload Indicators	22-23 Actual	2023-2024 Actual	2024-2025 Target
Creeks Within City Boundaries (linear feet)*	267,423 lf	267,423 lf	267,423 lf
Bridges and Adjacent 50 Foot Easements*	62	62	62
Utility Crossing Support Structures Maintained*	59	59	59
Open Channel Drainage Easements Maintained (linear feet)*	491,552 lf	491,552 lf	491,552 lf
Roadside Ditches Maintained (linear feet)*	917,342 lf	917,342 lf	917,342 lf
Stormwater Flumes Maintained*	200	200	200
Catch Basins Maintained*	4	4	4
Headwalls Maintained*	40	40	40
Stormwater Mains, Laterals, and Inlets Maintained*	600	600	600
Debris Removal (Storm and Flood Recovery)*	2,000 cu yd	2,000 cu yd	2,500 cu yd
Performance Measurement	22-23 Actual	2023-2024 Actual	2024-2025 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%

Storm Water

BUDGET REPORT LINE ITEM DETAIL BY DEPARTMENT	Fund 53 Department 4 Program 0	STORM WATER DRAINAGE STORMWATER OPERATIONS STORMWATER OPERATIONS
---	--	---

	2022	2023	2024	2024	2025	
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 503,310	\$ 480,920	\$ 350,789	\$ 727,878	\$ 736,509
103	SALARIES-OVERTIME	\$ 12,051	\$ 15,469	\$ 7,259	\$ 13,476	\$ 13,880
104	SALARIES-LONGEVITY	\$ 4,033	\$ 3,330	\$ 2,321	\$ 3,093	\$ 3,241
105	HEALTH INSURANCE	\$ 93,573	\$ 88,636	\$ 73,835	\$ 139,481	\$ 151,386
106	TMRS	\$ 70,994	\$ 69,485	\$ 52,376	\$ 110,542	\$ 116,172
107	FICA	\$ 38,409	\$ 36,979	\$ 26,932	\$ 58,135	\$ 58,099
109	SALARIES-WELL PAY	\$ 2,184	\$ 2,193	\$ 1,222	\$ 6,751	\$ 6,810
110	DENTAL INSURANCE	\$ 4,072	\$ 3,689	\$ 3,249	\$ 5,763	\$ 5,531
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 59	\$ 2,434	\$ 2,764	\$ -
115	CERTIFICATION PAY	\$ 842	\$ 842	\$ 662	\$ 3,338	\$ 3,488
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ 240	\$ 480
120	LIFE INSURANCE	\$ 566	\$ 569	\$ 157	\$ 1,454	\$ 1,404
130	WORKERS COMPENSATION	\$ 8,306	\$ 11,515	\$ 10,286	\$ 19,078	\$ 12,641
131	EAP EXPENSE	\$ 279	\$ 250	\$ 204	\$ 386	\$ 372
Personnel Sub Total		\$ 738,620	\$ 713,935	\$ 531,726	\$ 1,094,779	\$ 1,112,413
Account Object Description						
201	OFFICE SUPPLIES	\$ 782	\$ 727	\$ 485	\$ -	\$ 250
202	UNIFORMS AND CLOTHING	\$ 1,243	\$ 4,032	\$ -	\$ 276	\$ 11,544
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ -	\$ -	\$ 2,872
206	CHEMICALS	\$ 370	\$ 141	\$ 336	\$ 400	\$ 400
218	FUEL AND OIL	\$ 19,305	\$ 20,026	\$ 11,561	\$ 11,313	\$ 11,313
Supplies Sub Total		\$ 21,700	\$ 24,926	\$ 12,381	\$ 11,989	\$ 26,379
Account Object Description						
305	MAINT-DRAINAGE, BRIDGES, ETC	\$ 3,948	\$ 31,027	\$ 6,100	\$ 50,000	\$ -
307	MAINT-INSTRUMENTS & APPARATUS	\$ 149	\$ 337	\$ 290	\$ 350	\$ 350
Maintenance Sub Total		\$ 4,097	\$ 31,364	\$ 6,390	\$ 50,350	\$ 350
Account Object Description						
401	TELEPHONE AND COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 500
402	RENTAL OF EQUIPMENT	\$ 458	\$ 596	\$ 388	\$ -	\$ -
408	ADVERTISING	\$ -	\$ 650	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 3,400	\$ 1,190	\$ -	\$ 9,200	\$ 11,818
410	UTILITIES-ELECTRICITY	\$ 4,834	\$ 4,612	\$ 2,493	\$ 4,500	\$ 4,742
413	SANITARY LANDFILL	\$ 5,634	\$ 2,580	\$ 581	\$ 3,000	\$ 3,000
414	MEMBERSHIP DUES & SUBSCRIPTION	\$ 6,071	\$ 5,971	\$ 5,971	\$ 6,300	\$ 6,300
416	OTHER/PROFESSIONAL SERVICES	\$ 151,494	\$ 71,700	\$ 59,826	\$ 113,324	\$ -
421	PRINTING	\$ 1,431	\$ 2,621	\$ 1,073	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 1,380	\$ 1,396	\$ 904	\$ 1,452	\$ 908
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 30,912	\$ -	\$ -
565	CONTRACT MOWING SERVICE	\$ 591,861	\$ 1,013,570	\$ 766,225	\$ 1,471,562	\$ 1,471,562
Sub Total		\$ 766,562	\$ 1,104,885	\$ 868,373	\$ 1,609,338	\$ 1,498,830
Account Object Description						
602	CAPITAL-BLDG & STRUCTURE	\$ (438)	\$ -	\$ 666	\$ -	\$ -
Capital Sub Total		\$ (438)	\$ -	\$ 666	\$ -	\$ -
Total						
		\$ 1,530,542	\$ 1,875,110	\$ 1,419,538	\$ 2,766,456	\$ 2,637,972

Stormwater Non-Departmental



Personnel Organization Chart



Deputy City Manager

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Storm Water Non-Departmental

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE AND COMMUNICATIONS	\$ 8,013	\$ 5,016	\$ 3,776	\$ 7,700	\$ 7,700
470	BAD DEBT EXPENSE	\$ 69,761	\$ 27,438	\$ -	\$ -	\$ -
Services Sub Total		\$ 77,774	\$ 32,454	\$ 3,776	\$ 7,700	\$ 7,700
Department Total						
		\$ 77,774	\$ 32,454	\$ 3,776	\$ 7,700	\$ 7,700

**E911
FUND**

E-911 FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	E911 INCOME	283,346	307,099	238,293	253,955	263,000
	INTEREST	7,326	57,419	52,703	15,000	15,000
	Total	\$ 290,672	\$ 364,518	\$ 290,996	\$ 268,955	\$ 278,000
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	47 9-1-1-E	222,581	289,994	352,301	335,276	274,556
	Total	\$ 222,581	\$ 289,994	\$ 352,301	\$ 335,276	\$ 274,556
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	68,091	74,524	(61,306)	(66,321)	3,444
	Beginning Balance	1,240,231	1,308,322	1,382,806	1,382,806	1,321,501
	Ending Balance	1,308,322	1,382,846	1,321,501	1,316,485	1,324,945
	Fund Balance (audited)	1,240,231	1,308,322			
	Ending Balance as % of Expenditures	587.80%	476.85%	375.11%	392.66%	482.58%

E-911



Personnel Organization Chart



There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

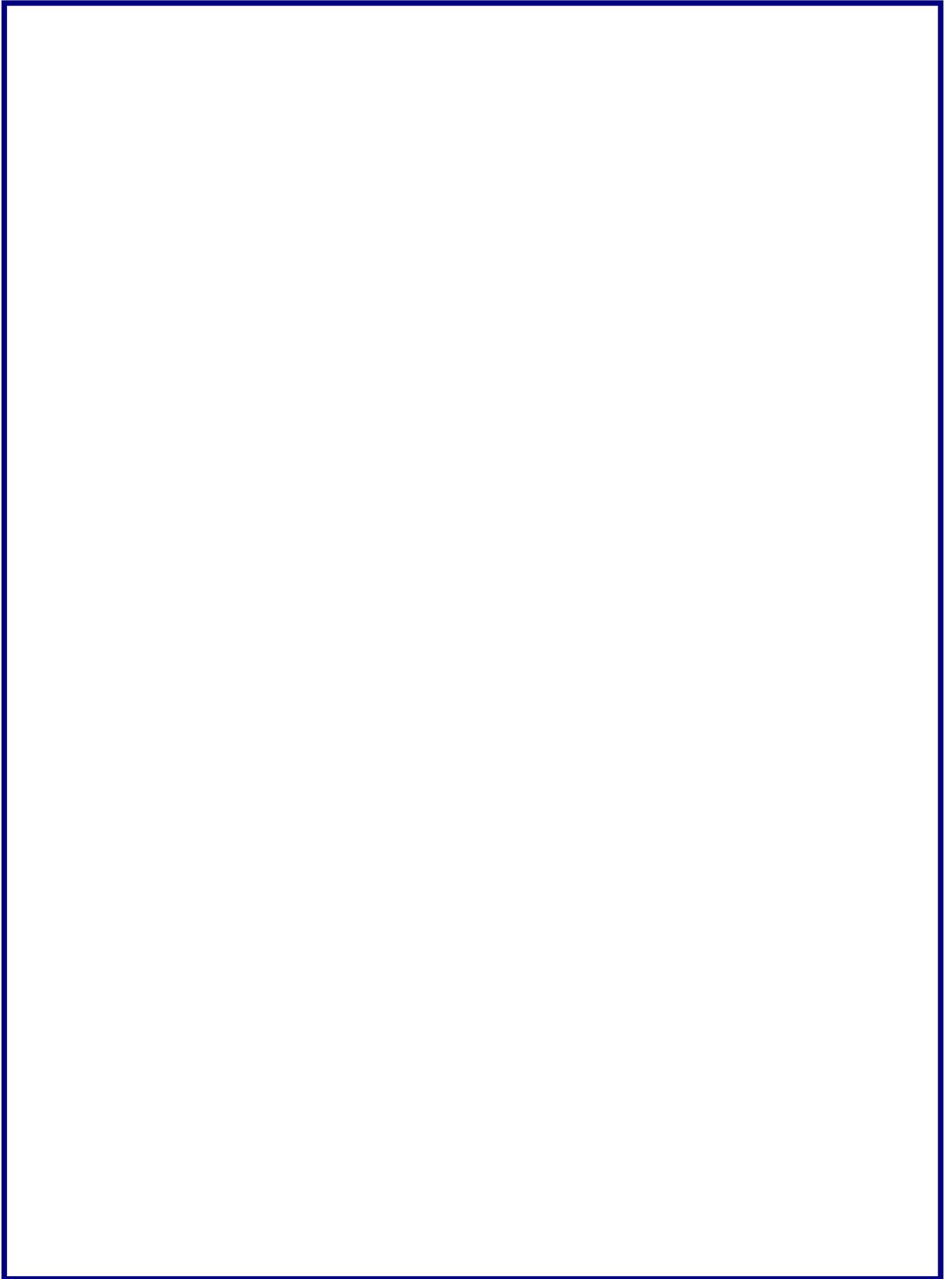
The E-911 fund accounts for costs associated with the use of Emergency 911 funds. These include maintenance and capital purchases of emergency communication systems and equipment.

E-911

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
303	MAINT EQUIP & MACHINERY	\$ 156,479	\$ 127,527	\$ 165,265	\$ 161,430	\$ 161,460
314	MAINT-RADIO EQUIPMENT	\$ 645	\$ -	\$ -	\$ -	\$ -
371	MAINT-HARDWARE	\$ 10,656	\$ 11,028	\$ 31,559	\$ 34,896	\$ 34,896
Maintenance Sub Total		\$ 167,780	\$ 138,555	\$ 196,824	\$ 196,326	\$ 196,356
Account Object Description						
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 61,152	\$ 65,750	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ 3,543	\$ 10,680	\$ 1,949	\$ 3,500	\$ 8,500
442	COMPUTER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 18,720	\$ -	\$ -
450	ADMINISTRATIVE FEES	\$ 1,081	\$ -	\$ -	\$ 1,100	\$ 1,100
461	E911 SERVICE PAYMENT AT&T	\$ 50,176	\$ 46,900	\$ 57,656	\$ 68,600	\$ 68,600
Subtotal		\$ 54,801	\$ 57,580	\$ 139,477	\$ 138,950	\$ 78,200
Account Object Description						
618	CAPITAL-COMPUTER EQUIPMENT	\$ -	\$ 93,860	\$ 16,000	\$ -	\$ -
Capital Sub Total		\$ -	\$ 93,860	\$ 16,000	\$ -	\$ -
Department Total						
Department Total		\$ 222,581	\$ 289,994	\$ 352,301	\$ 335,276	\$ 274,556



OTHER FUNDS

STREET MAINTENANCE FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	907,591	999,941	1,321,412	1,351,855	1,631,958
	INTEREST	4,518	29,638	48,365	4,658	4,658
	Total	\$ 912,109	\$ 1,029,579	\$ 1,369,776	\$ 1,356,513	\$ 1,636,616
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	12 STREET	-	1,802,111	-	1,292,831	1,592,300
	Total	\$ -	\$ 1,802,111	\$ -	\$ 1,292,831	\$ 1,592,300
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	912,109	(772,532)	1,369,776	63,682	44,316
	Beginning Balance	-	-	(772,532)	(772,532)	597,244
	Ending Balance	912,109	(772,532)	597,244	(708,850)	641,560
	Fund Balance (audited)	(252,659)	(659,450)	12,303		
	Ending Balance as % of Expenditures	0.00%	-42.87%	0.00%	-54.83%	40.29%

Street Maintenance



Personnel Organization Chart



City Manager

Personnel Summary

There is no personnel for this program.

