

# City of Lancaster

## Fiscal Year 2014-2015

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,486,392, which is an 11.65 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 \$651,436.

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

**FOR:**

Mayor Marcus E. Knight  
Carol Strain Burk  
Stanley Jaglowski

Mayor Pro Tem James Daniels  
Marco Meija  
LaShonjia Harris  
Nina Morris

**AGAINST:** N/A

**PRESENT** and not voting: N/A

**ABSENT:** N/A

### Property Tax Rate Comparison

	<b>2014-2015</b>	<b>2013-2014</b>
Property Tax Rate:	\$0.867500/100	\$0.867500/100
Effective Tax Rate:	\$0.813151/100	\$0.874163/100
Effective Maintenance & Operations Tax Rate:	\$0.566544/100	\$0.606766/100
Rollback Tax Rate:	\$0.868182/100	\$0.930524/100
Debt Rate:	\$0.266300/100	\$0.266300/100

Total debt obligation for City of Lancaster secured by property taxes:  
\$130,179,965

# CITY OF LANCASTER

We are one community (Lancaster) serving each other.

## FY 2014-2015 Budget

**community**  
courteous  
opportunity  
customers  
commitment  
citizens  
future  
dedication  
loyalty  
e  
nce  
o  
friendly  
lan



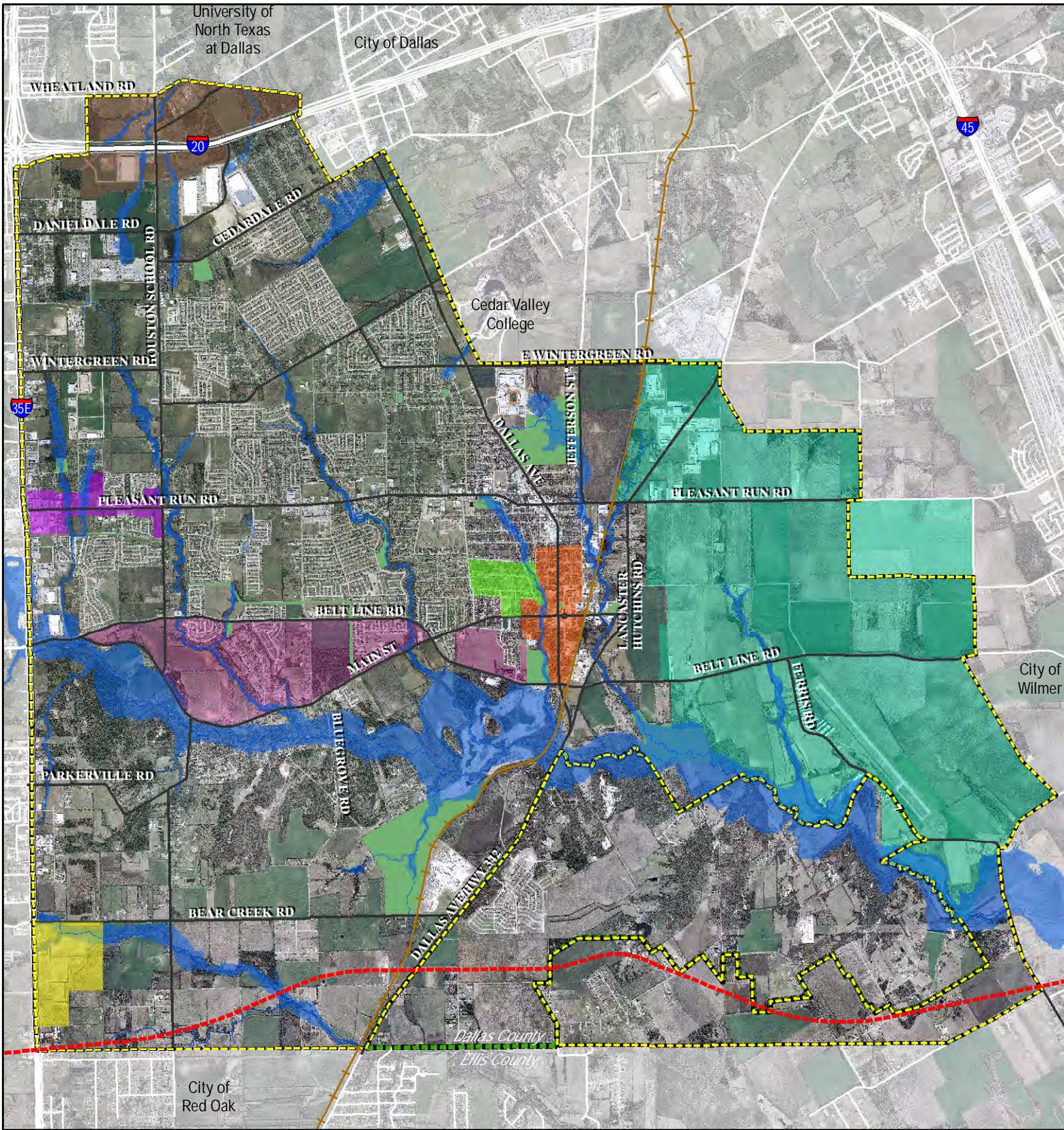
TREE CITY USA®



[lancasterTX.org](http://lancasterTX.org) education

Chamber of Commerce and Visitors Center

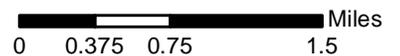
leadership vision  
professional employees business  
parents smile answers  
friendly lan answers  
o children



**Legend**

	City Limits		Campus District
	Lancaster ETJ		Historic Districts
	Parks		Lanport District
	Creeks		Medical District
	Proposed Interstate		Mills Branch
	Floodplain		Redevelopment District
			Sundial Center

**City of Lancaster**



# **City of Lancaster, Texas** Annual Budget



**For Fiscal Year**

October 1, 2014 to September 30, 2015

**As Presented to Mayor and City Council**

# City of Lancaster

2014-2015 Annual Budget

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## vision...

Lancaster is a proud, vibrant city. We celebrate our diversity and history, preserve our natural beauty, and are the economic hub of the south DFW metroplex. Our citizens take pride in our city. The Lancaster community is the best place to live, with excellent schools and educational opportunities, attractive corridors and neighborhoods. Our citizens enjoy convenient living.



Back row: Stanley Jaglowski, District 2, Mayor Marcus E. Knight, Marco Mejia, District 3, Front row: Carol Strain-Burk, District 1, Deputy Mayor Pro Tem LaShonjia Harris, District 5, Mayor Pro Tem James Daniels, District 4, Mina Morris, District 6

## Financially Sound City Government

FY 2014-2015

The City has a long-range financial plan and has prudent fiscal policies and processes in place. It has met or exceeded all fund reserve goals, has funds available to address the needs of the community, and responsibly manages its debt. The community continues to move toward a more competitive tax rate.

- ⇒ Debt Policy
- ⇒ Ensure the City's Tax Rate is Competitive

## Civic Engagement

The City provides a variety of opportunities for involvement through special events, boards and commissions, youth and parent volunteer opportunities in recreation, sports teams, City elections, Civic Academies, Schools and City-wide celebrations.

- ⇒ Support Lancaster neighborhoods in the creation of Public Improvement Districts (PIDS) throughout the city to strengthen and connect neighborhoods

## Healthy, Safe & Vibrant Community

Lancaster is a place where we enhance public safety in our neighborhoods. The community unites at City-wide events and participates in recreational and cultural activities that keeps residents involved and engaged in their respective neighborhoods. Compassionate enforcement personnel help to sustain vibrant residential and business communities. All residents have access to Parks and Leisure facilities where they live.

- ⇒ Assess the Community Policing Strategy
- ⇒ Bathrooms at Bear Creek Nature Park
- ⇒ Enhanced Entry Features



# Goals objectives

## Professional & Committed City Workforce

Lancaster city government is an employer of choice with competitive pay that attracts an engaged, responsive, customer-oriented, innovative, and effective workforce. Some employees live in the City and all have a sense of ownership of 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.

- ⇒ Increased Council Training Funding
- ⇒ Update Compensation Survey

## Quality Development

The City encourages high quality construction in its housing, commercial buildings and public facilities. The City employs sustainable building practices and encourages conservation and the use of alternative energy sources. The City has a diverse housing stock with walkable neighborhoods and other high quality neighborhood amenities. A diversity of commercial businesses includes corporate business parks and distribution facilities, which make use of the expanded airport, rail, and highway system. Retail areas have grown because of growth in industrial, commercial and residential development.

- ⇒ Promote Development of a Hotel/Convention Center
- ⇒ Development of I-20 and Houston School Road
- ⇒ Downtown and Other Strategic Areas Tax-Increment Financing (TIF) Strategy
- ⇒ Cementitious Building Materials
- ⇒ Rental Registration Program
- ⇒ Promote Campus District
- ⇒ High-end Home Development

## mission...

Lancaster city government is financially sustainable and provides efficient customer-friendly services. Our citizens have trust and confidence in city government and leaders.

## Sound Infrastructure

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

- ⇒ Prioritize Street Maintenance based on Pavement Management Program
- ⇒ Increase Street Maintenance Funding
- ⇒ Plan for new Fleet Maintenance Facility

# City of Lancaster

## Principal City Officials

### City Council

Marcus E. Knight .....	Mayor .....	Term Expires May 2015
Carol Strain-Burk.....	Council Member, District 1 .....	Term Expires May 2016
Stanley Jaglowski .....	Council Member, District 2 .....	Term Expires May 2017
Marco Mejia.....	Council Member, District 3 .....	Term Expires May 2016
James Daniels .....	Mayor Pro Tem, District 4.....	Term Expires May 2017
LaShonjia Harris .....	Dep. Mayor Pro Tem, District 5 ...	Term Expires May 2016
Nina Morris.....	Council Member, District 6 .....	Term Expires May 2017

### City Executive Staff

Opal Mauldin-Robertson.....	City Manager
Rona Stringfellow .....	Assistant City Manager
Sorangel O. Arenas .....	City Secretary
Ed Brady .....	Director of Economic Development
Cynthia Pearson.....	Director of Finance
Thomas Griffith .....	Fire Chief
Dori Lee .....	Director of Human Resources
Cheryl Wilson.....	Police Chief
Jim Brewer .....	Director of Public Works
Sean Johnson.....	Managing Director of Quality of Life & Cultural Services

# 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 of Lancaster  
OFFICE OF THE CITY MANAGER

211 N. Henry St. \* Lancaster, TX 75146 \* 972.218.1302 \* 972.275.0917 FAX  
www.lancaster-tx.com



October 1, 2014

The Honorable Marcus E. Knight &  
Members of the City Council  
211 N. Henry St.  
Lancaster, Texas 75146

Mayor Knight and Members of Council:

It is with great pleasure that I present the Fiscal Year 2014-2015, City of Lancaster Annual Operating Budget. The adopted budget is submitted with the goal of providing quality, innovative services that set the standard for professionalism and excellence.

The last year has seen a progressive trend in local economic conditions with an increase in commercial projects. Sales tax is trending to end the year with a 7.03% increase which is slightly higher than the original budgeted estimates. Most major revenue sources have held steady. Based on these factors along with planned projects that will begin in the next few years, we remain optimistic regarding the City of Lancaster's future opportunities.

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

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

The total proposed budget revenues for all funds for Fiscal Year 2014-2015 is \$47,436,829; expected operating expenditures equal \$46,319,254; debt service equals \$130,179,965; with total authorized staff of 273 (FTE) employees.

#### **BUDGET HIGHLIGHTS**

##### PROPERTY TAX

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,486,392, which is an 11.65% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$651,436.

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

Mayor Marcus E. Knight  
Carol Strain-Burk  
Stanley Jaglowski

Mayor Pro Tem James Daniels  
Deputy Mayor Pro Tem LaShonjia Harris  
Marco Meija  
Nina Morris

Property Tax Rate:	\$0.867500/100
Effective Tax Rate:	\$0.813151/100
Effective Maintenance & Operations Tax Rate:	\$0.566544/100
Rollback Tax Rate:	\$0.868182/100
Debt Rate:	\$0.266300/100

General Fund Revenues

The City's total tax base increased by 11.78%, or approximately \$173,050,538. Based on the Certified Tax Roll received from the Dallas Central Appraisal District, the City's tax base is \$1,641,866,054. From the current tax rate of \$0.8675 per \$100 of assessed valuation, the maintenance and operations (M&O) apportionment of the tax rate is \$0.6012 and the interest and sinking fund requirements of the tax rate is \$0.2663. These rates did not change from the prior fiscal year.

The budgeted revenue in the General Fund is \$20,788,409 compared to the estimated \$19,233,587 in the prior fiscal year. This represents an increase of approximately \$1,554,822 or 8%. In the upcoming budget year, we estimated sales tax revenue of \$7,500,000.

General Fund Expenditures

General Fund expenditures are budgeted at \$21,344,213 a 7.88% increase from the FY 2013-2014 budget.

Other Budget Highlights

The focus of this budget is financial responsibility that proactively addresses current economic restraints. 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 its most significant asset. With this in mind, this budget was prepared to address service needs while preparing an approach for long-term operational sustainability.

Water and Wastewater Fund

Expenses for fiscal year 2014-2015 are budgeted at \$13,044,066 or \$1,986,176 more than the budgeted fiscal year 2013-2014.

Compensation Survey

In 2013 the City Council participated in a strategic planning session and identified the city compensation plan as an area to review for future direction and consideration. City Council expressed a desire to see how the city fairs to the established pay policy. The past established pay policy or goal was to be at the middle average of the city survey cities.

In 2014, after the annual strategic planning session, City Council continued to support compensation review as a goal under the professional and committed workforce category.

Council has taken steps towards implementing action on their goal in 2013 by providing a 3% pay plan adjustment with the budget adoption and again in 2014 by providing a 5% pay plan

adjustment with the budget adoption. While the City of Lancaster has not met the goal of the established pay policy, City Council has taking steps towards this goal both in 2013 and 2014.

Summary

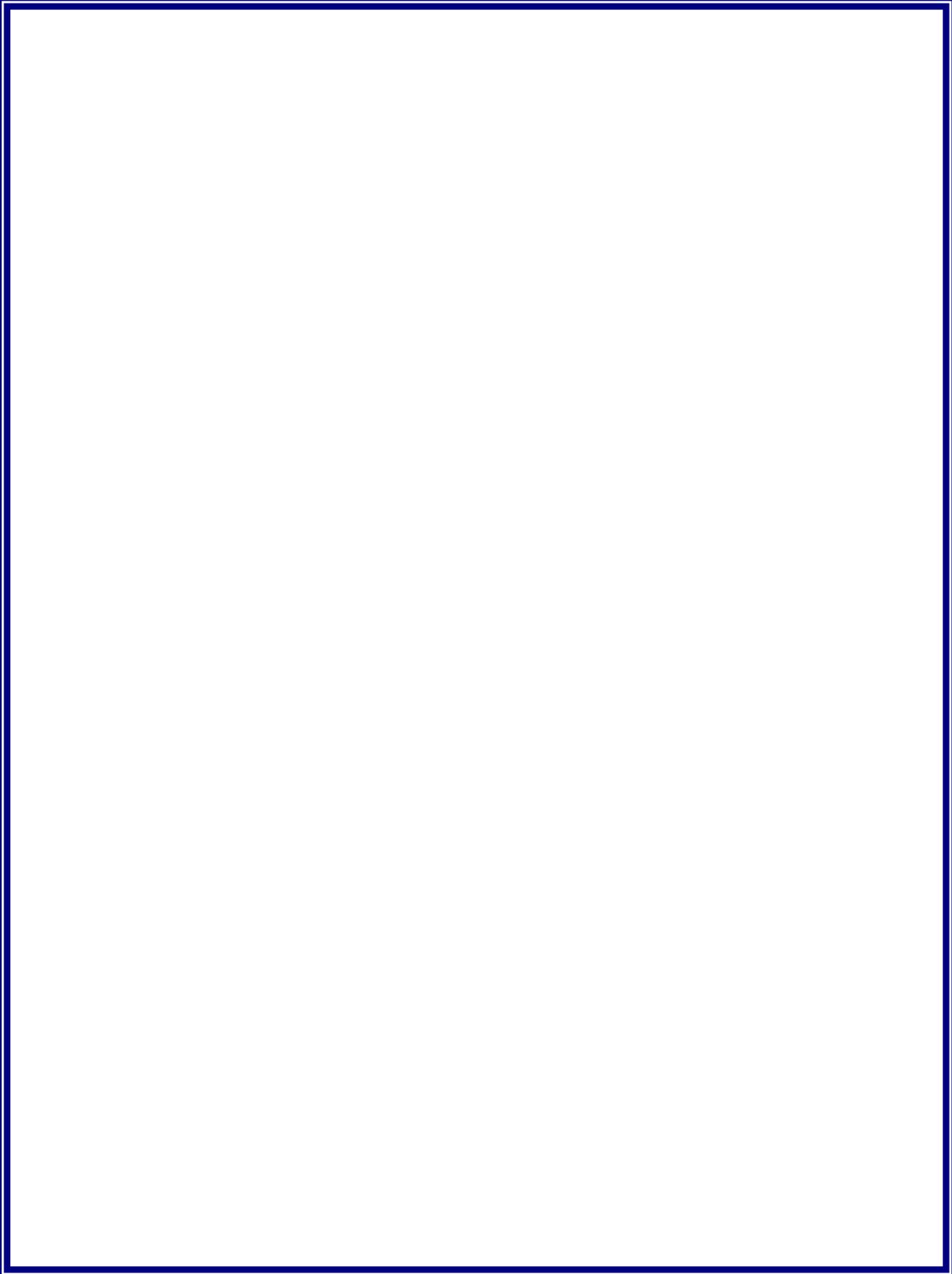
The Executive summary portion of this document will provide a more detailed overview of items included in the adopted budget.

The City of Lancaster continues toward a goal of excellence based in the productivity, resourcefulness, integrity, and dedication of City Council and staff. I would like to acknowledge the contributions and teamwork of the Executive Team and the Division Managers in preparing this budget. Also, a special thanks to City employees who are committed to the success of the City of Lancaster. We are grateful and proud of the opportunity to serve the residents of the City of Lancaster.

It is my honor to present this budget as the product of diligent work with confidence that this sound financial plan parallels the positive future of our organization and our city.

Respectfully submitted,

  
Opal Mauldin-Robertson  
City Manager



# **EXECUTIVE SUMMARY**

## **EXECUTIVE OVERVIEW**

This Executive Overview has been prepared as a general overview to the FY 2014-2015 Budget for the City of Lancaster. It provides a brief review of the fiscal plans of the City Council and Administration.

Annually Lancaster City Council conducts a Strategic Planning Retreat. 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 & Objectives to staff as a guide during preparation of the budget and as the framework of department work plans.

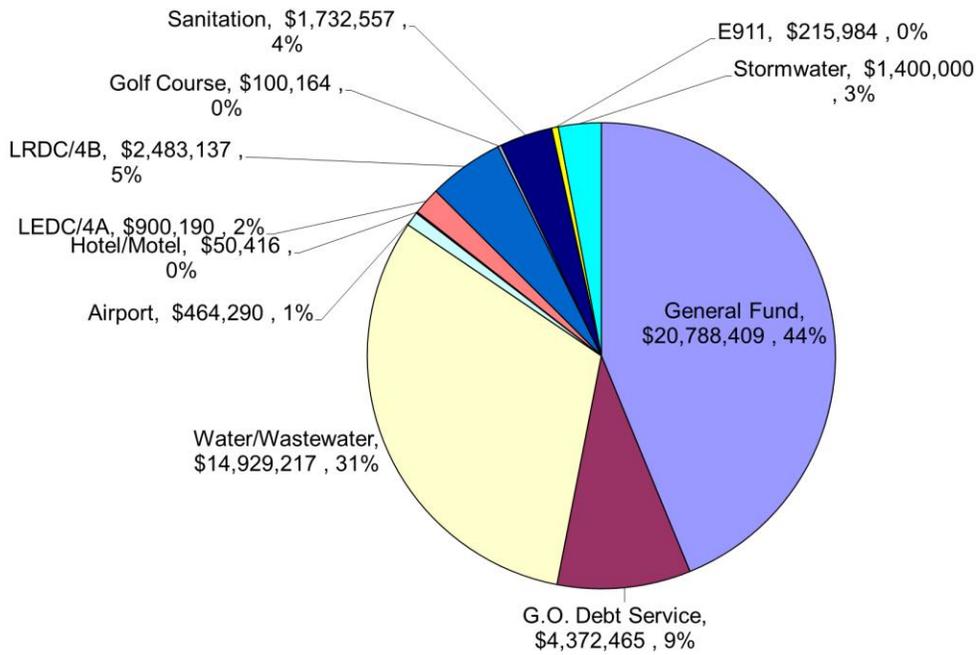
The City Council has adopted six goals aimed at guiding Lancaster's future growth and development as well as focusing on the efforts of the City organization. The goals incorporated in the 2014/2015 budget are as follows:

1. Financially Sound City Government
2. Civic Engagement
3. Healthy, Safe and Vibrant Community
4. Professional and Committed City Workforce
5. Sound Infrastructure
6. Quality Development

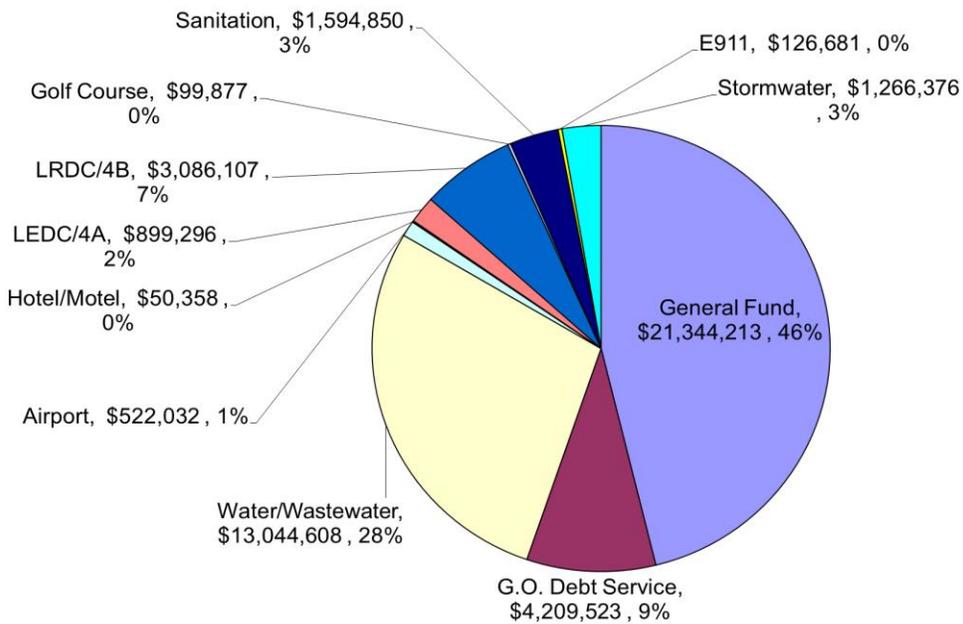
Detailed definitions of each of the listed goals are discussed comprehensively within the executive summary. The City Council Goals & Objectives are evaluated annually to ensure planned progress and consistency with the Lancaster City Council Vision and Mission.

# EXECUTIVE OVERVIEW

## SUMMARY OF REVENUES BY FUND



## SUMMARY OF EXPENDITURES BY FUND



# **EXECUTIVE OVERVIEW**

## **GENERAL FUND**

The General Fund provides basic City services that are supported through tax revenues and user fees. The General Fund accounts for approximately 44% of total revenues of the City. Based on historical information and economic trends, the FY2014-2015 adopted budget for the General Fund reflects a revenue projection of \$20,788,409 million. Total budgeted General Fund revenue increased by approximately 8% compared to 2013-2014 revenues of approximately \$19,233,587 million. A discussion of each of the primary sources of revenue in the General Fund is included in the following pages.

## **PROPERTY TAX**

The General Fund's single largest source of revenue is the property tax. Except those with specific exemptions or abatements, property taxes are assessed to all property owners in Lancaster. General property tax revenues are derived from taxes levied based upon the assessed value of real property and personal property. The City of Lancaster contracts with the Dallas Central Appraisal District and Dallas County to appraise property and collect taxes for the City. Article 11, Section 5, of the State of Texas Constitution limits the City's property tax rate to \$2.50 per \$100 of assessed valuation. The City's tax rate, of \$0.8675 per \$100 of assessed valuation, is well within the tax limit.

Property tax revenue budgeted this year has increased approximately 13.9% compared to 2013-2014. Current property tax revenue for 2014-2015 is budgeted at \$10,000,899, an increase of approximately \$1,216,990. Over the past ten years, Lancaster's property tax base has increased from \$869,203,524 in 2001 to the current base of approximately \$1,641,866,054. The benefits to the City derived from the property tax revenue are listed below:

### **SERVICES PROVIDED TO CITIZENS**

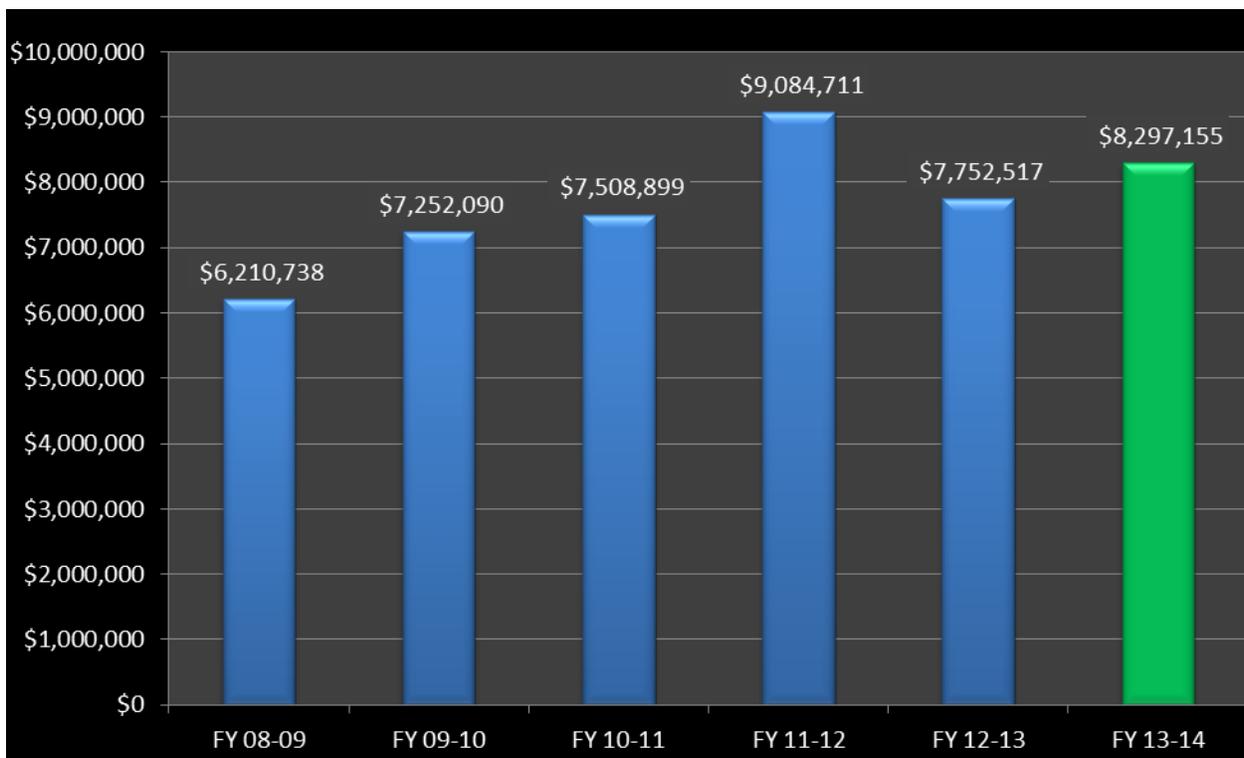
- ❖ 24 Hour Police Protection
- ❖ 24 Hour Fire Protection
- ❖ Park Facilities
- ❖ Neighborhood Services/Code Compliance
- ❖ Public Streets Maintenance
- ❖ Animal Control Services
- ❖ Emergency Management Services

# EXECUTIVE OVERVIEW

## SALES TAX

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

General Fund Sales tax is budgeted at \$4,635,000 which accounts for 22% of General Fund revenue. The following chart reflects the trend of actual sales tax collections for the city as a whole. In the later half of the decade, we have seen growth in this area of our revenue base.



## Franchise Fees

Franchise Fees are charged for the continued use of the public rights-of-way. Franchise Fees account for approximately 9% of General Fund revenue. The largest portion of franchise revenue is derived from electric franchise. Total Franchise Fees are projected at \$ 1,770,467. This is slightly lower than the expected receipts from the previous year.

# **EXECUTIVE OVERVIEW**

## **Inter Fund Transfers**

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

Water/Wastewater Fund	Stormwater
LEDC Fund	LRDC
Golf	Airport
	Sanitation

The City periodically brings in a consulting firm to perform a Cost Allocation Study to assist in determining the administrative cost of the General Fund to provide service to the other funds. The transfers are based on data from the study. Transfers make up approximately 8% of the General Fund budgeted revenue. The budget for transfers is \$1,736,903.

## **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 3% of General Fund revenue. Fines and Fees are budgeted at \$690,500.

## **Charges for Service, Interest, and Other Revenue**

Other revenue consists of various sources including ambulance service, interest earnings, refunds and recoveries of expenditures. The 2014-2015 budget for other revenue is \$1,969,840.

## **GENERAL FUND EXPENDITURES**

The Adopted General Fund Budget for 2014-2015 is \$21,344,213. This is an increase of 7.88% from the 2013-2014 adopted budget. The following narrative section describes the changes in detail.

### **Public Safety (Police and Fire)**

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

Public Safety accounts for 64% of the General Fund budget. The total Public Safety budget increased from the prior year's budget of \$12,870,813 to \$13,438,108. This represents a 4.4% increase from the 2013-2014 budget. All the Public Safety departments continue to be active in promoting the safety of the community.

# **EXECUTIVE OVERVIEW**

## **General Government**

The general government function accounts for approximately 12.5% of General Fund expenditures. The General Government function includes the following departments:

City Council	Finance
City Manager's Office	Purchasing
Legal	Human Resources
City Secretary	Information Technology

These departments provide the administrative functions to ensure the City operates efficiently. Due to the slowdown in the national economy and its effects on the City of Lancaster's revenue stream, it was necessary to maintain the cost of city administrative functions. The approved budget for these divisions is \$2,672,988.

## **Other Divisions**

Other departments include Public Works, Community Services, Community Development and Non-Departmental. These divisions make up approximately 20% of General Fund Expenditures.

## **Fund Balance**

The General Fund is estimated to end the 2014-2015 fiscal year with an estimated fund balance of \$6,557,541. This represents approximately 30.72% of operating expenditures.

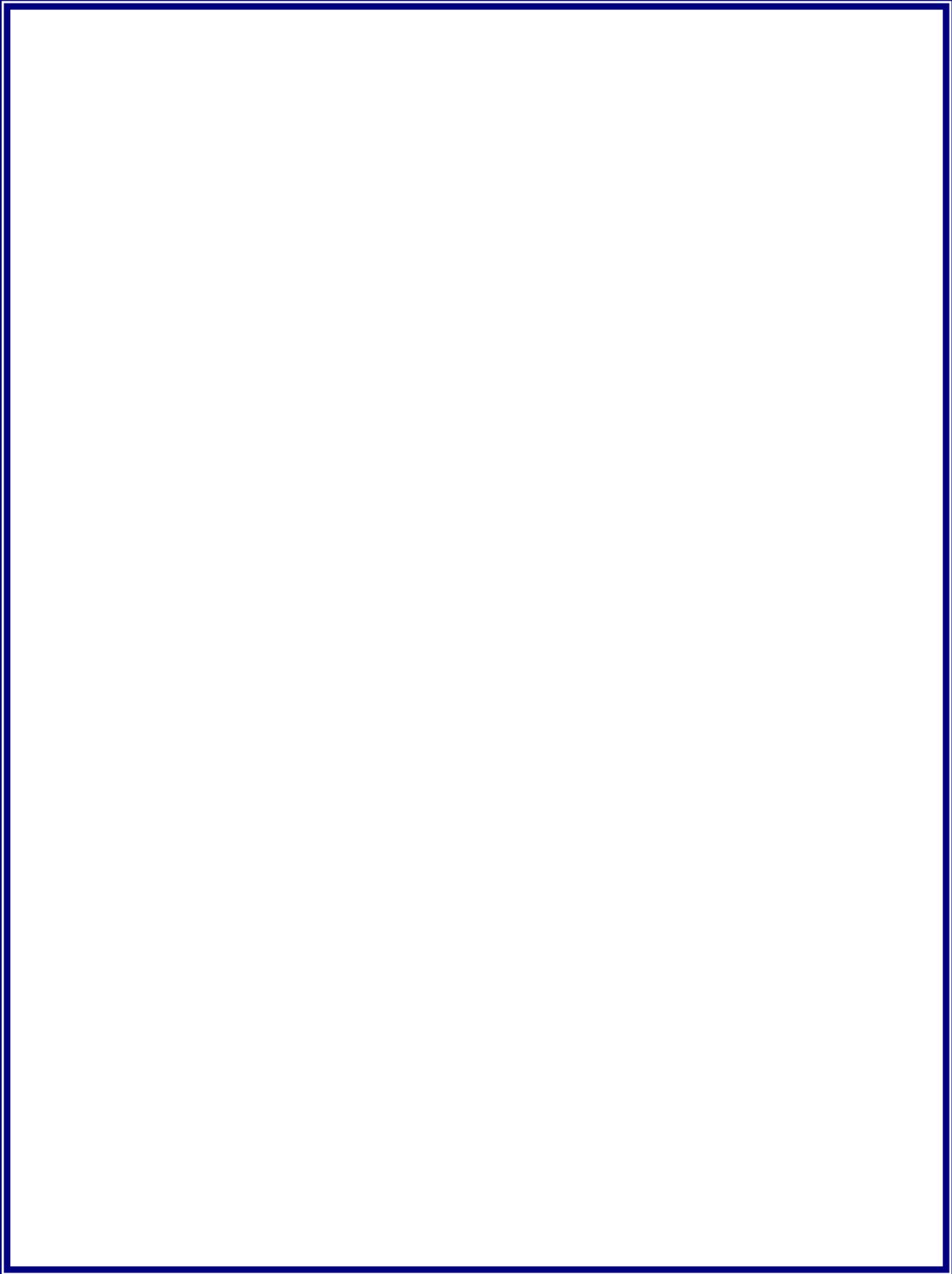
## **WATER AND WASTEWATER (SEWER) FUND**

The municipal water system serves approximately 12,806 connections with an average consumption of 8,007 gallons annually. There are roughly 11,422 connections to the City's Sewer System. The Water and Wastewater Fund accounts for approximately 31% of the City's total revenues and 28% of the City's total expenditures. Water and Wastewater revenues and expenditures vary from year to year.

Fiscal year 2014-2015 water and wastewater revenues are expected to increase by approximately \$952,475 or almost 6.8% from year end estimates for fiscal year 2013-2014. Budgeted Expenditures are \$13,044,608 this fiscal year compared to the prior year of \$12,844,342.

## **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 reference.



# **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 35 & IH 45) within or in close proximity, the City of Lancaster is located in the southwestern portion of Dallas County, approximately 15 minutes south of Dallas.

## **Historical Overview**

Lancaster is one of the oldest communities in north central Texas. The area was first settled by members of the Peters Colony. On August 30, 1841, Republic of Texas President 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 set out 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 biweekly 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 grist mill, and a school, in addition to the Miller's store.

The founder of Lancaster was "Honest A" Bledsoe. Bledsoe was born in Lancaster, Garrard County, Kentucky in 1801. An interesting note about his name: according to family lore, when his father, Moses Bledsoe, first looked at his newborn son, he is said to have remarked, "He looks like a Bledsoe". Thus his name, A Bledsoe, is unmarked by a period. As

a young man, Bledsoe had settled in Missouri. In 1846, he ventured to the new state of Texas. Liking what he saw, he secured a 640-acre tract of land one mile west of what was later to become the town site of Lancaster and returned to Missouri to collect his wife and six children. Once his family was settled in Texas, Bledsoe began various speculative enterprises by which he hoped to make his fortune.

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

## **Community Information**

**Housing** – The average new housing costs in the City of Lancaster range from the 84,000-120,000's and up. The residential housing in the community consist of: single family 75%, multi family 24% and other 1%. The median household income is \$57,542. The average family size is 3.47. Source: North Central Council of Governments, U.S. 2010 Census and Dallas Central Appraisal District.

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

There are a number of senior care facilities in the area to meet the needs of a diverse and active aging population. Crescent Medical Center opened this year on Pleasant Run in the old Lancaster Hospital facility 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 a 470 acre Community Park, 60,000 square foot Recreation Center and Indoor Water Park, and a 23,000 square foot Library.

The Community Park features a 6 acre pond with a fishing pier, walking trails, grassy 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. The same architect who designed the Texas Rangers' Ballpark in Arlington designed the Ballpark.

The Recreation Center features an Indoor Water Park with a double loop water slide, lazy river, zero depth entry, vortex, 4-lane lap pool, and party area. The building also includes a youth room, double gym, elevated jogging track, 2,000 square foot fitness atrium with 27 stations of state-of-the-art fitness equipment, an aerobics dance room with a neo-shock floor, a multi-purpose classroom and a 3,300 square foot banquet room and catering kitchen for receptions, weddings and every type of social event and meeting. The banquet facility has a covered outdoor terrace and courtyard that overlooks the 6 acre pond.

In addition to Community Park, Lancaster is home to five (5) playgrounds at the Lancaster Independent School District elementary schools, three (3) additional playgrounds at City Park and Cedardale Athletic Complex, six (6) neighborhood parks (Meadow Creek, Dewberry, Rocky Crest, Verona, Stanford, and Kids Square).

Lancaster Community Park is also home to a 11,500 square foot Senior "Life" Center. The Center features a dining hall with a capacity of 150 diners, and large arts and craft room, billiard room, card room and medical consultation room. The center offers internet access and classes for senior citizens. The dining room has a 100 square foot stage and a commercial kitchen. The center is located adjacent to the lake 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 check-out 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.

**Public Schools** – The Lancaster Independent School District (LISD) educates over 6,190 students annually. The LISD operates on a \$53 million annual budget to provide numerous fundamental and extra-curricular educational opportunities for Lancaster children. LISD currently has seven elementary schools, one STEM Learning Center, one Middle School, one High School and one Alternative Learning Center.



**Colleges and Universities** – Cedar Valley College is located on the border of Lancaster and Dallas on North 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, 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. As of December 2012, UNT Dallas is in the process of acquiring separate accreditation from the Southern Association of Colleges and Schools (SACS) Compliance and Reports Committee and continues to operate under the accreditation of the UNT System flagship, UNT.

**Lancaster Convention and Visitors Center**

– 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 and City of Lancaster 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.

**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 our aviation community a range of value-added services, including a pilot’s lounge, complimentary high-speed wireless internet and hanger space. A newly completed 24-hour self-service fuel station adds to the resources available to aviators. The Airport has extended its runway to 6,500 feet and has plans for future improvements that will make flying

more accommodating for visiting aviators.

Patrons also enjoy an on-site full service restaurant and caterer, The Runway Café, which is Monday through Saturday. 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.

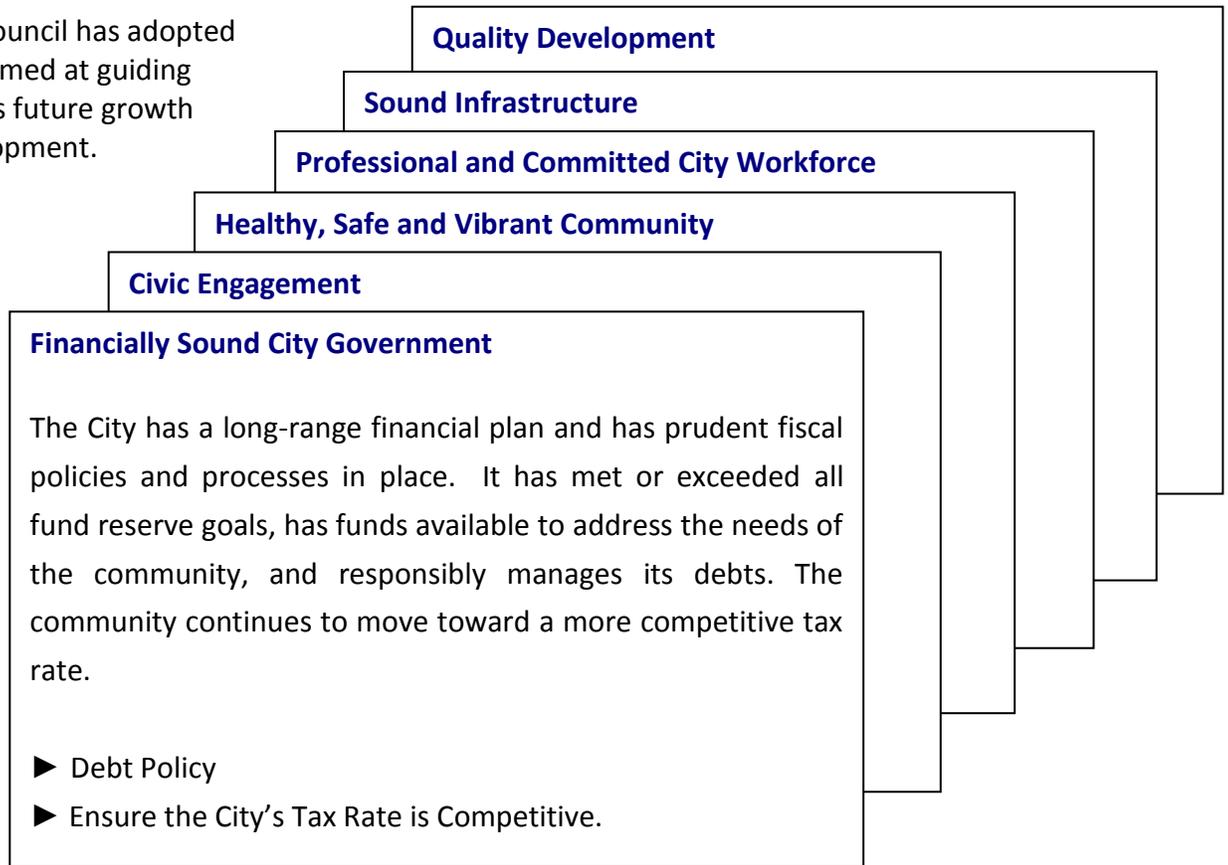
**Industrial/Warehouse Opportunities** – Opportunities for Logistic Solutions - many of the country's leading industrial developers like ProLogis, Duke, IDI and KTR Partners offer strategic sites in Lancaster for companies seeking cost effective solutions to their needs for manufacturing, warehousing 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 who’s recent and future improvements will round out the logistic options of road, rail and air for companies seeking to expand or relocate their business operations.

## Mayor & City Council

						
<b>Mayor</b>	<b>District 1</b>	<b>District 2</b>	<b>District 3</b>	<b>District 4 Mayor Pro Tem</b>	<b>District 5 Deputy Mayor Pro Tem</b>	<b>District 6</b>
<b>Marcus E. Knight</b>	<b>Carol Strain Burk</b>	<b>Stanley Jaglowski</b>	<b>Marco Mejia</b>	<b>James Daniels</b>	<b>La Shonjia Harris</b>	<b>Nina Morris</b>

## 2014-2015 Goals and Objectives

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



## **Civic Engagement**

The City provides a variety of opportunities for involvement through special events, boards and commissions, youth and parent volunteer opportunities in recreation, sport teams, City elections, Civic Academies, Schools and City-wide celebrations.

- ▶ Support Lancaster neighborhoods in the creation of Public Improvement Districts (PIDS) throughout the city to strengthen and connect neighborhoods.

## **Healthy, Safe and Vibrant Community**

Lancaster is a place where we enhance public safety in our neighborhoods. The Community unites at City-wide events and participates in recreational and cultural activities that keep residents involved and engaged in their respective neighborhoods. Compassionate enforcement personnel help to sustain vibrant residential and business communities. All residents have access to Parks and Leisure facilities where they live.

- ▶ Assess Community Policing Strategy.
- ▶ Bathrooms at Bear Creek Nature Park.
- ▶ Enhance Entry Features.

## **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 of 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.

- ▶ Increase Council Training Funding
- ▶ Update Compensation Survey

## **Sound Infrastructure**

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

- ▶ Prioritize Street Maintenance based on Pavement Management Program
- ▶ Increase Street Maintenance Funding
- ▶ Plan for new Fleet Maintenance Facility

## **Quality Development**

The City encourages high quality construction in its housing, commercial buildings and public facilities. The City employs sustainable building practices and encourages conservation and the use of alternative energy sources. The City has a diverse housing stock with walkable neighborhoods and other high quality neighborhood amenities. A diversity of commercial businesses includes corporate business parks and distribution facilities, which make use of the expanded airport, rail, and highway system. Retail areas have grown because of growth in industrial, commercial and residential development.

- ▶ Promote Development of a Hotel/Convention Center
- ▶ Development of I-20 and Houston School Road
- ▶ Downtown and Other Strategic Areas Tax-Increment Financing (TIF) Strategy.
- ▶ Cementitious Building Materials
- ▶ Rental Registration Program
- ▶ Promote Campus District
- ▶ High-end Home Development

## Executive Leadership Team



### **City Manager Opal Mauldin- Robertson**

Committed to providing quality, innovative services that set a standard for professionalism and excellence.



### **Assistant City Manager Rona Stringfellow**

Responsible for operations of Building Inspections, Code Compliance, Engineering, Planning, Animal Services, Fleet Maintenance, Solid Waste and Recycling. Committed to providing excellent customer service through our Community Relations Division as well as in working with neighborhoods in the formation of Public Improvement Districts.



### **City Secretary Sorangel O. Arenas**

Responsible for administering municipal elections, directing the publication of legal notices and maintaining official documents of the city.



### **Director of Economic Development Ed Brady**

Seeks to assist developers with favorable site-selection for new and existing businesses designed to create a growing tax base for the community.



### **Director of Finance Cynthia Pearson**

Has the responsibility of documenting revenues, expenditures, accounts receivable/payable, and investments.



### **Fire Chief Thomas Griffith**

Is driven by the mission to “Protect the Public, Be Polite, and ultimately Go Home Safe”.



### **Director of Human Resources Dori Lee**

Manages procedures pertaining to personnel, developing and managing recruitment, training, risk management and policy development.



### **Police Chief Cheryl Wilson**

Works collaboratively with the members of our community to foster a safe environment and enhance the quality of life for all of our citizens, through police protection and emergency communications.



### **Director of Public Works Jim Brewer**

Oversees operations for storm water, streets, waste water and water.



### **Managing Director of Quality of Life & Cultural Services Sean Johnson**

Ensures residents have well-maintained, quality parks, as well as affordable recreational and library opportunities. Manage contract for Lancaster Country View Golf Course and oversees Lancaster Convention and Visitors Center and State Auxiliary Museum.

## 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.

# **CITYWIDE FINANCIAL POLICY**

**RESOLUTION NO. 2014-09-74**

**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; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Lancaster Financial Policy is reviewed and refined 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 THAT:**

**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.

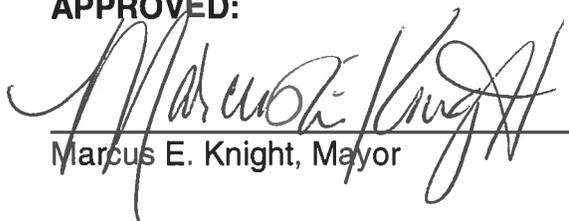
**SECTION 2.** This resolution shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 8<sup>th</sup> day of September, 2014.

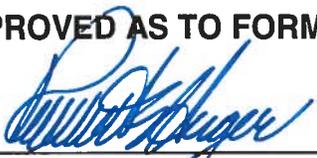
**ATTEST:**

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

**APPROVED:**

  
\_\_\_\_\_  
Marcus E. Knight, Mayor

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Robert E. Hager, City Attorney

## **CITY OF LANCASTER, TEXAS FINANCIAL MANAGEMENT POLICY STATEMENT**

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

**I. Revenues**

Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

**II. Expenditures**

Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

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

Maintain the fund balance, working capital and net assets of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.

**IV. Capital Expenditures and Improvements**

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

**V. Debt Management**

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

**VI. Cash Management and Investments**

Invest the City's operating cash to ensure the absolute safety of principal, provide for necessary liquidity and optimize yield in accordance with the City's adopted Investment policy.

**VII. Intergovernmental Relations**

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

**VIII. Grants**

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

**IX. Economic Development**

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

**X. Fiscal Monitoring**

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

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

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

**XII. Internal Controls**

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

**XIII. Risk Management**

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

**XIV. Operating Budget**

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

**XV. Five Year Plans**

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

**I. Revenues**

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

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

The City shall strive to maintain a 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, to compare them to the current fee structure and to recommend adjustments where necessary.

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

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

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

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

**E. Administrative Services Charges**

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

**F. Revenue Estimates for Budgeting**

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

**G. Revenue Collection and Administration**

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since a 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 others 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 Fund can impose a charge to the Utility Fund(s) for general and administrative services performed on the Enterprise Fund's behalf. The process shall be documented and disclosed to the City's auditors for review. All revenue collections will be consolidated under Finance and be audited annually.

## **II. Expenditures**

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

### **Current Funding Basis**

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

### **Avoidance of Operating Deficits**

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

### **Maintenance of Capital Assets**

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

### **Periodic Program Reviews**

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

### **Purchasing**

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

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

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

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

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

In accordance with the requirements of Governmental Accounting Standards Board Statement Number 53, the City shall use the following guidelines to explain and define the purpose of fund balance, working capital and retained earnings of the various operating funds. The city will describe fund balance as follows: (1) Unspendable – portion of net resources that cannot be spent, i.e. assets that will never convert to cash or not convert during the current period, or resources that must be maintained intact pursuant to legal or contractual requirements. (2) Restricted – portion of net resources that are required to be reserved by external legal restrictions such as debt covenants, grantors, contributors or other governments. (3) Committed – portion of fund balance that represents resources whose use is constrained by limitations that the City imposes upon itself by council action and require council action to release. (4) Assigned – portion of fund balance that reflects the City's intended use of resources. (5) Unassigned – surplus fund balance.

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

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

The City shall strive to maintain the General Fund unassigned fund balance at an amount equal to a minimum of twelve (12) percent of the general operating budget. 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 Fund	12.00%	18.00%	25.00%
Airport Fund	12.00%	18.00%	25.00%
Golf Fund	12.00%	18.00%	25.00%
Debt Service Funds	10% of Current Year Debt Payment		

**Use of Fund Balance/ Net Assets**

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

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

Procedures shall be taken so as to maximize any discounts offered by creditors. Current liabilities shall be paid within 30 days of receiving the invoice. 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 costed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules and other debt outstanding or planned, including general obligation bonds, revenue bonds, certificates of obligation and lease/purchase agreements.

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

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

#### **Capital Expenditure Financing**

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

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

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

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

### **V. Debt Management**

The City shall use the following 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 debt 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 communication 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 Services Fund(s) reserves should equal ten percent (10%) of the current year's debt payment. This minimum does not include the amounts accruing for the next debt payment.

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

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

The City will establish and maintain an equipment replacement fund. If any equipment is secured through a lease/purchase agreement, it will have a useful life of at least seven (7) years.

**VI. Cash Management and Investments**

The City's available cash shall be invested according to the standard of prudence set forth in Section 2256.006 of the Texas Government Code. The following shall be the objectives of the City of Lancaster 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.

### **Interlocal Cooperation in Delivering Services**

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

### **Legislative Program**

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

## **VIII. Grants**

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

### **Grant Guidelines**

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

### **Grant Review**

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

## **IX. Economic Development**

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

### **Commitment to Expansion and Diversification**

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

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

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

**Coordinate Efforts with Other Jurisdictions**

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

**Use of Other Incentives**

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

**X. Fiscal Monitoring**

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

**Financial Status and Performance Reports**

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

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

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

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

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

Financial Reporting program and the Texas Comptroller's Office Leadership Circle program promoting financial transparency.

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

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

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

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

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

## **XII. Internal Controls**

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

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

## **XIII. Risk Management**

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

#### **XIV. Operating Budget**

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

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

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

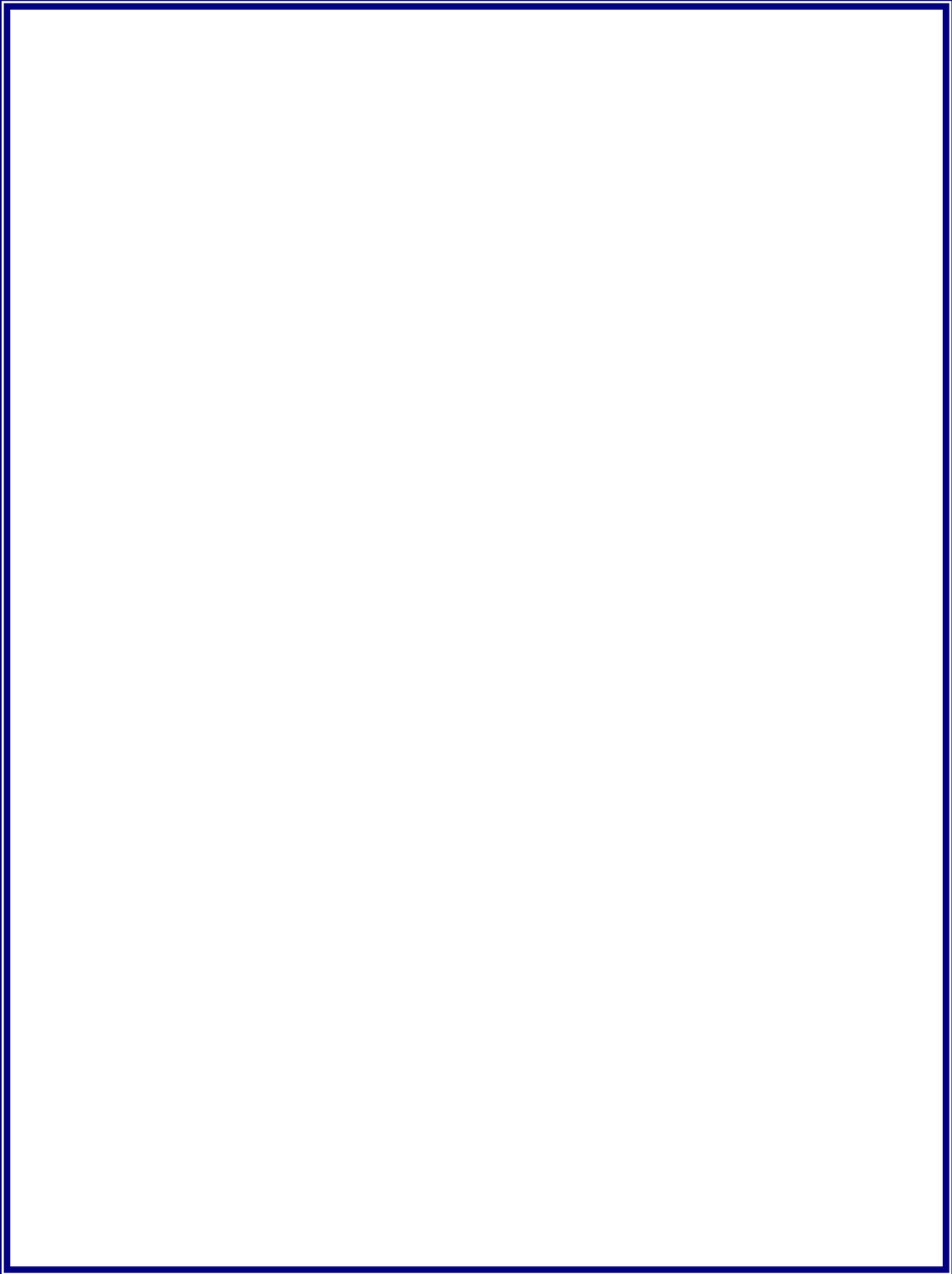
#### **XV. Five Year Financial Plans**

##### **Capital Improvement Plan**

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

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

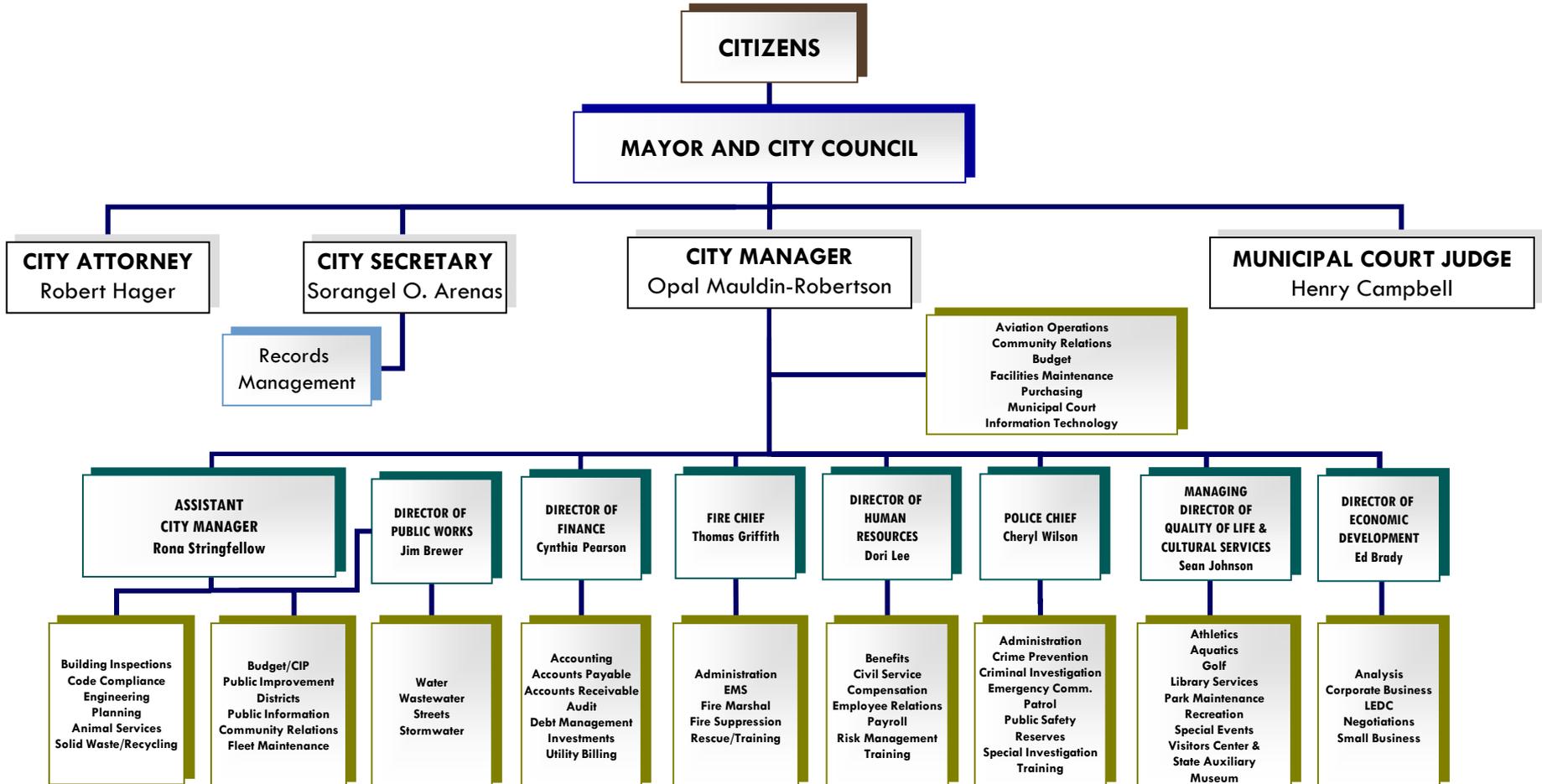
The City shall prepare annually a Long Range Financial Forecast that projects revenue and expenditures for the General, Utility, Debt Service and any other major fund for a five year period. The forecast shall attempt to determine the impact on future revenue and expenditures from changes in the economy,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



# **PERSONNEL AND SALARY INFORMATION**

# FY 2014-2015 Organizational Chart

## City of Lancaster



PERSONNEL SCHEDULE

Adopted 10/1/2014

City Manager's Office 01-02	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	City Manager	N/A	1	1	1	1
	Assistant City Manager	N/A	0	1	1	0.75
	Assistant to the City Manager	15-E	1	0.75	0.75	0.75
	CM Executive Assistant	60-N	1	1	1	1
	Community Relations Lead	59-N	0	0	0	0.75
	Community Relations Assist.	55-N	0.5	0.5	0.5	0
	Administrative Secretary	53-N	0	0	0	0.5
Total			3.5	4.25	4.25	4.75

Building Services 01-06	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Building Maint. Worker I	54-N	1	1	1	1
	Total			1	1	1

Municipal Court 01-08	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Court Administrator	14-E	1	0	1	1
	City Marshal	60-N	1	1	1	0
	Lead Court Clerk	55-N	0	1	1	0
	Court Clerk	54-N	2	2	2	3
	Deputy City Marshal	01-N	0	0.5	0.5	0
	Part-time court clerk	01-N	0.5	0.5	0	0
Total			4.5	5	5.5	4

Building Inspections 01-09	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Building Official	16-E	1	1	1	1
	Asst. Building Official	13-E	1	0	0	0
	Building Inspector	59-N	1	1	1	2
	Permit Technician	56-N	1	1	1	2
Total			4	3	3	5

Fleet Services 01-10	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Superintendent—Fleet	15-E	1	1	1	1
	Lead Mechanic	57-N	0	0	0	1
	Mechanic/Fleet Services	56-N	3	3	3	2
Total			4	4	4	4

PERSONNEL SCHEDULE

Adopted 10/1/2014

Streets 01-12	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Foreman II	59-N	0	0	1	1
	Signs & Signals Technician	57-N	1	1	0	0
	Heavy Equipment Operator II	57-N	1	1	1	1
	Heavy Equipment Operator I	54-N	1	1	1	1
	Maintenance Worker I	51-N	2	2	1	1
	Total		5	5	4	4

