

City of Lancaster

Fiscal Year 2023-2024

Budget Cover Page

September 18, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,569,738, which is a 15.42 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 \$2,564,734.

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

FOR: Carol Strain- Burk, District 1 Stanley Jaglowski, District 2
Marco Mejia, District 3 Derrick Robinson, District 4
Mitchell Cheatham, District 5 Betty Gooden- Davis, District 6
Clyde C. Hairston, Mayor

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

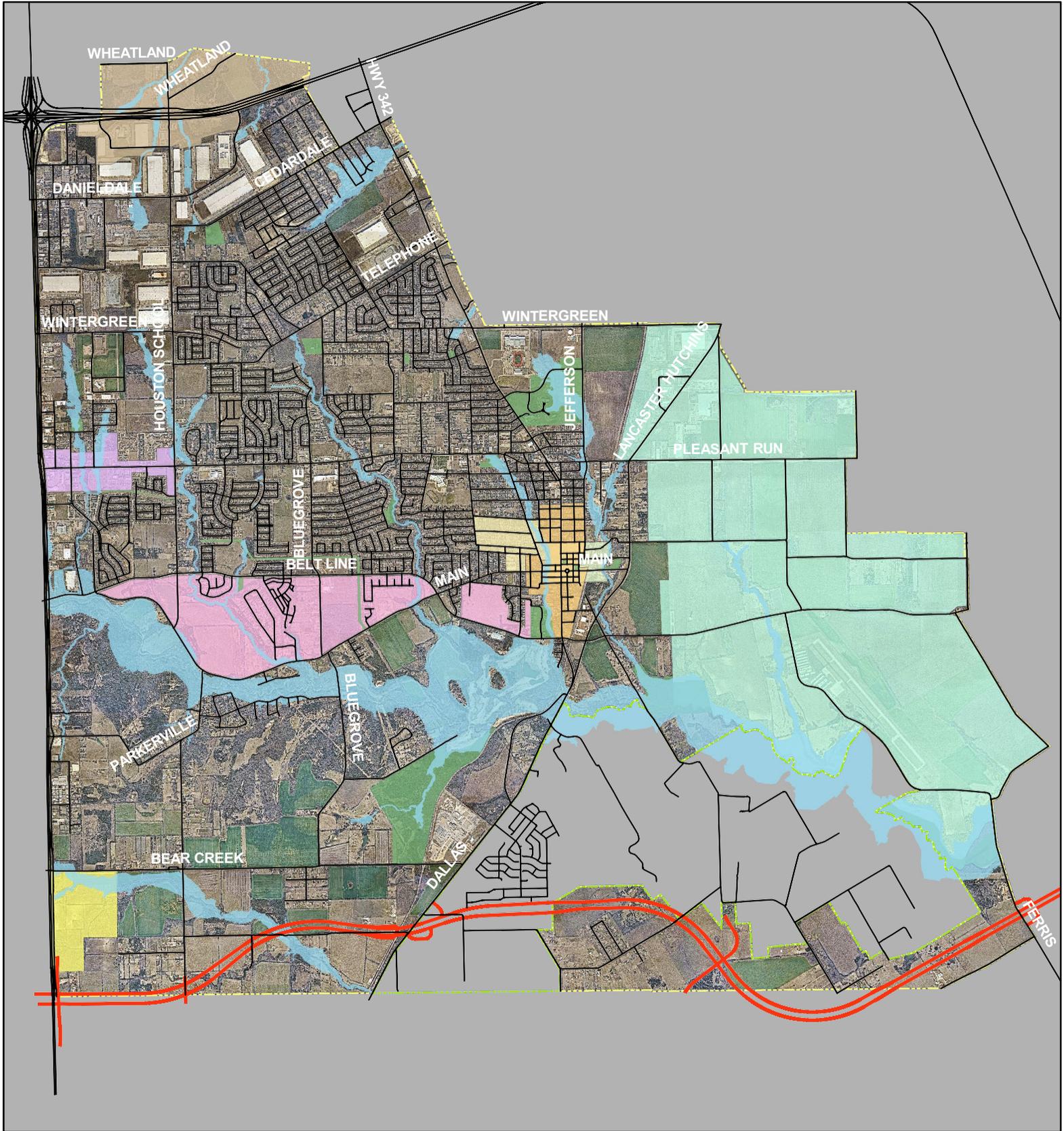
	2023-2024	2022-2023
Property Tax Rate:	\$0.639004/100	\$0.691822/100
No-New-Revenue Tax Rate:	\$0.598026/100	\$0.660078/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.462667/100	\$0.505503/100
Voter-Approval Tax Rate:	\$0.639004/100	\$0.691824/100
Debt Rate:	\$0.154932/100	\$0.160438/100

Total debt obligation for City of Lancaster secured by property taxes: \$8,544,938

PROPOSED BUDGET FY2023-2024

2015-2025 THE DECADE OF RENAISSANCE



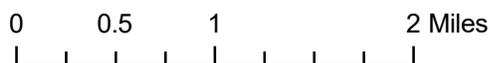


Legend

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

District Name

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



City of Lancaster, Texas

Annual Budget



For Fiscal Year

October 1, 2023 to September 30, 2024

As Presented to Mayor and City Council

City of Lancaster

2023-2024 Annual Budget

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City Council Goals And Objectives FY 2023 - 2024



2015-2025 THE DECADE OF RENAISSANCE

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

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

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

1. Continue planning for a future bond election

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

1. Provide competitive salaries

Healthy, Safe, & Engaged Community - Lancaster is a place where we embrace public safety and proactive code enforcement in our neighborhoods to sustain vibrant residential and business communities. The community celebrates unity and participates in City-wide events, recreational and cultural activities.

Residents have opportunities for involvement in civic life through boards and commissions, youth and parent volunteer opportunities in recreation, sports teams, City elections, and Civic Academies, Schools and City-wide celebrations.

1. Strengthen relationships with LISD & pursue joint ISD board & City Council meeting
2. Explore creation of a public engagement committee
3. Redesign the website for easier public access to information
4. Upgrade code enforcement efforts & proactive code compliance sweeps
5. Marketing videos to promote City Council priorities

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

1. Implementation of development priorities including high-quality diverse housing, commercial and retail growth and small businesses.
2. Consider Planning for a future City Hall
3. Update Comprehensive Plan & review all overlay districts and specific use permit (SUP) requirements
4. Finalize Quality Residential Pattern Book including Residential Development Incentives
5. Breezeway (Downtown/Public Space) usage policy
6. Economic Development business recruitment & job creation
7. Boards/Commissions procedure to formalize practice
8. I35/I20/Loop 9 Corridor regulation and Land Use Table Review, amend & implement
9. Develop downtown improvement policy changes

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

1. ARPA reallocation to Water/Wastewater projects

What I EXPECT from My Council Colleagues

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

What am I Willing to GIVE to My Council Colleagues

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

City of Lancaster

Principal City Officials

City Council

Clyde C. Hairston..... Mayor Term Expires May 2024
Carol Strain-Burk..... Councilmember, District 1 Term Expires May 2025
Stanley Jaglowski Councilmember, District 2 Term Expires May 2026
Marco Mejia..... Councilmember, District 3 Term Expires May 2025
Derrick Robinson..... Councilmember, District 4 Term Expires May 2026
Mitchell Cheatham Mayor Pro Tem, District 5..... Term Expires May 2025
Betty Gooden-Davis..... Deputy Mayor Pro Tem, District 6... Term Expires May 2026

City Executive Staff

Opal Mauldin-Jones.....City Manager
Carey D. Neal, Jr.Deputy City Manager
Dori LeeAssistant City Manager
Sorangel O. ArenasCity Secretary
Vicki ColemanDirector of Development Services
Shane ShepardDirector of Economic Development
Chris YoungmanEmergency Management Chief
Jermaine Sapp.....Director of Equipment & Facility Services
Christine Harris ReedDirector of Finance
Kenneth L. Johnson.....Fire Chief
Lisa Wube.....Director of Parks and Recreation
Sam UrbanskiPolice Chief

City of Lancaster

Our Mission



LANCASTER CITY GOVERNMENT

Is ***FINANCIALLY SUSTAINABLE***

And provides

EFFICIENT, CUSTOMER-FRIENDLY SERVICES.

Our citizens have

TRUST AND CONFIDENCE IN

CITY GOVERNMENT AND LEADERS.





City Manager's Office
Date: October 1, 2023



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

Greetings Mayor Hairston and Members of City Council:

It is with great pleasure that I present the Fiscal Year (FY) 2023/2024, Annual Operating Budget. The adopted budget is submitted in accordance with all statutory requirements. It outlines the City's spending plan and priorities for the fiscal year, which runs from October 1, 2023 to September 30, 2024.

The City's budget document is arguably the single most important document the City produces each year. More than any other individual plan, report, resolution, or ordinance, the annual budget document defines your collective vision, values, and policy objectives for our City. The FY 2023/2024 budget was prepared with the goal of providing quality, innovative services that set the standard for professionalism, and excellence, leveraging Lancaster for the future.

The City remains fiscally sound in the midst of the global impacts of the fluctuating economy, and climate changes. Overall, we experienced a 22.20% increase in total taxable value. Certified Taxable Values increased from \$4,353,786,034 in 2022 to \$5,267,696,877 in 2023. The City continues to experience record-breaking growth with an increase of \$400,539,649 in new construction for 2023 compared to \$250,615,671 in 2022. Sales tax is trending to end the year above budgeted estimates. With month-end and quarterly financial review, we remained prudent with expenditures to ensure long-term fiscal sustainability.

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

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

The budget projects revenues for all funds in FY 2023/2024 at \$88,815,710, and operating expenditures total \$87,143,558 of which \$9,046,321 is for annual debt service; and a total authorized staff of 340 full-time equivalent (FTE) employees.





BUDGET HIGHLIGHTS

Property Tax

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,569,738 which is a 15.42% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,564,734.

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

For:

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

Councilmember Carol Strain-Burk
Councilmember Stanley Jaglowski
Councilmember Marco Mejia

The proposed tax rate is as follows:

Property Tax Rate:	\$0.639004/100
Voter-Approval Tax Rate:	\$0.639004/100
No-New Revenue Tax Rate:	\$0.598026/100
Maintenance & Operations Rate	\$0.456572/100
Debt Rate:	\$0.154932/100
Street Maintenance	\$0.025000/100
New Equipment Fund	\$0.002500/100

General Fund Revenues

The City's total tax base increased by 20.99%, or approximately \$913,910,843. Based on the Certified Tax Roll received from the Dallas Central Appraisal District, the City's tax base is \$5,267,696,877. From the tax rate of \$0.639004 per \$100 of assessed valuation, the maintenance and operations (M&O) apportionment of the tax rate is \$0.484072 (including Street Maintenance and New Equipment Fund) and the interest and sinking fund requirements of the tax rate is \$0.154932. These rates have been reduced from our previous fiscal year.

The budgeted revenue in the General Fund is \$42,001,466 of which \$9,200,000 is from sales tax, and \$24,680,856 from property tax collections compared to the budgeted revenues of \$38,086,946 in the prior fiscal year. This represents an increase of approximately \$3,914,520 or 10.27%.

The two largest sources of revenue within this fund are property tax and sales tax. These two sources account for approximately 82.09% of the fund's total revenue in FY 2023/2024. Based on revenue estimates, sales taxes represent 21.90% and property tax revenue represents 60.19% of the total General Fund operating budget.





Street Maintenance Fund

City Council adopted the Street Maintenance Fund by City Ordinance 2019-09-35. The source of funds for the Street Maintenance Fund are a portion of the City's Maintenance and Operations (M&O) tax revenue. The Street Maintenance Fund revenue is used only for maintenance and operations costs of the City's Roadway infrastructure. The budgeted revenue for Street Maintenance Fund in FY 2023/2024 is \$1,356,513, which is \$0.025 of the M&O revenue.

New Equipment Fund

This budget includes the proposed New Equipment Fund to be established for FY 2023/2024. As the City continues to grow, this fund is intended to prepare the City for long-term needs. The source of funds for the New Equipment Fund shall be the City's Maintenance and Operations (M&O) tax revenue; \$0.0025 is dedicated to the New Equipment Fund. The budgeted revenue for New Equipment Fund in FY 2023/2024 is \$135,186, which is \$0.0025 of the M&O revenue.

General Fund Expenditures

The total General Fund expenditures are budgeted at \$41,648,502 which is approximately an 8.67% increase from the FY 2023/2024 budget.

Other Budget Highlights

The focus of this budget is financial sustainability that proactively addresses current economic conditions. As a municipal government we are implementing strategies that maintain the quality of services delivered to our community, in a lean fiscal environment. These strategies include promoting an avenue by which the City of Lancaster can attract and retain quality employees. The City's employees are a valuable asset. In order to accomplish this, the FY 2023/2024 budget places great emphasis on maximizing limited resources and developing long-term sustainability.

Compensation Survey

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

The budget continues steps towards achieving the stated goal by providing a 10% pay plan adjustment for general government and a 15% pay plan adjustment for public safety employees. The proposal also increases part-time starting salaries from \$14.00 to \$16.00.

Water and Wastewater Fund

Expenses for FY 2023/2024 are budgeted at \$21,634,326, a \$1,011,339 increase from the prior fiscal year. The City incurred an increase in costs from Dallas Water Utilities (DWU). The budget





CITY OF LANCASTER

SHINING STAR OF TEXAS



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

The water and wastewater rate increase for FY 2023/2024 is as follows:

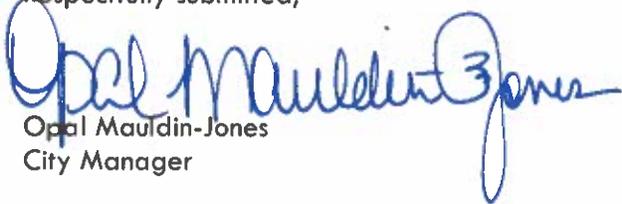
- The base water bill increased from \$23.83 to \$25.65.
- The rate per 0 gallons up to 15,000 gallons increased from \$3.04 to \$3.27.
- The rate for 15,000 to 30,000 gallons increased from \$3.77 to \$4.06.
- The rate for 30,000 or more gallons increased from \$4.75 to \$5.11.
- The base wastewater bill increased from \$18.17 to \$19.56.
- The price per 1000 gallons of usage increased from \$9.34 to \$10.05.

Summary

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

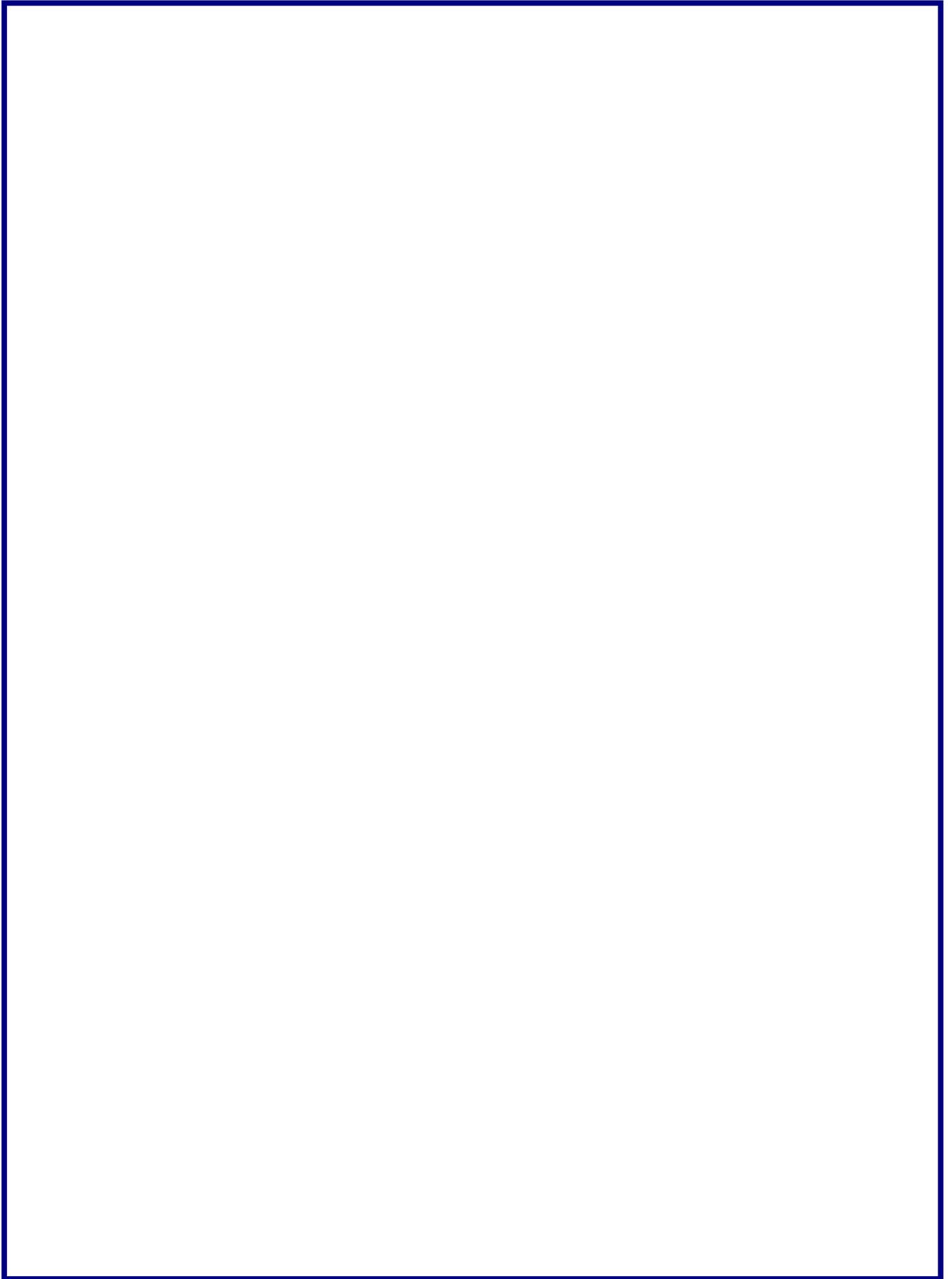
It is my honor to present this proposed budget reflective of our commitment to serve the community with P.R.I.D.E. and to ensure we remain fiscally responsible, and the Shining Star of Texas.

Respectfully submitted,



Opal Mauldin-Jones
City Manager





EXECUTIVE SUMMARY

This Executive Summary has been prepared as a general overview to the FY 2023/2024 Budget for the City of Lancaster. It provides a brief review of the fiscal plans of the City Council and Administration.

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

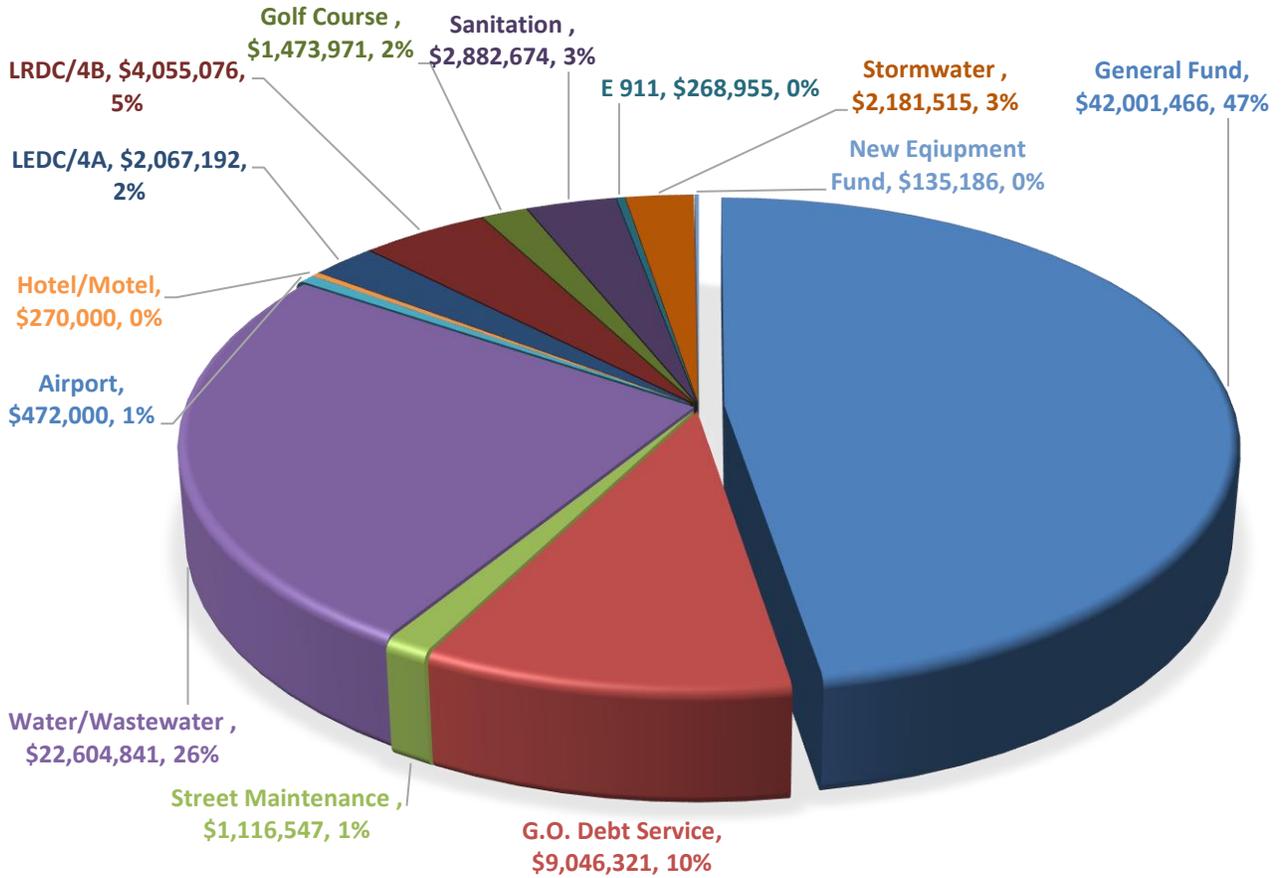
The City Council has adopted six goals aimed at guiding Lancaster's future growth and development as well as focusing on the efforts of the City organization. The goals incorporated in the 2023/2024 budget are as follows:

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

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

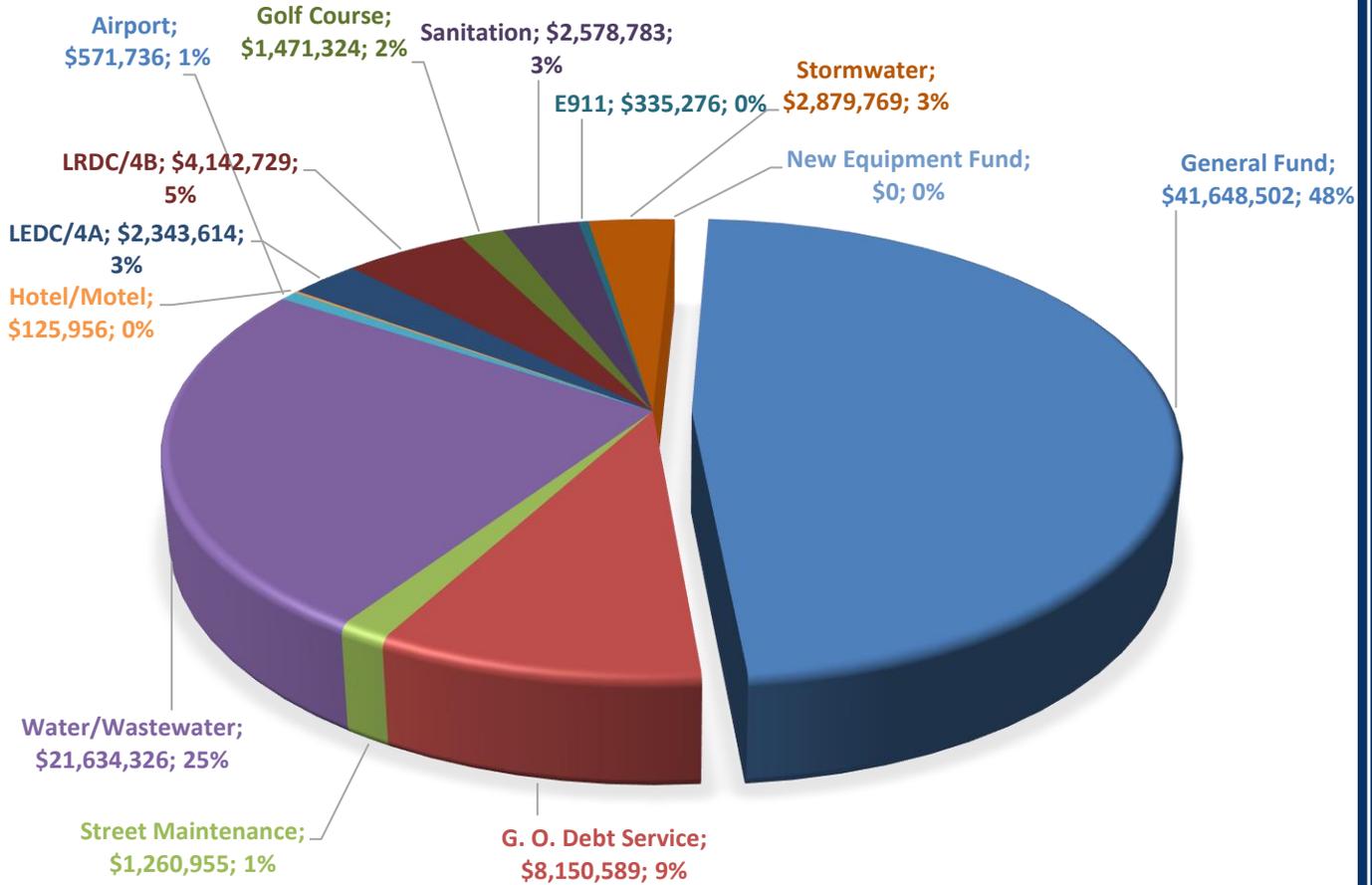
Summary of Revenue by Fund

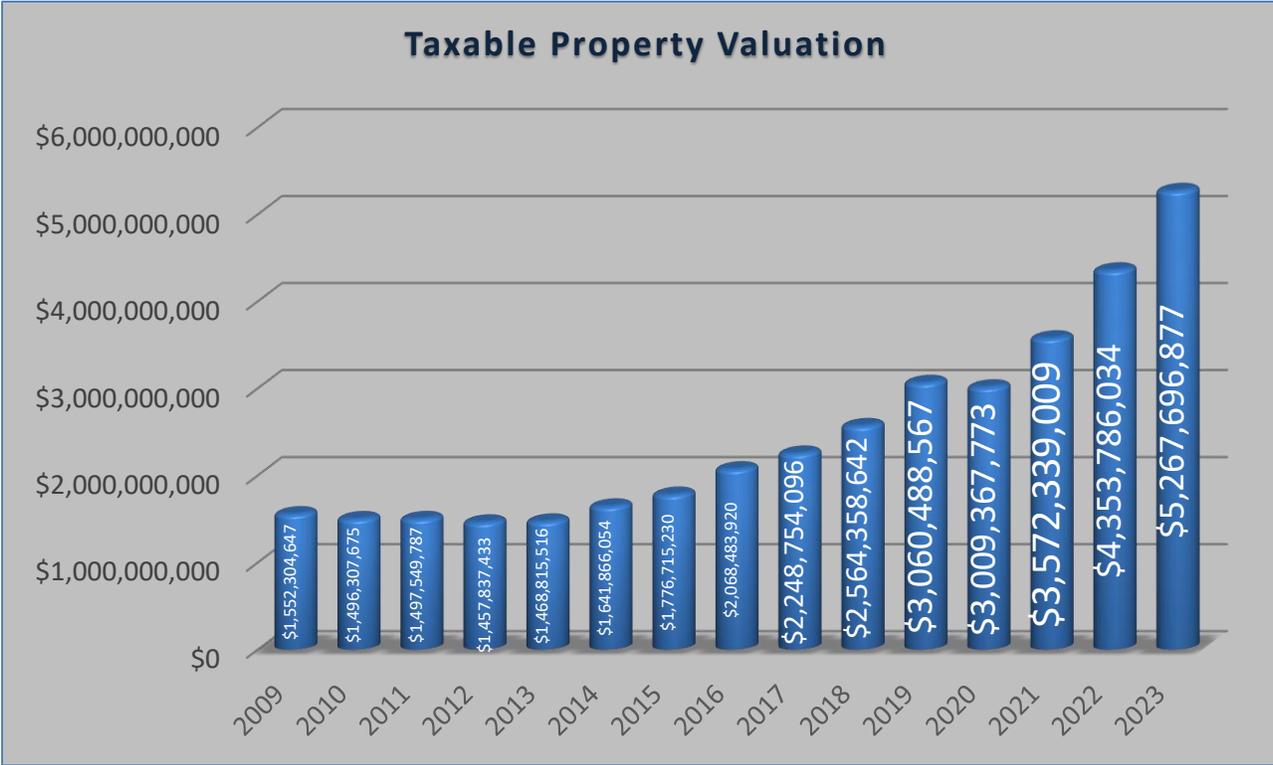
FY 2023-2024



Summary of Expenditures by Fund

FY 2023-2024





TAX RATE

The approved budget for FY 2023/2024 reflects a change in the ad valorem tax rate of \$0.639004. The distribution for the tax rate has changed from FY 2022/2023 set at \$0.484072 per \$100 valuation for Operations and Maintenance and \$0.154932 per \$100 valuation for the Interest and Sinking.