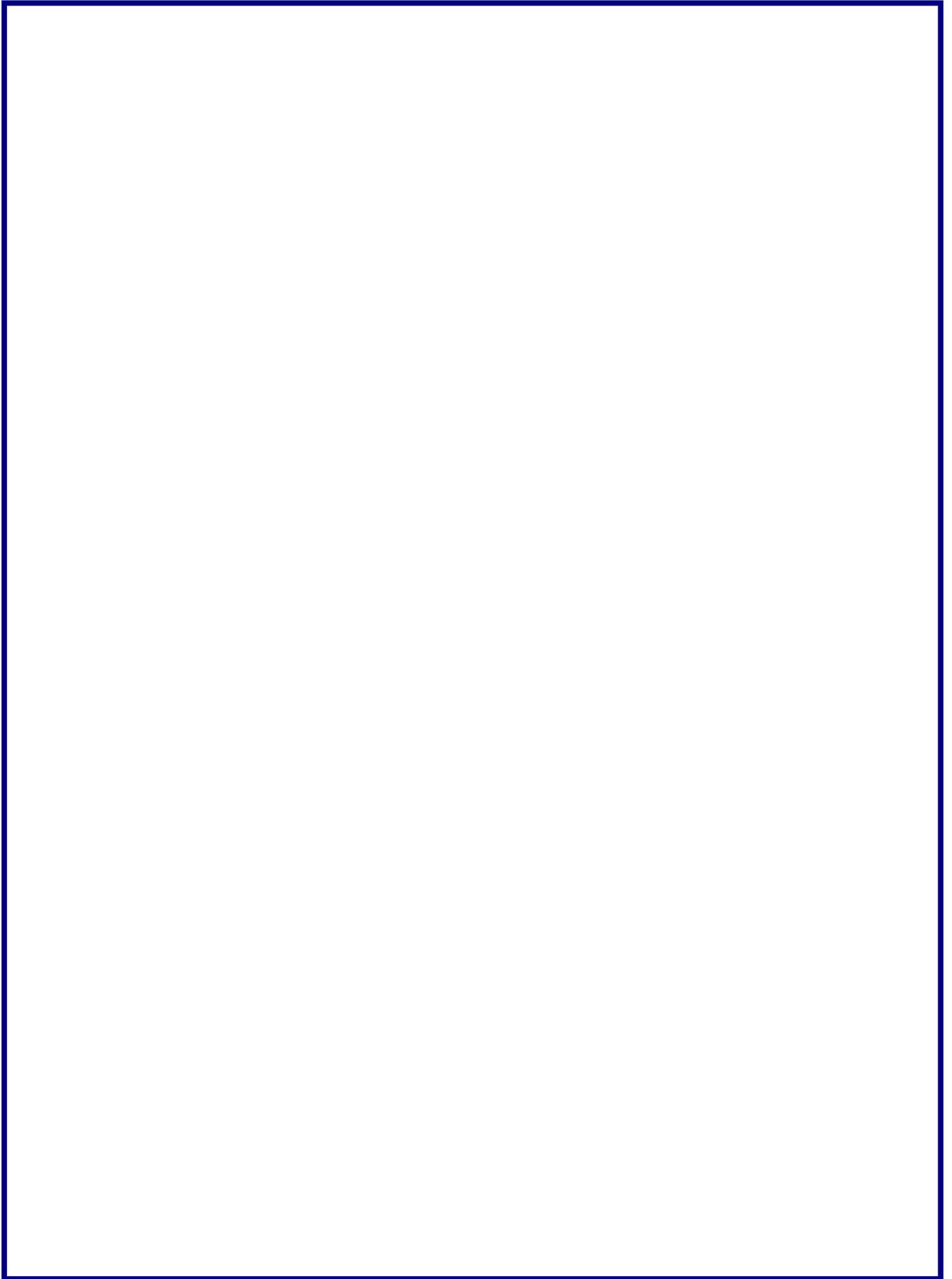
Department Narrative

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. The Street Maintenance Fund receives .25 cents from property tax.

Street Maintenance

BUDGET REPORT	Fund	4	STREET MAINTENANCE
LINE ITEM DETAIL	Department	12	STREET
BY DEPARTMENT	Program	0	STREET

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
304	MAINT-STREETS	\$ -	\$ -	\$ -	\$ 31,876	\$ -
Maintenance Sub Total		\$ -	\$ -	\$ -	\$ 31,876	\$ -
Account Object Description						
606	CAPITAL-STREET & DRAINAGE	\$ -	\$ 1,802,111	\$ -	\$ 1,260,955	\$ 1,592,300
Capital Sub Total		\$ -	\$ 1,802,111	\$ -	\$ 1,260,955	\$ 1,592,300
Department Total						
Department Total		\$ -	\$ 1,802,111	\$ -	\$ 1,292,831	\$ 1,592,300



AIRPORT FUND

AIRPORT FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Airport Operations	247,590	266,868	190,104	259,000	259,000
	Net Fuel Sale	93,495	254,990	119,257	150,000	211,900
	Other Revenue	62,525	56,979	44,942	63,000	57,500
	Grant Revenue	-	10,133	-	-	90,000
	Total	\$ 403,610	\$ 588,970	\$ 354,302	\$ 472,000	\$ 618,400
EXPENDITURES		2022	2023	2024		2025
Departments No		Actual	Actual	Year to Date	Budget	Proposed
	0 REVENUE	(20,551)	14,659	-	-	-
	40 AIRPORT	511,058	698,172	362,344	511,011	473,556
	40 AIRPORT RAMP GRANT	25,631	29,400	22,440	6,200	100,000
	50 DEBT SERVICE	1,907	234	59	10,117	-
	80 TRANSFERS OUT	0	0	33,306	44,408	44,765
	Total	\$ 518,046	\$ 742,465	\$ 418,149	\$ 571,736	\$ 618,321
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(114,436)	(153,494)	(63,846)	(99,736)	79
	Beginning Balance	4,339	(116,335)	(107,348)	(107,348)	(200,471)
	Ending Balance	(110,097)	(269,829)	(200,471)	(207,084)	(200,392)
	Fund Balance (audited)	(1,669,464)	(1,571,967)			
	Ending Balance as % of Expenditures	-21.25%	-36.34%	-47.94%	-36.22%	-32.41%

Lancaster Regional Airport



Personnel Organization Chart



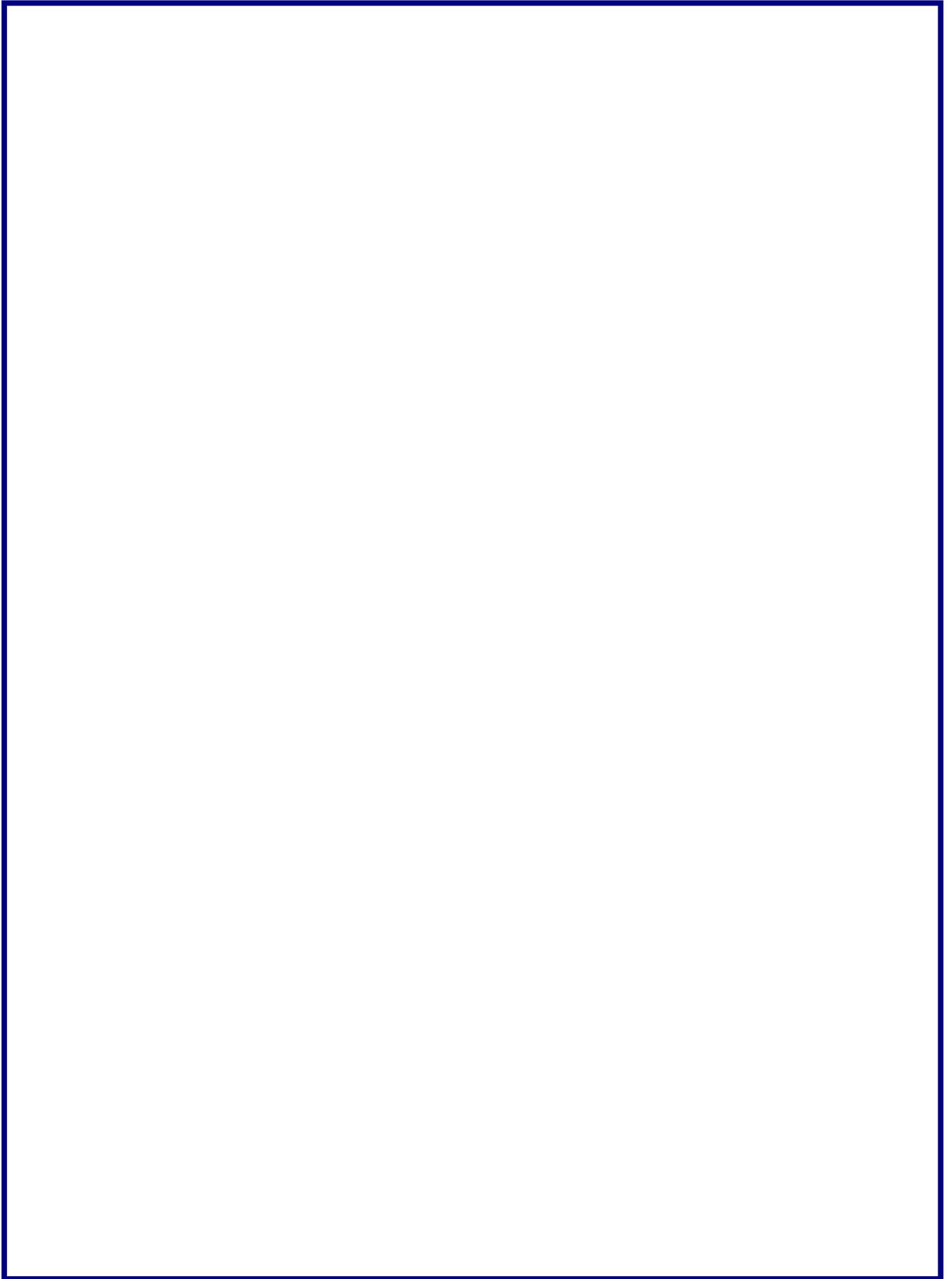
Personnel Summary

Position	Adopted '22-23	Adopted '23-24	Proposed '24-25
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
Total	4.5	4.5	4

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Position Lancaster Regional Airport as a reputable fixed base operator • Provide enhanced staff training on operations and customer service • Develop and implement an updated Airport Master Plan 			
Workload Indicators	22-23 Actual	23-24 Actual	2024-2025 Target
Airport Acreage	527	527	527
Runway Dimensions (in feet)	6,500 x 100	6,500 x 100	6,500 x 100
Taxiway Dimensions (in feet)	6,500 x 50	6,500 x 50	6,500 x 50
Underground Fuel Storage Tanks (10,000 gallon)	3	0	0
Full-Time Employees	3	2	3
Part-Time Employees	3	3	2
Aircraft Based from Lancaster Regional Airport	210	217	220
Major Aviation Related Businesses	13	15	15
Aviation Museums	1	1	1
Number of Hangars (100 city owned)	180	180	180
Annual Operations (Take-offs and Landings)	80,000	81,000	82,000
Fuel Sales (gallons)	119,000	121,000	125,000
Aboveground Self-Serve Jet-A Fuel Storage (1,000 gallons)	1	1	1
Aboveground Self-Serve AVGas (100LL) Storage (12,000 gallons)	1	1	1
Aboveground Full-Service Jet-A Fuel Storage (5,000 gallons)	0	0	0
Performance Measurement	22-23 Actual	23-24 Actual	2024-2025 Target
Increase in Gallons of Fuel Sold	5%	2%	3%
Increase in Annual Take-offs and Landings	5%	2%	2%
Budgeted Revenues Collected	100%	105%	100%



GOLF COURSE FUND

GOLF COURSE FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	GOLF COURSE REVENUE	1,065,137	1,336,832	1,075,234	1,473,971	1,557,095
	Total	\$ 1,065,137	\$ 1,336,832	\$ 1,075,234	\$ 1,473,971	\$ 1,557,095
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	39 GOLF COURSE	1,274,348	1,341,267	1,076,984	1,349,191	1,397,439
	50 DEBT SERVICE	-	-	52,068	69,424	69,423
	80 TRANSFERS OUT	7,000	7,000	39,532	52,709	76,475
	Total	\$ 1,281,348	\$ 1,348,267	\$ 1,168,584	\$ 1,471,324	\$ 1,543,337
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(216,211)	(11,436)	(93,349)	2,647	13,758
	Beginning Balance	(2,142,843)	(2,359,054)	(2,325,944)	(2,325,944)	(2,419,294)
	Ending Balance	(2,359,054)	(2,370,490)	(2,419,294)	(2,323,297)	(2,405,536)
	Fund Balance (audited)	(1,518,057)	(1,439,567)			
	Ending Balance as % of Expenditures	-184.11%	-175.82%	-207.03%	-157.91%	-155.87%

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. Country View Golf Course hosts a variety of events including birthdays, celebrations of life, retirements, bridal and baby showers, non-profit fundraisers, reunions, graduation parties. They also sell golf lessons with a golf professional.