Parks 01-13	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Park Operations Manager	15-E	1	1	1	1
	Foreman II	59-N	0	1	1	1
	Foreman I	57-N	2	1	1	1
	Maintenance Worker II	52-N	5	5	6	7
Total		8	8	9	10	

Police 01-14	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Police Chief	N/A	1	1	1	1
	Assistant Police Chief	P4-CS	2	2	2	2
	Lieutenant	P3-CS	6	6	6	6
	Sergeant	P2-CS	7	7	7	7
	Police Officer	P1-CS	35	35	35	37.5
	Office & Records Manager	12-E	0	1	1	0
	Records Supervisor	12-E	1	0	0	0
	Office Manager	59-N	1	0	0	0
	CID Technician	57-N	1	1	1	1
	Property & Evidence Tech.	57-N	1	1	1	1
	Lead Police Technician	55-N	0	0	0	1
	Police Technicians	54-N	1	2	2	1
	PT Police Technicians ( fte .5)	01-N	0	0	0	1
	Public Service Officer	53-N	0	0	0	1
	PT Public Service Officer (fte .5)	01-N	0	0	0	1
	Administrative Secretary	53-N	0	0	0	1
Total		56	56	56	61.5	

COPS Grant 01-14-11	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Police Officer	P1-CS	3	3	3	0.5
	Total		3	3	3	0.5

PERSONNEL SCHEDULE

Adopted 10/1/2014

Fire 01-15	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Fire Chief	N/A	1	1	1	1
	Asst. Fire Chief	F5-CS	1	1	1	1
	Battalion Chief	F4-CS	3	3	3	3
	Captain	F3-CS	10	11	11	11
	Fire Engineer	F2-CS	22	21	21	21
	Fire Fighter	F1-CS	19	19	19	19
	Office Manager	59-N	0	0	0	0
	Administrative Secretary	53-N	0	0	1	1
Total			56	56	57	57

Fire Safer Grant 01-15-96	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Fire Fighter	F1-CS	0	0	6	6
	Total			0	0	6

Planning 01-17	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Senior Planner	15-E	1	1	1	1
	Total			1	1	1

City Secretary 01-18	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	City Secretary	N/A	1	1	1	1
	Assistant City Secretary	55-N	1	1	1	1
	Total			2	2	2

Finance 01-19	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Director of Finance	N/A	1	1	1	1
	Asst. Director of Finance	17-E	1	1	1	1
	Chief Accountant	15-E	0	0	0	1
	Accountant	60-N	0	0.75	0.75	0.75
	Account Payables Specialist	55-N	1	1	1	1
Total			3	3.75	3.75	4.75

Animal Services 01-24	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Animal Services Officer	57-N	2	2	2	2
	Animal Shelter Attendant	51-N	0.5	0.5	1	1
	Total			2.5	2.5	3

PERSONNEL SCHEDULE

Adopted 10/1/2014

<b>Purchasing 01-29</b>	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Purchasing Agent	15-E	1	1	1	1
	Total		1	1	1	1

<b>Human Resources 01-31</b>	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Director of Human Resources	N/A	1	1	1	1
	Human Resources Assistant	55-N	1	1	1	1
	Total		2	2	2	2

<b>Emergency Communications 01-34</b>	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Dispatch & Records Manager	14-E	0	0	0	1
	Lead 911 Dispatcher	57-N	4	4	4	3
	911 Dispatchers	56-N	6	6	6	7
	PT Dispatcher (fte .5)	01-N	1	1	1	1
	PT Dispatcher (fte .25)	01-N	0.25	0.25	0.25	0
	Total		11.25	11.25	11.25	12

PERSONNEL SCHEDULE

Adopted 10/1/2014

Code Compliance 01-35	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Senior Code Officer	59-N	0	0	0	1
	Code Compliance Officer	57-N	3	3	3	3
	Total		3	3	3	4

Development Services 01-36	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Managing Director of Dev. Srvc & PW	N/A	0	0.33	0.33	0
	Director of Development Services	N/A	0.5	0	0	0
	Assistant Development Services Director	17-E	0	0.33	0.33	0
Total		0.5	0.66	0.66	0	

Information Technology 01-37	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	IT Manager	16-E	0.75	0.75	0.75	0.75
	GIS Coordinator	15-E	0	0.5	0.5	0.5
	Computer Systems Admin.	60-N	2	2	2	2
	PT Hourly IT (fte .5)	01-N	0.5	0.5	0.5	0.5
Total		3.25	3.75	3.75	3.75	

Fire Marshal 01-38	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Fire Marshal	16-E	0	1	1	1
	Administrative Secretary	53-N	1	1	1	1
Total		1	2	2	2	

City Marshal 01-39	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	City Marshal	60-N	0	0	0	1
	Public Service Officer	53-N	0	0	0	1
Total		0	0	0	2	

<b>GENERAL FUND TOTAL</b>		<b>175.5</b>	<b>178.16</b>	<b>186.16</b>	<b>195.25</b>
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PERSONNEL SCHEDULE

Adopted 10/1/2014

PW - Administration Engineering 05-02	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Assistant City Manager	N/A	0	0	0	0.25
	Managing Director of Dev. Srvc & PW	N/A	0	0.33	0.33	0
	Asst. Development Services Director	17-E	0	0.33	0.33	0
	City Engineer	17-E	1	1	1	1
	IT Manager	16-E	0.25	0.25	0.25	0.25
	GIS Coordinator	15-E	1	0.25	0.25	0.25
	Assistant to the City Manager	15-E	0.25	0.25	0.25	0.25
	Project Manager	14-E	1	1	1	1
	Construction Inspector	59-N	2	2	2	1
	Office Manager	59-N	1	1	1	0
	Community Relations Lead	59-N	0	0	0	0.25
Total			6.5	6.41	6.41	4.25

Utility Billing 05-20	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Utility Billing Manager	15-E	1	1	1	1
	Accountant	60-N	0	0.25	0.25	0.25
	Accounting Generalist	55-N	1	0	0	0
	Sr. Utility Billing Clerk	55-N	1	1	0	0
	Community Relations Assist.	55-N	0.5	0.5	0.5	0
	Administrative Secretary	53-N	0	0	0	0.25
	Utility Billing Clerk	54-N	2	2	3	3
Total			5.5	4.75	4.75	4.5

Water 05-21	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Director of Public Works	N/A	1	0	0	0.5
	Superintendent-W/WW	16-E	1	1	1	1
	Crew Leader	57-N	1	1	1	1
	Water Systems Operator	57-N	1	1	1	1
	Admin Secretary	53-N	1	1	1	1
	Maintenance Worker II	52-N	1	1	1	1
Total			6	5	5	5.5

Meter Readers 05-27	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Meter Technician	53-N	2	2	2	2
	Total			2	2	2

Waste Water 05-30	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Foreman III	60-N	1	1	1	1
	Crew Leader	57-N	4	4	4	4
	Heavy Equipment Operator I	54-N	1	1	1	1
	Maintenance Worker II	52-N	4	4	4	4
Total			10	10	10	10
<b>WATER FUND TOTAL</b>			<b>30</b>	<b>28.16</b>	<b>28.16</b>	<b>26.25</b>

PERSONNEL SCHEDULE

Adopted 10/1/2014

Airport 09-40	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Airport Manager	16-E	1	1	1	1
	Airport Operations Supervisor	57-N	1	1	1	1
	Airport Operations Agent	51-N	0	0	1	1
	PT Airport Labor (fte .5)	01-N	1.5	1.5	1	1.5
<b>AIRPORT FUND TOTAL</b>			<b>3.5</b>	<b>3.5</b>	<b>4</b>	<b>4.5</b>

Visitors Center 14-52	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	PT Attendant (fte .5)	01-N	0	0	0	1
	<b>VISITOR'S CENTER TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>

LEDC 16-02	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Director of Economic Development	N/A	1	1	1	1
	Community Relations Assist.	55-N	0.5	0.5	0.5	0
	Administrative Secretary	53-N	0	0	0	0.25
	Executive Secretary	59-N	0	0	0	0
<b>LEDC FUND TOTAL</b>			<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.25</b>

PERSONNEL SCHEDULE

Adopted 10/1/2014

P&R Administration 17-02	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Managing Director of QL&CS	N/A	0	0	0	1
	Director of Parks & Recreation	N/A	1	1	1	0
	Administrative Secretary	53-N	1	1	1	1
Total			2	2	2	2

Library 17-07	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Library Director	N/A	1	0	0	0
	Library Manager	15-E	0	1	1	1
	Assistant Library Manager	13-E	1	1	1	1
	Volunteer Coordinator	53-N	0	1	1	0
	Library Assistant	52-N	0	0	0	1
	PT Library Assistant (fte .75)	01-N	0.75	0.75	0.75	0
	PT Library Attendant (fte .5)	01-N	4.5	4	4.5	4.5
	PT Library Clerk (fte .25)	01-N	0.75	0.75	0.25	0.25
Total			8	8.5	8.5	7.75

Senior Life Center 17-54	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Senior Center Supervisor	12-E	1	1	1	1
	Senior Van Driver	52-N	0	0	0	1
	PT Senior Van Driver (fte .75)	01-N	0.75	0.75	0.75	0
Total			1.75	1.75	1.75	2

Recreation 17-56	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Assistant Director of QL&CS	17-E	0	0	0	1
	Recreation Superintendent	15-E	1	1	1	1
	Recreation Supervisor	12-E	2	2	3	2
	Information Education Coordinator	12-E	1	1	0	0
	Aquatics Coordinator	51-N	1	1	1	1
	Recreation Leader	51-N	1	1	1	1
	PT Senior Lifeguard (fte .50)	01-N	2	2	2	2
	PT Summer Lifeguard (fte .25)	01-N	1.25	1.25	1.25	1.25
	PT Year-round Lifeguards (fte .5)	01-N	5	5	5	5
PT Hourly Clerical (fte .5)	01-N	4	4	4	4	
Total			18.25	18.25	18.25	18.25

Youth Program 17-56-01	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	PT Youth Program Leaders (fte .50)	01-N	2	2	2	2
	Total			2	2	2
<b>RECREATION FUND TOTAL</b>			<b>32</b>	<b>32.5</b>	<b>32.5</b>	<b>32</b>

PERSONNEL SCHEDULE

Adopted 10/1/2014

Storm Water 53-04	Position	Pay Grade	Adopted 11/12	Adopted 12/13	Adopted 13/14	Adopted 14/15
	Managing Director of Dev. Srvs & PW	N/A	0	0.33	0.33	0
	Director of Public Works	N/A	1	0	0	0.5
	Asst. Development Services Director	17-E	0	0.33	0.33	0
	Superintendent-Streets/Drain.	15-E	0	1	1	1
	GIS Coordinator	15-E	0	0.25	0.25	0.25
	Foreman III	60-N	1	1	0	0
	Foreman II	59-N	0	0	1	1
	Heavy Equipment Operator II	57-N	1	1	1	1
	Heavy Equipment Operator I	54-N	2	2	2	2
	Light Equipment Operator	53-N	3	3	3	3
	Maintenance Worker I	51-N	4	4	4	4
<b>STORMWATER TOTAL</b>			<b>12</b>	<b>12.91</b>	<b>12.91</b>	<b>12.75</b>

<b>GRAND TOTAL</b>	<b>254.5</b>	<b>256.73</b>	<b>265.23</b>	<b>273</b>
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**City of Lancaster**  
2014/2015 Adopted General Government Pay Plan  
Effective 10/01/2014



**Annual**

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	<i>Minimum</i>		<i>1st Quartile</i>		<i>Midpoint</i>		<i>3rd Quartile</i>		<i>Maximum</i>
51	\$25,352	\$26,632	\$27,912	\$29,190	\$30,472	\$31,750	\$33,030	\$34,310	\$35,590
52	\$26,815	\$28,186	\$29,556	\$30,929	\$32,301	\$33,670	\$35,041	\$36,413	\$37,785
53	\$28,363	\$29,831	\$31,302	\$32,771	\$34,243	\$35,714	\$37,182	\$38,652	\$40,123
54	\$30,000	\$31,577	\$33,152	\$34,726	\$36,303	\$37,878	\$39,454	\$41,029	\$42,604
55	\$31,750	\$33,437	\$35,124	\$36,811	\$38,500	\$40,188	\$41,875	\$43,561	\$45,251
56	\$33,558	\$35,367	\$37,175	\$38,983	\$40,794	\$42,602	\$44,408	\$46,217	\$48,025
57	\$35,515	\$37,452	\$39,390	\$41,328	\$43,265	\$45,203	\$47,139	\$49,075	\$51,014
58	\$37,556	\$40,030	\$41,702	\$43,776	\$45,850	\$47,921	\$49,996	\$52,070	\$54,141
59	\$39,739	\$41,960	\$44,181	\$46,401	\$48,619	\$50,841	\$52,871	\$55,281	\$57,502
60	\$42,039	\$44,417	\$46,794	\$49,173	\$51,550	\$53,928	\$56,305	\$58,683	\$61,062
11	\$37,607	\$39,699	\$41,793	\$43,886	\$45,977	\$48,073	\$50,165	\$52,256	\$54,351
12	\$41,355	\$43,686	\$46,013	\$48,344	\$50,675	\$53,005	\$55,336	\$57,665	\$59,995
13	\$45,780	\$48,389	\$50,997	\$53,606	\$56,215	\$58,825	\$61,432	\$64,042	\$66,651
14	\$51,044	\$53,987	\$56,931	\$59,873	\$62,818	\$65,760	\$68,703	\$71,647	\$74,590
15	\$57,269	\$60,608	\$63,951	\$67,292	\$70,635	\$73,976	\$77,317	\$80,656	\$83,999
16	\$64,697	\$68,510	\$72,328	\$76,146	\$79,962	\$83,778	\$87,594	\$91,412	\$95,230
17	\$73,580	\$77,971	\$82,360	\$86,653	\$91,141	\$95,532	\$99,924	\$104,313	\$108,705
18	\$84,228	\$89,310	\$94,392	\$99,474	\$104,553	\$109,635	\$114,717	\$119,796	\$124,878
19	\$95,986	\$101,582	\$107,174	\$112,770	\$118,364	\$123,960	\$129,554	\$135,149	\$140,743

**Bi-weekly**

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	<i>Minimum</i>		<i>1st Quartile</i>		<i>Midpoint</i>		<i>3rd Quartile</i>		<i>Maximum</i>
51	\$975.09	\$1,024.32	\$1,073.54	\$1,122.69	\$1,172.00	\$1,221.15	\$1,270.38	\$1,319.61	\$1,368.84
52	\$1,031.34	\$1,084.08	\$1,136.79	\$1,189.57	\$1,242.35	\$1,295.01	\$1,347.72	\$1,400.50	\$1,453.28
53	\$1,090.87	\$1,147.33	\$1,203.91	\$1,260.40	\$1,317.02	\$1,373.60	\$1,430.06	\$1,486.60	\$1,543.18
54	\$1,153.83	\$1,214.49	\$1,275.06	\$1,335.60	\$1,396.26	\$1,456.83	\$1,517.45	\$1,578.03	\$1,638.61
55	\$1,221.15	\$1,286.05	\$1,350.91	\$1,415.80	\$1,480.78	\$1,545.68	\$1,610.58	\$1,675.44	\$1,740.42
56	\$1,290.69	\$1,360.28	\$1,429.82	\$1,499.36	\$1,568.98	\$1,638.53	\$1,707.99	\$1,777.57	\$1,847.11
57	\$1,365.97	\$1,440.48	\$1,514.99	\$1,589.54	\$1,664.05	\$1,738.56	\$1,813.03	\$1,887.50	\$1,962.09
58	\$1,444.48	\$1,539.62	\$1,603.92	\$1,683.68	\$1,763.48	\$1,843.11	\$1,922.91	\$2,002.67	\$2,082.35
59	\$1,528.44	\$1,613.85	\$1,699.26	\$1,784.64	\$1,869.97	\$1,955.42	\$2,033.49	\$2,126.21	\$2,211.62
60	\$1,616.88	\$1,708.35	\$1,799.78	\$1,891.25	\$1,982.68	\$2,074.15	\$2,165.58	\$2,257.06	\$2,348.53
11	\$1,446.42	\$1,526.90	\$1,607.43	\$1,687.92	\$1,768.36	\$1,848.97	\$1,929.42	\$2,009.86	\$2,090.43
12	\$1,590.59	\$1,680.24	\$1,769.73	\$1,859.39	\$1,949.04	\$2,038.66	\$2,128.31	\$2,217.88	\$2,307.50
13	\$1,760.77	\$1,861.13	\$1,961.44	\$2,061.76	\$2,162.11	\$2,262.51	\$2,362.78	\$2,463.14	\$2,563.49
14	\$1,963.22	\$2,076.42	\$2,189.65	\$2,302.81	\$2,416.09	\$2,529.25	\$2,642.41	\$2,755.64	\$2,868.84
15	\$2,202.66	\$2,331.08	\$2,459.67	\$2,588.17	\$2,716.71	\$2,845.22	\$2,973.72	\$3,102.14	\$3,230.73
16	\$2,488.34	\$2,635.02	\$2,781.85	\$2,928.69	\$3,075.45	\$3,222.25	\$3,369.01	\$3,515.84	\$3,662.68
17	\$2,829.99	\$2,998.88	\$3,167.69	\$3,332.82	\$3,505.43	\$3,674.31	\$3,843.24	\$4,012.05	\$4,180.98
18	\$3,239.53	\$3,434.99	\$3,630.46	\$3,825.92	\$4,021.26	\$4,216.72	\$4,412.18	\$4,607.52	\$4,802.98
19	\$3,691.76	\$3,907.01	\$4,122.06	\$4,337.31	\$4,552.48	\$4,767.69	\$4,982.86	\$5,198.03	\$5,413.19

**Hourly**

PAY GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	<i>Minimum</i>		<i>1st Quartile</i>		<i>Midpoint</i>		<i>3rd Quartile</i>		<i>Maximum</i>
51	\$12.19	\$12.80	\$13.42	\$14.03	\$14.65	\$15.26	\$15.88	\$16.50	\$17.11
52	\$12.89	\$13.55	\$14.21	\$14.87	\$15.53	\$16.19	\$16.85	\$17.51	\$18.17
53	\$13.64	\$14.34	\$15.05	\$15.76	\$16.46	\$17.17	\$17.88	\$18.58	\$19.29
54	\$14.42	\$15.18	\$15.94	\$16.70	\$17.45	\$18.21	\$18.97	\$19.73	\$20.48
55	\$15.26	\$16.08	\$16.89	\$17.70	\$18.51	\$19.32	\$20.13	\$20.94	\$21.76
56	\$16.13	\$17.00	\$17.87	\$18.74	\$19.61	\$20.48	\$21.35	\$22.22	\$23.09
57	\$17.07	\$18.01	\$18.94	\$19.87	\$20.80	\$21.73	\$22.66	\$23.59	\$24.53
58	\$18.06	\$19.25	\$20.05	\$21.05	\$22.04	\$23.04	\$24.04	\$25.03	\$26.03
59	\$19.11	\$20.17	\$21.24	\$22.31	\$23.37	\$24.44	\$25.42	\$26.58	\$27.65
60	\$20.21	\$21.35	\$22.50	\$23.64	\$24.78	\$25.93	\$27.07	\$28.21	\$29.36
11	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
12	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
13	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
14	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
15	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
16	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
17	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
18	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
19	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt



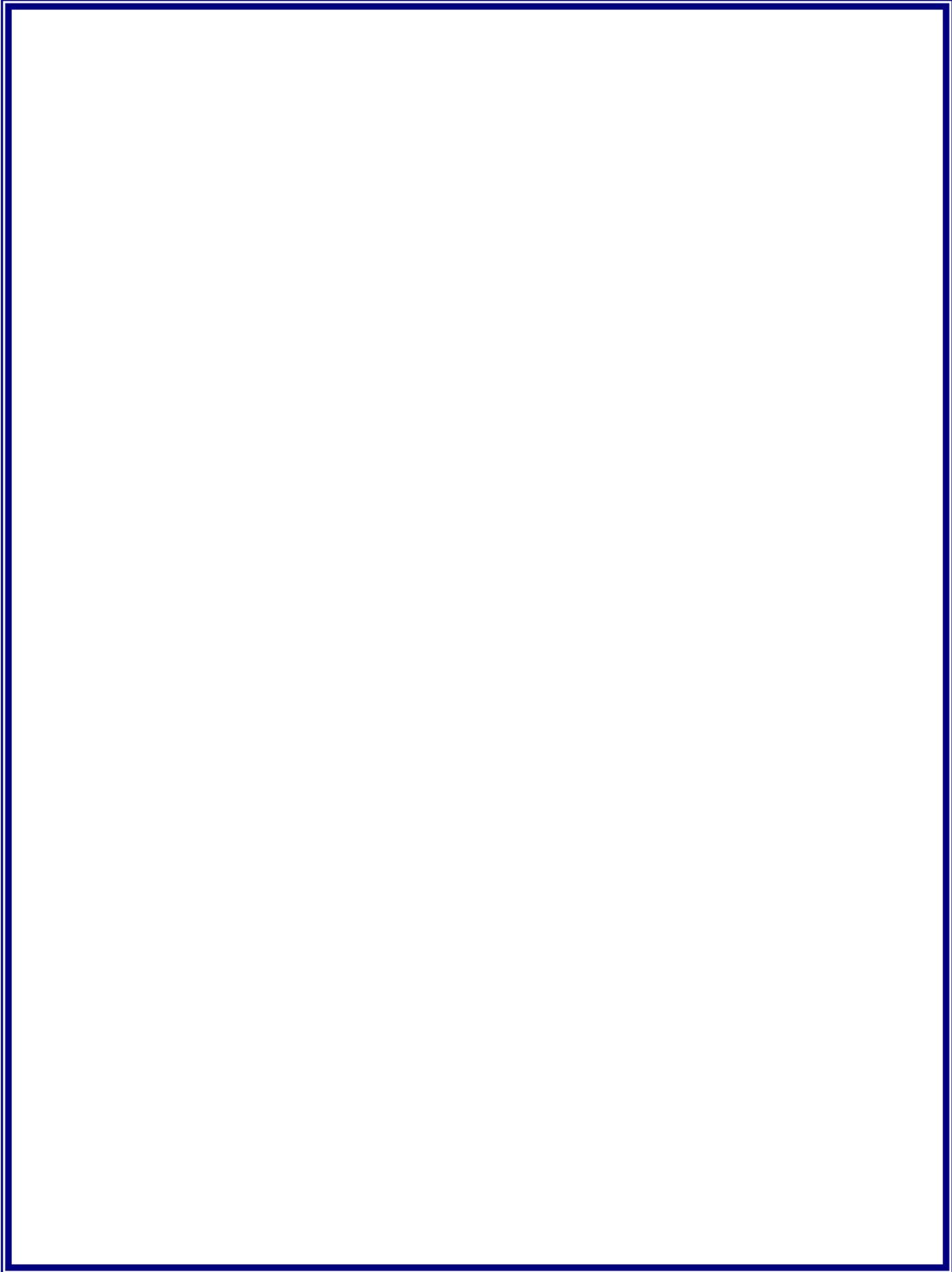
City of Lancaster  
**2014-2015 Adopted Salary Structure Detail**  
 Civil Service Personnel  
 October 1, 2014



Department Pay Grade Code Position	ADOPTED 13/14									
<b>Police</b>  Pay Grade: P1-CS  3001 Police Officer*	38	Frequency:		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
		hourly		22.21	23.19	24.22	25.09	25.99	26.92	27.89
		bi-weekly		<b>1,777.04</b>	<b>1,855.43</b>	<b>1,937.73</b>	<b>2,007.03</b>	<b>2,078.97</b>	<b>2,153.71</b>	<b>2,231.49</b>
		monthly		3,850.26	4,020.10	4,198.43	4,348.58	4,504.41	4,666.38	4,834.90
		annually		46,203.15	48,241.20	50,381.10	52,182.90	54,052.95	55,996.50	58,018.80
<b>Police</b>  Pay Grade: P2-CS  3101 Police Sergeant	7	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	31.08	32.06	33.04	34.01	34.99			
		bi-weekly	<b>2,486.56</b>	<b>2,564.83</b>	<b>2,643.01</b>	<b>2,721.16</b>	<b>2,799.34</b>			
		monthly	5,387.55	5,557.13	5,726.53	5,895.84	6,065.24			
		annually	64,650.60	66,685.50	68,718.30	70,750.05	72,782.85			
<b>Police</b>  Pay Grade: P3-CS  3201 Police Lieutenant	6	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	36.85	38.01	39.18	40.34	41.51			
		bi-weekly	<b>2,947.92</b>	<b>3,041.08</b>	<b>3,134.29</b>	<b>3,227.46</b>	<b>3,320.63</b>			
		monthly	6,387.15	6,589.01	6,790.96	6,992.83	7,194.69			
		annually	76,645.80	79,068.15	81,491.55	83,913.90	86,336.25			
<b>Police</b>  Pay Grade: P4-CS  3301 Assistant Chief	2	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	43.76	45.15	46.55	47.94	49.33			
		bi-weekly	<b>3,500.86</b>	<b>3,612.20</b>	<b>3,723.66</b>	<b>3,835.00</b>	<b>3,946.43</b>			
		monthly	7,585.20	7,826.44	8,067.94	8,309.18	8,550.59			
		annually	91,022.40	93,917.25	96,815.25	99,710.10	102,607.05			
<b>TOTAL POLICE</b>	<b>53</b>									
<b>Fire</b>  Pay Grade: F1-CS  4001 Fire Fighter**	25	Frequency:		Step 1	Step 2	Step 3	Step 4	Step 5		
		hourly		21.77	22.74	23.75	24.61	25.49		
		* hourly		16.43	17.16	17.93	18.57	19.24		
		bi-weekly		<b>1,741.71</b>	<b>1,819.08</b>	<b>1,900.34</b>	<b>1,968.59</b>	<b>2,039.46</b>		
		monthly		3,773.70	3,941.35	4,117.40	4,265.28	4,418.84		
annually		45,284.40	47,296.20	49,408.80	51,183.30	53,026.05				
* hourly rate for 24-hour shift personnel only										
<b>Fire</b>  Pay Grade: F2-CS  4101 Fire Engineer	21	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	28.13	28.71	29.28	29.86	30.43			
		* hourly	21.23	21.67	22.10	22.54	22.97			
		bi-weekly	<b>2,250.55</b>	<b>2,296.59</b>	<b>2,342.71</b>	<b>2,388.75</b>	<b>2,434.75</b>			
		monthly	4,876.20	4,975.95	5,075.88	5,175.63	5,275.29			
annually	58,514.40	59,711.40	60,910.50	62,107.50	63,303.45					
* hourly rate for 24-hour shift personnel only										
<b>Fire</b>  Pay Grade: F3-CS  4201 Fire Captain	11	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	31.87	32.76	33.66	34.56	35.45			
		* hourly	24.05	24.73	25.40	26.08	26.76			
		bi-weekly	<b>2,549.24</b>	<b>2,620.92</b>	<b>2,692.77</b>	<b>2,764.49</b>	<b>2,836.33</b>			
		monthly	5,523.35	5,678.66	5,834.33	5,989.73	6,145.39			
annually	66,280.20	68,143.95	70,011.90	71,876.70	73,744.65					
* hourly rate for 24-hour shift personnel only										
<b>Fire</b> Pay Grade: F4-CS Fire Suppression 4301 Battalion Chief Fire Prevention 4301 Fire Marshal	3	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	37.03	37.68	38.34	38.99	39.65			
	1	* hourly	27.94	28.44	28.93	29.43	29.92			
		bi-weekly	<b>2,962.09</b>	<b>3,014.51</b>	<b>3,067.05</b>	<b>3,119.47</b>	<b>3,172.01</b>			
		monthly	6,417.86	6,531.44	6,645.28	6,758.85	6,872.69			
annually	77,014.35	78,377.25	79,743.30	81,106.20	82,472.25					
* hourly rate for 24-hour shift personnel only										
<b>Fire</b>  Pay Grade: F5-CS  4401 Asst. Chief	1	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4			
		hourly	41.15	42.54	43.93	45.32	46.72			
		* hourly	31.05	32.11	33.16	34.21	35.26			
		bi-weekly	<b>3,291.75</b>	<b>3,403.17</b>	<b>3,514.55</b>	<b>3,625.97</b>	<b>3,737.31</b>			
		monthly	7,132.13	7,373.54	7,614.86	7,856.28	8,097.51			
annually	85,585.50	88,482.45	91,378.35	94,275.30	97,170.15					
<b>TOTAL FIRE</b>	<b>62</b>	* hourly rate for 24-hour shift personnel only								
	115	<b>Total Public Safety - Civil Service Employees</b>								

\*1 officer position funded through 09/30/2015

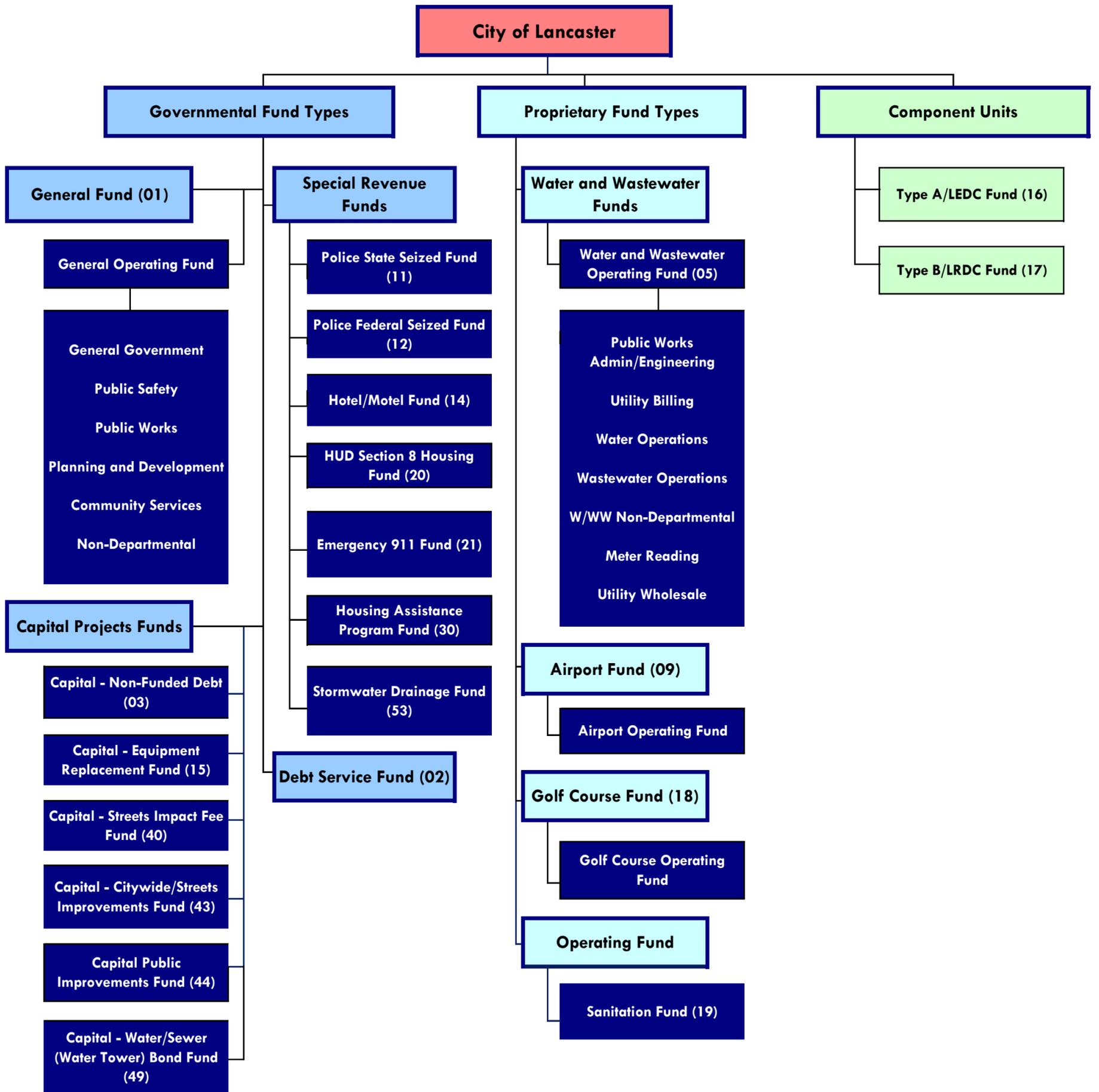
\*\*6 Fire Fighter positions funded for 2 years effective April 2014



# FUND STRUCTURE

# FUND STRUCTURE

City of Lancaster



# City of Lancaster

## Fund Structure

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

### **Governmental Fund Types**

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

### **General Funds**

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

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

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

- City Council
- City Secretary
- Office of the City Manager
- Legal
- Finance
- Purchasing
- Human Resources

#### **B. Public Safety Division**

- Police
- Emergency Communications
- Municipal Court
- Fire
- Emergency Management
- Fire Marshal
- Civil Service

#### **C. Public Works Division**

- Streets

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

- Development Services Administration
- Planning
- Building Inspections
- Code Compliance
- Animal Services

## **E. Community Services Division**

- Parks Operations

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

- Fleet Services
- Building Services
- 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. HUD Section 8 Housing Fund (20)**

This fund is used to account for the Lancaster Housing Agency administration of the Section 8 Housing assistance program administered by the City of Lancaster and the Housing Assistance Payments.

### **D. Emergency 911 Fund (21)**

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

### **E. Housing Assistance Program Fund (30)**

This fund is used to account for costs associated with payments of HUD Housing Assistance payments.

## **F. 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. 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.

## **IV. 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

TOTAL REVENUES		2012	2013	2014		2015
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	21,364,816	19,574,245	16,693,180	19,233,587	20,788,409
	2 G.O. Debt Service	17,311,333	4,145,322	4,125,171	4,179,827	4,372,465
	5 WaterWastewater	14,222,923	15,048,278	11,565,679	13,976,742	14,929,217
	9 Airport	639,611	427,713	384,754	420,750	464,290
	14 HotelMotel	110,001	116,422	57,813	63,875	50,416
	16 LEDC/4A	1,136,108	972,876	674,191	900,190	900,190
	17 LRDC/4B	3,425,415	2,892,972	1,947,702	2,639,487	2,483,137
	18 Golf Course	95,065	95,072	64,324	132,260	100,164
	19 Sanitation	2,095,917	2,099,184	1,659,686	1,732,557	1,732,557
	20 HAP	8,408,176	1,361,565	217	70,000	-
	21 E911	271,580	273,738	200,665	215,984	215,984
	53 Stormwater	1,238,121	1,335,696	1,149,384	1,300,000	1,400,000
Total		\$ 70,319,067	\$ 48,343,083	\$ 38,522,766	\$ 44,865,259	\$ 47,436,829

TOTAL EXPENDITURES		2012	2013	2014		2015
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	19,204,360	19,152,017	16,004,105	19,784,943	21,344,213
	2 G.O. Debt Service	18,087,031	3,678,266	3,174,017	4,075,064	4,209,523
	5 WaterWastewater	12,303,701	10,007,041	8,216,077	12,844,342	13,044,608
	9 Airport	495,306	421,241	411,286	439,873	522,032
	14 HotelMotel	63,180	47,252	36,512	48,758	50,358
	16 LEDC/4A	803,938	693,654	349,391	912,962	899,269
	17 LRDC/4B	2,429,458	2,531,902	1,559,651	2,883,255	3,086,107
	18 Golf Course	146,621	89,015	51,490	134,429	99,877
	19 Sanitation	2,528,245	1,929,905	1,645,107	1,776,200	1,594,850
	20 HAP	8,555,008	2,110,955	2,834	34,224	-
	21 E911	116,558	55,913	489,393	126,681	126,681
	53 Stormwater	873,149	1,111,232	853,754	1,196,987	1,266,376
Total		\$ 65,606,555	\$ 41,828,392	\$ 32,793,618	\$ 44,257,717	\$ 46,243,893

Net Gain (Loss)	\$ 4,712,511	\$ 6,514,690	\$ 5,729,149	\$ 607,541	\$ 1,192,936
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# GENERAL FUND

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	9,170,067	8,343,285	8,873,756	8,783,909	10,000,899
	SALES TAX	5,676,841	4,845,323	3,368,011	4,635,000	4,635,000
	FRANCHISE TAX	2,210,481	1,451,491	1,045,978	1,795,467	1,770,467
	OTHER TAXES	46,987	44,151	23,049	32,000	32,000
	LICENSES AND PERMITS	737,397	1,043,351	600,894	602,308	681,700
	INTERGOVERNMENTAL	139,691	3,784	9,762	213,000	-
	CHARGES FOR SERVICES	804,297	855,657	695,091	659,850	717,850
	FINES AND FORFEITURES	703,727	637,067	532,052	690,500	675,300
	INTEREST	6,045	5,641	241	4,000	4,000
	MISCELLANEOUS	229,358	108,341	80,918	80,650	56,050
	OPERATING TRANSFERS IN	1,598,236	2,236,156	1,436,179	1,736,903	1,736,903
	GRANT & Other Income	41,690	-	27,250	-	478,240
	<b>Total</b>	<b>\$ 21,364,816</b>	<b>\$ 19,574,245</b>	<b>\$ 16,693,180</b>	<b>\$ 19,233,587</b>	<b>\$ 20,788,409</b>

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
1	City Council	47,738	54,980	65,829	77,845	94,360
2	City Manager's Office	552,945	664,822	466,094	590,477	632,543
5	Legal	151,670	116,942	273,259	151,000	151,000
6	Building Services	1,081,948	671,927	686,238	917,655	942,629
8	Municipal Court	450,078	452,142	328,775	518,631	398,493
9	Building Inspections	345,509	279,801	155,005	229,744	364,330
10	Vehicle Maintenance	256,700	241,482	210,369	267,228	309,159
12	Streets Operations	758,026	753,348	274,548	416,402	412,836
13	Parks	537,094	598,804	479,879	584,093	597,316
13	Parks Prison Labor	6,701	3,672	592	3,700	-
14	Police	5,552,194	5,536,032	4,280,708	5,461,234	5,933,880
14	Police COPS Grant	114,174	78,128	58,349	143,747	37,399
14	Police-FBI Hwy Interdiction Grant	-	952	-	11,347	-
15	Fire	5,473,588	5,711,177	4,639,345	5,715,106	6,000,058
15	Fire-SAFER Grant	-	-	35,793	-	403,740
15	Emergency Management	35,192	47,101	44,055	59,160	61,500
16	Non-Departmental	612,610	670,336	1,169,692	988,268	1,155,553
17	Planning	82,939	102,411	116,101	178,286	187,673
18	City Secretary	178,917	179,836	137,424	189,385	157,289
19	Finance	482,484	513,890	536,313	554,715	661,234
24	Animal Services	138,261	154,903	119,475	184,750	179,770
29	Purchasing	112,192	106,780	85,355	114,024	117,925
31	Human Resources	327,562	302,072	261,324	359,985	355,986
32	Civil Service	6,130	5,728	6,386	7,350	7,850
34	Emergency Communications	677,027	725,808	607,261	775,486	818,955
35	Code Compliance	254,642	217,161	221,439	267,449	330,692
36	Development Services	114,451	110,073	75,258	148,488	-
37	Information Technology	343,487	435,082	374,998	490,636	502,651
38	Fire Marshal	59,976	145,078	144,122	178,752	182,576
39	City Marshal	-	-	-	-	146,816
52	Vending Contracts	125	1,366	73	-	-
55	Public Relations	-	181	39	-	-
80	Transfers Out	450,000	270,000	150,000	200,000	200,000
	<b>Total</b>	<b>19,204,360</b>	<b>19,152,017</b>	<b>16,004,105</b>	<b>19,784,943</b>	<b>21,344,213</b>

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	2,160,455	422,229	689,075	(551,356)	(555,804)
	Beginning Balance	4,392,941	6,553,397	6,975,626	7,664,701	7,113,345
	Ending Balance	6,553,397	6,975,626	7,664,701	7,113,345	6,557,541
	Ending Balance as % of Expenditures	34.12%	36.42%	47.89%	35.95%	30.72%



## 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 procedure. 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.

Departmental Goals				
<b><u>Financially Sound City Government</u></b>				
<ul style="list-style-type: none"> <li>● Debt Policy</li> <li>● Ensure the City's tax rate is competitive</li> </ul>				
<b><u>Civic Engagement</u></b>				
<ul style="list-style-type: none"> <li>● Support Lancaster neighborhoods in the creation of Public Improvement Districts (PIDs) throughout the city to strengthen and connect neighborhoods</li> </ul>				
<b><u>Healthy, Safe and Vibrant Community</u></b>				
<ul style="list-style-type: none"> <li>● Assess Community Policing Strategy</li> <li>● Bathrooms at Bear Creek Nature Park</li> <li>● Enhance Entry Features</li> </ul>				
<b><u>Professional and Committed City Workforce</u></b>				
<ul style="list-style-type: none"> <li>● Increase Council Training Funding</li> <li>● Update Compensation Survey</li> </ul>				
<b><u>Sound Infrastructure</u></b>				
<ul style="list-style-type: none"> <li>● Prioritize Street Maintenance based on Pavement Management Program</li> <li>● Increase Street Maintenance Funding</li> <li>● Plan for new Fleet Maintenance Facility</li> </ul>				
<b><u>Quality Development</u></b>				
<ul style="list-style-type: none"> <li>● Promote Development of a Hotel/Convention Center</li> <li>● Development of I-20 and Houston School Road</li> <li>● Downtown and Other Strategic Areas Tax-Increment Financing (TIF) Strategy</li> <li>● Cementitious Building Materials</li> <li>● Rental Registration Program</li> <li>● Promote Campus District</li> <li>● High-end Home Development</li> </ul>				
<b>Line Item Detail Totals</b>	<b>2012-2013 Actual</b>	<b>2013-2014</b>		<b>2014-2015 Budget</b>
		<b>Estimate</b>	<b>Budget</b>	
Supplies	503	12,844	8,680	7,580
Services	51,044	42,290	60,458	81,920
<b>Total Expenditures</b>	<b>51,547</b>	<b>55,134</b>	<b>69,138</b>	<b>89,500</b>

# Lancaster City Council

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 77	\$ 788	\$ 646	\$ 1,300	\$ 1,500
202	UNIFORMS AND CLOTHING	\$ 72	\$ -	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 200	\$ -	\$ 11,510	\$ 11,747	\$ 770
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 522	\$ 502	\$ 1,319	\$ 1,000	\$ 4,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 7	\$ 1	\$ 14	\$ 100	\$ 150
242	COMPUTERS/SERVERS	\$ 8,992	\$ -	\$ -	\$ -	\$ 2,660
<b>Supplies Sub Total</b>		<b>\$ 9,870</b>	<b>\$ 1,291</b>	<b>\$ 13,490</b>	<b>\$ 14,147</b>	<b>\$ 9,080</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,031	\$ 2,189	\$ 2,485	\$ 3,240	\$ 3,360
402	RENTAL OF EQUIPMENT	\$ 2,463	\$ 1,137	\$ 767	\$ 828	\$ 1,023
407	SPECIAL SERVICES	\$ 10,000	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000
408	ADVERTISING	\$ -	\$ -	\$ 143	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ -	\$ 174	\$ -	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 415	\$ 900	\$ 330	\$ 1,165	\$ 3,130
416	OTHER/PROFESSIONAL SERVICES	\$ 12,612	\$ 23,135	\$ 16,146	\$ 20,375	\$ 20,050
419	AWARDS	\$ 62	\$ -	\$ -	\$ 150	\$ 150
421	PRINTING	\$ 412	\$ 497	\$ 551	\$ 1,300	\$ 699
424	ELECTION EXPENSE	\$ 5,143	\$ 7,407	\$ 16,511	\$ 14,500	\$ 20,000
434	SPECIAL EVENTS	\$ 60	\$ -	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 1,316	\$ 2,166	\$ 2,640	\$ 5,368
526	TRAVEL & EDUC: CC-MAYOR	\$ 2,087	\$ 3,107	\$ 3,473	\$ 2,000	\$ 3,500
527	TRAVEL & EDUC: CC-DISTRICT 1	\$ -	\$ 221	\$ 63	\$ 1,500	\$ 3,000
528	TRAVEL & EDUC: CC-DISTRICT 2	\$ 822	\$ 1,576	\$ 190	\$ 1,500	\$ 3,000
529	TRAVEL & EDUC: CC-DISTRICT 3	\$ 381	\$ -	\$ -	\$ -	\$ 3,000
530	TRAVEL & EDUC: CC-DISTRICT 4	\$ 504	\$ 177	\$ 825	\$ 1,500	\$ 3,000
531	TRAVEL & EDUC: CC-DISTRICT 5	\$ 1,165	\$ 694	\$ 1,628	\$ 1,500	\$ 3,000
532	TRAVEL & EDUC: CC-DISTRICT 6	\$ 712	\$ 1,101	\$ 1,123	\$ 1,500	\$ 3,000
<b>Sub Total</b>		<b>\$ 37,868</b>	<b>\$ 51,630</b>	<b>\$ 54,399</b>	<b>\$ 63,698</b>	<b>\$ 85,280</b>
<b>Department Total</b>		<b>\$ 47,738</b>	<b>\$ 52,921</b>	<b>\$ 67,888</b>	<b>\$ 77,845</b>	<b>\$ 94,360</b>



# City Manager's Office

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
City Manager	1	1	1
Assistant City Manager	1	1	1
Assistant to the City Manager	0.75	0.75	0.75
CM Executive Assistant	1	1	1
Community Relations Team Leader	0	0	1
Community Relations Assistant	0.5	0.5	0
Administrative Secretary	0	0	0.5
<b>Total</b>	<b>4.25</b>	<b>4.25</b>	<b>5.25</b>

## Department Narrative

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



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Adopt a balance budget for 2014-2015 by September 30, 2014 that maintains basic service levels and minimizes the impact on City taxpayers and ratepayers</li> <li>• Direct staff to monitor budget and scrutinize expenses to yield savings to be put toward funding of the City reserves</li> <li>• Direct staff to write and release positive press releases weekly</li> <li>• Develop schedule of regular meetings with LISD to discuss issues of mutual concern</li> <li>• Support Lancaster neighborhoods in the creation of Public Improvement Districts (PID's) throughout the City to strengthen and connect neighborhoods</li> <li>• Direct and coordinate the successful implementation of High Performance Organization (HPO) activities and objectives</li> <li>• Increase accountability and efficiency of departments through quarterly budget and performance measurement analysis</li> <li>• Implement a new strategic planning, budgeting, and performance measuring procedure that answers the needs and priorities of the citizens, the city council, and the administration</li> <li>• Use the WebQA system to improve communication between city staff and residents thus placing Lancaster on the cutting edge of e-government technology</li> <li>• Coordinate community relations activities including special events</li> <li>• Address the funding and implementation of capital improvement projects deemed beneficial to the City</li> <li>• Support historical preservation, beautification, and conservation initiatives through leadership and community outreach</li> <li>• Represent the City of Lancaster to federal and state legislative agencies, the Chamber of Commerce, school district, Economic Development Corporation, and business leaders throughout the community</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Population	36,390	38,071		39,752
City Council Meetings	45	45		45
Executive Team Meetings	50	50		50
General Fund Expenditures	\$19,441,532	\$16,004,105		\$20,788,409
Total Municipal Budgeted Expenditures	\$50,483,982	\$44,257,717		\$46,243,893
City Sponsored Special Events	14	14		14
Citizen Relationship Management Requests	1,600	1,600		1,600
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Proposed budget presented to City Council on or before August 1	Completed	Completed		Completed
Weekly updates presented on-time	100%	100%		100%
Responses to policy questions within 24 hours	100%	98%		100%
General Fund budget per capita	\$534.24	\$519.69		\$536.93
CMO as percentage of General Fund Expenditures	2.90%	2.09%		2.96%
Operations and Maintenance Tax Rate (per \$100 assessed value)	\$0.65020	\$0.60120		\$0.60120
Total Tax Rate	\$0.86750	\$0.86750		\$0.86750
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	602,375	509,891	543,203	579,927
Supplies	16,843	11,916	12,900	14,822
Maintenance	40	-	-	-
Services	45,564	43,343	34,374	37,794
<b>TOTAL</b>	<b>664,822</b>	<b>565,150</b>	<b>590,477</b>	<b>632,543</b>

# City Manager's Office

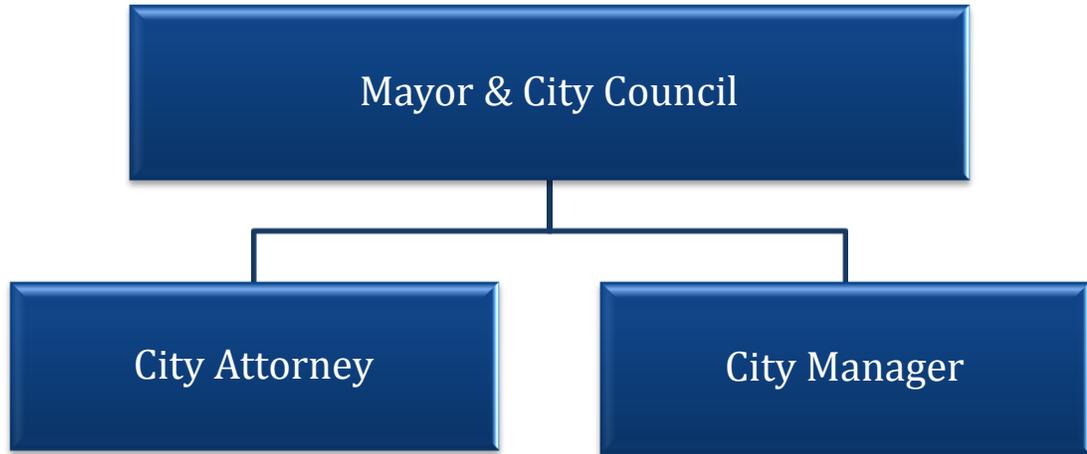
**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 291,617	\$ 312,491	\$ 285,778	\$ 379,149	\$ 407,118
103	SALARIES-OVERTIME	\$ 5,556	\$ 2,230	\$ 2,722	\$ 700	\$ 700
104	SALARIES-LONGEVITY	\$ 968	\$ 1,278	\$ 1,038	\$ 1,332	\$ 1,468
105	GROUP HEALTH INSURANCE	\$ 26,518	\$ 98,081	\$ 28,386	\$ 36,210	\$ 38,197
106	TMRS	\$ 57,034	\$ 62,171	\$ 51,689	\$ 71,788	\$ 77,151
107	FICA	\$ 21,149	\$ 22,823	\$ 21,590	\$ 24,790	\$ 25,661
109	SALARIES-WELL PAY	\$ 1,077	\$ 538	\$ 555	\$ 2,114	\$ 2,261
110	DENTAL INSURANCE	\$ 2,057	\$ 1,848	\$ 1,266	\$ 2,214	\$ 2,528
111	CITY MANAGER BENEFITS	\$ 11,256	\$ 11,018	\$ 9,425	\$ 11,300	\$ 12,395
113	SALARIES-CAR ALLOWANCE	\$ 7,242	\$ 9,549	\$ 7,980	\$ 12,000	\$ 10,800
118	CELL PHONE ALLOWANCE	\$ 411	\$ 33	\$ 87	\$ -	\$ 360
120	GROUP LIFE INSURANCE	\$ 333	\$ 488	\$ 232	\$ 536	\$ 588
130	WORKERS COMPENSATION	\$ 582	\$ 638	\$ 704	\$ 933	\$ 549
131	EAP EXPENSE	\$ 110	\$ 102	\$ 96	\$ 137	\$ 151
<b>Personnel Sub Total</b>		<b>\$ 425,911</b>	<b>\$ 523,289</b>	<b>\$ 411,548</b>	<b>\$ 543,203</b>	<b>\$ 579,927</b>
<b>Supplies</b>						
201	OFFICE SUPPLIES	\$ 1,802	\$ 2,134	\$ 2,566	\$ 2,000	\$ 2,252
202	UNIFORMS AND CLOTHING	\$ -	\$ 100	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 400	\$ 400	\$ 32	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 383	\$ 1,134	\$ 915	\$ 900	\$ 790
214	POSTAGE/SHIPPING/DELIVERY	\$ 6,731	\$ 12,610	\$ 8,126	\$ 10,000	\$ 11,780
<b>Supplies Sub Total</b>		<b>\$ 9,315</b>	<b>\$ 16,379</b>	<b>\$ 11,638</b>	<b>\$ 12,900</b>	<b>\$ 14,822</b>
<b>Maintenance</b>						
302	MAINT-MOTOR VEHICLES	\$ -	\$ 40	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ -</b>	<b>\$ 40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Services</b>						
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ 20	\$ -	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 2,463	\$ 1,137	\$ 767	\$ 818	\$ 1,023
407	SPECIAL SERVICES	\$ 70,761	\$ -	\$ -	\$ -	\$ -
408	ADVERTISING	\$ 555	\$ -	\$ -	\$ -	\$ 500
409	TRAVEL & EDUCATION	\$ 5,928	\$ 17,180	\$ 9,465	\$ 12,400	\$ 8,165
414	DUES & SUBSCRIPTIONS	\$ 4,140	\$ 3,320	\$ 3,775	\$ 4,470	\$ 4,915
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 1,090	\$ -	\$ -	\$ -
421	PRINTING	\$ 18,180	\$ 16,175	\$ 12,838	\$ 15,882	\$ 21,458
434	SPECIAL EVENTS	\$ -	\$ 26	\$ 248	\$ -	\$ -
442	COMPUTER PROFESSIONAL SERVICES	\$ 12,383	\$ 4,973	\$ 14,756	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 1,161	\$ 2,005	\$ 804	\$ 1,734
559	CONTRACT/TEMPORARY LABOR	\$ 3,308	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 117,718</b>	<b>\$ 45,082</b>	<b>\$ 43,854</b>	<b>\$ 34,374</b>	<b>\$ 37,794</b>
<b>Department Total</b>		<b>\$ 552,945</b>	<b>\$ 584,790</b>	<b>\$ 467,040</b>	<b>\$ 590,477</b>	<b>\$ 632,543</b>



## Personnel Organization Chart



Legal

### Personnel Summary

There is no personnel for this program.

### Department Narrative

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



# Legal

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	416 OTHER/PROFESSIONAL SERVICES	\$ 5,370	\$ -	\$ -	\$ -	\$ -
	446 CITY ATTORNEY FEES	\$ 146,300	\$ 104,795	\$ 85,406	\$ 151,000	\$ 151,000
	460 SETTLEMENT	\$ -	\$ -	\$ 200,000	\$ -	\$ -
	<b>Services Sub Total</b>	<b>\$ 151,670</b>	<b>\$ 104,795</b>	<b>\$ 285,406</b>	<b>\$ 151,000</b>	<b>\$ 151,000</b>
	<b>Department Total</b>	<b>\$ 151,670</b>	<b>\$ 104,795</b>	<b>\$ 285,406</b>	<b>\$ 151,000</b>	<b>\$ 151,000</b>



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Building Maintenance Worker I	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Department Narrative

The Building Services Department 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 and security monitoring systems. Responsibilities also include monitoring and evaluation of telephone services and electricity usage .



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Quality Development</li> <li>• Reduce maintenance costs of heating and air conditioning equipment systems by performing routine maintenance of filters, motors, coils, etc. through a yearly HVAC contract</li> <li>• Secure the lowest cost and the most reliable and dependable contractors, when maintenance of city facilities requires out-sourcing expertise</li> <li>• Establish Operation and Maintenance cost for Municipal Buildings and Facilities.</li> <li>• Monitor and review all charges for materials and labor cost to ensure compliance with contracts</li> <li>• Evaluate all annual contracts to ensure most efficient use of city funds and resources</li> <li>• Develop a preventative maintenance schedule for all municipal buildings to include inspection of ceilings, lighting, plumbing, electrical, structural, and exteriors.</li> <li>• Provide prompt response to request for repairs and maintenance issues</li> <li>• Maintain safe, clean facilities for our citizens and employees</li> <li>• Plan, develop and implement a scheduled replacement program for replacement of equipment and fixtures</li> <li>• Develop and implement a 5% energy consumption reduction plan for all city buildings</li> </ul>				
Workload Indicators	112-13 Actual	13-14 Actual		2014-2015 Target
Number of Buildings	20	20		20
Number of Full-Time Employees	1	1		1
Web QA Requests Per Year	430	430		450
Square Footage of Buildings (Maintenance)	210,126	210,126		210,126
Square Footage of Buildings (Janitorial Services)	146,840	146,840		146,840
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Electrical Accounts Audited and Evaluated	100%	100%		100%
Documented Minor Service Repairs	100%	100%		100%
Sq. Ft of Building Maintenance per Full-Time Employee	210,126	210,126		210,126
Routine Service Requests Completed within 48 Hours	100%	100%		100%
Inspection of Janitorial Maintenance	100%	100%		100%
Monthly Meetings with Contract Service Providers	100%	100%		100%
HUB Vendors Included in Consideration for All Projects	100%	100%		100%
Annual number of requests for service received				
Average number of calendar days from date of service request to date of completion				
Inspection of Janitorial maintenance (percentage)				
Monthly meetings with contract providers (percentage)				
Electrical accounts audited and evaluated (percentage)				
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	45,210	39,784	46,251	46,758
Supplies	4,988	3,661	2,725	7,552
Maintenance	47,318	34,025	62,280	60,475
Services	574,412	594,218	806,399	827,844
<b>TOTAL</b>	<b>671,927</b>	<b>671,688</b>	<b>917,655</b>	<b>942,629</b>

# Building Services

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

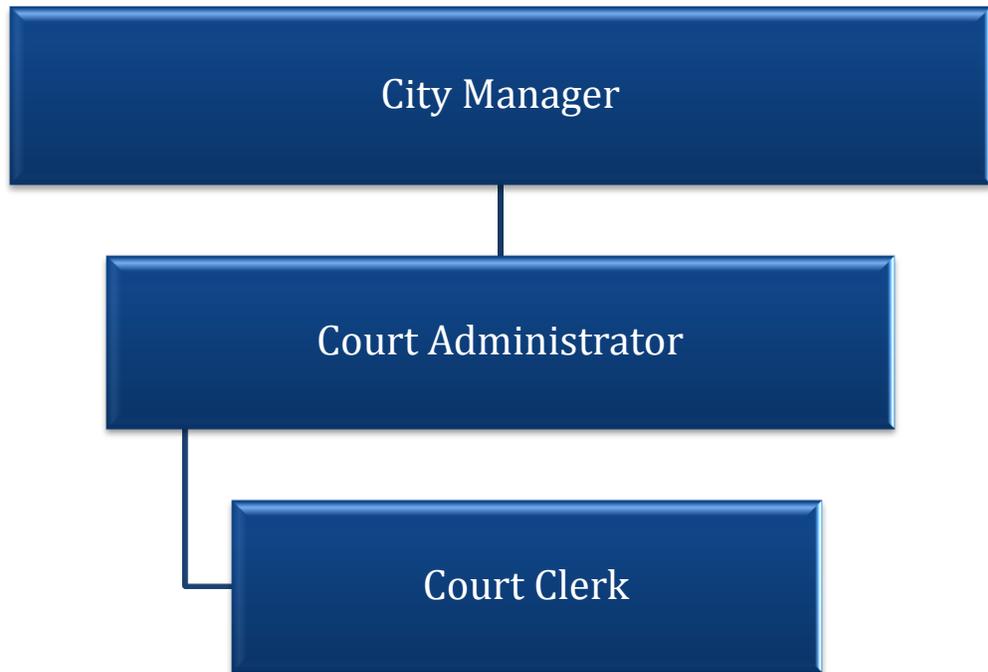
**Fund 1 GENERAL FUND  
Department 6 BUILDING & ADMINISTRATIVE SVCS  
Program 0 BUILDING SERVICES**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 27,889	\$ 28,822	\$ 20,937	\$ 28,571	\$ 30,000
103	SALARIES-OVERTIME	\$ 1,502	\$ 1,574	\$ 433	\$ 2,000	\$ 2,000
104	SALARIES-LONGEVITY	\$ 281	\$ 328	\$ 285	\$ 372	\$ 420
105	GROUP HEALTH INSURANCE	\$ 5,881	\$ 6,435	\$ 5,228	\$ 6,824	\$ 5,922
106	TMRS	\$ 4,111	\$ 4,383	\$ 3,179	\$ 4,522	\$ 4,649
107	FICA	\$ 2,269	\$ 2,344	\$ 1,655	\$ 2,354	\$ 2,492
109	SALARIES-WELL PAY	\$ -	\$ 213	\$ 220	\$ 153	\$ 160
110	DENTAL INSURANCE	\$ 432	\$ 432	\$ 358	\$ 468	\$ 438
120	GROUP LIFE INSURANCE	\$ 41	\$ 40	\$ 31	\$ 204	\$ 204
130	WORKERS COMPENSATION	\$ 586	\$ 612	\$ 520	\$ 731	\$ 421
131	EAP EXPENSE	\$ 25	\$ 27	\$ 21	\$ 52	\$ 52
<b>Personnel Sub Total</b>		<b>\$ 43,016</b>	<b>\$ 45,210</b>	<b>\$ 32,865</b>	<b>\$ 46,251</b>	<b>\$ 46,758</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ -	\$ 290	\$ 254	\$ -	\$ -
202	UNIFORMS AND CLOTHING	\$ -	\$ 36	\$ 47	\$ 100	\$ 470
203	MOTOR VEHICLE SUPPLIES	\$ 471	\$ 365	\$ -	\$ 100	\$ 550
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,470	\$ 2,821	\$ 1,958	\$ 1,045	\$ 1,550
205	JANITORIAL & CLEANING SUPPLIES	\$ 569	\$ -	\$ 144	\$ 280	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,382
218	FUEL & OIL	\$ 1,959	\$ 1,469	\$ 1,111	\$ 1,200	\$ 1,600
<b>Supplies Sub Total</b>		<b>\$ 4,469</b>	<b>\$ 4,981</b>	<b>\$ 3,514</b>	<b>\$ 2,725</b>	<b>\$ 7,552</b>
<b>Account Object Description</b>						
301	MAINT-BLDG & STRUCTURES	\$ 67,400	\$ 36,280	\$ 37,720	\$ 48,960	\$ 47,103
302	MAINT-MOTOR VEHICLES	\$ 791	\$ 238	\$ 657	\$ 220	\$ 642
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 450	\$ -	\$ -	\$ -
345	MAINT-ATHLETIC FACILITY	\$ -	\$ 2,000	\$ -	\$ -	\$ -
346	MAINT-HEATING & COOLING SYSTEM	\$ 9,747	\$ 5,910	\$ 750	\$ 7,000	\$ 8,000
351	MAINT-MISC	\$ -	\$ -	\$ 3,495	\$ 5,100	\$ 2,920
363	MAINT-LOCKS & KEYS	\$ 1,623	\$ 2,441	\$ 453	\$ 1,000	\$ 1,810
<b>Maintenance Sub Total</b>		<b>\$ 79,560</b>	<b>\$ 47,318</b>	<b>\$ 43,075</b>	<b>\$ 62,280</b>	<b>\$ 60,475</b>
<b>Account Object Description</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 115,382	\$ (192)	\$ -	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 641	\$ -	\$ 255	\$ 1,400	\$ 800
409	TRAVEL & EDUCATION	\$ 100	\$ 63	\$ 75	\$ -	\$ -
410	UTILITIES - ELECTRICITY	\$ 449,720	\$ 325,468	\$ 555,195	\$ 678,400	\$ 673,750
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 475	\$ 120	\$ 200
416	OTHER/PROFESSIONAL SERVICES	\$ 226,176	\$ 74,216	\$ 8,210	\$ 34,519	\$ 48,004
436	IMPROVEMENTS BY CONTRACTORS	\$ 120,549	\$ -	\$ 7,292	\$ 7,285	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 437	\$ 756	\$ 360	\$ 329
498	UTILITIES - GAS	\$ 30,670	\$ 33,511	\$ 22,484	\$ 20,297	\$ 25,000
543	JANITORIAL CONTRACT	\$ -	\$ 34,151	\$ 35,827	\$ 31,968	\$ 42,778
544	PEST CONTROL SERVICES	\$ 853	\$ 4,160	\$ 5,887	\$ 5,034	\$ 4,698
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ 11,038	\$ 5,010	\$ 6,415	\$ 11,063
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ 41,614	\$ 15,272	\$ 20,601	\$ 21,223
<b>Services Sub Total</b>		<b>\$ 944,090</b>	<b>\$ 524,465</b>	<b>\$ 656,738</b>	<b>\$ 806,399</b>	<b>\$ 827,844</b>
<b>Account Object Description</b>						
602	CAPITAL-BUILDING & STRUCTURE	\$ 3,517	\$ -	\$ -	\$ -	\$ -
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 7,295	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ 10,812</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 1,081,948</b>	<b>\$ 621,973</b>	<b>\$ 736,192</b>	<b>\$ 917,655</b>	<b>\$ 942,629</b>

x



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Court Administrator	0	1	1
Lead Court Clerk	1	1	0
Court Clerk	2	2	3
PT Court Clerk	0.5	0	0
<b>Total</b>	<b>3.5</b>	<b>4</b>	<b>4</b>

## Department Narrative

The Lancaster Municipal Court provides service to all persons who have been issued citations, warnings, warrants, and/or needing information. The Court processes all court cases to include: citations, City code violations, jury summons, court dockets, and warrants. The Lancaster Municipal Court operates under the guidelines of the Texas Penal Code, Texas Code of Criminal Procedures, City of Lancaster Code of ordinances, and the Texas Uniform Traffic Code.