PROPERTY TAX HISTORICAL DISTRIBUTION

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

TOP TEN PROPERTY TAX PAYERS FY 2022/2023

Owner Name	Market	Taxable
WALMART FULFILLMENT SVCS LLC	\$164,165,650	\$164,165,650
CSHC 20 35 LLC	\$73,693,200	\$73,693,200
HILLTOP BOTTLING WORKS LLC	\$72,261,820	\$72,261,820
WALMART STORES EAST LP	\$64,090,570	\$64,090,570
MIDPOINT OWNER LLC	\$63,811,450	\$63,811,450
LIBERTY PROPERTY LIMITED	\$56,231,420	\$56,231,420
WHITE TRACT LLC	\$51,138,600	\$51,138,600
WHITE TRACT TRACT II LLC	\$44,315,810	\$44,315,810
SOUTHPOINTE OWNER LLC	\$41,253,890	\$41,253,890
CSHV 20 35 LLC	\$40,825,660	\$40,825,660
TOTAL TAX UNIT	\$841,352,650	\$811,740,892

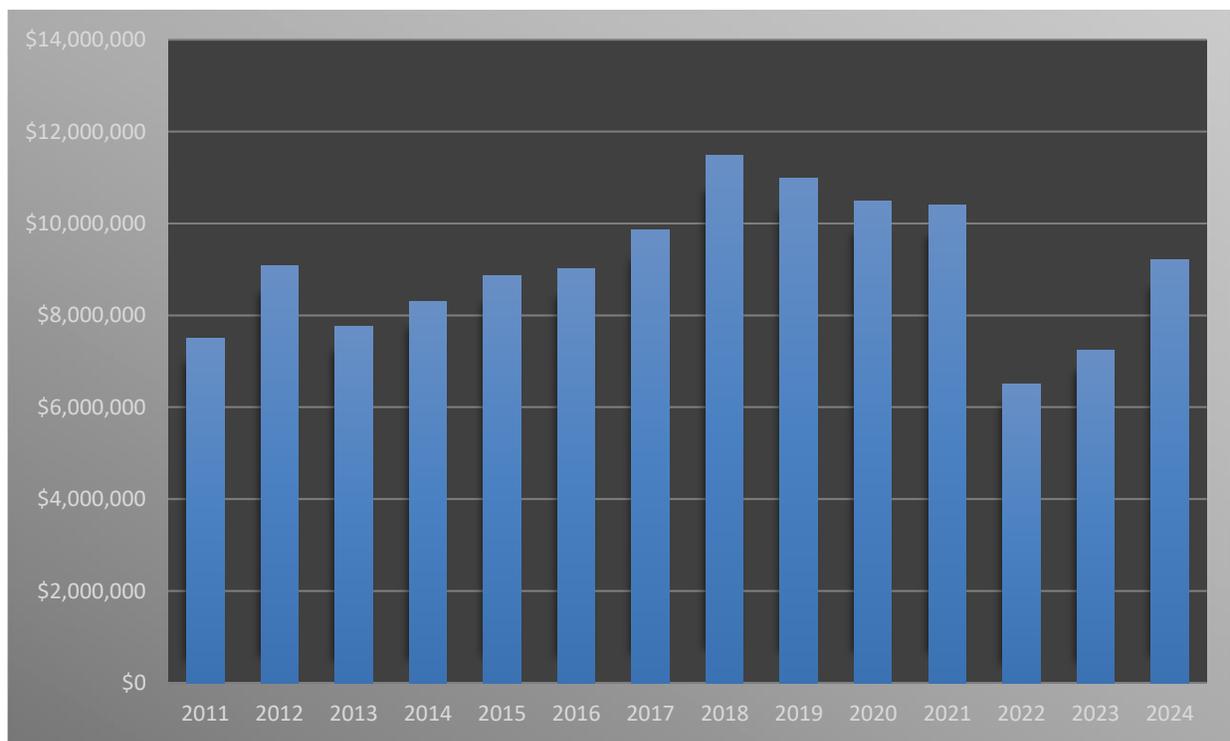
SALES TAX

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

General Fund Sales tax is budgeted at \$9,200,000 which accounts for 21.90% of General Fund revenue. The following chart reflects the trend of actual sales tax collections for the city as a whole.

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

SALES TAX-10 YEAR TAXABLE VALUE



FRANCHISE FEES

Franchise Fees are charged for the continued use of the public rights-of-way. Franchise Fees account for approximately 4.19% of General Fund revenue. The largest portion of franchise revenue is derived from electric franchise. Total Franchise Fees are projected at \$1,760,000.

INTER FUND TRANSFERS

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

Water/Wastewater
LEDC
Golf

Stormwater
LRDC
Airport
Sanitation

The City periodically brings in a consulting firm to perform a Cost Allocation Study to assist in determining the administrative cost of the General Fund to provide service to the other funds. The transfers are based on data from the study. Transfers make up approximately 6.67% of the General Fund budgeted revenue. The budget for transfers is \$2,803,302.

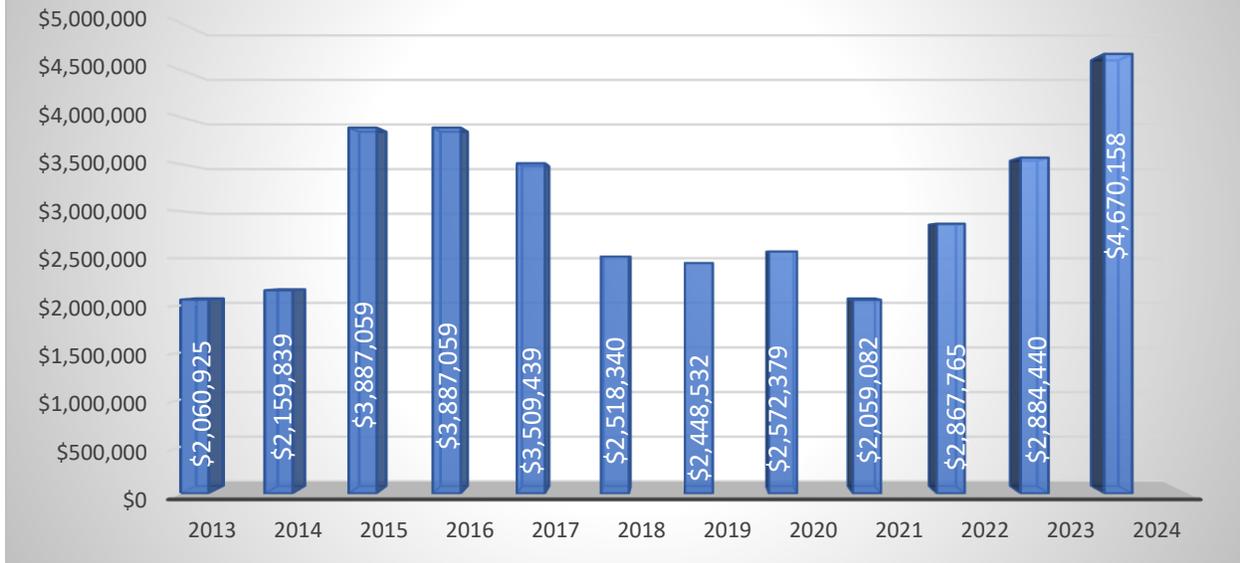
FINES AND FORFEITURES

Fines and Forfeitures include revenue derived from various sources such as court fines, animal fees, and other public safety fees including warrant, subpoena, and probation fees. Fines and forfeitures account for approximately 1.54% of General Fund revenue. Fines and Fees are budgeted at \$647,150.

CHARGES FOR SERVICE, INTEREST, AND OTHER REVENUE

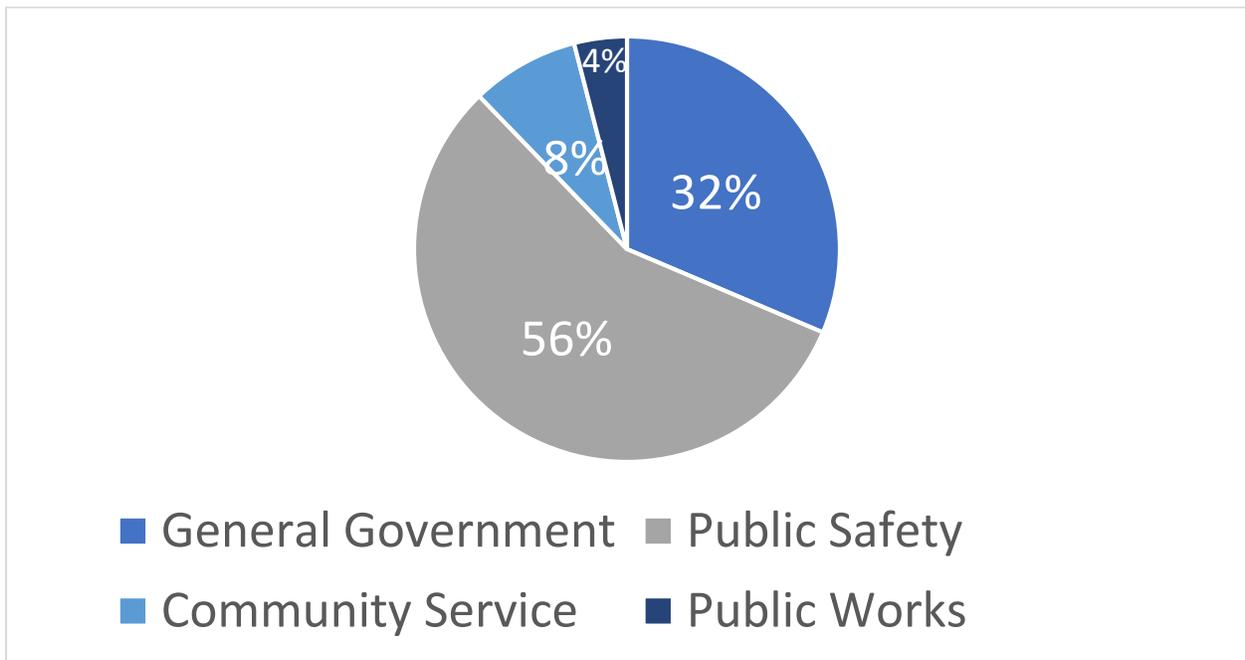
Other revenue consists of various sources including ambulance service, interest earnings, refunds and recoveries of expenditures. The Fiscal Year 2023/2024 budget for other revenue is \$4,670,158; which consists of the following revenue sources from the General Fund: Other Taxes, Licenses and Permits, Intergovernmental, Charges for Services, Interest, Miscellaneous, and Grants and Other Income.

Charges for Services, Interest and Other Revenue



GENERAL FUND EXPENDITURES

The adopted General Fund Budget for Fiscal Year 2023/2024 is \$41,648,502. This is an increase of 8.67% from the Fiscal Year 2022/2023 adopted budget. The following narrative section describes the expenditures in detail.



PUBLIC SAFETY (POLICE, FIRE, & CIVIL SERVICE)

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

Public Safety accounts for 56% of the General Fund budget. The total Public Safety budget is \$23,943,613. This represents approximately a 17.58% increase from the Fiscal Year 2022/2023 budget.

GENERAL GOVERNMENT

The general government function accounts for approximately 32% of General Fund expenditures. The General Government function includes the following departments:

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

These departments provide the administrative functions to ensure the City operates efficiently. The approved budget for these divisions is \$13,336,524.

OTHER DIVISIONS

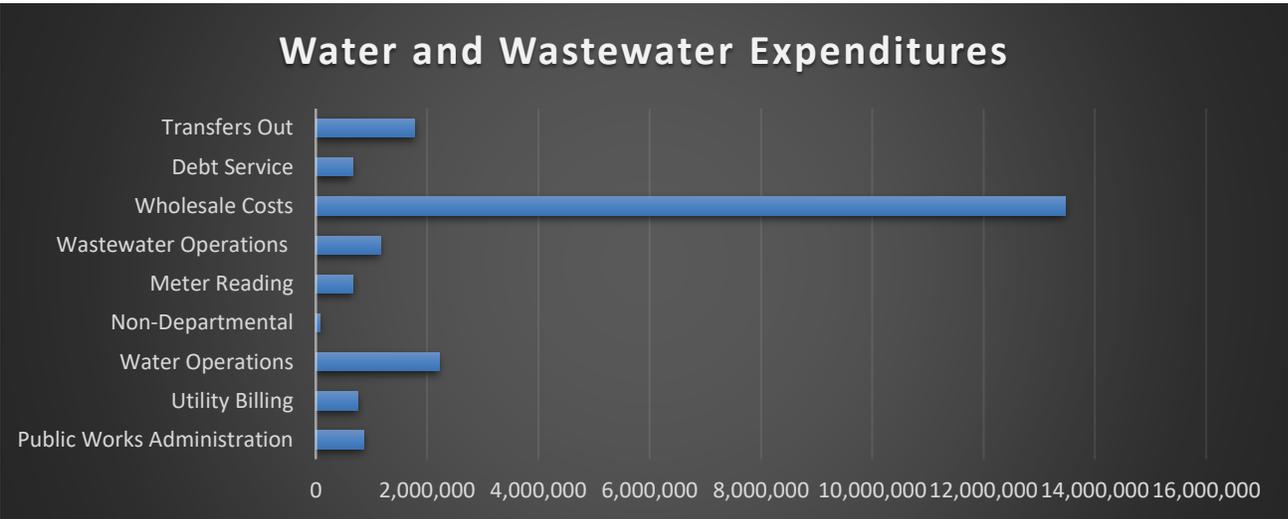
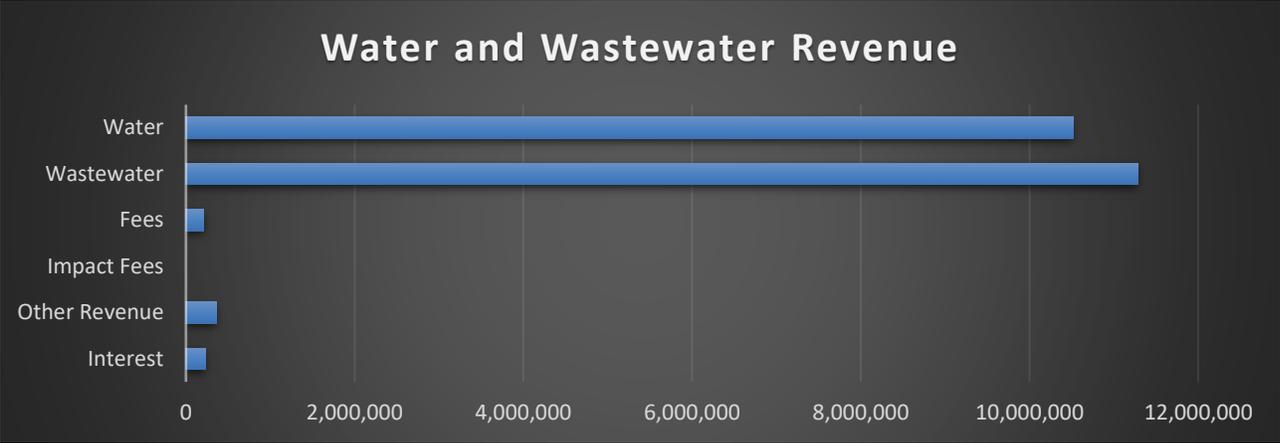
Other departments include Public Works, Community Services, Community Development and Non-Departmental. These divisions make up approximately 12% of General Fund Expenditures.

FUND BALANCE

The General Fund is estimated to end the 2023/2024 fiscal year with a fund balance of \$7,496,730. This represents approximately 18% of operating expenditures.

WATER AND WASTEWATER (SEWER) FUND

The municipal water system serves approximately 15,676 connections with an average consumption of 82,417 gallons annually. In February 2015, City Council approved an agreement between the City of Lancaster and the City of Wilmer for the sale of wholesale treated water. The average gallons of water consumption include water utilized by the City of Wilmer. There are roughly 12,465 connections to the City's Sewer System. The Water and Wastewater Fund accounts for approximately 25.45% of the City's total revenues and 24.82% of the City's total expenditures.

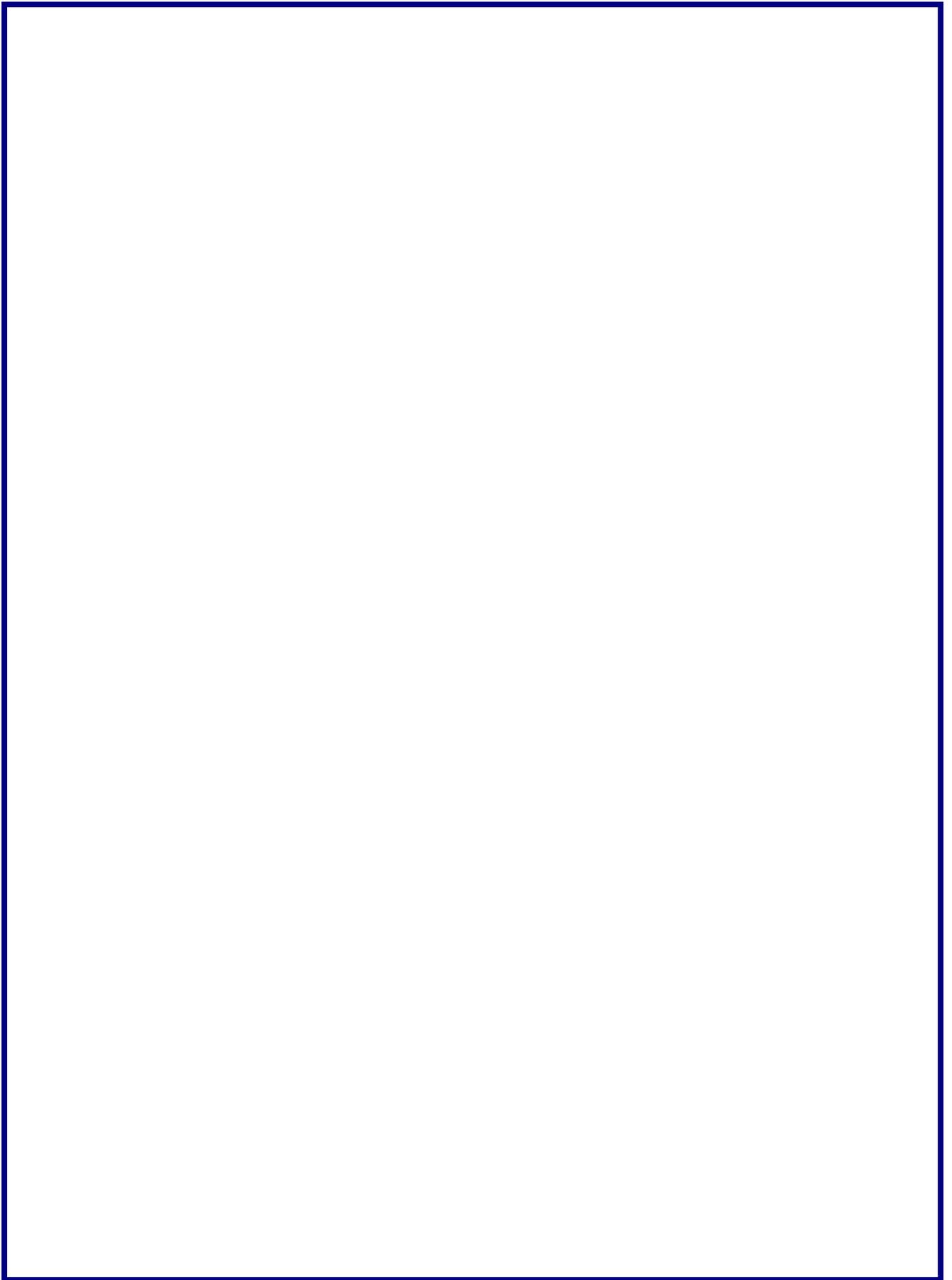


Fiscal year 2023/2024 water and wastewater revenues are expected to increase by approximately \$1,269,592 or 5.95% from year end estimates.

On September 20, 2021, City Council approved a water and wastewater increase for fiscal year 2022/2023. The base water bill increased from \$21.79 to \$23.83. The rate per 1,000 gallons up to 14,999 gallons increased from \$2.78 to \$3.04. The rate for 15,000 to 29,999 gallons increased from \$3.45 to \$4.75. The rate for 30,000 or more gallons increased from \$4.34 to \$4.75. The 2022-2023 base wastewater bill increased from \$16.62 to \$18.17. The price per 1000 gallons of usage increased from \$8.54 to \$9.34. Budgeted Expenditures are \$21,634,326 this fiscal year compared to the prior year of \$17,760,231. The Water and Wastewater fund balance is projected to be \$24,889,809 at the end of the 2024 fiscal year.

DEBT OVERVIEW

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



COMMUNITY INFORMATION

City of Lancaster

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

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

Historical Overview

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

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

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

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

Community Information

Demographics – **Population:** 41,685 **Land Area:** 33.150 Sq. Miles
Median House Value: \$268,129 (Market value) **Average Household Income:** \$59,952

Housing – The average new housing costs in the City of Lancaster range from the \$280,000's and up. The residential housing in the community consists of single-family 97% and multi-family 3%. The median household income is \$59,952. The average family size is 2.92*.

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

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

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

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

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

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

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

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

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



Public Schools – The Lancaster Independent School District (Lancaster ISD) educates more than 7,000 students annually and is the first K-12 STEM district in the state of Texas. Lancaster ISD operates on a \$101 Million annual budget to provide numerous fundamental and extra-curricular educational opportunities for Lancaster students. The district currently has six elementary schools, one 6th Grade Center, one Middle School, one 9th Grade Center, one High School and one Alternative Learning Center.

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

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



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

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

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



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

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

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

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

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

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



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

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

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

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

Mayor & City Council

The image displays a map of Lancaster, Texas, divided into six numbered districts. Each district is color-coded and associated with a portrait of a city official. The districts and their representatives are:

- District 1 (Light Green):** Carol Strain-Burk
- District 2 (Light Brown):** Stanley Jaglowski
- District 3 (Light Red/Pink):** Marco Mejia
- District 4 (Light Yellow):** Derrick Robinson
- District 5 (Light Purple):** Mayor Pro Tem Mitchel Cheatham
- District 6 (Light Blue):** Deputy Mayor Pro Tem Betty Gooden-Davis

The Mayor is **Clyde C. Hairston**, shown in a separate portrait at the bottom right. The map includes street names such as Wheatland, Daniel Dale, Cedar Dale, Houston School, Wintergreen, Jefferson, Pleasant Run, Main, Belt Line, Waverline, Bear Creek, and Dallas.