Goals

City Council Goals:

- Healthy, Safe & Vibrant Community
- Quality Development

Departmental Goals

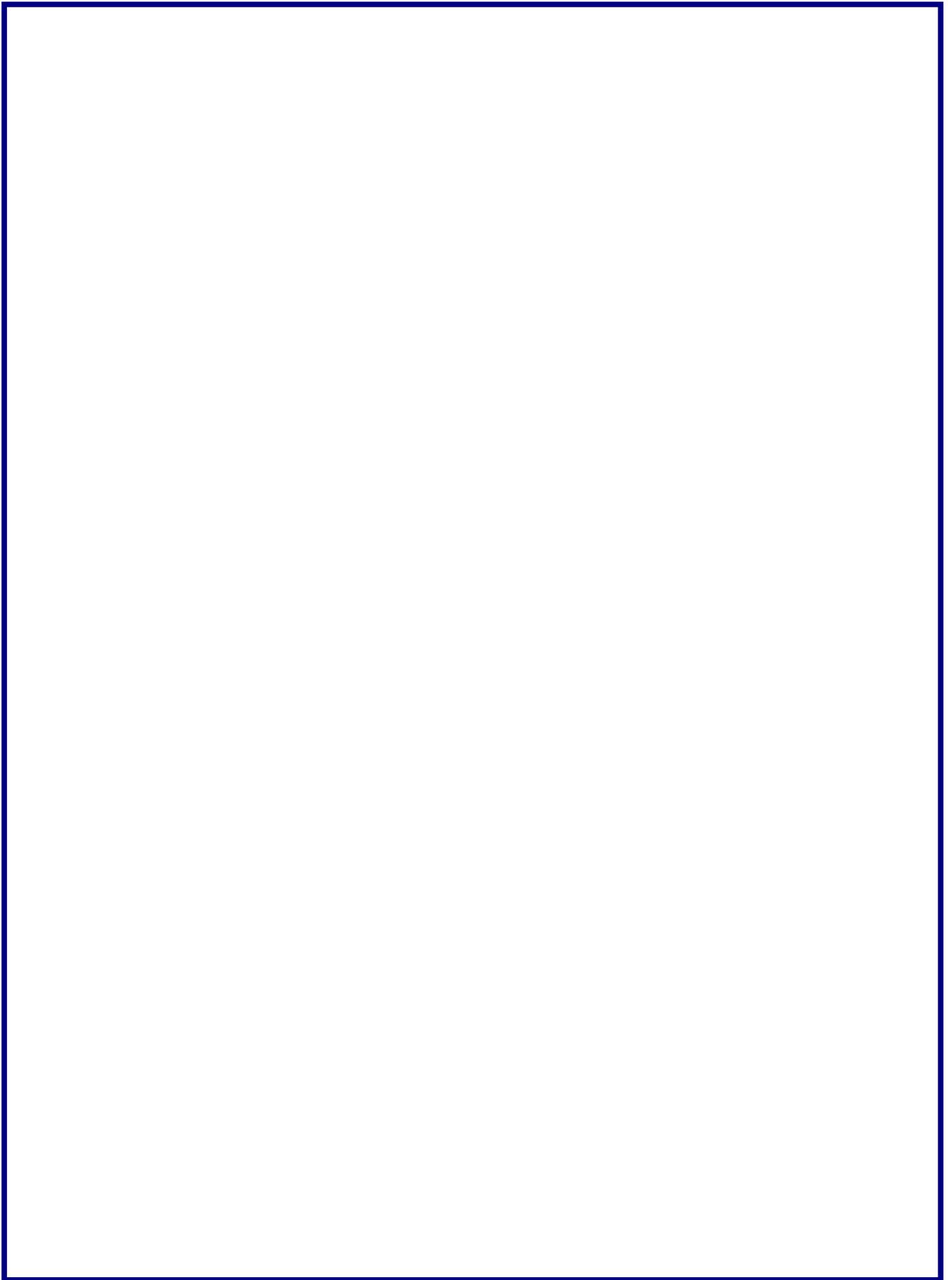
- Increase sequential rounds of golf annually.
- Continue to improve agronomic conditions of the golf course with emphasis on greens, fairways, and tees.
- Develop preventative maintenance and replacement plans for equipment and resources
- Identify and remedy all safety issues.
- Focus and implement improved courteous customer focused strategies.
- Provide affordable and impactful recreational activities for the community including instruction and play programs for youth and new golfers.
- Increase awareness within the community of availability of facility for individuals, groups, and local business for meetings, events, and parties.

Country View Golf Course

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 4,832	\$ 5,991	\$ 1,843	\$ 4,200	\$ 3,600
202	UNIFORMS AND CLOTHING	\$ 2,159	\$ 1,467	\$ -	\$ 2,400	\$ 2,400
206	CHEMICALS	\$ 27,984	\$ 30,651	\$ 27,898	\$ 35,000	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 6,908	\$ 8,487	\$ 6,387	\$ 9,000	\$ -
218	FUEL & OIL	\$ 14,437	\$ 13,259	\$ 10,195	\$ 15,000	\$ 15,000
222	COURSE SUPPLIES	\$ 2,082	\$ 994	\$ 813	\$ 950	\$ 950
225	LANDSCAPING	\$ 828	\$ 3,331	\$ 1,703	\$ 3,250	\$ 3,250
242	OTHER F&B EXPENSE	\$ 5,021	\$ 8,675	\$ 3,819	\$ 9,000	\$ 8,700
244	OTHER G&A EXPENSE	\$ 11,242	\$ 5,701	\$ 12,007	\$ 12,698	\$ 21,264
245	OTHER GOLF EXPENSE	\$ 11,701	\$ 7,146	\$ 17,300	\$ 22,150	\$ 16,150
246	FERTILIZERS	\$ 19,878	\$ 23,774	\$ 16,510	\$ 26,000	\$ 26,000
247	SAND, SOIL & SOD	\$ 5,993	\$ 8,099	\$ 6,404	\$ 9,000	\$ 9,000
248	OTHER MAINTENANCE EXPENSE	\$ 2,688	\$ 2,264	\$ 279	\$ 2,600	\$ 2,600
251	F&B SERVICE CONTRACT - LINEN	\$ 4,702	\$ 4,117	\$ 3,661	\$ 4,750	\$ 4,750
Supplies Sub Total		\$ 120,454	\$ 123,956	\$ 108,818	\$ 155,998	\$ 113,664
Account Object	Description					
301	CLUBHOUSE MAINT-BLDG & STRUCT	\$ 2,847	\$ 2,986	\$ 3,437	\$ 3,500	\$ 3,500
303	MAINT-EQUIP & MACHINERY	\$ 31,414	\$ 50,077	\$ 47,477	\$ 68,593	\$ 64,493
322	MAINT-IRRIGATION	\$ 9,085	\$ 12,014	\$ 10,293	\$ 14,000	\$ 14,000
Maintenance Sub Total		\$ 43,345	\$ 65,077	\$ 61,207	\$ 86,093	\$ 81,993
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 6,571	\$ 5,808	\$ 4,748	\$ 4,800	\$ 7,200
402	RENTAL OF EQUIPMENT	\$ 6,165	\$ 5,852	\$ 4,522	\$ 6,000	\$ 9,000
407	SPECIAL SERVICES	\$ 9,518	\$ 7,677	\$ 10,556	\$ 14,200	\$ 15,040
408	ADVERTISING	\$ 3,200	\$ 4,800	\$ 800	\$ 6,350	\$ 6,350
409	TRAVEL & EDUCATION	\$ 6,420	\$ 6,160	\$ 5,367	\$ 8,150	\$ 5,900
410	UTILITIES - ELECTRICITY	\$ 26,564	\$ 28,736	\$ 23,563	\$ 26,400	\$ 30,000
411	ALARM SERVICE	\$ -	\$ -	\$ 511	\$ 2,400	\$ 2,400
414	DUES & SUBSCRIPTIONS	\$ 1,112	\$ 261	\$ 465	\$ 800	\$ 800
415	TRANSFER TO VEHICLE REPL FUND	\$ 55,024	\$ 71,336	\$ 48,867	\$ 53,782	\$ 72,873
416	OTHER/PROFESSIONAL SERVICES	\$ 51,280	\$ 52,000	\$ 36,000	\$ 54,000	\$ 54,000
421	PRINTING	\$ 593	\$ 967	\$ 716	\$ 3,600	\$ 3,000
447	GOLF RESTAURANT EXPENSE	\$ 73,843	\$ 74,424	\$ 61,777	\$ 61,866	\$ 94,795
473	DEPRECIATION EXPENSE	\$ 44,705	\$ 185,021	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 32,700	\$ 43,159	\$ 29,127	\$ 30,000	\$ 42,000
488	CART LEASE EXPENSE	\$ 132,867	\$ 796	\$ 82,931	\$ 88,080	\$ 88,080
498	UTILITIES - GAS	\$ 5,152	\$ 3,866	\$ 2,977	\$ 5,500	\$ 5,500
543	JANITORIAL CONTRACT	\$ 4,361	\$ 3,086	\$ 4,688	\$ 6,136	\$ 6,136
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ 207	\$ 360	\$ 360
549	HVAC CONTRACT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ 650,474	\$ 658,287	\$ 589,137	\$ 734,676	\$ 758,348
Maintenance Sub Total		\$ 1,110,549	\$ 1,152,233	\$ 906,959	\$ 1,107,100	\$ 1,201,782
Department Total		\$ 1,274,348	\$ 1,341,267	\$ 1,076,984	\$ 1,349,191	\$ 1,397,439



SANITATION FUND

SANITATION FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Garbage Collection	2,803,274	2,754,046	2,345,842	2,825,049	2,945,454
	Interest	36,078	227,319	188,117	57,625	60,000
	Total	\$ 2,839,352	2,981,365	\$ 2,533,958	\$ 2,882,674	\$ 3,005,454
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ADMINISTRATION	8,740	9,584	13,736	9,126	36,382
	11 REFUSE SERVICE	1,572,496	2,234,268	1,836,595	2,270,181	2,270,181
	12 STREET MAINTENANCE	24,612	508,744	-	100,000	-
	43 NON-DEPARTMENTAL	26,657	32,264	9,982	10,000	30,000
	80 TRANSFERS OUT	159,040	180,970	142,107	189,476	198,950
	Total	\$ 1,791,545	\$ 2,965,829	\$ 2,002,420	\$ 2,578,783	2,535,513
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,047,807	15,537	531,538	303,891	469,941
	Beginning Balance	4,756,512	5,804,319	6,106,038	6,106,038	6,637,576
	Ending Balance	5,804,319	5,819,856	6,637,576	6,409,929	7,107,517
	Fund Balance (audited)	4,756,512	5,804,319			
	Ending Balance as % of Expenditures	323.98%	196.23%	331.48%	248.56%	280.32%

Sanitation



Personnel Organization Chart



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

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

19 TRASH & RECYCLING SERVICE FUND
2 ADMINISTRATION
0 EXPENDITURES

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 49	\$ -	\$ -	\$ -
	Sut Total	\$ -	\$ 49	\$ -	\$ -	\$ -
Account Object	Description					
434	SPECIAL EVENTS	\$ 8,740	\$ 9,534	\$ 13,736	\$ 9,126	\$ 36,382
	Services Sub Total	\$ 8,740	\$ 9,534	\$ 13,736	\$ 9,126	\$ 36,382
Department Total		\$ 8,740	\$ 9,584	\$ 13,736	\$ 9,126	\$ 36,382

Sanitation - Refuse Service



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 Sanitation Fund. Expenditures consist of costs associated with refuse collection, recycling and sanitation related special events.

Sanitation - Refuse Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
468	REFUSE SERVICES	\$ 1,535,986	\$ 2,208,072	\$ 1,836,595	\$ 2,270,181	\$ 2,270,181
470	BAD DEBT EXPENSE	\$ 36,510	\$ 26,196	\$ -	\$ -	\$ -
Services Sub Total		\$ 1,572,496	\$ 2,234,268	\$ 1,836,595	\$ 2,270,181	\$ 2,270,181
Department Total		\$ 1,572,496	\$ 2,234,268	\$ 1,836,595	\$ 2,270,181	\$ 2,270,181

Sanitation-Street Maintenance



Personnel Organization Chart



City Manager

Personnel Summary

There is no personnel for this program.

Department Narrative

The Sanitation-Street Maintenance fund covers expenses related to the upkeep of residential streets and alleys. A portion of this fund is financed through franchise fees.

Sanitation - Street Maintenance

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

Account Object	Description	2022	2023	2024	2024	2025
		Actual	Actual	YTD Actual	Budget	Proposed
304 MAINT-STREETS		\$ -	\$ 421,779	\$ -	\$ 100,000	\$ -
473 DEPRCIATION EXPENSE		\$ 24,612	\$ 86,965	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ 24,612	\$ 508,744	\$ -	\$ 100,000	\$ -
Department Total		\$ 24,612	\$ 508,744	\$ -	\$ 100,000	\$ -

Sanitation Non-Departmental



Personnel Organization Chart



City Manager

Personnel Summary

There is no personnel for this program.