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Upgrade to Fiber Cable</li> <li>• Install two additional security cameras</li> <li>• Continuing education and completion of Level 1 and Level 2 Certification for staff</li> <li>• Update Fines</li> <li>• Interface with Police Department on electronic ticket writers</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	5	5		4
Cases Filed	11,582	7,313		8,000
Cases Disposed	5,707	2,401		4,000
Trials	5,183	3,758		5,000
Jury Trials	2	2		0
Warrants Issued	18,501	10,424		12,000
Warrants Cleared	4,965	7,162		10,000
Full-Time Employees	3	3		4
Part-Time Employee	1	0		0
City Marshal	2	1		0
Deputy	0	1		0
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Cases sent to collection	5176	9786		12000
Cases Entered on day of filing		50%		100%
Percent of Warrants 0-365 days old		21.24%		30%
Cases Disposed	47%	30%		50%
Cases Appealed	0	0		0
Time Payments granted	323	501		700
Cased Paid	4182	3565		5000
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	288,710	250,145	357,488	234,029
Supplies	15,456	8,765	9,600	7,150
Maintenance	1,599	5,320	4,500	6,300
Services	146,377	107,300	142,043	151,014
<b>TOTAL</b>	<b>452,142</b>	<b>371,530</b>	<b>518,631</b>	<b>398,493</b>

# Lancaster Municipal Court

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

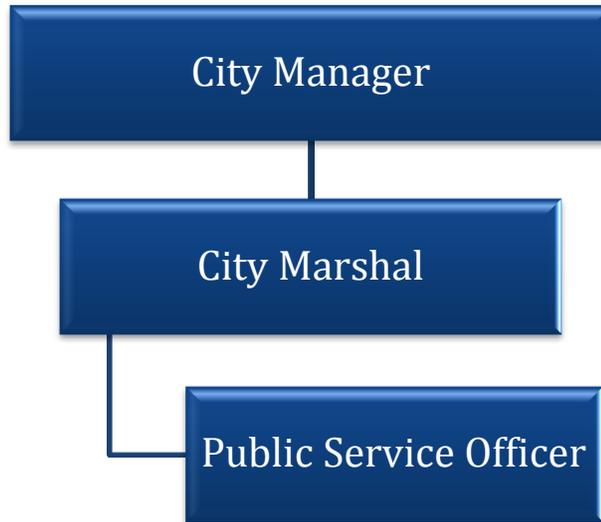
**Fund 1 GENERAL FUND  
Department 8 MUNICIPAL COURT  
Program 0 MUNICIPAL COURT**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 157,601	\$ 189,588	\$ 139,448	\$ 239,159	\$ 165,423
102	SALARIES-PART TIME	\$ 14,137	\$ 11,063	\$ 748	\$ 14,290	\$ -
103	SALARIES-OVERTIME	\$ 384	\$ 2,172	\$ 1,257	\$ 450	\$ 450
104	SALARIES-LONGEVITY	\$ 2,251	\$ 2,438	\$ 1,045	\$ 2,516	\$ 904
105	GROUP HEALTH INSURANCE	\$ 30,945	\$ 33,156	\$ 24,524	\$ 42,001	\$ 26,609
106	TMRS	\$ 25,376	\$ 28,092	\$ 20,344	\$ 31,568	\$ 23,916
107	FICA	\$ 14,361	\$ 14,972	\$ 10,526	\$ 18,784	\$ 12,822
109	SALARIES-WELL PAY	\$ 1,342	\$ 1,505	\$ 1,550	\$ 1,066	\$ 830
110	DENTAL INSURANCE	\$ 1,296	\$ 1,296	\$ 1,044	\$ 1,872	\$ 1,752
114	SALARIES-ASSIGNMENT PAY	\$ 19,349	\$ 161	\$ 1,063	\$ -	\$ -
115	CERTIFICATION PAY	\$ 1,810	\$ 1,805	\$ 302	\$ 2,406	\$ -
118	CELL PHONE ALLOWANCE	\$ 271	\$ 481	\$ 257	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 217	\$ 216	\$ 118	\$ 664	\$ 510
130	WORKERS COMPENSATION	\$ 1,376	\$ 1,603	\$ 1,017	\$ 2,049	\$ 203
131	EAP EXPENSE	\$ 137	\$ 161	\$ 110	\$ 183	\$ 130
<b>Personnel Sub Total</b>		<b>\$ 270,853</b>	<b>\$ 288,710</b>	<b>\$ 203,353</b>	<b>\$ 357,488</b>	<b>\$ 234,029</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 2,091	\$ 4,881	\$ 2,079	\$ 2,000	\$ 2,000
202	UNIFORMS AND CLOTHING	\$ 2,308	\$ 516	\$ 1,064	\$ 500	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 45	\$ -	\$ 808	\$ 500	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ -	\$ -	\$ 100	\$ 100
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,226	\$ 5,772	\$ 2,444	\$ 3,000	\$ 3,500
218	FUEL & OIL	\$ 2,955	\$ 4,287	\$ 1,942	\$ 3,500	\$ -
231	SOFTWARE	\$ 3,820	\$ -	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 13,444</b>	<b>\$ 15,456</b>	<b>\$ 8,336</b>	<b>\$ 9,600</b>	<b>\$ 5,600</b>
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 985	\$ -	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 832	\$ 1,599	\$ 200	\$ 1,500	\$ -
370	MAINT-SOFTWARE	\$ 12,593	\$ -	\$ 5,121	\$ 5,121	\$ 6,000
<b>Maintenance Sub Total</b>		<b>\$ 14,410</b>	<b>\$ 1,599</b>	<b>\$ 5,320</b>	<b>\$ 6,621</b>	<b>\$ 6,000</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 211	\$ -	\$ -	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 2,786	\$ 2,779	\$ 3,067	\$ 4,080	\$ 4,090
409	TRAVEL & EDUCATION	\$ 2,861	\$ 2,044	\$ 3,590	\$ 779	\$ 1,400
411	ALARM SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 528
414	DUES & SUBSCRIPTIONS	\$ 575	\$ 15	\$ 360	\$ 600	\$ 628
416	TRANS TO VEHICLE REPL FUND	\$ 1,986	\$ 1,815	\$ 7,029	\$ 1,300	\$ 27,635
421	PRINTING	\$ 5,775	\$ 2,468	\$ 7,207	\$ 3,000	\$ 3,570
442	COMPUTER PROFESSIONAL SERVICES	\$ 489	\$ 2,057	\$ -	\$ -	\$ -
446	CITY ATTORNEY FEES	\$ -	\$ 3,889	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 269	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 14,806	\$ 18,690	\$ 10,649	\$ 15,000	\$ -
540	COURT-PROSECUTOR SERVICES	\$ 47,163	\$ 35,964	\$ 35,405	\$ 39,163	\$ 39,163
541	COURT-JUDGE SERVICES	\$ 59,899	\$ 65,082	\$ 45,710	\$ 61,000	\$ 61,000
557	CITY JAIL CONTRACT	\$ 12,800	\$ 6,400	\$ 3,200	\$ 15,000	\$ 13,000
559	CONTRACT/TEMPORARY LABOR	\$ 1,752	\$ 581	\$ 141	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 151,372</b>	<b>\$ 141,784</b>	<b>\$ 116,358</b>	<b>\$ 139,922</b>	<b>\$ 151,014</b>
Account Object	Description					
610	CAPITAL-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ 5,000	\$ -
<b>Capital Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 450,078</b>	<b>\$ 447,549</b>	<b>\$ 333,368</b>	<b>\$ 518,631</b>	<b>\$ 398,493</b>



# City Marshal

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
City Marshal	0	0	1
Public Service Officer	0	0	1
<b>Total</b>	0	0	2

## Department Narrative

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



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Professional &amp; Committed City Workforce</li> <li>• Enhance departmental efficiency by reducing officer downtime and developing user friendly reports</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees				2
Reserve Officers				2
Volunteer				1
No 24hr time expire on prisoner pick-ups				0
Special Expense Fee				20,000
Gas& Mileage Fee				7,920
Warrants Satisfied				90,000
Citations/Violations				80
Arrests				750
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Zero 24hr time expire on prisoner pick-ups				0
Special Expense Fee				20,000
Gas&Mileage Fee				7,920
Warrants Satisfied				90,000
Citations/Violations				80
Arrests				750
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Budget	Estimate	
Personnel	-	-	-	134,270
Supplies	-	-	-	7,817
Maintenance	-	-	-	1,600
Services	-	-	-	3,129
<b>TOTAL</b>	-	-	-	<b>146,816</b>

# City Marshal

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

Fund           1  
Department   39  
Program       0

**GENERAL FUND  
CITY MARSHAL  
CITY MARSHAL**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 95,867
104	SALARIES-LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 28
105	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 11,844
106	TMRS	\$ -	\$ -	\$ -	\$ -	\$ 14,078
107	FICA	\$ -	\$ -	\$ -	\$ -	\$ 7,549
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ 491
110	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 876
115	CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ -	\$ 1,801
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 480
120	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 204
130	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 1,000
131	EAP EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 52
<b>Personnel Sub Total</b>		\$ -	\$ -	\$ -	\$ -	\$ 134,270
<b>Account Object           Description</b>						
201	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 500
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ 608
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ -	\$ -	\$ 1,409
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ -	\$ 1,000
218	FUEL & OIL	\$ -	\$ -	\$ -	\$ -	\$ 4,300
<b>Supplies Sub Total</b>		\$ -	\$ -	\$ -	\$ -	\$ 7,817
<b>Account Object           Description</b>						
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 1,600
<b>Maintenance Sub Total</b>		\$ -	\$ -	\$ -	\$ -	\$ 1,600
<b>Account Object           Description</b>						
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ 1,965
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 456
<b>Services Sub Total</b>		\$ -	\$ -	\$ -	\$ -	\$ 3,129
<b>Department Total</b>		\$ -	\$ -	\$ -	\$ -	\$ 146,816



TREE CITY USA

# Building Inspections

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
<b>Building Official</b>	1	1	1
<b>Building Inspector</b>	1	1	2
<b>Permit Technician</b>	1	1	2
<b>Total</b>	3	3	5

## 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, and Rental Registration program.



Departmental Goals				
<b>City Council Goal:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Quality Development</li> <li>• Create a public awareness program to inform citizens on permit requirements</li> <li>• Make garage sale permits available online</li> <li>• Enforce all ordinances consistently</li> <li>• Continue demolition program</li> <li>• Continue to enhance apartment inspection program</li> <li>• Enforce obsolete and abandoned signage</li> <li>• Create and implement a public swimming pool inspection program</li> <li>• Enhance food inspection program</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full Time Employees	3	3		5
Single Family Permits Issued	50	88		69
Commercial Permits Issued	6	9		8
Home Add On	79	102		91
Commercial Add On	40	48		44
Electrical Permits Issued	127	128		128
Plumbing Permits Issued	152	228		190
Fence Permits Issued	167	155		161
Mechanical Permits Issued	61	98		80
Contractor Registrations	373	557		465
Plans Reviewed	1,604	1,800		1,702
Inspections Made	3,426	4,772		4,099
Demolition Permits	30	18		24
Garage Sale Permits	361	326		344
Signs permits	70	107		89
Utility Verifications	35	44		40
Certificate of Occupancies	74	93		84
Back Flow Tests	253	250		252
Food Inspections	53	244		149
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Requested inspections performed within 8 hours	100%	100%		100%
Complaints addressed within 8 hours	95%	95%		100%
Same day telephone call return from residents and contractors	95%	95%		100%
Single family permits issued	50	88		69
Commercial permits issued	6	9		8
Average number of days from date of inspection request until completion	1	1		1
Number of inspections completed	3426	4772		4099
Number of contractor plans reviewed	1604	1800		1702
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	185,768	139,739	200,571	332,009
Supplies	6,514	3,189	4,570	7,099
Maintenance	1,053	2,234	2,000	2,724
Services	86,467	40,790	22,603	22,498
<b>TOTAL</b>	<b>279,801</b>	<b>185,952</b>	<b>229,744</b>	<b>364,330</b>

# Building Inspections

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 209,521	\$ 133,772	\$ 80,307	\$ 139,880	\$ 229,611
103	SALARIES-OVERTIME	\$ 430	\$ 31	\$ 81	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 839	\$ 405	\$ 185	\$ 372	\$ 252
105	GROUP HEALTH INSURANCE	\$ 21,326	\$ 21,539	\$ 12,548	\$ 27,636	\$ 46,578
106	TMRS	\$ 29,406	\$ 18,241	\$ 11,725	\$ 20,497	\$ 32,961
107	FICA	\$ 16,047	\$ 9,815	\$ 5,867	\$ 10,032	\$ 17,672
109	SALARIES-WELL PAY	\$ 1,534	\$ 832	\$ -	\$ 700	\$ 1,149
110	DENTAL INSURANCE	\$ 1,243	\$ 511	\$ 138	\$ 468	\$ 2,628
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ 100	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 232	\$ 89	\$ 23	\$ 306	\$ 510
130	WORKERS COMPENSATION	\$ 348	\$ 482	\$ 387	\$ 602	\$ 518
131	EAP EXPENSE	\$ 74	\$ 52	\$ 39	\$ 78	\$ 130
<b>Personnel Sub Total</b>		<b>\$ 280,999</b>	<b>\$ 185,768</b>	<b>\$ 111,401</b>	<b>\$ 200,571</b>	<b>\$ 332,009</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ 1,396	\$ 1,201	\$ 137	\$ -	\$ 1,900
202	UNIFORMS AND CLOTHING	\$ -	\$ 10	\$ 122	\$ 150	\$ 480
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ 478	\$ 478	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 334	\$ 213	\$ -	\$ 500	\$ 500
214	POSTAGE/SHIPPING/DELIVERY	\$ 126	\$ 157	\$ -	\$ 300	\$ 300
215	TRAINING SUPPLIES	\$ 477	\$ 2,066	\$ -	\$ 500	\$ 799
218	FUEL & OIL	\$ 3,175	\$ 2,388	\$ 1,766	\$ 3,120	\$ 3,120
<b>Supplies Sub Total</b>		<b>\$ 5,507</b>	<b>\$ 6,514</b>	<b>\$ 2,503</b>	<b>\$ 4,570</b>	<b>\$ 7,099</b>
<b>Account Object Description</b>						
302	MAINT-MOTOR VEHICLES	\$ 509	\$ 1,053	\$ 2,234	\$ 2,000	\$ 2,724
<b>Maintenance Sub Total</b>		<b>\$ 509</b>	<b>\$ 1,053</b>	<b>\$ 2,234</b>	<b>\$ 2,000</b>	<b>\$ 2,724</b>
<b>Account Object Description</b>						
402	RENTAL OF EQUIPMENT	\$ 359	\$ -	\$ -	\$ -	\$ 205
409	TRAVEL & EDUCATION	\$ 1,459	\$ 2,080	\$ 1,038	\$ 3,015	\$ 925
414	DUES & SUBSCRIPTIONS	\$ 4,940	\$ 6,611	\$ 4,836	\$ 4,318	\$ 5,150
421	PRINTING	\$ 582	\$ 287	\$ 155	\$ 600	\$ 405
429	DEMOLITION EXPENSE	\$ 9,448	\$ 51,892	\$ 23,309	\$ -	\$ -
452	FILING FEES	\$ -	\$ -	\$ -	\$ 500	\$ 350
455	CERTIFICATION FEES	\$ 330	\$ -	\$ 110	\$ 130	\$ 390
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 848	\$ 1,404	\$ 2,040	\$ 3,073
482	CREDIT CARD PROCESSING FEES	\$ 11,037	\$ 16,355	\$ 9,126	\$ 12,000	\$ 12,000
559	CONTRACT/TEMPORARY LABOR	\$ 30,338	\$ 7,284	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 58,494</b>	<b>\$ 85,357</b>	<b>\$ 39,978</b>	<b>\$ 22,603</b>	<b>\$ 22,498</b>
<b>Department Total</b>		<b>\$ 345,509</b>	<b>\$ 278,691</b>	<b>\$ 156,115</b>	<b>\$ 229,744</b>	<b>\$ 364,330</b>



# Fleet Services

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed'14-15
Superintendent - Fleet	1	1	1
Lead Mechanic	0	0	1
Mechanic/Fleet Services	3	3	2
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Department Narrative

Fleet Services Division provides fleet service for safe and effective vehicles and equipment. The division is committed to the most responsible use of resources by managing the maintenance of vehicles and equipment. The goal is the reduction of equipment down time and decreased interruption of services, as well as fuel management and maintaining vehicle records.



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Provide non-routine and emergency repairs</li> <li>• Increase service level for vehicles through preventative maintenance routines</li> <li>• Extend the life of our fleet and reduce down time</li> <li>• Continue training and education for our mechanics</li> <li>• Help increase job knowledge, productivity, and reduce repair costs</li> <li>• Provide drivers with professional and quality repair in a timely manner</li> <li>• Ensure safe, reliable vehicles and equipment through feedback from daily inspection form</li> <li>• Reduce departmental vehicle downtime through communication and coordination</li> <li>• Help reduce fuel consumption through education and service</li> <li>• Provide a comprehensive program of preventive maintenance</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		14-15 Target
Total Fleet Services Employees	4	4		4
Non-Emergency Vehicles	13	13		13
Light Trucks	56	56		56
Heavy Trucks	14	14		14
Small Equipment	50	50		50
Light Equipment	32	32		32
Heavy Equipment	15	15		15
Trailers	24	24		24
Emergency Vehicles	50	50		50
Fueling Station (Gas & Diesel)	1	1		1
Fueling Station (Propane)	1	1		1
Annual Fleet Work Orders	1,300	1,300		1,300
Gallons of Unleaded Fuel Consumed	93,000	93,000		93,000
Gallons of Diesel Fuel Consumed	37,000	37,000		37,000
Annual Oil Changes	400	400		400
Annual Repairs	900	900		900
Annual Road Trips for Service	600	600		600
Annual Drive-by Maintenance Checks	900	900		900
Performance Measurement	12-13 Actual	13-14 Actual		14-15 Target
Percentage of maintenance classified preventative	30%	30%		40%
Average downtime of vehicle repaired	2 days	2days		2days
Work orders processed within 24 hours	75%	75%		90%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	227,026	226,334	252,306	258,688
Supplies	9,761	3,586	8,662	32,494
Maintenance	2,451	1,704	3,000	3,956
Other Services	2,244	1,368	3,260	5,521
Capital Outlay	-	-	-	8,500
<b>TOTAL</b>	<b>241,482</b>	<b>232,992</b>	<b>267,228</b>	<b>309,159</b>

# Vehicle Maintenance

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

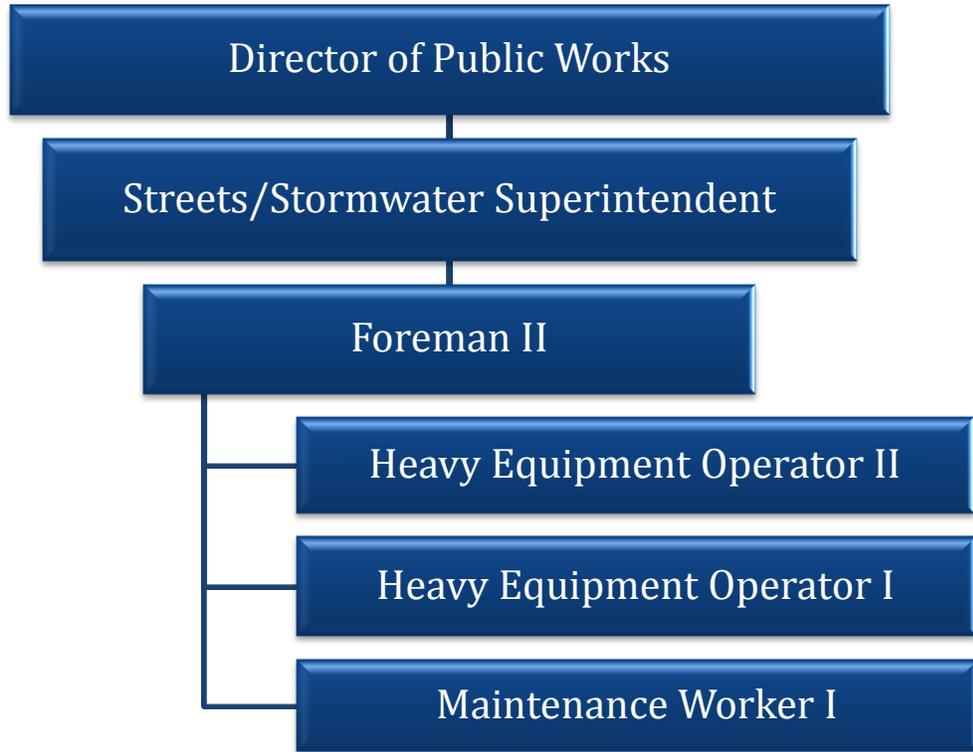
	2012	2013	2014	2014	2015
Account Object                      Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 167,880	\$ 157,384	\$ 142,378	\$ 172,029	\$ 182,842
103 SALARIES-OVERTIME	\$ 643	\$ -	\$ 868	\$ 1,000	\$ 1,000
104 SALARIES-LONGEVITY	\$ 1,933	\$ 2,589	\$ 1,476	\$ 2,068	\$ 1,892
105 GROUP HEALTH INSURANCE	\$ 31,040	\$ 26,626	\$ 21,951	\$ 31,260	\$ 26,609
106 TMRS	\$ 23,899	\$ 22,798	\$ 20,392	\$ 25,588	\$ 26,632
107 FICA	\$ 12,666	\$ 11,923	\$ 10,868	\$ 13,049	\$ 14,279
109 SALARIES-WELL PAY	\$ 1,927	\$ 995	\$ 1,025	\$ 865	\$ 919
110 DENTAL INSURANCE	\$ 1,342	\$ 997	\$ 599	\$ 1,404	\$ 1,752
114 SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ 670	\$ -	\$ -
120 GROUP LIFE INSURANCE	\$ 247	\$ 218	\$ 145	\$ 510	\$ 510
130 WORKERS COMPENSATION	\$ 3,627	\$ 3,398	\$ 3,527	\$ 4,403	\$ 2,123
131 EAP EXPENSE	\$ 101	\$ 99	\$ 90	\$ 130	\$ 130
<b>Personnel Sub Total</b>	<b>\$ 245,304</b>	<b>\$ 227,026</b>	<b>\$ 203,989</b>	<b>\$ 252,306</b>	<b>\$ 258,688</b>
<b>Account Object                      Description</b>					
201 OFFICE SUPPLIES	\$ 392	\$ 1,994	\$ (811)	\$ 1,000	\$ 1,000
202 UNIFORMS AND CLOTHING	\$ 1,306	\$ 1,291	\$ 1,312	\$ 1,000	\$ 1,160
203 MOTOR VEHICLE SUPPLIES	\$ 484	\$ -	\$ 16	\$ 687	\$ 687
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 761	\$ 1,318	\$ 946	\$ 1,450	\$ 1,300
205 JANITORIAL & CLEANING SUPPLIES	\$ -	\$ -	\$ -	\$ 350	\$ 400
206 CHEMICALS	\$ 774	\$ 1,146	\$ 768	\$ 500	\$ 800
214 POSTAGE/SHIPPING/DELIVERY	\$ 5	\$ -	\$ 15	\$ 200	\$ 200
216 MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ 75	\$ 75
218 FUEL & OIL	\$ 2,674	\$ 2,824	\$ 2,010	\$ 2,400	\$ 2,500
231 SOFTWARE	\$ -	\$ 240	\$ -	\$ 1,000	\$ 24,372
<b>Supplies Sub Total</b>	<b>\$ 6,396</b>	<b>\$ 8,813</b>	<b>\$ 4,256</b>	<b>\$ 8,662</b>	<b>\$ 32,494</b>
<b>Account Object                      Description</b>					
301 MAINT-BLDG & STRUCTURES	\$ 614	\$ 418	\$ 261	\$ 500	\$ -
302 MAINT-MOTOR VEHICLES	\$ 864	\$ 168	\$ 146	\$ 500	\$ 56
303 MAINT-EQUIP & MACHINERY	\$ 1,805	\$ 514	\$ 959	\$ 1,500	\$ 3,400
342 MAINT-DATA PROC EQUIPMENT	\$ 504	\$ 216	\$ 456	\$ 500	\$ 500
351 MAINT-MISC	\$ -	\$ 1,017	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>	<b>\$ 3,787</b>	<b>\$ 2,333</b>	<b>\$ 1,822</b>	<b>\$ 3,000</b>	<b>\$ 3,956</b>
<b>Account Object                      Description</b>					
407 SPECIAL SERVICES	\$ 280	\$ 216	\$ 150	\$ 300	\$ 1,000
409 TRAVEL & EDUCATION	\$ 163	\$ -	\$ 170	\$ 500	\$ 1,000
411 ALARM SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 456
414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 100	\$ -
416 OTHER/PROFESSIONAL SERVICES	\$ 770	\$ 750	\$ (27)	\$ 2,000	\$ 1,500
421 PRINTING	\$ -	\$ 70	\$ -	\$ -	\$ 250
462 CELLULAR TELEPHONE & PAGERS	\$ -	\$ 873	\$ 1,269	\$ 360	\$ 1,315
544 PEST CONTROL SERVICES	\$ -	\$ 141	\$ -	\$ -	\$ -
<b>Services Sub Total</b>	<b>\$ 1,213</b>	<b>\$ 2,050</b>	<b>\$ 1,562</b>	<b>\$ 3,260</b>	<b>\$ 5,521</b>
<b>Account Object                      Description</b>					
609 CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 8,500
<b>Capital Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,500</b>
<b>Department Total</b>	<b>\$ 256,700</b>	<b>\$ 240,222</b>	<b>\$ 211,629</b>	<b>\$ 267,228</b>	<b>\$ 309,159</b>



TREE CITY USA

# Streets

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Foreman II	0	1	1
Signs & Signals Technician	1	0	0
Heavy Equipment Operator II	1	1	1
Heavy Equipment Operator I	1	1	1
Maintenance Worker I	2	1	1
<b>Total</b>	<b>5</b>	<b>4</b>	<b>4</b>

## Department Narrative

The Streets Division strives to make all roadways and alleys safe. The Streets Division endeavors to excel in the preventative maintenance of all paved surfaces in the City of Lancaster.



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Increase the maintenance of all paved surfaces through the identification of problem areas</li> <li>• Formulate programs to enhance and extend the life cycle of all Lancaster streets</li> <li>• Increase emergency preparedness and recovery abilities</li> <li>• Respond to emergency situations in both pavement failures, sign repairs and traffic and school signal outages</li> <li>• Continue training section employees in proper repair and maintenance of pavement surfaces</li> <li>• Reduce severe safety issues by preventative identification, scheduling, and repair of municipal roadways</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	5	4		4
Current Miles of Streets and Alleys	262	262		262
Square Yards of Concrete Streets and Alleys Repaired	900	800		1,000
Tonnage of Asphalt Used on Street Repairs	1,500	4,514		5,000
Current Miles of Street and Alley Evaluations	25	25		25
Phone calls and CRM Requests Responded to within 24 Hours	100%	100%		100%
Snow and Ice Plan Implementation Date	November	November		November
Emergency Storm Response within 30 Minutes	90%	90%		95%
Emergency Pavement and Pothole Repair within 24 Hours	90%	90%		95%
Procure Replacement Parts within 5 Days	85%	85%		90%
Weekly Street and Alley Evaluations	92%	92%		92%
Traffic Signal Response within 30 Minutes	90%	90%		95%
Traffic Signal Permanent Repair within 3 Days	85%	85%		90%
Sign Hazards Eliminated within 30 Minutes	90%	90%		90%
Sign Re-Order within 2 Days	95%	95%		95%
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Phone calls and CRM Requests Responded to within 24 Hours	100%	100%		100%
Snow and Ice Plan Implementation Date	November	November		November
Emergency Pavement and Pothole Repair within 24 Hours	95%	95%		95%
Procure Replacement Parts within 5 Days	90%	90%		95%
Weekly Street and Alley Evaluations	92%	90%		92%
Traffic Signal Response within 30 Minutes	95%	95%		95%
Traffic Signal Permanent Repair within 3 Days	98%	98%		98%
Sign Hazards Eliminated within 30 Minutes	95%	95%		95%
Sign Re-Order within 2 Days	95%	95%		95%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	154,190	165,281	215,678	205,164
Supplies	34,820	28,198	29,091	44,297
Maintenance	150,747	130,103	164,850	155,150
Other Services	413,590	(29,665)	6,783	8,224
<b>TOTAL</b>	<b>753,348</b>	<b>293,917</b>	<b>416,402</b>	<b>412,836</b>

# Streets Operations

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 12 STREETS  
Program 0 STREETS**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 97,521	\$ 103,701	\$ 87,620	\$ 130,462	\$ 132,543
103	SALARIES-OVERTIME	\$ 2,636	\$ 1,745	\$ 3,467	\$ 6,000	\$ 6,000
104	SALARIES-LONGEVITY	\$ 843	\$ 609	\$ 535	\$ 684	\$ 1,108
105	GROUP HEALTH INSURANCE	\$ 29,932	\$ 20,313	\$ 20,474	\$ 40,589	\$ 27,870
106	TMRS	\$ 13,991	\$ 15,006	\$ 13,308	\$ 20,042	\$ 20,024
107	FICA	\$ 6,844	\$ 7,615	\$ 6,660	\$ 9,262	\$ 10,736
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 682	\$ 693
110	DENTAL INSURANCE	\$ 436	\$ 444	\$ 716	\$ 468	\$ 1,752
120	GROUP LIFE INSURANCE	\$ 140	\$ 102	\$ 78	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 4,591	\$ 4,562	\$ 4,630	\$ 6,849	\$ 3,798
131	EAP EXPENSE	\$ 79	\$ 92	\$ 77	\$ 130	\$ 130
<b>Personnel Sub Total</b>		<b>\$ 157,013</b>	<b>\$ 154,190</b>	<b>\$ 137,566</b>	<b>\$ 215,678</b>	<b>\$ 205,164</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 134	\$ 92	\$ 30	\$ -	\$ 500
202	UNIFORMS AND CLOTHING	\$ 1,000	\$ 1,011	\$ 526	\$ 1,160	\$ 1,346
203	MOTOR VEHICLE SUPPLIES	\$ 2,286	\$ 2,499	\$ 1,103	\$ 1,985	\$ 1,985
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,160	\$ 4,914	\$ 1,987	\$ 2,196	\$ 2,266
206	CHEMICALS	\$ -	\$ 627	\$ 375	\$ 500	\$ 500
207	SIGNS	\$ -	\$ -	\$ -	\$ -	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ 12	\$ 31	\$ 100	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ 6	\$ 96	\$ 50	\$ 100
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ 100	\$ 100
218	FUEL & OIL	\$ 22,475	\$ 25,631	\$ 20,392	\$ 23,000	\$ 26,000
231	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 11,500
<b>Supplies Sub Total</b>		<b>\$ 27,055</b>	<b>\$ 34,792</b>	<b>\$ 24,541</b>	<b>\$ 29,091</b>	<b>\$ 44,297</b>
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 45	\$ -	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 5,831	\$ 3,967	\$ 5,454	\$ 7,500	\$ 6,000
303	MAINT-EQUIP & MACHINERY	\$ 4,349	\$ 6,121	\$ 7,490	\$ 9,000	\$ 10,500
304	MAINT-STREETS	\$ 94,575	\$ 96,825	\$ 93,625	\$ 92,000	\$ 100,000
305	MAINT-SIDEWALKS & ALLEYS	\$ 6,258	\$ 1,689	\$ 1,431	\$ 1,000	\$ 1,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ -	\$ 1,765	\$ 208	\$ 2,650	\$ 2,650
319	MAINT-TRAFFIC SIGN SYSTEM	\$ 21,113	\$ 30,650	\$ 30,604	\$ 42,700	\$ 25,000
320	MAINT-STREET MARKINGS	\$ 5,959	\$ 9,641	\$ 2,175	\$ 10,000	\$ 10,000
<b>Maintenance Sub Total</b>		<b>\$ 138,130</b>	<b>\$ 150,657</b>	<b>\$ 140,987</b>	<b>\$ 164,850</b>	<b>\$ 155,150</b>
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 483	\$ 635	\$ 884	\$ 1,000	\$ 900
409	TRAVEL & EDUCATION	\$ -	\$ 190	\$ -	\$ 400	\$ 500
410	UTILITIES - ELECTRICITY	\$ 434,978	\$ 376,733	\$ -	\$ -	\$ -
413	SANITARY LANDFILL	\$ -	\$ -	\$ -	\$ -	\$ 1,000
414	DUES & SUBSCRIPTIONS	\$ -	\$ 68	\$ 3,943	\$ 3,943	\$ 4,105
421	PRINTING	\$ 367	\$ 323	\$ 662	\$ -	\$ 405
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 655	\$ 1,070	\$ 1,440	\$ 1,315
<b>Services Sub Total</b>		<b>\$ 435,828</b>	<b>\$ 378,604</b>	<b>\$ 6,559</b>	<b>\$ 6,783</b>	<b>\$ 8,224</b>
<b>Department Total</b>		<b>\$ 758,026</b>	<b>\$ 718,244</b>	<b>\$ 309,652</b>	<b>\$ 416,402</b>	<b>\$ 412,836</b>



# Parks

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Park Operations Manager	1	1	1
Foreman II	0	1	1
Foreman I	2	1	1
Maintenance Worker II	5	6	7
<b>Total</b>	<b>8</b>	<b>9</b>	<b>10</b>

## Department Narrative

The Parks Department is responsible for the administration, coordination, and implementation of numerous diverse projects and programs associated with the City of Lancaster's park land and rights-of-way. 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, special events support, grant writing and grant administration.



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Assist, coordinate and update Park, Recreation and Open Space five (5) year Master Plan</li> <li>• Assist, coordinate and update Hike and Bike Trail System Master Plan</li> <li>• Establish the Operation and Maintenance cost for Park land maintained</li> <li>• Coordinate and assist with the development of a staff proposal for implementation of recreation tourism</li> <li>• Management and oversight of the Interlocal Facility Usage Agreement between the City and LISD</li> <li>• Assist with the development and recommendation of the entrance beautification design</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual	2014-2015 Target	
Number of current parks	17	17	17	
School facilities maintained in summer	7	7	7	
Acreage of parks maintained	324	324	324	
Acreage of athletic facilities maintained	42	42	42	
Acreage of municipal facilities maintained	17	17	17	
Acreage of large areas maintained	265	265	265	
Acreage of Country View Golf Course maintained	214	214	214	
Total number of Park Acres	862	862	862	
Full-Time Employees	7	8	8	
Total number of Park Acres	123	108	108	
Rights of Way/Median Acreage	372	372	372	
Special Events Requiring Park Staffing	8	6	6	
Outdoor restrooms maintained	8	8	8	
Monthly Safety meetings	12	12	12	
Trail Miles Maintained	2.4	2.4	2.4	
Performance Measurement	12-13 Actual	13-14 Actual	2014-2015 Target	
Mow/Trim Parks	44%	46%	50%	
Athletic Maintenance	19%	19%	20%	
Litter Removal	16%	16	20%	
Administration	8%	8%	10%	
Special Events - set up/break down	6%	4%	8%	
Playground Inspection/Maintenance	2%	2%	5%	
Forestry	1%	1%	5%	
Janitorial	1%	1%	5%	
Chemical Application	1%	1%	5%	
Construction	1%	1%	5%	
Intra Department Support	1%	1%	5%	
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	424,349	418,816	459,937	490,536
Supplies	47,396	42,360	48,881	49,659
Maintenance	40,734	39,463	39,310	38,860
Other Services	89,998	15,877	39,665	18,261
<b>TOTAL</b>	<b>602,476</b>	<b>516,517</b>	<b>587,793</b>	<b>597,316</b>

# Parks

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 260,047	\$ 284,172	\$ 225,733	\$ 299,971	\$ 339,027
102	SALARIES-PART TIME	\$ -	\$ -	\$ -	\$ 7,302	\$ -
103	SALARIES-OVERTIME	\$ 10,148	\$ 11,240	\$ 9,856	\$ 4,500	\$ 4,500
104	SALARIES-LONGEVITY	\$ 1,613	\$ 997	\$ 1,135	\$ 1,312	\$ 1,956
105	GROUP HEALTH INSURANCE	\$ 47,233	\$ 52,485	\$ 48,035	\$ 72,539	\$ 56,896
106	TMRS	\$ 37,822	\$ 42,621	\$ 34,539	\$ 44,757	\$ 49,610
107	FICA	\$ 20,395	\$ 22,290	\$ 17,540	\$ 23,811	\$ 26,599
109	SALARIES-WELL PAY	\$ 825	\$ 1,094	\$ 552	\$ 1,527	\$ 1,721
110	DENTAL INSURANCE	\$ 2,193	\$ 2,493	\$ 2,706	\$ 3,276	\$ 3,942
118	CELL PHONE ALLOWANCE	\$ 271	\$ 381	\$ 367	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 290	\$ 160	\$ 121	\$ 945	\$ 1,071
130	WORKERS COMPENSATION	\$ 6,562	\$ 6,224	\$ 5,754	\$ 7,495	\$ 4,461
131	EAP EXPENSE	\$ 156	\$ 192	\$ 182	\$ 242	\$ 273
<b>Personnel Sub Total</b>		<b>\$ 387,556</b>	<b>\$ 424,349</b>	<b>\$ 346,519</b>	<b>\$ 468,157</b>	<b>\$ 490,536</b>
201	OFFICE SUPPLIES	\$ 1,022	\$ 1,121	\$ 422	\$ 500	\$ 500
202	UNIFORMS AND CLOTHING	\$ 2,637	\$ 1,919	\$ 2,460	\$ 2,500	\$ 4,002
203	MOTOR VEHICLE SUPPLIES	\$ 3,724	\$ 3,399	\$ 2,319	\$ 2,000	\$ 2,688
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 5,211	\$ 4,208	\$ 5,224	\$ 5,236	\$ 2,970
205	JANITORIAL & CLEANING SUPPLIES	\$ 1,751	\$ 1,612	\$ 2,893	\$ 3,000	\$ 3,000
206	CHEMICALS	\$ 3,961	\$ 1,237	\$ 6,335	\$ 5,000	\$ 10,000
208	EDUCATION & REC SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 5,000
209	BOTANICAL & AGR SUPPLIES	\$ 6,728	\$ 3,165	\$ 2,904	\$ 4,000	\$ 4,000
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ -	\$ 5	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 30	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 26	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 22,259	\$ 27,251	\$ 19,387	\$ 19,945	\$ 17,000
226	SEED	\$ -	\$ -	\$ -	\$ -	\$ 500
<b>Services Sub Total</b>		<b>\$ 47,318</b>	<b>\$ 43,942</b>	<b>\$ 41,949</b>	<b>\$ 42,181</b>	<b>\$ 49,659</b>
301	MAINT-BLDG & STRUCTURES	\$ 7,378	\$ 3,498	\$ 4,996	\$ 7,500	\$ 4,500
302	MAINT-MOTOR VEHICLES	\$ 5,733	\$ 4,795	\$ 2,639	\$ 4,500	\$ 5,060
303	MAINT-EQUIP & MACHINERY	\$ 18,970	\$ 15,771	\$ 11,338	\$ 9,800	\$ 11,800
315	MAINT-PARK EQUIPMENT/FIXTURES	\$ 15,901	\$ 16,316	\$ 22,047	\$ 19,710	\$ 17,500
345	MAINT-ATHLETIC FACILITY	\$ -	\$ 100	\$ -	\$ -	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 47,981</b>	<b>\$ 40,481</b>	<b>\$ 41,019</b>	<b>\$ 41,510</b>	<b>\$ 38,860</b>
401	TELEPHONE & COMMUNICATIONS	\$ 211	\$ -	\$ -	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 4,572	\$ 5,150	\$ 2,238	\$ 4,052	\$ 4,050
409	TRAVEL & EDUCATION	\$ 959	\$ 1,579	\$ 577	\$ 2,091	\$ 2,610
410	UTILITIES - ELECTRICITY	\$ 28,921	\$ 38,804	\$ 63	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 328	\$ 174	\$ -	\$ 415	\$ 670
416	OTHER/PROFESSIONAL SERVICES	\$ 538	\$ 9,400	\$ 9,177	\$ 11,125	\$ 8,225
421	PRINTING	\$ 205	\$ 323	\$ 140	\$ -	\$ 405
436	IMPROVEMENTS BY CONTRACTORS	\$ -	\$ 2,000	\$ -	\$ -	\$ -
442	COMPUTER PROFESSIONAL SERVICES	\$ -	\$ 88	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 1,624	\$ 1,941	\$ 2,520	\$ 2,301
559	CONTRACT/TEMPORARY LABOR	\$ 18,505	\$ 24,788	\$ 10,935	\$ 12,042	\$ -
<b>Services Sub Total</b>		<b>\$ 54,239</b>	<b>\$ 83,930</b>	<b>\$ 25,072</b>	<b>\$ 32,245</b>	<b>\$ 18,261</b>
607	CAPITAL-PARK SYSTEM	\$ -	\$ -	\$ 31,421	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,421</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 537,094</b>	<b>\$ 592,702</b>	<b>\$ 485,981</b>	<b>\$ 584,093</b>	<b>\$ 597,316</b>



# Lancaster Police Department



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Chief of Police	1	1	1
Assistant Police Chief	2	2	2
Lieutenant	6	6	6
Sergeant	7	7	7
Police Officer	35	35	37.5
Office & Records Manager	1	1	0
CID Technician	1	1	1
Property & Evidence Technician	1	1	1
Lead Police Technician	0	0	1
Police Technicians	2	2	1
PT Police Technician (.5)	0	0	1
Public Service Officer	0	0	1
PT Public Service Officer (.5)	0	0	1
Administrative Secretary	0	0	1
<b>Total</b>	<b>56</b>	<b>56</b>	<b>61.5</b>

## Department Narrative

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

Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Civic Engagement</li> <li>• Professional &amp; Committed City Workforce</li> <li>• Increase the Department's partnership with citizens, neighborhoods, schools, and other community groups</li> <li>• Increase awareness of crime prevention measures by creating community watch groups for businesses</li> <li>• Foster citizen interaction and education by hosting Public Safety Academy Programs</li> <li>• Encourage citizen participation through programs such as Citizens Public Safety Academy, Crime Victim's Assistance, and Volunteer Program</li> <li>• Enhance departmental efficiency by reducing officer downtime and developing user friendly reports</li> <li>• Enhance law enforcement accountability through strengthening patrol reporting, increasing traffic safety enforcement, enhancing the Reserve Police Officer Program.</li> <li>• Investigate cooperative agreements with other law enforcement agencies on items such as training, intelligence sharing, and grant opportunities</li> </ul>				
Workload Indicators	11-12 Actual	12-13 Actual		2013-2014 Target
City Population / Square City Miles	36,000/30	36,390/33		36,700/33
Sworn Officers	54	53		54
Calls for Service	41,340	43,000		58,555
Citations / Violations	9095	9095		7398
Arrests	2,782	2,708		1,957
Accidents Reported	310	310		462
Part I Crimes	2,143	1,948		1,720
Public Safety Academies	1	1		1
Attendance at National Night Out Events	15	15		20
Performance Measurement	11-12 Actual	12-13 Actual		2013-2014 Target
Homeowner's Association Meeting Attendance	5	5		20
New Community Watch Groups Created	10	9		Austin
New Business Crime Watch Areas Created	2	2		Austin
Crime Victim Liaison Program	n/a	n/a		Ongoing
Partnership with UNT-Dallas Criminal Justice Program	Ongoing	n/a		Ongoing
Average Offense Report Completion Time	45 Minutes	45 Minutes		45 minutes
Average Arrest Report Completion Time	60 Minutes	60 Minutes		60minutes
Average Accident Report Completion Time	50 Minutes	50 Minutes		50 minutes
Average Emergency Response Time	4.51 Minutes	4.51 Minutes		4.41
Average Non-Emergency Response Time	9 Minutes	9 Minutes		7.31
Part I Crimes per 1000 Population	59	59		47.1
Sworn Officers per 1000 Population/per Square City Mile	1.5/ 1.8	1.5/ 1.6		1.5/1.6
Budget Summary	2011-2012	2012-2013		2013-2014
	Actual	Budget	Estimate	Budget
Personnel	4,731,415	4,666,899	4,942,593	4,807,954
Supplies	248,084	261,821	172,765	211,425
Maintenance	52,267	66,171	53,420	59,000
Services	393,714	420,549	370,290	421,600
Capital Outlay	(12,325)	-	-	-
<b>TOTAL</b>	<b>5,413,155</b>	<b>5,415,440</b>	<b>5,539,068</b>	<b>5,499,979</b>





## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-1	Adopted '13-14	Proposed '14-15
Police Officer	3	3	0.5
<b>Total</b>	<b>3</b>	<b>3</b>	<b>0.5</b>

## Department Narrative

The COPS Grant is a federally funded grant that provides the Police Department with funding for 3 police officers (salary and benefits). The funding is for a 3 year time period per officer and enhances the department’s ability to staff patrol shifts and engage in community oriented policing activities that otherwise would not be possible.



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Civic Engagement</li> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Increase the Department's partnership with citizens, neighborhoods, schools, and other community groups</li> <li>• Increase awareness of crime prevention measures by creating community watch groups for businesses</li> <li>• Foster citizen interaction and education by hosting Public Safety Academy Programs</li> <li>• Encourage citizen participation through programs such as Citizens Public Safety Academy, Crime Victim's Assistance, and Volunteer Program</li> <li>• Enhance departmental efficiency by reducing officer downtime and developing user friendly reports</li> <li>• Enhance law enforcement accountability through strengthening patrol reporting, increasing traffic safety enforcement, enhancing the Reserve Police Officer Program.</li> <li>• Investigate cooperative agreements with other law enforcement agencies on items such as training, intelligence sharing, and grant opportunities</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
City Population / Square City Miles	36,390/33	38,071/33		39,752/33
Sworn Officers	54	53		54
Calls for Service	41,340	43,000		58,555
Citations / Violations	9095	9095		7,398
Arrests	2,782	2,708		1,957
Accidents Reported	310	310		462
Part I Crimes	2,143	1,948		1,720
Public Safety Academies	1	1		1
Attendance at National Night Out Events	15	15		20
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Homeowner's Association Meeting Attendance	5	5		20
New Community Watch Groups Created	10	9		9
New Business Crime Watch Areas Created	2	2		2
Crime Victim Liaison Program	n/a	n/a		n/a
Partnership with UNT-Dallas Criminal Justice Program	Ongoing	n/a		n/a
Average Offense Report Completion Time	45 Minutes	45 Minutes		45minutes
Average Arrest Report Completion Time	60 Minutes	60 Minutes		60minutes
Average Accident Report Completion Time	50 Minutes	50 Minutes		50minutes
Average Emergency Response Time	4.51 Minutes	4.51 Minutes		4.51minutes
Average Non-Emergency Response Time	9 Minutes	9 Minutes		9minutes
Part I Crimes per 1000 Population	59	59		59
Sworn Officers per 1000 Population/per Square City Mile	1.5/ 1.8	1.5/ 1.6		1.5/1.6
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	78,128	71,030	143,747	37,399
<b>TOTAL</b>	<b>78,128</b>	<b>71,030</b>	<b>143,747</b>	<b>37,399</b>

# COPS Grant

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	101 SALARIES-REGULAR	\$ 75,550	\$ 47,869	\$ 36,209	\$ 102,984	\$ 27,559
	103 SALARIES-OVERTIME	\$ 6,245	\$ 8,770	\$ 5,385	\$ -	\$ -
	104 SALARIES-LONGEVITY	\$ 58	\$ 77	\$ 91	\$ 124	\$ 86
	105 GROUP HEALTH INSURANCE	\$ 12,360	\$ 6,717	\$ 5,239	\$ 14,030	\$ 2,961
	106 TMRS	\$ 11,363	\$ 8,146	\$ 6,179	\$ 15,068	\$ 3,964
	107 FICA	\$ 5,997	\$ 4,361	\$ 3,235	\$ 7,891	\$ 2,126
	109 SALARIES-WELL PAY	\$ -	\$ 772	\$ 830	\$ 515	\$ 138
	110 DENTAL INSURANCE	\$ 426	\$ 450	\$ 358	\$ 936	\$ 219
	120 GROUP LIFE INSURANCE	\$ 102	\$ 65	\$ 47	\$ 230	\$ 51
	130 WORKERS COMPENSATION	\$ 2,032	\$ 874	\$ 753	\$ 1,910	\$ 282
	131 EAP EXPENSE	\$ 39	\$ 28	\$ 21	\$ 59	\$ 13
<b>Personnel Sub Total</b>		<b>\$ 114,174</b>	<b>\$ 78,128</b>	<b>\$ 58,349</b>	<b>\$ 143,747</b>	<b>\$ 37,399</b>
<b>Department Total</b>		<b>\$ 114,174</b>	<b>\$ 78,128</b>	<b>\$ 58,349</b>	<b>\$ 143,747</b>	<b>\$ 37,399</b>



TREE CITY USA

Fire

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
<b>Fire Chief</b>	1	1	1
<b>Assistant Fire Chief</b>	1	1	1
<b>Battalion Chief</b>	3	3	3
<b>Captain</b>	11	11	11
<b>Fire Engineer</b>	21	21	21
<b>Fire Fighter</b>	19	19	19
<b>Office Manager</b>	0	0	0
<b>Administrative Secretary</b>	0	1	1
<b>Total</b>	56	57	57

## Department Narrative

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



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safety and Vibrant Community</li> <li>• Increase minimum staffing to 16 personnel per shift</li> <li>• Provide advanced care to patients suffering from strokes, heart attacks, trauma, or other medical problems.</li> <li>• Maintain response times as low as possible with increasing call volume and population growth.</li> <li>• Improve response capabilities for large scale disasters such as floods, tornados, terrorism, etc.</li> <li>• Maintain service level of one Mobile Intensive Care Unit (MICU) at each fire station.</li> <li>• Fire station personnel will visit their neighborhoods during the year.</li> <li>• Maintain the Fire Department comprehensive wellness-fitness program.</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	56	57		57
Responses (Average per year)	10,989	11,767		12,000
Simultaneous Incidents	1,662	1,738		1,800
Lives Saved	400	493		500
Life Extending Aid	1,100	1,378		1,400
Training Hours	7,080	11,884		12,000.00
Value Saved Exposed to Fire	15,947,970	25,605,960		26,000,000
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Percent of property saved from fire	97%	76%		95%
Paramedics trained	2	9		6
Minimum Apparatus staffing per unit	13	13		16
Response times with increased call volume	4.59 minutes	5.50 minutes		5
Percentage of 4 firefighters on scene in 5 minutes	38%	36%		50%
Percentage of 14 firefighters on scene in 9 minutes	37%	47%		50%
Increase ambulance billing revenue	3%	10%		10%
Dependency on mutual aid assistance	150	378		100
Public Fire Safety Education contacts	11,859	8,500		10,000
In the field CPR recesutations	6	20		25
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Estimate	Budget	Budget
Personnel	5,146,875	4,912,140	5,132,542	5,415,335
Supplies	233,314	232,207	260,216	282,619
Maintenance	105,846	61,231	97,715	74,027
Services	180,343	181,177	219,333	228,077
Capital Outlay	4,578	-	-	-
<b>TOTAL</b>	<b>5,670,956</b>	<b>5,386,755</b>	<b>5,709,806</b>	<b>6,000,058</b>

# Lancaster Fire Department

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1  
Department 15  
Program 0**

**GENERAL FUND  
FIRE**

Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
101	SALARIES-REGULAR	\$ 3,168,758	\$ 3,278,802	\$ 2,588,352	\$ 3,333,575	\$ 3,565,670
103	SALARIES-OVERTIME	\$ 216,631	\$ 249,295	\$ 222,146	\$ 140,000	\$ 200,000
104	SALARIES-LONGEVITY	\$ 29,802	\$ 29,731	\$ 21,883	\$ 28,104	\$ 27,188
105	GROUP HEALTH INSURANCE	\$ 555,102	\$ 528,616	\$ 473,391	\$ 548,002	\$ 485,486
106	TMRS	\$ 497,862	\$ 531,686	\$ 433,166	\$ 532,975	\$ 570,134
107	FICA	\$ 256,735	\$ 273,410	\$ 217,999	\$ 267,813	\$ 296,604
108	SALARIES-PARAMEDIC	\$ 95,268	\$ 100,720	\$ 77,044	\$ 101,474	\$ 101,474
109	SALARIES-WELL PAY	\$ 6,923	\$ 12,147	\$ 8,660	\$ 18,094	\$ 19,553
110	DENTAL INSURANCE	\$ 10,380	\$ 11,786	\$ 10,626	\$ 14,040	\$ 24,528
112	SALARIES-OUT OF CLASS	\$ 9,862	\$ 8,876	\$ 9,093	\$ 13,000	\$ 13,000
114	SALARIES-ASSIGNMENT PAY	\$ 2,086	\$ 2,086	\$ 1,549	\$ 2,080	\$ 2,080
115	CERTIFICATION PAY	\$ 36,157	\$ 37,376	\$ 29,364	\$ 40,332	\$ 40,332
118	CELL PHONE ALLOWANCE	\$ 394	\$ 1,444	\$ 1,102	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 4,287	\$ 3,816	\$ 2,609	\$ 6,120	\$ 6,120
125	SALARIES-FLSA OVERTIME	\$ 24,777	\$ 27,508	\$ 20,657	\$ 25,000	\$ 25,000
130	WORKERS COMPENSATION	\$ 45,884	\$ 48,099	\$ 44,991	\$ 57,933	\$ 34,166
131	EAP EXPENSE	\$ 1,360	\$ 1,475	\$ 1,179	\$ 1,560	\$ 1,560
149	TLFFRA ANNUITY PAYMENT	\$ -	\$ -	\$ 325	\$ 1,000	\$ 1,000
<b>Personnel Sub Total</b>		<b>\$ 4,962,267</b>	<b>\$ 5,146,875</b>	<b>\$ 4,164,135</b>	<b>\$ 5,132,542</b>	<b>\$ 5,415,335</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ 4,946	\$ 3,302	\$ 2,963	\$ 4,000	\$ 6,000
202	UNIFORMS AND CLOTHING	\$ 46,734	\$ 47,137	\$ 55,319	\$ 54,750	\$ 58,830
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ 1,478	\$ 531	\$ 7,000	\$ 7,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 29,322	\$ 20,487	\$ 27,252	\$ 49,990	\$ 49,997
205	JANITORIAL & CLEANING SUPPLIES	\$ -	\$ 6,531	\$ 7,444	\$ 9,000	\$ 3,000
208	EDUCATION & REC SUPPLIES	\$ 3,098	\$ 33	\$ 910	\$ 2,000	\$ 2,000
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 74	\$ 162	\$ 600	\$ 800	\$ 400
211	OTHER OPERATIONAL SUPPLIES	\$ 6,312	\$ 2,968	\$ 1,730	\$ 2,000	\$ 3,512
214	POSTAGE/SHIPPING/DELIVERY	\$ 611	\$ 493	\$ 650	\$ 700	\$ 500
216	MEDICAL SUPPLIES	\$ 78,200	\$ 76,165	\$ 79,920	\$ 75,880	\$ 71,380
218	FUEL & OIL	\$ 64,826	\$ 70,139	\$ 55,976	\$ 64,996	\$ 70,000
231	SOFTWARE	\$ -	\$ -	\$ 8,880	\$ 8,880	\$ 10,000
<b>Sub Total</b>		<b>\$ 234,124</b>	<b>\$ 228,894</b>	<b>\$ 242,174</b>	<b>\$ 279,996</b>	<b>\$ 282,619</b>
<b>Account Object Description</b>						
301	MAINT-BLDG & STRUCTURES	\$ 7,701	\$ 4,825	\$ 200	\$ -	\$ 4,000
302	MAINT-MOTOR VEHICLES	\$ 64,915	\$ 81,209	\$ 58,681	\$ 50,540	\$ 51,227
303	MAINT-EQUIP & MACHINERY	\$ 5,088	\$ 14,258	\$ 5,222	\$ 19,675	\$ 8,900
307	MAINT-INSTRUMENTS & APPARATUS	\$ 6,021	\$ 3,799	\$ 6,434	\$ 9,000	\$ 6,900
314	MAINT-RADIO EQUIPMENT	\$ 2,455	\$ 1,377	\$ 2,971	\$ 3,000	\$ 3,000
<b>Sub Total</b>		<b>\$ 87,199</b>	<b>\$ 105,468</b>	<b>\$ 73,508</b>	<b>\$ 82,715</b>	<b>\$ 74,027</b>
<b>Account Object Description</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 503	\$ -	\$ -	\$ 1,620	\$ -
402	RENTAL OF EQUIPMENT	\$ 5,219	\$ 5,498	\$ 9,733	\$ 9,838	\$ 6,135
407	SPECIAL SERVICES	\$ 5,336	\$ 5,700	\$ 5,216	\$ 5,100	\$ 6,725
409	TRAVEL & EDUCATION	\$ 28,442	\$ 28,731	\$ 27,395	\$ 30,475	\$ 25,000
414	DUES & SUBSCRIPTIONS	\$ 1,469	\$ 2,740	\$ 2,095	\$ 2,050	\$ 2,050
416	PROFESSIONAL SERVICES	\$ 600	\$ 9,689	\$ 24,929	\$ 28,100	\$ 28,000
418	MEDICAL EXPENSE	\$ 170	\$ 450	\$ 185	\$ 1,000	\$ 1,000
419	AWARDS	\$ -	\$ 311	\$ 770	\$ 700	\$ -
420	INTERNAL TRAINING	\$ -	\$ -	\$ -	\$ 2,200	\$ 5,000
421	PRINTING	\$ 121	\$ 1,401	\$ 563	\$ 1,470	\$ 1,052
426	VOLUNTEER FIREMENS PENSION	\$ 650	\$ 1,300	\$ 925	\$ 1,000	\$ 1,000
434	SPECIAL EVENTS	\$ 66	\$ 352	\$ 123	\$ 200	\$ 975
451	RADIO TIE-IN TO PARKLAND	\$ 18,169	\$ 19,582	\$ 16,841	\$ 20,000	\$ 25,000
453	E M S TRAINING	\$ 27,252	\$ 25,801	\$ 32,000	\$ 32,000	\$ 45,000
455	CERTIFICATION FEES	\$ 7,327	\$ 13,096	\$ 10,179	\$ 12,440	\$ 12,440
462	CELLULAR TELEPHONE & PAGERS	\$ 183	\$ 2,939	\$ 3,109	\$ 3,240	\$ 2,700
476	ACCT ANALYSIS FEES-JPM	\$ 6,061	\$ 6,341	\$ 5,160	\$ 6,000	\$ 6,000
544	PEST CONTROL SERVICES	\$ 180	\$ 182	\$ -	\$ -	\$ -
554	AMBULANCE BILLING SERVICE FEE	\$ 54,185	\$ 40,696	\$ 41,978	\$ 40,000	\$ 40,000
558	EMPLOYEE PHYSICAL ASSESSMENT	\$ 11,915	\$ 12,340	\$ 22,410	\$ 22,420	\$ 20,000
<b>Sub Total</b>		<b>\$ 167,847</b>	<b>\$ 177,150</b>	<b>\$ 203,612</b>	<b>\$ 219,853</b>	<b>\$ 228,077</b>
<b>Account Object Description</b>						
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 12,197	\$ 44,171	\$ -	\$ -	\$ -
610	CAPITAL-MOTOR VEHICLES	\$ -	\$ 628	\$ -	\$ -	\$ -
618	CAPITAL-COMPUTER EQUIPMENT	\$ 3,286	\$ -	\$ -	\$ -	\$ -
622	CAPITAL-VEHICLE ACCESSORIES	\$ 6,617	\$ -	\$ -	\$ -	\$ -
<b>Sub Total</b>		<b>\$ 22,100</b>	<b>\$ 44,799</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 5,473,537</b>	<b>\$ 5,703,186</b>	<b>\$ 4,683,429</b>	<b>\$ 5,715,106</b>	<b>\$ 6,000,058</b>



## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

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

Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Maintain emergency generators and early warning sirens</li> <li>• Maintaining a credible Emergency Operations Plan (EOP)</li> <li>• Maintain the City of Lancaster's Emergency Operations Center (EOC)</li> <li>• Coordinate with Regional partners in the response to disasters</li> <li>• Maintain response capabilities for large scale disasters such as floods, tornados and terrorism</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Siren activation testing	198	200		200
Severe Weather events monitored	44	52		60
Emergency Plan Annexe updates	4	12		12
Code Red maintenance	153	150		150
Generator Checks	60	60		60
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Siren activations	4	2		4
Emergency Operation Center (EOC) activations	32	30		30
Emergency Operation Plan (EOP) rating	Intermediate	Advanced		Advanced
Generator Activations	4	5		5
City Disaster Training	3	4		4
Regional Disaster meetings	4	6		5
Disaster Drill	4	6		4
Code Red notifications	1	2		2
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Supplies	2,749	1,638	2,850	4,500
Maintenance	18,451	12,429	20,450	23,500
Services	25,901	23,000	41,360	33,500
<b>TOTAL</b>	<b>47,101</b>	<b>37,068</b>	<b>64,660</b>	<b>61,500</b>

# Emergency Management

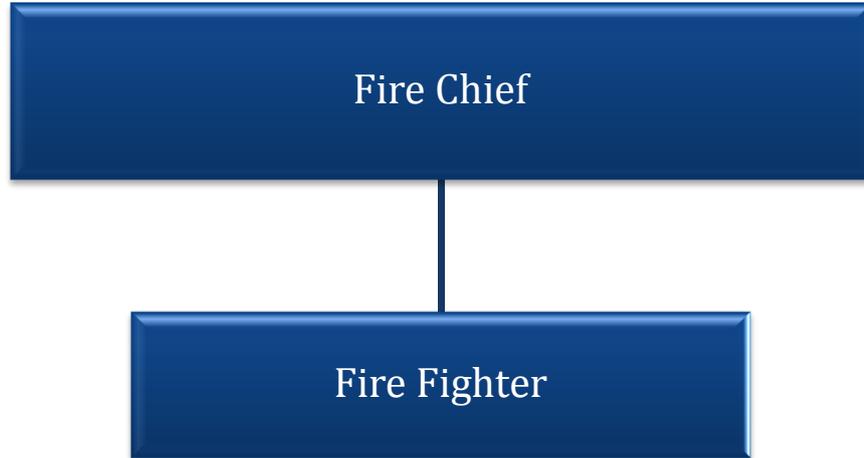
**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 15 FIRE  
Program 4 EMERGENCY MANAGEMENT**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 436	\$ 114	\$ -	\$ -	\$ 200
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ 200
203	MOTOR VEHICLE SUPPLIES	\$ 428	\$ -	\$ -	\$ 500	\$ 500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 164	\$ 201	\$ 38	\$ 250	\$ 800
208	EDUCATION & REC SUPPLIES	\$ -	\$ -	\$ -	\$ 100	\$ 200
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 502	\$ -	\$ -	\$ 300
215	TRAINING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 300
218	FUEL & OIL	\$ 1,272	\$ 1,932	\$ 2,334	\$ 2,000	\$ 2,000
<b>Supplies Sub Total</b>		<b>\$ 2,300</b>	<b>\$ 2,749</b>	<b>\$ 2,372</b>	<b>\$ 2,850</b>	<b>\$ 4,500</b>
<b>Account Object Description</b>						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ 4,163	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 16	\$ 20	\$ 466	\$ 250	\$ -
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 2,970	\$ -	\$ -	\$ 2,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ -	\$ -	\$ -	\$ 200	\$ 500
314	MAINT-RADIO EQUIPMENT	\$ 250	\$ 523	\$ -	\$ -	\$ 2,000
341	MAINT-EARLY WARNING SIRENS	\$ 4,817	\$ 10,775	\$ 11,964	\$ 18,000	\$ 19,000
342	MAINT-DATA PROC EQUIPMENT	\$ 5,083	\$ 18,451	\$ 12,429	\$ 18,450	\$ 23,500
<b>Account Object Description</b>						
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 1,280	\$ 2,000
407	SPECIAL SERVICES	\$ 19,440	\$ 4,932	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ -	\$ 300	\$ 500
414	DUES & SUBSCRIPTIONS	\$ 1,000	\$ 89	\$ -	\$ -	\$ -
416	PROFESSIONAL SERVICES	\$ 4,490	\$ 18,000	\$ 29,254	\$ 35,000	\$ 31,000
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ -	\$ 1,280	\$ -
481	GROUND LEASE FOR RADIO TOWER	\$ 2,880	\$ 2,880	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 27,810</b>	<b>\$ 25,901</b>	<b>\$ 29,254</b>	<b>\$ 37,860</b>	<b>\$ 33,500</b>
<b>Department Total</b>		<b>\$ 35,192</b>	<b>\$ 47,101</b>	<b>\$ 44,055</b>	<b>\$ 59,160</b>	<b>\$ 61,500</b>



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Fire Fighter	0	6	6
<b>Total</b>	0	6	6

## Department Narrative

The Staffing for Adequate Fire and Emergency Response (SAFER) Grant is a federally funded grant that provides the Fire Department with funding to help increase its staffing, training, and deployment capabilities in order to respond to emergencies whenever they may occur. The funding has a two year performance period for FY 14/15 and enhances the department's ability to comply with staffing, response and operational standards.