2023-2024 Goals and Objectives

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

Healthy, Safe & Engaged Community

Professional & Committed City Workplace

Quality Development

Sound Infrastructure

Financially Sound Government

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

1. Continue planning for a future bond election

Financially Sound City Government

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

- Continue planning for a future bond election

Sound Infrastructure

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

- ARPA reallocation to Water/Wastewater projects

Quality Development

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

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

Professional and Committed City Workforce

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

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

- Provide competitive salaries

Healthy, Safe and Engaged Community

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

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

- Strengthen relationships with LISD & pursue joint ISD board & City Council meeting
- Explore creation of a Public Engagement Committee
- Redesign the website for easier public access to information
- Upgrade code enforcement efforts & proactive code compliance sweeps
- Marketing videos to promote City Council priorities

Executive Leadership Team



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



**Opal Mauldin-Jones,
City Manager**



**Dori Lee,
Assistant City Manager**



**Sorangel O. Arenas,
City Secretary**

**Vacant,
Director of Human Resources**



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



**Shane Shepard,
Director of Economic Development**



**Vicki Coleman,
Director of Development Services**



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



**Christine Harris Reed,
Director of Finance**

**Vacant,
Director of Public Works**



**Samuel Urbanski,
Police Chief**



**Kenneth Johnson,
Fire Chief**



**Chris Youngman,
Emergency Management Chief**

City Excellence

Is it right for the community?

Is it right for the department?

Is it ethical and legal?

Is it consistent with our values and policies?

Is it something I am to be accountable for?

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

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



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



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



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



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



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

City of Lancaster, Texas
FINANCIAL MANAGEMENT POLICY
September 11, 2023



Lancaster



2019

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CITY OF LANCASTER, TEXAS
FINANCIAL MANAGEMENT POLICY STATEMENT

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

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

-
- VII. Intergovernmental Relations**
Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.
- VIII. Grants**
Aggressively investigate, pursue and effectively administer federal, state, local and foundation grants and other related programs, which address and support the City's current priorities and policy objectives.
- IX. Economic Development**
Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.
- X. Fiscal Monitoring**
Prepare and present reports for the current and multi-year periods that analyze, evaluate and forecast the City's financial performance and economic condition.
- XI. Accounting, Auditing and Financial Reporting**
Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).
- XII. Internal Controls**
Establish a system of internal controls designed to maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.
- XIII. Risk Management**
Prevent and/or reduce the financial impact to the City due to claims and losses through prevention, transfer of liability and/or a program of self-insurance of the liability.
- XIV. Operating Budget**
Develop and maintain a balanced budget for operating funds that presents a clear understanding of the goals of the City Council, service levels and performance standards. A balanced budget is defined as revenues and any appropriated fund balance equaling expenditures.

XV. Five Year Financial Plans

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

I. Revenues

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

A. Balance and Diversification in Revenue Sources

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

B. User Fees

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

C. Property Tax Revenues/Tax Rate

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

D. Utility/Enterprise Funds User Fees

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

E. Administrative Services Charges

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

F. Revenue Estimates for Budgeting

In order to maintain a stable level of service, the City shall use a conservative, objective and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include

analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

G. Revenue Collection and Administration

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

II. Expenditures

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

Current Funding Basis

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

Avoidance of Operating Deficits

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

Maintenance of Capital Assets

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

Periodic Program Reviews

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

Purchasing

The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due to the vendor offset against the amount due the city. The City will follow state law concerning the amount of purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall seek to obtain the most favorable terms and pricing possible. For purchases where competitive bids are required at least two quotes must be made by HUB vendors as required by policy.

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

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

Purchases shall be made in conformation with the States formal bidding process and requirements. Recommendations of bids and contracts in excess of the state authorized limit shall be presented to City Council for their formal approval.

III. Fund Balance/Working Capital/Net Assets

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

grantors, contributors or other governments: (3) Committed – portion of fund balance that represents resources whose use is constrained by limitations that the City imposes upon itself by council action and require council action to release: (4) Assigned – portion of fund balance that reflects the City’s intended use of resources: and (5) Unassigned surplus fund balance.

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

General Fund Unassigned Fund Balance

The City shall strive to maintain the General Fund unassigned fund balance at an amount equal to a minimum of twelve (12) percent of the general operating budget with a target of reaching eighteen (18) percent and a maximum of twenty-five (25) percent. The City will maintain an unallocated fund balance of an amount equal to a minimum of twelve (12) percent of the general operating budget.

Any excess above the minimum will be designated to the Capital Improvement Program and the Equipment Replacement Program. These designations will be reviewed annually and authorized by the Council. The minimum twelve (12) percent unallocated fund balance will be used to avoid cash-flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining an investment grade bond rating.

Other Operating Funds Unrestricted Net Assets; Enterprise Working Capital In other operating funds, the City shall strive to maintain a positive unrestricted net assets position to provide sufficient reserves for emergencies and revenue shortfalls. The unallocated fund balance of other funds should be maintained as follows:

<u>Fund</u>	<u>Minimum</u>	<u>Target</u>	<u>Maximum</u>
Water/Wastewater	12.00%	18.00%	25.00%
Airport Fund	12.00%	18.00%	25.00%
Golf Fund	12.00%	18.00%	25.00%
LRDC	12.00%	18.00%	25.00%
LEDC	12.00%	18.00%	25.00%
Sanitation	12.00%	18.00%	25.00%
Hotel Occup Tax	12.00%	18.00%	25.00%
Stormwater	12.00%	18.00%	25.00%
Street Maint	12.00%	18.00%	25.00%

Debt Service Funds interest and principle of Current Year Debt Payment

Use of Fund Balance/Net Assets

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

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

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

IV. Capital Infrastructure and Equipment Replacement

Capital Expenditures and Improvements

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

Capital Improvements Program

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

Replacement of Capital Assets (Equipment) on a Regular Schedule

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

Capital Expenditure Financing

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

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

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

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

V. Debt Management

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

Use of Debt Financing

Debt financing, including general obligation bonds, revenue bonds, certificates of obligation and lease/purchase agreements, shall only be used to purchase capital assets. Debt payments should be structured to provide that capital assets, which

are funded by the debt, have a longer life than the debt associated with those assets. Long Term Debt shall not be used for operating purposes. The life of the bonds shall not exceed the useful life of the projects.

Amortization of Debt

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

Affordability Targets

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

Sale Process

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

Rating Agencies Presentations

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

Continuing Disclosure

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

Debt Refunding

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

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

The Debt Service Fund(s) reserves should equal the principle and interest of the current year's debt payment. This minimum does not include the amounts accruing for the next debt payment.

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

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

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

VI. Cash Management and Investments

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

VII. Intergovernmental Relations

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

Inter local Cooperation in Delivering Services

In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services and facilities and to develop joint programs to improve service to its citizens (Interlocal Cooperation Contracts Act, Chapter 791 of the Texas Government Code).

Legislative Program

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

VIII. Grants

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

Grant Guidelines

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

Grant Review

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

IX. Economic Development

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

Commitment to Expansion and Diversification

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

Increase Non-Residential Share of Tax Base

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

Coordinate Efforts with Other Jurisdictions

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

Use of Other Incentives

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

X. Fiscal Monitoring

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

Financial Status and Performance Reports

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

Five-Year Forecast of Revenues and Expenditures

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

XI. Accounting, Auditing and Financial Reporting

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA)

and the Government Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The City shall continue to participate in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program and the Texas Comptroller's Office Leadership Circle program promoting financial transparency.

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

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

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

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

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

XII. Internal Controls

The Chief Financial Officer 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.

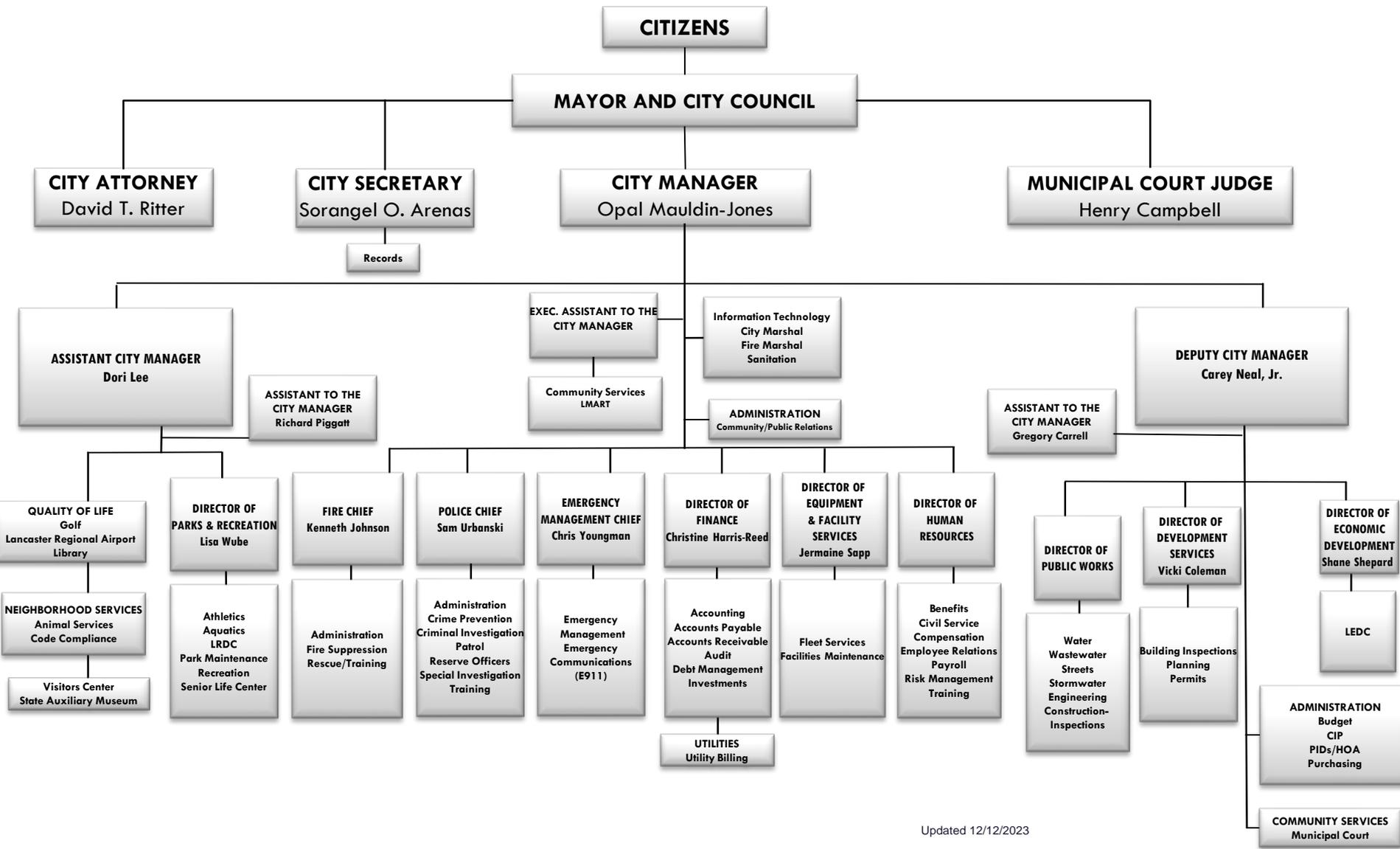
Long Range Financial Forecast

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 2023-2024 Organizational Chart

City of Lancaster





CITY OF LANCASTER

SHINING STAR OF TEXAS

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City of Lancaster Personnel Schedule

City Manager's Office 01-02	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	City Manager	1999	NON	1	1	1
	Deputy City Manager	1901	NON	0.75	0.75	0.75
	Assistant City Manager	1805	NON	1	1	1
	Assistant to the City Manager	1522	15-E	0.75	0.75	0.75
	Budget Analyst	1534	15-E	0	1	0.75
	Admin. & Comm. Relations Supervisor	1416	14-E	0.75	0.75	0
	CM Executive Assistant	6004	60-N	1	1	1
	Administrative Secretary	5522	55-N	0.5	0.5	0.5
TOTAL				5.75	6.75	5.75
Building Services 01-06	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Building Maint. Worker II	5608	56-N	2	2	2
	TOTAL				2	2
Municipal Court 01-08	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Court Administrator	1401	14-E	1	1	1
	Court Clerk	5402	54-N	3	3	3
TOTAL				4	4	4
Building Inspections 01-09	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Building Official	1603	16-E	1	1	1
	Inspection Manager	1418	14-E	0	1	1
	Senior Building Inspector	6013	60N	1	0	0
	Plans Examiner	6006	60-N	0	1	1
	Building Inspector	5902	59-N	1	1	1
TOTAL				3	4	4
Fleet Services 01-10	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Director of Equipment & Facility Services	1810	NON	1	1	1
	Fleet Superintendent	1532	15-E	0	1	1
	Lead Mechanic	5806	58-N	1	1	1
	Mechanic/Fleet Services	5603	56-N	2	2	2
TOTAL				4	5	5



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Streets 01-12	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Foreman II	5905	59-N	1	1	1
	Heavy Equipment Operator II	5710	57-N	1	1	1
	Heavy Equipment Operator I	5404	54-N	1	1	1
	Maintenance Worker II	5212	52-N	1	1	1
TOTAL				4	4	4

Parks 01-13	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Park Operations Manager	1517	15-E	1	1	1
	Foreman II	5913	59-N	1	1	1
	Foreman I	5715	57-N	1	1	1
	Maintenance Worker II	5202	52-N	9	9	9
TOTAL				12	12	12

Police 01-14	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Police Chief	1801	NON	1	1	1
	Assistant Police Chief	3301	P4-CS	2	2	2
	Lieutenant	3201	P3-CS	6	6	6
	Sergeant	3101	P2-CS	7	7	7
	Police Officer	3001	P1-CS	50	50	50
	CID Technician	5716	57-N	1	1	1
	Property & Evidence Tech.	5714	57-N	1	1	1
	Public Service Officer	5523	55-N	0	6	6
	Public Service Officer	5316	53-N	3	0	0
	PT Public Service Officer (fte .5)	0059	01-N	0.5	0	0
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				72.5	75	75

Fire 01-15	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Fire Chief	1802	NON	1	1	1
	Asst. Fire Chief	4401	F5-CS	1	1	1
	Battalion Chief	4301	F4-CS	5	5	5
	Captain	4201	F3-CS	10	10	10
	Fire Engineer	4101	F2-CS	21	21	21
	Fire Fighter	4001	F1-CS	28	34	34
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				67	73	73



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Planning & Development 01-17	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Planning Manager	1618	16-E	0	1	0
	Sr. Planner	1614	16-E	1	0	1
	Planner	1518	15-E	1	0	0
	Planner II	1424	14-E	0	1	0
	Planning Technician	5606	56-N	1	1	1
	TOTAL			3	3	2

City Secretary 01-18	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	City Secretary	1998	NON	1	1	1
	Deputy City Secretary	5916	59-N	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
	TOTAL			3	3	3

Finance 01-19	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Director of Finance	1703	NON	1	1	1
	Asst. Director of Finance	1712	17-E	1	1	1
	Chief Accountant	1516	15-E	1	1	1
	Accountant	6007	60-N	0.75	0.75	0.75
	Account Payables Specialist	5518	55-N	1	1	1
TOTAL			4.75	4.75	4.75	

Animal Services 01-24	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Neighborhood Services Manager	1422	14-N	0	0.5	0.5
	Lead Animal Services Officer	5807	58-N	1	1	1
	Animal Services Officer	5719	57-N	1	2	3
	Animal Shelter Attendant	5111	51-N	1	1	2
	PT On Call Animal Control	0065	01-N	0.5	0.5	0
	PT Animal Shelter Attendant (.5)	0064	01-N	0.5	0.5	0
TOTAL			4	5.5	6.5	



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Purchasing 01-29	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Purchasing Agent	1515	15-E	1	1
TOTAL				1	1	1

Human Resources 01-31	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Director of Human Resources	1702	NON	1	1
	Assistant Director of Human Resources	1716	17-E	1	1	1
	Human Resources Generalist	1309	13-E	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				4	4	4

Emergency Communications 01-34	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Emergency Management Chief	1718	NON	1	1
	Dispatch Manager	1415	14-E	1	1	1
	Communications Supervisor	6014	60-N	0	4	4
	Lead 911 Dispatcher	5808	58-N	4	0	0
	911 Dispatchers	5602	56-N	8	8	8
	PT - 911 Dispatchers	0012	01-N	1	1	1
TOTAL				15	15	15

Code Compliance 01-35	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Neighborhood Services Manager	1422	14-N	0	0.5
	Senior Code Officer	5910	59-N	1	1	1
	Environmental Code Compliance Officer	5809	58-N	1	1	1
	Code Compliance Officer	5704	57-N	5	5	5
	Maintenance Worker II - Code	5213	52-N	1	1	1
TOTAL				8	8.5	8.5

Development Services 01-36	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Director of Development Services	1804	NON	1	1
	Assistant Director of Development Services	1722	17-E	0	0	1
	Fire Plans Manager	1419	14-E	0	1	1
	Plans Examiner	6006	60-N	1	0	0
	Fire Plans Examiner	6012	60-N	1	0	0
	Permit Technician	5606	56-N	2	2	2
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				6	5	6



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Information Technology 01-37	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	IT Manager	1723	17-E	0	0.75	0.75
	IT Manager	1616	16-E	0.75	0	0
	GIS Coordinator	1519	15-E	0.25	0.25	0.25
	Cybersecurity & Applications Administrator	1426	14-E	0	0	1
	Computer Systems Admin.	6008	60-N	2	2	1
	IT Technician	5609	56-N	1	1	1
TOTAL				4	4	4

Fire Marshal 01-38	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Fire Marshal	1725	17-E	0	1	1
	Fire Marshal	1604	16-E	1	0	0
	Administrative Secretary	5522	55-N	1	1	1
TOTAL				2	2	2

City Marshal 01-39	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	City Marshal	6009	60-N	1	1	1
	Warrant Officer	5524	55-N	0	2	2
	Warrant Officer	5317	53-N	1	0	0
	PT Deputy City Marshal (fte .5)	0031	01-N	0.5	0	0
TOTAL				2.5	3	3

Records 01-40	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Records Manager	1421	14-E	0	1	1
	Records Supervisor	5915	59-N	1	0	0
	Records Technician	5417	54-N	2	3	3
TOTAL				3	4	4

Public Relations 01-55	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Public Relations Manager	1726	17-E	0	0	1
	Communication & Public Relations Coordinator	1529	15-E	1	1	0
	Multimedia Specialist	5610	56-N	0	0	1
	Public Relations Specialist	5611	56-N	0	0	1
TOTAL				1	1	3

GENERAL FUND TOTAL	235.5	249.5	251.5
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Department	Position	Job Code	Pay Grade	Adopted	Adopted	Proposed
				21/22	22/23	23/24
PW - Administration Engineering 05-02	Deputy City Manager	1901	NON	0.25	0.25	0.25
	City Engineer	1707	17-E	1	1	1
	Project Engineer	1720	17-E	1	1	1
	IT Manager	1723	17-E	0.25	0.25	0.25
	GIS Coordinator	1519	15-E	0.5	0.5	0.5
	Assistant to the City Manager	1522	15-E	0.25	0.25	0.25
	Admin. & Comm. Relations Supervisor	1416	14-E	0.25	0.25	0
	Budget Analyst	1534	15-E	0	0	0.25
	Project Manager	1404	14-E	1	1	1
	Construction Inspector	5903	59-N	2	2	2
TOTAL				6.5	6.5	6.5
Utility Billing 05-20	Utility Billing Manager	1505	15-E	1	1	1
	Accountant	6007	60-N	0.25	0.25	0.25
	Administrative Secretary	5522	55-N	0.25	0.25	0.25
	Utility Billing Clerk	5415	54-N	3	3	3
	TOTAL				4.5	4.5
Water 05-21	Director of Public Works	1803	NON	0.5	0.5	0.5
	Assistant Director of Public Works	1822	18-E	0	0.5	0.5
	Superintendent-W/WW	1601	16-E	1	1	1
	Foreman III	6003	60-N	1	1	1
	Crew Leader	5711	57-N	1	1	1
	Water Systems Operator	5705	57-N	1	1	1
	Administrative Secretary	5522	55-N	1	1	1
	Maintenance Worker II	5201	52-N	2	3	3
TOTAL				7.5	9	9
Meter Reading 05-27	Meter Technician	5310	53-N	2	2	2
	TOTAL				2	2
Waste Water 05-30	Foreman III	6003	60-N	1	1	1
	Crew Leader	5721	57-N	4	4	4
	Heavy Equipment Operator I	5403	54-N	1	1	1
	Maintenance Worker II	5208	52-N	4	4	4
	TOTAL				10	10
WATER FUND TOTAL				30.5	32	32



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Airport 09-40	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Airport Manager	1615	16-E	1	1	1
	Airport Operations Supervisor	5720	57-N	1	1	1
	Airport Operations Agent	5114	51-N	1	1	1
	PT Airport Labor (fte .5)	0030	01-N	1.5	1.5	1.5
AIRPORT FUND TOTAL				4.5	4.5	4.5

VISITORS Center & Museum 14-52	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Visitor Center & Museum Specialist	5612	56-N	0	0	1
	TOTAL				0	0

LEDC 16-02	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Director of Economic Development	1704	NON	1	1	1
	Assistant Director of ED	1727	17-E	0	0	1
	Research & Business Dev. Mgr	1530	15-E	1	1	0
	Administrative Secretary	5522	55-N	0.25	0.25	0.25
LEDC FUND TOTAL				2.25	2.25	2.25



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P&R Administration 17-02	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Director of Parks and Recreation	1809	NON	1	1
	Administrative Secretary	5522	55-N	1	1	1
	TOTAL			2	2	2

Library 17-07	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Library Manager	1524	15-E	1	1
	Assistant Library Manager	1410	14-E	1	0	0
	Library Assistant	5211	52-N	1	2	2
	PT Library Reference Assistant (fte .5)	0062	01-N	1.5	1.5	1.5
	PT Library Aide Technical Services (fte .5)	0061	01-N	1.5	1.5	1.5
	PT Library Circulation Attendant (fte .5)	0060	01-N	1.5	1.5	1.5
	PT Library Circulation Attendant (fte .25)	0060	01-N	0.25	0.25	0.25
	TOTAL			7.75	7.75	7.75

Senior Life Center 17-54	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Senior Center Supervisor	1315	13-E	1	1
	Senior Van Driver	5210	52-N	1	1	1
	Senior Life Attendant	5117	51-N	1	1	1
	TOTAL			3	3	3

Recreation 17-56	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		Assistant Director of Parks and Recreation	1713	17-E	1	1
	Recreation Superintendent	1508	15-E	1	1	1
	Recreation Supervisor	1316	13-E	2	2	2
	Aquatics Supervisor	1317	13-E	1	1	1
	Recreation Leader	5112	51-N	3	3	3
	Day Porter	5115	51-N	1	1	1
	PT Senior Lifeguard (fte .50)	0007	01-N	2	2	2
	PT Summer Lifeguard (fte .25)	0053	01-N	1.25	1.25	1.25
	PT Year-Round Lifeguards (fte .5)	0008	01-N	5	5	5
	PT Recreation Attendant (fte .5)	0027	01-N	3.5	3.5	3.5
	TOTAL			20.75	20.75	20.75

Youth Program 17-56-01	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
		PT Youth Program Leaders (fte .50)	0011	01-N	2	2
	TOTAL			2	2	2

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

Proposed 10/1/2023

City of Lancaster Personnel Schedule

Storm Water 53-04	Position	Job Code	Pay Grade	Adopted 21/22	Adopted 22/23	Proposed 23/24
	Director of Public Works	1803	NON	0.5	0.5	0.5
	Assistant Director of Public Works	1822	18-E	0	0.5	0.5
	Superintendent-Streets/Drain.	1503	15-E	1	1	1
	GIS Coordinator	1519	15-E	0.25	0.25	0.25
	Foreman II	5905	59-N	1	1	1
	Heavy Equipment Operator II	5712	57-N	1	1	1
	Heavy Equipment Operator I	5403	54-N	2	2	2
	Light Equipment Operator	5302	53-N	3	3	3
	Maintenance Worker II	5212	52-N	4	4	4
STORMWATER TOTAL				12.75	13.25	13.25

GRAND TOTAL	321	337	340
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City of Lancaster
2022-2023 Salary Structure Detail
 Police Civil Service Personnel
 Adopted 10/1/2023