Department Narrative

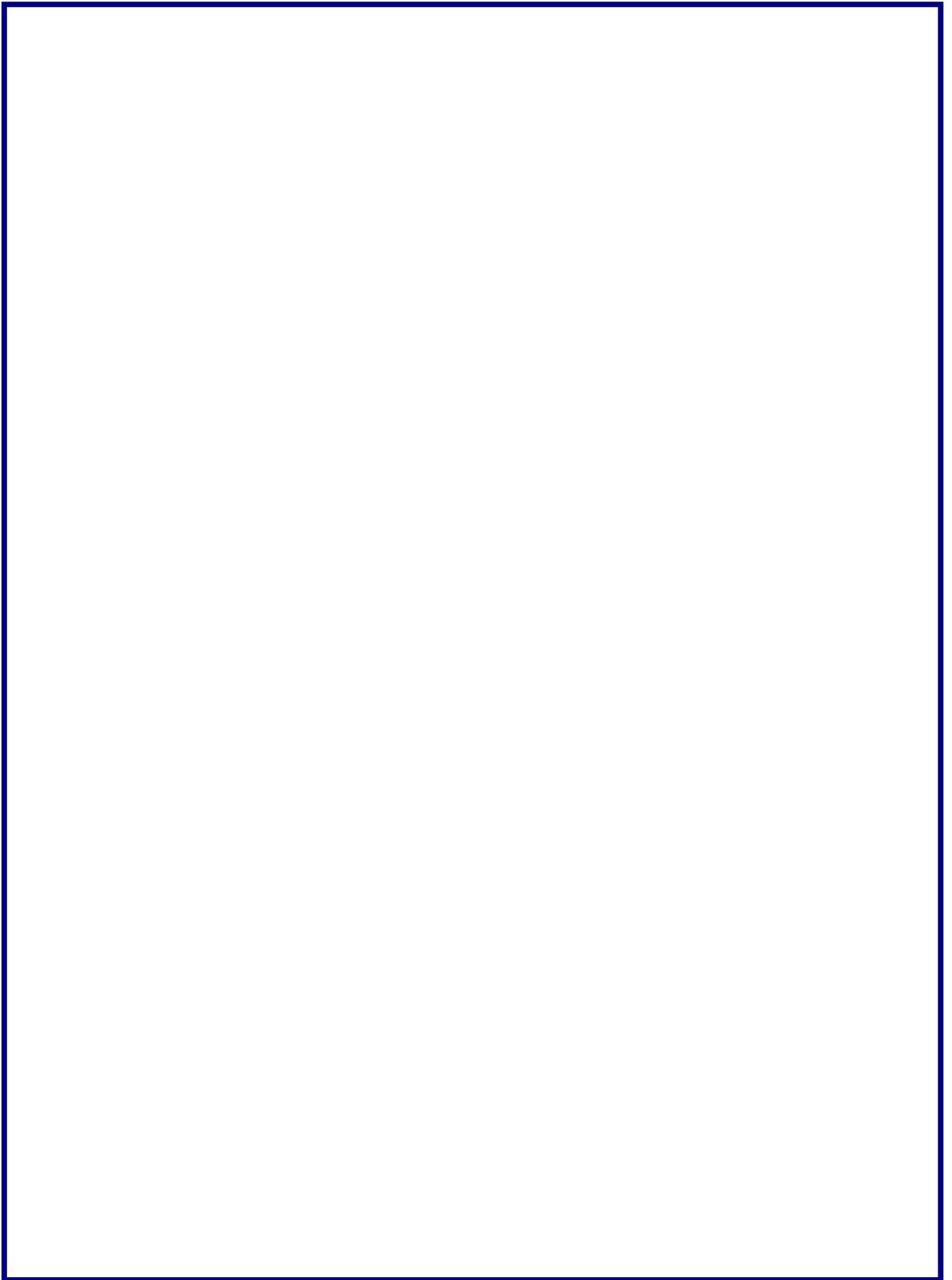
The Sanitation Non-Departmental Activity includes funds that are used jointly by all departments within this fund.

Sanitation - Non Departmental

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	468 REFUSE SERVICES	\$ -	\$ -	\$ -	\$ 5,000	\$ 25,000
	469 STORM DEBRIS PICKUP	\$ -	\$ -	\$ 9,982	\$ 5,000	\$ 5,000
	473 DEPR. EXP. MACH. & EQUIP	\$ 26,657	\$ 32,264	\$ -	\$ -	\$ -
Services Sub Total		\$ 26,657	\$ 32,264	\$ 9,982	\$ 10,000	\$ 30,000
Department Total						
		\$ 26,657	\$ 32,264	\$ 9,982	\$ 10,000	\$ 30,000



DEBT SERVICE FUND

DEBT SERVICE FUND

As of 7/28/2024

REVENUES		2022	2023	2024		2025
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Property Taxes	7,506,381	7,149,661	8,285,192	8,698,557	10,229,000
	Interest	59,606	419,208	553,113	52,151	52,151
	Transfers In	-	1,050,000	-	295,613	295,613
	Other Revenue	-	-	-	-	-
	Bond Proceeds	-	1,225,000	-	-	-
	Total	\$ 7,565,987	\$ 9,843,868	\$ 8,838,306	\$ 9,046,321	\$ 10,576,764
EXPENDITURES		2022	2023	2024		2025
Department No		Actual	Actual	Year to Date	Budget	Proposed
	0 Bond Issuance Costs		21,591			
	50 Debt Service	5,497,203	6,538,118	4,054,955	8,150,589	10,138,002
	80 Transfers Out	-	-	-	-	-
	Total	\$ 5,497,203	\$ 6,559,709	\$ 4,054,955	\$ 8,150,589	\$ 10,138,002
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	2,068,784	3,284,160	4,783,351	895,732	438,762
	Beginning Balance	6,749,379	8,818,163	10,906,087	10,906,087	15,689,438
	Ending Balance	8,818,163	12,102,323	15,689,438	11,801,819	16,128,200
	Ending Balance as % of Expenditures	160.41%	184.49%	386.92%	144.80%	159.09%

Debt Service

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL RETIREMENT-BOND/CO'S	\$ 2,850,000	\$ 4,020,000	\$ 2,725,000	\$ 6,035,000	\$ 6,039,613
	503 INTEREST EXPENSE-BOND/CO'S	\$ 2,193,259	\$ 2,080,300	\$ 1,013,479	\$ 2,112,589	\$ 4,092,939
	505 PAYING AGENT FEES	\$ 1,500	\$ 3,447	\$ 1,150	\$ 3,000	\$ 5,450
	512 PRINCIPAL CHASE LEASES	\$ 424,479	\$ 416,039	\$ 304,140	\$ -	\$ -
	513 INTEREST CHASE LEASES	\$ 27,966	\$ 18,331	\$ 11,186	\$ -	\$ -
	Services Sub Total	\$ 5,497,203	\$ 6,538,118	\$ 4,054,955	\$ 8,150,589	\$ 10,138,002
	Department Total	\$ 5,497,203	\$ 6,538,118	\$ 4,054,955	\$ 8,150,589	\$ 10,138,002

Water and Sewer - Debt Service

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL RETIREMENT ON BONDS	\$ -	\$ -	\$ 130,000	\$ 590,000	\$ 570,000
	503 PRIN & INT BOND PAYMENTS	\$ 25,079	\$ 76,624	\$ 33,421	\$ 66,841	\$ 55,334
	505 PAYING AGENT FEES	\$ 2,250	\$ 1,500	\$ 1,650	\$ 1,500	\$ 1,500
	525 AMORTIZATION EXPENSE	\$ 745	\$ 3,739	\$ -	\$ -	\$ -
	Sub Total	\$ 28,074	\$ 81,863	\$ 165,071	\$ 658,341	\$ 626,834
Department Total		\$ 28,074	\$ 81,863	\$ 165,071	\$ 658,341	\$ 626,834

Regional Airport

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ -	\$ -	\$ -	\$ 10,000	\$ -
	503 PRIN & INT BOND PAYMENTS	\$ 1,907	\$ 234	\$ 59	\$ 117	\$ -
	Sub Total	\$ 1,907	\$ 234	\$ 59	\$ 10,117	\$ -
	Total	\$ 1,907	\$ 234	\$ 59	\$ 10,117	\$ -

LEDC Type 4A - Debt Service

BUDGET REPORT
 BUDGET REPORT
 LINE ITEM DETAIL
 BY DEPARTMENT

Fund
 Fund
 Department
 Program

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL RETIREMENT	\$ -	\$ 170,000	\$ 175,000	\$ 175,000	\$ 190,000
503	INTEREST ON BONDS	\$ -	\$ 40,450	\$ 16,263	\$ 32,525	\$ 24,100
Services Sub Total		\$ -	\$ 210,450	\$ 191,263	\$ 207,525	\$ 214,100
Account Object	Description					
702	TRANS TO PRIMARY GOV DSF	\$ 213,125	\$ -	\$ -	\$ -	\$ -
Transfer Sub Total		\$ 213,125	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 213,125	\$ 210,450	\$ 191,263	\$ 207,525	\$ 214,100

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ -	\$ 885,000	\$ -	\$ 895,000	\$ -
	503 INTEREST ON BONDS	\$ 36,416	\$ 20,826	\$ 5,236	\$ 10,472	\$ -
	Services Sub Total	\$ 36,416	\$ 905,826	\$ 5,236	\$ 905,472	\$ -
	Department Total	\$ 36,416	\$ 905,826	\$ 5,236	\$ 905,472	\$ -

Storm Water - Debt Service

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2022	2023	2024	2024	2025
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 45,000
	503 INTEREST ON BONDS	\$ 10,275	\$ 8,725	\$ 3,588	\$ 7,175	\$ 5,375
	Services Sub Total	\$ 45,275	\$ 43,725	\$ 38,588	\$ 42,175	\$ 50,375
	Department Total	\$ 45,275	\$ 43,725	\$ 38,588	\$ 42,175	\$ 50,375

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Note 7: Capital and Subscription Assets

Governmental Activities

Capital and subscription assets of the Governmental Activities are as follows:

	Beginning Balance*	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 13,262,490	\$ -	\$ -	\$ -	\$ 13,262,490
Construction in progress	11,034,531	136,695	-	(9,024,129)	2,147,097
Total capital assets not being depreciated	24,297,021	136,695	-	(9,024,129)	15,409,587
Capital and subscription assets being depreciated					
Buildings	37,188,289	294,212	-	-	37,482,501
Infrastructure, improvements, equipment, and furniture	131,374,305	9,087,008	-	9,024,129	149,485,442
Subscription asset	781,420	-	-	-	781,420
Total capital assets being depreciated/amortized	169,344,014	9,381,220	-	9,024,129	187,749,363
Less accumulated depreciation/amortization for:					
Buildings	12,153,231	844,710	-	-	12,997,941
Infrastructure, improvements, equipment, and furniture	81,125,841	3,635,112	-	-	84,760,953
Subscription asset	-	287,372	-	-	287,372
Total accumulated depreciation/amortization	93,279,072	4,767,194	-	-	98,046,266
Total capital assets being depreciated/amortized, net	76,064,942	4,614,026	-	9,024,129	89,703,097
Governmental activities capital assets, net	\$ 100,361,963	\$ 4,750,721	\$ -	\$ -	\$ 105,112,684

* Fiscal year 2022 amounts have been restated for GASB 96

Depreciation/amortization expense was charged as a direct expense to programs of the primary government as follows:

General and administrative	\$ 768,623
Public safety	3,315,194
Public works	413,838
Community development and recreation	269,539
Total depreciation/amortization expense – governmental activities	<u>\$ 4,767,194</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Business-type Activities

Capital assets of the Business-type Activities are as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type Activities					
Capital assets not being depreciated					
Land	\$ 4,971,266	\$ 995,471	\$ -	\$ -	\$ 5,966,737
Construction in progress	2,803,869	-	-	(1,590,364)	1,213,505
Total capital assets not being depreciated	<u>7,775,135</u>	<u>995,471</u>	<u>-</u>	<u>(1,590,364)</u>	<u>7,180,242</u>
Capital assets being depreciated					
Plants and buildings	2,808,948	-		1,590,364	4,399,312
Other improvements	82,482,873	910,891	-	-	83,393,764
Vehicles	721,768	213,728	-	-	935,496
Machinery and equipment	4,347,938	151,179	-	-	4,499,117
Total capital assets being depreciated	90,361,527	1,275,798	-	1,590,364	93,227,689
Less accumulated depreciation for:					
Plants and buildings	2,491,043	34,376	-	-	2,525,419
Other improvements	44,682,858	1,623,213	-	-	46,306,071
Vehicles	91,005	80,931	-	-	171,936
Machinery and equipment	3,627,344	388,360	-	-	4,015,704
Total accumulated depreciation	<u>50,892,250</u>	<u>2,126,880</u>	<u>-</u>	<u>-</u>	<u>53,019,130</u>
Total capital assets being depreciated, net	<u>39,469,277</u>	<u>(851,082)</u>	<u>-</u>	<u>1,590,364</u>	<u>40,208,559</u>
Business-type activities capital assets, net	<u>\$ 47,244,412</u>	<u>\$ 144,389</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,388,801</u>

Depreciation expense was charged as a direct expense to programs of the primary government as follows:

Water and Sewer	\$ 1,757,535
Airport	142,066
Golf	140,315
Non-major	<u>86,964</u>
Total depreciation expense – business-type activities	<u>\$ 2,126,880</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Discretely Presented Component Units

Capital assets of the Lancaster Economic Development Corporation are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Lancaster Economic Development Corporation Capital assets not being depreciated				
Land	\$ 100,378	\$ -	\$ -	\$ 100,378
Capital assets being depreciated				
Buildings	299,212	-	-	299,212
Total capital assets being depreciated	299,212	-	-	299,212
Less accumulated depreciation for:				
Buildings	-	7,480	-	7,480
Total accumulated depreciation	-	7,480	-	7,480
Total capital assets being depreciated, net	299,212	(7,480)	-	291,732
Lancaster Economic Development Corporation capital assets, net	<u>\$ 399,590</u>	<u>\$ (7,480)</u>	<u>\$ -</u>	<u>\$ 392,110</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Capital assets of the Lancaster Recreational Development Corporation are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Lancaster Recreational Development Corporation Capital assets not being depreciated				
Land	\$ 989,118	\$ -	\$ -	\$ 989,118
Total capital assets not being depreciated	<u>989,118</u>	<u>-</u>	<u>-</u>	<u>989,118</u>
Capital assets being depreciated				
Buildings	15,797,360	-	-	15,797,360
Other improvements	3,965,809	-	-	3,965,809
Machinery and equipment	<u>2,326,657</u>	<u>-</u>	<u>-</u>	<u>2,326,657</u>
Total capital assets being depreciated	22,089,826	-	-	22,089,826
Less accumulated depreciation for:				
Buildings	8,997,920	394,934	-	9,392,854
Other improvements	3,965,809	-	-	3,965,809
Machinery and equipment	<u>1,028,465</u>	<u>181,149</u>	<u>-</u>	<u>1,209,614</u>
Total accumulated depreciation	<u>13,992,194</u>	<u>576,083</u>	<u>-</u>	<u>14,568,277</u>
Total capital assets being depreciated, net	<u>8,097,632</u>	<u>(576,083)</u>	<u>-</u>	<u>7,521,549</u>
Lancaster Recreational Development Corporation capital assets, net	<u>\$ 9,086,750</u>	<u>\$ (576,083)</u>	<u>\$ -</u>	<u>\$ 8,510,667</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Note 8: Long-term Liabilities and Subscription Liabilities

Subscription Liability

The City has obtained the right to use various server software subscriptions under the provision of various subscription-based information technology arrangements. The measurement of the subscription liabilities is based on the present value of subscription payments expected to be paid during the subscription term, such as fixed payments, variable payments that depend on an index or rate, variable payments that are fixed in substance, residual value guarantee payments that are fixed in substance, and any subscription incentives payable.