# FIRE-SAFER Grant

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 15 FIRE  
Program 96 GRANT-SAFER GRANT AWARD**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ -	\$ -	\$ 26,540	\$ -	\$ 288,554
103	SALARIES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ 100
105	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 2,423	\$ -	\$ 39,714
106	TMRS	\$ -	\$ -	\$ 3,924	\$ -	\$ 41,911
107	FICA	\$ -	\$ -	\$ 2,022	\$ -	\$ 22,473
108	SALARIES-PARAMEDIC	\$ -	\$ -	\$ 173	\$ -	\$ -
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ 1,459
110	DENTAL INSURANCE	\$ -	\$ -	\$ 150	\$ -	\$ 2,628
111	CITY MANAGER BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
112	SALARIES-OUT OF CLASS	\$ -	\$ -	\$ -	\$ -	\$ -
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ -	\$ -	\$ -	\$ -	\$ 3,630
116	SALARIES-EDUCATION PAY	\$ -	\$ -	\$ -	\$ -	\$ -
117	SALARIES-SECOND LANGUAGE	\$ -	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 612
125	SALARIES-FLSA OVERTIME	\$ -	\$ -	\$ 124	\$ -	\$ -
130	WORKERS COMPENSATION	\$ -	\$ -	\$ 418	\$ -	\$ 2,503
131	EAP EXPENSE	\$ -	\$ -	\$ 18	\$ -	\$ 156
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,793</b>	<b>\$ -</b>	<b>\$ 403,740</b>



# Non-Departmental

## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

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



# Non-Departmental

<b>BUDGET REPORT</b> <b>LINE ITEM DETAIL</b> <b>BY DEPARTMENT</b>	<b>Fund</b> <b>1</b> <b>Department</b> <b>16</b> <b>Program</b> <b>0</b>	<b>GENERAL FUND</b> <b>NON-DEPARTMENTAL</b> <b>NON-DEPARTMENTAL EXPENSES</b>
---	--	--

	2012	2013	2014	2014	2015
Account Object                      Description	Actual	Actual	YTD Actual	Budget	Proposed
122 COBRA HEALTH INSUR W/IRS CRED	\$ 307	\$ -	\$ -	\$ -	\$ -
130 WORKERS COMPENSATION	\$ -	\$ -	\$ 3,183	\$ 4,000	\$ 4,000
<b>Personnel Sub Total</b>	<b>\$ 307</b>	<b>\$ -</b>	<b>\$ 3,183</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
Account Object                      Description	Actual	Actual	YTD Actual	Budget	Proposed
201 OFFICE SUPPLIES	\$ -	\$ -	\$ 4	\$ -	\$ -
214 POSTAGE/SHIPPING/DELIVERY	\$ 1,042	\$ 17	\$ 3,846	\$ -	\$ -
231 SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 300
<b>Supplies Sub Total</b>	<b>\$ 1,042</b>	<b>\$ 17</b>	<b>\$ 3,850</b>	<b>\$ -</b>	<b>\$ 300</b>
Account Object                      Description	Actual	Actual	YTD Actual	Budget	Proposed
401 TELEPHONE & COMMUNICATIONS	\$ 30,401	\$ 199,394	\$ 178,401	\$ 83,769	\$ 83,769
402 RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
403 CASUALTY INSURANCE	\$ 359,459	\$ 311,480	\$ 289,631	\$ 424,194	\$ 354,000
406 UNEMPLOYMENT INSURANCE	\$ 48,719	\$ 13,804	\$ 27,088	\$ 70,000	\$ 70,000
407 SPECIAL SERVICES	\$ -	\$ -	\$ 3,500	\$ 4,000	\$ 7,000
414 DUES & SUBSCRIPTIONS	\$ 32,998	\$ 26,777	\$ 35,196	\$ 43,685	\$ 43,672
416 OTHER/PROFESSIONAL SERVICES	\$ 21,030	\$ 30,471	\$ 24,141	\$ 50,775	\$ 17,000
434 SPECIAL EVENTS	\$ 10,904	\$ 28,054	\$ 22,090	\$ 32,708	\$ 24,600
442 COMPUTER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 4,000	\$ -
445 TORNADO INS-CC TO DESIGNATE	\$ 71,598	\$ 290	\$ -	\$ -	\$ -
446 CITY ATTORNEY FEES	\$ -	\$ 1,064	\$ -	\$ -	\$ -
462 CELLULAR TELEPHONE & PAGERS	\$ 30,652	\$ 4,092	\$ 1,208	\$ -	\$ -
463 ADMIN FEES-FLEX SPENDING PLAN	\$ 3,507	\$ 1,465	\$ 1,318	\$ 8,000	\$ 8,000
470 BAD DEBT EXPENSE	\$ (25,566)	\$ -	\$ -	\$ -	\$ -
497 TUITION REIMBURSEMENT	\$ 5,825	\$ 3,095	\$ 2,741	\$ 7,000	\$ 7,000
507 LEASE PAYMENTS	\$ 17,752	\$ -	\$ -	\$ -	\$ -
535 HEALTH DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ 12,106
536 HEALTH DEPT-FOOD PERMITS	\$ -	\$ -	\$ -	\$ -	\$ 12,106
539 MISC. HEALTH BENEFIT	\$ 3,291	\$ 6,532	\$ 4,110	\$ 9,500	\$ 10,000
544 PEST CONTROL SERVICES	\$ 692	\$ -	\$ -	\$ -	\$ -
562 INCENTIVES-PROPERTY TAX REBATE	\$ -	\$ 26,218	\$ 590,816	\$ 246,638	\$ 502,000
<b>Services Sub Total</b>	<b>\$ 611,262</b>	<b>\$ 652,737</b>	<b>\$ 1,180,241</b>	<b>\$ 984,268</b>	<b>\$ 1,151,253</b>
<b>Department Total</b>	<b>\$ 612,610</b>	<b>\$ 652,753</b>	<b>\$ 1,187,275</b>	<b>\$ 988,268</b>	<b>\$ 1,155,553</b>



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Senior Planner	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Department Narrative

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

Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Quality Development</li> <li>• Sound Infrastructure</li> <li>• Promote high quality commercial and residential growth through quality planning procedures and processes</li> <li>• Minimize conflict between developments</li> <li>• Provide clear technical assistance and professional advice to City Council, City Management, and Lancaster residents</li> </ul>				
<ul style="list-style-type: none"> <li>• Update codes, regulations, and ordinances for consistency to City Council objectives</li> <li>• Forecast service needs and improve efficiency of available resources</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full Time Employees	2	1		1
Lancaster Development Code Review Sessions	8	4 (Quarterly)		4
Historic Downtown Beautification Project	50%	100%		100%
Floating Zones (Design Review)	n/a	n/a		n/a
Total Plats Received and Reviewed	22	9		15
Total Zoning Requests Received and Processed	19	9		15
Total Site Plans Received and Reviewed	19	7		12
Zoning Board of Adjustment Cases	2	2		2
Historic Committee Landmark Cases	7	2		5
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Process Certifications of Occupancies within 3 Days	85%	100%		100%
Comment on Civil Plans with Planning Elements within 3 Days	85%	95%		100%
Comment on Building Plans with Planning Elements within 3 Days	85%	90%		100%
Process Administrative Permits within 3 Days	85%	90%		100%
Complete Site Plan and Plat Applications within 30 days	90%	90%		100%
Zoning Applications Completed with 45 days	85%	90%		100%
Annexation Requests Complying with Procedural Requirements	100%	100%		100%
Citizen Planning Inquiries Resolved Within 24 Hours	85%	90%		100%
Continuing Education Units Received	40 Units	60 Units		60 Units
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Estimate	Budget	Budget
Personnel	56,060	76,839	90,181	93,207
Supplies	935	454	500	750
Maintenance	38	620	-	200
Services	45,378	34,921	87,605	93,516
<b>TOTAL</b>	<b>102,411</b>	<b>112,835</b>	<b>178,286</b>	<b>187,673</b>

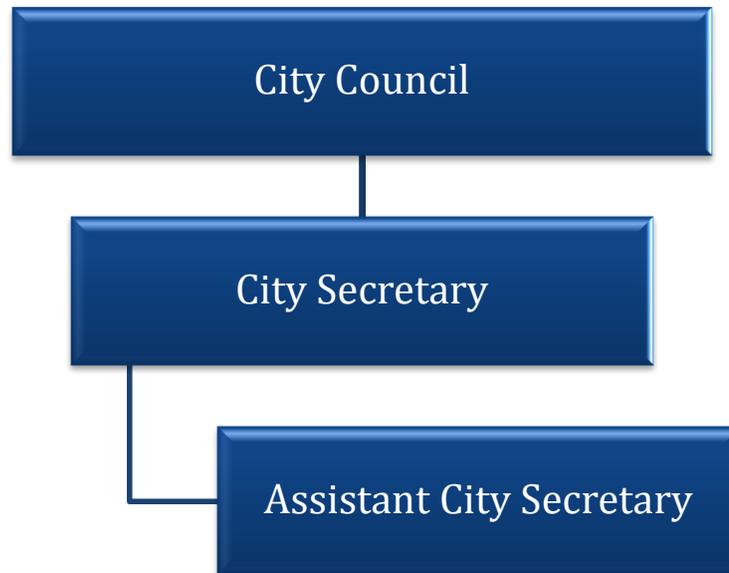
# Planning

<b>BUDGET REPORT</b> <b>LINE ITEM DETAIL</b> <b>BY DEPARTMENT</b>	<b>Fund</b> <b>1</b> <b>Department</b> <b>17</b> <b>Program</b> <b>0</b>	<b>GENERAL FUND</b> <b>PLANNING &amp; DEVELOPMENT</b> <b>PLANNING &amp; DEVELOPMENT</b>
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	2012	2013	2014	2014	2015
Account Object            Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 56,343	\$ 41,827	\$ 45,520	\$ 67,271	\$ 70,635
102 SALARIES-PART TIME	\$ -	\$ -	\$ 1,600	\$ -	\$ -
103 SALARIES-OVERTIME	\$ -	\$ -	\$ 39	\$ -	\$ -
104 SALARIES-LONGEVITY	\$ 63	\$ 10	\$ 22	\$ 24	\$ 72
105 GROUP HEALTH INSURANCE	\$ 6,272	\$ 4,665	\$ 5,207	\$ 6,824	\$ 5,922
106 TMRS	\$ 7,944	\$ 5,947	\$ 6,632	\$ 9,835	\$ 10,139
107 FICA	\$ 4,383	\$ 3,190	\$ 3,598	\$ 5,149	\$ 5,436
109 SALARIES-WELL PAY	\$ 647	\$ -	\$ -	\$ 336	\$ 353
110 DENTAL INSURANCE	\$ 432	\$ 271	\$ 358	\$ 468	\$ 438
118 CELL PHONE ALLOWANCE	\$ 251	\$ 49	\$ 100	\$ -	\$ -
120 GROUP LIFE INSURANCE	\$ 83	\$ 8	\$ -	\$ 102	\$ 102
130 WORKERS COMPENSATION	\$ 103	\$ 76	\$ 104	\$ 146	\$ 84
131 EAP EXPENSE	\$ 25	\$ 17	\$ 23	\$ 26	\$ 26
<b>Personnel Sub Total</b>	<b>\$ 76,548</b>	<b>\$ 56,060</b>	<b>\$ 63,203</b>	<b>\$ 90,181</b>	<b>\$ 93,207</b>
Account Object            Description					
201 OFFICE SUPPLIES	\$ 178	\$ -	\$ 260	\$ -	\$ -
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 305	\$ -	\$ -	\$ -
210 FOOD-BEV-MEETINGS/FUNCTIONS	\$ 124	\$ 36	\$ -	\$ -	\$ -
214 POSTAGE/SHIPPING/DELIVERY	\$ 884	\$ 452	\$ 86	\$ 500	\$ 500
218 FUEL & OIL	\$ 325	\$ 142	\$ 105	\$ -	\$ 250
<b>Supplies Sub Total</b>	<b>\$ 1,511</b>	<b>\$ 935</b>	<b>\$ 451</b>	<b>\$ 500</b>	<b>\$ 750</b>
Account Object            Description					
302 MAINT-MOTOR VEHICLES	\$ -	\$ 38	\$ 620	\$ -	\$ 200
<b>Maintenance Sub Total</b>	<b>\$ -</b>	<b>\$ 38</b>	<b>\$ 620</b>	<b>\$ -</b>	<b>\$ 200</b>
Account Object            Description					
402 RENTAL OF EQUIPMENT	\$ -	\$ 47	\$ -	\$ -	\$ -
408 ADVERTISING	\$ 153	\$ 58	\$ 104	\$ 600	\$ 300
409 TRAVEL & EDUCATION	\$ 1,478	\$ 1,278	\$ 62	\$ 545	\$ 500
414 DUES & SUBSCRIPTIONS	\$ 1,903	\$ 3,012	\$ 69	\$ 600	\$ 378
416 OTHER/PROFESSIONAL SERVICES	\$ 979	\$ 589	\$ 90,889	\$ 85,000	\$ 90,800
421 PRINTING	\$ 368	\$ 480	\$ -	\$ 500	\$ 1,000
462 CELLULAR TELEPHONE & PAGERS	\$ -	\$ 70	\$ 172	\$ 360	\$ 538
544 PEST CONTROL SERVICES	\$ -	\$ 372	\$ -	\$ -	\$ -
<b>Services Sub Total</b>	<b>\$ 4,880</b>	<b>\$ 5,907</b>	<b>\$ 91,297</b>	<b>\$ 87,605</b>	<b>\$ 93,516</b>
<b>Department Total</b>	<b>\$ 82,939</b>	<b>\$ 62,940</b>	<b>\$ 155,572</b>	<b>\$ 178,286</b>	<b>\$ 187,673</b>



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
City Secretary	1	1	1
Assistant City Secretary	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## 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 prepares City Council agendas and gives notice of City Council meetings. 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 assistance to the Mayor and Council.

Departmental Goals				
<b>City Secretary Office Goals:</b>				
<ul style="list-style-type: none"> <li>• Prepare Lancaster City Council meeting agendas and maintain an accurate account of such proceedings including Council minutes and enrollment of ordinances and resolutions as approved by the City Council</li> <li>• Conduct General Municipal Election to be held in May 2014</li> <li>• Process local permit applications for alcohol beverage permits in compliance with state laws and local ordinances</li> <li>• Scan and index Ordinances and Resolutions as adopted</li> <li>• Serve as a document and information resource for Council, citizens and staff</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
City Council Meetings	44	45		45
Population	36,390	38,071		38,071
Registered Voters	20,862	21,126		20,990
Ordinances Adopted	33	25		35
Resolutions Approved	109	95		110
Ordinances Codified	33	10		35
Proclamations Prepared	19	10		20
Open Records Requests Processed	252	277		280
Elections Held	1	1		1
Quantity of Records Eligible for Destruction (lbs.)	9,797	n/a		9,500
Agenda Packet Pages Produced (electronic)	5,925	4,443		6,050
Legal Notices Published	25	17		25
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Agenda Packets Prepared by Thursday Before Council	100%	100%		100%
Open Records Requests processed in accordance with state law	100%	100%		100%
Ordinances codified	100%	100%		100%
Citywide destruction of eligible records (lbs.)	9,797	n/a		9,500
"Local" Alcohol Beverage Permits issued	10	8		12
Ordinances and Resolutions indexed/scanned as adopted	100%	100%		100%
Council minutes prepared; ordinances and resolutions	100%	100%		100%
Line Item Details Totals	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	168,668	148,493	172,730	137,484
Supplies	276	552	720	1,120
Services	10,892	8,867	15,935	18,685
<b>Total Expenditures</b>	<b>179,836</b>	<b>157,913</b>	<b>189,385</b>	<b>157,289</b>

# City Secretary's Office

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 124,736	\$ 125,416	\$ 89,633	\$ 127,757	\$ 94,750
103	SALARIES-OVERTIME	\$ 375	\$ 59	\$ 558	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 457	\$ 552	\$ 369	\$ 644	\$ 256
105	GROUP HEALTH INSURANCE	\$ 10,811	\$ 7,580	\$ 11,049	\$ 7,206	\$ 13,198
106	TMRS	\$ 18,120	\$ 18,602	\$ 13,725	\$ 19,540	\$ 14,384
107	FICA	\$ 9,523	\$ 9,965	\$ 7,236	\$ 9,999	\$ 7,711
109	SALARIES-WELL PAY	\$ 346	\$ 346	\$ 405	\$ 666	\$ 501
110	DENTAL INSURANCE	\$ 864	\$ 863	\$ 696	\$ 936	\$ 876
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,814	\$ 3,772	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 180	\$ 179	\$ 78	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 236	\$ 237	\$ 208	\$ 298	\$ 124
131	EAP EXPENSE	\$ 50	\$ 54	\$ 45	\$ 78	\$ 78
<b>Personnel Sub Total</b>		<b>\$ 170,525</b>	<b>\$ 168,668</b>	<b>\$ 127,773</b>	<b>\$ 172,730</b>	<b>\$ 137,484</b>
<b>Account Object                    Description</b>						
201	OFFICE SUPPLIES	\$ 136	\$ 160	\$ 652	\$ 500	\$ 1,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 100	\$ -	\$ 100	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 148	\$ 16	\$ 131	\$ 120	\$ 120
<b>Supplies Sub Total</b>		<b>\$ 283</b>	<b>\$ 276</b>	<b>\$ 784</b>	<b>\$ 720</b>	<b>\$ 1,120</b>
		\$ 283				
<b>Account Object                    Description</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 274	\$ 380	\$ 418	\$ 540	\$ 480
402	RENTAL OF EQUIPMENT	\$ 2,463	\$ 541	\$ -	\$ 828	\$ -
407	SPECIAL SERVICES	\$ 1,073	\$ 500	\$ 970	\$ 2,450	\$ 3,800
408	ADVERTISING	\$ 612	\$ 191	\$ 545	\$ 225	\$ 225
409	TRAVEL & EDUCATION	\$ 2,229	\$ 2,101	\$ 2,290	\$ 3,455	\$ 5,385
414	DUES & SUBSCRIPTIONS	\$ 309	\$ 280	\$ 48	\$ 465	\$ 465
416	OTHER/PROFESSIONAL SERVICES	\$ 798	\$ 5,487	\$ 4,491	\$ 5,988	\$ 5,988
421	PRINTING	\$ 351	\$ 127	\$ 42	\$ 1,225	\$ 1,250
452	FILING FEES	\$ -	\$ -	\$ -	\$ 75	\$ 225
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 437	\$ 912	\$ 684	\$ 867
<b>Sub Total</b>		<b>\$ 8,109</b>	<b>\$ 10,043</b>	<b>\$ 9,716</b>	<b>\$ 15,935</b>	<b>\$ 18,685</b>
<b>Department Total</b>		<b>\$ 178,917</b>	<b>\$ 178,987</b>	<b>\$ 138,273</b>	<b>\$ 189,385</b>	<b>\$ 157,289</b>



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Director of Finance	1	1	1
Assistant Finance Director	1	1	1
Chief Accountant	0	0	1
Accountant	0.75	0.75	0.75
Account Payables Specialist	1	1	1
<b>Total</b>	<b>3.75</b>	<b>3.75</b>	<b>4.75</b>

## Department Narrative

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



Departmental Goals				
<ul style="list-style-type: none"> <li>• Provide financial information to all stakeholders in the form, frequency, and timeliness needed for management</li> <li>• Utilize Best Practices to meet or exceed industry standards of Financial Management and Reporting</li> <li>• Coordinate with the City Manager's Office in the preparation of the Annual Operating Budget; CIP Plan and Five-Year Financial Forecasts</li> <li>• Develop and implement city-wide accounting policies and procedures.</li> <li>• Pursue e-government solutions to improve efficiency and maintain the City's accounting system to meet the needs of all users.</li> <li>• Coordinate the preparation of the Comprehensive Annual Financial Report (CAFR) with the external auditors</li> <li>• Comply with regulatory agencies and bond covenants regarding financial management, accounting and Internal Controls</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	3	3		4
Checking Accounts	8	8		3
Journal Entries Made	5,601	6,500		6,550
Bank Statements Reconciled	48	48		96
Monthly Operations Reports - P.I.D.'s	8	8		7
Accounts Payable Checks Processed	2,849	4,000		4,500
Quarterly Financial & Investment Reporting	2	4		4
Certificate of Distinction for Investment Report	0	1		1
Comptroller's Leadership Circle	0	1		1
Comprehensive Annual Financial Report	0	1		1
Certificate of Achievement for Excellence in Financial Reporting	0	0		1
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Bank Reconciliations Finished by Month End	100%	60%		100%
Monthly Closeouts within 10 Days of Month End	12	5		12
Vendors Paid within 30 Days	99%	80%		100%
Checks Available for Review every Monday	100%	100%		100%
Audit presentation to Council (Months after year end)	6 mos.	6 mos.		6 mos.
Periodic Inventories, Audits, and Reports	0	2		4
Budget Summary	2012-2013 Actual	2013-2014 Budget Estimate		2014-2015 Budget
Personnel	251,680	306,197	351,755	442,548
Supplies	7,233	4,647	5,500	5,300
Services	254,978	293,617	197,460	213,386
<b>TOTAL</b>	<b>513,890</b>	<b>604,461</b>	<b>554,715</b>	<b>661,234</b>

# Finance

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 211,960	\$ 172,042	\$ 177,948	\$ 249,215	\$ 328,557
103	SALARIES-OVERTIME	\$ 611	\$ 1,021	\$ 3,024	\$ 600	\$ 600
104	SALARIES-LONGEVITY	\$ 463	\$ 438	\$ 37	\$ 376	\$ 141
105	GROUP HEALTH INSURANCE	\$ 26,170	\$ 21,710	\$ 17,431	\$ 38,424	\$ 30,997
106	TMRS	\$ 30,258	\$ 26,583	\$ 19,606	\$ 37,336	\$ 47,978
107	FICA	\$ 16,536	\$ 14,041	\$ 14,021	\$ 17,608	\$ 24,101
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 1,275	\$ 1,672
110	DENTAL INSURANCE	\$ 864	\$ 705	\$ 729	\$ 468	\$ 2,081
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,614	\$ 2,772	\$ 4,800	\$ 4,800
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 9,465	\$ 1,985	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ 483	\$ 461	\$ 347	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 300	\$ 184	\$ 15	\$ 485	\$ 587
130	WORKERS COMPENSATION	\$ 394	\$ 340	\$ 397	\$ 564	\$ 404
131	EAP EXPENSE	\$ 75	\$ 77	\$ 71	\$ 124	\$ 150
<b>Personnel Sub Total</b>		<b>\$ 292,942</b>	<b>\$ 251,680</b>	<b>\$ 238,383</b>	<b>\$ 351,755</b>	<b>\$ 442,548</b>
<b>Supplies</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	SUPPLIES	\$ 2,819	\$ 4,722	\$ 3,013	\$ 3,000	\$ 3,000
202	UNIFORMS AND CLOTHING	\$ -	\$ 47	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 890	\$ -	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 195	\$ 23	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,755	\$ 1,551	\$ 1,299	\$ 2,200	\$ 2,000
231	SOFTWARE	\$ -	\$ -	\$ -	\$ 300	\$ 300
242	COMPUTERS/SERVERS	\$ 841	\$ -	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 5,609</b>	<b>\$ 7,233</b>	<b>\$ 4,313</b>	<b>\$ 5,500</b>	<b>\$ 5,300</b>
<b>Services</b>						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
402	RENTAL OF EQUIPMENT	\$ 2,435	\$ 1,451	\$ 1,022	\$ 1,540	\$ 5,463
409	TRAVEL & EDUCATION	\$ 3,740	\$ 2,902	\$ 4,090	\$ 4,440	\$ 7,400
414	DUES & SUBSCRIPTIONS	\$ 704	\$ 889	\$ 730	\$ 1,610	\$ 1,255
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 15,565	\$ 1,576	\$ 4,970	\$ -
421	PRINTING	\$ 2,080	\$ 538	\$ 343	\$ 1,900	\$ 1,876
437	CONTRACT AUDIT SERVICES	\$ 53,200	\$ 47,350	\$ 93,500	\$ 50,000	\$ 50,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 16,421	\$ 12,811	\$ 9,461	\$ 20,000	\$ 20,000
444	TAX APPRAISAL	\$ 61,892	\$ 63,282	\$ 46,565	\$ 63,000	\$ 61,591
476	ACCT ANALYSIS FEES-JPM	\$ 27,967	\$ 28,016	\$ 12,377	\$ 28,000	\$ 30,800
537	DALLAS COUNTY TAX COLL SVCS	\$ (52)	\$ 19,578	\$ 25,061	\$ 22,000	\$ 20,000
539	MISC. HEALTH BENEFIT	\$ -	\$ 435	\$ -	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ 15,548	\$ 53,112	\$ 107,941	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 183,934</b>	<b>\$ 245,929</b>	<b>\$ 302,666</b>	<b>\$ 197,460</b>	<b>\$ 213,386</b>
<b>Department Total</b>		<b>\$ 482,484</b>	<b>\$ 504,841</b>	<b>\$ 545,362</b>	<b>\$ 554,715</b>	<b>\$ 661,234</b>



TREE CITY USA

# Animal Services

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Adopted '14-15
Animal Services Officer	2	2	2
Animal Shelter Attendant	0.5	1	1
<b>Total</b>	<b>2.5</b>	<b>3</b>	<b>3</b>

## Department Narrative

The Animal Services Division works closely with residents to obtain and encourage continued compliance with the city and state laws. The main focus is on domestic animals, but officers are also trained to assist customers with birds, coyotes and other species, with the employment of two full-time Animal Services Officers (ASOs) and a full-time shelter attendant. Staff also conducts shot and adoption clinics bi-annually that assist in controlling the growing population of stray animals in the City.



Departmental Goals					
<b>City Council Goal</b>					
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Civic Engagement</li> <li>• Create active education programs for the community on basic animal care and responsibility</li> <li>• Update all City ordinances related to Animal Services to be in conformance with new State laws</li> <li>• Respond to service calls in a timely manner</li> <li>• Attend Homeowner's Association meetings to inform residents of local ordinances related to Animal Services</li> <li>• Create programs to promote per adoptions</li> <li>• Increase fund raising programs for Shelter</li> <li>• Maintain all state required certifications (euthanasia, dart gun, etc...)</li> </ul>					
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target	
Full-Time Employees	2	3		3	
Adoptions	250	258			
Redemptions	50	50			
Euthanizations	700	700			
Deceased Animal Pickup	150	148			
Micro Chip Inserted	10	10			
Animal Bite Investigations	8	8			
Animals at Large	2,500	2,200			
Aggressive Dogs	15%	0			
Livestock too close to residents	7	8			
Traps issued	10	15			
Snakes	25	20			
Performance Measurement	12-13 Actual	13-14 Actual			2014-2015 Target
Animal Services requests answered within 8 hours	85%	85%			100%
Increase monthly adoptions	85%	85%		100%	
Meet State Shelter Requirements	100%	100%		100%	
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget	
		Estimate	Budget		
Personnel	128,648	140,975	157,817	153,419	
Supplies	16,174	12,735	14,500	14,393	
Maintenance	1,232	1,792	1,000	2,112	
Other Services	8,849	6,780	11,433	9,847	
<b>TOTAL</b>	<b>154,903</b>	<b>162,283</b>	<b>184,750</b>	<b>179,770</b>	

# Animal Services

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 71,449	\$ 73,343	\$ 33,603	\$ 97,330	\$ 102,197
102	SALARIES-PART TIME	\$ 4,534	\$ 6,244	\$ 27,931	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 4,628	\$ 5,443	\$ 4,634	\$ 2,400	\$ 2,400
104	SALARIES-LONGEVITY	\$ 563	\$ 558	\$ 431	\$ 668	\$ 660
105	GROUP HEALTH INSURANCE	\$ 22,717	\$ 24,307	\$ 19,649	\$ 32,666	\$ 21,364
106	TMRS	\$ 10,621	\$ 11,315	\$ 9,328	\$ 14,672	\$ 15,094
107	FICA	\$ 5,273	\$ 5,526	\$ 4,503	\$ 6,611	\$ 8,093
109	SALARIES-WELL PAY	\$ -	\$ 441	\$ 454	\$ 499	\$ 524
110	DENTAL INSURANCE	\$ -	\$ -	\$ 312	\$ 468	\$ 1,314
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ 100	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 105	\$ 104	\$ 50	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 1,248	\$ 1,293	\$ 872	\$ 1,991	\$ 1,261
131	EAP EXPENSE	\$ 62	\$ 73	\$ 55	\$ 104	\$ 104
<b>Personnel Sub Total</b>		<b>\$ 121,200</b>	<b>\$ 128,648</b>	<b>\$ 101,923</b>	<b>\$ 157,817</b>	<b>\$ 153,419</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ -	\$ 674	\$ -	\$ -	\$ -
202	UNIFORMS AND CLOTHING	\$ 56	\$ 517	\$ 732	\$ 985	\$ 975
203	MOTOR VEHICLE SUPPLIES	\$ 451	\$ 966	\$ 178	\$ -	\$ 800
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 209	\$ 1,159	\$ 1,578	\$ 1,240	\$ 923
205	JANITORIAL & CLEANING SUPPLIES	\$ 1,376	\$ 1,560	\$ 1,260	\$ 1,500	\$ -
206	CHEMICALS	\$ 649	\$ 785	\$ 1,025	\$ 1,000	\$ 500
214	POSTAGE/SHIPPING/DELIVERY	\$ 15	\$ -	\$ -	\$ 25	\$ 25
216	MEDICAL SUPPLIES	\$ 155	\$ 77	\$ -	\$ 150	\$ 150
218	FUEL & OIL	\$ 8,627	\$ 9,242	\$ 5,129	\$ 9,000	\$ 8,800
224	ANIMAL CARE SUPPLIES	\$ 537	\$ 795	\$ 567	\$ 600	\$ 2,220
<b>Supplies Sub Total</b>		<b>\$ 12,075</b>	<b>\$ 15,773</b>	<b>\$ 10,468</b>	<b>\$ 14,500</b>	<b>\$ 14,393</b>
<b>Account Object Description</b>						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$ 1,000
302	MAINT-MOTOR VEHICLES	\$ 303	\$ 1,232	\$ 935	\$ 1,000	\$ 1,112
<b>Maintenance Sub Total</b>		<b>\$ 303</b>	<b>\$ 1,232</b>	<b>\$ 935</b>	<b>\$ 1,000</b>	<b>\$ 2,112</b>
<b>Account Object Description</b>						
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 205
409	TRAVEL & EDUCATION	\$ 14	\$ 238	\$ 966	\$ 2,700	\$ 1,420
414	DUES & SUBSCRIPTIONS	\$ 4,532	\$ 6,283	\$ 4,568	\$ 4,043	\$ 4,205
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 125	\$ -	\$ -	\$ -
418	MEDICAL EXPENSE	\$ -	\$ -	\$ -	\$ 750	\$ 750
421	PRINTING	\$ 138	\$ 42	\$ 274	\$ 900	\$ 900
434	SPECIAL EVENTS	\$ -	\$ -	\$ 123	\$ 500	\$ 250
435	LABORATORY CHARGES	\$ -	\$ 205	\$ -	\$ 500	\$ 500
455	CERTIFICATION FEES	\$ -	\$ 50	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 1,007	\$ 1,275	\$ 2,040	\$ 1,617
544	PEST CONTROL SERVICES	\$ -	\$ 94	\$ 150	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 4,683</b>	<b>\$ 8,043</b>	<b>\$ 7,356</b>	<b>\$ 11,433</b>	<b>\$ 9,847</b>
<b>Department Total</b>		<b>\$ 138,261</b>	<b>\$ 153,696</b>	<b>\$ 120,682</b>	<b>\$ 184,750</b>	<b>\$ 179,770</b>



# Purchasing

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Purchasing Agent	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Department Narrative

The Purchasing Division is responsible for handling all purchasing related activities including formal and informal bids, quotes, and requests for proposals and qualifications.



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Financially Sound City Government</li> <li>• Provide assistance to departments within the City for procuring materials / services in the most efficient and economical way that adheres to all related Texas purchasing statutes and the internal purchasing policy</li> <li>• Update purchasing policy and conduct training for all employees involved in the buying process.</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Bid Types Processed	74	80		80
ITQ-Invitation to Quote	38	44		44
ITB-Invitation to Bid	29	30		30
RFQ-Request for Qualifications	2	2		2
RFP-Request for Proposal	4	4		4
RFI-Request for Information	0	0		0
Requisitions Processed	1,198	1,200		1,200
Procurement Card Transactions	3,416	3,500		3,500
Purchase Orders Processed	1,128	1,200		1,200
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Vendor Inquiries Resolved Within 48 Hours	99%	100%		100%
Electronic Vendor Self Update	99%	100%		100%
Electronic Procurement System Operational	100%	100%		100%
Contract Management System Operational	100%	100%		100%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	86,460	83,059	87,617	90,882
Supplies	816	210	720	720
Services	19,504	17,655	25,687	26,323
<b>TOTAL</b>	<b>106,780</b>	<b>100,925</b>	<b>114,024</b>	<b>117,925</b>

# Purchasing

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

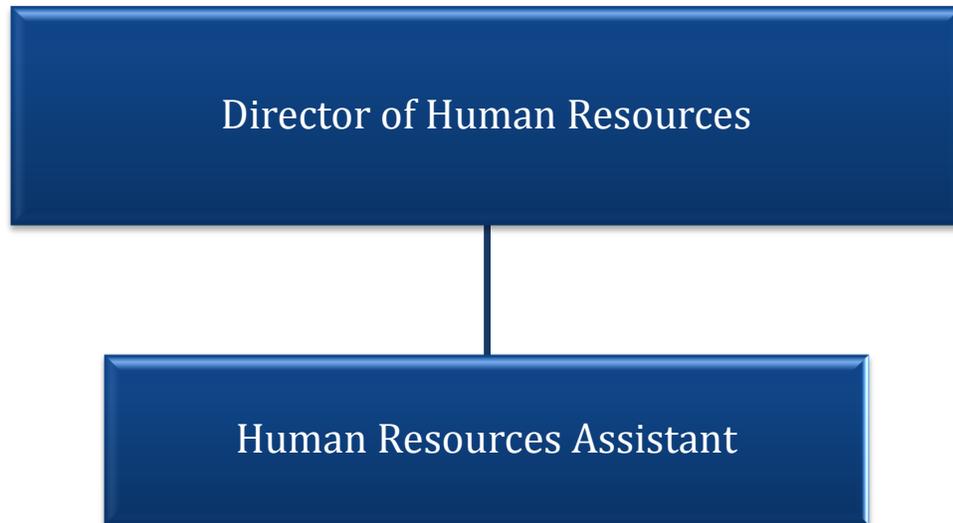
Fund        1                    **GENERAL FUND**  
Department 29                **PURCHASING**  
Program     0                    **PURCHASING**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 62,556	\$ 63,407	\$ 47,705	\$ 64,089	\$ 67,292
104	SALARIES-LONGEVITY	\$ 349	\$ 396	\$ 330	\$ 440	\$ 488
105	GROUP HEALTH INSURANCE	\$ 6,278	\$ 7,632	\$ 6,783	\$ 7,206	\$ 6,599
106	TMRS	\$ 8,888	\$ 9,116	\$ 7,035	\$ 9,500	\$ 9,788
107	FICA	\$ 4,756	\$ 4,761	\$ 3,576	\$ 4,842	\$ 5,248
109	SALARIES-WELL PAY	\$ 718	\$ -	\$ -	\$ 323	\$ 339
110	DENTAL INSURANCE	\$ 432	\$ 432	\$ 358	\$ 468	\$ 438
118	CELL PHONE ALLOWANCE	\$ 483	\$ 481	\$ 367	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 91	\$ 91	\$ 70	\$ 102	\$ 102
130	WORKERS COMPENSATION	\$ 116	\$ 116	\$ 107	\$ 141	\$ 82
131	EAP EXPENSE	\$ 25	\$ 27	\$ 21	\$ 26	\$ 26
<b>Personnel Sub Total</b>		<b>\$ 84,693</b>	<b>\$ 86,460</b>	<b>\$ 66,352</b>	<b>\$ 87,617</b>	<b>\$ 90,882</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 297	\$ 459	\$ 49	\$ 300	\$ 300
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,307	\$ 306	\$ -	\$ -	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ -	\$ -	\$ 20	\$ 20
214	POSTAGE/SHIPPING/DELIVERY	\$ 150	\$ 51	\$ 149	\$ 200	\$ 200
215	TRAINING SUPPLIES	\$ -	\$ -	\$ -	\$ 200	\$ 200
<b>Supplies Sub Total</b>		<b>\$ 1,755</b>	<b>\$ 816</b>	<b>\$ 198</b>	<b>\$ 720</b>	<b>\$ 720</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
402	RENTAL OF EQUIPMENT	\$ 2,385	\$ 1,193	\$ 1,022	\$ 1,560	\$ 1,363
407	SPECIAL SERVICES	\$ 6,441	\$ 600	\$ 600	\$ 600	\$ 600
408	ADVERTISING	\$ 226	\$ 270	\$ 488	\$ 700	\$ 460
409	TRAVEL & EDUCATION	\$ 1,478	\$ 1,137	\$ 348	\$ 1,246	\$ 1,210
414	DUES & SUBSCRIPTIONS	\$ 612	\$ 470	\$ 840	\$ 640	\$ 475
421	PRINTING	\$ 300	\$ 177	\$ 85	\$ 400	\$ 396
434	SPECIAL EVENTS	\$ 88	\$ 92	\$ -	\$ 275	\$ 325
442	COMPUTER PROFESSIONAL SERVICES	\$ 14,214	\$ 14,345	\$ 15,784	\$ 19,750	\$ 21,000
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 386	\$ 473	\$ 516	\$ 493
<b>Services Sub Total</b>		<b>\$ 25,745</b>	<b>\$ 18,670</b>	<b>\$ 19,639</b>	<b>\$ 25,687</b>	<b>\$ 26,323</b>
<b>Department Total</b>		<b>\$ 112,192</b>	<b>\$ 105,946</b>	<b>\$ 86,189</b>	<b>\$ 114,024</b>	<b>\$ 117,925</b>



# Human Resources

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
<b>Director of Human Resources</b>	1	1	1
<b>Human Resources Assistant</b>	1	1	1
<b>Total</b>	2	2	2

## 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.



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Professional &amp; Committed City Workforce</li> <li>• Recruit, attract and select the best employees for Lancaster</li> <li>• Empower managers and employees throughout the city organization</li> <li>• Have a market-based compensation system</li> <li>• Job Description Updates</li> <li>• Policy Procedure Manual Update</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Total Full-time City of Lancaster Employees	243	250		273
Applications Received and Processed	2500	2526		3000
Liability and Property Claims	30	16		25
pre-Hire Drug Screens and Background Checks	40	11		40
In-House Training Programs	11	17		11
Benefit Programs Managed	17	22		18
Workers Compensation Claims	30	30		25
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Turnover in Agency (Calendar year)	15%	15%		10%
Accurate Payroll Checks	100%	100%		100%
Evaluations Completed On-Time	95%	95%		100%
Job Postings within 24 Hours	100%	100%		100%
Claims Processed within 7 Days	100%	100%		100%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	187,517	185,697	189,147	195,982
Supplies	5,074	5,972	6,450	6,850
Other Services	109,481	98,996	149,388	153,154
<b>TOTAL</b>	<b>302,072</b>	<b>290,665</b>	<b>344,985</b>	<b>355,986</b>

# Human Resources

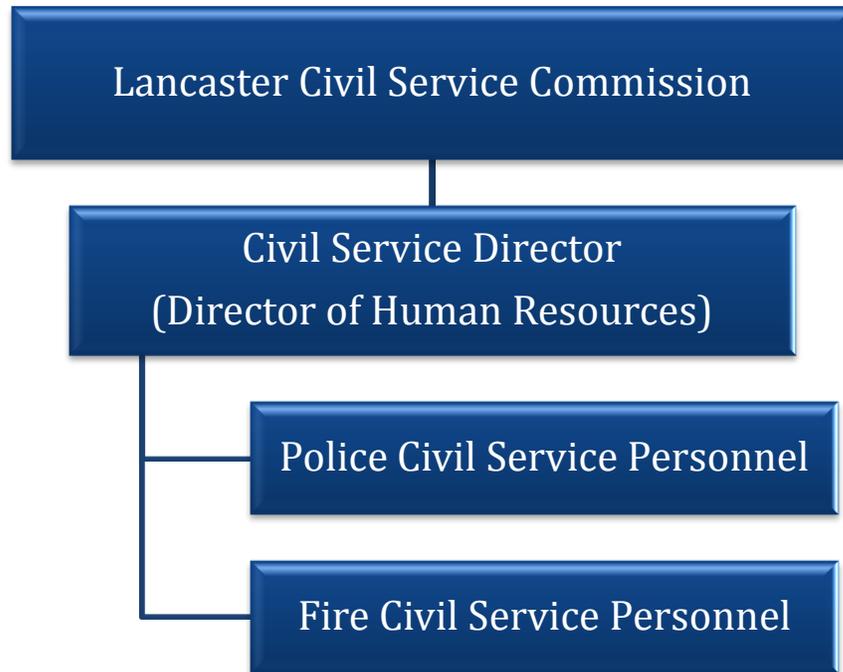
**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 133,002	\$ 133,685	\$ 104,634	\$ 136,259	\$ 143,073
102	SALARIES-PART TIME	\$ -	\$ -	\$ 3,694	\$ 21,000	\$ -
103	SALARIES-OVERTIME	\$ 1,318	\$ 491	\$ -	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 429	\$ 624	\$ 461	\$ 616	\$ 712
105	GROUP HEALTH INSURANCE	\$ 12,565	\$ 15,272	\$ 13,571	\$ 14,412	\$ 13,198
106	TMRS	\$ 19,397	\$ 19,960	\$ 15,342	\$ 20,777	\$ 21,378
107	FICA	\$ 10,316	\$ 10,571	\$ 8,427	\$ 10,501	\$ 10,137
109	SALARIES-WELL PAY	\$ 390	\$ 1,170	\$ -	\$ 708	\$ 742
110	DENTAL INSURANCE	\$ 432	\$ 432	\$ 358	\$ 468	\$ 876
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,814	\$ 3,672	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 190	\$ 189	\$ 144	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 246	\$ 254	\$ 247	\$ 333	\$ 182
131	EAP EXPENSE	\$ 50	\$ 54	\$ 52	\$ 85	\$ 78
<b>Personnel Sub Total</b>		<b>\$ 183,162</b>	<b>\$ 187,517</b>	<b>\$ 150,602</b>	<b>\$ 210,765</b>	<b>\$ 195,982</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 4,322	\$ 3,434	\$ 5,266	\$ 4,000	\$ 4,500
202	UNIFORMS AND CLOTHING	\$ -	\$ 50	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 128	\$ -	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 1,159	\$ 739	\$ 400	\$ 1,450	\$ 1,350
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,084	\$ 618	\$ 515	\$ 1,000	\$ 1,000
215	TRAINING SUPPLIES	\$ -	\$ 105	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 6,565</b>	<b>\$ 5,074</b>	<b>\$ 6,181</b>	<b>\$ 6,450</b>	<b>\$ 6,850</b>
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 2,162	\$ 1,323	\$ 767	\$ 818	\$ 1,023
408	ADVERTISING	\$ 1,345	\$ 3,236	\$ 1,028	\$ 2,000	\$ 3,000
409	TRAVEL & EDUCATION	\$ 807	\$ 2,735	\$ 1,533	\$ 1,300	\$ 2,300
410	UTILITIES - ELECTRICITY	\$ 3,701	\$ -	\$ -	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 1,384	\$ 1,159	\$ 1,037	\$ 1,150	\$ 1,150
416	OTHER/PROFESSIONAL SERVICES	\$ 26,728	\$ 18,187	\$ 22,637	\$ 22,480	\$ 24,315
418	MEDICAL EXPENSE	\$ 1,800	\$ 1,125	\$ 2,550	\$ 2,800	\$ 3,500
419	AWARDS	\$ 943	\$ 153	\$ 284	\$ 500	\$ 500
420	INTERNAL TRAINING	\$ -	\$ 6,157	\$ 5,785	\$ 9,000	\$ 8,000
421	PRINTING	\$ 2,149	\$ 409	\$ 482	\$ 1,500	\$ 1,500
440	CONSULTANT AND ADVISORY FEES	\$ 12,933	\$ 15,498	\$ 16,728	\$ 20,000	\$ 20,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 63,556	\$ 53,378	\$ 56,686	\$ 80,382	\$ 87,000
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 515	\$ 629	\$ 840	\$ 867
464	RENTAL OF OFFICE SPACE	\$ 20,329	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 137,836</b>	<b>\$ 103,875</b>	<b>\$ 110,146</b>	<b>\$ 142,770</b>	<b>\$ 153,154</b>
<b>Department Total</b>		<b>\$ 327,562</b>	<b>\$ 296,466</b>	<b>\$ 266,930</b>	<b>\$ 359,985</b>	<b>\$ 355,986</b>



## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

The Lancaster Civil Service Commission was formed to set policy for the Lancaster Police and Fire Fighters within the Civil Service Rules and Regulations, City of Lancaster, and the Civil Service Statue Code of the Texas Local Government Code. It 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 problems; and administers Police and Fire Fighter Civil Service entrance exams for employment and promotional exams for promotional purposes within each department.

Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Professional &amp; Committed City Workforce</li> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Work with all Civil Servants and the respective Chiefs to build mutual respect and understanding within each department in an attempt to retain quality employees</li> <li>• Schedule testing for all civil service new hires, vacant positions, or promotions</li> <li>• Work with the Human Resources department to recruit and hire qualified employees</li> <li>• Provide an avenue for Lancaster Civil Servants employed by the City of Lancaster to communicate areas for concern to the Lancaster Civil Service Commission</li> <li>• Increase communication with the Civil Servants of the City of Lancaster through more open dialog</li> <li>• Handle hearings and appeals of possible violations of the Civil Service Code that are brought to the Commission by Civil Servants</li> <li>• Maintain a process whereby Lancaster Civil Servants can feel comfortable in trying to work out possible problems and concerns before violation of the Civil Service Code are affected</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Total Police Civil Service Personnel	53	56		61
Total Fire Civil Service Personnel	55	57		57
Civil Service Applications for Employment	500	500		500
Civil Service Applications for Promotion	20	20		20
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Number of Service Appeals	3	3		3
Number of Hearings	2	2		2
Number of Commission Meetings	1	2		1
Budget Summary	2011-2012 Actual	2012-2013		2013-2014 Budget
		Budget	Estimate	
Supplies	39	400	200	500
Services	5,688	6,001	7,150	7,350
<b>TOTAL</b>	<b>5,728</b>	<b>6,401</b>	<b>7,350</b>	<b>7,850</b>

# Civil Service

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund                    1     GENERAL FUND  
Department        32     CIVIL SERVICE  
Program             0**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 72	\$ 39	\$ -	\$ 150	\$ 300
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 50	\$ 200
230	CIVIL SERVICE SUPPLIES	\$ 5,033	\$ -	\$ 400	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 5,104</b>	<b>\$ 39</b>	<b>\$ 400</b>	<b>\$ 200</b>	<b>\$ 500</b>
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
408	ADVERTISING	\$ 930	\$ -	\$ -	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ -	\$ 89	\$ 900	\$ 500	\$ 700
414	DUES & SUBSCRIPTIONS	\$ 58	\$ 85	\$ 136	\$ 150	\$ 150
416	OTHER/PROFESSIONAL SERVICES	\$ 38	\$ -	\$ -	\$ -	\$ -
440	CONSULTANT AND ADVISORY FEES	\$ -	\$ 5,514	\$ 4,950	\$ 6,000	\$ 6,000
<b>Sub Total</b>		<b>\$ 1,025</b>	<b>\$ 5,688</b>	<b>\$ 5,986</b>	<b>\$ 7,150</b>	<b>\$ 7,350</b>
<b>Department Total</b>		<b>\$ 6,130</b>	<b>\$ 5,728</b>	<b>\$ 6,386</b>	<b>\$ 7,350</b>	<b>\$ 7,850</b>



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Dispatch & Records Manager	0	0	1
Lead 911 Dispatcher	4	4	3
911 Dispatchers	6	6	7
PT Dispatcher (.50)	1	1	1
PT Dispatcher (.25)	0.25	0.25	0
<b>Total</b>	<b>11.25</b>	<b>11.25</b>	<b>12</b>

## 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, and animal services.

Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Aim to provide the most effective and efficient communications program possible</li> <li>• Satisfy emergency and routine communications and informational needs for the City's Public Safety Departments</li> <li>• Increase departmental efficiency through the recruitment, selection, and training of qualified communication personnel</li> <li>• Establish and maintain a positive relationship with other departments, citizens, and public safety agencies</li> <li>• Maintain effective staffing by sustaining an operational vacancy rate at or below 10%</li> <li>• Promote employee development through education and succession planning</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Wireless 911 Calls	14,000	14,000		
Total 911 Calls	35,450	35,450		
Non-Emergency Calls	163,000	163,000		
Total Police Calls For Service (CFS)	33,000	33,000		
Police Priority 1 or 2 Calls For Service	1,900	1,900		
Total Fire Calls For Service	7,250	7,250		
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
911 Calls Answered within 6 Seconds	78%	78%		100%
911 Calls Answered within 10 Seconds	88%	88%		100%
Abandoned 911 Calls	1683	1665		
Average Time to Dispatch Police Priority 1 or 2 CFS	41 SEC	37 SEC		
Average Time to Dispatch Fire/EMS CFS	32 SEC	29 SEC		
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Budget	Estimate	
Personnel	617,787	604,813	669,886	683,148
Supplies	2,303	1,559	1,000	7,013
Maintenance	84,231	74,960	75,000	82,148
Services	21,486	26,886	29,600	46,646
<b>TOTAL</b>	<b>725,808</b>	<b>708,217</b>	<b>775,486</b>	<b>818,955</b>

# Emergency Communications

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 1 GENERAL FUND  
Department 34 EMERGENCY COMMUNICATIONS  
Program 0 EMERGENCY COMMUNICATIONS**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 322,310	\$ 296,756	\$ 249,693	\$ 362,959	\$ 415,363
102	SALARIES-PART TIME	\$ 14,809	\$ 16,134	\$ 7,032	\$ 39,259	\$ 35,245
103	SALARIES-OVERTIME	\$ 80,803	\$ 135,341	\$ 103,095	\$ 70,000	\$ 25,000
104	SALARIES-LONGEVITY	\$ 1,749	\$ 1,533	\$ 982	\$ 1,752	\$ 1,416
105	GROUP HEALTH INSURANCE	\$ 62,324	\$ 68,705	\$ 60,634	\$ 89,123	\$ 96,261
106	TMRS	\$ 56,341	\$ 61,665	\$ 51,155	\$ 63,527	\$ 63,350
107	FICA	\$ 30,221	\$ 32,566	\$ 26,531	\$ 35,145	\$ 36,665
109	SALARIES-WELL PAY	\$ 1,609	\$ 1,190	\$ 1,640	\$ 2,166	\$ 2,203
110	DENTAL INSURANCE	\$ 2,929	\$ 1,970	\$ 1,487	\$ 2,340	\$ 4,809
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ 140	\$ -	\$ 480
120	GROUP LIFE INSURANCE	\$ 463	\$ 410	\$ 203	\$ 1,122	\$ 1,224
130	WORKERS COMPENSATION	\$ 1,225	\$ 1,266	\$ 1,059	\$ 2,174	\$ 794
131	EAP EXPENSE	\$ 266	\$ 250	\$ 205	\$ 319	\$ 338
<b>Personnel Sub Total</b>		<b>\$ 575,047</b>	<b>\$ 617,787</b>	<b>\$ 503,856</b>	<b>\$ 669,886</b>	<b>\$ 683,148</b>
<b>Account Object Description</b>						
201	OFFICE SUPPLIES	\$ 266	\$ 54	\$ 461	\$ -	\$ 2,935
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 200	\$ 805	\$ -	\$ 2,960
234	PRINTING SUPPLIES	\$ 814	\$ 2,049	\$ 292	\$ 1,000	\$ 1,118
<b>Supplies Sub Total</b>		<b>\$ 1,079</b>	<b>\$ 2,303</b>	<b>\$ 1,559</b>	<b>\$ 1,000</b>	<b>\$ 7,013</b>
<b>Account Object Description</b>						
303	MAINT-EQUIP & MACHINERY	\$ 74,040	\$ 74,040	\$ 75,000	\$ 75,000	\$ 78,988
314	MAINT-RADIO EQUIPMENT	\$ 488	\$ 10,151	\$ -	\$ -	\$ 3,160
<b>Services Sub Total</b>		<b>\$ 74,528</b>	<b>\$ 84,191</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 82,148</b>
<b>Account Object Description</b>						
409	TRAVEL & EDUCATION	\$ -	\$ -	\$ 758	\$ 1,500	\$ 8,040
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 21	\$ 1,700	\$ 105
416	OTHER/PROFESSIONAL SERVICES	\$ 1,377	\$ 846	\$ 1,276	\$ 540	\$ 2,865
462	CELLULAR TELEPHONE & PAGERS	\$ 24,997	\$ 17,771	\$ 27,700	\$ 25,860	\$ 35,636
<b>Services Sub Total</b>		<b>\$ 26,373</b>	<b>\$ 18,617</b>	<b>\$ 29,755</b>	<b>\$ 29,600</b>	<b>\$ 46,646</b>
<b>Department Total</b>		<b>\$ 677,027</b>	<b>\$ 722,899</b>	<b>\$ 610,170</b>	<b>\$ 775,486</b>	<b>\$ 818,955</b>



# Code Compliance

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Senior Code Officer	0	0	1
Code Compliance Officer	3	3	3
<b>Total</b>	<b>3</b>	<b>3</b>	<b>4</b>

## Department Narrative

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



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Train staff to be more compassionate and compliance friendly</li> <li>• Evaluate and modify all ordinances concerning Code compliance to be consistent</li> <li>• Create program to make residents and/or business owners more aware of local regulations and educate them to achieve compliance</li> <li>• Provide weekend coverage of City ordinance violations</li> <li>• Continuous education of Homeowner Association's to become better equipped to handle violations</li> <li>• Enforce all in a consistent and professional manner</li> <li>• Review and evaluate current bulk trash ordinance to develop a more consistent way to address violations</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		14-15 Target
Full Time Employees	3	3		4
Weed and Grass Violations	2,366	2,380		2,373
Bulk Trash Violations	950	1,113		1,032
Junk/Inoperable Vehicles	241	149		195
Overhanging Limbs	324	436		380
Parking Violations	755	299		527
Sign Violations	1,430	4		717
Trash/Junk Violations	534	59		297
Fence Violations	355	283		319
Illegal Dumping	167	37		102
72 Hour Parking on Street	129	125		127
Inspections	13,146	9,832		11,489
Brush/Rubbish/Garbage Accumulation outside Storage	751	993		872
Performance Measurement	12-13 Actual	13-14 Actual		14-15 Target
Code violations addressed within 48 hours of report	85%	85%		85%
Emergency complaints addressed immediately upon receipt	90%	90%		90%
Management complaint addressed within one work day	95%	95%		95%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Estimate	Budget	Budget
Personnel	136,910	133,060	147,476	208,184
Supplies	11,167	9,715	14,350	13,160
Maintenance	779	2,904	1,500	1,500
Services	68,306	38,800	104,123	107,848
<b>TOTAL</b>	<b>217,161</b>	<b>184,480</b>	<b>267,449</b>	<b>330,692</b>

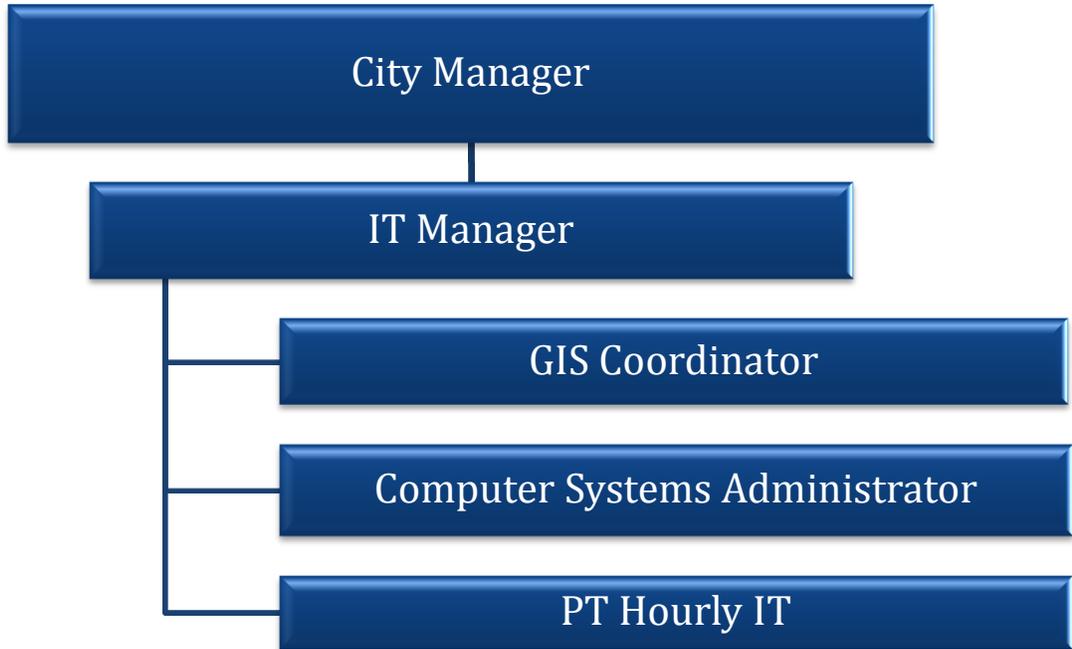
# Code Compliance

<b>BUDGET REPORT LINE ITEM DETAIL BY DEPARTMENT</b>	<b>Fund</b> <b>Department</b> <b>Program</b>	<b>1</b> <b>35</b> <b>0</b>	<b>GENERAL FUND</b> <b>CODE ENFORCEMENT</b> <b>NEIGHBORHOOD SERVICES</b>
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		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	101 SALARIES-REGULAR	\$ 106,381	\$ 99,142	\$ 78,140	\$ 105,165	\$ 150,161
	103 SALARIES-OVERTIME	\$ 833	\$ 571	\$ 797	\$ 400	\$ 400
	104 SALARIES-LONGEVITY	\$ 425	\$ 641	\$ 543	\$ 716	\$ 860
	105 GROUP HEALTH INSURANCE	\$ 17,666	\$ 13,444	\$ 11,995	\$ 14,030	\$ 18,443
	106 TMRS	\$ 14,916	\$ 14,238	\$ 11,593	\$ 15,531	\$ 21,713
	107 FICA	\$ 7,964	\$ 7,447	\$ 5,890	\$ 8,014	\$ 11,642
	109 SALARIES-WELL PAY	\$ -	\$ 140	\$ 289	\$ 528	\$ 754
	110 DENTAL INSURANCE	\$ 1,296	\$ 662	\$ 358	\$ 468	\$ 1,752
	118 CELL PHONE ALLOWANCE	\$ -	\$ 20	\$ -	\$ -	\$ -
	120 GROUP LIFE INSURANCE	\$ 156	\$ 115	\$ 77	\$ 408	\$ 510
	130 WORKERS COMPENSATION	\$ 418	\$ 414	\$ 382	\$ 2,112	\$ 1,819
	131 EAP EXPENSE	\$ 75	\$ 75	\$ 62	\$ 104	\$ 130
<b>Personnel Sub Total</b>		<b>\$ 150,130</b>	<b>\$ 136,910</b>	<b>\$ 110,126</b>	<b>\$ 147,476</b>	<b>\$ 208,184</b>
Account Object	Description					
	202 UNIFORMS AND CLOTHING	\$ -	\$ 345	\$ 321	\$ 500	\$ 500
	203 MOTOR VEHICLE SUPPLIES	\$ 329	\$ 117	\$ 569	\$ 450	\$ 800
	204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 444	\$ 392	\$ 1,417	\$ 1,400	\$ 860
	214 POSTAGE/SHIPPING/DELIVERY	\$ 4,227	\$ 4,788	\$ 2,359	\$ 5,000	\$ 5,000
	218 FUEL & OIL	\$ 6,239	\$ 5,452	\$ 3,971	\$ 7,000	\$ 6,000
<b>Supplies Sub Total</b>		<b>\$ 11,239</b>	<b>\$ 11,094</b>	<b>\$ 8,637</b>	<b>\$ 14,350</b>	<b>\$ 13,160</b>
Account Object	Description					
	302 MAINT-MOTOR VEHICLES	\$ 858	\$ 779	\$ 2,904	\$ 1,500	\$ 1,500
<b>Maintenance Sub Total</b>		<b>\$ 858</b>	<b>\$ 779</b>	<b>\$ 2,904</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
Account Object	Description					
	401 TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 2,300
	402 RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 205
	409 TRAVEL & EDUCATION	\$ 372	\$ 781	\$ 610	\$ 1,000	\$ 1,845
	414 DUES & SUBSCRIPTIONS	\$ 5,069	\$ 6,698	\$ 4,542	\$ 3,943	\$ 4,740
	416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 10,000	\$ -	\$ -
	421 PRINTING	\$ 1,458	\$ 822	\$ 439	\$ 2,000	\$ 2,000
	423 CONTRACT MOWING	\$ 72,876	\$ 38,995	\$ 77,724	\$ 85,000	\$ 85,000
	452 FILING FEES	\$ 12,640	\$ 18,192	\$ 5,925	\$ 10,000	\$ 10,000
	455 CERTIFICATION FEES	\$ -	\$ 567	\$ 161	\$ 1,100	\$ 444
	462 CELLULAR TELEPHONE & PAGERS	\$ -	\$ 829	\$ 1,866	\$ 1,080	\$ 1,315
<b>Services Sub Total</b>		<b>\$ 92,415</b>	<b>\$ 66,884</b>	<b>\$ 101,266</b>	<b>\$ 104,123</b>	<b>\$ 107,848</b>
<b>Department Total</b>		<b>\$ 254,642</b>	<b>\$ 215,666</b>	<b>\$ 222,934</b>	<b>\$ 267,449</b>	<b>\$ 330,692</b>



## Personnel Organization Chart



### Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
<b>IT Manager</b>	0.75	0.75	0.75
<b>GIS Coordinator</b>	0.5	0.5	0.5
<b>Computer Systems Administrator</b>	2	2	2
<b>PT Hourly IT (.50)</b>	0.5	0.5	0.5
<b>Total</b>	3.75	3.75	3.75

### Department Narrative

The Information Technology Division 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.