Department Pay Grade Code Position	Adopted 23/24																				
Police Pay Grade: P1-CS 3001 Police Officer	50	<table border="1"> <tr><td align="center" colspan="2">Step 1</td></tr> <tr><td align="center" colspan="2">Non Certified</td></tr> <tr><td align="center" colspan="2">25.24</td></tr> <tr><td align="center" colspan="2">2,019.12</td></tr> <tr><td align="center" colspan="2">4,374.76</td></tr> <tr><td align="center" colspan="2">52,497.12</td></tr> </table>								Step 1		Non Certified		25.24		2,019.12		4,374.76		52,497.12	
		Step 1																			
		Non Certified																			
		25.24																			
		2,019.12																			
4,374.76																					
52,497.12																					
<i>Frequency:</i>		Certified	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7													
<i>hourly</i>		35.56	37.07	38.65	39.99	41.37	42.81	44.31													
<i>bi-weekly</i>		2,844.96	2,965.62	3,092.32	3,199.00	3,309.73	3,424.79	3,544.52													
<i>monthly</i>		6,164.07	6,425.51	6,700.02	6,931.16	7,171.05	7,420.37	7,679.80													
<i>annually</i>		73,968.85	77,106.17	80,400.27	83,173.92	86,052.63	89,044.48	92,157.55													
Police Pay Grade: P2-CS 3101 Police Sergeant	7	<i>Frequency:</i>	Entry	Step 1	Step 2	Step 3	Step 4														
		<i>hourly</i>	49.21	50.72	52.23	53.73	55.23														
		<i>bi-weekly</i>	3,937.17	4,057.65	4,178.00	4,298.30	4,418.65														
		<i>monthly</i>	8,530.53	8,791.57	9,052.34	9,312.97	9,573.74														
		<i>annually</i>	102,366.35	105,498.84	108,628.08	111,755.69	114,884.93														
Police Pay Grade: P3-CS 3201 Police Lieutenant	6	<i>Frequency:</i>	Entry	Step 1	Step 2	Step 3	Step 4														
		<i>hourly</i>	58.09	59.88	61.68	63.47	65.26														
		<i>bi-weekly</i>	4,647.36	4,790.78	4,934.26	5,077.68	5,221.10														
		<i>monthly</i>	10,069.29	10,380.03	10,690.91	11,001.65	11,312.39														
		<i>annually</i>	120,831.44	124,560.35	128,290.87	132,019.78	135,748.68														
Police Pay Grade: P4-CS 3301 Assistant Chief	2	<i>Frequency:</i>	Entry	Step 1	Step 2	Step 3	Step 4														
		<i>hourly</i>	68.73	70.87	73.02	75.16	77.31														
		<i>bi-weekly</i>	5,498.55	5,669.95	5,841.53	6,012.92	6,184.44														
		<i>monthly</i>	11,913.53	12,284.89	12,656.65	13,028.00	13,399.63														
		<i>annually</i>	142,962.41	147,418.67	151,879.78	156,336.03	160,795.51														
TOTAL POLICE	65																				



City of Lancaster
 2023-2024 Salary Structure Detail
 Fire Civil Service Personnel
 Adopted 10/1/2023



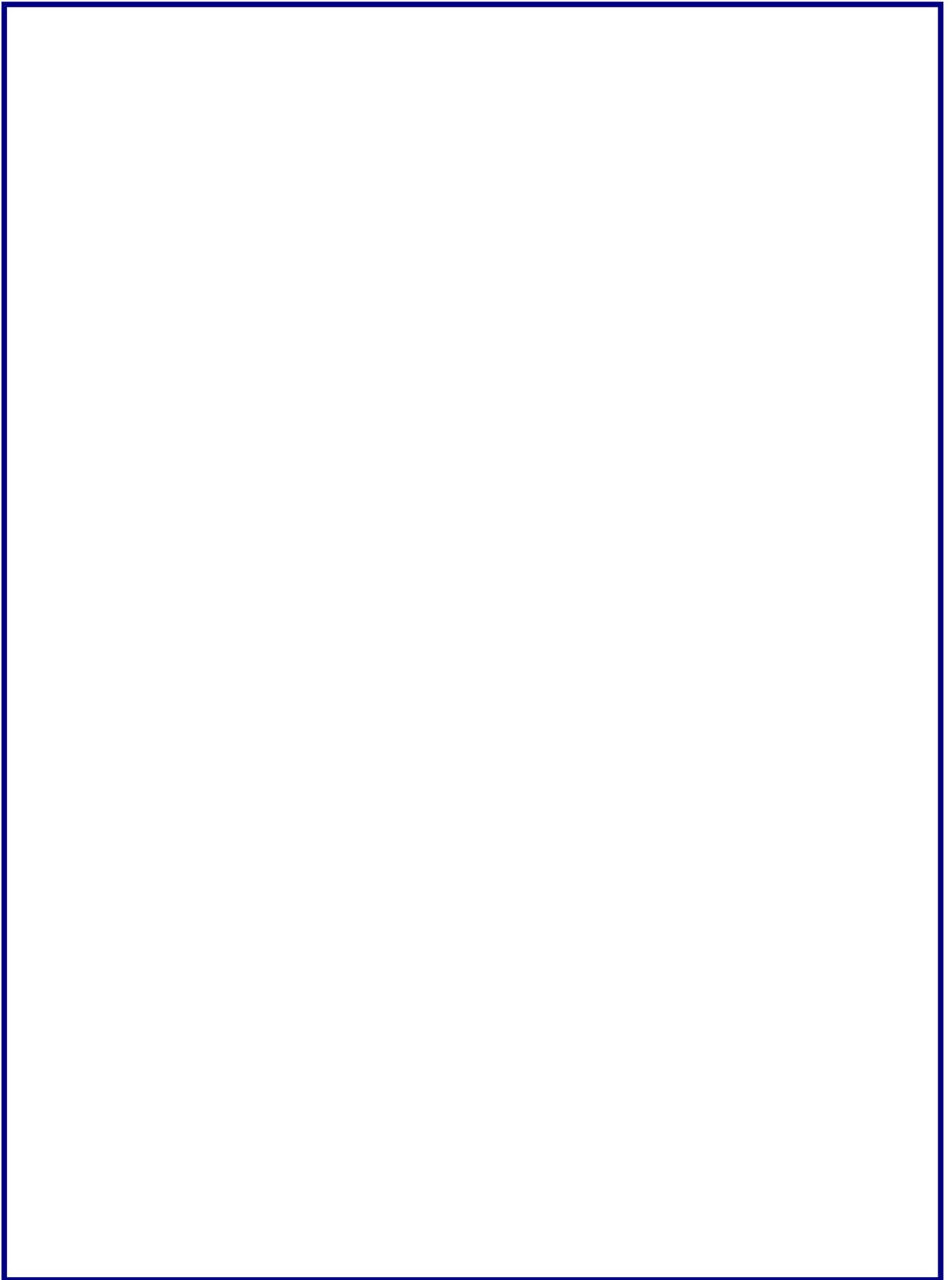
Department Pay Grade Code Position	Adopted 23/24																																					
Pay Grade: F1-CS 4001 Fire Fighter	34	<table border="1"> <tr><th>Step 1</th></tr> <tr><td>Non Certified</td></tr> <tr><td>24.74</td></tr> <tr><td>18.67</td></tr> <tr><td>1,978.97</td></tr> <tr><td>4,287.77</td></tr> <tr><td>51,453.22</td></tr> </table>	Step 1	Non Certified	24.74	18.67	1,978.97	4,287.77	51,453.22																													
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		<table border="1"> <tr> <th>Frequency:</th> <th>Certified</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> <th>Step 5</th> </tr> <tr> <td>hourly</td> <td>34.85</td> <td>36.34</td> <td>37.91</td> <td>39.22</td> <td>40.58</td> </tr> <tr> <td>* hourly</td> <td>26.31</td> <td>27.43</td> <td>28.61</td> <td>29.60</td> <td>30.63</td> </tr> <tr> <td>bi-weekly</td> <td>2,788.38</td> <td>2,907.50</td> <td>3,032.58</td> <td>3,137.64</td> <td>3,246.74</td> </tr> <tr> <td>monthly</td> <td>6,041.50</td> <td>6,299.57</td> <td>6,570.58</td> <td>6,798.22</td> <td>7,034.60</td> </tr> <tr> <td>annually</td> <td>72,497.99</td> <td>75,594.88</td> <td>78,846.97</td> <td>81,578.59</td> <td>84,415.26</td> </tr> </table>	Frequency:	Certified	Step 2	Step 3	Step 4	Step 5	hourly	34.85	36.34	37.91	39.22	40.58	* hourly	26.31	27.43	28.61	29.60	30.63	bi-weekly	2,788.38	2,907.50	3,032.58	3,137.64	3,246.74	monthly	6,041.50	6,299.57	6,570.58	6,798.22	7,034.60	annually	72,497.99	75,594.88	78,846.97	81,578.59	84,415.26
		Frequency:	Certified	Step 2	Step 3	Step 4	Step 5																															
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annually	72,497.99	75,594.88	78,846.97	81,578.59	84,415.26																																	
* hourly rate for 24-hour shift personnel only																																						
Fire Pay Grade: F2-CS 4101 Fire Engineer	21	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>44.65</td> <td>45.53</td> <td>46.42</td> <td>47.31</td> <td>48.19</td> </tr> <tr> <td>* hourly</td> <td>33.70</td> <td>34.36</td> <td>35.03</td> <td>35.70</td> <td>36.37</td> </tr> <tr> <td>bi-weekly</td> <td>3,571.69</td> <td>3,642.56</td> <td>3,713.55</td> <td>3,784.42</td> <td>3,855.23</td> </tr> <tr> <td>monthly</td> <td>7,738.66</td> <td>7,892.21</td> <td>8,046.03</td> <td>8,199.58</td> <td>8,353.00</td> </tr> <tr> <td>annually</td> <td>92,863.88</td> <td>94,706.51</td> <td>96,552.38</td> <td>98,395.01</td> <td>100,236.02</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	44.65	45.53	46.42	47.31	48.19	* hourly	33.70	34.36	35.03	35.70	36.37	bi-weekly	3,571.69	3,642.56	3,713.55	3,784.42	3,855.23	monthly	7,738.66	7,892.21	8,046.03	8,199.58	8,353.00	annually	92,863.88	94,706.51	96,552.38	98,395.01	100,236.02
		Frequency:	Entry	Step 1	Step 2	Step 3	Step 4																															
		hourly	44.65	45.53	46.42	47.31	48.19																															
		* hourly	33.70	34.36	35.03	35.70	36.37																															
		bi-weekly	3,571.69	3,642.56	3,713.55	3,784.42	3,855.23																															
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* hourly rate for 24-hour shift personnel only																																						
Fire Pay Grade: F3-CS 4201 Fire Captain	10	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>50.39</td> <td>51.77</td> <td>53.16</td> <td>54.54</td> <td>55.92</td> </tr> <tr> <td>* hourly</td> <td>38.03</td> <td>39.07</td> <td>40.12</td> <td>41.16</td> <td>42.20</td> </tr> <tr> <td>bi-weekly</td> <td>4,031.47</td> <td>4,141.82</td> <td>4,252.42</td> <td>4,362.82</td> <td>4,473.42</td> </tr> <tr> <td>monthly</td> <td>8,734.86</td> <td>8,973.95</td> <td>9,213.57</td> <td>9,452.79</td> <td>9,692.41</td> </tr> <tr> <td>annually</td> <td>104,818.35</td> <td>107,687.37</td> <td>110,562.84</td> <td>113,433.45</td> <td>116,308.92</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	50.39	51.77	53.16	54.54	55.92	* hourly	38.03	39.07	40.12	41.16	42.20	bi-weekly	4,031.47	4,141.82	4,252.42	4,362.82	4,473.42	monthly	8,734.86	8,973.95	9,213.57	9,452.79	9,692.41	annually	104,818.35	107,687.37	110,562.84	113,433.45	116,308.92
		Frequency:	Entry	Step 1	Step 2	Step 3	Step 4																															
		hourly	50.39	51.77	53.16	54.54	55.92																															
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* hourly rate for 24-hour shift personnel only																																						
Fire Pay Grade: F4-CS 4301 Battalion Chief	5	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>58.34</td> <td>59.35</td> <td>60.36</td> <td>61.37</td> <td>62.38</td> </tr> <tr> <td>* hourly</td> <td>44.03</td> <td>44.79</td> <td>45.55</td> <td>46.31</td> <td>47.08</td> </tr> <tr> <td>bi-weekly</td> <td>4,667.01</td> <td>4,747.70</td> <td>4,828.58</td> <td>4,909.27</td> <td>4,990.15</td> </tr> <tr> <td>monthly</td> <td>10,111.85</td> <td>10,286.69</td> <td>10,461.92</td> <td>10,636.76</td> <td>10,812.00</td> </tr> <tr> <td>annually</td> <td>121,342.22</td> <td>123,440.23</td> <td>125,543.10</td> <td>127,641.10</td> <td>129,743.97</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	58.34	59.35	60.36	61.37	62.38	* hourly	44.03	44.79	45.55	46.31	47.08	bi-weekly	4,667.01	4,747.70	4,828.58	4,909.27	4,990.15	monthly	10,111.85	10,286.69	10,461.92	10,636.76	10,812.00	annually	121,342.22	123,440.23	125,543.10	127,641.10	129,743.97
		Frequency:	Entry	Step 1	Step 2	Step 3	Step 4																															
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annually	121,342.22	123,440.23	125,543.10	127,641.10	129,743.97																																	
* hourly rate for 24-hour shift personnel only																																						
Fire Pay Grade: F5-CS 4401 Asst. Chief	1	<table border="1"> <tr> <th>Frequency:</th> <th>Entry</th> <th>Step 1</th> <th>Step 2</th> <th>Step 3</th> <th>Step 4</th> </tr> <tr> <td>hourly</td> <td>64.68</td> <td>66.82</td> <td>68.97</td> <td>71.11</td> <td>73.25</td> </tr> <tr> <td>* hourly</td> <td>48.82</td> <td>50.43</td> <td>52.05</td> <td>53.67</td> <td>55.29</td> </tr> <tr> <td>bi-weekly</td> <td>5,174.48</td> <td>5,346.00</td> <td>5,517.45</td> <td>5,688.97</td> <td>5,860.37</td> </tr> <tr> <td>monthly</td> <td>11,211.37</td> <td>11,582.99</td> <td>11,954.48</td> <td>12,326.10</td> <td>12,697.46</td> </tr> <tr> <td>annually</td> <td>134,536.41</td> <td>138,995.90</td> <td>143,453.77</td> <td>147,913.25</td> <td>152,369.50</td> </tr> </table>	Frequency:	Entry	Step 1	Step 2	Step 3	Step 4	hourly	64.68	66.82	68.97	71.11	73.25	* hourly	48.82	50.43	52.05	53.67	55.29	bi-weekly	5,174.48	5,346.00	5,517.45	5,688.97	5,860.37	monthly	11,211.37	11,582.99	11,954.48	12,326.10	12,697.46	annually	134,536.41	138,995.90	143,453.77	147,913.25	152,369.50
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* hourly rate for 24-hour shift personnel only																																						
TOTAL FIRE	71																																					



City of Lancaster
2023/2024 Part Time Position Pay Plan
 Adopted 10/01/2023



Position Title	Position Code	Hourly Rate
Airport		
Airport Operations Agent	0030	\$17.31
Administrative		
Substitute Administrative Support	0063	\$17.31
Labor		
Substitute Labor Support	0068	\$17.31
Public Safety		
Dispatcher	0012	\$25.64
Library		
Library Circulation Attendant	0060	\$16.00
Library Aide Technical Services	0061	\$16.00
Library Aide Reference Assistant	0062	\$17.31
Parks and Recreation		
Recreation Attendant	0027	\$16.00
Senior Lifeguard	0007	\$17.00
Year-Round Lifeguard	0008	\$16.00
Summer Lifeguard	0053	\$16.00
Youth Program Leaders	0011	\$16.00



FUND STRUCTURE

City of Lancaster

Fund Structure

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

Governmental Fund Types

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

General Funds

I. General Operating Fund (01)

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

A. General Government Division

- City Council
- City Secretary
- Office of the City Manager
- Legal
- Finance
- Purchasing
- Human Resources
- Municipal Court
- Equipment Services & Facilities
- Community Services
- Neighborhood Services - Code Compliance, Animal Services

B. Public Safety Division

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

C. Public Works Division

- Streets

D. Planning and Development Division

- Planning
- Building Inspections

E. Community Services Division

- Parks Operations

F. Non-Departmental Division

- Non-Departmental
- Transfers

II. Special Revenue Funds

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

A. Police Seized Fund (11)

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

B. Hotel/Motel Occupancy Fees Fund (14)

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

C. Emergency 911 Fund (21)

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

D. Stormwater Drainage Fund (53)

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

III. Street Maintenance Fund (04)

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

IV. New Equipment Fund (37)

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

V. Debt Service Funds

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

A. General Obligation Debt Service Fund (02)

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

B. Water and Sewer Debt Service Fund (05)

C. Airport Debt Service Fund (09)

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

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

F. Storm Water Debt Service Fund (53)

VI. Capital Improvement Funds

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

A. Capital – Non Funded Debt (03)

B. Capital – Equipment Replacement Fund (15)

C. Capital – Streets Impact Fee Fund (40)

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

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

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

E. Capital – Public Improvements Fund (44)

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

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

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

Proprietary (Enterprise) Type Funds

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

I. Water and Wastewater Fund Operating Fund (05)

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

A. Public Works Administration / Engineering (02)

B. Utility Billing Administration (20)

C. Water Operations (21)

D. Wastewater Operations (30)

E. Water and Wastewater Non-Departmental (22)

F. Meter Reading (27)

G. Utility Wholesale Costs (42)

H. Water/Wastewater Debt Service (50)

I. Transfers (80)

II. Airport Operating Fund (09)

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

III. Golf Course Operating Fund (18)

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

IV. Sanitation Operating

Fund (19) Component Units

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

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

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

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

**GENERAL
FUND**

CITY-WIDE OPERATING FUND TOTALS

TOTAL REVENUES		2021	2022	2023		2024
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	39,817,960	46,239,144	41,168,875	38,086,946	42,001,466
2	G.O. Debt Service	7,905,999	7,565,987	7,430,395	7,574,310	9,046,321
4	Street Maintenance	826,698	912,109	1,024,248	1,116,547	1,356,513
5	WaterWastewater	19,149,826	22,408,698	22,679,094	21,335,249	22,604,841
9	Airport	433,994	398,395	488,794	520,450	472,000
14	HotelMotel	281,544	333,157	314,246	200,976	270,000
16	LEDC/4A	1,568,240	2,357,753	1,981,566	1,565,553	2,067,192
17	LRDC/4B	3,623,958	5,009,317	3,973,279	3,395,450	4,055,076
18	Golf Course	882,190	1,065,137	1,085,682	1,284,127	1,473,971
19	Sanitation	2,751,711	2,839,352	2,531,884	2,983,621	2,882,674
21	E911	222,494	290,672	269,621	257,488	268,955
37	New Equipment Fund	-	-	99,164	111,205	135,186
53	Stormwater	1,904,949	1,978,651	1,905,531	1,987,254	2,181,515
Total		\$ 79,369,563	\$ 91,398,373	\$ 84,952,380	\$ 80,419,175	\$ 88,815,710
TOTAL EXPENDITURES		2021	2022	2023		2024
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	31,596,573	33,803,478	32,262,816	38,323,836	41,648,502
2	G.O. Debt Service	6,453,638	5,497,203	3,826,889	5,489,220	8,150,589
4	Street Maintenance	1,738,764	-	2,009,631	1,148,423	1,260,955
5	WaterWastewater	14,647,379	20,081,324	18,030,064	20,622,987	21,634,326
9	Airport	561,865	578,374	419,102	518,962	571,736
14	HotelMotel	41,116	18,469	79,577	44,478	125,956
16	LEDC/4A	981,824	1,769,116	859,049	2,522,227	2,343,614
17	LRDC/4B	3,510,927	4,368,112	2,021,496	3,941,805	4,142,729
18	Golf Course	1,040,881	1,281,348	1,092,605	1,300,907	1,471,324
19	Sanitation	1,858,447	1,798,380	2,024,892	2,690,921	2,578,783
21	E911	273,270	222,581	326,872	382,850	335,276
37	New Equipment Fund	-	-	-	-	-
53	Stormwater	1,692,449	1,715,726	1,563,530	2,379,240	2,879,769
Total		\$ 64,397,132	\$ 71,134,112	\$ 64,516,524	\$ 79,365,856	\$ 87,143,558
Net Gain (Loss)		14,972,432	20,960,647	20,435,856	1,053,319	1,672,152
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	14,972,432	20,684,771	18,668,401	1,053,319	1,672,152
	Beginning Balance	9,167,699	24,140,131	44,404,391	44,404,391	60,202,973
	Ending Balance	24,140,131	44,824,901	60,202,973	45,457,710	61,875,125
	Fund Balance (audited)	140,295,544	156,051,200			
	Ending Balance as % of Expenditures	37.49%	63.39%	93.31%	57.28%	71.00%

GENERAL FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	18,937,198	22,704,026	22,761,214	22,743,698	24,680,856
	SALES TAX	7,817,596	11,394,533	8,572,591	7,250,000	9,200,000
	FRANCHISE TAX	2,021,972	2,047,343	1,588,377	1,847,000	1,760,000
	OTHER TAXES	22,745	38,888	34,818	25,000	30,000
	LICENSES AND PERMITS	3,249,348	3,898,812	2,177,984	1,321,550	1,143,850
	INTERGOVERNMENTAL	15,000	41,411	-	15,000	-
	CHARGES FOR SERVICES	2,134,062	2,036,606	1,634,688	1,241,200	1,447,500
	FINES AND FORFEITURES	807,438	743,451	587,004	684,350	647,150
	INTEREST	15,136	264,617	1,154,154	226,867	234,808
	MISCELLANEOUS	266,779	236,343	112,869	50,856	54,000
	OPERATING TRANSFERS IN	1,876,633	2,570,393	2,273,124	2,677,458	2,803,302
	GRANT & Other Income	2,654,053	262,719	272,052	3,967	-
Total		\$ 39,817,960	\$ 46,239,144	\$ 41,168,875	\$ 38,086,946	\$ 42,001,466
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	1 City Council	95,541	123,498	132,973	184,914	208,118
	2 City Manager's Office	932,980	1,064,410	978,368	1,263,300	1,322,014
	5 Legal	149,256	176,773	89,660	210,749	250,000
	6 Building Services	1,391,482	1,437,687	1,453,162	1,136,944	1,215,753
	8 Municipal Court	2,019,756	385,215	391,167	453,281	490,413
	9 Building Inspections	248,306	351,021	354,858	474,240	520,802
	10 Vehicle Maintenance	661,203	678,378	668,661	973,855	895,494
	12 Streets Operations	1,100,475	903,967	3,776,712	2,952,897	1,701,352
	13 Parks	659,523	691,392	719,425	876,260	980,532
	14 Police	7,294,667	7,754,347	6,892,398	8,754,866	9,853,749
	15 Fire	8,225,633	8,939,634	8,989,278	9,739,170	11,228,069
	16 Non-Departmental	3,342,787	5,384,778	2,108,846	4,027,601	4,529,588
	17 Planning	808,640	444,311	470,220	515,268	606,146
	18 City Secretary	210,908	237,110	242,918	283,857	337,873
	19 Finance	739,494	829,593	730,019	877,082	946,815
	20 Emergency Management	40,581	56,566	55,751	59,037	70,300
	24 Animal Services	176,742	236,416	275,424	378,608	480,952
	29 Purchasing	118,598	105,486	124,497	149,978	167,490
	31 Human Resources	611,098	732,361	610,556	693,057	771,318
	32 Civil Service	8,063	7,618	4,850	7,550	9,350
	34 Emergency Communications	989,310	1,012,067	1,046,857	1,242,838	1,404,311
	35 Code Compliance	543,680	484,406	339,537	692,231	693,590
	36 Development Services	-	420,900	407,534	510,596	716,582
	37 Information Technology	626,806	643,955	595,776	685,434	740,190
	38 Fire Marshal	202,633	209,000	207,636	258,876	296,330
	39 City Marshal	174,123	185,362	182,954	271,298	300,441
	40 Records	168,445	183,612	195,232	265,069	304,402
	51 Community Services	-	-	1,050	197,000	205,793
	55 Public Relations	55,365	120,921	216,222	187,980	400,735
Total		31,596,573	33,803,478	32,262,816	38,323,836	41,648,502
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	8,221,388	12,435,666	8,906,059	(236,891)	352,964
	Beginning Balance	14,321,688	22,543,076	34,978,742	34,978,742	43,884,801
	Ending Balance	22,543,076	34,978,742	43,884,801	34,741,851	44,237,765
	Fund Balance (audited)	15,906,573	23,360,623			
	Ending Balance as % of Expenditures	71.35%	103.48%	136.02%	90.65%	106.22%

City Council



Organization Chart



Department Narrative

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

City Council Goals:

**General Government Division
General Operating Fund**

Goals

City Council Goals:

- Financially Sound Government
- Professional and Committed City Work Force
- Healthy, Safe, and Engaged Community
- Quality Development
- Sound Infrastructure

Departmental Goals

- Continue planning for a future bond election
Provide competitive salaries
- Strengthen relationships with LISD and pursue joint ISD board and City Council meeting
- Explore creation of a public engagement committee
- Redesign the website for easier public access to information
- Upgrade code enforcement efforts and proactive code compliance sweeps
- Marketing videos to promote City Council priorities
- Implementation of development priorities including high-quality diverse housing, commercial and retail growth and small businesses
- Consider planning for a future City Hall
- Update Comprehensive Plan and review all overlay districts and specific use permit (SUP) requirements
- Finalize Quality Residential Pattern Book including Residential Development Incentives
- Breezeway (Downtown/Public Space) usage policy
- Economic Development business recruitment and job creation
- Boards and Commissions procedure to formalize practice
- I35/120/Loop 9 Corridor regulation and Land Use Table Review, amend and implement
- Develop downtown improvement policy changes
- ARPA reallocation to Water/Wastewater projects

Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Supplies	\$8,554	\$5,501	\$7,190	\$8,505
Other Services	\$114,944	\$127,472	\$177,724	\$199,613
TOTAL	\$123,498	\$132,973	\$184,914	\$208,118