An initial subscription liability was recorded in the amount of \$781,420. Incremental borrowing rates of 3.50% to 5.0% were used to measure the subscription liabilities. The value of the subscription assets as of the end of the current fiscal year was \$781,420 and had accumulated amortization of \$287,372.

The following schedule details minimum subscription payments to maturity for the City’s subscription liability at September 30, 2023:

Fiscal Year	Subscription Liability		
	Governmental Activities		
	Principal	Interest	Total
2024	292,381	12,276	304,657
2025	78,326	2,804	81,130
2026	7,950	263	8,213
Total	<u>\$ 378,657</u>	<u>\$ 15,343</u>	<u>\$ 394,000</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
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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	\$ 54,530,017	\$ -	\$ (3,975,000)	50,555,017	\$ 4,045,000
Certificates of obligation	3,520,000	-	(80,000)	3,440,000	80,000
Tax notes	-	1,225,000	-	1,225,000	1,225,000
Premiums on bond debt	4,417,358	-	(368,487)	4,048,871	-
Compensated absences	3,735,900	604,271	(373,590)	3,966,581	396,658
Subscription liability	781,420	-	(402,763)	378,657	292,381
Financed purchases	1,789,757	-	(416,039)	1,373,718	422,511
Total governmental activities	<u>\$ 68,774,452</u>	<u>\$ 1,829,271</u>	<u>\$ (5,615,879)</u>	<u>\$ 64,987,844</u>	<u>\$ 6,461,550</u>
Business-type Activities					
General obligation bonds	\$ 5,079,983	\$ -	\$ (590,000)	\$ 4,489,983	\$ 600,000
Premiums on bond debt	71,911	-	(12,992)	58,919	-
Compensated absences	108,044	54,563	(41,836)	120,771	30,193
Financed purchases	95,097	-	(95,097)	-	-
Total business-type activities	<u>\$ 5,355,035</u>	<u>\$ 54,563</u>	<u>\$ (739,925)</u>	<u>\$ 4,669,673</u>	<u>\$ 630,193</u>
Discretely Presented Component Units					
Notes payable to primary government	\$ 3,510,000	\$ -	\$ (1,055,000)	\$ 2,455,000	\$ 1,070,000
Total discretely presented component units	<u>\$ 3,510,000</u>	<u>\$ -</u>	<u>\$ (1,055,000)</u>	<u>\$ 2,455,000</u>	<u>\$ 1,070,000</u>

* Beginning balance amounts have been restated for GASB 96

General long-term debt consists of the following: subscription liabilities; financed purchases; liabilities for accrued vacation leave; general obligation bonds and certificates of obligation along with associated premiums, 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, net pension liabilities, and total OPEB liabilities are generally liquidated in the General Fund.

City of Lancaster, Texas
Notes to Basic Financial Statements
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General obligation bonds, certificates of obligation, notes payable and financed purchases outstanding at September 30, 2023, consist of the following:

	<u>Governmental Activities</u>	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total Primary Government</u>
<u>General Obligation Bonds</u>				
\$22,530,000, 2015 General Obligation Refunding Bonds, due in annual installments through February 15, 2035; 2.00% – 3.75%	\$ 17,325,017	\$ 644,983	\$ -	\$ 17,970,000
\$6,575,000, 2016 General Obligation Refunding Bonds, due in annual installments through February 15, 2032; 2.00% – 4.00%	2,495,000	105,000	-	2,600,000
\$9,050,000, 2018 General Obligation Bonds, due in annual installments through February 15, 2038; 3.00% - 3.50%	7,645,000	-	-	7,645,000
\$24,530,000 2020 General Obligation Refunding Bonds, due in annual installments through February 15, 2040; 3.00% - 4.00%	21,900,000	-	-	21,900,000
\$7,315,000 2021 General Obligation Refunding Bonds, due in annual installments through August 15, 2031; 1.17%	<u>1,190,000</u>	<u>3,730,000</u>	<u>10,000</u>	<u>4,930,000</u>
Total general obligation bonds	<u>\$ 50,555,017</u>	<u>\$ 4,479,983</u>	<u>\$ 10,000</u>	<u>\$ 55,045,000</u>
<u>Certificates of Obligation</u>				
\$4,080,000, 2015 Certificate of Obligation Bonds, due in annual installments through February 15, 2035; 2.00% – 3.75%	<u>\$ 3,440,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,440,000</u>
Total certificates of obligation	<u>\$ 3,440,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,440,000</u>
<u>Tax Notes</u>				
\$1,225,000, 2023 Tax Notes, due in annual installments through August 15, 2024; 5.46%	<u>\$ 1,225,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,225,000</u>
Total tax notes	<u>\$ 1,225,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,225,000</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

	Governmental Activities	Golf	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; 2.00% – 4.00%	\$ -	\$ -	\$ -	\$ 1,575,000
\$1,125,000 note payable, due in annual installments through February 15, 2027; 2.00% – 3.75%	-	-	-	880,000
Total notes payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,455,000</u>
<u>Financed Purchases</u>				
\$1,250,000 Lease Purchase Agreement due in due in monthly installments through January 15, 2024; 2.08%	\$ 1,093,907	-	\$ 1,093,907	\$ -
\$599,858 Lease Purchase Agreement due in bi-annual installments through May 25, 2025; 1.85%	279,811	-	279,811	-
Total financed purchases	<u>\$ 1,373,718</u>	<u>\$ -</u>	<u>\$ 1,373,718</u>	<u>\$ -</u>

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

As of September 30, 2023, property and equipment under financed purchase agreements is carried at \$2,262,510, with \$765,268 in estimated accumulated depreciation, included in capital assets. Amortization of these assets is included with depreciation expense.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

The annual requirements to amortize the long-term debt as of September 30, 2023, are as follows:

General Obligation Bonds						
Fiscal Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 4,045,000	\$ 1,903,749	\$ 5,948,749	\$ 600,000	\$ 66,958	\$ 666,958
2025	3,210,000	1,775,425	4,985,425	570,000	55,334	625,334
2026	3,330,000	1,648,950	4,978,950	580,000	43,745	623,745
2027	3,470,000	1,505,325	4,975,325	605,000	31,622	636,622
2028	3,365,000	1,354,025	4,719,025	465,000	22,698	487,698
2029-2031	10,895,000	3,268,300	14,163,300	1,475,000	34,809	1,509,809
2032-2036	14,635,000	3,412,325	18,047,325	194,983	-	194,983
2037-2040	7,605,017	581,100	8,186,117	-	-	-
Total	\$ 50,555,017	\$ 15,449,199	\$ 66,004,216	\$ 4,489,983	\$ 255,166	\$ 4,745,149

Certificates of Obligation				Tax Notes		
Fiscal Year	Governmental Activities			Governmental Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 80,000	\$ 118,530	\$ 198,530	\$ 1,225,000	\$ 59,038	\$ 1,284,038
2025	190,000	114,480	304,480	-	-	-
2026	195,000	108,705	303,705	-	-	-
2027	200,000	102,780	302,780	-	-	-
2028	205,000	96,577	301,577	-	-	-
2029-2031	655,000	247,309	902,309	-	-	-
2032-2036	1,915,000	163,784	2,078,784	-	-	-
Total	\$ 3,440,000	\$ 952,165	\$ 4,392,165	1,225,000	59,038	1,284,038

Note Payable – Direct Borrowing			
Fiscal Year	Discretely Presented Component Units		
	Principal	Interest	Total
2024	\$ 1,070,000	\$ 94,050	\$ 1,164,050
2025	1,080,000	50,625	1,130,625
2026	190,000	24,100	214,100
2027	115,000	14,900	129,900
Total	\$ 2,455,000	\$ 183,675	\$ 2,638,675

City of Lancaster, Texas
Notes to Basic Financial Statements
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Fiscal Year	Financed Purchases		
	Governmental Activities		
	Principal	Interest	Total
2024	\$ 422,511	\$ 12,359	\$ 434,870
2025	332,123	6,847	338,970
2026	243,856	2,168	246,024
2027	247,086	2,168	249,254
2028	128,142	823	128,965
Total	<u>\$ 1,373,718</u>	<u>\$ 24,365</u>	<u>\$ 1,398,083</u>

Note 9: Employee Retirement System

Plan Description

The City provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, hybrid defined benefit plan in the state-wide TMRS, an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within options available in the governing state statutes of TMRS. Lancaster Economic Development Corporation and Lancaster Recreational Development Corporation contribute to the plan with a cost share of 0.98% and 4.37%, respectively. There were no significant changes in the component unit's proportion to the plan during fiscal year 2023.

TMRS issues a publicly available comprehensive financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the system. This report may be obtained by writing to Texas Municipal Retirement System, P.O. Box 149153, Austin, Texas, 78714-9153 or by calling 800-924-8677; in addition, the report is available on TMRS' website at www.TMRS.com.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

Deposit rate	7.00%
Matching ratio (City to employee)	2 – 1
Years required for vesting	5
Service retirement eligibility	20 years at any age, 5 years at age 60 and above
Updated service credit	75% Repeating, Transfers
Annuity increase (to retirees)	50% of CPI Repeating

City of Lancaster, Texas
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At the December 31, 2022, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	231
Inactive employees entitled to but not yet receiving benefits	282
Active employees	271
Total employees	784

Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the entry age normal actuarial cost method. This rate consists of the normal cost contribution rate and the prior service contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member’s projected benefit allocated annually; the prior service contribution rate amortizes the unfunded actuarial liability over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

The City’s contributions to TMRS for the year ended September 30, 2023, were \$2,869,775 and were equal to the required contributions.

The City contributes to the TMRS plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect (*i.e.*, December 31, 2022, valuation is effective for the rates beginning January 1, 2024).

Net Pension Liability

Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.05% to 11.5%, including inflation
Investment rate of return	6.75% net of pension plan investment expense, including inflation

City of Lancaster, Texas
Notes to Basic Financial Statements
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Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, health retirees, and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set forward for males and a 3-year set forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income. In order to satisfy the short-term and long-term funding needs of TMRS. The long-term expected rate of return on pension plan investments is 6.75%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

City of Lancaster, Texas
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The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	35.00%	7.70%
Core Fixed Income	6.00%	4.90%
Non-Core Fixed Income	20.00%	8.70%
Other Public and Private Markets	12.00%	8.10%
Real Estate	12.00%	5.80%
Hedge Funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will remain at the current 6.75% and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Lancaster, Texas
Notes to Basic Financial Statements
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Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances as of October 1, 2022	\$ 101,877,718	\$ 95,748,723	\$ 6,128,995
Changes for the year			
Service cost	3,357,167	-	3,357,167
Interest on total pension liability	6,842,974	-	6,842,974
Effect of difference in expected and actual experience	1,322,682	-	1,322,682
Benefit payments	(4,357,818)	(4,357,818)	-
Changes in assumptions	-	-	-
Administrative expenses	-	(60,481)	60,481
Member contributions	-	1,496,826	(1,496,826)
Net investment income	-	(6,988,491)	6,988,491
Employer contributions	-	2,831,143	(2,831,143)
Other	-	72,172	(72,172)
Net changes	<u>7,165,005</u>	<u>(7,006,649)</u>	<u>14,171,654</u>
Balances as of September 30, 2023	<u>\$ 109,042,723</u>	<u>\$ 88,742,074</u>	<u>\$ 20,300,649</u>
Proportionate share and net pension liability reported in:			
Primary Government		94.61%	\$ 19,206,148
Lancaster Economic Development Corporation		0.93%	187,810
Lancaster Recreational Development Corporation		4.46%	906,691
Total		<u>100.00%</u>	<u>\$ 20,300,649</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
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Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, by primary government and discretely presented component units, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Single Rate Assumption (6.75%)	1% Increase (7.75%)
Primary government	\$ 35,105,764	19,206,148	\$ 6,378,310
Lancaster Economic Development Corporation	343,287	187,810	62,371
Lancaster Recreational Development Corporation	<u>1,657,286</u>	<u>906,691</u>	<u>301,110</u>
Plan's net pension liability	<u>\$ 37,106,337</u>	<u>\$ 20,300,649</u>	<u>\$ 6,741,791</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. That report may be obtained at www.tmr.com.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the primary government recognized pension expense, as measured in accordance with GASB 68, of \$4,210,919.