Departmental Goals				
<b>City Council Goal</b>				
<ul style="list-style-type: none"> <li>• Financially Sound City Government</li> <li>• Civic Engagement</li> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Maintain the city computer infrastructure ensuring the reliability and security of electronic resources.</li> <li>• Support the technology needed to conduct the administrative functions of the city</li> <li>• Enhance municipal operations by providing the technological resources necessary for insuring technically competent</li> <li>• Manage and maintain the life cycle of software to ensure performance and quality in municipal computer systems</li> <li>• Manage and maintain the life cycle of software to ensure performance and quality in municipal computer</li> <li>• Purchase citywide capital computer equipment</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Information Technology Staff	3.5	4.5		4.5
City Employees being Supported	260	258		273
City Desktop/Laptops Supported	216	322		322
City Servers Supported	34	34		32
Public Library Computer Replacement	66	55		0
City Server Replacement - Virtualized	5	10		10
CRM - Helpdesk Requests	446	589		600
City PC Replacements	53	60		20
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Supported End User per IT Personnel	78%	60%		60%
Supported Computer System per IT Personnel	62%	74%		78%
Average CRM - Help desk call per day	2%	2%		3%
Technical Training Class per Staff Member	1	0.5		3
Percentage of Computers Replaced City Wide	24%	25%		10%
Max # of hours passed before responding to helpdesk request	6	4		4
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Estimate	Budget	Budget
Personnel	259,250	263,222	272,392	292,570
Supplies	98,645	93,662	105,714	103,940
Maintenance	38,716	46,053	75,865	70,827
Other Services	38,471	29,289	36,665	35,314
<b>TOTAL</b>	<b>435,082</b>	<b>432,226</b>	<b>490,636</b>	<b>502,651</b>

# Information Technology

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 169,799	\$ 176,757	\$ 122,918	\$ 184,591	\$ 205,525
102	SALARIES-PART TIME	\$ 15,245	\$ 20,571	\$ 18,352	\$ 14,997	\$ 16,534
103	SALARIES-OVERTIME	\$ 3,382	\$ 1,819	\$ 922	\$ 2,400	\$ 2,400
104	SALARIES-LONGEVITY	\$ 734	\$ 588	\$ 517	\$ 892	\$ 821
105	GROUP HEALTH INSURANCE	\$ 16,517	\$ 16,326	\$ 16,661	\$ 21,236	\$ 14,171
106	TMRS	\$ 24,235	\$ 25,536	\$ 18,129	\$ 28,439	\$ 32,361
107	FICA	\$ 14,128	\$ 14,957	\$ 10,671	\$ 15,950	\$ 17,349
109	SALARIES-WELL PAY	\$ -	\$ 569	\$ -	\$ 943	\$ 1,043
110	DENTAL INSURANCE	\$ 1,188	\$ 968	\$ 905	\$ 1,404	\$ 986
118	CELL PHONE ALLOWANCE	\$ 531	\$ 481	\$ 487	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 246	\$ 209	\$ 161	\$ 460	\$ 485
130	WORKERS COMPENSATION	\$ 341	\$ 362	\$ 314	\$ 482	\$ 291
131	EAP EXPENSE	\$ 94	\$ 106	\$ 76	\$ 118	\$ 124
<b>Personnel Sub Total</b>		<b>\$ 246,441</b>	<b>\$ 259,250</b>	<b>\$ 190,114</b>	<b>\$ 272,392</b>	<b>\$ 292,570</b>
<b>Account Object</b>						
<b>Description</b>						
201	OFFICE SUPPLIES	\$ 251	\$ 2,139	\$ 1,422	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 200	\$ -	\$ -	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 120	\$ -	\$ -	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 33	\$ 3,587	\$ 90	\$ 256	\$ 6,700
214	POSTAGE/SHIPPING/DELIVERY	\$ 19	\$ -	\$ -	\$ -	\$ -
231	SOFTWARE	\$ 2,615	\$ 32,087	\$ 24,554	\$ 24,740	\$ 30,240
240	CIRCUIT CONNECTIVITY	\$ 6,372	\$ 6,941	\$ 20,666	\$ 28,500	\$ 30,000
241	IT HARDWARE-NON COMPUTER	\$ 3,698	\$ 5,052	\$ 3,272	\$ 4,000	\$ 4,000
242	COMPUTERS/SERVERS	\$ -	\$ 51,435	\$ 39,971	\$ 40,544	\$ 21,000
243	NETWORK EQUIPMENT	\$ -	\$ -	\$ 7,576	\$ 7,674	\$ 12,000
<b>Supplies Sub Total</b>		<b>\$ 13,108</b>	<b>\$ 101,442</b>	<b>\$ 97,549</b>	<b>\$ 105,714</b>	<b>\$ 103,940</b>
<b>Account Object</b>						
<b>Description</b>						
342	MAINT-DATA PROC EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,965	\$ -
370	MAINT-SOFTWARE	\$ 10,053	\$ 19,964	\$ 48,023	\$ 50,000	\$ 33,727
371	MAINT-HARDWARE	\$ 11,308	\$ 11,900	\$ 13,874	\$ 16,000	\$ 24,800
372	MAINT-NETWORK EQUIPMENT	\$ 6,967	\$ 6,851	\$ 5,264	\$ 7,900	\$ 12,300
		<b>\$ 28,328</b>	<b>\$ 38,716</b>	<b>\$ 67,161</b>	<b>\$ 75,865</b>	<b>\$ 70,827</b>
<b>Account Object</b>						
<b>Description</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 423	\$ -	\$ -	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ -	\$ 1,193	\$ 1,534	\$ 2,100	\$ 2,045
409	TRAVEL & EDUCATION	\$ 3,336	\$ 8,397	\$ 4,587	\$ 7,650	\$ 7,650
414	DUES & SUBSCRIPTIONS	\$ 100	\$ -	\$ -	\$ 195	\$ 195
416	OTHER/PROFESSIONAL SERVICES	\$ 1,489	\$ -	\$ -	\$ -	\$ -
421	PRINTING	\$ -	\$ 89	\$ 186	\$ -	\$ 357
442	COMPUTER PROFESSIONAL SERVICES	\$ 28,313	\$ 26,902	\$ 24,320	\$ 26,000	\$ 24,200
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 1,272	\$ 1,264	\$ 720	\$ 867
<b>Services Sub Total</b>		<b>\$ 33,661</b>	<b>\$ 37,853</b>	<b>\$ 31,891</b>	<b>\$ 36,665</b>	<b>\$ 35,314</b>
<b>Account Object</b>						
<b>Description</b>						
618	CAPITAL-COMPUTER EQUIPMENT	\$ 21,950	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ 21,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 343,487</b>	<b>\$ 437,261</b>	<b>\$ 386,715</b>	<b>\$ 490,636</b>	<b>\$ 502,651</b>



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Fire Marshal	1	1	1
Administrative Secretary	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Department Narrative

The Fire Marshal is responsible for the coordination of fire prevention activities in the City of Lancaster. Working closely with other personnel in the Fire Department and Development Services Division, the Fire Marshal organizes fire-related education, code compliance, life safety inspections, fire inspection and emergency preparedness efforts. The Fire Marshal conducts certificate of occupancy inspections. The Fire Marshal conducts yearly inspections on schools, daycares and other businesses that are required by the state to have a yearly fire inspection. The Fire Marshal conducts plan reviews of all new businesses. The Fire Marshal conducts fire investigations to determine the cause of fires and also works with the Insurance Companies to assist the home or business owner. The Fire Marshal investigates all Arson related fires and all related law enforcement activities related to arson fires.



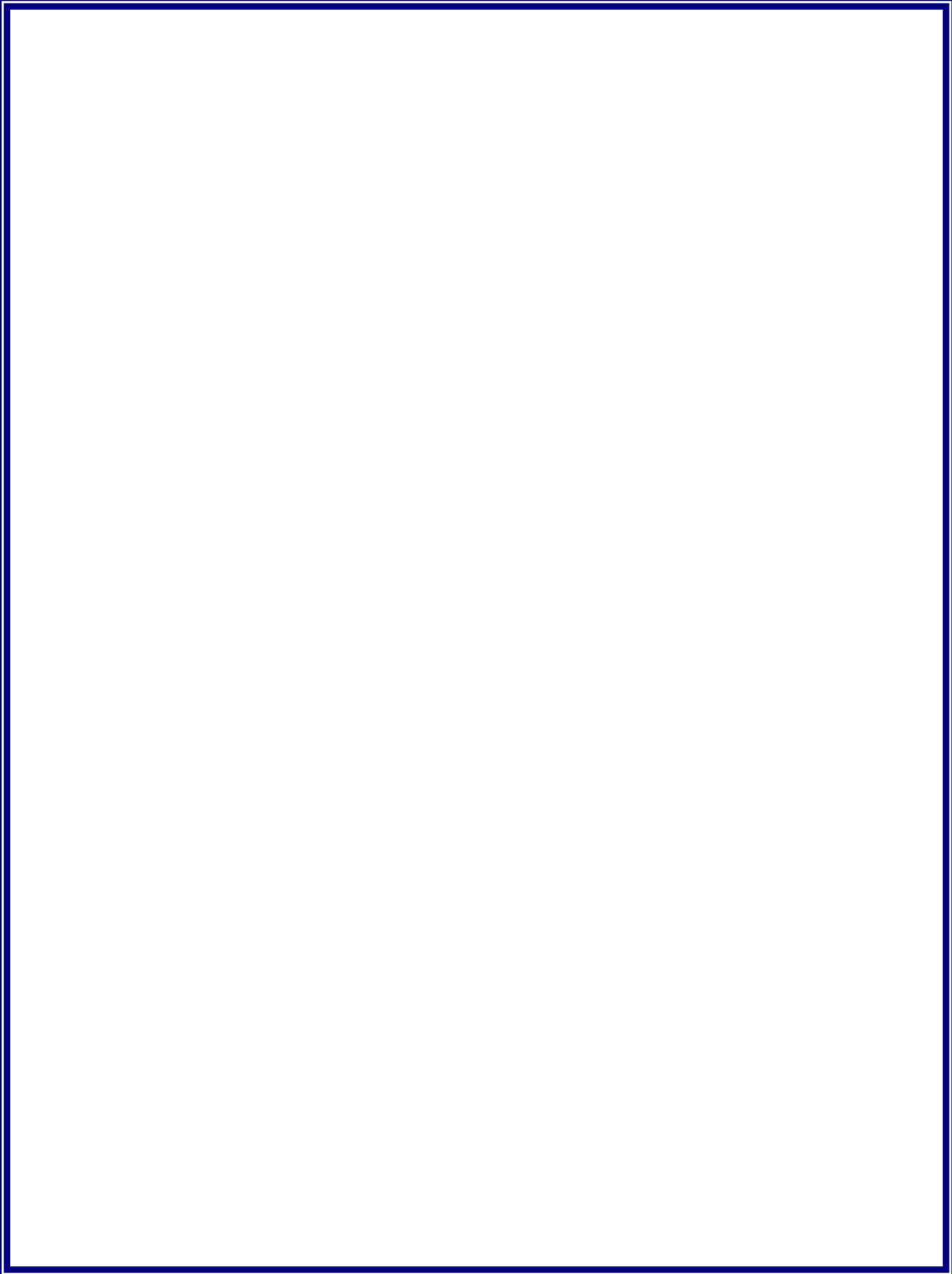
Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Quality Development</li> <li>• Continue our assessment of the hazards in the community.</li> <li>• Consult with prospective builders on fire code requirements and insurance requirements.</li> <li>• Review and issue permits for dangerous processes such as hazardous materials, fireworks, and new fuel tanks.</li> <li>• Investigate fires within the city not only to determine the cause of the fire, but also if a certain product is a fire hazard.</li> <li>• Educate youths and adults through fire prevention classes using printed material and the educational mobile fire house.</li> <li>• Serve on the Development Review Committee.</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	2	2		2
Review building plans and fire protection system plans	193	198		200
Conduct fire safety demonstrations/presentations	204	180		200
Conduct arson fire investigations/prosecutions	3	14		15
Conduct fire inspections	210	222		250
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
CO inspection within 8 days of request	100%	100%		100%
Increase in arson fire prosecution rate and fire	10%	10%		20%
State required inspection within 8 days of request	100%	100%		100%
Plan review within 8 days of submittal	100%	100%		100%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	138,683	163,960	171,581	171,401
Supplies	2,801	3,054	3,300	5,475
Maintenance	537	95	700	700
Other Services	3,057	1,964	2,971	5,000
<b>TOTAL</b>	<b>145,078</b>	<b>169,073</b>	<b>178,552</b>	<b>182,576</b>

# Fire Marshal

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 36,453	\$ 80,203	\$ 83,960	\$ 110,159	\$ 106,739
103	SALARIES-OVERTIME	\$ 7,548	\$ 21,939	\$ 12,863	\$ 10,000	\$ 10,000
104	SALARIES-LONGEVITY	\$ 581	\$ 627	\$ 290	\$ 1,688	\$ 1,096
105	GROUP HEALTH INSURANCE	\$ 1,192	\$ 10,727	\$ 16,653	\$ 15,436	\$ 19,543
106	TMRS	\$ 6,225	\$ 14,881	\$ 14,470	\$ 18,447	\$ 17,525
107	FICA	\$ 3,340	\$ 7,501	\$ 6,977	\$ 8,958	\$ 9,396
108	SALARIES-PARAMEDIC	\$ -	\$ 1,264	\$ 1,564	\$ 2,101	\$ 2,101
109	SALARIES-WELL PAY	\$ 412	\$ -	\$ -	\$ 623	\$ 606
110	DENTAL INSURANCE	\$ -	\$ -	\$ 176	\$ -	\$ 876
115	CERTIFICATION PAY	\$ -	\$ 530	\$ 895	\$ 1,801	\$ 1,801
118	CELL PHONE ALLOWANCE	\$ 420	\$ -	\$ -	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 58	\$ 117	\$ 96	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 152	\$ 845	\$ 1,091	\$ 1,504	\$ 854
131	EAP EXPENSE	\$ 27	\$ 49	\$ 47	\$ 78	\$ 78
<b>Personnel Sub Total</b>		<b>\$ 56,408</b>	<b>\$ 138,683</b>	<b>\$ 139,081</b>	<b>\$ 171,581</b>	<b>\$ 171,401</b>
<b>Account Object                    Description</b>						
201	OFFICE SUPPLIES	\$ 13	\$ 123	\$ 103	\$ 300	\$ 500
202	UNIFORMS AND CLOTHING	\$ -	\$ 231	\$ 250	\$ 250	\$ 275
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ 478	\$ 376	\$ 200	\$ 500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 592	\$ 500	\$ 650	\$ 1,300
208	EDUCATION & REC SUPPLIES	\$ 97	\$ 380	\$ 856	\$ 1,000	\$ 1,000
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ 45	\$ -	\$ 150	\$ 300
215	TRAINING SUPPLIES	\$ -	\$ -	\$ 214	\$ 300	\$ 300
218	FUEL & OIL	\$ 978	\$ 952	\$ 684	\$ 1,150	\$ 1,300
<b>Supplies Sub Total</b>		<b>\$ 1,088</b>	<b>\$ 2,801</b>	<b>\$ 2,982</b>	<b>\$ 4,000</b>	<b>\$ 5,475</b>
<b>Account Object                    Description</b>						
302	MAINT-MOTOR VEHICLES	\$ 126	\$ 537	\$ 95	\$ 300	\$ 500
303	MAINT-EQUIP & MACHINERY	\$ -	\$ -	\$ -	\$ -	\$ 200
<b>Maintenance Sub Total</b>		<b>\$ 126</b>	<b>\$ 537</b>	<b>\$ 95</b>	<b>\$ 300</b>	<b>\$ 700</b>
<b>Account Object                    Description</b>						
409	TRAVEL & EDUCATION	\$ 260	\$ 1,973	\$ 1,004	\$ 1,800	\$ 2,000
414	DUES & SUBSCRIPTIONS	\$ 170	\$ 495	\$ 420	\$ 500	\$ 1,000
416	OTHER/PROFESSIONAL SERVICES	\$ 1,924	\$ 589	\$ 540	\$ 550	\$ 2,000
539	MISC. HEALTH BENEFIT	\$ -	\$ -	\$ -	\$ 21	\$ -
<b>Services Sub Total</b>		<b>\$ 2,354</b>	<b>\$ 3,057</b>	<b>\$ 1,964</b>	<b>\$ 2,871</b>	<b>\$ 5,000</b>
<b>Department Total</b>		<b>\$ 59,976</b>	<b>\$ 145,078</b>	<b>\$ 144,122</b>	<b>\$ 178,752</b>	<b>\$ 182,576</b>



# **WATER/WASTEWATER FUND**

## WATER AND WASTEWATER FUND

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Water	6,429,656	6,572,813	5,037,814	6,440,892	6,778,798
	Wastewater	7,028,243	7,334,202	5,701,802	7,000,000	7,779,669
	Fees	304,045	663,788	383,822	150,850	168,750
	Impact Fees	97,133	271,185	325,276	80,000	80,000
	Other Revenue	350,003	188,730	113,609	293,000	118,000
	Interest	13,843	17,558	3,355	12,000	4,000
	<b>Total</b>	<b>\$ 14,222,923</b>	<b>\$ 15,048,278</b>	<b>\$ 11,565,679</b>	<b>\$ 13,976,742</b>	<b>\$ 14,929,217</b>

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 Public Works Administration	535,376	575,034	397,861	645,500	479,082
	20 Utility Billing	512,263	581,486	359,277	570,848	551,592
	21 Water Operations	666,202	521,736	561,188	737,608	873,158
	22 Non-Departmental	1,567,527	44,246	25,659	12,177	12,177
	27 Meter Reading	155,523	359,772	224,108	274,746	427,302
	30 Wastewater Operations	387,013	553,028	440,256	643,134	738,426
	42 Wholesale Costs	6,262,091	5,517,949	4,544,677	6,843,979	6,843,979
	50 Debt Service	793,471	429,555	440,583	1,649,388	1,651,388
	80 Transfers Out	1,424,236	1,424,236	1,222,469	1,466,963	1,466,963
	<b>Total</b>	<b>\$ 12,303,701</b>	<b>\$ 10,007,041</b>	<b>\$ 8,216,077</b>	<b>\$ 12,844,342</b>	<b>\$ 13,044,066</b>

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,919,222	5,041,236	3,349,601	1,132,400	1,885,151



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Assistant City Manager	0	0	0.25
Managing Director of Public Works & Development Services	0.33	0.33	0
Assistant Director of Public Works & Development Services	0.33	0.33	0
City Engineer	1	1	1
IT Manager	0.25	0.25	0.25
GIS Coordinator	0.25	0.25	0.25
Assistant to the City Manager	0.25	0.25	0.25
Project Manager	1	1	1
Construction Inspector	2	2	1
Office Manager	1	1	0
Community Relations Lead	0	0	0.25
<b>Total</b>	<b>6.41</b>	<b>6.41</b>	<b>4.25</b>

## Department Narrative

The Engineering Division ensures a quality engineered infrastructure and 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.

Engineering



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> <li>• Enhance the local economy by improving city infrastructure through the design and construction of CIP designated projects</li> <li>• Provide a streamlined development review process with emphasis on protecting the City’s interests and long term users</li> <li>• Provide technical support and access to data through GIS for citizens, other departments, and the development community</li> <li>• Oversee the master planning of the storm water program, thoroughfares, wastewater and water distribution systems</li> <li>• Serve as the City’s regulatory authority to assure conformance to City Ordinance for the design and construction of private development projects through plan review, plan approval, construction inspection and final project acceptance</li> <li>• Serve as the City’s Rights of Way and Flood Plain manager</li> <li>• Review master plans annually and make recommendations to update when needed</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Construction Plans Reviewed	15	15		15
Development Review Committee Meetings	45	45		45
Utility Coordination Committee Meetings	2	2		2
Right of Way Permits Issued	500	350		500
GIS Data Inputs from Residential and Commercial Plats	8	8		8
Residential Developments Constructed and Accepted	1	1		1
Commercial Developments Constructed and Accepted	8	8		8
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Consulting and Contractor Pay Estimates within 1 Week	100%	100%		100%
Expenditure Reports Reviewed Monthly	100%	100%		100%
Revenue Reports Reviewed Monthly	100%	100%		100%
Weekly Staff Meetings	50	50		50
Construction Plans Completed within 7 Days	100%	100%		100%
Short Term GIS Projects Completed	100%	100%		100%
Long Term GIS Projects Completed	50%	50%		50%
Customer Infrastructure Requests Completed in 48 Hours	90%	90%		90%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Estimate	Budget	Budget
Personnel	515,268	340,359	557,162	386,619
Supplies	3,203	3,791	11,358	8,261
Maintenance	16,650	18,681	35,200	35,226
Services	39,914	46,262	41,780	49,062
<b>TOTAL</b>	<b>575,034</b>	<b>409,093</b>	<b>645,500</b>	<b>479,168</b>

# Engineering

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

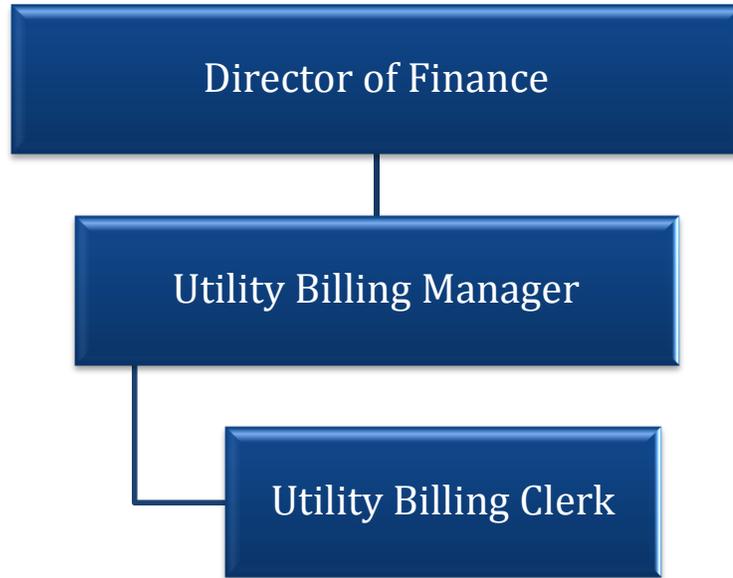
Fund           5    **WATER AND SEWER FUND**  
 Department   2    **UTILITY ADMINISTRATION**  
 Program       0    **ADMINISTRATION**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 364,523	\$ 355,573	\$ 208,036	\$ 388,344	\$ 297,669
103	SALARIES-OVERTIME	\$ 862	\$ 3,246	\$ 61	\$ 1,000	\$ 1,000
104	SALARIES-LONGEVITY	\$ 2,290	\$ 2,769	\$ 2,077	\$ 4,528	\$ 1,956
105	GROUP HEALTH INSURANCE	\$ 37,607	\$ 65,644	\$ 31,796	\$ 68,654	\$ 15,125
106	TMRS	\$ 47,162	\$ 51,894	\$ 31,475	\$ 57,944	\$ 43,297
107	FICA	\$ 24,804	\$ 26,224	\$ 15,511	\$ 28,693	\$ 22,644
109	SALARIES-WELL PAY	\$ -	\$ 448	\$ 1,298	\$ 1,961	\$ 1,499
110	DENTAL INSURANCE	\$ 1,141	\$ 1,061	\$ 875	\$ 2,340	\$ 988
113	SALARIES-CAR ALLOWANCE	\$ 114	\$ 1,560	\$ 684	\$ 1,600	\$ 1,200
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 1,964	\$ 4,496	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ -	\$ 193	\$ 447	\$ -	\$ 120
120	GROUP LIFE INSURANCE	\$ 415	\$ 397	\$ 260	\$ 758	\$ 538
130	WORKERS COMPENSATION	\$ 4,383	\$ 4,164	\$ 2,966	\$ 1,145	\$ 444
131	EAP EXPENSE	\$ 127	\$ 130	\$ 85	\$ 195	\$ 139
<b>Personnel Sub Total</b>		<b>\$ 483,429</b>	<b>\$ 515,268</b>	<b>\$ 300,067</b>	<b>\$ 557,162</b>	<b>\$ 386,619</b>
<b>Supplies</b>						
Account Object	Description	2012	2013	2014	2014	2015
201	OFFICE SUPPLIES	\$ 1,127	\$ 1,510	\$ 1,719	\$ 3,000	\$ 2,300
202	UNIFORMS AND CLOTHING	\$ 40	\$ 125	\$ 208	\$ 250	\$ 361
204	MINOR EQUIP/FURN/FIX/TOOLS/ECT	\$ 134	\$ 177	\$ 325	\$ 300	\$ 300
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 416	\$ 85	\$ 389	\$ 350	\$ 175
214	POSTAGE/SHIPPING/DELIVERY	\$ 13	\$ 9	\$ 8	\$ 100	\$ 100
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ 50	\$ 25
218	FUEL & OIL	\$ 603	\$ 1,296	\$ 902	\$ 7,308	\$ 5,000
<b>Supplies Sub Total</b>		<b>\$ 2,333</b>	<b>\$ 3,203</b>	<b>\$ 3,551</b>	<b>\$ 11,358</b>	<b>\$ 8,261</b>
<b>Maintenance</b>						
Account Object	Description	2012	2013	2014	2014	2015
301	MAINT-BLDG & STRUCTURES	\$ 52	\$ -	\$ 27	\$ -	\$ 26
302	MAINT-MOTOR VEHICLES	\$ 632	\$ 265	\$ 1,003	\$ 1,000	\$ 1,000
342	MAINT-DATA PROCESSING EQUIP	\$ 22,371	\$ 16,385	\$ 26,433	\$ 34,200	\$ 34,200
<b>Maintenance Sub Total</b>		<b>\$ 23,055</b>	<b>\$ 16,650</b>	<b>\$ 27,462</b>	<b>\$ 35,200</b>	<b>\$ 35,226</b>
<b>Services</b>						
Account Object	Description	2012	2013	2014	2014	2015
402	RENTAL OF EQUIPMENT	\$ 986	\$ 4,316	\$ 4,131	\$ 4,092	\$ 4,908
409	TRAVEL & EDUCATION	\$ 5,029	\$ 2,959	\$ 51	\$ 3,000	\$ 2,200
410	UTILITIES - ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ 600
414	DUES & SUBSCRIPTIONS	\$ 1,836	\$ 6,880	\$ 219	\$ 1,958	\$ 1,350
416	OTHER/PROFESSIONAL SERVICES	\$ 9,142	\$ 24,322	\$ 54,196	\$ 27,000	\$ 34,028
420	INTERNAL TRAINING	\$ 40	\$ -	\$ -	\$ 250	\$ 100
421	PRINTING	\$ 388	\$ 781	\$ 953	\$ 900	\$ 1,223
431	SURVEY	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,200
438	TESTING	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
456	PENALTY SALES TAX	\$ -	\$ -	\$ 5,721	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 655	\$ 802	\$ 1,080	\$ 986
464	RENTAL OFFICE SPACE	\$ 2,874	\$ -	\$ -	\$ -	\$ -
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ 708	\$ -	\$ -
544	PEST CONTROL SERVICES	\$ 315	\$ -	\$ -	\$ -	\$ -
548	FIRE SYSTEM INSPECTION CONTRACT	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,467
549	HVAC MAINTENANCE CONTRACT	\$ 164	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 20,772</b>	<b>\$ 39,914</b>	<b>\$ 66,781</b>	<b>\$ 41,780</b>	<b>\$ 49,062</b>
<b>Department Total</b>		<b>\$ 529,589</b>	<b>\$ 575,034</b>	<b>\$ 397,861</b>	<b>\$ 645,500</b>	<b>\$ 479,168</b>



# Utility Billing

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Utility Billing Manager	1	1	1
Accountant	0.25	0.25	0.25
Accounting Generalist	0	0	0
Sr. Utility Billing Clerk	0	0	0
Community Relations Assistant	0.25	0.25	0
Administrative Secretary	0	0	0.25
Utility Billing Clerk	2	3	3
<b>Total</b>	<b>3.5</b>	<b>4.5</b>	<b>4.5</b>

## Department Narrative

The Utility Billing Department generates and processes all billing for water, wastewater, refuse, and storm water accounts.



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Professional &amp; Committed City Workforce</li> <li>• Maximize sources of revenue through continuous monitoring and review of consumption and customer accounts</li> <li>• Create a positive and friendly impression of the City of Lancaster for newcomers, visitors, and residents with friendly customer service</li> <li>• Process all activities in the most economical and efficient manner</li> <li>• Serve the City of Lancaster's utility customers through courteous service, knowledgeable staff, and convenient hours</li> <li>• Respond to customer inquiries in a timely manner, and maintain the timely and accurate posting of payments to accounts</li> <li>• Notify management and Council of potential problem areas and opportunities for improvement in all areas concerning the City of Lancaster Utilities' financial health</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Population		36,700		38,381
Water Customers	12,326	12,400		12,600
Wastewater Customers	12,084	12,100		12,300
Bills Processed Monthly	11,234	11,500		12,000
Service Orders Processed	800	400		
Bill Adjustments	100	55		
Cut-off of Services	1,000	500		
Returned Checks Processed (Year)	236	100		
Payments Processed (per Month)	2,500	1,500		
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Billing counter staffed with at least 2 employees at all	100%	100%		100%
Phone calls resolved within 24 hours	96%	96%		100%
Accurate Account Billings	98%	99%		100%
Accurate Posting of Payments	99%	100%		100%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	259,950	201,055	248,553	242,902
Supplies	2,740	3,374	7,280	7,000
Maintenance	754	1,925	2,700	3,000
Services	318,042	209,072	312,315	298,568
<b>TOTAL</b>	<b>581,486</b>	<b>415,426</b>	<b>570,848</b>	<b>551,470</b>

# Utility Billing

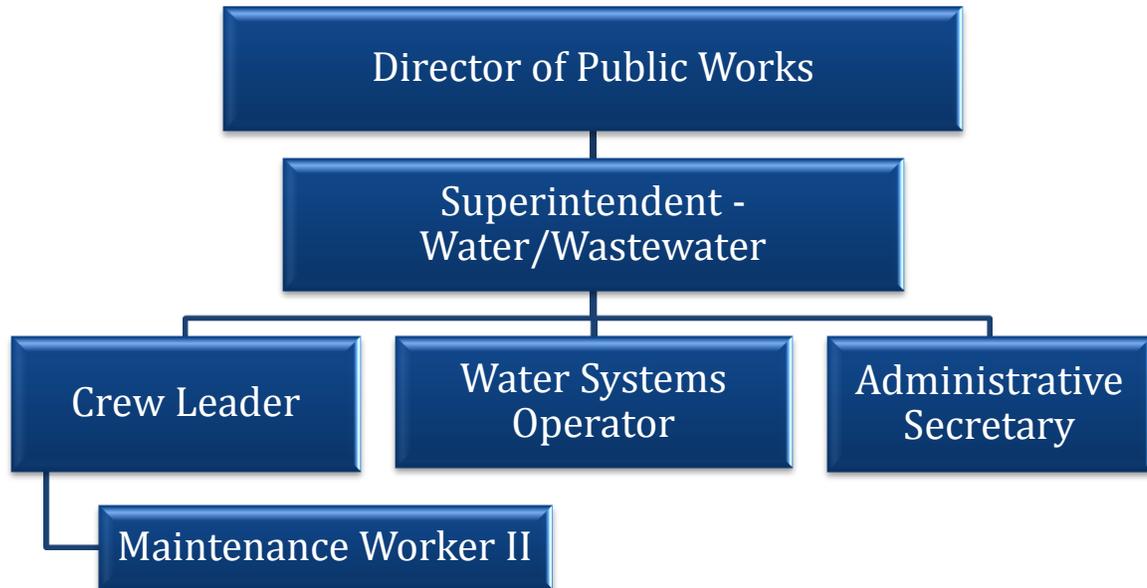
<b>BUDGET REPORT</b> <b>LINE ITEM DETAIL</b> <b>BY DEPARTMENT</b>	<b>Fund</b> 5 <b>Department</b> 20 <b>Program</b> 0	<b>WATER AND SEWER FUND</b> <b>UTILITY BILLING</b> <b>UTILITY ADMINISTRATION</b>
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	2012	2013	2014	2014	2015
Account Object            Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 160,561	\$ 178,452	\$ 111,415	\$ 160,490	\$ 166,059
103 SALARIES-OVERTIME	\$ 7,982	\$ 3,570	\$ 1,500	\$ 5,000	\$ 5,000
104 SALARIES-LONGEVITY	\$ 726	\$ 628	\$ 420	\$ 684	\$ 755
105 GROUP HEALTH INSURANCE	\$ 18,268	\$ 28,731	\$ 26,545	\$ 40,280	\$ 29,459
106 TMRS	\$ 23,501	\$ 26,695	\$ 16,593	\$ 24,284	\$ 24,639
107 FICA	\$ 12,843	\$ 14,004	\$ 8,371	\$ 12,563	\$ 13,208
109 SALARIES-WELL PAY	\$ 125	\$ 232	\$ 869	\$ 828	\$ 854
110 DENTAL INSURANCE	\$ 1,850	\$ 1,772	\$ 1,527	\$ 3,276	\$ 1,972
114 SALARIES-ASSIGNMENT PAY	\$ -	\$ 5,276	\$ -	\$ -	\$ -
120 GROUP LIFE INSURANCE	\$ 199	\$ 128	\$ 67	\$ 562	\$ 562
130 WORKERS COMPENSATION	\$ 300	\$ 335	\$ 251	\$ 442	\$ 250
131 EAP EXPENSE	\$ 111	\$ 128	\$ 89	\$ 144	\$ 144
<b>Personnel Sub Total</b>	<b>\$ 226,467</b>	<b>\$ 259,950</b>	<b>\$ 167,649</b>	<b>\$ 248,553</b>	<b>\$ 242,902</b>
Account Object            Description	Actual	Actual	YTD Actual	Budget	Proposed
201 OFFICE SUPPLIES	\$ 2,108	\$ 1,270	\$ 1,469	\$ 3,000	\$ -
202 UNIFORMS AND CLOTHING	\$ 25	\$ 24	\$ -	\$ -	\$ -
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1	\$ 492	\$ 1,142	\$ 1,200	\$ 200
211 OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,300
214 POSTAGE/SHIPPING/DELIVERY	\$ 3,074	\$ 955	\$ 1,735	\$ 3,080	\$ 3,500
242 COMPUTERS/SERVERS	\$ 210	\$ -	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>	<b>\$ 5,418</b>	<b>\$ 2,740</b>	<b>\$ 4,346</b>	<b>\$ 7,280</b>	<b>\$ 7,000</b>
Account Object            Description	Actual	Actual	YTD Actual	Budget	Proposed
318 MAINT-OFFICE EQUIPMENT	\$ 708	\$ 754	\$ 2,425	\$ 2,700	\$ 3,000
<b>Maintenance Sub Total</b>	<b>\$ 708</b>	<b>\$ 754</b>	<b>\$ 2,425</b>	<b>\$ 2,700</b>	<b>\$ 3,000</b>
Account Object            Description	Actual	Actual	YTD Actual	Budget	Proposed
402 RENTAL OF EQUIPMENT	\$ 4,536	\$ 3,044	\$ 1,504	\$ 3,300	\$ 2,363
407 SPECIAL SERVICES	\$ 5,390	\$ 4,241	\$ 3,442	\$ 4,980	\$ 5,000
408 ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
409 TRAVEL & EDUCATION	\$ 824	\$ 21	\$ 911	\$ 6,285	\$ 730
410 UTILITIES - ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ 800
414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 700	\$ -
416 OTHER/PROFESSIONAL SERVICES	\$ 97,206	\$ 95,927	\$ 60,996	\$ 110,000	\$ 114,400
421 PRINTING	\$ 815	\$ 55	\$ 681	\$ 600	\$ 446
437 AUDIT SERVICES	\$ -	\$ -	\$ -	\$ 15,200	\$ 15,200
442 COMPUTER PROFESSIONAL SERVICES	\$ 9,387	\$ 10,634	\$ 6,777	\$ 10,800	\$ 9,300
462 CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ -	\$ 450	\$ 329
482 CREDIT CARD PROCESSING FEES	\$ 156,506	\$ 198,195	\$ 110,547	\$ 160,000	\$ 150,000
559 CONTRACT/TEMPORARY LABOR	\$ 5,007	\$ 5,925	\$ -	\$ -	\$ -
<b>Services Sub Total</b>	<b>\$ 279,671</b>	<b>\$ 318,042</b>	<b>\$ 184,857</b>	<b>\$ 312,315</b>	<b>\$ 298,568</b>
<b>Department Total</b>	<b>\$ 512,263</b>	<b>\$ 581,486</b>	<b>\$ 359,277</b>	<b>\$ 570,848</b>	<b>\$ 551,470</b>



# Water

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Director of Public Works	0	0	0.5
Superintendent - Water/Wastewater	1	1	1
Crew Leader	1	1	1
Water Systems Operator	1	1	1
Administrative Secretary	1	1	1
Maintenance Worker II	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5.5</b>

## Department Narrative

The Water Division works to maintain and operate the City's water distribution system in a manner that provides a safe working environment for the field personnel and continuous service to the customers of the City and maximizes the investment in the system through the use of properly trained, experienced, and certified employees and necessary equipment. The Division checks for leaks in the water mains and 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.



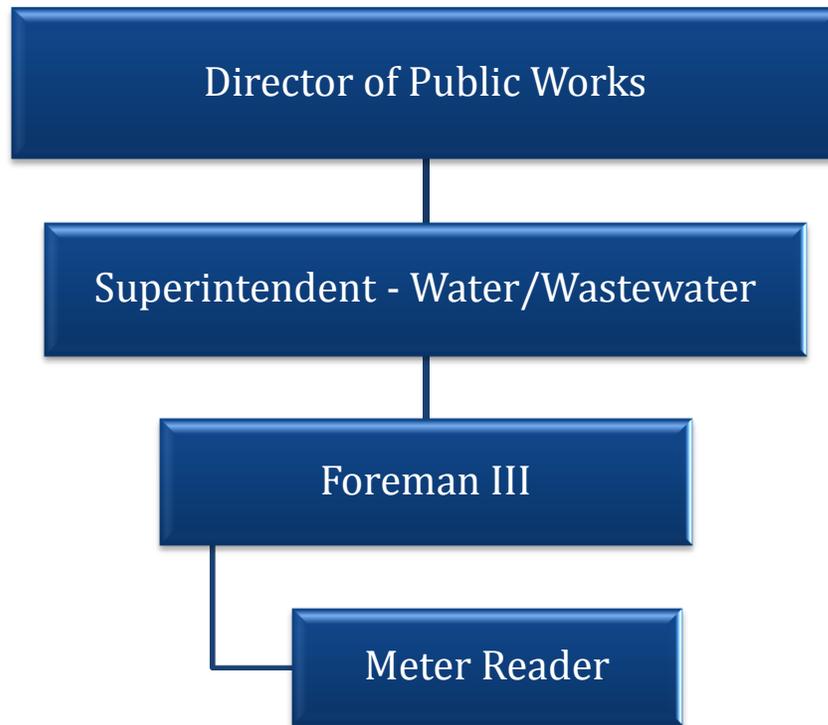
Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> <li>• Maintain the physical integrity of utility infrastructure to maximize City investment</li> <li>• Provide safe water in adequate supply to meet citizens needs, in addition to water conservation materials and practices</li> <li>• Maintain responsiveness to new development needs and potential system expansion</li> <li>• Comply with rules and regulations as required by the TCEQ and the Clean Water Act</li> <li>• Expand employees knowledge through training, seminars, and certification programs</li> <li>• Reduce unaccounted for water through meter replacement, leak detection, and water line replacement</li> <li>• Protect the public safety and health through plan review, backflow cross connection inspections, and testing</li> <li>• Maintain, repair, and replace aging fire hydrants and valves to ensure optimum fire flows</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Water Main Replacement	3,000 feet	3,000 feet		3,500 feet
Commercial Meter Changes	35	35		400
Weekly Safety Meetings	52	52		52
Valves Operated	1500	1500		1800
Weekly Safety Classes	52	52		52
Commercial Backflow Notifications	391	391		400
Water Main Break Replacement	10	10		20
Loss Time Accidents	0	0		0
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Phone Inquires Responded to within 24 Hours	90%	90%		92%
Damaged Fire Hydrants Repaired within 48 Hours	75%	75%		80%
Reduction in Unaccounted Water Loss	5%	5%		5%
Backflow Inventory Logged	100%	100%		100%
Weekly Safety Classes Held	100%	100%		100%
Leak Detection Survey	25%	25%		30%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Budget	Estimate	
Personnel	255,291	281,306	301,466	379,294
Supplies	34,727	46,428	30,925	53,652
Maintenance	42,815	63,460	145,100	180,200
Services	188,902	173,827	260,117	260,274
<b>TOTAL</b>	<b>521,736</b>	<b>565,021</b>	<b>737,608</b>	<b>873,420</b>





# Meter Reading

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Meter Technician	2	2	2
<b>Total</b>	2	2	2

## Department Narrative

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



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> <li>• Maximize sources of revenue through continuous monitoring and review of consumption and customer accounts</li> <li>• Create a positive impression of the City of Lancaster for new residents, visitors, and current residents with friendly customer service</li> <li>• Serve the City of Lancaster's utility customers through courteous service, knowledgeable staff, and excellence</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	2	2		2
Population		38,071		38,381
Water Customers	12,326	10,946		11,000
Wastewater Customers	12,084	10,565		11,000
Cut-off of Services	800	1,656		1,000
Meter Changes	75	2,000		1,700
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Satisfactory Monthly Meter Maintenance	100%	100%		100%
Accurate Meter Readings	95%	90%		95%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015
		Estimate	Budget	Budget
Personnel	98,116	90,109	98,976	99,132
Supplies	13,813	12,616	14,300	18,320
Maintenance	246,273	138,749	156,550	305,050
Other Services	1,569	599	4,920	4,857
<b>TOTAL</b>	<b>359,772</b>	<b>242,073</b>	<b>274,746</b>	<b>427,359</b>

# Meter Reading

<b>BUDGET REPORT</b> <b>LINE ITEM DETAIL</b> <b>BY DEPARTMENT</b>	<b>Fund</b> <b>5</b> <b>Department</b> <b>27</b> <b>Program</b> <b>0</b>	<b>WATER AND SEWER FUND</b> <b>METER READING</b> <b>METER READING</b>
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Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
101	SALARIES-REGULAR	\$ 54,388	\$ 55,978	\$ 40,988	\$ 55,424	\$ 58,194
103	SALARIES-OVERTIME	\$ 19,374	\$ 5,742	\$ 3,596	\$ 5,000	\$ 5,000
104	SALARIES-LONGEVITY	\$ 326	\$ 422	\$ 381	\$ 512	\$ 608
105	GROUP HEALTH INSURANCE	\$ 22,752	\$ 21,249	\$ 18,539	\$ 22,642	\$ 18,866
106	TMRS	\$ 10,278	\$ 8,828	\$ 6,550	\$ 8,906	\$ 9,149
107	FICA	\$ 4,724	\$ 4,015	\$ 2,836	\$ 3,890	\$ 4,905
109	SALARIES-WELL PAY	\$ -	\$ 101	\$ 104	\$ 302	\$ 316
110	DENTAL INSURANCE	\$ 10	\$ 432	\$ 358	\$ 468	\$ 876
120	GROUP LIFE INSURANCE	\$ 80	\$ 79	\$ 61	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 1,367	\$ 1,215	\$ 1,056	\$ 1,448	\$ 834
131	EAP EXPENSE	\$ 50	\$ 54	\$ 41	\$ 78	\$ 78
<b>Personnel Sub Total</b>		<b>\$ 113,349</b>	<b>\$ 98,116</b>	<b>\$ 74,511</b>	<b>\$ 98,976</b>	<b>\$ 99,132</b>
Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
201	SUPPLIES	\$ -	\$ 90	\$ -	\$ -	\$ -
202	UNIFORMS AND CLOTHING	\$ 50	\$ 433	\$ 1,413	\$ 500	\$ 770
203	MOTOR VEHICLE SUPPLIES	\$ 451	\$ 488	\$ 467	\$ -	\$ 1,200
204	MINOR EQUIP AND METERS	\$ 280	\$ 318	\$ 213	\$ 300	\$ 350
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,400
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 100
218	FUEL & OIL	\$ 13,194	\$ 12,484	\$ 8,113	\$ 13,500	\$ 13,500
<b>Supplies Sub Total</b>		<b>\$ 13,976</b>	<b>\$ 13,813</b>	<b>\$ 10,206</b>	<b>\$ 14,300</b>	<b>\$ 18,320</b>
Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
302	MAINT-MOTOR VEHICLES	\$ 1,310	\$ 622	\$ 207	\$ 1,550	\$ 1,550
309	MAINT-METERS & SETTINGS	\$ 20,017	\$ 243,719	\$ 138,585	\$ 150,000	\$ 300,000
342	MAINT-DATA PROCESSING EQUIP	\$ -	\$ 1,533	\$ -	\$ 2,500	\$ 3,500
351	METER TESTING	\$ 5,455	\$ 400	\$ -	\$ 2,500	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 26,781</b>	<b>\$ 246,273</b>	<b>\$ 138,792</b>	<b>\$ 156,550</b>	<b>\$ 305,050</b>
Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
402	RENTAL OF EQUIPMENT	\$ -	\$ 186	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 249	\$ 752	\$ -	\$ 700	\$ 700
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 64	\$ 3,500	\$ 3,500
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 631	\$ 535	\$ 720	\$ 657
<b>Services Sub Total</b>		<b>\$ 249</b>	<b>\$ 1,569</b>	<b>\$ 599</b>	<b>\$ 4,920</b>	<b>\$ 4,857</b>
Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
618	CAPITAL-COMPUTER EQUIPMENT	\$ 1,168	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ 1,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 155,523</b>	<b>\$ 359,772</b>	<b>\$ 224,108</b>	<b>\$ 274,746</b>	<b>\$ 427,359</b>



# Waste Water

## Personnel Organization Chart



### Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
<b>Foreman</b>	1	1	1
<b>Crew Leader</b>	4	4	4
<b>Heavy Equipment Operator I</b>	1	1	1
<b>Maintenance Worker II</b>	4	4	4
<b>Total</b>	10	10	10

### Department Narrative

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



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> <li>• Work to minimize inflow/infiltration and to continue inflow and infiltration studies, testing, and identification</li> <li>• Replace and repair aging mains in the sanitary sewer system (including sewer lift station upgrades)</li> <li>• Maintain the physical integrity of utility infrastructure to maximize City investment</li> <li>• Continue TCEQ Sanitary Sewer Overflow Outreach Initiative</li> <li>• Attend HOA and community meetings to educate citizens on the proper care of sewer lines</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	28	28		26
Total Municipal Sewer Line	700,000 feet	871,200 feet		880,000 feet
Sewer Line Replacement	5,000 feet	600 feet		1,200 feet
Sewer Line Cleaned	560,000 feet	871,200 feet		880,000 feet
Grease Trap Inspections Monthly	50	50		50
Weekly Safety Meetings	52	52		52
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Sewer Backups Resolved within 30 Minutes	100%	100%		100%
Phone Inquiries Responded to within 24 Hours	90%	90%		95%
Sewer System Cleaned Annually (700,000 Total Feet)	80%	100%		100%
Main Stoppages Re-Televised within 24 Hours	91%	91%		95%
Grease Traps Inspected on Monthly Basis	100%	100%		100%
Weekly Safety Meetings Completed	100%	100%		100%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	453,541	404,381	483,444	458,108
Supplies	27,876	23,994	33,200	52,713
Maintenance	56,109	61,100	90,907	174,000
Services	15,502	26,587	25,583	53,863
Capital Outlay	-	-	10,000	-
<b>TOTAL</b>	<b>553,028</b>	<b>516,062</b>	<b>643,134</b>	<b>738,684</b>

# Wastewater Operations

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 194,411	\$ 278,872	\$ 189,046	\$ 306,061	\$ 285,847
103	SALARIES-OVERTIME	\$ 18,981	\$ 32,350	\$ 27,632	\$ 20,000	\$ 20,000
104	SALARIES-LONGEVITY	\$ 995	\$ 1,193	\$ 1,076	\$ 1,552	\$ 1,728
105	GROUP HEALTH INSURANCE	\$ 38,181	\$ 54,297	\$ 47,968	\$ 64,854	\$ 59,391
106	TMRS	\$ 30,579	\$ 45,545	\$ 32,122	\$ 48,414	\$ 49,723
107	FICA	\$ 16,880	\$ 24,421	\$ 16,814	\$ 25,413	\$ 26,660
109	SALARIES-WELL PAY	\$ 1,351	\$ 528	\$ 950	\$ 1,649	\$ 1,726
110	DENTAL INSURANCE	\$ 2,618	\$ 3,381	\$ 2,507	\$ 4,212	\$ 4,380
114	SALARIES-ASSIGNMENT PAY	\$ 3,720	\$ 5,599	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ 1,217	\$ 2,510	\$ 2,337	\$ 3,670	\$ 3,670
120	GROUP LIFE INSURANCE	\$ 243	\$ 223	\$ 170	\$ 1,122	\$ 1,122
130	WORKERS COMPENSATION	\$ 3,045	\$ 4,379	\$ 3,636	\$ 6,211	\$ 3,575
131	EAP EXPENSE	\$ 155	\$ 243	\$ 169	\$ 286	\$ 286
<b>Personnel Sub Total</b>		<b>\$ 312,377</b>	<b>\$ 453,541</b>	<b>\$ 324,430</b>	<b>\$ 483,444</b>	<b>\$ 458,108</b>
<b>Account Object</b>	<b>Description</b>					
201	OFFICE SUPPLIES	\$ 394	\$ 203	\$ -	\$ -	\$ -
202	UNIFORMS AND CLOTHING	\$ 1,343	\$ 1,950	\$ 2,801	\$ 4,000	\$ 4,363
203	MOTOR VEHICLE SUPPLIES	\$ 1,878	\$ 1,621	\$ 1,518	\$ -	\$ 4,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 2,451	\$ 3,655	\$ 4,915	\$ 5,000	\$ 18,200
206	CHEMICALS	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 7	\$ 418	\$ -	\$ -	\$ -
216	MEDICAL SUPPLIES	\$ 143	\$ -	\$ -	\$ 200	\$ 150
218	FUEL & OIL	\$ 13,797	\$ 20,030	\$ 13,797	\$ 22,000	\$ 24,000
<b>Supplies Sub Total</b>		<b>\$ 20,013</b>	<b>\$ 27,876</b>	<b>\$ 23,031</b>	<b>\$ 33,200</b>	<b>\$ 52,713</b>
<b>Account Object</b>	<b>Description</b>					
302	MAINT-MOTOR VEHICLES	\$ 1,506	\$ 10,389	\$ 4,286	\$ 9,000	\$ 7,000
303	MAINT-EQUIP & MACHINERY	\$ 9,117	\$ 4,168	\$ 6,120	\$ 4,000	\$ 8,000
304	MAINTENANCE-STREETS	\$ 344	\$ 725	\$ 4,696	\$ 27,057	\$ 27,000
306	DO NOT USE	\$ -	\$ -	\$ -	\$ -	\$ -
308	MAINT-SANITARY SEWER MAIN	\$ 4,086	\$ 17,885	\$ 14,869	\$ 23,000	\$ 97,000
312	MAINT-LIFT STATION	\$ 13,537	\$ 22,941	\$ 34,281	\$ 27,850	\$ 35,000
<b>Maintenance Sub Total</b>		<b>\$ 28,590</b>	<b>\$ 56,109</b>	<b>\$ 64,253</b>	<b>\$ 90,907</b>	<b>\$ 174,000</b>
<b>Account Object</b>	<b>Description</b>					
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,000
409	TRAVEL & EDUCATION	\$ 1,701	\$ 2,719	\$ 3,927	\$ 4,600	\$ 4,600
410	UTILITIES - ELECTRICITY	\$ 11,250	\$ 7,807	\$ 6,843	\$ -	\$ 11,500
412	SEWAGE TREATMENT	\$ -	\$ -	\$ 8,636	\$ 8,000	\$ 14,000
413	SANITARY LAND FILL	\$ -	\$ 1,046	\$ 1,386	\$ 5,000	\$ 5,500
414	DUES & SUBSCRIPTIONS	\$ 168	\$ 2,119	\$ 4,596	\$ 4,743	\$ 5,305
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 8,000
421	PRINTING	\$ 42	\$ -	\$ -	\$ -	\$ -
446	ATTORNEY FEES	\$ 1,680	\$ -	\$ 480	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 1,811	\$ 2,674	\$ 3,240	\$ 2,958
<b>Sub Total</b>		<b>\$ 14,842</b>	<b>\$ 15,502</b>	<b>\$ 28,542</b>	<b>\$ 25,583</b>	<b>\$ 53,863</b>
<b>Account Object</b>	<b>Description</b>					
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 6,072	\$ -	\$ -	\$ 10,000	\$ -
<b>Capital Sub Total</b>		<b>\$ 6,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 381,893</b>	<b>\$ 553,028</b>	<b>\$ 440,256</b>	<b>\$ 643,134</b>	<b>\$ 738,684</b>



TREE CITY USA

# Wholesale Costs

## Personnel Organization Chart



### Personnel Summary

There is no personnel for this program.

### Department Narrative

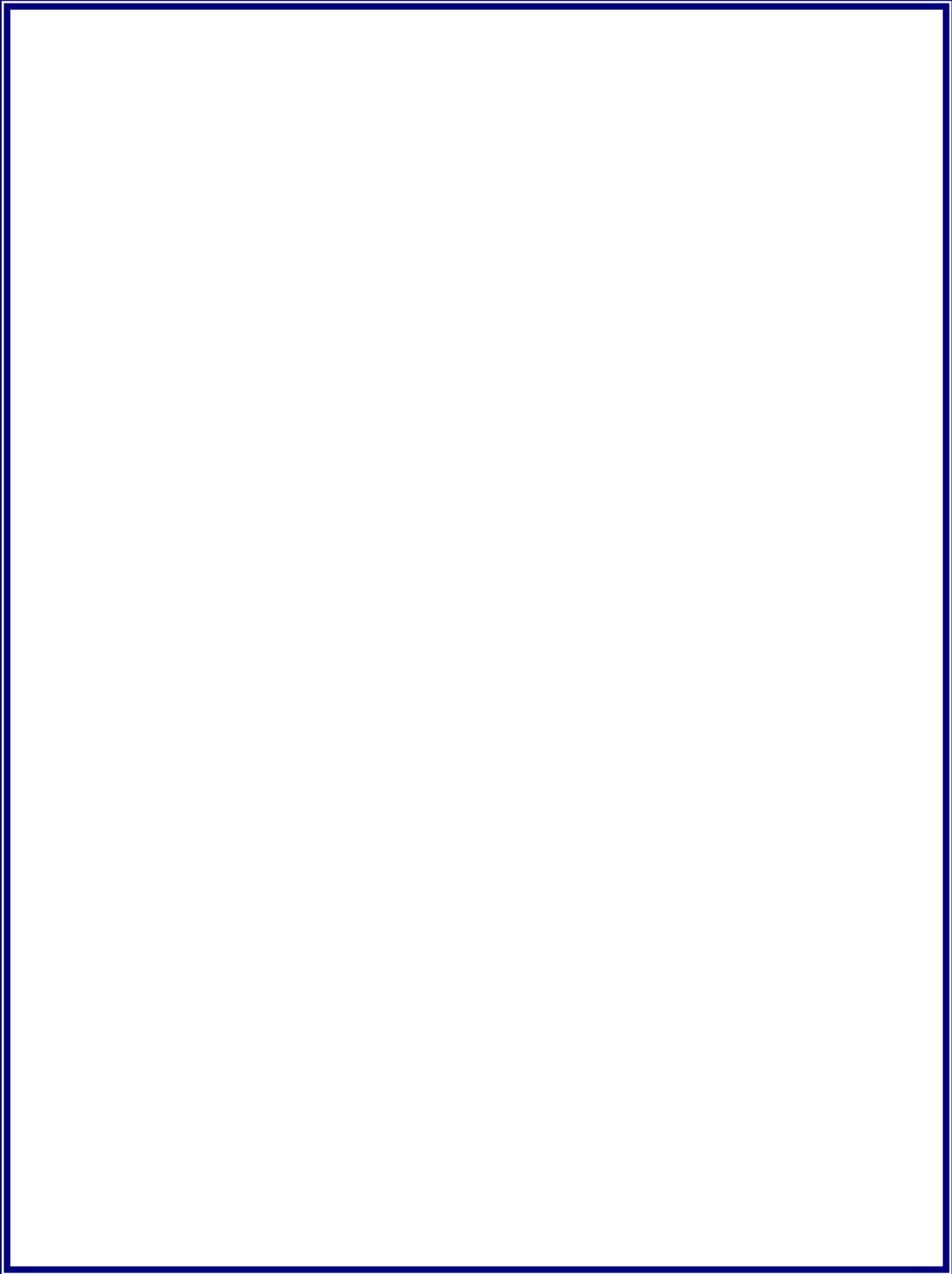
The Utility Wholesale Department accounts for costs associated with the purchase of water and wastewater treatment from Dallas Water Utilities and the Trinity River Authority, respectively.