City Council

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 1,076	\$ 1,562	\$ 907	\$ 1,500	\$ 2,640
202	UNIFORMS AND CLOTHING	\$ 553	\$ 345	\$ 234	\$ 915	\$ 1,120
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 723	\$ -	\$ -
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 1,826	\$ 1,144	\$ 2,449	\$ 4,650	\$ 4,620
214	POSTAGE/SHIPPING/DELIVERY	\$ 102	\$ 5,503	\$ 1	\$ 125	\$ 125
231	PC SOFTWARE	\$ -	\$ -	\$ 1,188	\$ -	\$ -
Sub Total		\$ 3,557	\$ 8,554	\$ 5,501	\$ 7,190	\$ 8,505
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,680	\$ 2,069	\$ 1,435	\$ 2,160	\$ 1,722
407	SPECIAL SERVICES	\$ 25,917	\$ 24,338	\$ 27,450	\$ 21,500	\$ 23,500
409	TRAVEL & EDUCATION	\$ 192	\$ -	\$ -	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 5,224	\$ 421	\$ 300	\$ 5,685	\$ 5,685
416	OTHER/PROFESSIONAL SERVICES	\$ 40,758	\$ 31,594	\$ 26,527	\$ 82,267	\$ 96,325
419	AWARDS	\$ 108	\$ 68	\$ -	\$ 200	\$ 200
421	PRINTING	\$ 3,048	\$ 200	\$ 26	\$ 267	\$ 267
424	ELECTION EXPENSE	\$ -	\$ 17,968	\$ 36,330	\$ 20,000	\$ 20,000
462	CELLULAR TELEPHONE & PAGERS	\$ 2,496	\$ 2,480	\$ 2,009	\$ 3,145	\$ 2,414
526	TRAVEL & EDUC: CC-MAYOR	\$ 3,727	\$ 7,957	\$ 6,917	\$ 7,500	\$ 7,500
527	TRAVEL & EDUC: CC-DISTRICT 1	\$ 2,514	\$ 2,708	\$ 4,789	\$ 7,000	\$ 7,000
528	TRAVEL & EDUC: CC-DISTRICT 2	\$ 1,693	\$ 7,268	\$ 6,216	\$ 7,000	\$ 7,000
529	TRAVEL & EDUC: CC-DISTRICT 3	\$ -	\$ -	\$ 2,141	\$ -	\$ 7,000
530	TRAVEL & EDUC: CC-DISTRICT 4	\$ 2,746	\$ 6,381	\$ 6,526	\$ 7,000	\$ 7,000
531	TRAVEL & EDUC: CC-DISTRICT 5	\$ -	\$ 5,730	\$ 3,126	\$ 7,000	\$ 7,000
532	TRAVEL & EDUC: CC-DISTRICT 6	\$ 1,881	\$ 5,763	\$ 3,680	\$ 7,000	\$ 7,000
Sub Total		\$ 91,985	\$ 114,944	\$ 127,472	\$ 177,724	\$ 199,613
Department Total		\$ 95,541	\$ 123,498	\$ 132,973	\$ 184,914	\$ 208,118

City Manager's Office



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
City Manager	1	1	1
Deputy City Manager	0.75	0.75	0.75
Assistant City Manager	1	1	1
Budget Analyst	0	1	0.75
Assistant to the City Manager	0.75	0.75	0.75
Administrative & Community Relations Supervisor	0.75	0.75	0
CM Executive Assistant	1	1	1
Administrative Secretary	0.5	0.5	0.5
Total	5.75	6.75	5.75

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> Financially Sound Government Professional Committed City Workforce Healthy, Safe & Engaged Community Quality Development Sound Infrastructure <p>Departmental Goals:</p> <ul style="list-style-type: none"> Responsible for all City Council Goals and Objectives (key performances) Present a balanced budget for 2023-2024 by September 20, 2023 that maintains basic service levels and minimizes the impact on City taxpayers and ratepayers Direct staff to monitor budget and scrutinize expenses to yield savings to be put toward funding of the City reserves Direct staff to write and release positive press releases weekly Develop schedule of regular meetings with LISD to discuss issues of mutual concern Support Lancaster neighborhoods in the creation of Public Improvement Districts (PID's) throughout the City to strengthen and connect neighborhoods Increase accountability and efficiency of departments through quarterly budget and performance measurement analysis Use the WebQA system to improve communication between city staff and residents thus placing Lancaster on the cutting edge of e-government technology Coordinate community/public relations activities including special events Address the funding and implementation of capital improvement projects deemed beneficial to the City Represent the City of Lancaster to federal and state legislative agencies, the Chamber of Commerce, school district, and business leaders throughout the community 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Population	41,275	41,275		41,685
City Council Meetings (In Person & Virtual)	34	36		36
City Council Strategic Planning	2	2		2
Executive Team Meetings (In Person & Virtual)	50	50		50
General Fund Expenditures	\$35,306,900	\$38,323,836		\$41,648,502
Total Municipal Expenditures	\$70,868,144	\$79,341,171		\$85,653,518
City Sponsored Special Events	33	33		33
City Sponsored Town Hall Meetings	7	7		7
WebQa Requests (Citywide)	6,204	6,500		6,500
Memo responses to City Council within 10 business days	723	820		820
City Council/Boards & Commissions agendas processed	83	85		85
Weekly updates presented to City Council	52	52		52
Agenda Packet Pages Produced (Electronic)	5,200	5,200		5,200
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Agenda Packets Prepared by Thursday Before Council Meeting	90%	60%		100%
Proposed budget presented to City Council on or before the 2nd Monday in August	Completed	Completed		Completed
General Fund budget per capita	\$855.00	\$929.00		\$999.12
Total Tax Rate	\$0.769287	\$0.691822		\$0.639004
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$1,027,422	\$939,781	\$1,228,158	\$1,282,524
Supplies	\$5,382	\$4,783	\$5,844	\$4,145
Maintenance	\$53	\$58	\$0	\$45
Services	\$31,553	\$33,745	\$ 29,298	\$35,300
TOTAL	\$1,064,410	\$978,367	\$1,263,300	\$1,322,014

City Manager's Office

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

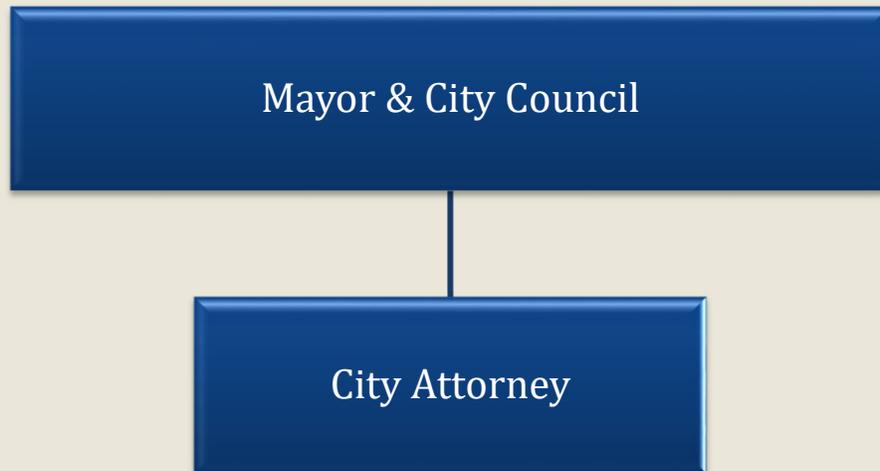
**Fund 1 GENERAL FUND
Department 2 ADMINISTRATION
Program 0 ADMINISTRATION**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 601,251	\$ 713,504	\$ 655,796	\$ 883,291	\$ 918,013
102	SALARIES-PART TIME	\$ 839	\$ 7,789	\$ 20,699	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 5,981	\$ 12,482	\$ 4,697	\$ 801	\$ 857
104	SALARIES-LONGEVITY	\$ 2,449	\$ 1,622	\$ 1,694	\$ 1,529	\$ 2,478
105	GROUP HEALTH INSURANCE	\$ 53,261	\$ 53,175	\$ 46,275	\$ 76,046	\$ 61,982
106	TMRS	\$ 88,274	\$ 102,967	\$ 90,076	\$ 131,523	\$ 147,384
107	FICA	\$ 42,787	\$ 50,838	\$ 46,147	\$ 50,082	\$ 60,572
109	SALARIES-WELL PAY	\$ 6,412	\$ 7,729	\$ 6,339	\$ 8,014	\$ 8,848
110	DENTAL INSURANCE	\$ 2,248	\$ 1,419	\$ 1,700	\$ 2,961	\$ 2,742
111	CITY MANAGER BENEFITS	\$ 54,332	\$ 57,901	\$ 49,016	\$ 54,751	\$ 57,919
113	SALARIES-CAR ALLOWANCE	\$ 15,747	\$ 14,749	\$ 13,599	\$ 15,600	\$ 17,700
114	SALARIES-ASSIGNMENT PAY	\$ 1,730	\$ -	\$ 664	\$ -	\$ -
115	CERTIFICATION PAY	\$ -	\$ 874	\$ 1,095	\$ 840	\$ 840
118	CELL PHONE ALLOWANCE	\$ 481	\$ 321	\$ 311	\$ 360	\$ 480
120	GROUP LIFE INSURANCE	\$ 525	\$ 1,089	\$ 700	\$ 894	\$ 792
130	WORKERS COMPENSATION	\$ 599	\$ 798	\$ 838	\$ 1,230	\$ 1,708
131	EAP EXPENSE	\$ 152	\$ 163	\$ 136	\$ 236	\$ 209
Personnel Sub Total		\$ 877,069	\$ 1,027,422	\$ 939,781	\$ 1,228,158	\$ 1,282,524
Account Object	Description					
201	OFFICE SUPPLIES	\$ 3,142	\$ 3,093	\$ 3,089	\$ 2,821	\$ 3,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 249	\$ -	\$ -	\$ -	\$ -
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ -	\$ 17	\$ -	\$ 432	\$ 435
214	POSTAGE/SHIPPING/DELIVERY	\$ 848	\$ 1,733	\$ 1,534	\$ 710	\$ 710
231	SOFTWARE	\$ 1,158	\$ 539	\$ 160	\$ 1,881	\$ -
Supplies Sub Total		\$ 5,398	\$ 5,382	\$ 4,783	\$ 5,844	\$ 4,145
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ 14	\$ -	\$ -
303	MAINT-EQUIP & MACHINERY	\$ 42	\$ 53	\$ 44	\$ -	\$ 45
Maintenance Sub Total		\$ 42	\$ 53	\$ 58	\$ -	\$ 45
Account Object	Description					
408	ADVERTISING	\$ 1,046	\$ -	\$ -	\$ -	\$ -
409	TRAVEL & EDUCATION	\$ 17,353	\$ 22,108	\$ 14,689	\$ 19,878	\$ 26,638
414	DUES & SUBSCRIPTIONS	\$ 4,351	\$ 8,101	\$ 7,843	\$ 7,803	\$ 6,549
416	OTHER/PROFESSIONAL SERVICES	\$ 417	\$ -	\$ 85	\$ -	\$ -
420	INTERNAL TRAINING	\$ -	\$ -	\$ 150	\$ -	\$ -
421	PRINTING	\$ 90	\$ 73	\$ 90	\$ 321	\$ 321
434	SPECIAL EVENTS	\$ -	\$ -	\$ 680	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 840	\$ 1,272	\$ 1,093	\$ 1,296	\$ 1,792
559	CONTRACT/TEMPORARY LABOR	\$ 26,375	\$ -	\$ 9,115	\$ -	\$ -
Services Sub Total		\$ 50,471	\$ 31,553	\$ 33,745	\$ 29,298	\$ 35,300
Department Total		\$ 932,980	\$ 1,064,410	\$ 978,368	\$ 1,263,300	\$ 1,322,014

Legal



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Legal

BUDGET REPORT
 LINE ITEM DETAIL
 BY DEPARTMENT

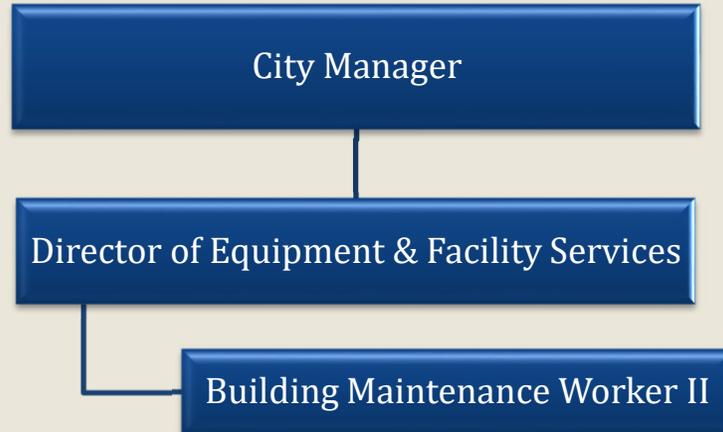
Fund 1 GENERAL FUND
 Department 5 LEGAL-GENERAL
 Program 0 LEGAL-GENERAL

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	446 CITY ATTORNEY FEES	\$ 149,256	\$ 176,773	\$ 89,660	\$ 210,749	\$ 250,000
	Services Sub Total	\$ 149,256	\$ 176,773	\$ 89,660	\$ 210,749	\$ 250,000
	Department Total	\$ 149,256	\$ 176,773	\$ 89,660	\$ 210,749	\$ 250,000

Equipment & Facility Services-Building Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Building Maintenance Worker II	2	2	2
Total	2	2	2

Department Narrative

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

Goals

City Council Goals

- Healthy, Safe & Engaged Community
- Sound Infrastructure

Departmental Goals

- Reduce maintenance costs of heating and air conditioning equipment systems by performing routine maintenance of filters, motors, coils, etc. through a yearly HVAC contract
- Secure reliable and dependable contractors at the lowest cost, when maintenance of city facilities requires out-sourcing expertise
- Establish operation and maintenance cost for municipal buildings and facilities
- Monitor and review all charges for materials and labor cost to ensure compliance with contracts
- Evaluate all annual contracts to ensure most efficient use of city funds and resources
- Develop a preventative maintenance schedule for all municipal buildings to include inspection of ceilings, lighting, plumbing, electrical, structural, and exterior
- Provide prompt response to request for repairs and maintenance issues
- Maintain safe, clean facilities for our citizens and employees
- Plan, develop and implement a scheduled replacement program for equipment and fixtures
- Develop and implement a 5% energy consumption reduction plan for all city buildings

Workload Indicators	21-22 Actual	2022-2023 Actual	2023-2024 Target
Number of Buildings	19	20	20
Number of Full-Time Employees	2	2	2
Web QA Requests Per Year	672	700	700
Square Footage of Buildings (Maintenance)	222,326	231,506	231,506
Square Footage of Buildings (Janitorial Services)	158,840	163,020	163,020
Number of Restrooms			
Number of Contracts			
Documented Minor Service Repairs	100%	100%	100%
Building Sq. Ft. per Full-Time Employee	227,326	231,506	231,506
Electrical Accounts Audited and Evaluated	100%	100%	100%
Electrical Accounts Audited and Evaluated	100%	100%	100%

Performance Measurement	21-22 Actual	2022-2023 Actual	2023-2024 Target
Electric Consumption Compared to Prev. Yr %	80%	100%	100%
Routine Service Requests Completed within 48 Hours	100%	100%	100%
# of Quality Inspections for Contracted Services			
Preventative Maintenance Services Completed			
# of Monthly Meetings with Contracted Providers			
# of HUB Vendors Included in Consideration for all projects			

Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$118,714	\$105,490	\$129,178	\$141,859
Supplies	\$5,143	\$2,845	\$3,539	\$7,439
Maintenance	\$167,509	\$285,690	\$131,064	\$137,039
Services	\$1,146,321	\$1,059,137	\$873,163	\$929,416
Capital Outlay				
TOTAL	\$1,437,687	\$1,453,162	\$1,136,944	\$1,215,753

Equipment and Facility Services-Building Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 82,180	\$ 84,996	\$ 74,833	\$ 91,310	\$ 100,441
103	SALARIES-OVERTIME	\$ 831	\$ 370	\$ 609	\$ 700	\$ 700
104	SALARIES-LONGEVITY	\$ 278	\$ 407	\$ 394	\$ 468	\$ 564
105	GROUP HEALTH INSURANCE	\$ 12,885	\$ 12,862	\$ 11,529	\$ 13,506	\$ 13,506
106	TMRS	\$ 11,739	\$ 11,697	\$ 10,517	\$ 12,879	\$ 14,758
107	FICA	\$ 6,036	\$ 6,224	\$ 5,477	\$ 7,135	\$ 7,850
109	SALARIES-WELL PAY	\$ 787	\$ 476	\$ 333	\$ 782	\$ 910
110	DENTAL INSURANCE	\$ 426	\$ 387	\$ 347	\$ 405	\$ 425
120	GROUP LIFE INSURANCE	\$ 101	\$ 99	\$ 93	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 1,110	\$ 1,144	\$ 1,310	\$ 1,606	\$ 2,318
131	EAP EXPENSE	\$ 54	\$ 52	\$ 46	\$ 81	\$ 81
Personnel Sub Total		\$ 116,428	\$ 118,714	\$ 105,490	\$ 129,178	\$ 141,859
Account Object	Description					
201	OFFICE SUPPLIES	\$ -	\$ 145	\$ -	\$ 100	\$ -
202	UNIFORMS AND CLOTHING	\$ 595	\$ 449	\$ 1,112	\$ 783	\$ 783
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ 500
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 21	\$ 2,114	\$ 156	\$ 700	\$ 4,700
218	FUEL & OIL	\$ 1,816	\$ 2,435	\$ 1,577	\$ 1,456	\$ 1,456
Sub Total		\$ 2,432	\$ 5,143	\$ 2,845	\$ 3,539	\$ 7,439
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ 62,993	\$ 146,791	\$ 272,214	\$ 96,640	\$ 102,615
302	MAINT-MOTOR VEHICLES	\$ 503	\$ 888	\$ (52)	\$ -	\$ -
313	MAINT-FURN & FIXTURES	\$ -	\$ -	\$ -	\$ 500	\$ 500
346	MAINT-HEATING & COOLING SYSTEM	\$ -	\$ 19,830	\$ 10,527	\$ 8,000	\$ 8,000
351	MAINT-MISC	\$ -	\$ -	\$ 3,000	\$ 24,224	\$ 24,224
363	MAINT-LOCKS & KEYS	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700
Maintenance Sub Total		\$ 63,496	\$ 167,509	\$ 285,690	\$ 131,064	\$ 137,039
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
410	UTILITIES - ELECTRICITY	\$ 627,550	\$ 567,284	\$ 539,032	\$ 593,026	\$ 593,026
411	ALARM SERVICE	\$ 24,216	\$ 52,445	\$ 44,037	\$ 17,148	\$ 57,100
416	OTHER/PROFESSIONAL SERVICES	\$ 74,817	\$ 111,542	\$ 127,651	\$ 88,999	\$ 86,999
462	CELLULAR TELEPHONE & PAGERS	\$ 380	\$ 366	\$ 308	\$ 372	\$ 370
498	UTILITIES - GAS	\$ 53,686	\$ 53,234	\$ 61,787	\$ 30,993	\$ 30,993
543	JANITORIAL CONTRACT	\$ 128,457	\$ 131,307	\$ 144,986	\$ 78,748	\$ 73,996
544	PEST CONTROL SERVICES	\$ 5,347	\$ 5,615	\$ 3,493	\$ 3,048	\$ 3,132
548	FIRE SYS INSPECTION CONTRACT	\$ 95,945	\$ 72,871	\$ 14,293	\$ 11,222	\$ 13,327
549	HVAC MAINTENANCE CONTRACT	\$ 198,729	\$ 151,657	\$ 123,552	\$ 48,607	\$ 69,473
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ 1,209,126	\$ 1,146,321	\$ 1,059,137	\$ 873,163	\$ 929,416
Department Total		\$ 1,391,482	\$ 1,437,687	\$ 1,453,162	\$ 1,136,944	\$ 1,215,753

Municipal Court of Record



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Court Administrator	1	1	1
Court Clerk	3	3	3
Total	4	4	4

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Enhance court management software systems • Continue with implementation of electronic and paperless procedures • Ensure citizens who contest citations receive fair trials (needs defining) and hearings • Provide efficient services to citizens • Provide effective response (needs defining) to juvenile and teen offenders 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees	4	4		4
Cases Filed	8,500	8,500		8,500
Cases Disposed	10,000	10,000		10,000
Hearings/Trials	12,000	12,000		12,000
Jury Trials	10	10		10
Warrants Issued	12,000	12,000		12,000
Warrants Cleared	13,000	13,000		13,000
Citations given				
# of Citations Contested				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Cases sent to collection	7,000	7,000		7,000
Cases entered on day of filing	100%	100%		100%
Percent of Warrants 0-365 days old	25%	25%		25%
Cases filed during period, percent closed	40%	40%		40%
# of juveniles served				
# of cases cleared				
# of teen court trials				
% of payments done online				
Citations contested annually				
% of Defendants using digital means to resolve cases				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$220,212	\$219,759	\$282,613	\$312,443
Supplies	\$8,231	\$5,910	\$16,250	\$24,000
Maintenance	\$1,290	\$1,290	\$1,173	\$0
Services	\$155,483	\$164,208	\$153,245	\$153,970
TOTAL	\$385,216	\$391,167	\$453,281	\$490,413

Municipal Court of Record

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 99,165	\$ 154,288	\$ 153,252	\$ 192,266	\$ 213,727
102	SALARIES-PART TIME	\$ 12,213	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 110	\$ 149	\$ 194	\$ 458	\$ 491
104	SALARIES-LONGEVITY	\$ 491	\$ 935	\$ 735	\$ 940	\$ 1,016
105	GROUP HEALTH INSURANCE	\$ 19,865	\$ 30,346	\$ 30,006	\$ 41,829	\$ 42,579
106	TMRS	\$ 13,992	\$ 21,072	\$ 21,411	\$ 27,086	\$ 31,475
107	FICA	\$ 8,320	\$ 11,528	\$ 11,476	\$ 15,006	\$ 16,743
109	SALARIES-WELL PAY	\$ -	\$ 157	\$ -	\$ 1,645	\$ 1,942
110	DENTAL INSURANCE	\$ 1,012	\$ 1,319	\$ 1,295	\$ 1,640	\$ 1,762
115	CERTIFICATION PAY	\$ 378	\$ -	\$ 927	\$ 840	\$ 1,680
120	GROUP LIFE INSURANCE	\$ 114	\$ 176	\$ 187	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 99	\$ 156	\$ 185	\$ 258	\$ 383
131	EAP EXPENSE	\$ 65	\$ 88	\$ 90	\$ 135	\$ 135
Personnel Sub Total		\$ 155,824	\$ 220,212	\$ 219,759	\$ 282,613	\$ 312,443
Account Object Description						
201	OFFICE SUPPLIES	\$ 1,534	\$ 738	\$ 1,929	\$ 1,500	\$ 1,500
214	POSTAGE/SHIPPING/DELIVERY	\$ 3,322	\$ 5,518	\$ 3,981	\$ 7,000	\$ 7,000
231	SOFTWARE	\$ 6,828	\$ 1,975	\$ -	\$ 7,750	\$ 15,500
Supplies Sub Total		\$ 11,685	\$ 8,231	\$ 5,910	\$ 16,250	\$ 24,000
Account Object Description						
370	MAINT-SOFTWARE	\$ -	\$ 1,290	\$ 1,290	\$ 1,173	\$ -
Maintenance Sub Total		\$ -	\$ 1,290	\$ 1,290	\$ 1,173	\$ -
Account Object Description						
407	SPECIAL SERVICES	\$ -	\$ 370	\$ 200	\$ 300	\$ 300
409	TRAVEL & EDUCATION	\$ 220	\$ 2,199	\$ (17)	\$ 2,725	\$ 3,450
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 129	\$ 220	\$ 220
416	OTHER/PROFESSIONAL SERVICES	\$ 222	\$ -	\$ -	\$ 1,000	\$ 1,000
421	PRINTING	\$ 139	\$ 808	\$ 650	\$ 1,000	\$ 1,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 7,817	\$ 4,428	\$ 7,546	\$ 7,600	\$ 7,600
446	CITY ATTORNEY FEES	\$ -	\$ -	\$ 24,667	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 9,064	\$ 7,225	\$ 6,263	\$ 9,000	\$ 9,000
540	COURT-PROSECUTOR SERVICES	\$ 87,562	\$ 79,143	\$ 73,679	\$ 70,000	\$ 70,000
541	COURT-JUDGE SERVICES	\$ 61,310	\$ 61,310	\$ 51,091	\$ 61,400	\$ 61,400
559	CONTRACT/TEMPORARY LABOR	\$ 11,686	\$ -	\$ -	\$ -	\$ -
Services Sub Total		\$ 178,021	\$ 155,483	\$ 164,208	\$ 153,245	\$ 153,970
Account Object Description						
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 1,674,226	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ 1,674,226	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 2,019,756	\$ 385,215	\$ 391,167	\$ 453,281	\$ 490,413

Building Inspections



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Building Official	1	1	1
Inspection Manager	0	1	1
Senior Building Inspector	1	0	0
Building Inspector	1	1	1
Plans Examiner	0	1	1
Total	3	4	4

Department Narrative

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

Building Inspections

**Development Services Division
General Operating Fund**

Goals				
City Council Goal:				
<ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Quality Development 				
Departmental Goals				
<ul style="list-style-type: none"> • Educate the public with regard to the department's mission and purpose • Enforce adopted codes and ordinances in an efficient, fair and equitable manner • Continue to enhance apartment inspection program • Provide quality plan review and permit issuance services • Provide high levels of customer service for all patrons • Attend HOA and PID meetings to provide support for permit related inquiries 				
Workload Indicators	21-22 Actual	22-23 YTD Actual		2023-2024 Target
Full Time Employees	5	4		4
New Commercial Permits Issued	13	3		6
Home Remodel/Add On/Solar	149	22		50
Commercial Remodel/Add On	37	15		37
Electrical Permits Issued	47	57		100
Plumbing Permits Issued	106	85		115
Fence Permits Issued	99	143		100
Mechanical/HVAC Permits Issued	74	59		75
Contractor Registrations	795	480		768
Plans Reviewed	3,659	2,157		3,000
Inspections Made	4,013	4,818		4,000
Demolition Permits	9	5		7
Garage Sale Permits	170	71		150
Signs permits	52	41		85
Utility Verifications	44	55		85
Certificate of Occupancies	48	50		55
Back Flow Tests	72	85		170
Irrigation Permits	18	89		70
Rental Insections	719	750		770
Performance Measurement	21-22 Actual	22-23 YTD Actual		2023-2024 Target
Requested inspections performed within 8 hours	100%	100%		95%
# of plans reviewed within 8 business days				
Single family permits issued	111	57		120
Commercial permits issued	35	2		4
# of HOA and PID meetings attended				
Number of inspections completed				
# of Apartment Inspections				
Average # of Business Days for 1st Review of Commercial Permits				
Average # of Business Days for 1st Review of Residential Permits				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$253,101	\$297,624	\$411,168	\$423,442
Supplies	\$8,038	\$3,868	\$10,445	\$6,450
Maintenance	\$0	\$44	\$0	\$45
Services	\$89,881	\$53,322	\$52,627	\$90,865
TOTAL	\$351,021	\$354,858	\$474,240	\$520,802