At September 30, 2023, the primary government reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,286,372	\$ 66,612
Net difference between projected and actual investment earnings plan investments	5,768,634	-
Contributions subsequent to the measurement date	<u>2,262,099</u>	<u>-</u>
Total	<u>\$ 9,317,104</u>	<u>\$ 66,612</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

For the year ended September 30, 2023, the primary government reported \$2,262,099 as deferred outflows of resources related to pensions resulting from primary government contributions subsequent to the measurement date and prior to year-end. This amount will be recognized as a reduction in the net pension liability at September 30, 2024.

For the year ended September 30, 2023, Lancaster Economic Development Corporation recognized pension expense, as measured in accordance with GASB 68, of \$41,393.

At September 30, 2023, Lancaster Economic Development Corporation reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,579	\$ 981
Net difference between projected and actual investment earnings plan investments	51,812	-
Contributions subsequent to the measurement date	22,120	-
Total	\$ 86,511	\$ 981

For the year ended September 30, 2023, Lancaster Economic Development Corporation reported \$22,120 as deferred outflows of resources related to pensions resulting from Lancaster Economic Development Corporation contributions subsequent to the measurement date and prior to year-end. This amount will be recognized as a reduction in the net pension liability at September 30, 2024.

For the year ended September 30, 2023, Lancaster Recreational Development Corporation recognized pension expense, as measured in accordance with GASB 68, of \$198,506.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

At September 30, 2023, Lancaster Recreational Development Corporation reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 60,728	\$ 2,555
Net difference between projected and actual investment earnings plan investments	280,535	-
Contributions subsequent to the measurement date	106,790	-
Total	\$ 448,053	\$ 2,555

For the year ended September 30, 2023, Lancaster Recreational Development Corporation reported \$106,790 as deferred outflows of resources related to pensions resulting from Lancaster Recreational Development Corporation contributions subsequent to the measurement date and prior to year-end. This amount will be recognized as a reduction in the net pension liability at September 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the primary government will be recognized in pension expense as follows:

	Year Ending September 30,
2024	\$ 1,019,834
2025	1,866,617
2026	1,560,414
2027	2,541,530
Total	\$ 6,988,394

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to Lancaster Economic Development Corporation will be recognized in pension expense as follows:

Year Ending September 30,	
2024	\$ 10,025
2025	18,349
2026	15,339
2027	19,698
Total	\$ 63,410

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to Lancaster Recreational Development Corporation will be recognized in pension expense as follows:

Year Ending September 30,	
2024	\$ 48,076
2025	87,994
2026	73,559
2027	129,077
Total	\$ 338,707

Note 10: Other Postemployment Benefits

Retiree Health Care Plan

Plan Description

The City provides post-employment medical care (OPEB) for employees through a single-employer defined benefit medical plan. The plan provides medical benefits for eligible retirees, their spouses, and dependents through the City’s group health insurance plans, which cover both active and retired members. The benefit levels and contribution rates are approved annually by the City management and the City Council as part of the budget process.

Since no assets are accumulated in a trust that meets the criteria of paragraph four of GASB 75, the plan is not accounted for as a trust fund. The plan does not issue a separate financial report.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Benefits Provided

The City provides post-employment medical and dental care benefits to its retirees. Retirees who elect COBRA cannot later elect retiree coverage. To be eligible for coverage an employee must qualify under all three of the following:

1. The retiree must have been covered for medical benefits under the City Health Plan as an employee immediately prior to termination of employment.
2. Apply for pension benefits from TMRS in accordance with their requirements and deadlines, but in no event later than 90 days from termination of employment; and
3. Enroll for retiree Health coverage within 31 days of the date of termination.

Funding Policy

The plan’s premium rates are determined annually by City management and approved by the City Council as part of the annual budget. Members receiving HMO medical benefits contribute \$672 per month for retiree-only coverage, \$1,480 per month for retiree and spouse, and \$2,290 per month for retiree and family. Members receiving PPO medical benefits contribute \$822 per month for retiree-only coverage, \$1,808 per month for retiree and spouse, and \$2,798 per month for retiree and family. By the City not contributing anything toward this plan in advance, the City employs a pay-as-you-go method through ensuring the annual employer contributions each year are equal to the benefits that are paid on behalf of the retirees.

Employees Covered by Benefit Terms

Membership in the Plan by membership class at December 31, 2022, (measurement date based on an actuarial valuation as of December 31, 2022), is as follows:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	-
Active employees	259
Total employees	264

Total OPEB Liability for Retiree Health Care Plan

The City and its component units’ total OPEB liability of \$910,347 was measured as of December 31, 2023.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Actuarial Assumptions

The total OPEB liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	<u>December 31, 2022</u>
Measurement Date	December 31, 2022, based on an actuarial valuation as of December 31, 2022
Actuarial Cost Method	Individual Entry-Age
Discount Rate	4.05% as of December 31, 2022 (1.84% as of December 31, 2021)
Inflation	2.50%
Salary Increase	3.50% to 11.50%, including inflation
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2018, as conducted for the Texas Municipal Retirement System (TMRS).
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas Mortality Tables are used. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP tables to account for future mortality rates.
Health Care Trend Rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 15 years
Participation Rates	20% for pre-65 retirees who are at least 50 years old at retirement; 0% for retirees younger than 50 years old at retirement

For plans that do not have a formal trust that meets GASB’s requirements, the discount rate equals the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. The discount rate was based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Changes in Total OPEB Liability for Retiree Health Care Plan

The total OPEB liability and related information are as follows for the City and its component units at September 30, 2023:

	Total OPEB Liability
Balances as of October 1, 2022	\$ 1,377,637
Changes for the year:	
Service cost	125,204
Interest on total OPEB liability	26,075
Difference between expected and actual experience	(212,982)
Effect of assumption changes (discount rate change)	(359,346)
Benefit payments, age adjusted premiums, net of retiree contributions	(46,241)
Balances as of September 30, 2023	\$ 910,347
 City	 \$ 855,727
 Lancaster Economic Development Corporation	 \$ 9,103
 Lancaster Recreational Development Corporation	 \$ 45,517

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the City and its component units has been calculated using a discount rate of 4.05%. The following presents the total OPEB liability using a discount rate one percent higher and one percent lower than the current discount rate.

	1% Decrease 3.05%	Current Discount Rate Assumption 4.05%	1% Increase 5.05%
Total OPEB Liability	\$ 1,004,500	\$ 910,347	\$ 826,549

Sensitivity of Total OPEB Liability to Changes in the Health Care Trend Rates

The total OPEB liability of the City and its component units has been calculated using assumed trend rates. The following presents the total OPEB liability using a health care trend rate one percent higher and one percent lower than the current health care trend rate.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB Liability	\$ 801,750	\$ 910,347	\$ 1,040,982

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended September 30, 2023, the City and its component units recognized OPEB expense of \$89,446. At September 30, 2023, the City and its component units reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 7,262	\$ 275,844
Changes of assumptions	144,965	391,464
Benefit payments subsequent to the measurement date	30,129	-
Total	\$ 182,356	\$ 667,308

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Benefit payments subsequent to the measurement date and before fiscal year-end will be recognized as a reduction of the total OPEB liability in the year ending September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30	Amortization of Deferred Outflows/(Inflows) of Resources
2024	\$ (61,833)
2025	(61,833)
2026	(62,066)
2027	(67,021)
2028	(75,674)
Thereafter	(186,654)
Total	\$ (515,081)

Supplemental Death Benefit Fund

Plan Description

The City also participates in the single-employer defined benefit OPEB plan providing group term life insurance which is operated by TMRS and is known as the Supplemental Death Benefits fund (SDBF). The City elected, by ordinance, to provide group term life insurance coverage to active and retired members. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1, of any year to be effective the following January 1.

Benefits Provided

The death benefit for active employees provides a lump-sum payment approximately equal to the employee’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an “other post-employment benefit” or OPEB.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. This rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree life insurance during employees’ entire careers.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Employees Covered by Benefit Terms

The following employees were covered by the benefit terms at December 31, 2022, (measurement date), is as follows:

Inactive employees or beneficiaries currently receiving benefits	133
Inactive employees entitled to but not yet receiving benefits	36
Active employees	271
Total employees	440

Total OPEB Liability for Supplemental Death Benefits

The City and its component units total OPEB liability of \$741,078 was measured as of December 31, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

December 31, 2021	
Actuarial Cost Method	Individual Entry-Age
Discount Rate	4.05% as of December 31, 2022 (1.84% as of December 31, 2021)
Inflation	2.50%
Salary Increases	3.50% to 11.50%, including inflation
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates – service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The TMRS SDBF is treated as unfunded OPEB plan because the SDBF trust covers both actives and retirees, and the assets are not accumulated in a trust that meets the criteria of paragraph four of GASB 75. Under GASB 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 4.05% based on the 20-Year Municipal GO AA Index published by bondbuyer.com is used as of the measurement date of December 31, 2022. At transition, GASB 75 also requires that the Total OPEB Liability (TOL) as of the prior fiscal year end be estimated based on the 20-Year Bond GO Index.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Changes in Total OPEB Liability for Supplemental Death Benefits

The total OPEB liability and related information are as follows for the City and its component units at September 30, 2023:

	Total OPEB Liability
Balances as of October 1, 2022	\$ 1,077,211
Changes for the year	
Service cost	57,735
Interest on total OPEB liability	20,155
Differences between expected and actual experience	(19,533)
Effect of assumption changes (discount rate change)	(373,107)
Benefit payments and age adjusted premiums, net of retiree contributions	(21,383)
Balances as of September 30, 2023	\$ 741,078
City	\$ 696,613
Lancaster Economic Development Corporation	\$ 7,411
Lancaster Recreational Development Corporation	\$ 37,054

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the City and its component units has been calculated using a discount rate of 4.05%. The following presents the total OPEB liability using a discount rate one percent higher and one percent lower than the current discount rate.

	1% Decrease 3.05%	Current Discount Rate Assumption 4.05%	1% Increase 5.05%
Total OPEB Liability	\$ 884,035	\$ 741,078	\$ 629,277

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

OPEB Expense and Deferred Outflows of Resources

For the year ended September 30, 2022, the City and its component units recognized OPEB expense of \$38,756. At September 30, 2023, the City and its component units reported deferred outflows of resources related to OPEB from the following sources:

	Outflows of Resources	Inflows of Resources
Differences in expected and actual experience	\$ -	\$ 55,075
Changes of assumptions	119,410	309,186
Total	\$ 119,410	\$ 364,261

Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

September 30,	Amortization of Deferred Inflows of Resources
2024	\$ (39,006)
2025	(42,836)
2026	(61,738)
2027	(71,521)
2028	(29,750)
Total	\$ (244,851)

Note 11: 457(b) Retirement Plans

The City offers all employees an opportunity to participate in two deferred compensation plans that have been established in accordance with Internal Revenue Code Section 457. These plans are 457(b) plans, and one is administered by ICMA, and one is administered by Nationwide. The Plans provisions and contribution requirements are established and may be amended by plan administrator. Vantage Trust Company is the trustee of the ICMA plan and Nationwide is the trustee of its plan. Employees may enroll in the plans and/or change their contribution amounts at any time. The City does not contribute to either plan.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

Note 12: Litigation

The City is party to several legal actions arising in the ordinary course of business. In the opinion of the City's legal counsel and management, the City has adequate legal defense and/or insurance coverage regarding each of these actions and does not believe the amount is probable.

Note 13: Commitments and Contingencies

Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is part of the Texas Municipal League Intergovernmental Risk Pool (Pool). Premiums are paid to the Pool, which retain a limit of loss. Reinsurance companies insure the risks beyond those limits. The City retains, as a risk, only the deductible amount of each policy. There were no significant reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage in any of the past three fiscal years.

Trinity River Authority of Texas

The City contracts with Trinity River Authority of Texas (TRA), a conservation and reclamation district, whereby TRA finances, constructs, operates, and maintains sewage transportation and treatment facilities for the benefit of the City. The current contract is extended through the date until which all bonds have been paid. The City makes payments monthly, which are based on an estimate of its share of costs. The City's share of costs for the fiscal year ended September 30, 2023, was \$6,059,687 for the Ten Mile Creek Regional Wastewater System and \$134,888, for the Red Oak Creek Regional Wastewater System. This estimate is calculated by TRA who makes adjustments for over/under charges in the City's next fiscal year. There were no adjustments to the amounts as calculated by the TRA for the year ended September 30, 2023.

Federal and State Programs

The City participates in several federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that if the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2023, may be impaired.