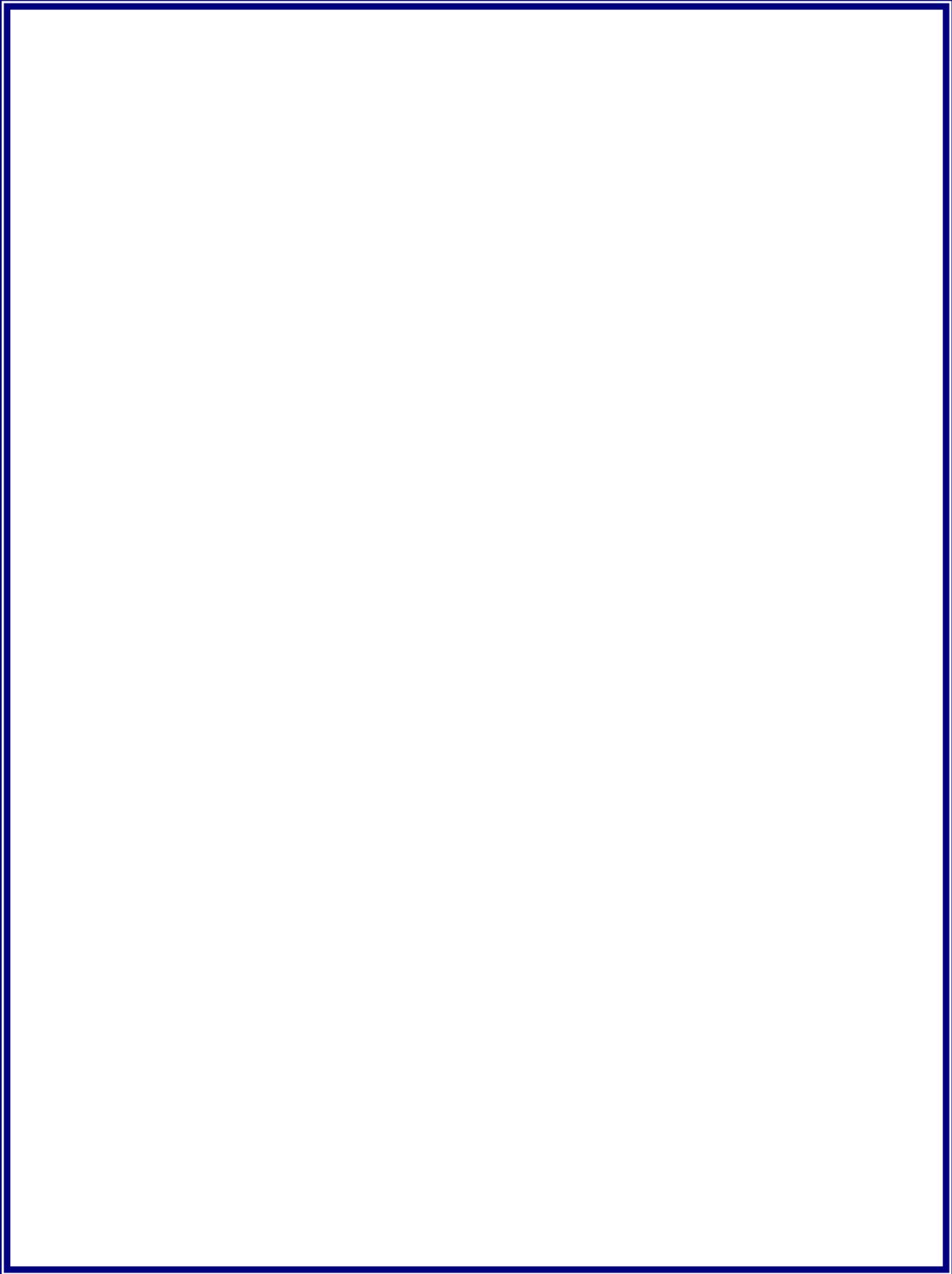
# Wholesale Costs

	Fund	5	WATER AND SEWER FUND
BUDGET REPORT	Department	42	WHOLESALE COSTS
LINE ITEM DETAIL	Program	0	
BY DEPARTMENT			

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
411	WATER PURCHASES	\$ 2,374,153	\$ 1,993,147	\$ 1,709,929	\$ 2,700,000	\$ 2,700,000
412	SEWAGE TREATMENT	\$ 3,887,939	\$ 3,524,802	\$ 2,834,748	\$ 4,143,979	\$ 4,143,979
	<b>Maintenance Sub Total</b>	<b>\$ 6,262,091</b>	<b>\$ 5,517,949</b>	<b>\$ 4,544,677</b>	<b>\$ 6,843,979</b>	<b>\$ 6,843,979</b>
	<b>Department Total</b>	<b>\$ 6,262,091</b>	<b>\$ 5,517,949</b>	<b>\$ 4,544,677</b>	<b>\$ 6,843,979</b>	<b>\$ 6,843,979</b>



# **SPECIAL REVENUE FUNDS**



# **HOTEL/MOTEL TAX FUND**

## HOTEL/MOTEL TAX FUND

### HOTEL TAX FUND

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	HOTEL/MOTEL TAX	94,121	100,476	46,048	48,000	50,141
	RENTAL INCOME	15,600	15,600	11,700	15,600	-
	INTEREST	280	346	65	275	275
	Total	\$ 110,001	\$ 116,422	\$ 57,813	\$ 63,875	\$ 50,416

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
46	HOTEL/MOTEL	43,815	32,425	22,500	30,000	-
52	Visitor Center	19,365	14,827	14,012	18,758	50,358
	Total	\$ 63,180	\$ 47,252	\$ 36,512	\$ 48,758	\$ 50,358

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	46,822	69,170	20,329	15,117	58



TREE CITY USA



## Personnel Organization Chart

Managing Director of Quality of Life & Cultural Services

### Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
PT Attendant	0	0	1
<b>Total</b>	0	0	1

### Department Narrative

In keeping the history of the City of Lancaster and the Interurban Building, the City of Lancaster State Auxiliary Museum was established 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.

# Lancaster Visitors Center State Auxiliary Museum

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund            14  
Department    52  
Program        0**

**HOTEL TAX FUND  
Visitor Center**

Account Object	Description	2012	2013	2014	2014	2015
		Actual	Actual	YTD Actual	Budget	Adopted
102	SALARIES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ 18,720
107	FICA	\$ -	\$ -	\$ -	\$ -	\$ 1,432
130	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 22
131	EAP EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 26
<b>Personnel Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,200</b>
201	SUPPLIES	\$ 5	\$ -	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 6,205	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 12	\$ -	\$ -	\$ -	\$ -
<b>Supplies Sub Total</b>		<b>\$ 6,222</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
301	MAINT-BLDGS & STRUCTURES	\$ 40	\$ 102	\$ -	\$ -	\$ 10,025
<b>Maintenance Sub Total</b>		<b>\$ 40</b>	<b>\$ 102</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,025</b>
401	TELEPHONE & COMMUNICATIONS	\$ 153	\$ 1,446	\$ 1,930	\$ 2,160	\$ 2,160
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 850	\$ 1,000
410	UTILITIES-ELECTRICITY	\$ 6,593	\$ 6,257	\$ 5,833	\$ 9,000	\$ 9,000
411	ALARM SERVICE	\$ 554	\$ 436	\$ 915	\$ 630	\$ 660
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 315	\$ 315	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ 3,072	\$ 3,043	\$ 248	\$ 762	\$ 1,290
543	JANITORIAL SERVICE	\$ 2,650	\$ 3,179	\$ 3,287	\$ 3,180	\$ 3,400
544	PEST CONTROL SERVICES	\$ 81	\$ 365	\$ 81	\$ -	\$ 486
548	SPRINKLER SYSTEM CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 762
549	HVAC SERVICES CONTRACT	\$ -	\$ -	\$ 917	\$ 1,375	\$ 1,375
554	PEST CONTROL	\$ -	\$ -	\$ 486	\$ 486	\$ -
<b>Services Sub Total</b>		<b>\$ 13,103</b>	<b>\$ 14,726</b>	<b>\$ 14,012</b>	<b>\$ 18,758</b>	<b>\$ 20,133</b>
<b>Department Total</b>		<b>\$ 19,365</b>	<b>\$ 14,827</b>	<b>\$ 14,012</b>	<b>\$ 18,758</b>	<b>\$ 50,358</b>



## Personnel Organization Chart

Managing Director of Quality of Life & Cultural Services

## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
PT Attendant	0	0	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>

## Department Narrative

This department accounts for costs associated with the operations of the Lancaster Convention & Visitors Bureau.

# Lancaster Convention and Visitors Bureau

BUDGET REPORT	Fund	14	HOTEL TAX FUND
LINE ITEM DETAIL	Department	46	HOTEL/MOTEL
BY DEPARTMENT	Program	50	"CHAMBER" VISITOR'S BUREAU

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
468	LANCASTER CHAMBER OF COMMERCE	\$ 43,815	\$ 32,425	\$ 22,500	\$ 30,000	\$ -
	<b>Services Sub Total</b>	<b>\$ 43,815</b>	<b>\$ 32,425</b>	<b>\$ 22,500</b>	<b>\$ 30,000</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 43,815</b>	<b>\$ 32,425</b>	<b>\$ 22,500</b>	<b>\$ 30,000</b>	<b>\$ -</b>

**4A LEDC  
FUND**

## SALES TAX 4A-ECONOMIC DEVELOPMENT

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	SALES TAXES	1,132,869	969,065	673,602	899,190	899,190
	INTEREST	3,240	3,812	589	1,000	1,000
	Total	\$ 1,136,108	\$ 972,876	\$ 674,191	\$ 900,190	\$ 900,190

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ECON DEV ADMINISTRATION	179,031	179,043	129,153	180,427	175,534
	50 4A DEBT SERVICE	229,326	443,406	171,038	456,100	455,500
	60 MARKETING AND ADVERTISING	6,850	6,370	5,569	21,600	13,400
	63 INCENTIVE PROGRAMS	338,730	10,000	2,506	200,000	200,000
	80 TRANSFERS OUT	50,000	54,835	41,126	54,835	54,835
	Total	\$ 803,938	\$ 693,654	\$ 349,391	\$ 912,962	\$ 899,269

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	332,171	279,222	324,800	(12,772)	921



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Adopted '14-15
Director of Economic Development	1	1	1
Administrative Secretary	0	0	0.25
Community Relations Assistant	0.25	0.25	0
<b>Total</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

## Department Narrative

The Department of Economic Development provides for the recruitment of new business ventures, the expansion of existing industry and the evaluation of requests for incentives from business ventures seeking to create, expand or relocate 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 incentives requests is overseen by a seven member board of directors. These Board reviews applications for Type A incentives and recommend projects for funding to the City Council for approval.

Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Develop action oriented programs that create an interest in Lancaster by developers, commercial real estate brokers and companies looking to expand or relocate their operations creating an increased commercial tax base, new primary payroll jobs for Lancaster residents and growth in the community's daytime population.</li> <li>• Initiate marketing and recruitment initiative directed at international business development</li> <li>• Continue conducting quarterly the business retention and expansion program BREP</li> <li>• Continue marketing and recruitment activities directed at locating a hotel-convention center to Lancaster</li> <li>• Continue marketing the development advantages of the Campus District to commercial projects</li> <li>• Continue direct marketing to retail and restaurant operations soliciting their evaluation of Lancaster for future locations</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Request For Proposals (RFP) for development projects	30	36		30
Meetings with DFW real estate brokers and developers	60	64		60
Retention visits with existing industry	4	4		4
Marketing initiatives with economic development allies	3	4		4
International sales missions recruiting business development and investment	1	3		1
Direct marketing to retail and restaurant operations	64	73		75
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Request For Proposals (RFP) for development projects	30	30		30
Meetings with DFW real estate brokers and developers	60	64		60
Retention visits with existing industry	4	4		4
Business trade show participation	3	3		4
Conduct international sales missions recruiting business	1	1		1
Direct marketing to retail and restaurant operations	64	73		75
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Budget	Estimate	
Personnel	157,632	160,671	158,901	164,153
Supplies	636	1,737	3,700	1,500
Other Services	19,388	9,463	17,826	9,881
<b>TOTAL</b>	<b>177,656</b>	<b>171,871</b>	<b>180,427</b>	<b>175,534</b>

# LEDC Type 4A Administration

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

Account Object	Description	2012	2013	2014	2014	2015
		Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 110,762	\$ 115,675	\$ 88,129	\$ 118,698	\$ 123,363
103	SALARIES-OVERTIME	\$ 49	\$ 193	\$ 103	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 223	\$ 263	\$ 220	\$ 356	\$ 336
105	GROUP HEALTH INSURANCE	\$ 5,970	\$ 8,087	\$ 6,572	\$ 6,824	\$ 7,572
106	TMRS	\$ 15,865	\$ 17,323	\$ 13,572	\$ 18,100	\$ 18,426
107	FICA	\$ 8,325	\$ 9,099	\$ 7,095	\$ 8,140	\$ 8,154
109	SALARIES-WELL PAY	\$ 1,241	\$ 1,241	\$ 1,278	\$ 618	\$ 640
110	DENTAL INSURANCE	\$ 433	\$ 538	\$ 447	\$ 936	\$ 548
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,814	\$ 3,672	\$ 4,800	\$ 4,800
120	GROUP LIFE INSURANCE	\$ 145	\$ 145	\$ 110	\$ 128	\$ 128
130	WORKERS COMPENSATION	\$ 207	\$ 221	\$ 206	\$ 268	\$ 153
131	EAP EXPENSE	\$ 25	\$ 34	\$ 26	\$ 33	\$ 33
<b>Personnel Sub Total</b>		<b>\$ 148,072</b>	<b>\$ 157,632</b>	<b>\$ 121,428</b>	<b>\$ 158,901</b>	<b>\$ 164,153</b>
201	OFFICE SUPPLIES	\$ 407	\$ 628	\$ 1,358	\$ 1,950	\$ 500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 299	\$ -	\$ -	\$ -	\$ -
210	FOOD/BEVERAGES/ETC.-MEETINGS	\$ -	\$ -	\$ 367	\$ 1,450	\$ 700
214	POSTAGE	\$ 7	\$ 8	\$ 12	\$ 300	\$ 300
<b>Supplies Sub Total</b>		<b>\$ 714</b>	<b>\$ 636</b>	<b>\$ 1,737</b>	<b>\$ 3,700</b>	<b>\$ 1,500</b>
401	COMMUNICATIONS	\$ 1	\$ 1,209	\$ 1,081	\$ 508	\$ 1,000
402	RENTAL OF EQUIPMENT	\$ 2,432	\$ 1,462	\$ 767	\$ 818	\$ 1,023
409	TRAVEL AND EDUCATION	\$ 1,736	\$ 6,020	\$ 1,170	\$ 2,000	\$ 2,200
410	UTILITIES-ELECTRICITY	\$ -	\$ 205	\$ -	\$ 600	\$ 650
414	DUES AND SUBSCRIPTIONS	\$ 1,329	\$ 2,398	\$ 690	\$ 2,565	\$ 2,815
416	OTHER/PROFESSIONAL SERVICES	\$ 74	\$ -	\$ 13	\$ -	\$ -
421	PRINTING	\$ 360	\$ 404	\$ 473	\$ 300	\$ 493
446	ATTORNEY FEES	\$ 240	\$ 8,180	\$ 1,000	\$ 5,000	\$ 500
462	CELLULAR TELEPHONE & PAGERS	\$ 1,567	\$ 896	\$ 793	\$ 1,200	\$ 1,200
464	RENTAL OF OFFICE SPACE	\$ 22,505	\$ -	\$ -	\$ 4,835	\$ -
539	MISC. HEALTH BENEFIT	\$ 2	\$ -	\$ -	\$ -	\$ -
<b>Sub Total</b>		<b>\$ 30,246</b>	<b>\$ 20,775</b>	<b>\$ 5,988</b>	<b>\$ 17,826</b>	<b>\$ 9,881</b>
<b>Department Total</b>		<b>\$ 179,031</b>	<b>\$ 179,043</b>	<b>\$ 129,153</b>	<b>\$ 180,427</b>	<b>\$ 175,534</b>



# Economic Development Incentives



## Personnel Organization Chart

Director of Economic Development

## 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  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund            16  
Department    63  
Program        0**

**SALES TAX 4A-ECONOMIC DEVLPMNT  
INCENTIVE PROGRAMS**

	2012	2013	2014	2014	2015
Description	Actual	Actual	YTD Actual	Budget	Proposed
957 INCENTIVES-INFRASTRUCTURE	\$ 328,730	\$ -	\$ -	\$ -	\$ -
958 ENANAE-CMOP	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
977 INCENTIVE PROGRAMS	\$ -	\$ -	\$ 2,506	\$ 200,000	\$ 200,000
<b>Sub Total</b>	<b>\$ 338,730</b>	<b>\$ 10,000</b>	<b>\$ 2,506</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Department Total</b>	<b>\$ 338,730</b>	<b>\$ 10,000</b>	<b>\$ 2,506</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>



# Economic Development Marketing



## Personnel Organization Chart

Director of Economic Development

## Personnel Summary

There is no personnel for this program.

## Department Narrative

This department accounts for costs associated with the marketing associated with the Lancaster Economic Development Department - Type 4A (LEDC) programs.

Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Develop action oriented programs that create an interest in Lancaster by developers, commercial real estate brokers and</li> <li>• Initiate marketing and recruitment initiative directed at international business development</li> <li>• Continue conducting quarterly the business retention and expansion program BREP</li> <li>• Continue marketing and recruitment activities directed at locating a hotel-convention center to Lancaster</li> <li>• Continue marketing the development advantages of the Campus District to commercial projects</li> <li>• Continue direct marketing to retail and restaurant operations soliciting their evaluation of Lancaster for future locations</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		14-15 Target
Request For Proposals (RFP) for development projects	42	36		30
Meetings with DFW real estate brokers and developers	74	64		60
Retention visits with existing industry	4	4		4
Business trade show participation	1	4		4
International sales missions recruiting business development and investment	1	1		1
Direct marketing to retail and investment	64	73		75
Performance Measurement	12-13 Actual	13-14 Actual		14-15 Target
Request For Proposals (RFP) for development projects	30	36		30
Meetings with DFW real estate brokers and developers	60	64		60
Retention visits with existing industry	4	4		4
Business trade show participation	4	4		4
Conduct international sales missions recruiting business development and investment	1	1		1
Direct marketing to retail and restaurant operations	64	73		75
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Budget	Estimate	
Services	-	-	2,100	400
Marketing	6,370	5,569	19,500	13,000
<b>TOTAL</b>	<b>6,370</b>	<b>5,569</b>	<b>21,600</b>	<b>13,400</b>

# LEDC Type 4B - Marketing

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 16  
Department 60  
Program 0**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
421	PRINTING	\$ -	\$ -	\$ -	\$ 2,100	\$ 400
902	BUSINESS DEVELOPMENT	\$ 4,240	\$ 5,840	\$ 4,969	\$ 9,000	\$ 6,000
903	AD PRODUCTION OR PRINTING	\$ 1,195	\$ -	\$ -	\$ -	\$ -
909	PROMOTIONAL ITEMS	\$ -	\$ -	\$ -	\$ 1,500	\$ 500
911	EVENT SPONSORSHIPS	\$ 1,415	\$ -	\$ 600	\$ 6,000	\$ 3,500
942	TRADE SHOWS	\$ -	\$ 530	\$ -	\$ 3,000	\$ 3,000
<b>Sub Total</b>		<b>\$ 6,850</b>	<b>\$ 6,370</b>	<b>\$ 5,569</b>	<b>\$ 21,600</b>	<b>\$ 13,400</b>
<b>Department Total</b>		<b>\$ 6,850</b>	<b>\$ 6,370</b>	<b>\$ 5,569</b>	<b>\$ 21,600</b>	<b>\$ 13,400</b>

**4B LRDC  
FUND**

## SALES TAX 4B-CULTURAL/RECREATIONAL

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 SALES TAXES	2,265,736	1,938,130	1,347,204	1,800,000	1,800,000
	56 RECREATION	592,108	527,805	359,112	587,000	428,500
	54 LIFE CENTER	(7,848)	44,250	32,839	15,137	2,000
	7 LIBRARY	124,491	97,908	39,679	36,350	51,637
	0 OTHER	(4)	13,320	18,688	-	-
	0 TRANSFERS IN	450,000	270,000	150,000	200,000	200,000
	0 INTEREST	932	1,560	181	1,000	1,000
	<b>Total</b>	<b>\$ 3,425,415</b>	<b>\$ 2,892,972</b>	<b>\$ 1,947,702</b>	<b>\$ 2,639,487</b>	<b>\$ 2,483,137</b>

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 REC ADMINISTRATION	213,424	220,192	158,043	227,806	231,026
	7 LIBRARY	511,610	504,666	386,963	460,103	600,802
	13 PARKS AND RECREATION	237	311	250	-	-
	16 NON-DEPARTMENTAL	25	60,529	54,061	25,385	25,385
	50 4B DEBT SERVICE	722,707	730,400	-	736,450	732,300
	54 SENIOR LIFE CENTER	99,277	178,026	147,703	167,266	195,212
	56 RECREATION CENTER	812,474	777,725	771,610	1,199,763	1,209,810
	56 DAY CAMP	41,106	42,104	24,320	34,983	57,072
	57 COMMUNITY PARK	15,598	4,949	5,868	18,500	21,500
	80 TRANSFERS OUT	13,000	13,000	10,833	13,000	13,000
	<b>Total</b>	<b>\$ 2,429,458</b>	<b>\$ 2,531,902</b>	<b>\$ 1,559,651</b>	<b>\$ 2,883,255</b>	<b>\$ 3,086,107</b>

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	995,957	361,070	388,051	(243,768)	(602,970)



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Managing Director of Quality of Life & Cultural Services	0	0	1
Director of Parks, Recreation & Library Services	1	1	0
Administrative Secretary	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Department Narrative

The Parks and Recreation Administration program is responsible for all operations included in the Parks, Recreation and Library Services departments.

Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Healty, Safe &amp; Vibrant Community</li> <li>• Civic Engagement</li> <li>• Monitor, coordinate, and operate all assigned departments, including Parks, Recreation, Building Services, and Country View Golf Course Management Contract</li> <li>• Develop Grant Opportunities for Funding Leisure Programs, Activities and Facilities</li> <li>• Develop Strategies to reduce energy consumption and expenses for all municipal facilities</li> <li>• Develop a 5 Year Master Plan for Country View Golf Course</li> <li>• Maintain Recreation Center for City events such as meetings, conferences, and other municipal usage</li> <li>• Develop RFP and secure Management opportunity for the operations at Bear Creek Nature Park</li> <li>• Monitor and seek out ways to improve safety for citizens and employees in the municipal parks and recreation center Recertification of Lancaster as a Tree City USA City</li> <li>• Seek out cost effective methods of beautifying the City of Lancaster</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Funded projects completed by Fiscal Year End Tree City USA Designation Recreation Revenues Total Parks and Recreation Employees/Building Services Total City Buildings	100% Retained \$48,300 61/3 16	100% Retained \$527,000 56/1 20		100% Retained
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Funded Projects completed by FY end Tree City USA Designation % of Recreation Revenue Goal Obtained	100% 100% 100%	100% 100% 100%		100% 100% 100%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Budget	Estimate	
Personnel	477,090	452,632	564,245	679,434
Supplies	24,885	12,519	26,170	31,470
Maintenance	27,491	36,924	43,072	31,384
Services	248,259	331,292	484,952	467,522
<b>TOTAL</b>	<b>777,725</b>	<b>833,367</b>	<b>1,118,439</b>	<b>1,209,810</b>

# Parks, Recreation Library Services Administration

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 126,821	\$ 135,563	\$ 103,948	\$ 138,187	\$ 148,693
103	SALARIES-OVERTIME	\$ 783	\$ 1,362	\$ 1,235	\$ 600	\$ 600
104	SALARIES-LONGEVITY	\$ 415	\$ 510	\$ 447	\$ 600	\$ 696
105	GROUP HEALTH INSURANCE	\$ 11,829	\$ 13,610	\$ 10,507	\$ 13,648	\$ 11,844
106	TMRS	\$ 18,648	\$ 20,352	\$ 16,097	\$ 21,072	\$ 22,196
107	FICA	\$ 10,293	\$ 10,936	\$ 8,436	\$ 10,008	\$ 10,297
109	SALARIES-WELL PAY	\$ 1,166	\$ 1,304	\$ 1,469	\$ 718	\$ 770
110	DENTAL INSURANCE	\$ 864	\$ 864	\$ 716	\$ 936	\$ 876
113	SALARIES-CAR ALLOWANCE	\$ 4,828	\$ 4,814	\$ 3,672	\$ 4,800	\$ 4,800
114	SALARIES - ASSIGNMENT PAY	\$ 554	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 178	\$ 178	\$ 136	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 242	\$ 259	\$ 243	\$ 323	\$ 190
131	EAP EXPENSE	\$ 50	\$ 54	\$ 41	\$ 78	\$ 78
<b>Personnel Sub Total</b>		<b>\$ 176,672</b>	<b>\$ 189,806</b>	<b>\$ 146,947</b>	<b>\$ 191,276</b>	<b>\$ 201,346</b>
<b>Account Object</b>	<b>Description</b>					
201	MISC OFFICE SUPPLIES	\$ 10,871	\$ 5,429	\$ 4,447	\$ 9,000	\$ 9,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 300	\$ -	\$ -	\$ -
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ (679)	\$ 927	\$ 939	\$ 980	\$ 1,000
214	POSTAGE	\$ 95	\$ 59	\$ -	\$ 500	\$ 250
<b>Supplies Sub Total</b>		<b>\$ 10,286</b>	<b>\$ 6,716</b>	<b>\$ 5,386</b>	<b>\$ 10,480</b>	<b>\$ 10,250</b>
<b>Account Object</b>	<b>Description</b>					
402	RENTAL OF EQUIPMENT	\$ 9,738	\$ 6,722	\$ 3,068	\$ 8,200	\$ 4,090
409	TRAVEL AND EDUCATION	\$ 3,601	\$ 5,306	\$ 3,460	\$ 6,000	\$ 4,500
414	DUES & SUBSCRIPTIONS	\$ 673	\$ 400	\$ 255	\$ 550	\$ 800
421	PRINTING	\$ 611	\$ 2,880	\$ (7,421)	\$ 1,000	\$ 680
462	CELLULAR TELEPHONE & PAGERS	\$ 600	\$ 1,272	\$ 1,432	\$ 1,800	\$ 1,360
482	CREDIT CARD PROCESSING FEES	\$ 11,175	\$ 7,091	\$ 4,917	\$ 8,500	\$ 8,000
539	MISC HEALTH BENEFIT	\$ 70	\$ -	\$ -	\$ -	\$ -
<b>Services Sub Total</b>		<b>\$ 26,466</b>	<b>\$ 23,671</b>	<b>\$ 5,711</b>	<b>\$ 26,050</b>	<b>\$ 19,430</b>
<b>Department Total</b>		<b>\$ 213,424</b>	<b>\$ 220,192</b>	<b>\$ 158,043</b>	<b>\$ 227,806</b>	<b>\$ 231,026</b>



# Veterans Memorial Library

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Library Director	0	0	0
Library Manager	1	1	1
Assistant Library Manager	1	1	1
Library Assistant	0	0	1
Volunteer Coordinator	1	1	0
PT Library Assistant (.75)	0.75	0.75	0
PT Library Attendant (.50)	4	4.5	4.5
PT Library Clerk (.25)	0.75	0.25	0.25
<b>Total</b>	<b>8.5</b>	<b>8.5</b>	<b>7.75</b>

## Department Narrative

Lancaster Veterans Memorial Library selects, acquires, organizes and provides access to information and ideas for the citizens of the City 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 and access to additional materials and funding by participating in cooperative arrangements and networking with other city and state institutions.



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Civic Engagement</li> <li>• Keep abreast of new technological developments to enhance customer service</li> <li>• Maximize use of library resources</li> <li>• Expand and strengthen the library's print and non-print resources</li> <li>• Provide on-line access to subscription databases, indexes, and full-text magazines and newspaper articles not otherwise available to internet users</li> <li>• Select, acquire, and organize access to the most current information and ideas in the most effective setting for Lancaster citizens and local library users</li> <li>• Offer library sponsored events to support literacy and lifelong learning for all ages</li> <li>• Implement opportunities of cultural and educational programming, such as weekly preschool story times, ethnic appreciation special events, reading incentives, and special interest events such as genealogy, art, and finance finance</li> <li>• Provide outreach programs and in-house training for job seekers, foreign language learners, seniors, and those those citizens seeking technology skills</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Hours Open	2,500	2,500		2,500
Hours Staffed	3,000	30,000		30,000
Volunteer Hours	1,000	1,300		1,000
Patron Visits	90,000	95,000		90,000
New Youth Cards	1,000	1,000		1,000
New Adult Cards	1,500	1,500		1,500
New Nonresident Cards	100	100		100
Adult Books Circulation	29,000	30,000		30,000
Juvenile Books Circulation	28,000	29,000		29,000
Videos Circulation	16,000	15,000		15,000
Total Circulation	80,000	85,000		85,000
PC Reservation Usage	50,000	80,000		80,000
Reference Usage	75,000	80,000		80,000
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Host Best Southwest Book Fair	Completed	Completed		
Replace worn information Technology Items	50%	100%		
Budgeted Expenditures Spent	80%	99%		
Implement BTOP Public Computer Center Grant	Completed	Completed		
Implement E-Rate Grant	Completed	Completed		
Implement Praxair Grant	Completed	Completed		
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	263,084	239,506	326,588	349,105
Supplies	116,075	75,096	82,807	114,767
Maintenance	47,732	19,390	32,665	27,000
Other Services	77,775	70,530	98,966	109,930
Capital Outlay	-	-	401	-
<b>TOTAL</b>	<b>504,666</b>	<b>404,522</b>	<b>541,427</b>	<b>600,802</b>

# Lancaster Veterans Memorial Library

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

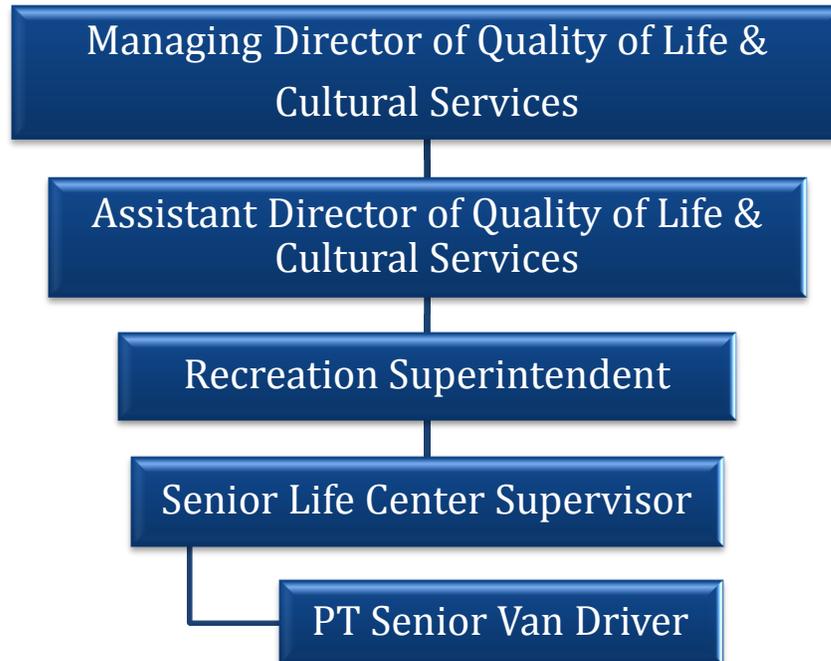
Fund        17     SALES TAX 4B-CULTURAL/RECRTNL  
Department   7     LIBRARY  
Program      0     LIBRARY

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 112,219	\$ 113,664	\$ 86,772	\$ 97,754	\$ 145,104
102	SALARIES-PART TIME	\$ 100,448	\$ 99,056	\$ 70,214	\$ 113,773	\$ 121,353
103	SALARIES-OVERTIME	\$ 76	\$ 63	\$ 218	\$ 100	\$ 100
104	SALARIES-LONGEVITY	\$ 701	\$ 546	\$ 404	\$ 528	\$ 760
105	GROUP HEALTH INSURANCE	\$ 8,082	\$ 15,184	\$ 12,617	\$ 13,444	\$ 19,676
106	TMRS	\$ 17,936	\$ 17,029	\$ 12,914	\$ 6,325	\$ 37,623
107	FICA	\$ 16,272	\$ 15,688	\$ 11,545	\$ 10,114	\$ 20,543
108	TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ 480	\$ -
109	SALARIES-WELL PAY	\$ 654	\$ -	\$ 178	\$ 716	\$ 729
110	DENTAL INSURANCE	\$ 739	\$ 493	\$ 378	\$ 292	\$ 1,314
118	CELL PHONE ALLOWANCE	\$ 120	\$ 479	\$ 367	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 151	\$ 73	\$ 51	\$ 944	\$ 867
130	WORKERS COMPENSATION	\$ 462	\$ 483	\$ 413	\$ 546	\$ 328
<b>Personnel Sub Total</b>		<b>\$ 261,173</b>	<b>\$ 262,758</b>	<b>\$ 196,070</b>	<b>\$ 245,496</b>	<b>\$ 348,877</b>
<b>Supplies</b>						
Account Object		Description				
201	MISC OFFICE SUPPLIES	\$ 9,269	\$ 22,248	\$ 5,982	\$ 7,001	\$ 4,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 54,114	\$ 38,127	\$ 674	\$ 2,300	\$ 28,014
205	JANITORIAL & CLEANING SUPPLIES	\$ -	\$ -	\$ -	\$ 200	\$ -
207	BOOKS, SUBSCRIPTIONS, ETC.	\$ 56,846	\$ 51,611	\$ 66,814	\$ 66,120	\$ 66,500
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ -	\$ 118	\$ -	\$ 200	\$ 200
214	POSTAGE	\$ 305	\$ 210	\$ 241	\$ 1,000	\$ 500
219	COMPUTER SUPPLIES	\$ 2,148	\$ 1,139	\$ 3,809	\$ 4,006	\$ 11,403
231	SOFTWARE	\$ 8,270	\$ 2,621	\$ 5,649	\$ 6,000	\$ 4,150
<b>Supplies Sub Total</b>		<b>\$ 130,951</b>	<b>\$ 116,075</b>	<b>\$ 83,170</b>	<b>\$ 86,827</b>	<b>\$ 114,767</b>
<b>Maintenance</b>						
Account Object		Description				
301	MAINT-BLDG & STRUCTURES	\$ 4,122	\$ 4,108	\$ 5,430	\$ 6,000	\$ 5,500
313	MAINT-FURN & FIXTURES	\$ 71	\$ -	\$ 3,163	\$ 4,000	\$ 1,500
318	MAINT-OFFICE EQUIPMENT	\$ 65	\$ 5,353	\$ 7,665	\$ 7,665	\$ 6,500
342	MAINT. DATA PROCESSING EQUIP	\$ 1,145	\$ 38,271	\$ 9,303	\$ 10,500	\$ 12,000
346	MAINT-HEATING & COOLING SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ 1,500
<b>Maintenance Sub Total</b>		<b>\$ 5,402</b>	<b>\$ 47,732</b>	<b>\$ 25,561</b>	<b>\$ 28,165</b>	<b>\$ 27,000</b>
<b>Other</b>						
Account Object		Description				
401	TELEPHONE & COMMUNICATIONS	\$ 27,996	\$ 9,963	\$ 10,902	\$ 13,000	\$ 3,000
402	RENTAL OF EQUIPMENT	\$ 4,321	\$ 3,482	\$ 3,110	\$ 4,200	\$ 4,147
407	SPECIAL SERVICES	\$ 2,215	\$ 1,713	\$ 2,787	\$ 2,950	\$ 4,000
408	ADVERTISING	\$ -	\$ 500	\$ -	\$ 400	\$ 500
409	TRAVEL AND EDUCATION	\$ 1,920	\$ 1,099	\$ 1,786	\$ 2,100	\$ 2,100
410	UTILITIES-ELECTRICITY	\$ 42,322	\$ 26,357	\$ 28,774	\$ 30,000	\$ 32,000
414	DUES & SUBSCRIPTIONS	\$ 370	\$ 125	\$ 295	\$ 790	\$ 530
416	OTHER/PROFESSIONAL SERVICES	\$ 19,694	\$ 4,520	\$ 2,450	\$ 4,800	\$ 23,820
421	PRINTING	\$ 1,047	\$ 507	\$ 2,208	\$ 5,500	\$ 2,704
434	SPECIAL EVENTS	\$ 293	\$ 300	\$ -	\$ 1,000	\$ 500
465	PERIODICALS & PUBLICATIONS	\$ 2,585	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 394	\$ 481	\$ 268	\$ 1,200	\$ -
498	UTILITIES-GAS	\$ 2,120	\$ 1,067	\$ 2,990	\$ 4,160	\$ 4,160
539	MISC HEALTH BENEFIT	\$ 16	\$ -	\$ -	\$ 60	\$ 60
543	JANITORIAL CONTRACT	\$ -	\$ 11,910	\$ 14,978	\$ 12,660	\$ 15,561
544	PEST CONTROL SERVICES	\$ 1,031	\$ 837	\$ 812	\$ 696	\$ 696
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ 2,253	\$ 2,372	\$ 3,163	\$ 2,253
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ 12,660	\$ 8,191	\$ 12,287	\$ 12,300
<b>Other Sub Total</b>		<b>\$ 106,324</b>	<b>\$ 77,775</b>	<b>\$ 81,924</b>	<b>\$ 98,966</b>	<b>\$ 108,330</b>
<b>Capital</b>						
Account Object		Description				
612	CAPITAL-BOOKS FROM DONATIONS	\$ -	\$ -	\$ -	\$ 400	\$ -
618	CAPITAL-COMPUTER EQUIPMENT	\$ 7,440	\$ -	\$ -	\$ 1	\$ -
<b>Sub Total</b>		<b>\$ 7,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 401</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 511,291</b>	<b>\$ 504,339</b>	<b>\$ 386,725</b>	<b>\$ 460,103</b>	<b>\$ 600,802</b>



# Senior Life Center

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Senior Life Center Supervisor	1	1	1
Senior Van Driver	0	0	1
PT Senior Van Driver	0.75	0.75	0
<b>Total</b>	<b>1.75</b>	<b>1.75</b>	<b>2</b>

## Department Narrative

The Senior Life Center is a full service facility serving adults ages 50 and older, in addition to being a rental facility for corporate meetings, weddings, and banquets.



Departmental Goals				
<b>City Council Goal</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Civic Engagement</li> <li>• Provide a meal program for seniors that enables them to receive at least one nutritious meal daily</li> <li>• Provide transportation to enable seniors to participate more regularly in programming and special events</li> <li>• Continually increase the number and type of recreational programs offered</li> <li>• Increase the participation of seniors in the community</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015
Full-Time Employees	2	2		2
Annual Memberships Purchased	321	400		450
Special Events	7	10		12
Outings	20	32		35
Senior Program Participation	545	600		650
Recreation Programs Offered	15	25		30
Meals Served	7,660	9,100		9,100
% Budget Revenues Collected	117%	100%		100%
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015
Congregate Meal Program	8%	8%		15%
Recreational Programming	70%	70%		60%
Special Events	4%	4%		10%
Transportation	18%	18%		15%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015
		Budget	Estimate	Budget
Personnel	76,428	67,053	79,369	104,156
Supplies	57,429	41,115	11,875	18,170
Maintenance	3,581	1,063	3,000	2,774
Services	39,392	42,811	71,760	69,007
<b>TOTAL</b>	<b>176,830</b>	<b>152,043</b>	<b>166,004</b>	<b>194,107</b>

# Lancaster Senior Life Center

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 30,622	\$ 40,036	\$ 30,970	\$ 41,606	\$ 73,243
102	SALARIES-PART TIME	\$ 16,825	\$ 16,467	\$ 9,871	\$ 16,068	\$ -
103	SALARIES-OVERTIME	\$ 829	\$ 113	\$ -	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 4	\$ 37	\$ 63	\$ 84	\$ 152
105	GROUP LIFE INSURANCE	\$ 5,870	\$ 6,407	\$ 5,207	\$ 6,824	\$ 11,844
106	TMRS	\$ 6,302	\$ 8,109	\$ 5,024	\$ 8,437	\$ 10,665
107	FICA	\$ 3,706	\$ 4,348	\$ 3,151	\$ 4,485	\$ 5,718
109	SALARIES-WELL PAY	\$ -	\$ -	\$ 160	\$ 213	\$ 372
110	DENTAL INSURANCE	\$ 432	\$ 432	\$ 358	\$ 468	\$ 876
118	CELL PHONE ALLOWANCE	\$ 171	\$ 481	\$ 367	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 24	\$ -	\$ -	\$ 204	\$ 306
130	WORKERS COMPENSATION	\$ 988	\$ 1,142	\$ 956	\$ 1,190	\$ 1,027
131	EAP EXPENSE	\$ 53	\$ 54	\$ 38	\$ 72	\$ 78
<b>Personnel Sub Total</b>		<b>\$ 65,826</b>	<b>\$ 77,624</b>	<b>\$ 56,165</b>	<b>\$ 80,631</b>	<b>\$ 105,261</b>
Account Object	Description					
201	SUPPLIES	\$ -	\$ -	\$ 423	\$ -	\$ -
202	CLOTHING-UNIFORMS	\$ -	\$ -	\$ 225	\$ 225	\$ 270
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ 126	\$ -	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,312	\$ 112	\$ 1,613	\$ 2,000	\$ 1,700
205	JANITORIAL & CLEANING SUPPLIES	\$ -	\$ -	\$ 300	\$ 300	\$ 350
208	PROGRAM SUPPLIES	\$ 4,236	\$ 4,243	\$ 2,882	\$ 3,500	\$ 3,700
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 899	\$ 2,275	\$ 1,803	\$ 2,000	\$ 2,800
214	POSTAGE	\$ 52	\$ -	\$ -	\$ 100	\$ 100
216	MEDICAL SUPPLIES	\$ 159	\$ -	\$ 250	\$ 250	\$ 250
218	FUEL & OIL	\$ -	\$ 3,816	\$ 4,750	\$ 500	\$ 5,000
234	LUNCH PROGRAM OTHER SUPPLIES	\$ 1,797	\$ 46,857	\$ 31,042	\$ 3,000	\$ 4,000
<b>Supplies Sub Total</b>		<b>\$ 8,455</b>	<b>\$ 57,429</b>	<b>\$ 43,288</b>	<b>\$ 11,875</b>	<b>\$ 18,170</b>
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 791	\$ 1,431	\$ 1,021	\$ 2,000	\$ 1,774
302	MAINT-MOTOR VEHICLES	\$ 4,595	\$ 2,150	\$ 816	\$ 1,000	\$ 1,000
<b>Maintenance Sub Total</b>		<b>\$ 5,386</b>	<b>\$ 3,581</b>	<b>\$ 1,837</b>	<b>\$ 3,000</b>	<b>\$ 2,774</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 862	\$ 1,683	\$ 887	\$ 1,500	\$ 1,500
402	RENTAL OF EQUIPMENT	\$ 8,311	\$ 3,925	\$ 3,423	\$ 4,092	\$ 4,590
408	ADVERTISING	\$ 823	\$ -	\$ 240	\$ 1,240	\$ 1,250
410	UTILITIES-ELECTRICITY	\$ -	\$ 2,344	\$ 22,836	\$ 30,000	\$ 32,000
411	ALARM SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 1,832
414	DUES & SUBSCRIPTIONS	\$ 170	\$ 365	\$ 45	\$ 125	\$ 125
416	OTHER/PROFESSIONAL SERVICES	\$ 4,869	\$ 7,650	\$ 4,949	\$ 9,000	\$ 10,200
421	PRINTING	\$ 296	\$ 790	\$ 308	\$ 900	\$ 189
543	JANITORIAL CONTRACT	\$ -	\$ 10,500	\$ 7,528	\$ 10,500	\$ 8,968
544	PEST CONTROL SERVICES	\$ 91	\$ 581	\$ 637	\$ 546	\$ 546
548	FIRE SYSTEM INSPECTION CONTRACT	\$ -	\$ 2,000	\$ 1,500	\$ 2,000	\$ 1,150
549	HVAC MAINTENANCE CONTRACT	\$ 2,643	\$ 3,993	\$ 2,571	\$ 3,857	\$ 3,857
559	CONTRACT/TEMPORARY LABOR	\$ 1,546	\$ 5,561	\$ 1,490	\$ 8,000	\$ 2,800
<b>Other Sub Total</b>		<b>\$ 19,610</b>	<b>\$ 39,392</b>	<b>\$ 46,412</b>	<b>\$ 71,760</b>	<b>\$ 69,007</b>
<b>Department Total</b>		<b>\$ 99,277</b>	<b>\$ 178,026</b>	<b>\$ 147,703</b>	<b>\$ 167,266</b>	<b>\$ 195,212</b>



# Recreation Center

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Assistant Director of QL&CS	0	0	1
Recreation Superintendent	1	1	1
Recreation Supervisor	2	3	2
Information Education Coordinator	1	0	0
Aquatics Coordinator	1	1	1
Recreation Leader	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 Hourly Clerical (.50)	4	4	4
<b>Total</b>	<b>18.25</b>	<b>18.25</b>	<b>18.25</b>

## Department Narrative

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



Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Civic Engagement</li> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Increase number and type of recreational program offerings</li> <li>• Increase number of Recreation Center annual memberships</li> <li>• Increase number of Fitness Atrium memberships</li> <li>• Increase participation in athletic programming</li> <li>• Plan, implement, coordinate and promote Citywide Special Event &amp; Festivals</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual	2014-2015 Target	
Outdoor Facility Rentals	137	150	180	
Indoor Facility Rentals	969	1,000	1400	
Recreation ID Cards Purchased	3,420	4,000	4000	
Fitness memberships Purchased	207	250	312	
Open Swim Admissions	5493	6,000	6600	
Full-Time Employees	18	18	18	
Special Events	10	10	10	
Adult Program Participants	612	700	805	
Athletic Program Participants	600	650	728	
Youth Program Participants	1455	1,500	1548	
Aquatic Program Participants	1455	1,600	1,640	
Recreation Programs Offered	42	65	84	
Performance Measurement	12-13 Actual	13-14 Actual	2014-2015 Target	
Recreation Program	50%	50%	48%	
Fitness Center	1%	1%	1%	
Aquatics	24%	24%	24%	
Athletic	8%	8%	8%	
Special Events	6%	6%	6%	
Facility Reservation	11%	11%	13%	
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	512,600	480,861	592,478	722,906
Supplies	26,197	13,015	27,020	32,570
Maintenance	27,491	36,924	43,072	31,384
Other Services	253,541	332,572	490,852	480,022
<b>TOTAL</b>	<b>819,828</b>	<b>863,373</b>	<b>1,153,422</b>	<b>1,266,882</b>

# Lancaster Recreation Center

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

Department 17  
Program 56  
0

SALES TAX 4B-CULTURAL/RECRTNL  
RECREATION CENTER  
RECREATION

Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
101	SALARIES-REGULAR	\$ 223,697	\$ 213,657	\$ 143,589	\$ 281,382	\$ 285,583
102	SALARIES-PART TIME	\$ 157,019	\$ 146,062	\$ 126,475	\$ 200,801	\$ 252,310
103	SALARIES-OVERTIME	\$ 1,568	\$ 940	\$ 1,931	\$ 1,000	\$ 1,000
104	SALARIES-LONGEVITY	\$ 237	\$ 399	\$ 366	\$ 548	\$ 620
105	GROUP HEALTH INSURANCE	\$ 33,266	\$ 39,866	\$ 33,612	\$ 55,189	\$ 42,635
106	TMRS	\$ 31,396	\$ 32,786	\$ 26,056	\$ 52,324	\$ 44,962
107	FICA	\$ 29,390	\$ 27,767	\$ 20,456	\$ 42,386	\$ 41,484
109	SALARIES-WELL PAY	\$ 294	\$ 588	\$ 1,966	\$ 1,196	\$ 1,441
110	DENTAL INSURANCE	\$ 2,222	\$ 1,980	\$ 1,479	\$ 2,984	\$ 2,628
114	SALARIES - ASSIGNMENT PAY	\$ 1,256	\$ 5,293	\$ -	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ 814	\$ 1,444	\$ 892	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 206	\$ 149	\$ 63	\$ 844	\$ 844
130	WORKERS COMPENSATION	\$ 5,685	\$ 5,558	\$ 4,566	\$ 4,972	\$ 3,971
131	EAP EXPENSE	\$ 528	\$ 601	\$ 423	\$ 503	\$ 516
<b>Personnel Sub Total</b>		<b>\$ 487,579</b>	<b>\$ 477,090</b>	<b>\$ 361,873</b>	<b>\$ 645,569</b>	<b>\$ 679,434</b>
<b>Supplies</b>						
201	MISC OFFICE SUPPLIES	\$ -	\$ 44	\$ -	\$ -	\$ -
202	CLOTHING-UNIFORMS	\$ 453	\$ 1,118	\$ 1,566	\$ 1,620	\$ 1,620
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 280	\$ 257	\$ 320	\$ 300	\$ 500
205	JANITORIAL & CLEANING SUPPLIES	\$ 445	\$ 444	\$ 297	\$ 500	\$ 500
206	CHEMICALS	\$ 4,431	\$ 6,311	\$ 6,999	\$ 8,000	\$ 6,500
208	RECREATIONAL SUPPLIES	\$ 7,204	\$ 7,329	\$ 4,682	\$ 5,000	\$ 11,900
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 450	\$ 134	\$ 93	\$ 150	\$ 150
214	POSTAGE	\$ 97	\$ 16	\$ -	\$ -	\$ 100
216	MEDICAL SUPPLIES	\$ -	\$ 156	\$ -	\$ 100	\$ 200
217	CONCESSIONS	\$ 213	\$ 1,145	\$ 190	\$ 1,000	\$ 500
218	FUEL & OIL	\$ 9,400	\$ 7,933	\$ 3,147	\$ 9,500	\$ 9,500
<b>Supplies Sub Total</b>		<b>\$ 22,972</b>	<b>\$ 24,885</b>	<b>\$ 17,294</b>	<b>\$ 26,170</b>	<b>\$ 31,470</b>
<b>Maintenance</b>						
301	MAINT-BLDG & STRUCTURES	\$ 29,034	\$ 21,584	\$ 18,013	\$ 21,472	\$ 18,584
302	MAINT-MOTOR VEHICLES	\$ 100	\$ 1,142	\$ 133	\$ 5,000	\$ 1,500
345	MAINT-ATH FIELDS/POOL FACILITY	\$ 6,923	\$ 4,460	\$ 10,494	\$ 10,493	\$ 4,800
346	MAINT-HEATING & COOLING SYSTEM	\$ 195	\$ 304	\$ 12,500	\$ 16,600	\$ 6,000
363	MAINT-LOCKS & KEYS	\$ -	\$ -	\$ -	\$ -	\$ 500
<b>Maintenance Sub Total</b>		<b>\$ 36,252</b>	<b>\$ 27,491</b>	<b>\$ 41,139</b>	<b>\$ 53,565</b>	<b>\$ 31,384</b>
<b>Other</b>						
401	TELEPHONE & COMMUNICATIONS	\$ 744	\$ 750	\$ -	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 4,365	\$ 3,586	\$ 2,667	\$ 6,092	\$ 6,415
407	SPECIAL SERVICES	\$ -	\$ -	\$ (1,363)	\$ -	\$ -
408	ADVERTISING	\$ 2,290	\$ 2,844	\$ 3,223	\$ 7,000	\$ 5,400
409	TRAVEL AND EDUCATION	\$ 1,987	\$ 3,957	\$ 6,146	\$ 6,000	\$ 5,700
410	UTILITIES-ELECTRICITY	\$ -	\$ 12,091	\$ 101,092	\$ 148,200	\$ 147,000
411	ALARM SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 4,960
414	DUES & SUBSCRIPTIONS	\$ 813	\$ 1,051	\$ 1,571	\$ 1,500	\$ 1,175
416	OTHER/PROFESSIONAL SERVICES	\$ 28,830	\$ 17,614	\$ 24,023	\$ 23,099	\$ 9,961
421	PRINTING	\$ 951	\$ 2,504	\$ 4,446	\$ 1,200	\$ -
434	SPECIAL EVENTS	\$ 50,513	\$ 48,520	\$ 41,381	\$ 49,000	\$ 34,824
442	COMPUTER PROFESSIONAL SERVICES	\$ 8,754	\$ 8,737	\$ 8,351	\$ 8,000	\$ 38,000
445	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 1,548
462	CELLULAR TELEPHONE & PAGERS	\$ 1,924	\$ 894	\$ 728	\$ 720	\$ 657
479	ACTIVITY/ATH SPECIAL EVENTS	\$ 30,542	\$ 24,612	\$ 23,067	\$ 28,507	\$ 33,000
498	UTILITIES-GAS	\$ -	\$ -	\$ 21,118	\$ 39,668	\$ 39,668
543	JANITORIAL CONTRACT	\$ 62,575	\$ 47,260	\$ 59,300	\$ 60,421	\$ 59,592
544	PEST CONTROL SERVICES	\$ 188	\$ 1,225	\$ 1,736	\$ 1,548	\$ -
546	REFUNDS	\$ 6,026	\$ 3,568	\$ 310	\$ -	\$ -
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ 3,963	\$ 3,957	\$ 5,276	\$ 4,621
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ 11,160	\$ 20,999	\$ 22,228	\$ 27,001
559	CONTRACT/TEMPORARY LABOR	\$ 65,168	\$ 53,923	\$ 28,550	\$ 66,000	\$ 48,000
<b>Other Sub Total</b>		<b>\$ 265,671</b>	<b>\$ 248,259</b>	<b>\$ 351,304</b>	<b>\$ 474,459</b>	<b>\$ 467,522</b>
<b>Department Total</b>		<b>\$ 812,474</b>	<b>\$ 777,725</b>	<b>\$ 771,610</b>	<b>\$ 1,199,763</b>	<b>\$ 1,209,810</b>



# Youth Programs

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
PT Youth Program Leaders (.50)	2	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Department Narrative

The Recreation Department's Youth Day Camp fund is a full cost recovery program that provides after school enrichment and summer day camp programs for school age youth. Revenues for this fund are generated through participant registration which covers the cost of staff, supplies, transportation, field trips and nutritional snacks. This program is in alignment with the Recreation Department's mission to enrich the community and the lives of the Lancaster citizens and visitors through high quality leisure, recreational and cultural activities in well managed facilities.