Building Inspections

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 146,994	\$ 188,805	\$ 214,535	\$ 302,440	\$ 303,649
103	SALARIES-OVERTIME	\$ 629	\$ 427	\$ 102	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 147	\$ 167	\$ 295	\$ 316	\$ 348
105	GROUP HEALTH INSURANCE	\$ 11,803	\$ 21,639	\$ 30,109	\$ 38,372	\$ 45,337
106	TMRS	\$ 20,752	\$ 25,773	\$ 29,892	\$ 42,163	\$ 44,184
107	FICA	\$ 11,169	\$ 14,089	\$ 15,777	\$ 22,421	\$ 23,503
109	SALARIES-WELL PAY	\$ 1,154	\$ 396	\$ -	\$ 2,570	\$ 2,737
110	DENTAL INSURANCE	\$ 735	\$ 829	\$ 1,033	\$ 1,620	\$ 1,731
115	CERTIFICATION PAY	\$ -	\$ 266	\$ 655	\$ -	\$ -
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 480
120	GROUP LIFE INSURANCE	\$ 125	\$ 156	\$ 206	\$ 408	\$ 358
130	WORKERS COMPENSATION	\$ 308	\$ 491	\$ 4,949	\$ 750	\$ 1,021
131	EAP EXPENSE	\$ 48	\$ 61	\$ 73	\$ 108	\$ 94
Personnel Sub Total		\$ 193,864	\$ 253,101	\$ 297,624	\$ 411,168	\$ 423,442
Supplies						
Account Object	Description	2021	2022	2023	2023	2024
201	OFFICE SUPPLIES	\$ 457	\$ 564	\$ 147	\$ 1,240	\$ 400
202	UNIFORMS AND CLOTHING	\$ 114	\$ 395	\$ 268	\$ 626	\$ 850
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 864	\$ 1,667	\$ 63	\$ 62	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ 219	\$ 318	\$ 4,464	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 431	\$ 531	\$ 449	\$ 200	\$ 1,200
218	FUEL & OIL	\$ 3,076	\$ 3,747	\$ 2,258	\$ 2,479	\$ 4,000
231	SOFTWARE	\$ -	\$ 916	\$ 364	\$ 1,374	\$ -
Supplies Sub Total		\$ 4,943	\$ 8,038	\$ 3,868	\$ 10,445	\$ 6,450
Maintenance						
Account Object	Description	2021	2022	2023	2023	2024
303	MAINT-EQUIP & MACHINERY	\$ -	\$ -	\$ 44	\$ -	\$ 45
Maintenance Sub Total		\$ -	\$ -	\$ 44	\$ -	\$ 45
Services						
Account Object	Description	2021	2022	2023	2023	2024
401	TELEPHONE & COMMUNICATIONS	\$ 1,869	\$ 1,276	\$ 1,544	\$ 2,380	\$ 1,362
409	TRAVEL & EDUCATION	\$ 1,382	\$ 2,427	\$ 710	\$ 3,980	\$ 2,620
414	DUES & SUBSCRIPTIONS	\$ 9,593	\$ 9,862	\$ 9,777	\$ 13,112	\$ 12,949
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ (500)	\$ -	\$ -
421	PRINTING	\$ -	\$ 506	\$ -	\$ 200	\$ 200
429	DEMOLITION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 30,000
452	FILING FEES	\$ -	\$ -	\$ -	\$ 372	\$ 372
462	CELLULAR TELEPHONE & PAGERS	\$ 389	\$ 106	\$ -	\$ 1,152	\$ 1,362
482	CREDIT CARD PROCESSING FEES	\$ 13,490	\$ 49,413	\$ 41,791	\$ 31,431	\$ 42,000
559	CONTRACT/TEMPORARY LABOR	\$ 22,776	\$ 26,291	\$ -	\$ -	\$ -
Services Sub Total		\$ 49,499	\$ 89,881	\$ 53,322	\$ 52,627	\$ 90,865
Department Total		\$ 248,306	\$ 351,021	\$ 354,858	\$ 474,240	\$ 520,802

Equipment & Facility Services-Fleet



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Director of Equipment & Facility Services	1	1	1
Fleet Superintendent	0	1	1
Lead Mechanic	1	1	1
Mechanic/Fleet Services	2	2	2
Total	4	5	5

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Provide non-routine and emergency repairs • Increase service level for vehicles through preventative maintenance routines • Extend the life of our fleet • Help increase job knowledge, productivity, and reduce repair costs • Provide drivers with professional and quality repair in a timely manner • Ensure safe, reliable vehicles and equipment through feedback from daily inspection form • Reduce departmental vehicle downtime through communication and coordination • Help reduce fuel consumption through education and service • Provide a comprehensive program of preventive maintenance 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Total Fleet Services Employees	4	5		5
Non-Emergency Vehicles	62	62		62
Light Trucks	55	55		55
Heavy Trucks	14	15		15
Small Equipment	65	65		65
Light Equipment	33	33		33
Heavy Equipment	146	146		146
Trailers	30	30		30
Emergency Vehicles	53	53		53
Fueling Station (Gas, Diesel & Def)	1	1		1
Fueling Station (Propane)	1	1		1
Annual Fleet Work Orders	1,056	1,150		1,150
Gallons of Unleaded Fuel Consumed	109,697	109,697		109,697
Gallons of Diesel Fuel Consumed	42,352	42,352		42,352
Gallons of Def Fuel Consumed	575	650		650
Annual Oil Changes	500	500		500
Annual Repairs	900	900		900
Annual Road Trips for Service	400	400		400
Annual Drive-by Maintenance Checks	1,100	1,100		1,100
Annual Preventative Maintenance Services				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of preventative maintenance repairs				Completed
# of inspections conducted on City fleet				
Comprehensive Preventative Maintenance Program developed				
Average Unleaded Fuel Gallons used per unleaded fuel vehicle				
% Reduction in Vehicle Downtime				
Satisfactory Feedback from Daily Inspection Forms				
Average Vehicle Life				
Average Trailer Life				
Average Truck Life				
Average Emergency Vehicle Life				
Work orders processed within 24 hours	90%	90%		
Budget Summary	21-22 Actual	2022-2023 Actual		2023-2024 Target
	Actual	Actual	Budget	Budget
Personnel	\$370,271	\$335,375	\$501,226	\$560,656
Supplies	\$52,690	\$39,075	\$68,279	\$96,968
Maintenance	\$246,313	\$199,108	\$223,350	\$230,650
Other Services	\$9,104	\$5,330	\$6,000	\$7,220
Capital Outlay	\$0	89,774	175,000	\$0
TOTAL	\$678,378	\$668,662	\$973,855	\$895,494

Equipment and Facility Services-Fleet Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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**GENERAL FUND
FLEET SERVICES
EQUIPMENT MAINTENANCE**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 248,106	\$ 266,078	\$ 240,258	\$ 365,303	\$ 398,619
103	SALARIES-OVERTIME	\$ 697	\$ 1,200	\$ 344	\$ 1,144	\$ 1,225
104	SALARIES-LONGEVITY	\$ 594	\$ 723	\$ 591	\$ 936	\$ 632
105	GROUP HEALTH INSURANCE	\$ 27,861	\$ 30,221	\$ 27,346	\$ 40,285	\$ 47,364
106	TMRS	\$ 35,657	\$ 37,359	\$ 34,173	\$ 51,947	\$ 61,606
107	FICA	\$ 19,467	\$ 21,010	\$ 18,692	\$ 25,567	\$ 31,439
109	SALARIES-WELL PAY	\$ 1,156	\$ 1,837	\$ 2,095	\$ 3,162	\$ 3,660
110	DENTAL INSURANCE	\$ 1,561	\$ 1,556	\$ 1,241	\$ 2,025	\$ 2,156
113	SALARIES-CAR ALLOWANCE	\$ 4,814	\$ 4,614	\$ 4,114	\$ 4,800	\$ 6,000
115	CERTIFICATION PAY	\$ -	\$ -	\$ 100	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 262	\$ 309	\$ 280	\$ 612	\$ 612
130	WORKERS COMPENSATION	\$ 4,773	\$ 5,260	\$ 6,054	\$ 4,443	\$ 6,341
131	EAP EXPENSE	\$ 103	\$ 104	\$ 87	\$ 162	\$ 162
Personnel Sub Total		\$ 345,052	\$ 370,271	\$ 335,375	\$ 501,226	\$ 560,656
<hr/>						
Account Object	Description					
201	OFFICE SUPPLIES	\$ -	\$ 450	\$ 898	\$ 200	\$ 350
202	UNIFORMS AND CLOTHING	\$ 989	\$ 902	\$ 2,722	\$ 2,061	\$ 2,061
203	MOTOR VEHICLE SUPPLIES	\$ 59,517	\$ 48,522	\$ 32,731	\$ 53,467	\$ 52,967
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ (43)	\$ 1,373	\$ 766	\$ 8,727	\$ 37,966
206	CHEMICALS	\$ -	\$ -	\$ -	\$ 50	\$ 50
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ -	\$ -	\$ 50	\$ 50
216	MEDICAL SUPPLIES	\$ 166	\$ -	\$ -	\$ 1,300	\$ 1,100
218	FUEL & OIL	\$ 317	\$ 857	\$ 453	\$ 374	\$ 374
231	SOFTWARE	\$ -	\$ 586	\$ 1,505	\$ 2,050	\$ 2,050
Supplies Sub Total		\$ 60,946	\$ 52,690	\$ 39,075	\$ 68,279	\$ 96,968
<hr/>						
Account Object	Description					
302	MAINT-MOTOR VEHICLES	\$ 229,125	\$ 211,178	\$ 177,146	\$ 222,850	\$ 230,150
303	MAINT-EQUIP & MACHINERY	\$ 6	\$ 1,082	\$ 590	\$ 500	\$ 500
325	CLAIM REPAIR	\$ 21,542	\$ 34,054	\$ 21,372	\$ -	\$ -
Maintenance Sub Total		\$ 250,673	\$ 246,313	\$ 199,108	\$ 223,350	\$ 230,650
<hr/>						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 448	\$ 448	\$ 299	\$ 480	\$ 480
407	SPECIAL SERVICES	\$ 457	\$ -	\$ 1,325	\$ 500	\$ 1,000
409	TRAVEL & EDUCATION	\$ 2,425	\$ 5,695	\$ 3,358	\$ 1,100	\$ 1,400
416	OTHER/PROFESSIONAL SERVICES	\$ 601	\$ 2,548	\$ -	\$ 3,500	\$ 3,500
462	CELLULAR TELEPHONE & PAGERS	\$ 600	\$ 413	\$ 348	\$ 420	\$ 840
Services Sub Total		\$ 4,532	\$ 9,104	\$ 5,330	\$ 6,000	\$ 7,220
<hr/>						
Account Object	Description					
609	CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 175,000	\$ -
610	CAPITAL-MOTOR VEHICLES	\$ -	\$ -	\$ 89,774	\$ -	\$ -
Capital Sub Total		\$ -	\$ -	\$ 89,774	\$ 175,000	\$ -
<hr/>						
Department Total		\$ 661,203	\$ 678,378	\$ 668,661	\$ 973,855	\$ 895,494

Streets



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Foreman II	1	1	1
Heavy Equipment Operator II	1	1	1
Heavy Equipment Operator I	1	1	1
Maintenance Worker II	1	1	1
Total	4	4	4

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Increase preventative maintenance of all paved surfaces through the identification of problem areas • Formulate programs to enhance and extend the life cycle of all Lancaster streets • Increase emergency preparedness and recovery abilities • Respond to emergency situations in both pavement failures, sign repairs, traffic lights and school flashers • Continue training programs for employees in best management practices for repair and maintenance of pavement surfaces • Reduce severe safety issues by identification, scheduling, and repair of municipal roadways 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Current Miles of Streets and Alleys	265	265		265
Concrete Streets and Alleys Repaired (square yard)	820 sy	820 sy		820 sy
Tonnage of Asphalt Used on Street Repairs	5,000	5,000		5,000
Current Miles of Street and Alley Evaluations	265	265		265
Phone calls and CRM Requests Responded to within 24 Hrs	100%	100%		100%
Snow and Ice Plan Implementation Date	November	November		November
Emergency Storm Response within 30 Minutes	90%	90%		90%
Emergency Pavement and Pothole Repair within 24 Hrs	90%	90%		95%
Procure Replacement Parts within 5 Days	90%	90%		90%
Weekly Street and Alley Evaluations	92%	92%		92%
Traffic Signal Response within 30 Minutes	95%	95%		95%
Traffic Signal Repair within 3 Days	90%	90%		90%
Sign Hazards Eliminated within 30 Minutes	95%	95%		95%
Sign Re-Order within 2 Days	95%	95%		95%
# of WebQA Requests				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of signs replaced within notification period	90%	90%		90%
Miles of streets and alleys repaired				
#of potholes and repairs made afer notification				
Procure Replacement Parts within 5 Days				
# of Weekly Street and Alley Evaluations				
# of Traffic response service calls				
# of traffic signal replacements				
# of Sign Hazards Eliminated within 30 minutes				
# of proactive repairs conducted				
Training Hours				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$247,177	\$225,814	\$287,720	\$306,988
Supplies	\$144,908	\$147,901	\$131,485	\$132,085
Maintenance	\$510,739	\$1,269,797	\$1,138,358	\$1,259,500
Services	\$1,143	\$891	\$1,881	\$2,779
Capital Outlay	\$0	\$2,132,308	\$1,393,453	\$0
TOTAL	\$903,967	\$3,776,711	\$2,952,897	\$1,701,352

Streets Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

Fund 1 GENERAL FUND
Department 12 STREETS
Program 0 STREETS

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 157,448	\$ 164,659	\$ 145,630	\$ 191,350	\$ 207,740
103	SALARIES-OVERTIME	\$ 4,469	\$ 5,821	\$ 7,799	\$ 6,000	\$ 6,000
104	SALARIES-LONGEVITY	\$ 1,489	\$ 1,545	\$ 1,623	\$ 1,804	\$ 1,912
105	GROUP HEALTH INSURANCE	\$ 34,299	\$ 33,075	\$ 31,567	\$ 36,250	\$ 31,827
106	TMRS	\$ 22,942	\$ 23,443	\$ 21,552	\$ 27,792	\$ 31,352
107	FICA	\$ 12,140	\$ 12,819	\$ 11,545	\$ 15,396	\$ 16,678
109	SALARIES-WELL PAY	\$ 413	\$ 426	\$ 420	\$ 1,681	\$ 1,928
110	DENTAL INSURANCE	\$ 1,765	\$ 1,501	\$ 1,361	\$ 1,640	\$ 1,762
115	CERTIFICATION PAY	\$ 421	\$ 421	\$ 348	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 193	\$ 189	\$ 182	\$ 510	\$ 510
130	WORKERS COMPENSATION	\$ 3,015	\$ 3,176	\$ 3,696	\$ 4,742	\$ 6,724
131	EAP EXPENSE	\$ 109	\$ 102	\$ 90	\$ 135	\$ 135
Personnel Sub Total		\$ 238,704	\$ 247,176	\$ 225,814	\$ 287,720	\$ 306,988
<hr/>						
Account Object	Description					
201	OFFICE SUPPLIES	\$ 210	\$ 432	\$ 378	\$ 350	\$ 350
202	UNIFORMS AND CLOTHING	\$ 2,358	\$ 2,767	\$ 2,916	\$ 3,160	\$ 3,160
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 352	\$ -	\$ -	\$ -
206	CHEMICALS	\$ -	\$ 218	\$ -	\$ -	\$ -
207	SIGNS	\$ 87,977	\$ 74,015	\$ 98,642	\$ 105,000	\$ 105,000
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ -	\$ -	\$ -	\$ 600
214	POSTAGE/SHIPPING/DELIVERY	\$ -	\$ 847	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 19,252	\$ 25,837	\$ 17,584	\$ 20,475	\$ 20,475
231	SOFTWARE	\$ 5,500	\$ 40,440	\$ 28,380	\$ 2,500	\$ 2,500
Supplies Sub Total		\$ 115,296	\$ 144,908	\$ 147,901	\$ 131,485	\$ 132,085
<hr/>						
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ 32	\$ -	\$ -	\$ -
302	MAINT-MOTOR VEHICLES	\$ 171	\$ 3,302	\$ -	\$ -	\$ -
304	MAINT-STREETS	\$ 431,445	\$ 291,584	\$ 672,066	\$ 650,000	\$ 750,000
305	MAINT-SIDEWALKS & ALLEYS	\$ 4,654	\$ 125,975	\$ 4,500	\$ 50,000	\$ 415,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ 107	\$ 221	\$ 36	\$ 250	\$ 250
314	MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 250
319	MAINT-TRAFFIC SIGN SYSTEM	\$ 10,639	\$ 39,524	\$ 473,466	\$ 288,108	\$ 20,000
320	MAINT-STREET MARKINGS	\$ 127,798	\$ 50,101	\$ 119,730	\$ 150,000	\$ 74,000
Maintenance Sub Total		\$ 574,814	\$ 510,739	\$ 1,269,797	\$ 1,138,358	\$ 1,259,500
<hr/>						
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 1,021	\$ 532	\$ -	\$ 600	\$ 1,500
413	SANITARY LANDFILL	\$ 66	\$ 163	\$ 513	\$ 500	\$ 500
421	PRINTING	\$ -	\$ -	\$ -	\$ 325	\$ 325
462	CELLULAR TELEPHONE & PAGERS	\$ 749	\$ 448	\$ 378	\$ 456	\$ 454
Services Sub Total		\$ 1,836	\$ 1,143	\$ 891	\$ 1,881	\$ 2,779
<hr/>						
Account Object	Description					
606	STREETS & DRAINAGE	\$ 169,825	\$ -	\$ 2,132,308	\$ 1,393,453	\$ -
Capital Sub Total		\$ 169,825	\$ -	\$ 2,132,308	\$ 1,393,453	\$ -
<hr/>						
Department Total		\$ 1,100,475	\$ 903,967	\$ 3,776,712	\$ 2,952,897	\$ 1,701,352

Parks



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Park Operations Manager	1	1	1
Foreman II	1	1	1
Foreman I	1	1	1
Maintenance Worker II	9	9	9
Total	12	12	12

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Implement Hike and Bike Trails, Parks and Open Space, and Streetscape Master Plans • Develop and implement emergency locator signage system for City-Wide Trails System • Explore opportunities to leverage the City's assets by partnering with others • Identify and activate multigenerational "play spaces" using Playful City USA guidelines 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Current parks	18	18		19
Acreage of parks maintained	367	367		984
Acreage of athletic facilities maintained	42	42		42
Acreage of municipal facilities maintained	22	22		22
Acreage of large areas maintained	267	267		267
Total number of Park Acres	811	811		811
Full-Time Employees	12	12		12
Special Events Requiring Park Staffing	10	10		10
Outdoor restrooms maintained	9	9		9
Trail Miles Maintained	2.4	2.4		2.4
Total Mowing/Trimming of Parks				
# of citizen concern responses				
Special Events - set up/break down				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of Athletic Maintenance projects completed				
# of proactive litter removal sweeps performed				
# of Playground Inspections conducted				
# of Forestry/ Horticulture projects completed				
# of Amenity improvements/repairs - Indoors/Outdoors				
% Completion of Emergency Locator Signage				
# of monthly facility/program visitors				
% of residents within a quarter of a mile to a park				
% of residents within a quarter of a mile to a bike/hike trail				
Avg # of programming hours per week (clubs,classes,events,etc)				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$610,962	\$623,513	\$789,931	\$861,655
Supplies	\$54,132	\$36,913	\$52,878	\$52,335
Maintenance	\$15,684	\$28,176	\$15,366	\$43,950
Other Services	\$10,615	\$30,823	\$18,085	\$22,592
TOTAL	\$691,393	\$719,425	\$876,260	\$980,532

Parks Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 13
Program 0**

**GENERAL FUND
PARKS AND RECREATION
PARKS AND RECREATION**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 392,326	\$ 408,298	\$ 408,341	\$ 527,913	\$ 575,609
103	SALARIES-OVERTIME	\$ 6,970	\$ 10,948	\$ 13,771	\$ 4,500	\$ 4,500
104	SALARIES-LONGEVITY	\$ 2,983	\$ 3,443	\$ 2,890	\$ 3,528	\$ 3,848
105	GROUP HEALTH INSURANCE	\$ 82,073	\$ 89,983	\$ 98,325	\$ 120,177	\$ 125,638
106	TMRS	\$ 56,459	\$ 57,863	\$ 58,879	\$ 74,632	\$ 84,798
107	FICA	\$ 29,990	\$ 31,307	\$ 30,597	\$ 41,347	\$ 45,107
109	SALARIES-WELL PAY	\$ 1,819	\$ 695	\$ 816	\$ 4,523	\$ 5,226
110	DENTAL INSURANCE	\$ 4,227	\$ 3,919	\$ 3,999	\$ 4,890	\$ 5,193
115	CERTIFICATION PAY	\$ -	\$ 88	\$ 348	\$ -	\$ 420
120	GROUP LIFE INSURANCE	\$ 486	\$ 503	\$ 510	\$ 1,326	\$ 1,326
130	WORKERS COMPENSATION	\$ 3,477	\$ 3,647	\$ 4,775	\$ 6,744	\$ 9,639
131	EAP EXPENSE	\$ 264	\$ 269	\$ 265	\$ 351	\$ 351
Personnel Sub Total		\$ 581,074	\$ 610,962	\$ 623,513	\$ 789,931	\$ 861,655
Account Object Description						
201	OFFICE SUPPLIES	\$ 359	\$ 486	\$ 691	\$ 620	\$ -
202	UNIFORMS AND CLOTHING	\$ 4,044	\$ 5,538	\$ 1,545	\$ 5,350	\$ 5,813
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ 54	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 557	\$ -	\$ 332	\$ -	\$ -
205	JANITORIAL & CLEANING SUPPLIES	\$ 5,192	\$ 5,904	\$ 3,836	\$ 5,938	\$ 6,411
206	CHEMICALS	\$ 7,757	\$ 9,366	\$ 5,467	\$ 8,971	\$ 9,939
208	EDUCATION & REC SUPPLIES	\$ 3,536	\$ 5,428	\$ 3,058	\$ 8,103	\$ 6,000
209	BOTANICAL & AGR SUPPLIES	\$ 8,234	\$ 3,463	\$ 3,387	\$ 9,291	\$ 9,566
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 329	\$ 112	\$ -	\$ 300	\$ 300
218	FUEL & OIL	\$ 18,278	\$ 22,942	\$ 18,543	\$ 13,305	\$ 13,305
226	SEED	\$ 600	\$ 893	\$ -	\$ 1,000	\$ 1,001
Services Sub Total		\$ 48,885	\$ 54,132	\$ 36,913	\$ 52,878	\$ 52,335
Account Object Description						
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ 206	\$ -	\$ -
315	MAINT-PARK EQUIPMENT/FIXTURES	\$ 4,455	\$ 15,684	\$ 27,970	\$ 15,366	\$ 43,950
363	MAINT-LOCKS & KEYS	\$ 4,455	\$ 15,684	\$ 28,176	\$ 15,366	\$ 43,950
Account Object Description						
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ 107	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 3,831	\$ 946	\$ 4,040	\$ -	\$ 2,260
409	TRAVEL & EDUCATION	\$ 1,104	\$ 654	\$ 461	\$ 1,941	\$ 780
414	DUES & SUBSCRIPTIONS	\$ 305	\$ 170	\$ 250	\$ 305	\$ 660
416	OTHER/PROFESSIONAL SERVICES	\$ 19,869	\$ 4,220	\$ 25,965	\$ 15,395	\$ 18,448
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ 91	\$ -	\$ 444	\$ 444
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ 4,534	\$ -	\$ -	\$ -
Services Sub Total		\$ 25,109	\$ 10,615	\$ 30,823	\$ 18,085	\$ 22,592
Department Total		\$ 659,523	\$ 691,392	\$ 719,425	\$ 876,260	\$ 980,532

Police Department



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Police Chief	1	1	1
Assistant Police Chief	2	2	2
Lieutenant	6	6	6
Sergeant	7	7	7
Police Officer	50	50	50
CID Technician	1	1	1
Property & Evidence Tech.	1	1	1
Public Service Officer	3	6	6
PT Public Service Officer (fte.5)	0.5	0	0
Administrative Secretary	1	1	1
Total	72.5	75	75