Other Contingencies

There are other claims and pending actions incidental to normal operations of the City. In the opinion of the City administration, the City's potential liability in these matters will not have a material impact in the accompanying financial statements.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2023

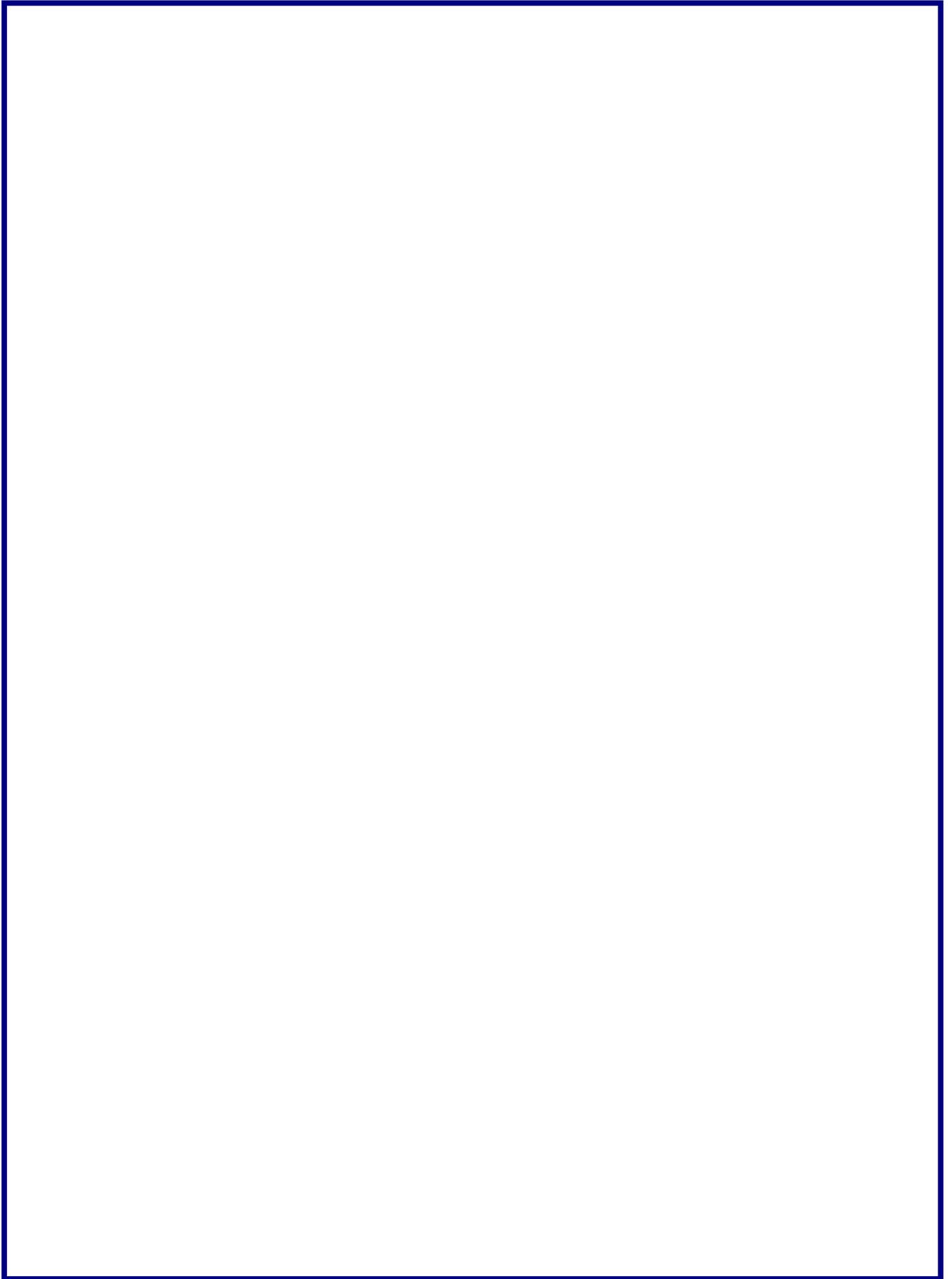
Note 14: Tax Incentive Rebates

The City of Lancaster has active Commercial Development and Job Related Incentive Rebates that develop or redevelop a particular property attracting business that generates incremental tax revenues. In addition to GASB 77, *Tax Abatement Disclosures*, the agreements are subject to Chapter 380 of the Texas Local Government Code that promotes local economic development, commercial activity, and business stimulation. City Council approves the agreements via resolution. As part of the agreement, the City agrees to rebate the ad valorem tax increment and the local sales tax after confirmation of payment. If the businesses do not meet the obligations as set forth in the agreement, a clawback provision for default on agreement is included in the agreement and the business agrees to return a percentage of the rebate back to the City. Total rebate of property tax dollars paid out of the general fund for the year ended September 30, 2023, is \$892,809

The City also uses Sales Tax Incentive Programs to spur additional economic development. For the year ended September 30, 2023, sales tax rebates paid out of LEDC was \$150,000.

Note 15: Subsequent Events

On November 13, 2023, the City of Lancaster issued Combination Tax and Revenue Certificates of Obligation, Series 2023 worth \$29,415,000. Proceeds from the sale of the Certificates will be used to finance: (i) design, construction, repair and improvement of various street and roadways located within the City, including road, street, sidewalks, curb, drainage and related improvements; (ii) design, construction, repair, improvements, and the expansion of Ferris Road from Beltline Road to the City limit, including the road, street, sidewalks, curb, drainage and related improvements; and (iii) professional services rendered in connection with the above listed project. The Certificates were issued at an interest rate of 5.00%.



APPENDIX

RESOLUTIONS & ORDINANCES

ORDINANCE NO. 2024-09-47

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 FOR 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, 2024 and ending September 30, 2025; 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; and

WHEREAS, it is the express intent of the City Council that the total number of authorized positions within the Lancaster Fire Department will increase by five (5) to a total of seventy-six (76) effective October 1, 2024 and the total number of authorized positions within the Lancaster Police Department remain at sixty-five (65) effective October 1, 2024.

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

SECTION 1. That the 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:

<u>Classification</u>	<u>FIRE SUPPRESSION</u> <u>Authorized</u> <u>No. of Positions as of</u> <u>10/01/2024</u>
Assistant Chief	1
Battalion Chief	5
Captain	10
Fire Engineer	21
Fire Fighter	39
<hr/> Total	<hr/> 76

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
10/01/2024

<u>Classification</u>	
Assistant Chief	2
Police Lieutenant	6
Police Sergeant	7
Police Officer	50
<hr/>	<hr/>
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-enforceable, 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, 2024.

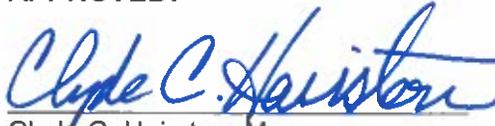
DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

ORDINANCE NO. 2024-09-48

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 FOR 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, 2024 and ending September 30, 2025; 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.

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 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 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 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, 2024.

DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

ORDINANCE NO. 2024-09-51

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; 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 2024-2025; 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, and after consideration, finds it in the best interests of the City and its Citizens to adopt the Budget; and

WHEREAS, THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$6,896,716 OR 21.17%, AND OF THAT AMOUNT \$3,864,924 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, 2024 and ending September 30, 2025, 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, 2024 and ending September 30, 2025 a copy of which is maintained in the office of the City Secretary and attached hereto as "Exhibit A", and; said budget contains all of the proposed projects and expenditures in accordance with law.

SECTION 2. That the appropriation for the 2024/2025 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, 2024, and ending September 30, 2025, for the various funds and purposes of the City of Lancaster, set forth in Exhibit "A" is hereby approved.

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.

SECTION 7. This ordinance shall become effective effective upon its adoption as the law in such cases provides.

DULY PASSED by the City Council of the City of Lancaster, Texas on this the 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

ORDINANCE NO. 2024-09-51

CITY-WIDE OPERATING FUND TOTALS

As of 7/28/2024

TOTAL REVENUES		2022	2023	2024		2025
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	46,124,933	47,886,220	42,535,678	42,001,466	46,116,267
2	G.O. Debt Service	7,565,987	9,843,868	8,838,306	9,046,321	10,576,764
4	Street Maintenance	912,109	1,029,579	1,369,776	1,356,513	1,636,616
5	Water/Wastewater	22,408,698	26,902,766	24,902,227	22,604,841	23,605,967
9	Airport	403,610	588,970	354,302	472,000	618,400
14	Hotel/Motel	333,157	439,054	348,017	270,000	286,500
16	LEDC/4A	2,339,003	2,947,450	2,105,848	2,067,192	2,567,192
17	LRDC/4B	5,009,317	5,894,082	4,003,074	4,055,076	4,210,890
18	Golf Course	1,065,137	1,336,832	1,075,234	1,473,971	1,557,095
19	Sanitation	2,839,352	2,981,365	2,533,958	2,882,674	3,005,454
21	E911	290,672	364,518	290,996	268,955	278,000
37	New Equipment Fund	-	99,051	132,274	135,186	163,196
53	Stormwater	1,978,651	2,232,382	2,023,566	2,181,515	2,425,616
Total		\$ 91,270,627	\$ 102,546,139	\$ 90,513,257	\$ 88,815,710	\$ 97,047,957
TOTAL EXPENDITURES		2022	2023	2024		2025
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	33,803,478	35,759,091	32,609,292	41,648,502	46,228,888
2	G.O. Debt Service	5,497,203	6,559,709	4,054,955	8,150,589	10,138,002
4	Street Maintenance	-	1,802,111	-	1,292,831	1,592,300
5	Water/Wastewater	19,493,103	22,279,707	17,194,089	21,627,135	23,400,425
9	Airport	518,046	742,465	418,149	571,736	618,321
14	Hotel/Motel	18,469	323,257	66,856	125,956	141,261
16	LEDC/4A	1,769,116	1,175,940	1,299,802	2,343,614	2,395,477
17	LRDC/4B	3,681,519	3,849,812	1,982,964	4,142,729	3,261,843
18	Golf Course	1,281,348	1,348,267	1,168,584	1,471,324	1,543,337
19	Sanitation	1,791,545	2,965,829	2,002,420	2,578,783	2,535,513
21	E911	222,581	289,994	352,301	335,276	274,556
53	Stormwater	1,715,726	2,011,879	1,509,479	2,879,769	2,776,066
Total		69,792,136	\$79,108,061	\$62,658,890	\$ 87,168,243	\$ 94,905,988
BALANCES		2022	2023	2024		2025
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	21,478,491	23,438,078	27,722,093	1,647,467	2,141,968
	Beginning Balance	22,055,864	43,534,355	66,972,433	66,972,433	91,824,707
	Ending Balance	43,534,355	66,972,433	91,824,707	68,619,900	93,966,676
	Fund Balance (audited)	100,187,659	122,290,123			
	Ending Balance as % of Expenditures	62.38%	84.66%	146.55%	78.72%	99.01%

ORDINANCE NO. 2024-09-52

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2024/2025 AT \$0.604606 PER ONE HUNDRED DOLLARS (\$0.604606/\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS TO PROVIDE REVENUES FOR CURRENT MAINTENANCE AND OPERATIONAL EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES, PENALTIES AND INTEREST; PROVIDING FOR A HOMESTEAD EXEMPTION AND DISABILITY EXEMPTION; AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. There be and is hereby levied for the fiscal year 2024/2025 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Lancaster, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.604606 on each \$100.00 of assessed value of taxable property, and said tax shall be apportioned and distributed as follows: \$0.449674 for the purpose of paying maintenance and operation ("M&O"), and defraying the expenses of current operations, and \$0.154932 for interest and sinking fund ("I&S") requirements of the municipal government of the City.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.86% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-34.40.

SECTION 3. All 2024/2025 ad valorem taxes shall become due and payable on October 1, 2024, and shall become delinquent after January 31, 2025. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2025, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

SECTION 4. Taxes are payable to the Dallas County Tax Assessor-Collector, Records Building, Dallas, Texas, by contract dated November 12, 2001 and amended April 2014. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. The tax rolls as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

SECTION 6. All delinquent taxes shall accrue interest at the rate of one percent (1%) per month, in addition to the penalties provided for herein. All taxes that remain delinquent on July 1st of the year in which they become delinquent shall incur an additional penalty to defray costs of collection, of an amount not to exceed 20% of the amount of taxes, penalty and interest due.

SECTION 7. In accordance with the Texas State Property Tax Code, and effective with the passage of the ordinance, there is hereby provided an exemption of \$30,000 on homestead property for those head-of-household persons who have attained the age of 65 years prior to January 1, 2025 and an exemption of \$30,000 on disability designations.

SECTION 8. This Ordinance shall become effective upon its adoption as the law in such cases provides.

SECTION 9. All recitals are incorporated herein by reference as if fully written.