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Healthy, Safe &amp; Vibrant Community</li> <li>• Increase number of youth registered in After School Program</li> <li>• Increase number of youth registered in Summer Day Camp</li> <li>• Increase number of youth participation in specialty recreation programs</li> <li>• Increase participation of youth in athletic programming</li> <li>• Plan, promote, coordinate and implement holiday special events for summer and afterschool participants</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Number of youth enrolled in After School	80	80		120
Number of youth enrolled in Summer Camp	70	80		120
Number of youth ID cards purchased	70	80		120
Number of Special Events offered in Afterschool	6	6		8
Number of Field Trips offered in Summer	8	8		10
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 Target
Full-Time Employees	32	32		32
Homework Assistance	30%	30%		30%
Snacks/ Lunch program	10%	10%		10%
Special Events	10%	10%		10%
Athletics	10%	10%		10%
Field Trips	10%	10%		10%
Recreation Programming	30%	30%		30%
Budget Summary	2012-2013 Actual	2013-2014		2014-2015 Budget
		Estimate	Budget	
Personnel	35,510	28,230	28,233	43,472
Supplies	1,312	496	850	1,100
Services	5,282	1,280	5,900	12,500
<b>TOTAL</b>	<b>42,104</b>	<b>30,006</b>	<b>34,983</b>	<b>57,072</b>

# Youth Programs

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 17  
Department 56  
Program 1**

**SALES TAX 4B-CULTURAL/RECRTL  
RECREATION CENTER  
SUMMER DAY CAMP**

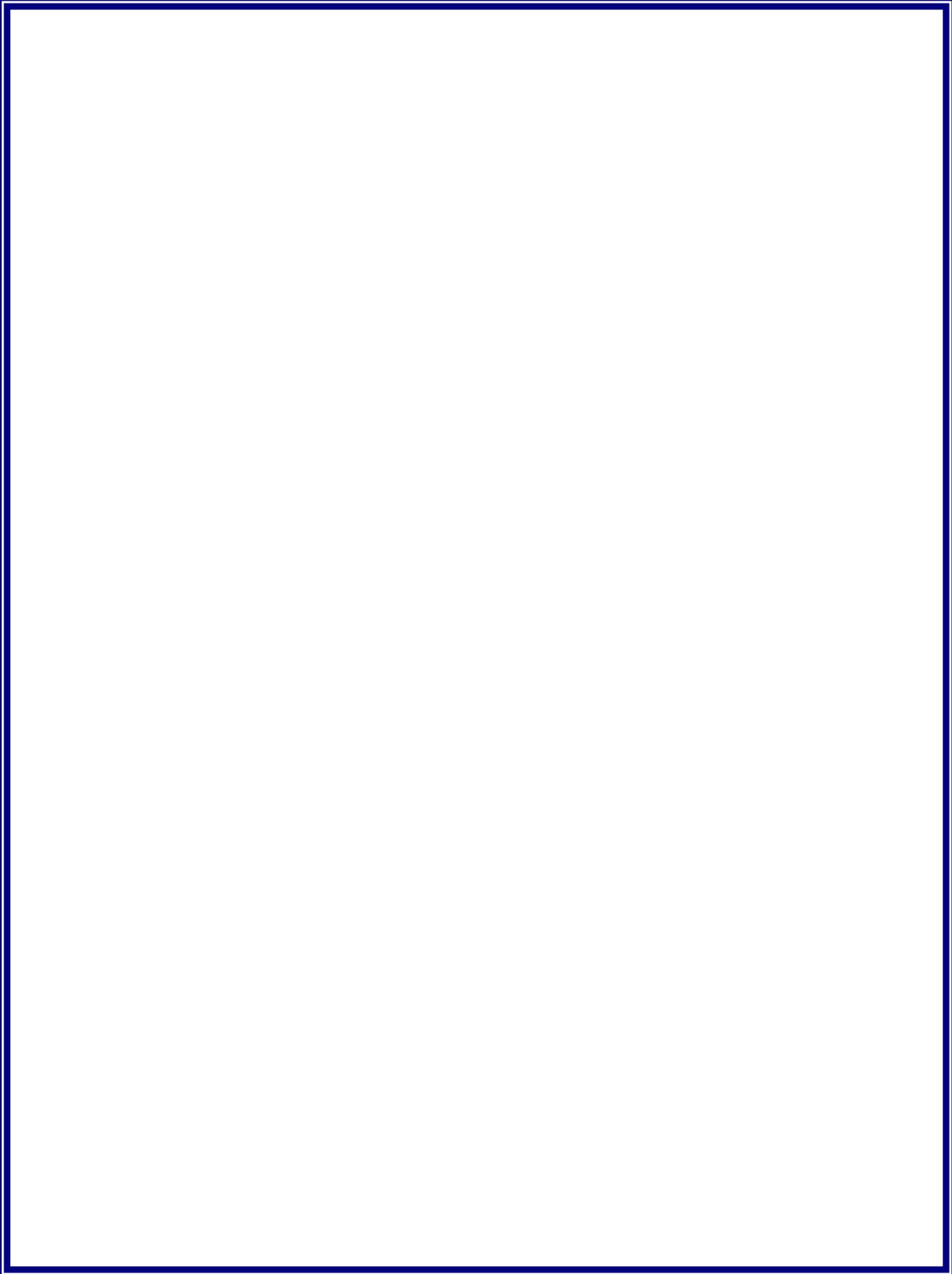
Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
101	SALARIES-REGULAR	\$ -	\$ -	\$ 98	\$ -	\$ -
<b>Department Revenues Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98</b>	<b>\$ -</b>	<b>\$ -</b>

Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
101	SALARIES-REGULAR	\$ -	\$ -	\$ 98	\$ -	\$ -
102	SALARIES-PART TIME	\$ 29,627	\$ 32,376	\$ 20,395	\$ 25,710	\$ 39,926
103	SALARIES-OVERTIME	\$ 264	\$ -	\$ -	\$ -	\$ -
107	FICA	\$ 2,267	\$ 2,477	\$ 1,568	\$ 1,965	\$ 3,051
130	WORKERS COMPENSATION	\$ 463	\$ 552	\$ 414	\$ 519	\$ 443
131	EAP EXPENSE	\$ 82	\$ 105	\$ 69	\$ 39	\$ 52
<b>Personnel Sub Total</b>		<b>\$ 32,704</b>	<b>\$ 35,510</b>	<b>\$ 22,544</b>	<b>\$ 28,233</b>	<b>\$ 43,472</b>

Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
201	SUPPLIES	\$ -	\$ 31	\$ -	\$ -	\$ -
208	RECREATIONAL SUPPLIES	\$ 4,401	\$ 1,220	\$ 387	\$ 750	\$ 1,000
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ -	\$ 62	\$ 5	\$ 100	\$ -
217	CONCESSIONS	\$ -	\$ -	\$ 104	\$ -	\$ 100
<b>Supplies Sub Total</b>		<b>\$ 4,401</b>	<b>\$ 1,312</b>	<b>\$ 496</b>	<b>\$ 850</b>	<b>\$ 1,100</b>

Account Object	Description	2012 Actual	2013 Actual	2014 YTD Actual	2014 Budget	2015 Proposed
408	ADVERTISING	\$ -	\$ 30	\$ 867	\$ 900	\$ 500
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 977	\$ -	\$ -	\$ 2,500
434	SPECIAL EVENTS	\$ 4,002	\$ 4,274	\$ 413	\$ 5,000	\$ 9,500
<b>Other Sub Total</b>		<b>\$ 4,002</b>	<b>\$ 5,282</b>	<b>\$ 1,280</b>	<b>\$ 5,900</b>	<b>\$ 12,500</b>

<b>Department Expenses Total</b>		<b>\$ 41,106</b>	<b>\$ 42,104</b>	<b>\$ 24,320</b>	<b>\$ 34,983</b>	<b>\$ 57,072</b>
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# **STORMWATER FUND**

## STORM WATER DRAINAGE

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 Drainage Fee	1,201,744	1,334,894	1,149,273	1,300,000	1,400,000
	0 VA Comp Water	-	-	-	-	-
	0 Other Revenue	525	802	112	-	-
	4 Grant Income	35,852	-	-	-	-
	Total	\$ 1,238,121	\$ 1,335,696	\$ 1,149,384	\$ 1,300,000	\$ 1,400,000

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ADMINISTRATION	102	2,696	-	-	-
	4 STORMWATER OPERATIONS	782,655	1,011,351	812,523	1,093,874	1,170,094
	22 NON-DEPARTMENTAL	5	10,925	9,731	10,200	4,569
	50 STORM WATER DEBT SERVICE	48,388	44,261	-	50,913	49,713
	80 TRANSFERS OUT	42,000	42,000	31,500	42,000	42,000
	Total	\$ 873,149	\$ 1,111,232	\$ 853,754	\$ 1,196,987	\$ 1,266,376

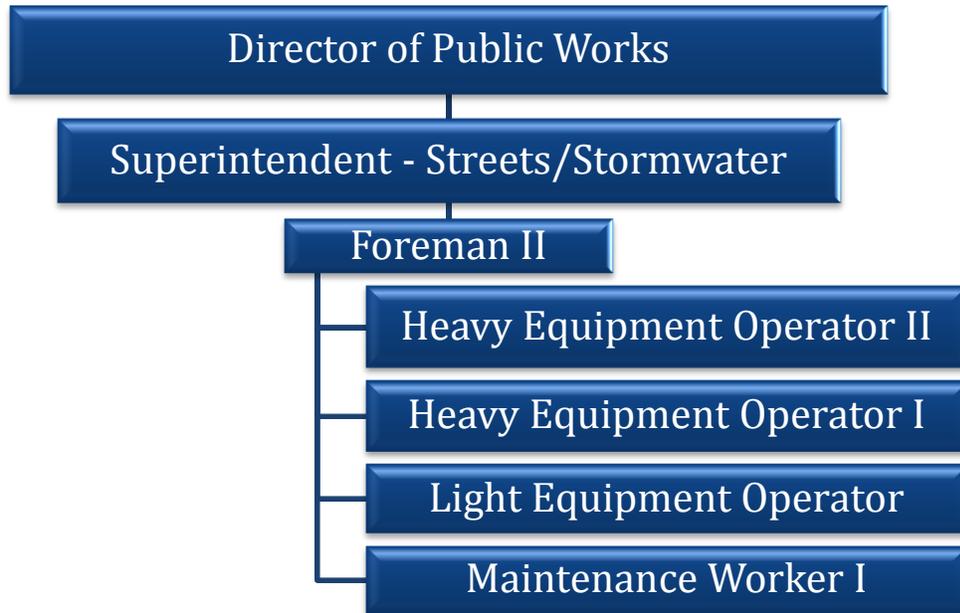
BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	364,972	224,463	295,630	103,013	133,624



TREE CITY USA

# Stormwater

## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Managing Director of Development Services	0.33	0.33	0
Director of Public Works	0	0	0.5
Assistant Development Services Director	0.33	0.33	0
Superintendent - Streets/Stormwater	1	1	1
GIS Coordinator	0.25	0.25	0.25
Foreman III	1	0	0
Foreman II	0	1	1
Heavy Equip. Operator II	1	1	1
Heavy Equip. Operator I	2	2	2
Light Equip. Operator	3	3	3
Maintenance Worker I	4	4	4
<b>Total</b>	<b>12.91</b>	<b>12.91</b>	<b>12.75</b>

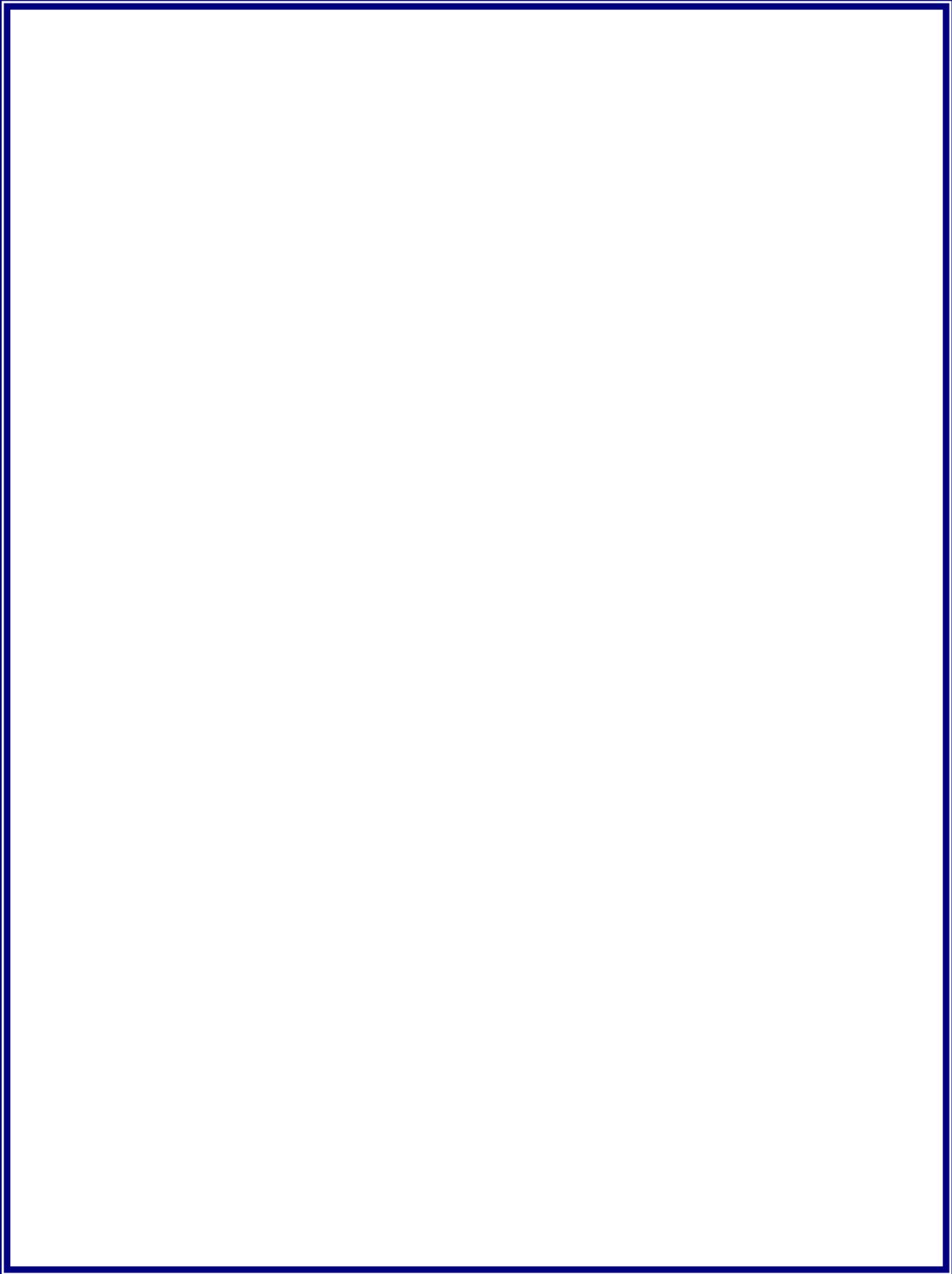
## Department Narrative

The Stormwater Division strives to deliver support to the City of Lancaster through the maintenance and upgrade of the stormwater drainage systems. The stormwater division also seeks to 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.



Departmental Goals				
<b>City Council Goals</b>				
<ul style="list-style-type: none"> <li>• Sound Infrastructure</li> <li>• Quality Development</li> <li>• Identify drainage problem areas for more efficient maintenance</li> <li>• Monitor the condition of drainage systems, schedule maintenance, and perform routine clearing of debris blockages to ensure appropriate flow of rainwater</li> <li>• Identify and correct erosion of embankments</li> <li>• Ensure contaminants are contained, and assist the Engineering Division in the compliance with State and Federal mandated storm-water pollution prevention requirements</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		2014-2015 Target
Creeks Within City Boundaries (Linear Feet)	267,423	267,423		267,423
Bridges and Adjacent 50 Foot Easements	62	62		62
Utility Crossing Support Structures Maintained	59	59		59
Open Channel Drainage Easements Maintained (Linear Ft)	491,552	491,552		491,552
Roadside Ditches Maintained (Linear Feet)	917,342	917,342		917,342
Stormwater Flumes Maintained	200	200		200
Catch Basins Maintained	4	4		4
Headwalls Maintained	40	40		40
Stormwater Mains, Laterals, and Inlets Maintained	600	600		600
Debris Removal (Storm and Flood Recovery)	1,500	2,000		2,200
Performance Measurement	12-13 Actual	13-14 Actual		2014-2015 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%
Random Operator Evaluations Passed	100%	100%		100%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Estimate	Budget	Budget
Personnel	600,453	552,981	728,970	682,024
Supplies	26,125	21,628	28,500	31,356
Maintenance	31,009	19,705	31,500	34,027
Other Services	286,949	224,930	304,904	422,688
<b>TOTAL</b>	<b>1,011,351</b>	<b>819,244</b>	<b>1,093,874</b>	<b>1,170,094</b>





**E911  
FUND**

## E-911 FUND

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	E911 INCOME	271,274	273,217	200,561	215,000	215,000
	INTEREST	306	521	103	984	984
	Total	\$ 271,580	\$ 273,738	\$ 200,665	\$ 215,984	\$ 215,984

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
14	Police	1,775	-	-	-	-
15	Fire	1,775	-	-	-	-
47	9-1-1-E	113,008	55,913	489,393	126,681	126,681
	Total	\$ 116,558	\$ 55,913	\$ 489,393	\$ 126,681	\$ 126,681

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	155,022	217,825	(288,728)	89,303	89,303



## Personnel Organization Chart



## Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Dispatch & Records Manager	0	0	1
Lead 911 Dispatcher	4	4	3
911 Dispatchers	6	6	7
PT Dispatcher (.50)	1	1	1
PT Dispatcher (.25)	0.25	0.25	0
<b>Total</b>	<b>11.25</b>	<b>11.25</b>	<b>12</b>

## 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, and animal services.



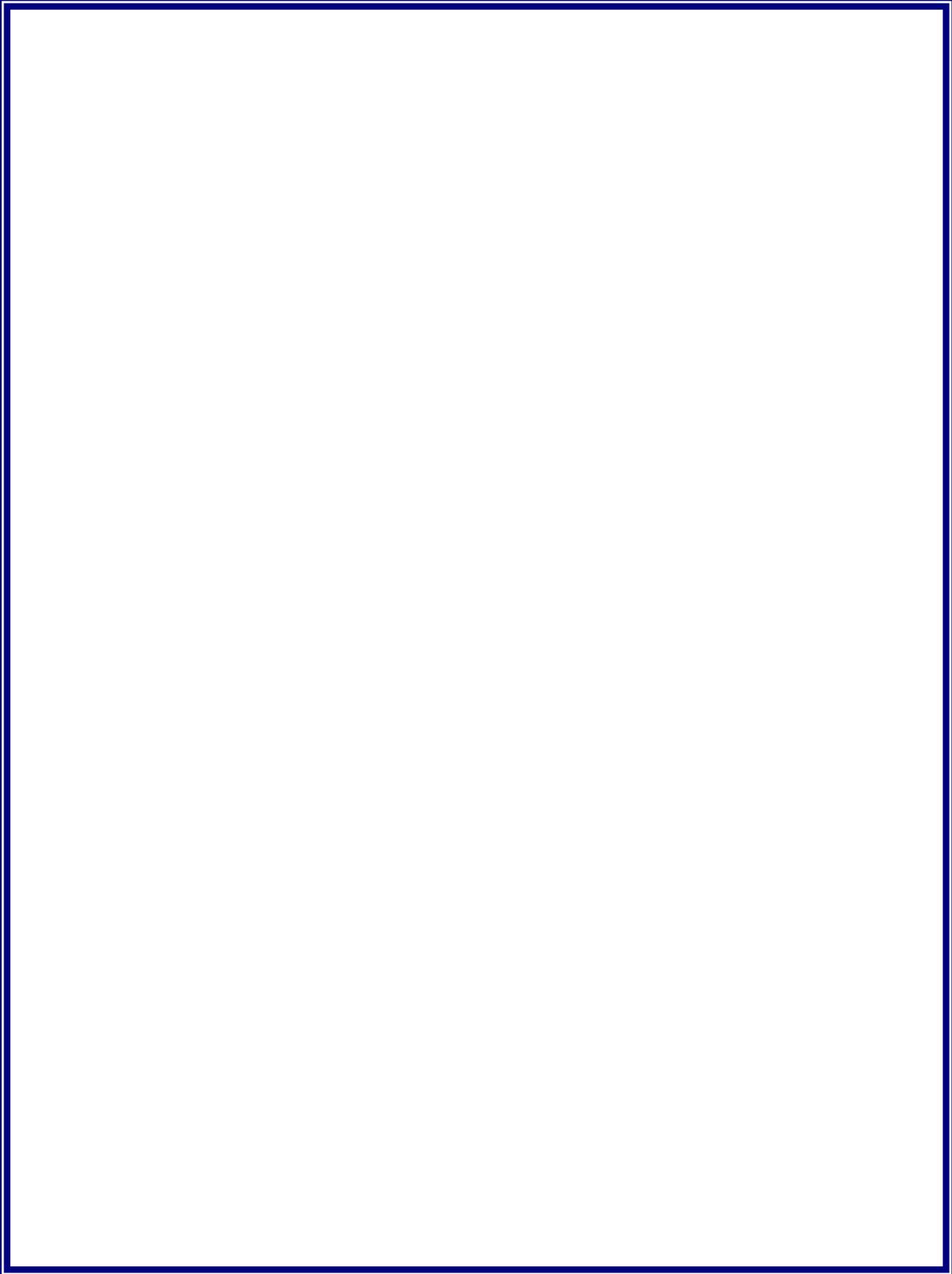
# E-911

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 1,960	\$ 2,000	\$ 500
<b>Supplies Sub Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,960</b>	<b>\$ 2,000</b>	<b>\$ 500</b>
<hr/>						
Account Object	Description					
303	MAINT EQUIP & MACHINERY	\$ 29,798	\$ 29,359	\$ 30,536	\$ 30,536	\$ 30,536
<b>Maintenance Sub Total</b>		<b>\$ 29,798</b>	<b>\$ 29,359</b>	<b>\$ 30,536</b>	<b>\$ 30,536</b>	<b>\$ 30,536</b>
<hr/>						
Account Object	Description					
409	TRAVEL AND EDUCATION	\$ 167	\$ -	\$ -	\$ (1,500)	\$ -
414	DUES & SUBSCRIPTIONS	\$ 195	\$ 195	\$ 195	\$ -	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 2,025	\$ 2,025
450	ADMINISTRATIVE FEES	\$ 1,128	\$ 1,081	\$ 1,081	\$ 1,100	\$ 1,100
451	COST RECOVERY, WIRELESS 9-1-1	\$ 4,568	\$ 4,784	\$ 1,228	\$ 8,400	\$ 8,400
461	E911 SERVICE PAYMENT AT&T	\$ 84,352	\$ 20,494	\$ 15,445	\$ 84,120	\$ 84,120
<b>Services Sub Total</b>		<b>\$ 90,409</b>	<b>\$ 26,554</b>	<b>\$ 17,949</b>	<b>\$ 94,145</b>	<b>\$ 95,645</b>
<hr/>						
Account Object	Description					
615	CAPITAL-COMMON EQUIPMENT	\$ 1,775	\$ -	\$ 438,947	\$ -	\$ -
615	CAPITAL-COMMON EQUIPMENT	\$ 1,775	\$ -		\$ -	\$ -
620	CAPITAL - SOFTWARE	\$ (7,200)	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ (3,650)</b>	<b>\$ -</b>	<b>\$ 438,947</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>Department Total</b>		<b>\$ 116,558</b>	<b>\$ 55,913</b>	<b>\$ 489,393</b>	<b>\$ 126,681</b>	<b>\$ 126,681</b>

# **OTHER FUNDS**



# **AIRPORT FUND**

## AIRPORT FUND

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Airport Operations	237,682	206,013	164,933	223,000	205,000
	Net Fuel Sale	42,902	112,857	69,534	94,000	150,290
	Other Revenue	59,027	66,219	52,147	53,750	59,000
	Transfers In	300,000	-	-	-	-
	Grant Revenue	-	42,624	98,140	50,000	50,000
	Total	\$ 639,611	\$ 427,713	\$ 384,754	\$ 420,750	\$ 464,290

EXPENDITURES		2012	2013	2014		2015
Departments No		Actual	Actual	Year to Date	Budget	Proposed
	0 Non-Departmental	395	714	85	-	-
	40 AIRPORT	484,641	411,809	408,526	402,874	484,366
	50 DEBT SERVICE	10,271	8,718	2,675	36,998	37,667
	Total	\$ 495,306	\$ 421,241	\$ 411,286	\$ 439,873	\$ 522,032

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	144,305	6,472	(26,532)	(19,123)	(57,742)



### Personnel Organization Chart



### Personnel Summary

Position	Adopted '12-13	Adopted '13-14	Proposed '14-15
Airport Manager	1	1	1
Operations Supervisor	1	1	1
Airport Operations Agent	0	1	1
Part-Time Operators	1.5	1	1.5
<b>Total</b>	<b>3.5</b>	<b>4</b>	<b>4.5</b>

### Department Narrative

Lancaster Regional Airport provides operational service to southern Dallas County. Classified by the Federal Aviation Administration as a reliever airport, the airport provides 6,500 feet of asphalt runway capable of accommodating single engine aircraft as well as the large corporate jets in any weather. There are approximately 150 aircraft based at the airport. The airport provides Fixed Based Operator (FBO) services such as aircraft fueling, towing, parking and pilot supplies.

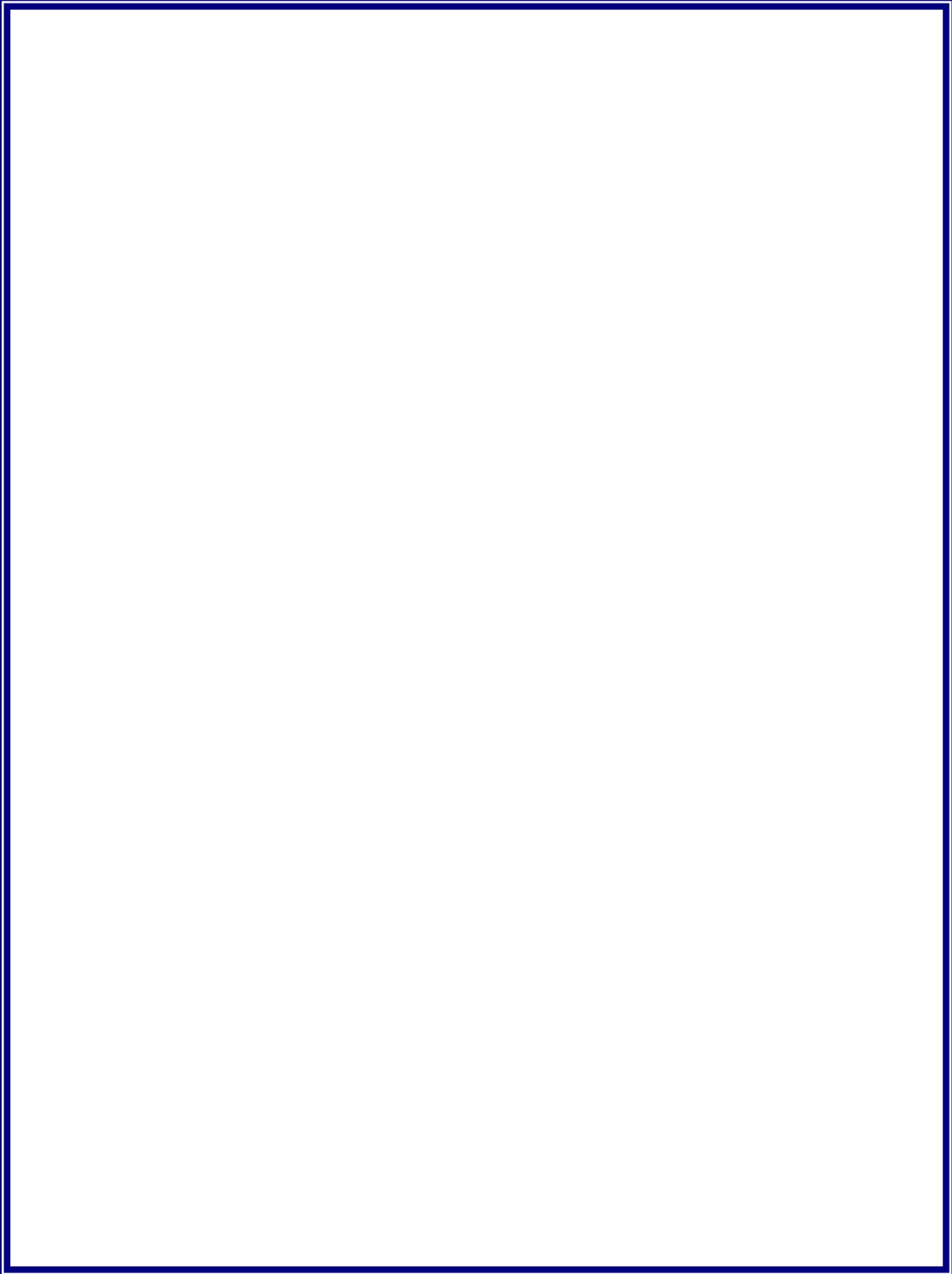
Departmental Goals				
<b>City Council Goals:</b>				
<ul style="list-style-type: none"> <li>• Quality Development</li> <li>• Position Lancaster Regional Airport as a reputable fixed base operator</li> <li>• Provide enhanced staff training on operations and customer service</li> <li>• Self-service fuel facility and continue upgrades to airport fuel farm</li> <li>• Expand/improve/reconstruct north and south parking lots, and terminal access road</li> </ul>				
Workload Indicators	12-13 Actual	13-14 Actual		14-15 Target
Airport Acreage	568	568		568
Runway Dimensions (in feet)	6,500 x 100	6,500 x 100		6,500 x 100
Taxiway Dimensions (in feet)	6,500 x 50	6,500 x 50		6,500 x 50
Underground Fuel Storage Tanks (10,000 Gallon)	3	3		3
Full-Time Employees	2	3		3
Part-Time Employees	2	1		2
Aircraft Based from Lancaster Airport	190	190		190
Major Aviation Related Businesses	5	6		6
Aviation Museums	2	2		2
Number of Hangars (99 city owned)	176	177		178
Annual Operations (Take-offs and Landings)	58,000	58,000		58,000
Fuel Sales	125,000	130,000		135,000
Performance Measurement	12-13 Actual	13-14 Actual		14-15 Target
Increase in Gallons of Fuel Sold	5%	5%		5%
Increase in Annual Take-offs and Landings	5%	5%		5%
Budgeted Revenues Collected	100%	100%		100%
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Estimate	Budget	Budget
Personnel	213,279	206,052	220,173	249,510
Supplies	15,295	16,335	16,500	24,050
Maintenance	33,257	113,024	57,177	104,775
Other Services	149,979	83,494	109,024	106,031
<b>TOTAL</b>	<b>411,809</b>	<b>418,906</b>	<b>402,874</b>	<b>484,366</b>

# Lancaster Regional Airport

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

Fund      9      AIRPORT FUND  
Department    40      AIRPORT  
Program        0      AIRPORT

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 110,898	\$ 112,633	\$ 84,663	\$ 137,759	\$ 157,323
102	SALARIES-PART TIME	\$ 51,609	\$ 51,497	\$ 37,488	\$ 23,438	\$ 26,624
103	SALARIES-OVERTIME	\$ 1,870	\$ 662	\$ 1,325	\$ 1,000	\$ 1,000
104	SALARIES-LONGEVITY	\$ 1,657	\$ 1,576	\$ 408	\$ 568	\$ 712
105	HEALTH INSURANCE	\$ 12,543	\$ 13,902	\$ 19,472	\$ 21,236	\$ 19,797
106	TMRS	\$ 15,659	\$ 16,111	\$ 15,085	\$ 20,361	\$ 26,595
107	FICA	\$ 12,660	\$ 12,703	\$ 9,548	\$ 12,506	\$ 14,257
109	SALARIES-WELL PAY	\$ 894	\$ 894	\$ 921	\$ 694	\$ 729
110	DENTAL INSURANCE	\$ 864	\$ 864	\$ 1,029	\$ 1,404	\$ 1,314
120	LIFE INSURANCE	\$ 161	\$ 161	\$ 122	\$ 510	\$ 561
130	WORKERS COMPENSATION	\$ 2,161	\$ 2,168	\$ 1,992	\$ 567	\$ 455
131	EAP EXPENSE	\$ 123	\$ 109	\$ 64	\$ 130	\$ 143
<b>Personnel Sub Total</b>		<b>\$ 211,099</b>	<b>\$ 213,279</b>	<b>\$ 172,117</b>	<b>\$ 220,173</b>	<b>\$ 249,510</b>
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,566	\$ 1,190	\$ 187	\$ 1,500	\$ 1,000
202	UNIFORMS AND CLOTHING	\$ -	\$ 133	\$ 140	\$ 250	\$ 250
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 3,163	\$ 1,422	\$ 3,277	\$ 3,000	\$ 7,500
207	SIGNS	\$ -	\$ -	\$ -	\$ -	\$ 400
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ 45	\$ -	\$ 100	\$ 100
211	OTHER OPERATIONAL SUPPLIES	\$ 2,071	\$ 2,187	\$ 2,668	\$ 2,500	\$ 1,500
214	POSTAGE/SHIPPING/DELIVERY	\$ 501	\$ 385	\$ 427	\$ 400	\$ 500
218	FUEL	\$ 4,859	\$ 3,140	\$ 3,198	\$ 2,750	\$ 3,000
221	AVIATION RESALE ITEMS	\$ 6,507	\$ 6,792	\$ 7,612	\$ 6,000	\$ 8,000
231	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 1,800
<b>Supplies Sub Total</b>		<b>\$ 18,667</b>	<b>\$ 15,295</b>	<b>\$ 17,508</b>	<b>\$ 16,500</b>	<b>\$ 24,050</b>
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 24,410	\$ 29,147	\$ 113,002	\$ 55,777	\$ 100,639
302	MAINT-MOTOR VEHICLES	\$ 1,085	\$ 2,254	\$ 770	\$ 1,500	\$ 1,000
303	MAINT-EQUIP & MACHINERY	\$ 7,392	\$ 1,856	\$ 2,986	\$ 2,600	\$ 3,136
<b>Maintenance Sub Total</b>		<b>\$ 32,887</b>	<b>\$ 33,257</b>	<b>\$ 116,757</b>	<b>\$ 59,877</b>	<b>\$ 104,775</b>
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 3	\$ 6,043	\$ 5,406	\$ 2,538	\$ 2,538
402	RENTAL OF EQUIPMENT	\$ 22,255	\$ 18,755	\$ 21,525	\$ 21,846	\$ 21,846
407	SPECIAL SERVICES	\$ 2,849	\$ 3,038	\$ -	\$ -	\$ 624
408	ADVERTISING	\$ 670	\$ 419	\$ 595	\$ 919	\$ 419
409	TRAVEL & EDUCATION	\$ 2,947	\$ 706	\$ 1,850	\$ 1,700	\$ 1,600
410	UTILITIES - ELECTRICITY	\$ 35,398	\$ 27,604	\$ 30,938	\$ 35,000	\$ 37,100
411	ALARM SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 360
414	DUES & SUBSCRIPTIONS	\$ 787	\$ 843	\$ 701	\$ 868	\$ 801
416	OTHER/PROFESSIONAL SERVICES	\$ 746	\$ 18	\$ -	\$ 116	\$ -
421	PRINTING	\$ 8	\$ 52	\$ 162	\$ 240	\$ 200
423	CONTRACT MOWING	\$ 17,870	\$ 14,600	\$ 25,419	\$ 20,000	\$ 20,000
434	SPECIAL EVENTS	\$ 510	\$ -	\$ -	\$ 1,000	\$ 600
436	IMPROVEMENTS BY CONTRACTORS	\$ -	\$ 62,878	\$ -	\$ -	\$ -
437	AUDIT SERVICES	\$ -	\$ -	\$ -	\$ 3,000	\$ -
442	COMPUTER PROFESSIONAL SERV	\$ 88	\$ -	\$ -	\$ -	\$ -
446	CITY ATTORNEY FEES	\$ 2,470	\$ 408	\$ 255	\$ 1,000	\$ 500
462	CELLULAR TELEPHONE & PAGERS	\$ 1,300	\$ 946	\$ 1,008	\$ 1,236	\$ 1,150
473	DEPRECIATION EXPENSE	\$ 28,127	\$ -	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 10,465	\$ 5,914	\$ 6,852	\$ 9,000	\$ 8,000
539	MISC. HEALTH BENEFIT	\$ 9	\$ -	\$ -	\$ -	\$ -
543	JANITORIAL CONTRACT	\$ 7,646	\$ 7,440	\$ 6,942	\$ 7,440	\$ 7,440
544	PEST CONTROL SERVICES	\$ 70	\$ 315	\$ 490	\$ 420	\$ 420
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ -	\$ 116
549	HVAC CONTRACT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 2,316
<b>Services Sub Total</b>		<b>\$ 134,218</b>	<b>\$ 149,979</b>	<b>\$ 102,144</b>	<b>\$ 106,324</b>	<b>\$ 106,031</b>
602	CAPITAL-BLDGS & STRUCTURES	\$ 57,657	\$ -	\$ -	\$ -	\$ -
605	IMPROVEMENTS OTHER THAN BLDGS	\$ 30,113	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub total</b>		<b>\$ 87,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 484,641</b>	<b>\$ 411,809</b>	<b>\$ 408,526</b>	<b>\$ 402,874</b>	<b>\$ 484,366</b>



# **GOLF COURSE FUND**

## GOLF COURSE FUND

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	GOLF COURSE REVENUE	95,065	95,072	64,324	132,260	100,164
	Total	\$ 95,065	\$ 95,072	\$ 64,324	\$ 132,260	\$ 100,164

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
39	GOLF COURSE	139,621	26,014	4,240	71,429	36,877
50	DEBT SERVICE	-	56,000	42,000	56,000	56,000
80	TRANSFERS OUT	7,000	7,000	5,250	7,000	7,000
	Total	\$ 146,621	\$ 89,015	\$ 51,490	\$ 134,429	\$ 99,877

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(51,556)	6,057	12,834	(2,169)	287



# Country View Golf Course



## Personnel Organization Chart



## Personnel Summary

There is no personnel for this program.

## Department Narrative

The David Royer Golf Shop, Inc. management company is responsible for the daily operations of Country View Golf Course including: turf grass, management of the golf course and clubhouse, grounds, the computer controlled irrigation system and pump station, equipment maintenance, landscape maintenance, and tournament preparation.

**Departmental Goals**

**City Council Goals:**

- Quality Development
- Healthy, Safe & Vibrant Community
- Improve overall appearance of the golf course  
    Make improvements to the course and cart paths
- Make improvements to the clubhouse interior
- Maintain course on a level greater than or equal to surrounding municipal courses
- Increase awareness of the course through effective marketing
- Make the golf course a pleasurable experience for the entire family
- Initiate first swing golf program for youth and beginner golfers

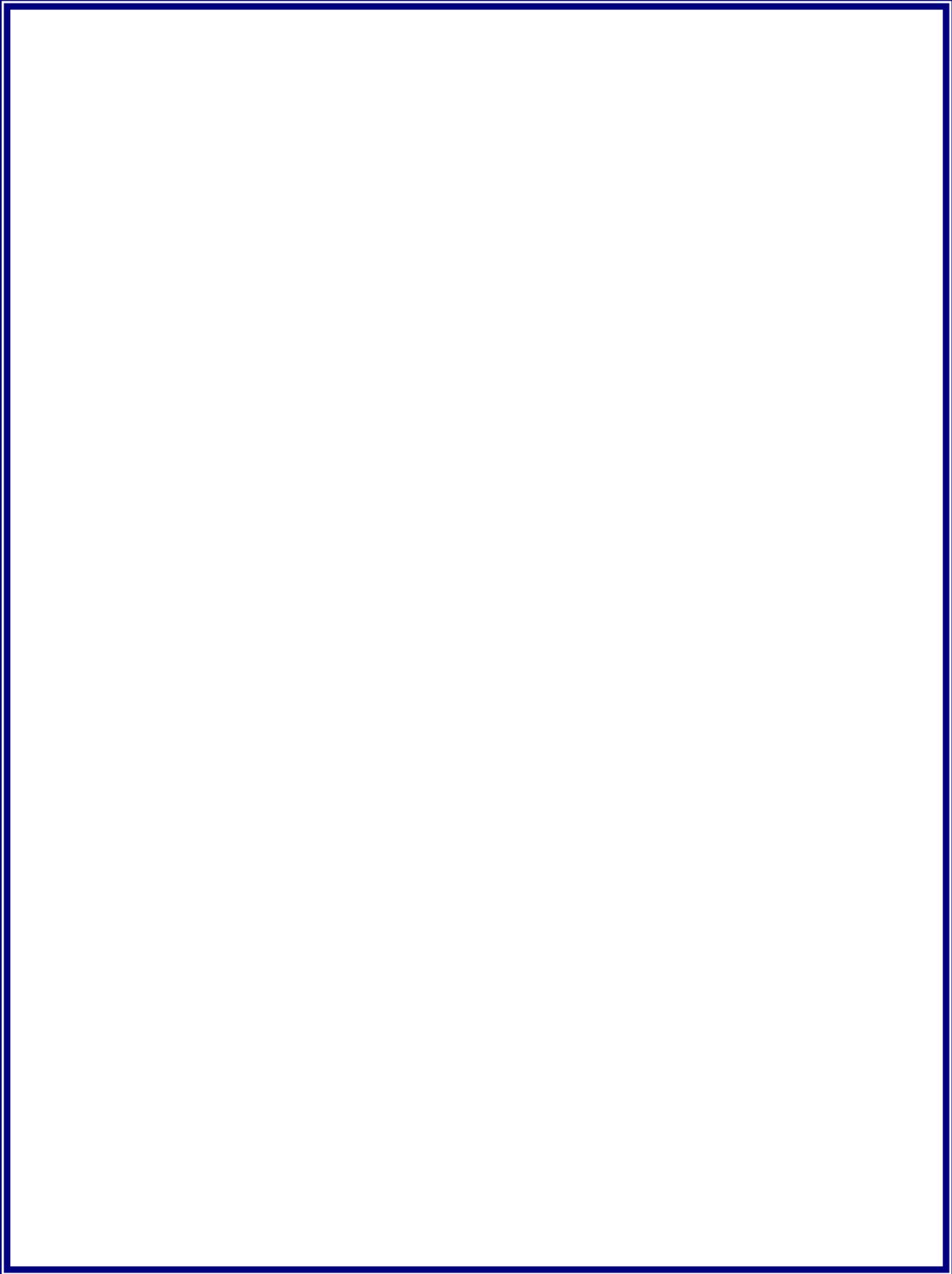
Budget Summary	2012-2013	2013-2014		2014-2015
	Actual	Budget	Estimate	Budget
Personnel	-	-	-	-
Supplies	-	-	-	-
Maintenance	4,178	3,487	28,700	5,112
Other Services	21,837	(5,037)	42,729	31,765
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>26,014</b>	<b>(1,550)</b>	<b>71,429</b>	<b>36,877</b>

# Country View Golf Course

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

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

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
301	MAINT-BLDG & STRUCTURES	\$ 8,586	\$ 3,782	\$ 3,599	\$ 13,700	\$ 5,112
343	MAINT-CART PATH & GROUNDS	\$ 22,154	\$ 396	\$ 500	\$ 15,000	\$ -
<b>Maintenance Sub Total</b>		<b>\$ 30,740</b>	<b>\$ 4,178</b>	<b>\$ 4,099</b>	<b>\$ 28,700</b>	<b>\$ 5,112</b>
<hr/>						
401	TELEPHONE & COMMUNICATIONS	\$ 2,029	\$ 352	\$ (285)	\$ 4,080	\$ 4,080
410	UTILITIES - ELECTRICITY	\$ 6,064	\$ 4,476	\$ (4,476)	\$ 30,000	\$ 18,500
411	ALARM SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 228
416	OTHER/PROFESSIONAL SERVICES	\$ (1,610)	\$ 14,900	\$ (2,986)	\$ 2,000	\$ 658
446	CITY ATTORNEY FEES	\$ 640	\$ -	\$ -	\$ -	\$ -
473	DEPRECIATION EXPENSE	\$ 101,099	\$ -	\$ -	\$ -	\$ -
543	JANITORIAL CONTRACT	\$ 1,925	\$ 1,650	\$ 5,886	\$ 4,008	\$ 5,000
544	PEST CONTROL SERVICES	\$ 81	\$ 459	\$ 567	\$ 486	\$ 486
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ -	\$ 658
549	HVAC CONTRACT MAINTENANCE	\$ -	\$ -	\$ 1,437	\$ 2,155	\$ 2,155
<b>Services Sub Total</b>		<b>\$ 110,228</b>	<b>\$ 21,837</b>	<b>\$ 142</b>	<b>\$ 42,729</b>	<b>\$ 31,765</b>
<hr/>						
602	CAPITAL-BUILDING & STRUCTURE	\$ (1,348)	\$ -	\$ -	\$ -	\$ -
<b>Capital Sub Total</b>		<b>\$ (1,348)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>Department Total</b>		<b>\$ 139,621</b>	<b>\$ 26,014</b>	<b>\$ 4,240</b>	<b>\$ 71,429</b>	<b>\$ 36,877</b>



# **SANITATION FUND**

SANITATION FUND

**TRASH & RECYCLING SERVICE FUND**

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Garbage Collection	2,095,035	2,098,274	1,766,643	1,732,011	1,732,011
	Other	853	112,931	87,159	546	546
	Interest	29	58	-	-	-
	<b>Total</b>	<b>\$ 2,095,917</b>	<b>2,211,263</b>	<b>\$ 1,853,802</b>	<b>\$ 1,732,557</b>	<b>\$ 1,732,557</b>

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
	0 FRANCHISE-WASTE HAULERS	-	-	-	-	-
	2 ADMINISTRATION	41,396	9,400	9,758	20,000	14,850
	11 REFUSE SERVICE	1,945,940	1,697,545	1,443,750	1,486,200	1,310,000
	12 STREET MAINTENANCE	216,170	184,683	145,191	200,000	200,000
	43 NON-DEPARTMENTAL	324,739	355	-	70,000	70,000
	80 TRANSFERS OUT	-	150,000	125,000	-	-
	<b>Total</b>	<b>\$ 2,528,245</b>	<b>\$ 2,041,983</b>	<b>\$ 1,723,699</b>	<b>\$ 1,776,200</b>	<b>1,594,850</b>

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(432,329)	169,280	130,103	(43,643)	137,707



## 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 trash-off special events.

Sanitation



# Sanitation

**BUDGET REPORT  
LINE ITEM DETAIL  
BY DEPARTMENT**

**Fund 19 TRASH & RECYCLING SERVICE FUND  
Department 2 ADMINISTRATION  
Program 0 EXPENDITURES**

		2012	2013	2014	2014	2015
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
214	POSTAGE/SHIPPING/DELIVERY	\$ 844	\$ -	\$ -	\$ -	\$ -
<b>Sut Total</b>		<b>\$ 844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 7,127	\$ 310	\$ 1,200	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ -	\$ (75)	\$ -	\$ -	\$ -
434	SPECIAL EVENTS	\$ 33,425	\$ 9,165	\$ 8,558	\$ 20,000	\$ 14,850
<b>Services Sub Total</b>		<b>\$ 40,552</b>	<b>\$ 9,400</b>	<b>\$ 9,758</b>	<b>\$ 20,000</b>	<b>\$ 14,850</b>
<b>Department Total</b>		<b>\$ 41,396</b>	<b>\$ 9,400</b>	<b>\$ 9,358</b>	<b>\$ 20,000</b>	<b>\$ 14,850</b>

# **DEBT SERVICE FUND**

## DEBT SERVICE FUND

REVENUES		2012	2013	2014		2015
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Property Taxes	4,003,083	3,860,593	3,912,060	3,893,227	4,086,165
	Interest	2,010	579	74	2,550	2,550
	Transfers In	238,652	284,150	213,038	284,050	283,750
	Bond Proceeds	13,067,588	-	-	-	-
	Total	\$ 17,311,333	\$ 4,145,322	\$ 4,125,171	\$ 4,179,827	\$ 4,372,465

EXPENDITURES		2012	2013	2014		2015
Department No		Actual	Actual	Year to Date	Budget	Proposed
	50 Debt Service	18,087,031	3,678,266	3,174,017	4,075,064	4,209,523
	Total	\$ 18,087,031	\$ 3,678,266	\$ 3,174,017	\$ 4,075,064	\$ 4,209,523

BALANCES		2012	2013	2014		2015
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(775,698)	467,056	951,154	104,763	162,942

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2013**

**Note 6: Long-term Liabilities**

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

	Balance September 30, 2012	Additions	Retirements	Balance September 30, 2013	Due Within One-Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 51,110,000	\$ -	\$ (1,320,000)	\$ 49,790,000	\$ 1,475,000
Certificates of obligation	22,315,000	-	(735,000)	21,580,000	620,000
Notes payable	5,690,060	-	-	5,690,060	852,493
Premiums on bond debt	1,539,450	-	(139,565)	1,399,885	-
Compensated absences	2,366,734	50,809	-	2,417,543	933,792
OPEB liability	94,446	27,288	-	121,734	-
Capital leases	457,291	-	(71,748)	385,543	140,914
Total governmental activities	<u>\$ 83,572,981</u>	<u>\$ 78,097</u>	<u>\$ (2,266,313)</u>	<u>\$ 81,384,765</u>	<u>\$ 4,022,199</u>
<b>Business-type Activities</b>					
General obligation bonds	\$ 4,700,000	\$ -	\$ (670,000)	\$ 4,030,000	\$ 695,000
Notes payable	56,631	-	(18,633)	37,998	20,951
Certificates of obligation	9,425,000	-	(510,000)	8,915,000	525,000
Premiums on bond debt	205,077	-	(30,095)	174,982	-
Compensated absences	50,428	12,955	-	63,383	-
Total business-type activities	<u>\$ 14,437,136</u>	<u>\$ 12,955</u>	<u>\$ (1,228,728)</u>	<u>\$ 13,221,363</u>	<u>\$ 1,240,951</u>
<b>Discretely Presented</b>					
<b>Component units</b>					
Notes payable to primary government	\$ 11,125,000	\$ -	\$ (565,000)	10,560,000	\$ 585,000
Total discretely presented component units	<u>\$ 11,125,000</u>	<u>\$ -</u>	<u>\$ (565,000)</u>	<u>\$ 10,560,000</u>	<u>\$ 585,000</u>

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

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2013**

General obligation bonds, revenue bonds, certificates of obligation, notes payable and capital leases outstanding at September 30, 2013, consist of the following:

	Governmental Activities	Water and Sewer	Airport	Total Primary Government
<b><u>General Obligation Bonds</u></b>				
\$24,300,000, 2007 General Obligation Refunding Bonds, due in annual installments through February 15, 2032, 4.00% – 5.00%	\$ 16,560,000	\$ 3,490,000	\$ 40,000	\$ 20,090,000
\$22,995,000, 2010 General Obligation Build America Bonds, due in annual installments through February 15, 2032, 1.82% – 6.53%	22,020,000	-	-	22,020,000
\$12,240,000, 2012 General Obligation Refunding Bonds, due in annual installments through February 15, 2024, 2.00% – 5.00%	11,210,000	430,000	70,000	11,710,000
	<u>\$ 49,790,000</u>	<u>\$ 3,920,000</u>	<u>\$ 110,000</u>	<u>\$ 53,820,000</u>
<b><u>Certificates of Obligation</u></b>				
\$14,565,000, 2007 Certificate of Obligation Bonds, due in annual installments through February 15, 2032, 4.00% – 4.375%	\$ 10,085,000	\$ 1,910,000	\$ -	\$ 11,995,000
\$12,000,000, 2010 Certificate of Obligation Build America Bonds, due in annual installments through February 15, 2032, 1.82% – 6.53%	11,495,000	-	-	11,495,000
\$7,585,000, 2011 Certificate of Obligation Bonds, due in annual installments through August 15, 2031, 2.00% – 3.50%	-	7,005,000	-	7,005,000
	<u>\$ 21,580,000</u>	<u>\$ 8,915,000</u>	<u>\$ -</u>	<u>\$ 30,495,000</u>

\*Interest payable semi-annually on February 1 and August 1.

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2013**

<u>Note Payable</u>	<u>Governmental Activities</u>	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total Primary Government</u>	<u>Discretely Presented Component Units</u>
\$11,530,000 note payable, due in annual installments through February 15, 2024; 3.00% – 4.50%	\$ -	\$ -	\$ -	\$ -	\$ 8,150,000
\$3,035,000 note payable, due in annual installments through February 15, 2027; 4.00% – 4.375%	-	-	-	-	2,410,000
\$116,441 note payable, due in monthly installments through July 1, 2015; 7.5%	-	-	37,998	37,998	-
\$5,690,000 note payable, due in annual installments beginning October 2013 through October 2022; 7.00%	<u>5,690,060</u>	<u>-</u>	<u>-</u>	<u>5,690,060</u>	<u>-</u>
	<u>\$ 5,690,060</u>	<u>\$ -</u>	<u>\$ 37,998</u>	<u>\$ 5,728,058</u>	<u>\$ 10,560,000</u>
 <b><u>Capital Leases</u></b>					
\$500,000 Lease Purchase Agreement due in annual installments through January 1, 2012; 4.38%	\$ 19,231	\$ -	\$ -	\$ 19,231	\$ -
\$265,987 Lease Purchase Agreement due in annual installments through September 30, 2015; 5.00%	136,168	-	-	136,168	-
\$366,345 Lease Purchase Agreement due in monthly installments through November 4, 2016; 2.15%	<u>230,144</u>	<u>-</u>	<u>-</u>	<u>230,144</u>	<u>-</u>
	<u>\$ 385,543</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385,543</u>	<u>\$ -</u>

Capital leases represent the remaining principal amounts payable under lease purchase agreements for the acquisition of equipment through the General and Water and Sewer Funds.

As of September 30, 2013, property and equipment under capital leases is carried at \$1,026,117, with \$646,802 in accumulated depreciation.

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2013**

The annual requirements to amortize the long-term debt as of September 30, 2013, are as follows:

Fiscal Year	General Obligation Bonds					
	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 1,475,000	\$ 2,500,438	\$ 3,975,438	\$ 695,000	\$ 177,675	\$ 872,675
2015	1,545,000	2,449,263	3,994,263	730,000	144,750	874,750
2016	1,665,000	2,393,577	4,058,577	775,000	108,475	883,475
2017	1,795,000	2,325,528	4,120,528	770,000	70,025	840,025
2018	2,220,000	2,242,615	4,462,615	815,000	30,975	845,975
2019 - 2023	13,330,000	9,534,631	22,864,631	200,000	32,800	232,800
2024 - 2028	9,995,000	6,568,022	16,563,022	45,000.00	900.00	45,900.00
2029 - 2033	9,600,000	3,905,946	13,505,946	-	-	-
2034 - 2038	5,580,000	1,785,407	7,365,407	-	-	-
2039 - 2040	2,585,000	170,544	2,755,544	-	-	-
<b>Total</b>	<b>\$ 49,790,000</b>	<b>\$ 33,875,971</b>	<b>\$ 83,665,971</b>	<b>\$ 4,030,000</b>	<b>\$ 565,600</b>	<b>\$ 4,595,600</b>

Fiscal Year	Certificates of Obligation					
	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 620,000	\$ 1,111,810	\$ 1,731,810	\$ 525,000	\$ 265,963	\$ 790,963
2015	695,000	1,087,187	1,782,187	395,000	253,463	648,463
2016	715,000	1,059,630	1,774,630	405,000	243,463	648,463
2017	740,000	1,030,099	1,770,099	420,000	233,163	653,163
2018	770,000	998,318	1,768,318	430,000	222,563	652,563
2019-2023	4,320,000	4,435,082	8,755,082	2,410,000	935,534	3,345,534
2024-2028	5,030,000	3,279,868	8,309,868	2,780,000	520,025	3,300,025
2029-2033	4,415,000	1,987,141	6,402,141	1,550,000	107,550.00	1,657,550.00
2034-2038	2,925,000	934,320	3,859,320	-	-	-
2039-2040	1,350,000	89,108	1,439,108	-	-	-
<b>Total</b>	<b>\$ 21,580,000</b>	<b>\$ 16,012,563</b>	<b>\$ 37,592,563</b>	<b>\$ 8,915,000</b>	<b>\$ 2,781,724</b>	<b>\$ 11,696,724</b>

Fiscal Year	Note Payable					
	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 852,493	\$ 767,780	\$ 1,620,273	\$ 20,951	\$ 1,297	\$ 22,248
2015	471,507	338,630	810,137	17,047	97	17,144
2016	504,512	305,624	810,136	-	-	-
2017	539,828	270,308	810,136	-	-	-
2018	577,616	232,520	810,136	-	-	-
2019-2022	2,744,104	496,443	3,240,547	-	-	-
<b>Total</b>	<b>\$ 5,690,060</b>	<b>\$ 2,411,305</b>	<b>\$ 8,101,365</b>	<b>\$ 37,998</b>	<b>\$ 1,394</b>	<b>\$ 39,392</b>

**City of Lancaster, Texas**  
**Notes to Basic Financial Statements**  
**September 30, 2013**

<b>Note Payable</b>			
<b>Fiscal Year</b>	<b>Discretely Presented Component Units</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2014	\$ 585,000	\$ 459,795	\$ 1,044,795
2015	595,000	433,360	1,028,360
2016	610,000	405,147	1,015,147
2017	625,000	374,935	999,935
2018	840,000	342,729	1,182,729
2019 - 2023	4,830,000	943,112	5,773,112
2024 - 2027	<u>2,475,000</u>	<u>95,928</u>	<u>2,570,928</u>
<b>Total</b>	<b><u>\$ 10,560,000</u></b>	<b><u>\$ 3,055,006</u></b>	<b><u>\$ 13,615,006</u></b>

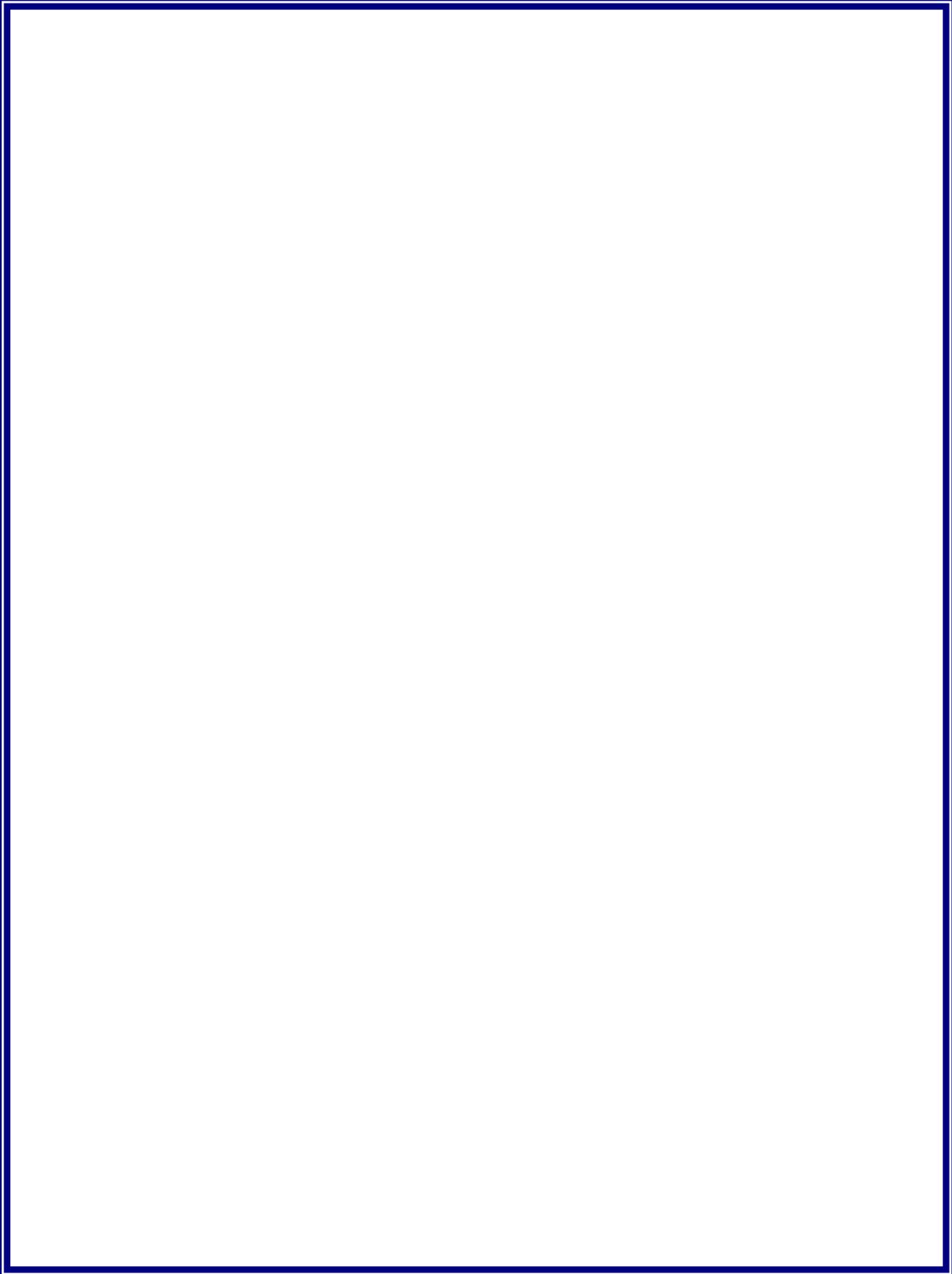
<b>Capital Leases</b>			
<b>Fiscal Year</b>	<b>Governmental Activities</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2014	\$ 180,396	\$ 4,737	\$ 185,132
2015	128,970	2,969	131,939
2016	<u>76,177</u>	<u>1,166</u>	<u>77,343</u>
<b>Total</b>	<b><u>\$ 385,543</u></b>	<b><u>\$ 8,872</u></b>	<b><u>\$ 394,415</u></b>

**Note 7: Retirement Plan**

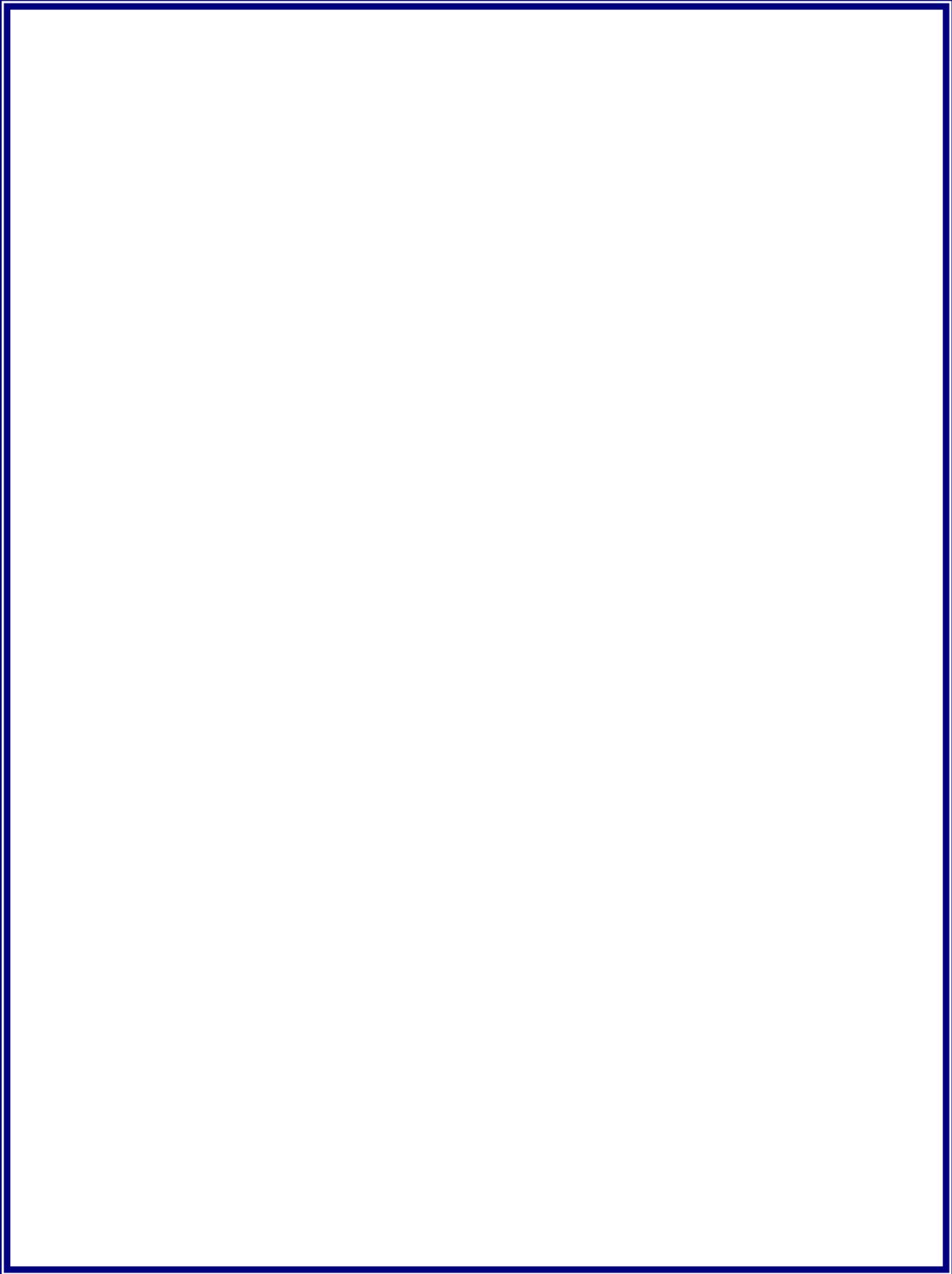
***Plan Description***

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 Texas Municipal Retirement System (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.

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 (TMRS), 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](http://www.TMRS.com).



# APPENDIX



# **RESOLUTIONS & ORDINANCES**

**ORDINANCE NO. 2014-09-23**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; 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 2014-2015; 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;

**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, 2014 and ending September 30, 2015, as submitted by the City Manager, be and the same is hereby adopted as the Budget of the City of Lancaster for the fiscal year beginning October 1, 2014 and ending September 30, 2015.

**SECTION 2.** That the appropriation for the fiscal year including the budgets of the Lancaster Economic Development Corporation (Type A) and Lancaster Recreational Development Corporation (Type B), which are hereby approved beginning October 1, 2014, and ending September 30, 2015, for the various funds and purposes of the City of Lancaster, which is attached hereto and incorporated herein as Exhibit A and is summarized as follows:

<b>Fund</b>	<b>2014-2015 Budget Expenditures</b>
General Fund	\$21,344,213
G.O. Debt Service	\$4,209,523
WaterWastewater	\$13,044,066
Airport	\$522,032
HotelMotel	\$50,358
LEDC/4A	\$899,269
LRDC/4B	\$3,086,107
Golf Course	\$99,877
Sanitation	\$1,594,850
E911	\$126,681
Stormwater	\$1,266,376
<b>Total</b>	<b>\$ 46,243,893</b>

**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.

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

**SECTION 5.** That all provisions of the ordinances of the City of Lancaster in conflict with the provisions of this ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Lancaster not in conflict with the provisions of this ordinance shall remain in full force and effect.

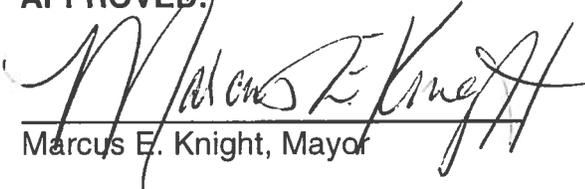
**SECTION 6.** That should any sentence, paragraph, subdivision, clause, phase or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 8<sup>th</sup> day of September 2014.