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Increase the Department's partnership with community stakeholders • Increase awareness of crime prevention measures through business/community watch groups • Foster citizen interaction and education by hosting Public Safety Academy Programs • Reduce officer downtime, develop and implement user friendly reports • Enhance law enforcement accountability through strengthening patrol reporting, traffic safety enforcement. • Cooperative agreements with other law enforcement agencies for training, intelligence sharing, and grant opportunities 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
City Population/Square City Miles	41,275/33	41,685/33		42,000-33
Civil Servant Officers (authorized)	66	66		66
Calls for Service	76,290	47,025		49,500
Citations/Violations	12,016	11,417		11,750
Arrests	1,673	1,683		1,699
Accidents Reported	1000	753		800
Part I Crimes	1,326	1,201		1,190
Public Safety Academy	0	0		1
Attendance at National Night Out Events	150	200		500
CID Case Investigation	1,600	1,875		1,900
PSO Calls	1,560	548		750
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Outreach PIDs	8	8		8
Homeowner's Association Meeting Attendance	75	80		100
New Community Watch Groups Created	2	2		1
New Business Watch Areas Created	0	0		1
Average Offense Report Completion Time	30 Minutes	30 Minutes		30 Minutes
Average Arrest Report Completion Time	25 Minutes	25 Minutes		25 Minutes
Average Accident Report Completion Time	25 Minutes	25 Minutes		25 Minutes
Average Emergency Response Time	4.36 Minutes	4.25 Minutes		4.25 Minutes
Emergency Response Times Within 4 Minutes				
Emergency Response Times Within 6 Minutes				
Average Non-Emergency Response Time	7 Minutes	7 Minutes		7 Minutes
Part I Crimes per 1000 Population	32	29		28
Training Hours				
# of Community Events Attended				
Sworn Officers per 1000 Population/per sq city mile	1.3	2		2
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$7,076,010	\$6,274,959	\$8,054,294	\$9,162,412
Supplies	\$228,562	\$164,519	\$191,716	\$174,246
Maintenance	\$48,892	\$14,511	\$51,325	\$35,515
Services	\$388,543	\$436,164	\$457,531	\$481,576
Capital Outlay	12,340	2,245	-	-
TOTAL	\$7,754,347	\$6,892,398	\$8,754,866	\$9,853,749

Police Department

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 14
Program 0**

**GENERAL FUND
POLICE
POLICE**

	2021	2022	2023	2023	2024
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 4,457,299	\$ 4,554,574	\$ 4,035,923	\$ 5,508,655	\$ 6,307,206
103 SALARIES-OVERTIME	\$ 320,773	\$ 576,074	\$ 537,042	\$ 215,400	\$ 215,400
104 SALARIES-LONGEVITY	\$ 24,615	\$ 26,021	\$ 21,271	\$ 27,116	\$ 23,096
105 GROUP HEALTH INSURANCE	\$ 570,972	\$ 575,766	\$ 477,187	\$ 783,509	\$ 788,865
106 TMRS	\$ 692,940	\$ 724,156	\$ 649,703	\$ 814,674	\$ 965,659
107 FICA	\$ 364,888	\$ 393,742	\$ 347,884	\$ 420,023	\$ 509,064
109 SALARIES-WELL PAY	\$ 51,836	\$ 46,647	\$ 45,017	\$ 49,490	\$ 59,688
110 DENTAL INSURANCE	\$ 25,242	\$ 21,412	\$ 17,461	\$ 29,460	\$ 31,561
114 SALARIES-ASSIGNMENT PAY	\$ 1,314	\$ (151)	\$ -	\$ 41,600	\$ 47,840
115 CERTIFICATION PAY	\$ 92,699	\$ 92,842	\$ 65,999	\$ 57,816	\$ 61,261
118 CELL PHONE ALLOWANCE	\$ 4,467	\$ 3,735	\$ 2,380	\$ 4,800	\$ 5,280
120 GROUP LIFE INSURANCE	\$ 5,145	\$ 5,153	\$ 4,501	\$ 7,091	\$ 7,327
130 WORKERS COMPENSATION	\$ 49,024	\$ 54,481	\$ 69,337	\$ 92,779	\$ 138,232
131 EAP EXPENSE	\$ 1,689	\$ 1,559	\$ 1,255	\$ 1,881	\$ 1,933
Personnel Sub Total	\$ 6,662,901	\$ 7,076,010	\$ 6,274,959	\$ 8,054,294	\$ 9,162,412
Account Object	Description				
201 SUPPLIES	\$ 3,822	\$ 1,126	\$ 2,117	\$ 2,632	\$ 3,027
202 UNIFORMS AND CLOTHING	\$ 30,536	\$ 29,027	\$ 37,236	\$ 35,592	\$ 21,305
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 21,022	\$ 8,863	\$ 280	\$ 537	\$ 552
208 EDUCATION & REC SUPPLIES	\$ -	\$ 240	\$ 1,217	\$ 1,225	\$ 1,000
211 OTHER OPERATIONAL SUPPLIES	\$ -	\$ 2,087	\$ 3,687	\$ 4,342	\$ 6,567
212 AMMUNITION	\$ 2,171	\$ 15,702	\$ 13,065	\$ 7,391	\$ 10,757
214 POSTAGE/SHIPPING/DELIVERY	\$ 1,827	\$ 2,386	\$ 1,375	\$ 1,500	\$ 1,500
215 TRAINING SUPPLIES	\$ 629	\$ 509	\$ 1,924	\$ 4,512	\$ 4,837
218 FUEL & OIL	\$ 101,941	\$ 151,392	\$ 98,872	\$ 118,086	\$ 111,155
220 INVESTIGATION SUPPLIES	\$ 9,772	\$ 17,231	\$ 4,747	\$ 15,899	\$ 13,546
Supplies Sub Total	\$ 171,719	\$ 228,562	\$ 164,519	\$ 191,716	\$ 174,246
Account Object	Description				
302 MAINT-MOTOR VEHICLES	\$ 25	\$ -	\$ -	\$ -	\$ -
313 MAINT-FURN & FIXTURES	\$ (8,892)	\$ -	\$ -	\$ -	\$ -
351 MAINT-MISC	\$ 46,942	\$ 48,892	\$ 14,511	\$ 51,325	\$ 35,515
Maintenance Sub Total	\$ 38,075	\$ 48,892	\$ 14,511	\$ 51,325	\$ 35,515
Account Object	Description				
409 TRAVEL & EDUCATION	\$ 43,496	\$ 36,000	\$ 53,962	\$ 45,423	\$ 45,473
414 DUES & SUBSCRIPTIONS	\$ 15,906	\$ 14,592	\$ 19,276	\$ 23,741	\$ 22,651
416 OTHER/PROFESSIONAL SERVICES	\$ 18,796	\$ 17,708	\$ 17,979	\$ 23,032	\$ 23,102
419 AWARDS	\$ -	\$ -	\$ 850	\$ 300	\$ 300
421 PRINTING	\$ 1,053	\$ 848	\$ -	\$ 1,085	\$ 1,100
434 SPECIAL EVENTS	\$ 300	\$ 217	\$ -	\$ 750	\$ 750
435 LABORATORY CHARGES	\$ 7,416	\$ 9,175	\$ 9,093	\$ 13,200	\$ 13,200
482 CREDIT CARD PROCESSING FEES	\$ 4	\$ 3	\$ 3	\$ -	\$ -
557 CITY JAIL CONTRACT	\$ 335,000	\$ 310,000	\$ 335,000	\$ 350,000	\$ 375,000
Services Sub Total	\$ 421,971	\$ 388,543	\$ 436,164	\$ 457,531	\$ 481,576
Account Object	Description				
609 CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ 12,340	\$ 2,245	\$ -	\$ -
Capital Sub Total	\$ -	\$ 12,340	\$ 2,245	\$ -	\$ -
Department Total	\$ 7,294,667	\$ 7,754,347	\$ 6,892,398	\$ 8,754,866	\$ 9,853,749

Fire Department



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	5	5	5
Captain	10	10	10
Fire Engineer	21	21	21
Fire Fighter	28	34	34
Administrative Secretary	1	1	1
Total	67	73	73

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safety and Engaged Community <p>Departmental Goals:</p> <ul style="list-style-type: none"> • Increase percentage firefighters on scene in 5 minutes • Provide advanced care to patients suffering from strokes, heart attacks, trauma, or other medical problems • Maintain response times as low as possible with increasing call volume and population growth • Improve response capabilities for large scale disasters such as floods, tornados, terrorism, etc • Maintain service level of one Mobile Intensive Care Unit (MICU) at each fire station • Fire station personnel will visit their neighborhoods during the year 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees	67	72		78
Call Volume				
Call Volume Increase in Last 3,5 yrs Responses (Average per year)	12,000	13,000		14,000
% Increase in Responses in last 3,5 yrs				
Lancaster Day-Time Population				
Fire Responses				
% Increase in Fire Responses in last 3,5 yrs				
EMS Responses				
% Increase in EMS Responses in last 3,5 yrs				
Simultaneous Incidents	4,200	4,500		4,600
Lives Saved	14	22		35
Life Extending Aid	1,186	1,400		1,500
Training Hours	10,400	12,000		14,000
Value Saved Exposed to Fire	20,000,000	20,300,000		25,000,000
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Percent of property saved from fire	95%	95%		95%
Paramedics trained	6	6		6
Minimum Apparatus staffing per shift	16	18		20
Response times with increased call volume	5:54	5:42		5:45
Percentage of time 4 firefighters on scene in 5 minutes	38%	35%		32%
Percentage of time 14 firefighters on scene in 9 minutes	47%	11%		12%
Dependency on mutual aid assistance	200	200		210
Public Fire Safety Education contacts	10,000	10,000		10,500
In the field CPR recesutations	21	58		20
# of Neighborhood Visits/Community Events				
MICU at each Fire Station				
% of Apparatus pumps tested & passed (NFPA Standard 1911)				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Personnel	\$8,354,300	\$8,160,134	\$8,930,690	\$10,374,289
Supplies	\$340,454	\$468,702	\$435,394	\$453,461
Maintenance	\$8,365	\$17,360	\$18,704	\$9,200
Services	\$236,515	\$343,082	\$351,593	\$391,119
Capital Outlay	\$0	\$0	\$2,789	\$0
TOTAL	\$8,939,634	\$8,989,278	\$9,739,170	\$11,228,069

Fire Department

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

Account Object	Description	2021 Actual	2022 Actual	2023 YTD Actual	2023 Budget	2024 Proposed
101	SALARIES-REGULAR	\$ 4,642,157	\$ 4,940,339	\$ 4,824,090	\$ 5,990,592	\$ 6,947,633
102	SALARIES-PART TIME	\$ -	\$ 127	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 901,148	\$ 1,057,457	\$ 970,545	\$ 343,470	\$ 367,513
104	SALARIES-LONGEVITY	\$ 25,042	\$ 24,051	\$ 22,556	\$ 25,972	\$ 28,360
105	GROUP HEALTH INSURANCE	\$ 634,041	\$ 716,139	\$ 751,704	\$ 808,300	\$ 907,658
106	TMRS	\$ 800,600	\$ 845,911	\$ 828,317	\$ 909,001	\$ 1,090,548
107	FICA	\$ 421,374	\$ 459,973	\$ 439,064	\$ 468,201	\$ 566,059
108	SALARIES-PARAMEDIC	\$ 93,364	\$ 97,859	\$ 88,480	\$ 110,757	\$ 110,757
109	SALARIES-WELL PAY	\$ 58,898	\$ 17,555	\$ 18,023	\$ 55,262	\$ 67,389
110	DENTAL INSURANCE	\$ 26,335	\$ 24,227	\$ 23,546	\$ 29,500	\$ 31,871
112	SALARIES-OUT OF CLASS	\$ 26,578	\$ 52,286	\$ 43,616	\$ 14,884	\$ 15,927
115	CERTIFICATION PAY	\$ 36,513	\$ 36,923	\$ 32,490	\$ 41,749	\$ 45,351
120	GROUP LIFE INSURANCE	\$ 5,322	\$ 5,642	\$ 5,846	\$ 7,650	\$ 7,625
130	WORKERS COMPENSATION	\$ 66,030	\$ 73,966	\$ 110,265	\$ 122,087	\$ 184,340
131	EAP EXPENSE	\$ 1,619	\$ 1,645	\$ 1,590	\$ 2,025	\$ 2,018
149	TLFFRA ANNUITY PAYMENT	\$ 200	\$ 200	\$ -	\$ 1,240	\$ 1,240
Personnel Sub Total		\$ 7,739,222	\$ 8,354,300	\$ 8,160,134	\$ 8,930,690	\$ 10,374,289
Account Object	Description	2021 Actual	2022 Actual	2023 YTD Actual	2023 Budget	2024 Proposed
201	OFFICE SUPPLIES	\$ 3,335	\$ 2,111	\$ 2,128	\$ 3,000	\$ 3,650
202	UNIFORMS AND CLOTHING	\$ 45,357	\$ 85,443	\$ 195,681	\$ 140,498	\$ 167,227
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 40,830	\$ 47,844	\$ 40,697	\$ 49,399	\$ 60,273
205	JANITORIAL & CLEANING SUPPLIES	\$ 5,656	\$ 7,667	\$ 11,425	\$ 10,963	\$ 12,040
208	EDUCATION & REC SUPPLIES	\$ -	\$ 2,644	\$ 2,261	\$ 2,500	\$ 7,290
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 647	\$ 250	\$ 622	\$ 825	\$ 955
211	OTHER OPERATIONAL SUPPLIES	\$ 3,451	\$ 1,886	\$ 6,627	\$ 4,440	\$ 4,890
214	POSTAGE/SHIPPING/DELIVERY	\$ 593	\$ 98	\$ 390	\$ 250	\$ 500
215	TRAINING SUPPLIES	\$ 611	\$ 549	\$ 616	\$ 750	\$ 10,845
216	MEDICAL SUPPLIES	\$ 86,991	\$ 95,100	\$ 133,673	\$ 170,197	\$ 133,219
218	FUEL & OIL	\$ 46,788	\$ 87,303	\$ 67,039	\$ 45,022	\$ 45,022
231	SOFTWARE	\$ 8,890	\$ 9,558	\$ 7,541	\$ 7,550	\$ 7,550
Supplies Sub Total		\$ 243,149	\$ 340,454	\$ 468,702	\$ 435,394	\$ 453,461
Account Object	Description	2021 Actual	2022 Actual	2023 YTD Actual	2023 Budget	2024 Proposed
303	MAINT-EQUIP & MACHINERY	\$ -	\$ 2,595	\$ 5,491	\$ 5,520	\$ 5,600
313	MAINT-FURN & FIXTURES	\$ 1,795	\$ 5,771	\$ 11,870	\$ 13,184	\$ 3,600
Maintenance Sub Total		\$ 1,795	\$ 8,366	\$ 17,360	\$ 18,704	\$ 9,200
Account Object	Description	2021 Actual	2022 Actual	2023 YTD Actual	2023 Budget	2024 Proposed
407	SPECIAL SERVICES	\$ 5,564	\$ 6,910	\$ 11,940	\$ 7,000	\$ 3,700
409	TRAVEL & EDUCATION	\$ 24,055	\$ 48,566	\$ 42,043	\$ 56,026	\$ 47,913
414	DUES & SUBSCRIPTIONS	\$ 2,502	\$ 1,522	\$ 13,985	\$ 5,501	\$ 4,972
416	PROFESSIONAL SERVICES	\$ 72,943	\$ 84,699	\$ 129,393	\$ 108,890	\$ 113,847
418	MEDICAL EXPENSE	\$ 295	\$ 1,277	\$ 4,500	\$ 4,500	\$ 5,625
419	AWARDS	\$ 1,219	\$ 597	\$ 1,638	\$ 630	\$ 1,945
451	RADIO TIE-IN TO PARKLAND	\$ 23,627	\$ 25,054	\$ 25,269	\$ 25,270	\$ 28,193
453	E M S TRAINING	\$ 52,904	\$ 49,127	\$ 52,690	\$ 67,118	\$ 95,852
455	CERTIFICATION FEES	\$ 2,259	\$ 10,680	\$ 8,390	\$ 16,176	\$ 20,451
462	CELLULAR TELEPHONE & PAGERS	\$ 4,800	\$ 2,714	\$ 2,556	\$ 4,607	\$ 4,607
476	ACCT ANALYSIS FEES-JPM	\$ 5,041	\$ 4,965	\$ 3,927	\$ 6,000	\$ 6,000
482	CREDIT CARD PROCESSING FEES	\$ 483	\$ 404	\$ 401	\$ -	\$ -
554	AMBULANCE BILLING SERVICE FEE	\$ 28,486	\$ -	\$ 11,700	\$ 15,750	\$ 15,750
558	EMPLOYEE PHYSICAL ASSESSMENT	\$ 14,730	\$ -	\$ 34,650	\$ 34,125	\$ 42,264
Services Sub Total		\$ 238,908	\$ 236,515	\$ 343,082	\$ 351,593	\$ 391,119
Account Object	Description	2021 Actual	2022 Actual	2023 YTD Actual	2023 Budget	2024 Proposed
609	CAPITAL-MACHINERY & EQUIPMENT	\$ 2,558	\$ -	\$ -	\$ 2,789	\$ -
Capital Total		\$ 2,558	\$ -	\$ -	\$ 2,789	\$ -
Department Total		\$ 8,225,633	\$ 8,939,634	\$ 8,989,278	\$ 9,739,170	\$ 11,228,069

Non-Departmental



Personnel Organization Chart



There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Non-Departmental

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 16
Program 0**

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

	2021	2022	2023	2023	2024
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
130 WORKERS COMPENSATION	\$ 1,224	\$ 674	\$ 1,300	\$ 4,334	\$ 4,334
Personnel Sub Total	\$ 1,224	\$ 674	\$ 1,300	\$ 4,334	\$ 4,334
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ 4,584	\$ 9,502	\$ -
Supplies Sub Total	\$ -	\$ -	\$ 4,584	\$ 9,502	\$ -
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
400 TIF EXPENSE	\$ -	\$ 56,339	\$ -	\$ -	\$ 142,368
401 TELEPHONE & COMMUNICATIONS	\$ 204,426	\$ 146,922	\$ 89,448	\$ 129,805	\$ 129,805
402 RENTAL OF EQUIPMENT	\$ 27,401	\$ 33,323	\$ 17,515	\$ 26,843	\$ 34,702
403 CASUALTY INSURANCE	\$ 413,033	\$ 441,262	\$ 514,512	\$ 533,800	\$ 684,831
406 UNEMPLOYMENT INSURANCE	\$ 3,511	\$ 10,464	\$ -	\$ 70,000	\$ 70,000
409 TRAVEL & EDUCATION	\$ 800	\$ 3,000	\$ 24	\$ -	\$ -
414 DUES & SUBSCRIPTIONS	\$ 59,002	\$ 51,399	\$ 59,115	\$ 62,922	\$ 80,670
416 OTHER/PROFESSIONAL SERVICES	\$ 24,526	\$ 109,674	\$ 58,332	\$ 263,359	\$ 13,880
420 INTERNAL TRAINING	\$ 27,488	\$ 57,682	\$ 34,523	\$ 55,000	\$ 45,000
421 PRINTING	\$ 23,280	\$ 21,915	\$ 17,622	\$ 36,000	\$ 37,000
434 SPECIAL EVENTS	\$ 5,920	\$ 1,045	\$ 1,084	\$ -	\$ -
449 FUTURE GRANTS-ANTICIPATED	\$ -	\$ -	\$ -	\$ -	\$ -
460 SETTLEMENT	\$ 116,938	\$ 1,884,323	\$ -	\$ -	\$ -
463 ADMIN FEES-FLEX SPENDING PLAN	\$ 1,738	\$ 1,093	\$ 956	\$ 2,000	\$ 2,000
497 TUITION REIMBURSEMENT	\$ 6,617	\$ 5,454	\$ 2,000	\$ 7,000	\$ 5,000
535 HEALTH DEPARTMENT	\$ 12,106	\$ -	\$ 20,177	\$ 12,108	\$ 12,106
536 HEALTH DEPT-FOOD PERMITS	\$ 17,400	\$ 19,135	\$ 19,380	\$ 18,000	\$ 20,130
539 MISC. HEALTH BENEFIT	\$ 7,268	\$ 7,290	\$ 6,098	\$ 10,000	\$ 10,000
562 INCENTIVES-PROPERTY TAX REBATE	\$ 2,390,111	\$ 2,533,785	\$ 1,262,178	\$ 2,786,928	\$ 3,237,762
Maintenance Sub Total	\$ 3,341,563	\$ 5,384,104	\$ 2,102,962	\$ 4,013,765	\$ 4,525,254
Department Total	\$ 3,342,787	\$ 5,384,778	\$ 2,108,846	\$ 4,027,601	\$ 4,529,588

Planning



Personnel Organization Chart



Personnel Summary

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

Department Narrative

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

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Quality Development • Healthy, Safe and Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Promote high quality commercial and residential growth through quality planning procedures and processes • Provide clear professional and technical assistance to City Council, City Management, and Lancaster residents, and the development community • Update regulations and ordinances for consistency to City Council objectives • Minimize conflict between developments and promote sustainability 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full Time Employees	3	3		4
Lancaster Development Code Review Sessions	75	85		150
Total Plats Received and Reviewed	38	40		64
Total Zoning Requests Received and Processed	24	23		13
Total Site Plans Received and Reviewed	35	30		24
Historic Landmark Preservation Received and Reviewed	19	15		8
Miscellaneous Cases Received and Reviewed	27	18		20
Lancaster Development Code Conflicts	50%	50%		50%
Lancaster Development Code Update	100%	100%		100%
Zoning Map Update	100%	100%		100%
Future Land Use Plan Update	Underway	Underway		Underway
Comprehensive Plan Update	N/A	50%		N/A
Streetscape Master Plan Update	N/A	N/A		N/A
Parks, Recreation & Open Space Master Plan Update	N/A	N/A		100%
Hike & Bike Master Plan Update	N/A	N/A		100%
Loop 9 & I-35E Corridor Study	99%	N/A		N/A
% of Boards & Commissions Meeting Minutes Signed & Uploaded				100%
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Comment on Building Plans with Planning Elements within 3 Days	100%	100%		100%
Complete Site Plan and Plat Applications within 30 days	100%	100%		99%
Zoning Applications Completed within 45 days	100%	100%		99%
Citizen Planning Inquiries Resolved Within 24 Hrs	100%	100%		99%
# of Planning and Zoning Commission meetings attended				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$224,368	\$190,815	\$254,181	\$184,354
Supplies	\$2,274	\$2,142	\$3,000	\$3,100
Maintenance	\$53	\$44	\$0	\$45
Professional Services	\$217,617	\$277,219	\$258,087	\$418,647
TOTAL	\$444,311	\$470,220	\$515,268	\$606,146

Planning

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 398,432	\$ 166,565	\$ 145,303	\$ 176,913	\$ 142,102
103	SALARIES-OVERTIME	\$ 376	\$ 115	\$ 16	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 820	\$ 249	\$ 20	\$ 48	\$ 44
105	GROUP HEALTH INSURANCE	\$ 49,923	\$ 19,606	\$ 11,503	\$ 35,940	\$ 8,403
106	TMRS	\$ 56,616	\$ 22,141	\$ 20,257	\$ 24,644	\$ 20,626
107	FICA	\$ 29,976	\$ 12,437	\$ 11,200	\$ 13,345	\$ 10,973
109	SALARIES-WELL PAY	\$ 623	\$ 1,843	\$ -	\$ 1,504	\$ 1,279
110	DENTAL INSURANCE	\$ 2,270	\$ 733	\$ 576	\$ 1,235	\$ 425
113	SALARIES-CAR ALLOWANCE	\$ 4,814	\$ 328	\$ -	\$ -	\$ -
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ 1,543	\$ -	\$ -
115	CERTIFICATION PAY	\$ 141	\$ -	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 455	\$ 138	\$ 168	\$ 255	\$ 204
130	WORKERS COMPENSATION	\$ 365	\$ 157	\$ 175	\$ 229	\$ 244
131	EAP EXPENSE	\$ 171	\$ 55	\$ 54	\$ 68	\$ 54
Personnel Sub Total		\$ 544,982	\$ 224,368	\$ 190,815	\$ 254,181	\$ 184,354
Account Object Description						
201	OFFICE SUPPLIES	\$ 1,741	\$ 1,525	\$ 1,819	\$ 2,000	\$ 2,600
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 450	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 342	\$ 291	\$ 323	\$ 1,000	\$ 500
231	SOFTWARE	\$ -	\$ 458	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 2,533	\$ 2,274	\$ 2,142	\$ 3,000	\$ 3,100
Account Object Description						
303	MAINT-EQUIP & MACHINERY	\$ 42	\$ 53	\$ 44	\$ -	\$ 45
Maintenance Sub Total		\$ 42	\$ 53	\$ 44	\$ -	\$ 45
Account Object Description						
408	ADVERTISING	\$ 3,732	\$ 2,197	\$ 2,975	\$ 2,500	\$ 1,500
409	TRAVEL & EDUCATION	\$ 140	\$ 2,945	\$ -	\$ 1,918	\$ 3,478
414	DUES & SUBSCRIPTIONS	\$ 1,815	\$ 3,050	\$ 749	\$ 2,519	\$ 2,519
416	OTHER/PROFESSIONAL SERVICES	\$ 247,254	\$ 208,976	\$ 272,452	\$ 250,000	\$ 410,000
421	PRINTING	\$ -	\$ -	\$ 665	\$ 1,150	\$ 1,150
462	CELLULAR TELEPHONE & PAGERS	\$ 150	\$ 448	\$ 378	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ 7,993	\$ -	\$ -	\$ -	\$ -
Services Sub Total		\$ 261,084	\$ 217,617	\$ 277,219	\$ 258,087	\$ 418,647
Department Total		\$ 808,640	\$ 444,311	\$ 470,220	\$ 515,268	\$ 606,146

City Secretary's Office



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
City Secretary	1	1	1
Deputy City Secretary	1	1	1
Administrative Secretary	1	1	1
Total	3	3	3

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Financial Sound Government • Professional & Committed City Workforce • Healthy, Safe & Engaged Community • Quality Development • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Maintain an accurate account of City Council Meetings including Council minutes • Ensure the codification of minutes, ordinances and resolutions as approved by the City Council • Conduct General Municipal Elections • Process local alcohol beverage permits in compliance with state laws and local ordinances • Provide support and training for city employees to ensure compliance with Open Meetings Act • Serve as a document and information resource for Council, citizens and staff • Administer City elections in collaboration with Dallas County to ensure unbiased and ethical conduct in the process 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
City Council Meetings	27	31		28
Eligible Voting Population	40,728	41,685		42,000
Registered Voters	25,056	24,715		25,000
Ordinances Adopted	26	37		38
Resolutions Approved	80	81		82
Ordinances Codified	31	37		38
Proclamations Prepared	31	28		29
Open Records Requests Processed	3,247	3,548		3,900
Elections Held	0	1		3
Quantity of Records Eligible for Destruction (lbs.)	0	3,900		3,800
Legal Notices Published	26	37		38
Minutes Recorded				
Boards & Commissions Interviews Conducted				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of Ordinances codified	0	3,900		3,800
Avg # of Days to Complete Open Rec Req. Destruction of eligible records (lbs.)				
# of Citizen Interactions to provide information				
# of Open Meeting Act trainings given to staff				
# of Public Information Act training given to staff				
% Increase in Boards & Commissions Applications Received				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Personnel	\$209,365	\$225,441	\$258,307	\$300,466
Supplies	\$3,957	\$5,413	\$5,550	\$24,975
Maintenance	\$53	\$44	\$0	\$45
Services	\$23,735	\$12,019	\$20,000	\$12,387
TOTAL	\$237,110	\$242,917	\$283,857	\$337,873