DULY PASSED by the City Council of the City of Lancaster, Texas on this the 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

ORDINANCE NO. 2024-09-52

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CR 02/20/24

Form 50-856

City of Lancaster

972.218.1300

Taxing Unit Name

Phone (area code and number)

211 N. Henry St., Lancaster, TX 75146

www.lancaster-tx.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,752,758,788
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,752,758,788
4.	Prior year total adopted tax rate.	\$ 0.639004 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 343,999,710
	B. Prior year values resulting from final court decisions:.....	- \$ 324,161,930
	C. Prior year value loss. Subtract B from A. ³	\$ 19,837,780
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 671,446,700
	B. Prior year disputed value:.....	- \$ 235,183,876
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 436,262,824
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 456,100,604

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,208,859,392
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 817,984</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,446,300</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,264,284
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value:..... \$ 1,075,090</p> <p>B. Current year productivity or special appraised value:..... - \$ 2,599</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 1,072,491
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,336,775
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 151,705,342
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,052,817,275
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 32,287,704
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 255,524
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 32,543,228
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ 6,556,867,678</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 111,480,904</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 6,445,386,774

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>82,443,873</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>82,443,873</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>6,527,830,647</u>
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	\$ <u>639,246,659</u>
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$ <u>639,246,659</u>
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>5,888,583,988</u>
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.552649</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	\$ <u>0.484072</u> /\$100
29.	<p>Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>5,208,859,392</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 25,214,629
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 196,084</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 157,340</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 38,744</p> <p>E. Add Line 30 to 31D.</p>	\$ 25,253,373
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,888,583,988
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.428853 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.428853</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>2,756,443</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.046809</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.475662</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.492310</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 10,138,000</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 10,138,000</p>	<p>\$ 10,138,000</p>
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 10,138,000</p>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.24 %</p> <p>C. Enter the 2022 actual collection rate. 103.03 %</p> <p>D. Enter the 2021 actual collection rate. 103.07 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<p>100.24 %</p>
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 10,113,727</p>
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 6,527,830,647</p>
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.154932 /\$100</p>
49.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p>	<p>\$ 0.647242 /\$100</p>
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ 0.000000 /\$100</p>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,756,443
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,527,830,647
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.042226 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.552649 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.552649 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.647242 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.605016 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,527,830,647
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.605016 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.639004 /\$100 \$ 0.000000 /\$100 \$ 0.639004 /\$100 \$ 0.639004 /\$100 \$ 0.000000 /\$100 \$ 5,353,065,716 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.691824 /\$100 \$ 0.003231 /\$100 \$ 0.688593 /\$100 \$ 0.691822 /\$100 \$ -0.003229 /\$100 \$ 4,448,186,018 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.769287 /\$100 \$ 0.003230 /\$100 \$ 0.766057 /\$100 \$ 0.769287 /\$100 \$ -0.003230 /\$100 \$ 3,638,702,109 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.605016 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.428853 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,527,830,647
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.007659 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.154932 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.000000 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.639004 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.605016</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.552649 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.605016 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 58

De minimis rate. \$ 0.000000 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

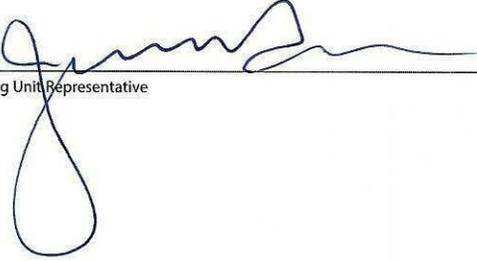
print here →

John R. Ames, PCC, CTA

Printed Name of Taxing Unit Representative

sign here →

Taxing Unit Representative



Date

8/5/24

⁵² Tex. Tax Code §526.04(c-2) and (d-2)

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. 2024-09-85

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

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

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

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

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

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

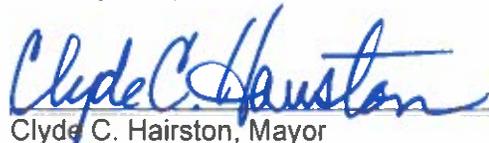
DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

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

September 23, 2024



DEBT MANAGEMENT POLICIES

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CITY OF LANCASTER, TEXAS DEBT MANAGEMENT POLICIES

I. PURPOSE

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

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

II. RESPONSIBILITY

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

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

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

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

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

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

A. Bond Counsel Involvement

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

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

B. Financial Advisor Involvement

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

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

III. CAPITAL PROJECTS

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

A. Capital Improvement Plan

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

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

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

B. Infrastructure Evaluation and Replacement/Rehabilitation

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

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

C. Capital Expenditure Financing

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

When cash funding is available, the City may elect to pay for all or part of its capital improvements from the appropriate fund rather than through the issuance of debt. The anticipated benefit of pay

as-you-go financing is a reduced or minimized impact on the property tax rate and utility rates. The use of pay-as-you-go financing may not reduce fund balance below target levels.

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

D. Reporting

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

IV. DEBT MANAGEMENT

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

A. Use of Debt Financing

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

B. Debt Financing

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

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

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

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

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

C. Debt Structure

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

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

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

D. Debt Refunding

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

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

E. Bond Elections

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

F. Method of Sale

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

G. Underwriting Syndicates

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

H. Rating Agency Presentations

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

I. Bond Ratings

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

J. Lease/Purchase Agreements

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

K. Interest Earnings on Debt Proceeds

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

L. Continuing Financial Disclosure

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

M. Post-Issuance Compliance

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

N. Arbitrage Investments and Reporting

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

V. SHORT TERM DEBT

A. General

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

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

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

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

B. Commercial Paper

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

C. Line of Credit

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

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

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

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

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

VI. LONG TERM DEBT

A. General

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

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

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

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

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

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

B. Bonds – General Obligation or Revenue

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

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

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

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

C. Certificates of Obligation

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

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

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

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

D. Public Property Finance Contractual Obligation

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

E. Anticipation Notes

Anticipation Notes empower municipalities to issue debt without giving notice of intent. Anticipation Notes may be secured and repaid by a singular pledge, but not plural pledge, of revenue, taxes, or the proceeds of a future debt issue. Anticipation Notes are authorized by an ordinance adopted by the City.

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

Anticipation Notes have several restrictions which include:

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

F. Derivatives

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

G. Bond Elections

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

VII. REFUNDING

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

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

VIII. CAPITAL LEASING

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

Leasing shall not be considered when funds are on hand for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the funds.

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

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

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

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

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

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

IX. OTHER TYPES OF FINANCING

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

X. RATIOS AND RESERVES

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

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

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

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

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

XI. OFFICIAL STATEMENT

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

XII. RATINGS

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

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

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

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

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

XIII. CREDIT ENHANCEMENTS

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

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

XIV. SECONDARY MARKET DISCLOSURE

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

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

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

- Principal and interest payment delinquencies
- Nonpayment-related defaults

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

Any required updates to EMMA will be performed by Hilltop Securities. The City's Finance Department will serve as backup.

The Chief Financial Officer will be designated as the "Compliance Officer" for disclosure requirements. Levels of reporting will include:

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

XV. ARBITRAGE LIABILITY MANAGEMENT

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

A. General

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

B. Responsibility

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

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

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

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

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

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

C. Internal Interim Financing

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

Requirements are in general:

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

D. Two Year Spend-out Option

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

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

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

XVI. MODIFICATION TO POLICIES

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

RESOLUTION NO. 2024-09-86

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 SATISFIES 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 and 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 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 for the establishment of controls, limitations, and responsibilities of City employees in the performance of their fiduciary responsibilities.

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

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

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

DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

Exhibit "A"

City of Lancaster, Texas
INVESTMENT POLICY
September 23, 2024



Lancaster



2019

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, of the Texas Government Code (The Public Funds Act) to define, adopt and annually review the investment policy of the city.

II. Policy Statement

It is the policy of the City of Lancaster that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state statutes governing the investment of public funds.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act ("The Act"). The earnings from investment will be used in a manner that best serves the interest of the City.

III. Scope

This investment policy applies to all the financial assets and funds of the City. The City invests its funds into multiple investments for diversification of risk. These funds shall be defined in the City's Annual Financial Report and any new funds created by the City unless specifically exempted by the City Council and this policy.

IV. Objective and Strategy

The City shall manage and invest with five primary objectives, listed in order of priority: safety, public trust, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade money market instruments is designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements, the maximum

weighted average maturity of the overall portfolio may not exceed six months.

A. Safety

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

B. Public Trust

All parties of the City's investment process shall seek to act responsibly as custodians of the public trust. Investment advisors and officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively and maintain a sound, sustainable city government.

C. Liquidity

The City's investment portfolio will be based on a cash flow analysis of needs and will remain sufficiently liquid to enable it to meet all operating and debt/bond requirements which might be reasonably anticipated.

D. Diversification

Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers for diversification and market coverage. Competitive bidding will be used on each sale and purchase.

E. Yield

The City's investment portfolio shall be designed with the objective of attaining a market rate of return, taking into account the City's risk constraints and the cash flow needs of the portfolio. "Market rate of return" may be defined as the average yield of the current six month U.S. Treasury bill.

Additional priorities are: (1) understanding of the suitability of the investment to the financial requirements of the city; and (2) marketability of the investment if the need arises to liquidate the investment before maturity.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall

maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services.

V. Legal limitations, Responsibilities and Authority

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code. The 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 Chief Financial Officer is also responsible for evaluating 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 applicable "Bond Market Master Repurchase Agreements", 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 approved by the City Council 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 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 standard, 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 Chief Financial Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (a) the cost of a control should not exceed the benefits likely to be derived and (b) the valuation of costs and benefits requires estimates and judgments by management. Therefore, the Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with

policies and procedures.

Quarterly Investment Reports must be formally reviewed at least annually by the Independent Audit Firm and reported to the City Council.

A compliance audit of management controls on investments and adherence to the City's established investment policies will be conducted in conjunction with the City's annual audit by the independent auditor.

Cash Flow Forecasting

Cash Flow forecasting is designed to protect and sustain cash flow requirements of the City. Supplemental to the financial and budgetary systems, the Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes.

D. Ethics and Conflicts of Interest

City employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff shall properly disclose to the City Manager and City Secretary any material financial interest in a financial institution that conducts business with the City.

An investment officer or City Council member of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a disclosure statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement 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 issue at least quarterly. The market value of each investment shall be obtained from a source such as the Wall Street Journal, a reputable brokerage firm or security pricing service and reported on the investment reports.

XI. Depositories

The City will designate one banking institution through a competitive process as its central banking services provider at least every three years. This institution will be used for normal banking services including disbursements, collections, and safekeeping of securities. Other banking institutions from which the City may purchase certificates of deposit will also be designated as a depository after they provide their latest audited financial statements to the City.

XII. Investment Policy Adoption by City Council

The City's Investment Policy shall be adopted annually by the City Council. The policy and strategies shall be reviewed on an annual basis prior to adoption. A written resolution approving the review and changes to the policy will be passed and recorded by the City Council.

**City of Lancaster, Texas
Authorized Investment Officials**

Opal Mauldin-Jones, City Manager

Michael Delmore, Chief Financial Officer

Christine Harris Reed, Director of Finance

City of Lancaster, Texas
Statement of Ethics and Conflicts of Interest

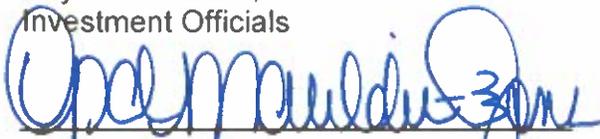
Investment officials for the City of Lancaster shall refrain from personal business relationships with business organizations that could conflict with the proper execution of the investment program, or which could impair their ability to make partial investment decisions. This would only apply to personal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

An investment official is considered to have a personal business relationship with a business organization if:

- (1) The investment official owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business.
- (2) Funds received by the investment official from the business organization exceed 10 percent of the investment official's gross income for the previous year.
- (3) The investment official has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment official.

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

City of Lancaster, Texas
Investment Officials


Opal Mauldin-Jones, City Manager

9/23/2024
Date


Michael Delmore, Chief Financial Officer

9/27/2024
Date


Christine Harris Reed, Director of Finance

9/27/2024
Date

City of Lancaster, Texas
Approved Broker/Dealers, Financial Institutions and Investment Pools

Broker/Dealers

Hilltop Securities Inc.

Public Depositories

JP Morgan Chase, NA
(Primary)

Investment Pools

TexPool

LOGIC

Texas Class

**City of Lancaster, Texas
Certification by Business Organization**

(date)
City of Lancaster, Texas
(Attn: Designated Investment official)
211 N. Henry Street
Lancaster, TX 75146
Dear Mr./s. *(investment official)*:

This certification is executed on behalf of the City of Lancaster, Texas (the Investor) and _____ (the Business Organization), pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the Act) in connection with investment transactions conducted between the Investor and Business Organization.

The undersigned Registered Principal of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Registered Principal of the Business Organization offering to enter an investment transaction with the Investor (Note: as such terms are used in the Public Funds Investment Act, chapter 2256, Texas Local Government Code) and;
2. The Registered Principal of the Business Organization has received and reviewed the Investment Policy furnished by the Investor and;
3. The Registered Principal of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the Investor that are not authorized by the Investor's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the investor's entire portfolio or requires and interpretation of the subjective investment standards.

Registered Principal

Broker Assigned to the Account

Signed By: _____

Printed Name: _____

Title: _____

Date: _____

RESOLUTION NO.2024-09-87

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 23rd day of September, 2024.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

City of Lancaster, Texas
FINANCIAL MANAGEMENT POLICY
September 23, 2024



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CITY OF LANCASTER, TEXAS
FINANCIAL MANAGEMENT POLICY STATEMENT

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

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

- VII. Intergovernmental Relations**
Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.
- VIII. Grants**
Aggressively investigate, pursue and effectively administer federal, state, local and foundation grants and other related programs, 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 equaling expenditures.

XV. Five Year Financial Plans

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

I. Revenues

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

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced 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, 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 and the process shall be documented and disclosed to the City's auditors for review. All revenue collections will be consolidated and deposited under Finance and will 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. For purchases where competitive bids are required at least two quotes must be made by HUB vendors as required by policy.

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 and between same fund departments 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 the state authorized limit 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: and (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%
LRDC	12.00%	18.00%	25.00%
LEDC	12.00%	18.00%	25.00%
Sanitation	12.00%	18.00%	25.00%
Hotel Occup Tax	12.00%	18.00%	25.00%
Stormwater	12.00%	18.00%	25.00%
Street Maint	12.00%	18.00%	25.00%

Debt Service Funds interest and principle of Current Year Debt Payment

Use of Fund Balance/Net Assets

Fund Balance/Net Assets shall be used only for emergencies, nonrecurring 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 captured. 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 noninfrastructure 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, take the funds from fund balance/retained earnings as allowed by the Fund Balance/Net Assets Policy 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 forecast, 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 guidelines 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 the principle and interest 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 and facilities and to develop joint programs to improve service to its citizens (Interlocal Cooperation Contracts Act, Chapter 791 of the Texas Government Code).

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 and related programs 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 nonresidential 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 independent external 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~~ Director of Finance 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~~ Director of Finance 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 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

Municipal Court • 220 West Main • Lancaster, TX 75146

Department	Office	Fax
City Marshal	972-218-1340	972-223-8554
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 • 631 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**

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

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

Dori Lee, Assistant City Manager
972-218-1307 or dlee@lancaster-tx.com

Gregory Carrell, Assistant to the City Manager
972-218-1354 or gcarrell@lancaster-tx.com

Camryn Thompson, Assistant to the City Manager
972-275-1791 or cthompson@lancaster-tx.com