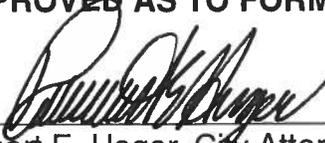
**ATTEST:**

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

**APPROVED:**

  
\_\_\_\_\_  
Marcus E. Knight, Mayor

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Robert E. Hager, City Attorney

**ORDINANCE NO. 2014-09-21**

**AN ORDINANCE OF THE CITY OF LANCASTER, TEXAS LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2014/2015 AT \$0.8675 PER ONE HUNDRED DOLLARS 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 A HOMESTEAD EXEMPTION AND DISABILITY EXEMPTION; AND PROVIDING AN EFFECTIVE DATE.**

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

**RECITAS:** On Monday, August 11, 2014 and August 25, 2014 City Council read the ordinance and conducted a public hearing to receive comment regarding the proposed ad valorem tax rate of \$0.8675 per one hundred dollars assessed valuation. 2 comments were received on August 11, 2014 and 0 comments were received on August 25, 2014. The public hearing and meetings were noticed in accordance with the Texas Open Meetings Act, Tax Code, Truth-In-Taxation and Lancaster Home Rule Charter.

**SECTION 1.** There be and is hereby levied for the fiscal year 2014/2015 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 eighty-six and seventy-five one thousandths cents (\$0.8675) on each one hundred dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows: **\$0.6012 for the purpose of paying maintenance and operation, and, defraying the expenses of current operations, and \$0.2663 for interest and sinking fund requirements of the** municipal government of the City.

**SECTION 2.** THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS AND INTEREST AND SINKING FUND REQUIREMENTS THAN LAST YEAR'S TAX RATE.

**SECTION 3.** THAT THE TAX REVENUE WILL INCREASE FROM PROPERTIES ON THE TAX ROLL IN THE PRECEDING TAX YEAR BY 11.65% (PERCENTAGE BY WHICH TAX RATE WILL BE LOWER THAN EFFECTIVE TAX RATE CALCULATED UNDER CHAPTER 26, TAX CODE.)

**SECTION 4.** All ad valorem taxes shall become due and payable on October 1, 2014, and all ad valorem taxes for fiscal year 2014/2015 shall become delinquent after January 31, 2015. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2015, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

**SECTION 5.** 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 6.** The tax rolls as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

**SECTION 7.** 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 8.** 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, 2015 and an exemption of \$30,000 on disability designations.

**SECTION 9.** This Ordinance shall become effective upon its adoption as the law in such cases provides.

**SECTION 10.** 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 8<sup>th</sup> day of September 2014.

**APPROVED:**

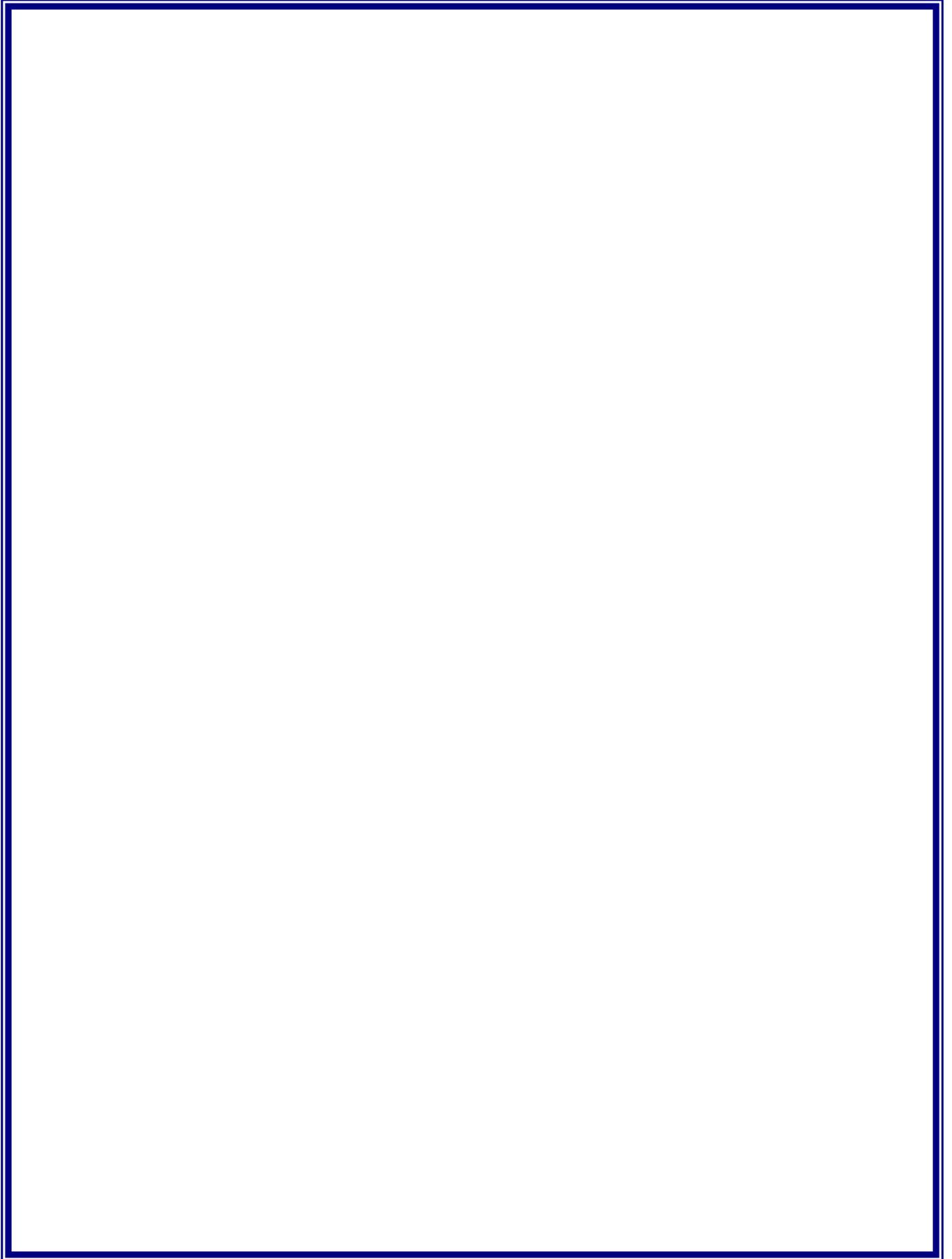
  
\_\_\_\_\_  
Marcus E. Knight, Mayor

**ATTEST:**

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

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Robert E. Hager, City Attorney



# **DEFINITIONS OF EXPENDITURE ACCOUNTS**

# City of Lancaster

## Definitions of Expenditure Accounts

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### 0100-0199 PERSONNEL SERVICES

**0101 Salaries - Regular**

Salaries and wages paid to employees filling council approved, permanent, full time positions

**0102 Salaries - Part Time**

Salaries and wages paid to part-time, seasonal, and hourly personnel

**0103 Salaries - Overtime**

Overtime wages paid which exceed a non-exempt employee's base compensation

**0104 Salaries - Longevity**

Length of service pay for permanent, full time employees.

**0105 Group Health Insurance**

City's participation in group hospitalization insurance plan

**0106 TMRS**

City's participation in retirement program for full-time employees

**0107 FICA**

City's portion of mandatory contribution of Federal Social Security at the total rate of 7.65% of yearly earnings

**0108 Salaries - Paramedic**

Additional pay for certified paramedics

**0109 Salaries - Well Pay**

Incentive pay for employees using less than a determined allotment of sick leave

**0110 Dental Insurance**

City's participation in dental insurance plan

**0111 City Manager Benefits**

Specified amount provided for city manager per contract

**0112 Salaries - Out of Class Pay**

Wages for employees temporarily assigned to work in higher position

**0113 Car Allowance**

Fixed monthly reimbursement to approved employees for use of personal vehicle on a regular basis for city business

**0114 Salaries - Assignment Pay**

Wages attributed to the performance of certain job functions as determined by the city

**0115 Certification Pay**

Incentive wages provided for employee held certifications

**0120 Group Life Insurance**

City participation in group life insurance plan

**0130 Workers Compensation**

Determined amount paid for workers compensation premiums

**0200-0299 SUPPLIES**

**0201 Office Supplies**

Supplies necessary for general office use (paper, pens, markers, staplers, etc...)

**0202 Uniforms and Clothing**

Apparel to be worn in the course of a job function. Includes uniforms, badges, footwear, protective clothing, etc...

**0203 Motor Vehicle Supplies**

Supplies and parts for the operation of motor vehicles including tires, batteries, filters, etc... Does not include fuel

**0204 Minor Tools and Small Equipment**

Small tools and small office equipment under \$500 that does not require capitalization

**0205 Janitorial and Cleaning Supplies**

Includes soaps, wax, mops, brooms, paper towels, etc...

**0206 Chemicals**

Chemicals used in department job functions

**0207 Signs**

Small signs that are subject to rapid depreciation such as plastic in-house signs

**0208 Educational and Rec. Supplies**

Supplies used for public recreational and educational activities. Does not include in-service training supplies

**0209 Botanical and Agricultural Supplies**

Bulbs, fertilizers, plants, seeds, etc. used for parks and public grounds

**0210 Food/Bev. - Meetings/Functions**

Food and beverage costs necessary to conduct city business such as luncheons, receptions, and special meetings

**0211 Other Operational Supplies**

Additional expendable supplies needed for the operation of city functions

**0212 Ammunition**

Ammunition used by public safety personnel

**0213 Prisoner Support**

Supplies used in the support of prisoners such as food, linens, etc....

**0214 Postage and Delivery**

Costs associated with the mailing and shipping of items

**0215 Training Supplies**

Books, publications, films, testing supplies, used for in-service training

**0216 Medical Supplies**

Supplies used in the treatment of patients such as medicines, bandages, etc... Included first aid products

**0217 Swimming Pool Concession**

Supplies purchased for resale in swimming pool concessions

**0218 Fuel and Oil**

Fuel and oil for city vehicles

**0219 Data Processing Supplies**

Costs associated with computer operations such as printer ink, disks, small programs, and other small supplies

**0220 Investigation Supplies**

Finger print kits, arson sniffer kits, film, and other items used for criminal investigation

**0222 Course Supplies**

Golf course supplies for maintenance

**0223 Animal Food**

Food for animals held at the animal shelter

**0224 Animal Care Supplies**

Medicines, disinfectants, gloves, etc... for animals at shelter

**0225 Landscaping**

Golf course purchase of trees, shrubs, for landscaping

**0226 Seed**

Seed for parks, landscaping, and golf greens

**0228 Emergency Management Supplies**

Supplies directly associated with the Emergency Management activity

**0230 Civil Service Supplies**

Supplies directly associated with the Civil Service activity

## 0300-0399 MAINTENANCE

### **0301 Building and Structures**

Costs associated with the maintenance of city buildings and structures

### **0302 Motor Vehicles**

Costs necessary for the maintenance of city vehicles

### **0303 Equipment and Machinery**

Repair and maintenance for heavy equipment

### **0304 Streets**

Repair and maintenance for city streets

### **0305 Sidewalks, Drainage, Bridges**

Repair and maintenance for sidewalks, curbs, guttering , bridges, etc...

### **0306 Water Mains**

Repair and maintenance of water mains

### **0307 Instruments and Apparatus**

Repair and maintenance of instruments and apparatus

### **0308 Sanitary Sewer Mains**

Repair and maintenance of existing sanitary sewer lines, manhole facilities, service connections

### **0309 Meters and Settings**

Repair and maintenance of existing water metering devices

### **0310 Storage and Distribution Pumps**

Repair and maintenance of existing underground, ground, and overhead water storage facilities

### **0311 Wells**

Repair and maintenance of existing water wells

### **0312 Lift Stations**

Repair of existing lift stations

### **0313 Furniture and Fixtures**

Costs to maintain office furniture and fixtures

### **0314 Radio Equipment**

Repair costs to radio equipment used for communications in various departments

### **0315 Park Equipment and Fixtures**

Maintenance costs associated with city owned playgrounds, facilities, and public grounds

### **0316 Filtration Plants**

Repair and replacement of swimming pool filtration system

**0318 Office Equipment**

Contracts and other costs related to the maintenance of office equipment (does not include computer equipment)

**0319 Traffic Sign System**

Repair and maintenance of existing signs and signals in the city

**0320 Street Markings**

Costs to maintain street markings throughout the city

**0321 Hydrants**

Costs to paint, maintain, and replace hydrants throughout the city

**0322 Irrigation**

Maintenance costs on sprinkler systems

**0340 Refuse containers**

Cost of maintenance to commercial refuse containers

**0341 Early Warning Sirens**

Maintenance of city's civil defense sirens

**0342 Computer Maintenance**

Maintenance and repair for city computers and network

**0343 Cart and Path Repair**

Repairs to golf course cart paths

**0344 Library Book Repairs**

Repair and maintenance of library book collection

**0345 Athletic Field / Pool Facilities**

Maintenance to athletic competition fields and swimming pool facilities

**0346 Heating and Cooling Systems**

Maintenance and repair of all climate control devices installed in city facilities

**0350 Other Infrastructure Maintenance**

Includes infrastructure repair and maintenance not relating to other specified categories

**0351 Miscellaneous Maintenance**

Includes non-infrastructure repair and maintenance not relating to specific categories

**0363 Maintenance of Locks and Keys**

Maintenance and repair of locks to city facilities to include re-keying

## 0400 - 0599 OTHER SERVICES

### **0401 Telephone and Communications**

Costs related to telephone system and other communications services

### **0402 Rental of Equipment**

Costs for lease or rental of machinery or equipment. Includes office machines

### **0403 Casualty Insurance**

Premiums on insurance for property and equipment, liability insurance, and surety bonds

### **0404 Court Costs**

Jury and witness fees for municipal court; court costs for cases in the special investigation fund

### **0405 District Attorney Fees**

District Attorney fees for cases files for special investigation fund, or other funds as needed

### **0406 Unemployment Insurance**

All costs for unemployment insurance

### **0407 Special Services**

Costs for miscellaneous services to the city, does not include professional services

### **0408 Advertising**

Cost for promotion of city and for publication of legal advertising, public notices, and recruiting expenses

### **0409 Travel and Education**

All costs associated with attending out of house functions. Includes meetings, seminars, etc... and associated costs

### **0410 Utilities - Electricity**

Cost of electricity for city buildings and property

### **0411 Water Purchases**

Payments to Dallas Water Utilities for purchase of water

### **0412 Sewage Treatment**

Payments to Trinity River Authority for operations, maintenance, and debt service of sewage treatment facilities

### **0413 Sanitary Landfill**

Payments for landfill for city brush collections made by the street department

### **0414 Dues and Subscriptions**

Costs for memberships in professional organizations and subscriptions

### **0415 Mileage Reimbursement**

Reimbursement for accountable mileage reimbursement for approved travel

**0416 Other/Professional Services**

Fees paid for professional services not included in another services account

**0417 Purchase of Property**

All expenses related to the purchase of property for city use

**0418 Medical Expense**

Costs for physical examinations, medical treatment, and hospital expenses not covered by insurance

**0419 Awards**

Annual employee awards banquet, council gifts and awards, proclamations, resolutions, etc...

**0420 Internal Training**

Professional costs for internal training programs provided for employees and held within the city

**0421 Printing**

Costs for printing reports, forms, documents, binding, etc...

**0423 Contract Mowing**

Costs of contract mowing

**0424 Election Expense**

Expenses related to the holding of city elections

**0425 Workers Compensation**

To include expenditure for insurance relating to job related injuries

**0426 Volunteer Firemen's Pension**

Cost of volunteer firemen's pension plan

**0427 Engineering**

Engineering costs for construction

**0428 Housing Assistance**

HUD housing assistance payments through grant programs

**0429 Demolition Expense**

Includes all expenses for approved demolition to condemned buildings

**0430 Other Cities (Special Investigation)**

Payments made to other cities from special investigation fund

**0431 Survey**

Surveying expenses for construction

**0432 Architect**

Professional architectural design of city buildings

**0433 Animal Disposal Fees**

Includes fees for disposing of animals

**0434 Special Events**

Special events planned for public

**0435 Laboratory Charges**

Includes the cost of performing the required chemical analysis of the city's drinking water supply

**0436 Improvements by Contractors**

Cost of miscellaneous improvements by contractors

**0437 Contract Audit Services**

Professional service for outside, independent audit services

**0438 Testing**

Costs for testing for various jobs or required by federal or state laws and mandates

**0439 Easement Acquisition**

All costs involved with easement acquisition

**0440 Consultant and Advisory Fees**

Includes the cost of special studies, surveys, consulting fees, etc...

**0441 Planning Consultant Fees**

Accounts for the cost of outside planning services

**0442 Computer Professional Services**

Costs for professional computer programming, consulting fees, costs associated with maintain city network

**0443 Municipal Court Professional Services**

Costs for retaining municipal court judge, prosecutor, etc...

**0444 Tax Appraisal Services**

Costs associated with appraising the ad valorem tax

**0445 Pest Control Services**

Cost of pest control for city facilities

**0446 City Attorney Fees**

Used to account for payments made to contract city attorney

**0447 Co-Pay Impact Fees - Water**

Account used to pay escrow for waived water impact fees

**0448 Co-Pay Impact Fees - Wastewater**

Account used to pay escrow for waived wastewater impact fees

**0449 Future Grants Anticipated**

Amount approved by City Council for matching costs for future grants that are not requested but may become available

**0450 Administrative Fees**

Includes service charges, costs for checks for city bank accounts, etc...

**0451 Radio Tie-In to Parkland**

Cost for paramedic radio tie-in to Parkland Hospital

**0452 Filing Fees**

All legal filing fees

**0453 EMS Training**

Costs associated with the training of emergency medical service personnel

**0455 Certification Fees**

Fees required for certifications for specified personnel

**0456 Newsletter**

Costs of publishing city newsletter

**0458 Fireworks Show**

Fireworks purchased for annual fireworks display

**0460 Settlements**

Accounts for settlement agreements

**0461 Emergency 911 System Lease**

Cost of leasing 911 Emergency system for police, fire, and ambulance services

**0464 Rental of Office Space**

Cost for office space rental

**0465 Periodical and Publications**

Includes newspapers, magazines, etc... purchased for public use

**0468 Lancaster Chamber of Commerce**

Payments allocated to support the Chamber of Commerce

**0469 Storage**

Cost of record and furniture storage

**0470 Bad Debt Expense**

Costs of uncollectible returned checks and other bad debt such as unpaid water, sewer, and refuse bills

**0471 Co-Insurance**

Costs for damages not covered by insurance or deductible charges

**0472 Civil Service Director**

Professional services for appointed civil service director

**0474 Note Payments - Lease/Purchase**

Payments for council approved equipment purchased specifically for note payment

**0475 DARE Program Expenses**

Expenses for the Police Department DARE program

**0477 Recreation (Classes) Expenses**

Costs involved in conducting recreation classes offered by the city, including instructors, supplies

**0478 Recreation (Athletic) Expenses**

Costs associated with conducting athletic events

**0479 Recreation (Special Events) Expenses**

Costs involved in conducting special events

**0480 Year-End Settlement**

Year end settlement for HUD funds after audit

**0482 Other Agencies**

Includes payments due to other agencies for special investigation, etc...

**0483 Bond Issuance Costs**

Costs to the city for the issuance of bonds

**0484 Depreciation Expense - Buildings**

Annual depreciation on buildings and structures

**0485 Depreciation Expense - Equipment**

Annual depreciation expense on city equipment

**0486 Depreciation Expense - Park Equipment**

Annual depreciation expense on park equipment

**0490 Year End Fixed Asset Transfer**

Annual adjustment to record transfer of fixed assets from one fund to another

**0491 Maps**

Includes cost for having city maps printed

**0492 Employee Market Adjustments**

Budgeted amount to make adjustments as needed to salaries

**0493 Moving Expenses**

Costs associated with moving

**0495 TRA Contract Bonds**

Trinity River Authority Bonds

**0496 Loss on Refunding**

City's loss on refunding bonds (i.e. expenses)

**0497 Tuition Reimbursement**

Expense to reimburse employees for approved college tuition

**0498 Utilities - Gas**

Cost of gas for city facilities

**0499 Depreciation Expense - Park Improvements**

Annual depreciation expense for improvements made to parks

**0500 Revenue Bonds - Principal Retirement**

**0501 Revenue Bonds - Interest Expense**

**0502 Tax Bonds - Principal Retirement**

**0503 Tax Bonds - Interest Expense**

**0504 Reserve Fund Additions**

**0505 Agent Fees**

**0506 Combined Tax/Revenue Bonds - Principal Retirement**

**0507 Combined Tax/Revenue Bonds - Interest Expense**

**0508 Equipment Lease/Purchase - Principal Retirement**

**0509 Equipment Lease/Purchase- Interest Expense**

**0522 Contribution to Refunding**

**0526 Travel and Education - City Council: Mayor**

Approved amount for mayor's travel and education

**0527 Travel and Education - City Council: District 1**

Approved amount for District 1 Councilperson's travel and education

**0528 Travel and Education - City Council: District 2**

Approved amount for District 2 Councilperson's travel and education

**0529 Travel and Education - City Council: District 3**

Approved amount for District 3 Councilperson's travel and education

**0530 Travel and Education - City Council: District 4**

Approved amount for District 4 Councilperson's travel and education

**0531 Travel and Education - City Council: District 5**

Approved amount for District 5 Councilperson's travel and education

**0532 Travel and Education - City Council: District 6**

Approved amount for District 6 Councilperson's travel and education

**0533 City Council Discretionary Funds**

Budgeted amount approved by council to be used at their discretion throughout the year

**0534 Outreach Program**

Funds allocated by City Council to fund Lancaster Outreach Center

**0535 Health Department**

Funds allocated to pay Health Department for their program in the city

**0537 Dallas County Tax Collection Services**

Contracted amount to pay for tax collection services

**0538 Upgrade City Lighting**

Funds to upgrade needed lighting in various neighborhoods within the city

**0540 Municipal Court - Prosecutor Services**

Contract amount for city prosecutor services

**0541 Municipal Court - Judge**

Contract amount for judge in city court

**0542 Communications for Data Service**

Funds for contracted data links to other agencies

**0543 Janitorial Contract**

Janitorial services provided to city buildings and facilities

**0545 Professional Staff Development Training**

Professional services for staff development

**0554 Ambulance Billing and Collection Services**

Cost to fund outside agency to bill and collect ambulance service fees

**0556 Project Manager**

Project manager fees paid to manage various approved projects and programs

**0557 City Jail Contract**

Funds for contacting of city jail services

**0558 Employee Physical Assessment**

Funds used for the physical assessment of employees

**0559 Contract or Temporary Labor**

Costs for temporary employees contracted from agencies

**0560 Jail/Judicial Services: Prisoners**

Cost for Judicial Services for prisoners under city jail contract

## 0600 - 0699 CAPITAL OUTLAY

### **0601 Land**

Cost of Land Purchased

### **0602 Buildings and Structures**

Costs related to the purchase and improvement of city buildings, including additions, new systems, etc...

### **0603 Sanitary Sewer System**

New or additions to sewer lines, manhole facilities, etc...

### **0604 Water Mains**

New or additions to the city water distribution system

### **0606 Streets and Drainage**

Cost of construction of streets , including curb, gutter, paving and bridges

### **0607 Park System**

Capital playground equipment, swimming pools, tennis courts, etc...

### **0608 Furniture and Fixtures**

Desks, tables, chairs, book cases, credenzas, etc...

### **0609 Machinery and Equipment**

Pumps, rodding machines, lifts, car racks, mowers, fire equipment, major tools, etc...

### **0610 Motor Vehicles**

Automobiles, trucks, tractors, trailers, etc...

### **0611 Books**

Library books purchased

### **0612 Meters and Settings**

New meters and settings to water system

### **0613 Fire Hydrants**

New fire hydrants purchased

### **0614 Service Connections**

Connections for new water service

### **0615 Radio Equipment**

Purchase of mobile radio units, radar equipment, etc...

### **0616 Refuse Containers**

New refuse containers used

### **0617 Office Equipment**

Capitalized office equipment

**0618 Data Processing / Computer Equipment**

Purchase of computers, printers, modems, etc...

**0619 Traffic Control Devices**

Purchase of additional traffic signs , signals, and poles

**0620 Software**

Purchase of major capital computer software

**0621 Signs**

Purchase of miscellaneous signs

**0622 Vehicle**

Capitalized transferable accessories

**0623 Films / Audio Visual**

Films and audio visual items purchased by library

**0624 Hand Held Meters**

Purchase of new equipment for hand held meter reading

**0625 Police Equipment**

Capitalized miscellaneous equipment for police use

**0626 Sewer Connections**

New service connection for sewer

**0627 Surplus - Auction Property**

Adjustment for equipment retired from service and available for auction

**0628 Emergency Preparedness Equipment**

Capital purchase for Emergency Management activity

**0629 Fire Equipment**

Capitalized miscellaneous equipment for fire department use

**0630 Safety Equipment - Water/Wastewater**

Equipment purchased for water/wastewater employees

**0633 Testing Equipment**

Capitalized testing equipment such as vehicle and large equipment function testing items

**0700-0799 TRANSFERS OUT**

**0701 Transfer to General Operating Fund**

**0702 Transfer to General Obligation Debt Service Fund**

**0705 Transfer to Water and Sewer Operating Fund**

**0707 Transfer to Water and Sewer Debt Service Fund**

**0708 Transfer to Wastewater Contingency Fund**

**0709 Transfer to Airport Operating Fund**

**0711 Transfer to Police Special Investigation Fund**

**0713 Transfer to Parks and Recreation Fund**

**0714 Transfer to Hotel/Motel Occupancy Fee Fund**

**0715 Transfer to Equipment Replacement Fund**

**0716 Transfer to 4A LEDC Fund**

**0717 Transfer to 4B LRDC Fund**

**0718 Transfer to Golf Course Operating Fund**

**0720 Transfer to HUD Housing Fund**

**0721 Transfer to Emergency 911 Fund**

**0722 Transfer to Airport Debt Service Fund**

**0723 Transfer to Golf Debt Service Fund**

**0724 Transfer to Bridge Debt Service Fund**

**0725 Transfer to Water and Sewer 1998 Bond Debt Service Fund**

**0726 Transfer to 4B LRDC Debt Service Fund**

**0731 Transfer to Human Relations Commission Fund**

**0732 Transfer to Grant/Code Enforcement Fund**

**0733 Transfer to Block Grant/Police Fund**

**0735 Transfer to Information Services Fund**

**0738 Transfer to PTR Excess Property Tax Reduction Fund**

**0739 Transfer to Street Reserve Fund**

**0740 Transfer to Streets Capital Improvement Fund**

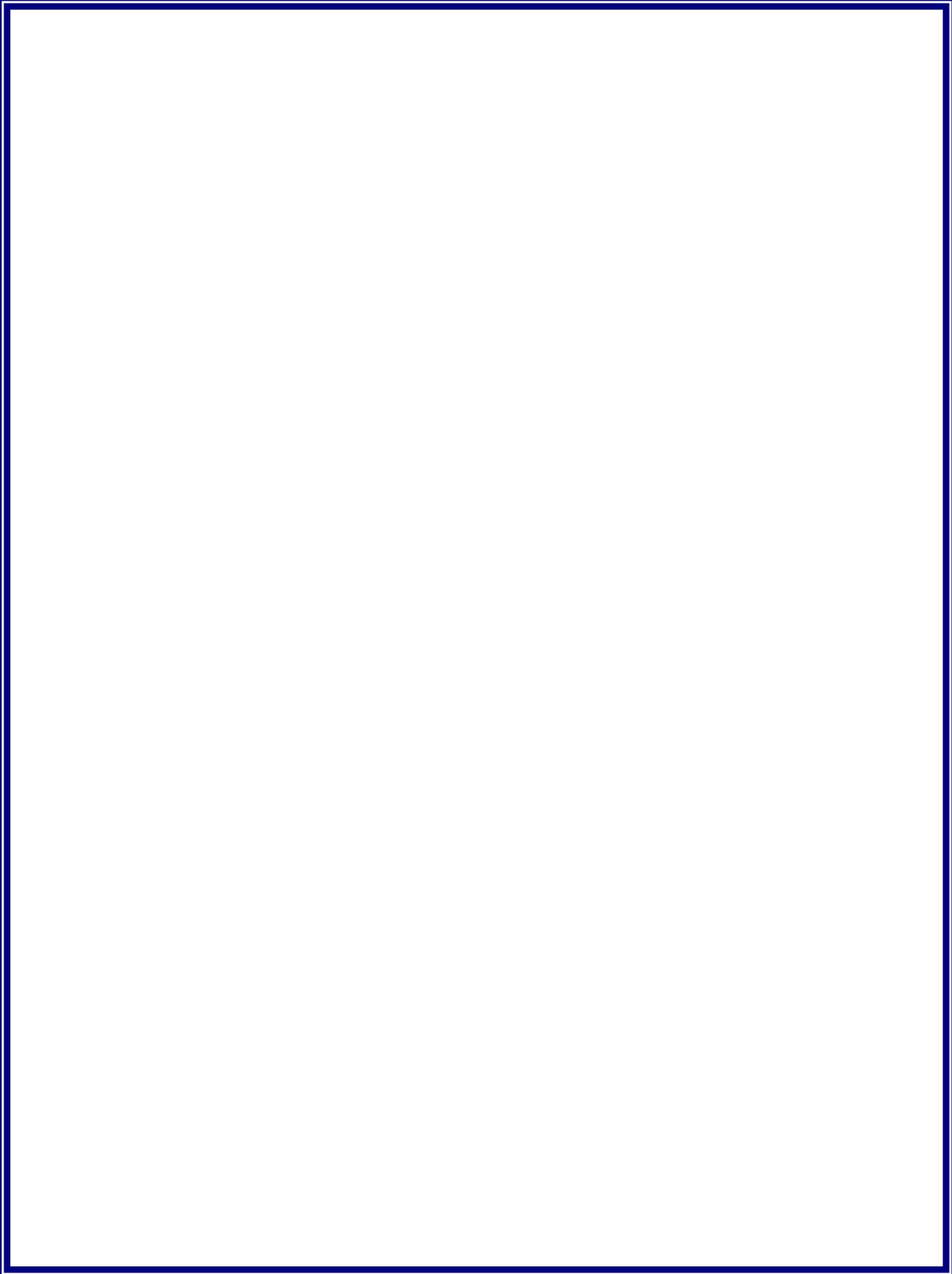
**0741 Transfer to 4B Capital Improvements Fund**

**0743 Transfer to Citywide Capital Improvements Fund**

**0745 Transfer to Water and Sewer Construction Fund**

**0746 Transfer to 98 Bond Water and Sewer Construction Fund**

**0753 Transfer to Stormwater Drainage Fund**



# **BUDGET GLOSSARY**

# City of Lancaster

## Budget Glossary

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**Account Number (or Code):** A ten or eleven digit number and individual account title assigned for accounting purposes.

**Accounting System:** The total set of records and procedures that are used to record, classify, and report information on an entity's financial status and operations.

**Accrual Basis of Accounting:** The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).

**Activity:** A specific and distinguishable service performed by a department in order to accomplish a function for which it is responsible.

**Activity and Athletic Fund:** A fund created to account for financial resources to be used for community services. These include recreation classes, aquatics, and athletics.

**ADA:** Americans with Disabilities Act.

**Adjusted Budget:** Denotes adjustments to line item accounts within a fund/department. These are usually made throughout the year as needed to help managers and the control of expenditures within their budget.

**Ad Valorem Tax:** A tax computed from the assessed valuation of land and betterments within a taxing jurisdiction and subject to taxation on January 1.

**Ad Valorem Tax Ordinance:** The official enactment by the legislative body establishing the legal tax rate percentage applied to all taxable property.

**Adopted Budget:** Denotes City Council approved revenue and expenditure estimates for fiscal year indicated.

**Airport Operating Fund:** A fund established to account for the construction and operation of the airport. It is operated in a manner similar to private business enterprise where the intent is cost recovery.

**Airport Debt Service Fund:** Established to accumulate the resources for retirement of debt. Sources are transferred from the Airport Operating Fund.

**Amended Budget:** Denotes midyear revenue and expenditure estimate revisions from the adopted or adjusted budget of the fiscal year indicated.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and is limited to a one year period.

**Arbitrage:** The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Assessed Valuation:** A valuation set upon real estate or other property by the Dallas Central Appraisal District as a basis for levying taxes.

**Assets:** Resources owned or held by the City which have a monetary value.

**Annual Financial Report:** A financial report applicable to a single fiscal year.

**Audit:** A systematic examination of resource utilization concluding in a written report (CAFR). It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and results of operations;
- test whether transactions have been legally performed;
- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently, and;
- ascertain the stewardship of officials responsible for governmental resources.

**Automated Clearing House:** ACH is an electronic network for financial transactions in the United States. It is the primary EFT system used.

**Balance Sheet:** A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

**Balanced Budget:** A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**Benefits:** Payments to which employees may be entitled including vacation leave, sick leave, pension benefits, death benefits, and benefits due on termination of employment.

**Bond:** A written promise to pay a sum of money on a specific date(s) at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

**Bond Covenant:** A legally enforceable promise made by an issuer of bonds to the bondholder, normally contained in the bond resolution or indenture (e.g. pledged revenue).

**Bond Indenture:** A formal agreement, also called a deed or trust, between an issuer of bonds and the bondholder.

**Bond Ordinance or Resolution:** An ordinance or resolution authorizing a bond issue.

**Bonded Debt:** That portion of indebtedness represented by outstanding bonds.

**Bridge Debt Service Fund:** A general obligation debt service fund established to accumulate funds for retirement of certificates of obligation used for the construction of a bridge to promote future residential development. Proceeds are transferred from the General Obligation Debt Service Fund.

**Budget:** A financial plan of operations embodying an estimate of proposed means of financing it, for the period of one year. The "proposed budget" designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

**Budget Calendar:** The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

**Budget Document:** The instrument used by the budget-making authority as the annual revenue expenditure plan for all funds.

**Budget Message:** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

**Budget Ordinance:** The official enactment, by the City Council to legally authorize City Staff to obligate and expend resources.

**Budgetary Control:** The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and revenues.

**CAFR:** Comprehensive Annual Financial Report.

**Capital Assets:** Assets of significant value with a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvement Program:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to fixed assets.

**Cash Basis:** The method of accounting under which revenues are recorded or recognized when received in cash, and expenditures are recorded or recognized when paid.

**Certificate of Achievement for Excellence in Financial Reporting Program:** A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable financial reports and to provide technical assistance and peer recognition to the finance/budget officers preparing them.

**Certificates of Obligation:** Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval by the City Council.

**Chart of Accounts:** A complete listing of all individual account titles and account numbers used by a governmental entity in its accounting system.

**CIP:** Construction In Process.

**City Charter:** The document of a home rule city similar to a constitution, which establishes the

city's government structure and provides for the distribution of powers and duties among the various branches of government.

**City Council:** The Mayor and six Council members collectively acting as the legislative and policy-making body of the city.

**City Sales Tax:** Revenue of a sales tax at the rate of 1% of total sales tax collected by the state.

City Sales Tax - PTR (Property Tax Reduction): Revenue of a sales tax at the rate of .25% to be used as a property tax reduction.

**Combined Summary Statement:** A summary of two or more funds that include a total of the funds presented.

**Comprehensive Annual Financial Report (CAFR):** The official annual report of a government that includes the general purpose financial statements (GPFS) and other financial information that provides more detail of the aggregated totals included in the GPFS. The CAFR also includes an extensive introductory section and detailed statistical section that covers ten years of trend data for a variety of indicators.

**Contractual Services:** The costs related to services performed for the city by individuals, business, or utilities.

**Contributed Capital:** The permanent fund capital of a proprietary fund. Contributed capital forms one of two classifications of equity found on the balance sheet of a proprietary fund. Contributed capital is created when a residual equity transfer is received by a proprietary fund, when a general fixed asset is transferred to a proprietary fund or when a grant is received that is externally restricted to capital acquisition or construction. Contributions restricted to capital acquisition and construction and fixed assets received from developers and customers, as well as amounts of tap fees in excess of related costs, also would be reported in this category.

**Current Taxes:** Taxes levied and due within one year.

**Debt Limit:** The maximum amount of outstanding gross or net debt legally permitted.

**Debt Refunding:** A common transaction in the government environment where debt is issued, usually at lower interest rates or more favorable terms, and the proceeds are used to "refund" outstanding debt. There are current refundings, where the old debt is repaid immediately, or advance refundings, where the proceeds of the new debt are placed into an escrow account and used to repay the bondholders of the old debt according to the payback terms.

**Debt Service Funds:** Funds established to account for the accumulation of resources for, and the payment of long-term debt principal and interest.

**Deferred Compensation Plan:** Plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes.

**Deficit:** The excess of an entity's liabilities over its assets, or the excess of expenditures or expenses over revenues during a single accounting period.

**Delinquent Taxes:** Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached, i.e., tax statements are mailed out in October and become delinquent if unpaid by January 31.

**Department:** A major administrative organizational unit of the City which indicates overall management responsibility for one or more activities.

**Depreciation:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**Disbursement:** Payments for goods and services in the form of cash, check or electronic funds transfer.

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association to

encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Division:** A major administrative organizational unit of the city which indicates overall management responsibility for one or more departments.

**Effective Tax Rate:** A comparison of the previous year's tax rate with a rate for the current year that will impose the same amount of taxes overall whether the values go up or down. Calculating an effective rate does not require the taxing unit to distinguish between maintenance and operation (General Operating Fund) and debt expense (G. O. Debt Service Fund).

**Electronic Funds Transfer (EFT):** EFT is a system of transferring electronically money from one bank account directly to another without any paper money changing hands.

**Emergency 9-1-1 Fund:** A fund established to account for financial resources to be used for emergency communications for Public Safety.

**EMS:** Emergency Medical Services.

**EMT:** Emergency Medical Technician.

**Encumbrance:** Obligation in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EPA:** Environmental Protection Agency.

**Equipment Replacement Fund:** Established to account for funds designated for the replacement of the city's fleet.

**Expenditures:** A decrease in the net financial resources of the City due to the acquisition of goods and service.

**FAA:** Federal Aviation Administration.

**FICA:** Federal Insurance Contributions Act. (Income deductions for Social Security.) The two parts of this include: OASDI-Old Age, Survivors, Disability Insurance; and Medicare-Health Insurance.

**Financial Advisor:** In the context of bond issuances, a consultant who advises the issuer on any of a variety of matters relating to the issuance. The financial advisor is sometimes referred to as a fiscal consultant.

**Financial Policies:** Financial policies are used to enable the city to achieve a sound financial position. They are in writing and are updated as needed.

**Financial Resources:** Cash and other assets that, in the normal course of operation, will become cash.

**Fiscal Year:** A twelve month period to which the Annual Budget applies. The City of Lancaster has established October 1 to September 30 as its fiscal year.

**Fixed Assets:** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include building, equipment, improvements other than buildings and land.

**Fleet:** Includes all city vehicles and off-road equipment.

**FLSA:** Fair Labor Standards Act.

**Formal Bid:** The formal bidding process is evidenced by strict controls and monitoring. Thresholds that determine whether a purchase or award of a contract requires formal bidding procedures are usually determined by state statute or local ordinance. The award of a contract or approval of a purchase that had to go through the formal bidding process usually requires direct approval of the entity's governing body.

**Franchise Fees:** A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

**Fund:** An accounting entity with a self-balancing set of accounts that recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See Table of Contents where these are listed (with explanations) elsewhere in this document.

**Fund Accounting:** A governmental accounting system which is organized and operated on a fund basis.

**Fund Balance:** The excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds. A negative fund balance is often referred to as a deficit.

**Fund Type:** Categories into which all funds are classified in governmental accounting. These are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency.

**Funding:** Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

**FY:** Fiscal Year.

**GASB:** Governmental Accounting Standards Board.

**General Ledger:** A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double entry bookkeeping, the debits and credits in a general ledger are equal.

**General Long Term Debt:** Long-term debt expected to be repaid from governmental funds.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP provide a standard by which to

measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**General Operating Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes police, fire protection, public works, parks and recreation, administrations, etc. Revenues include taxes, licenses and permits, etc.

**General Obligation Debt Service Fund:** The fund used to account for monies owed on interest and principal to holders of the city's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local governmental unit.

**GIS:** Geographic Information System.

**Goals:** Broad, general statements of each department's desired social or organizational outcomes. These usually do not change from year to year. (See Objectives)

**G.O. Debt:** General Obligation Debt.

**Golf Course Operating Fund:** A fund established to account for the construction and operation of the Golf Course. It will operate in a manner similar to private business enterprises where the intent is cost recovery.

**Golf Course Debt Service Fund:** The fund used to account for monies owed on interest and principal to holders of bonds for the Golf Course debt. The debt is supported by revenue provided through a transfer from the General Obligation Debt Service Fund utilizing revenue provided from real property which is assessed through the taxation power of the local governmental unit.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in

proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purpose for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of government fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

**Grant:** A contribution of assets (usually cash) by one governmental entity (or other organization) to another to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee. A Grant-Funded Program is a program requiring any amount of State and/or Federal funds.

**Hotel/Motel Occupancy Fees Fund:** A fund established to account for financial resources to be used for city promotions. A tax is levied upon the occupancy of any room or space furnished by any hotel. Revenue from this tax is used by the city for promotional functions, including the Chamber of Commerce, and special promotional events.

**HUD Section 8 Housing (Housing and Urban Development):** Program to provide housing assistance. It was enacted a part of the Housing and Community Development Act of 1974, which recodified the U.S. Housing Act of 1937. Lancaster's program started in 1974.

**Informal Bid:** The informal bidding process typically includes solicitation of informal bids from prospective vendors. The governing board is usually not involved in the approval process and

the parameters the bidders must work within are less stringent.

**Infrastructure:** The underlying permanent foundation or basic framework.

**Interest Earnings:** The earnings from available funds invested during the year in U.S. Treasury Bonds, Government Agencies, and Certificates of Deposits.

**Intergovernmental Revenues:** Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Control:** A plan of organization for purchasing accounting, and other financial activities which, among others things, provides that:

- the duties of employees are subdivided so that no single employee handles a financial action from beginning to end;
- proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed
- records and procedures are arranged appropriately to facilitate effective control.

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one city department or cost center to other departments, on a cost-reimbursement basis. The Equipment (Fleet) Replacement Fund is an example of internal service funds.

**Interfund Transfer:** Amounts transferred from one fund to another. This is sometimes referred to as indirect costs or overhead, and are made to recognize and account for the fact that one fund incurs untraceable costs directly associated with another fund. The transfer ensures that each fund pays its fair share of the costs to operate that fund. Transfers can be classified as residual equity transfers or operating transfers. A transfer is the preferred method to cover these costs and those associated with operating these funds.

**Investment:** Securities, bonds, and real property (land or buildings) purchased and held for the

production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets.

**Invoice:** A bill provided by a vendor or contractor for goods or services rendered.

**Materials and Supplies:** Expendable materials and operating supplies necessary to conduct departmental activity.

**LEDC (Lancaster Economic Development Corporation):** A board created in August 1995. This board administers funds and projects for economic development in accordance with the 4-A Development Corporation Act of 1979, Article 5190.6.

**4A-LEDC Fund:** A fund used to account for administration, debt service and incentive programs for the LEDC.

**LRDC (Lancaster Recreation Development Corporation):** A board created in October 1995. This board administers funds and projects for developing and diversifying the recreational, educational, and cultural aspects of the city in accordance with the 4-B Development Corporation Act, Article 5190.6. Funding is received from .50% sales tax.

**4B-LRDC (Lancaster Recreation Development Corporation) Fund:** A fund used to account for administration, library, debt services, senior life center, recreation center and community park programs of the LRDC.

**Levy:** (1) Verb - to impose taxes, special assessments, or service charges for the support of government activities. (2) Noun - The total amount of taxes, special assessments, or service charges imposed by a government.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Line Items:** See Account Numbers (Codes).

**LISD:** Lancaster Independent School District.

**Long Term Debt:** Debt with a maturity of more than one year after the date of issuance. An average repayment schedule is 20 years.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Multi-Year Financial Plan:** A financial overview with five years of projections for all operating funds is presented to city council in conjunction with budget workshops.

**Municipal:** Of or pertaining to a city or its government.

**NCTCOG:** North Central Texas Council of Governments.

**Net Bonded Debt:** Gross bonded debt less any cash or other assets, available and earmarked for its retirement and less all self-supporting debt (e.g., revenue bonds).

**Note:** A certificate pledging payment, issued by a government or bank.

**Object Code:** Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, supplies, etc.

**Maintenance:** All materials or contract expenditures covering repair and upkeep of city buildings, machinery and equipment, computer systems, and land.

**Objectives:** Specific statements of desired ends which can be measured. Objectives are targets used to obtain department goals.

**Official Statement:** A document prepared by local information on the proposed bond sale. The official statement includes information about the creditworthiness of the issuing government, as well as the amount and purpose of the bond issue and the planned means of the debt service repayment.

**Operating Budget:** The portion of the budget that pertains to daily operations that provide the basic government services. The use of annual operating budgets is required by State Law.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

**Part-Time:** Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

**Per Capita Costs:** The cost of service per person. Per capita costs are based on the population.

**Performance Indicators:** Financial ratios and non-financial information that identifies efforts, and gauges efficiencies and accomplishments of governments in providing services.

**Performance Measures:** Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

**Prompt Payment Act:** Adopted in July, 1985 by the State, the Act requires the city to pay for goods and services within 30 days of receipt of invoice or the goods or services, whichever comes later. If this is not satisfied, the city may be charged interest on the unpaid balance at the rate of 1% per month.

**Property Taxes:** Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Fund Types:** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. GAAP uses are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**Public Hearing:** A formal meeting wherein the officials of the governing body hear the public's views and concerns about an action or proposal.

**Purchase Order:** A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Purchase Requisition:** The initial purchase request document that, if approved, is the basis for the preparation of the official purchase order.

**Personnel Services:** The costs associated with compensating employees for their labor (includes salaries and fringe benefits).

**Rating Agencies:** Independent rating services that evaluate the creditworthiness of government entities in the process of issuing bonded debt.

**Refunding Bonds:** Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds,

**Reimbursement:** Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

**Replacement Cost:** The cost of an asset which can render similar service, but which need not be of the same structural form as the property to be replaced.

**Request for Proposals/Quotations (RFP/RFQ):** Formal requests that government entities use in procuring professional services and purchasing major items of equipment or awarding construction contracts. The requests specify the government's requirements for the services requested and the parameters the bidders must consider in submitting their bids for the contract.

**Reserve:** An account used to indicate that a portion of a fund balance is restricted for specific purpose.

**Resolution:** A special or temporary order of a legislative body. An order of a legislative body requiring less legal formality than an ordinance or statute. (See Ordinance)

**Retained Earnings:** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, interest income, etc.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**Revenue Estimate:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period (typically a future fiscal year).

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economic method.

**Rollback Tax Rate:** This is made up of two separate components. The maintenance and operation portion of the rollback tax rate is the tax rate that is needed to raise eight percent more operating funds than the unit levied in the preceding year. The debt rate portion is the tax rate that is needed to pay the debt payments in the coming year. This part of the calculation does not depend on the prior year debt taxes at all - it simply considers what the unit will actually need for the coming year.

**ROW:** Rights-of-Way.

**Single Audit:** An audit performed in conjunction with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act requires governments to have one audit performed to meet the needs of all federal grantor agencies.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Investigation Fund:** A fund established to account for financial resources to be used by the Police Department for special investigations.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes,

**Stormwater Fund:** A fund created to account for financial resources used for the operations, administration, and debt services for storm water drainage.

**Street Improvements Capital Fund:** A fund used to account for financial resources designated for street and drainage improvements and to assemble costs related to these improvements.

**Supplemental Request:** A request to budget an activity at a level above current service levels in order to achieve increased or additional objectives.

**Tax Base:** The total value of all real and personal property in the city as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Levy:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate:** A percentage applied to all taxable property to raise general revenue. It is derived by dividing the total tax levy by the taxable net property valuation.

**TMRS:** Texas Municipal Retirement System.

**TNRCC:** Texas Natural Resources Conservation Commission.

**TRA:** Trinity River Authority.

**Trial Balance:** A list of the balances of the accounts of a general ledger by debit and credit amounts.

**TXDOT:** Texas Department of Transportation.

**User Charge:** Charges or fees levied to recipients of a particular service (e.g., water, wastewater, waste collection).

**W & S:** Water and Sewer.

**Water and Sewer Fund:** A fund created to account for financial resources used for the operations and specific projects of a pump station, storage reservoir, elevated storage tank, waterline improvements, and debt service. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

**Working Capital:** The amount of current assets which exceeds current liabilities.

**Yield:** The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

# **INVESTMENT POLICY**

**RESOLUTION NO. 2014-09-75**

**A RESOLUTION APPROVING AND ADOPTING THE CITY OF LANCASTER INVESTMENT POLICY; PROVIDING THAT ALL FUNDS OF THE CITY BE MANAGED AND INVESTED IN A MANNER THAT SERVES TO SATISFY THE REQUIREMENTS OF THE LOCAL GOVERNMENT CODE CHAPTER 2256, "PUBLIC FUNDS INVESTMENT ACT"; MAKING VARIOUS PROVISIONS RELATED TO THE SUBJECT; AND PROVIDING AN EFFECTIVE DATE.**

**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, or resolution; and

**WHEREAS**, the "Public Funds Investment Act" requires the treasurer; the chief financial officer, if not the treasurer, and the investment officer of the city to attend investment training; and

**WHEREAS**, the investment officers 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 and prudent investments; and

**WHEREAS**, the City council must review and approve such Investment Policy at least once annually; and

**WHEREAS**, the City Council hereby affirms that the written investment policy will continue to protect City assets by identifying investment objectives, addressing the issues of investment risk versus rewards, and providing the framework for the establishment of controls, limitations and responsibilities of City employees in the performance of their fiduciary responsibilities;

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

**SECTION 1.** The City of Lancaster has complied with the requirements of the "Public Funds Investment Act", and the Investment Policy, as amended, attached hereto and incorporated herein by reference as Exhibit "A," is hereby adopted as the investment policy of the City effective September 08, 2014.

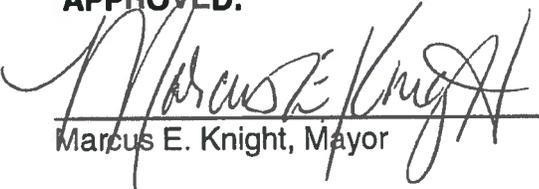
**SECTION 2.** This resolution shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 8<sup>th</sup> day of September, 2014.

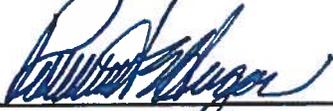
**ATTEST:**

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

**APPROVED:**

  
\_\_\_\_\_  
Marcus E. Knight, Mayor

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Robert E. Hager, City Attorney

## **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, and the Lancaster Recreation Development Corporation (City) in order to achieve the objectives in order of priority; safety, public trust, liquidity, diversification, and yield for all investment activity. This policy ensures compliance with Chapter 2256, Public Funds Investment Act of the Government Code to define, adopt and annually review the investment policy of the City.

### **II. Policy Statement**

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

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

### **III. Scope**

This investment policy applies to all the financial assets and funds of the City. The City commingles its funds into one pooled investment fund for investment purposes for efficiency and maximum investment opportunity. These funds shall be defined in the City's Annual Financial Report and any new funds created by the City unless specifically exempted by the City Council and this policy.

### **IV. Objective and Strategy**

The City shall manage and invest with five primary objectives, listed in order of priority: safety, public trust, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade money market instruments is designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements the maximum weighted average maturity of the overall portfolio may not exceed six months.

#### **A. Safety**

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

Investment Policy - City of Lancaster, Texas

**B. Public Trust**

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

**C. Liquidity**

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

**D. Diversification**

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

**E. Yield**

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

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

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services.

**V. Legal Limitations, Responsibilities and Authority**

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the "Act"). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes.

**VI. Standards of Care**

**A. Delegation of Investment Authority**

The Chief Financial Officer, acting on behalf of the City is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The Director of Finance is designated as the Chief Financial Officer for the City of Lancaster. The Chief Financial Officer is also responsible for considering the quality and capability of staff, investment advisors, and consultants involved in the investment management and procedures. All participants in the investment process shall seek to act as a prudent person as custodian of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this policy. The Procedures will include reference to safekeeping, require and include the "Bond Market Master Repurchase Agreements" (as applicable), wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is unavailable.

No officer or designee may engage in an investment transaction except as provided under the terms of this policy.

Authorization Resolution

A Trading Resolution shall be established authorizing the Investment Officer to engage in investment transactions on behalf of the City. The persons authorized by the Resolution to transact business for the City must also be authorized to approve wire transfers used in the process of investing.

**B. Prudence**

The standard prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

Limitation of Personal Liability

The Investment Officer and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are

reported in a timely manner and the appropriate action is taken to control adverse market effects.

**C. Internal Controls**

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (a) the cost of a control should not exceed the benefits likely to be derived and (b) the valuation of costs and benefits requires estimates and judgments by management. Therefore, the Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. Quarterly Investment Reports must be formally reviewed at least annually by the independent auditor and reported to the City Council.

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

Cash Flow Forecasting

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

**D. Ethics and Conflicts of Interest**

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

An investment officer or City Council member of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a disclosure statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a state with the Texas Ethics commission and the City Council disclosing that relationship.

- E. **Training** - Investment officials must complete at least 10 hours of investment training within 12 months of taking office or assuming duties, and shall attend an investment training session not less than once in a two year period and receive not

less than 10 hours of instruction relating to investment responsibilities. The City shall provide the training through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the City's investment personnel making investment decisions in compliance with Public Funds Investment Act (PFIA). Professional organizations and associations that may provide investment training included the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League.

**VII. Authorizations**

**A. Authorized Investments**

Acceptable investments under this policy shall be limited to the instruments listed below and as further described by the Public Funds Investment Act.

- A. 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);
- B. 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;
- C. 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;
- D. No-load, SEC registered money market funds, each approved specifically before use by the City;
- E. 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:

Security Type	Max % of Portfolio
U.S. Treasury obligations	100%
U.S. Government agencies and instrumentalities	not to exceed 50%
Fully insured or collateralized CDs	not to exceed 30%

Investment Policy - City of Lancaster, Texas

Repurchase agreements	100%
Money Market funds	100%
For Bond funds	80%
Local Government Investment Pools	
Liquidity Pools	100%
Maximum percent ownership of pool	not to exceed 20%
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 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, liquidity, and yield). The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The investment officer shall determine whether market yields are being achieved by comparing the portfolio market yield to the three (3) month U.S. Treasury Bill, the six (6) month U.S. Treasury Bill and the two (2) year U.S. Treasury Note.

**C. Marking to Market** – The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. The market value of each investment shall be obtained from a source such as the Wall Street Journal, a reputable brokerage firm or security pricing service and reported on the investment reports.

**XI. Depositories**

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

**XII. Investment Policy Adoption by City Council**

Investment Policy - City of Lancaster, Texas

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.

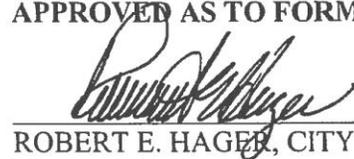
**APPROVED:**

  
MARCUS E. KNIGHT, MAYOR

**ATTEST:**

  
SORANGEL O. ARENAS, CITY SECRETARY

**APPROVED AS TO FORM:**

  
ROBERT E. HAGER, CITY ATTORNEY

# **CITY FACILITY INFORMATION**

# City of Lancaster

## Facilities

P. O. Box 940 Lancaster, Texas 75146

Web Site: [www.lancaster-tx.com](http://www.lancaster-tx.com)

Request City Services: [www.lancaster-tx.com](http://www.lancaster-tx.com)

### **Municipal Center • 211 North Henry Street • Lancaster, TX 75146**

Department	Office	Fax
Administration/City Manager	972-218-1300	972-275-0917
Community Relations	972-218-1301	972-275-0921
City Secretary	972-218-1311	972-275-0923
Building Services	972-218-3707	
Finance	972-218-1322	972-275-0913
Utility Administration	972-218-1328	972-275-3695
Purchasing	972-218-1329	972-218-3621
Economic Development	972-218-1314	972-218-3684

### **Community Development Service Center • 700 East Main Street • Lancaster, TX 75146**

Department	Office	Fax
Animal Services	972-218-1200	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 • 1650 North Dallas Avenue • Lancaster, TX 75134**

Department	Office	Fax
Police	972-218-2700	972-218-8074
Fire Station #1	972-218-2600	972-218-9835
Information Technology	972-218-2740	972-218-3606

### **Fire Station #2 • 3132 North Houston School Road • Lancaster, TX 75134**

Department	Office	Fax
Station #2	972-218-2644	972-224-7377

### **Fire Station #3 • 1960 West Beltline Road • Lancaster, TX 75134**

Department	Office	Fax
Station #3	972-218-2660	972-218-1729

### **City Marshal • 220 West Main • Lancaster, TX 75146**

Department	Office	Fax
City Marshal	972-218-1340	972-223-4076

### **Municipal Court • 220 West Main • Lancaster, TX 75146**

Department	Office	Fax
Municipal Court	972-218-1334	972-223-4076

### **Recreation • 1700 Veterans Memorial Parkway • Lancaster, TX 75146**

Department	Office	Fax
Recreation	972-218-3700	972-218-3648
Parks and Recreation Administration	972-218-3706	972-218-3648

### **Senior Life Center • 240 Veterans Memorial Parkway • Lancaster, TX 75146**

Department	Office	Fax
Senior Life Center	972-218-3780	972-218-3694

### **Veterans Memorial Library • 1600 Veterans Memorial Parkway • Lancaster, TX 75146**

Department	Office	Fax
Library	972-227-1080	972-227-5560

**Vehicle Maintenance • 521 East Third Street • Lancaster, TX 75146**

<b>Department</b>	<b>Office</b>	<b>Fax</b>
Vehicle Maintenance	972-275-1461	972-218-5639

**James R. Williams Pump Station • 1999 North Jefferson • Lancaster, TX 75146**

<b>Department</b>	<b>Office</b>	<b>Fax</b>
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**

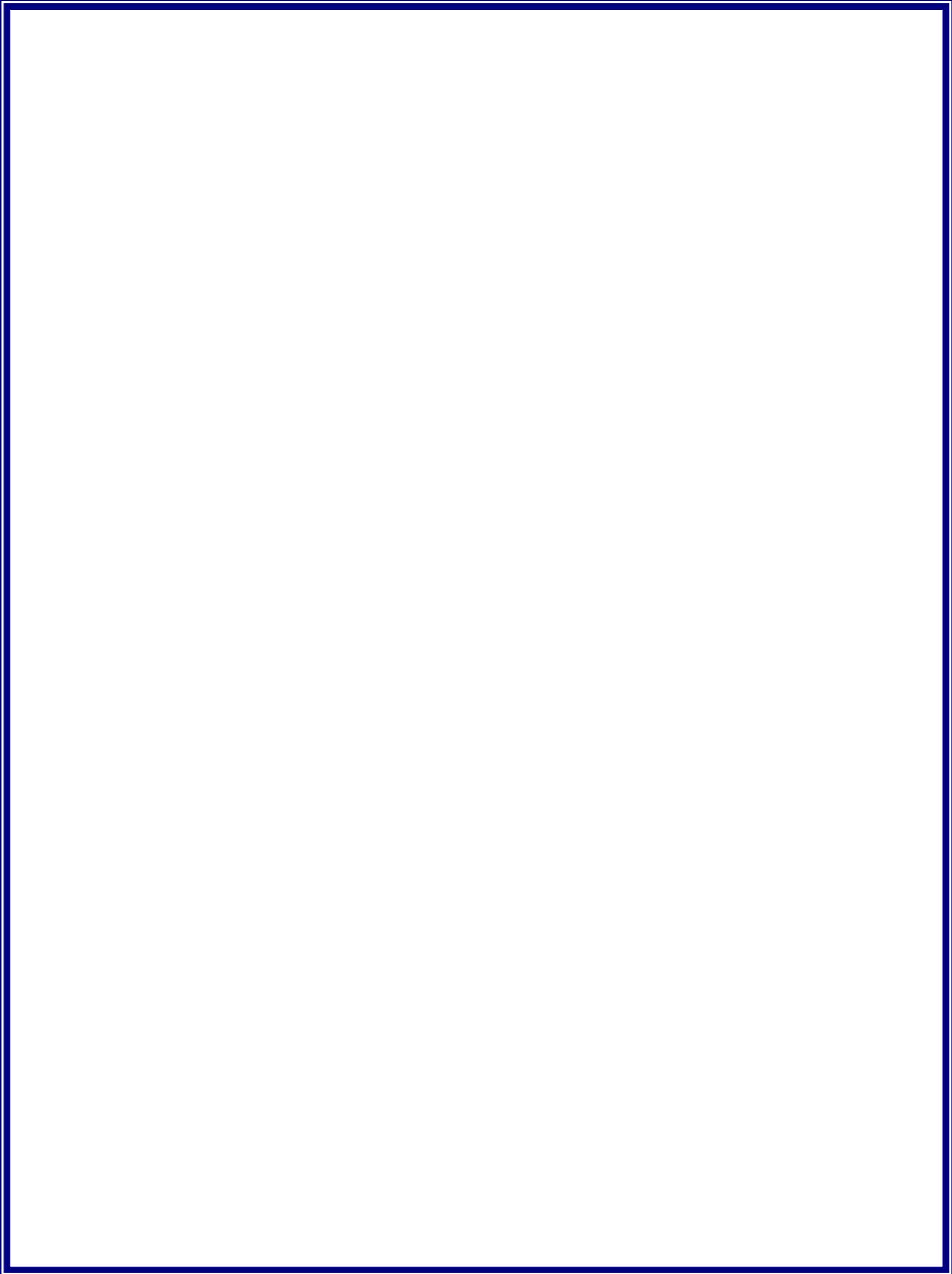
<b>Department</b>	<b>Office</b>	<b>Fax</b>
Auxiliary Museum	972-227-2579	972-227-9555
Chamber of Commerce	972-227-2579	972-227-9555

**Country View Golf Course • 240 West Beltline Road • Lancaster, TX 75146**

<b>Department</b>	<b>Office</b>	<b>Fax</b>
Golf Course	972-227-0995	972-227-7858

**Lancaster Regional Airport • 730 Ferris Road • Lancaster, TX 75146**

<b>Department</b>	<b>Office</b>	<b>Fax</b>
Airport	972-227-5721	972-275-0918



**For additional information, please contact:**

**Opal Mauldin-Robertson, City Manager**  
972-218-1304 [orobertson@lancaster-tx.com](mailto:orobertson@lancaster-tx.com)

**Rona Stringfellow, Assistant City Manager**  
972-275-1722 [rstringfellow@lancaster-tx.com](mailto:rstringfellow@lancaster-tx.com)