City Secretary's Office

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 131,286	\$ 136,695	\$ 151,413	\$ 182,746	\$ 201,021
102	SALARIES-PART TIME	\$ -	\$ 16,492	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 612	\$ 1,410	\$ 1,011	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 559	\$ 554	\$ 550	\$ 652	\$ 796
105	GROUP HEALTH INSURANCE	\$ 7,320	\$ 14,844	\$ 29,652	\$ 24,369	\$ 36,177
106	TMRS	\$ 19,317	\$ 19,257	\$ 22,132	\$ 26,395	\$ 33,095
107	FICA	\$ 10,585	\$ 12,301	\$ 11,807	\$ 14,417	\$ 16,273
109	SALARIES-WELL PAY	\$ 643	\$ 1,370	\$ 1,044	\$ 1,605	\$ 1,890
110	DENTAL INSURANCE	\$ 426	\$ 741	\$ 1,058	\$ 1,215	\$ 1,306
113	SALARIES-CAR ALLOWANCE	\$ 4,814	\$ 4,614	\$ 4,114	\$ 4,800	\$ 6,000
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ 958	\$ -	\$ -
115	CERTIFICATION PAY	\$ 421	\$ 697	\$ 1,252	\$ 840	\$ 2,520
120	GROUP LIFE INSURANCE	\$ 159	\$ 153	\$ 189	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 125	\$ 162	\$ 192	\$ 252	\$ 372
131	EAP EXPENSE	\$ 54	\$ 74	\$ 70	\$ 108	\$ 108
Personnel Sub Total		\$ 176,321	\$ 209,365	\$ 225,441	\$ 258,307	\$ 300,466
Supplies						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 2,174	\$ 3,347	\$ 1,704	\$ 2,000	\$ 2,000
214	POSTAGE/SHIPPING/DELIVERY	\$ 464	\$ 275	\$ 409	\$ 250	\$ 200
231	SOFTWARE	\$ -	\$ 335	\$ 3,300	\$ 3,300	\$ 22,775
Supplies Sub Total		\$ 2,638	\$ 3,957	\$ 5,413	\$ 5,550	\$ 24,975
Maintenance						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
303	MAINT-EQUIP & MACHINERY	\$ 42	\$ 53	\$ 44	\$ -	\$ 45
Maintenance Sub Total		\$ 42	\$ 53	\$ 44	\$ -	\$ 45
Other						
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
407	SPECIAL SERVICES	\$ 1,600	\$ 1,080	\$ 375	\$ 1,800	\$ 1,500
408	ADVERTISING	\$ -	\$ 489	\$ 500	\$ 500	\$ -
409	TRAVEL & EDUCATION	\$ 3,781	\$ 5,374	\$ 4,748	\$ 4,753	\$ 7,995
414	DUES & SUBSCRIPTIONS	\$ 379	\$ 797	\$ 600	\$ 1,098	\$ 1,565
416	OTHER/PROFESSIONAL SERVICES	\$ 9,690	\$ 16,000	\$ 4,014	\$ 10,520	\$ -
452	FILING FEES	\$ -	\$ (500)	\$ 1,364	\$ 825	\$ 825
462	CELLULAR TELEPHONE & PAGERS	\$ 558	\$ 495	\$ 418	\$ 504	\$ 502
559	CONTRACT/TEMPORARY LABOR	\$ 15,900	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ 31,908	\$ 23,735	\$ 12,019	\$ 20,000	\$ 12,387
Department Total		\$ 210,908	\$ 237,110	\$ 242,918	\$ 283,857	\$ 337,873

Finance



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Director of Finance	1	1	1
Assistant Finance Director	1	1	1
Chief Accountant	1	1	1
Accountant	0.75	0.75	0.75
Account Payables Specialist	1	1	1
Total	4.75	4.75	4.75

Department Narrative

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

Goals				
<p>Council Goals:</p> <ul style="list-style-type: none"> Financially Sound Government <p>Departmental Goals</p> <ul style="list-style-type: none"> Provide financial information to all interested parties frequently and timely for management decisions Utilize best practices to meet or exceed industry standards of Financial Management and Reporting Coordinate with the City Manager’s Office in the preparation of the Annual Operating Budget; Capital Improvement Program (CIP) and Five-Year Financial Forecasts Update operational accounting policies and procedures Pursue new and inovative government solutions to improve efficiency and maintain the City's accounting system to meet the needs of all users Coordinate the preparation of the Annual Comprehensive Financial Report (ACFR) with the external auditors Comply with regulatory agencies and bond covenants regarding financial management, accounting and internal controls Investment Policy and Public Funds Investment Act (PFIA) training To be in the Comptroller's Leadership Circle which recognizes local governments across Texas striving to meet a high standard of Financial Transparency online Certificate of Achievement for Excellence in Financial Reporting Maintain a Good Bond Rating to Ensure Bond Investors 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees	5	5		5
Bank Accounts	14	14		14
Journal Entries Made	4,600	4,600		4,600
Bank Statements Reconciled	168	168		168
Monthly Operations Reports - P.I.D.'s	9	9		9
Accounts Payable Checks Processed	3,085	2,950		2,700
Accounts Payable ACH's Processed	1,962	2,300		2,250
Invoices Processed	8,095	8,250		8,200
Quarterly Financial & Investment Reporting	4	4		4
Financial Reporting	2	2		2
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Bank Reconciliations Finished by following Month End	95%	95%		95%
Monthly Closeouts within 10 Days of Month End	10	12		12
Vendors Paid within 30 Days	95%	99%		99%
A/P Checks Available for Review every Thursday	95%	100%		100%
Audit presentation to Council (Months after year end)	5 mos.	5 mos.		5 mos.
ACFR Published on Time				
Bond Rating (Moody's/S&P)				
GFOA CAFR Award Receipt				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Personnel	\$435,519	\$254,827	\$436,586	
Supplies	\$10,793	\$10,662	\$14,490	
Maintenance	-			
Services	\$256,595	\$253,760	\$265,195	
TOTAL	\$702,907	\$519,249	\$716,271	\$0

Finance

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 258,828	\$ 320,526	\$ 310,453	\$ 384,276	\$ 460,452
102	SALARIES-PART TIME	\$ 12,199	\$ 19,353	\$ 20,592	\$ 26,619	\$ -
103	SALARIES-OVERTIME	\$ 835	\$ 2,788	\$ 2,715	\$ 3,711	\$ 736
104	SALARIES-LONGEVITY	\$ 734	\$ 808	\$ 965	\$ 1,172	\$ 1,197
105	GROUP HEALTH INSURANCE	\$ 33,861	\$ 40,715	\$ 38,882	\$ 48,817	\$ 49,204
106	TMRS	\$ 36,823	\$ 44,742	\$ 44,909	\$ 61,386	\$ 70,537
107	FICA	\$ 20,347	\$ 26,163	\$ 24,907	\$ 30,719	\$ 36,191
109	SALARIES-WELL PAY	\$ 146	\$ 498	\$ 2,644	\$ 3,737	\$ 4,210
110	DENTAL INSURANCE	\$ 1,491	\$ 1,585	\$ 1,521	\$ 1,934	\$ 2,050
113	SALARIES-CAR ALLOWANCE	\$ 3,342	\$ 3,686	\$ 4,114	\$ 5,014	\$ 6,000
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 4,107	\$ 4,337	\$ 5,244	\$ -
118	CELL PHONE ALLOWANCE	\$ -	\$ 211	\$ 411	\$ 501	\$ 480
120	GROUP LIFE INSURANCE	\$ 276	\$ 368	\$ 379	\$ 587	\$ 587
130	WORKERS COMPENSATION	\$ 242	\$ 342	\$ 403	\$ 581	\$ 819
131	EAP EXPENSE	\$ 94	\$ 106	\$ 105	\$ 155	\$ 155
Personnel Sub Total		\$ 369,218	\$ 465,997	\$ 457,336	\$ 574,453	\$ 632,618
Account Object	Description					
201	SUPPLIES	\$ 3,364	\$ 1,235	\$ 2,570	\$ 2,645	\$ 2,645
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ -	\$ 111	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,636	\$ 1,869	\$ 2,084	\$ 3,300	\$ 3,300
231	SOFTWARE	\$ -	\$ 3,000	\$ 3,000	\$ 3,545	\$ 3,786
242	COMPUTERS/SERVERS	\$ -	\$ 2,014	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 5,000	\$ 8,118	\$ 7,654	\$ 9,601	\$ 9,731
Account Object	Description					
303	MAINT-EQUIP & MACHINERY	\$ 42	\$ 53	\$ 44	\$ 45	\$ 45
Maintenance Sub Total		\$ 42	\$ 53	\$ 44	\$ 45	\$ 45
Account Object	Description					
402	RENTAL OF EQUIPMENT	\$ 3,586	\$ 3,835	\$ 3,544	\$ 4,000	\$ 3,545
409	TRAVEL & EDUCATION	\$ 4,395	\$ 7,543	\$ 3,920	\$ 8,860	\$ 11,160
414	DUES & SUBSCRIPTIONS	\$ 1,266	\$ 635	\$ 1,114	\$ 1,504	\$ 1,504
437	CONTRACT AUDIT SERVICES	\$ 48,369	\$ 63,600	\$ 46,200	\$ 52,800	\$ 52,800
440	CONSULTANT AND ADVISORY FEES	\$ 19,347	\$ 13,684	\$ 9,520	\$ 20,095	\$ 20,190
442	COMPUTER PROFESSIONAL SERVICES	\$ 36,307	\$ 36,134	\$ 66,036	\$ 67,871	\$ 43,460
444	TAX APPRAISAL	\$ 102,695	\$ 98,447	\$ 108,658	\$ 108,658	\$ 120,650
462	CELLULAR TELEPHONE & PAGERS	\$ 600	\$ 327	\$ -	\$ 200	\$ -
476	ACCT ANALYSIS FEES-JPM	\$ 26,111	\$ 22,899	\$ 4,157	\$ 7,159	\$ 25,500
537	DALLAS COUNTY TAX COLL SVCS	\$ 19,454	\$ 21,833	\$ 21,836	\$ 21,836	\$ 25,612
559	CONTRACT/TEMPORARY LABOR	\$ 103,105	\$ 86,490	\$ -	\$ -	\$ -
Services Sub Total		\$ 365,234	\$ 355,425	\$ 264,985	\$ 292,983	\$ 304,421
Department Total		\$ 739,494	\$ 829,593	\$ 730,019	\$ 877,082	\$ 946,815

Emergency Management



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals:</p> <ul style="list-style-type: none"> • Maintain emergency generators and early warning sirens • Maintaining a credible Emergency Operations Plan (EOP) • Maintain the City of Lancaster's Emergency Operations Center (EOC) • Coordinate with Regional partners in the response to disasters • Maintain response capabilities for large scale disasters such as floods, tornados and terrorism • Provide evacuation and emergency scenario trainings for City staff • Provide proactive Emergency Preparedness & Response education to the citizens of Lancaster 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Siren activation testing	200	365		365
Severe Weather events monitored	60	60		60
Emergency Plan Annex updates	8	8		8
Code Red maintenance checks performed	250	250		250
Generator Checks	60	60		60
# of Emergency Preparedness Regional Partners				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Siren activations	2	5		5
Emergency Operation Center (EOC) activations	15	16		16
Emergency Operation Plan (EOP) rating	Advanced	Advanced		Advanced
Generator Activations	5	5		5
# of Code Red users receiving notification				
Regional Disaster meetings	8	8		8
Disaster Drills performed	2	2		2
# of training opportunities provided to staff				
# of Annual Staff Emergency Drills				
% Increase in citizens enrolled in the CERT				
# of Meetings with Regional Partners for Emergency Preparation				
# of Public Emergency Prep. Outreach Events				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$0	\$0	\$0	\$0
Supplies	\$3,107	\$3,062	\$2,900	\$2,600
Maintenance	\$13,096	\$12,237	\$12,200	\$10,700
Services	\$40,363	\$38,027	\$43,937	\$57,000
Capital Outlay	\$0	2,424	\$0	\$0
TOTAL	\$56,566	\$55,750	\$59,037	\$70,300

Emergency Management

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

	2021	2022	2023	2023	2024
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
201 OFFICE SUPPLIES	\$ -	\$ 61	\$ 270	\$ 500	\$ 500
202 UNIFORMS AND CLOTHING	\$ -	\$ -	\$ 375	\$ 300	\$ -
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 80	\$ 74	\$ -	\$ -	\$ -
211 OTHER OPERATIONAL SUPPLIES	\$ 97	\$ -	\$ 580	\$ 500	\$ 500
218 FUEL & OIL	\$ 954	\$ 2,972	\$ 1,838	\$ 1,600	\$ 1,600
Supplies Sub Total	\$ 1,131	\$ 3,107	\$ 3,062	\$ 2,900	\$ 2,600
Account Object Description					
314 MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ 1,537	\$ 1,500	\$ -
341 MAINT-EARLY WARNING SIRENS	\$ 3,227	\$ 13,096	\$ 10,700	\$ 10,700	\$ 10,700
Maintenance Sub Total	\$ 3,227	\$ 13,096	\$ 12,237	\$ 12,200	\$ 10,700
Account Object Description					
409 TRAVEL & EDUCATION	\$ -	\$ 1,181	\$ 366	\$ 3,000	\$ 3,000
414 DUES & SUBSCRIPTIONS	\$ 4,000	\$ 4,000	\$ 4,000	\$ 400	\$ 400
416 PROFESSIONAL SERVICES	\$ 32,223	\$ 35,182	\$ 33,661	\$ 40,537	\$ 53,600
Services Sub Total	\$ 36,223	\$ 40,363	\$ 38,027	\$ 43,937	\$ 57,000
Account Object Description					
609 CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 2,424	\$ -	\$ -
Capital Sub Total	\$ -	\$ -	\$ 2,424	\$ -	\$ -
Department Total	\$ 40,581	\$ 56,566	\$ 55,751	\$ 59,037	\$ 70,300

Neighborhood Services-Animal Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Neighborhood Services Manager	0	0.5	0.5
Lead Animal Services Officer	1	1	1
Animal Services Officer	1	2	3
Animal Shelter Attendant	1	1	2
PT Animal Control (.5)	0.5	0.5	0
PT Animal Shelter Attendant (.5)	0.5	0.5	0
Total	4	5.5	6.5

Department Narrative

The Neighborhood Services Department Animal Services Division works closely with residents to obtain and encourage continued compliance with city and state laws. Staff also organizes low cost veterinarian services and adoption events periodically that assist in controlling the growing population of stray animals in the city.

Goals				
<p>City Council Goal</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Create active educational programs for the community on basic animal care and owner responsibility • Conduct and coordinate two adoption events quarterly to control kennel occupancy • Respond to service calls in a timely manner • Attend Public Improvement Districts (PID) or Homeowner's Association (HOA) meetings quarterly to inform residents of local ordinances related to Animal Services • Create programs to promote pet adoptions by hosting adoptions events and partnering with businesses and community organization • Promote engagement on Social Media with the animal shelter to encourage adoption of animals 				
Workload Indicators	21-22Actual	22-23 Actual		2023-2024 Target
Full-Time Employees	4	5.5		5.5
Adoptions	85	200		250
# of Dogs Fostered				
Redemptions	55	200		250
Euthanizations (including diseased and owner request)	19	15		20
Deceased Animal Pickup	45	40		50
Micro Chip Inserted	200	250		250
Animals at Large Cases	670	400		600
WebQA Requests Received				
Traps issued	20	20		20
HOA/PID Meetings quarterly (4)	0	4		4
Spayed/Neutered Animals	0	100		100
Performance Measurement	21-22Actual	22-23 Actual		2023-2024 Target
Animal Services requests answered within 2 hours	100%	100%		100%
Average monthly adoptions				
# of social media interactions				
# of Social media Impressions				
# of quarterly adoption events coordinated				
# of Annual Educational Events/Programs				
# of Partnerships with NGO, Private, or Public Orgs in BSW Region				
% Increase in dogs/cats fostered				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Personnel	\$214,834	\$227,947	\$350,356	\$449,949
Supplies	\$9,961	\$16,418	\$13,584	\$14,706
Maintenance	\$1,412	\$0	\$0	\$0
Other Services	\$10,209	\$31,059	\$14,668	\$16,297
TOTAL	\$236,416	\$275,424	\$378,608	\$480,952

Neighborhood Services-Animal Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2021	2022	2023	2023	2024
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 93,872	\$ 126,805	\$ 140,657	\$ 209,177	\$ 308,715
102 SALARIES-PART TIME	\$ 11,821	\$ 18,297	\$ 12,066	\$ 39,292	\$ -
103 SALARIES-OVERTIME	\$ 6,295	\$ 15,983	\$ 16,368	\$ 2,750	\$ 2,943
104 SALARIES-LONGEVITY	\$ 106	\$ 105	\$ 134	\$ 184	\$ 252
105 GROUP HEALTH INSURANCE	\$ 16,445	\$ 20,852	\$ 21,208	\$ 35,742	\$ 53,317
106 TMRS	\$ 13,984	\$ 19,337	\$ 21,916	\$ 34,965	\$ 45,444
107 FICA	\$ 8,396	\$ 12,149	\$ 12,990	\$ 19,368	\$ 24,174
109 SALARIES-WELL PAY	\$ -	\$ -	\$ 529	\$ 1,801	\$ 2,816
110 DENTAL INSURANCE	\$ 976	\$ 1,072	\$ 1,091	\$ 1,823	\$ 2,762
115 CERTIFICATION PAY	\$ -	\$ -	\$ 737	\$ -	\$ 1,260
120 GROUP LIFE INSURANCE	\$ 106	\$ 132	\$ 160	\$ 663	\$ 740
130 WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ 4,414	\$ 7,330
131 EAP EXPENSE	\$ 80	\$ 101	\$ 91	\$ 177	\$ 196
Personnel Sub Total	\$ 152,080	\$ 214,834	\$ 227,947	\$ 350,356	\$ 449,949
Account Object Description					
201 OFFICE SUPPLIES	\$ 304	\$ 363	\$ 460	\$ 1,240	\$ 550
202 UNIFORMS AND CLOTHING	\$ 759	\$ 502	\$ 916	\$ 1,164	\$ 2,278
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 2,986	\$ 116	\$ 6,856	\$ 3,515	\$ 3,736
205 JANITORIAL & CLEANING SUPPLIES	\$ 445	\$ 2,530	\$ 2,425	\$ 1,123	\$ 1,600
206 CHEMICALS	\$ 451	\$ -	\$ 241	\$ 992	\$ 992
214 POSTAGE/SHIPPING/DELIVERY	\$ 18	\$ 39	\$ 115	\$ 186	\$ 186
218 FUEL & OIL	\$ 1,809	\$ 2,610	\$ 2,261	\$ 2,265	\$ 2,265
224 ANIMAL CARE SUPPLIES	\$ 2,393	\$ 3,802	\$ 3,145	\$ 3,099	\$ 3,099
Supplies Sub Total	\$ 9,165	\$ 9,961	\$ 16,418	\$ 13,584	\$ 14,706
Account Object Description					
342 MAINT-DATA PROCESSING EQUIP	\$ -	\$ 1,412	\$ -	\$ -	\$ -
Maintenance Sub Total	\$ -	\$ 1,412	\$ -	\$ -	\$ -
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ -	\$ 255	\$ -	\$ -	\$ 255
409 TRAVEL & EDUCATION	\$ 150	\$ 867	\$ 231	\$ 1,488	\$ 1,488
414 DUES & SUBSCRIPTIONS	\$ 7,710	\$ 2,607	\$ 2,643	\$ 5,213	\$ 5,213
416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 571	\$ 571
418 MEDICAL EXPENSE	\$ 6,627	\$ 5,627	\$ 12,623	\$ 4,971	\$ 6,351
421 PRINTING	\$ -	\$ -	\$ 375	\$ 372	\$ 372
435 LABORATORY CHARGES	\$ -	\$ -	\$ -	\$ 620	\$ 620
455 CERTIFICATION FEES	\$ -	\$ -	\$ -	\$ 149	\$ 149
462 CELLULAR TELEPHONE & PAGERS	\$ 900	\$ 853	\$ 837	\$ 1,284	\$ 1,278
559 CONTRACT/TEMPORARY LABOR	\$ 110	\$ -	\$ 14,350	\$ -	\$ -
Services Sub Total	\$ 15,497	\$ 10,209	\$ 31,059	\$ 14,668	\$ 16,297
Department Total	\$ 176,742	\$ 236,416	\$ 275,424	\$ 378,608	\$ 480,952

Purchasing



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Purchasing Agent	1	1	1
Total	1	1	1

Department Narrative

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

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> Financially Sound Government <p>Departmental Goals</p> <ul style="list-style-type: none"> Provide assistance to departments within the City for procuring materials/services in the most efficient and economical way that adheres to all related Texas purchasing statutes and the internal purchasing policy. Uphold Procurement Ethics and Values, and Code of Conduct as stipulated by the Texas State Comptroller. Update purchasing policy and conduct training for all employees involved in the buying process. Continue efforts to obtain more Historically Underutilized Businesses (HUB) and Minority Women Owned Businesses (M/WBE) vendors registered with the city. Continue efforts to obtain interest from more HUB and M/WBE vendors in the bid/quote process. Utilize cooperative sources to receive best value and price on goods and services. Hold quarterly M/WBE and Local Business Workshops with the Best Southwest Cities. Actively participate on the North Central Texas Regional Certification Agency Board of Directors. Attend Texas Public Purchasing Association (TxPPA) Training Conferences 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
ITQ-Invitation to Quote	0	8		8
ITB-Invitation to Bid	2	8		8
RFQ-Request for Qualifications	3	5		5
RFP-Request for Proposal	19	20		20
RFI-Request for Information	2	2		2
Notices Published in Newspaper of Record	35	17		26
Notices Published in Diversity Newspapers	0	0		13
Active Vendors in E-Bid System	3225	3450		3600
Special Class (M/WBE, HUB, DBE, SBA, VET)	575	665		700
New Vendors Setups (W-9, Vendor Info, ACH)	142	96		100
Requisitions Processed	258	380		395
Procurement Card Transactions	1,950	2,222		2,300
Purchase Orders Processed	258	380		400
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Vendor Inquiries Resolved Within 48 Hours	100%	100%		100%
Electronic Vendor Self Update	100%	100%		100%
Electronic Procurement System Operational	100%	100%		100%
Purchasing Policy Updated	Incomplete	Incomplete		Complete
Internal Procedure or Process Created	Incomplete	Complete		Complete
% of Buying Process Employees Trained				
# of HUBs Vendors Registered				
# of M/WBE Vendors Registered				
# of Quarterly Minority/Woman Business Enterprise and Local Business Workshops				
Internal Trainings Held	12	12		12
External Workshops/Trainings Held	5	5		5
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$86,658	\$102,138	\$126,664	\$139,615
Supplies	\$844	\$727	\$940	\$760
Maintenance	\$53	\$44	\$0	\$45
Other Services	\$17,931	\$21,587	\$22,374	\$27,070
TOTAL	\$105,486	\$124,496	\$149,978	\$167,490

Purchasing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 68,553	\$ 66,281	\$ 77,404	\$ 95,507	\$ 105,059
104	SALARIES-LONGEVITY	\$ 296	\$ 708	\$ 773	\$ 904	\$ 952
105	GROUP HEALTH INSURANCE	\$ 12,555	\$ 5,282	\$ 6,928	\$ 8,108	\$ 8,358
106	TMRS	\$ 9,663	\$ 9,048	\$ 10,800	\$ 13,425	\$ 15,382
107	FICA	\$ 4,936	\$ 4,915	\$ 5,675	\$ 7,250	\$ 8,182
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 812	\$ 946
110	DENTAL INSURANCE	\$ 457	\$ 266	\$ 347	\$ 405	\$ 425
120	GROUP LIFE INSURANCE	\$ 83	\$ 73	\$ 95	\$ 102	\$ 102
130	WORKERS COMPENSATION	\$ 63	\$ 64	\$ 94	\$ 124	\$ 182
131	EAP EXPENSE	\$ 27	\$ 20	\$ 23	\$ 27	\$ 27
Personnel Sub Total		\$ 96,632	\$ 86,658	\$ 102,138	\$ 126,664	\$ 139,615
Account Object Description						
201	OFFICE SUPPLIES	\$ 466	\$ 711	\$ 727	\$ 710	\$ 710
214	POSTAGE/SHIPPING/DELIVERY	\$ 161	\$ 133	\$ 1	\$ 50	\$ 50
231	SOFTWARE	\$ -	\$ -	\$ -	\$ 180	\$ -
Supplies Sub Total		\$ 626	\$ 844	\$ 727	\$ 940	\$ 760
Account Object Description						
303	MAINT-EQUIP & MACHINERY	\$ 42	\$ 53	\$ 44	\$ -	\$ 45
Maintenance Sub Total		\$ 42	\$ 53	\$ 44	\$ -	\$ 45
Account Object Description						
407	SPECIAL SERVICES	\$ -	\$ -	\$ 300	\$ 300	\$ 300
408	ADVERTISING	\$ 1,552	\$ 1,382	\$ 3,619	\$ 1,440	\$ 5,520
409	TRAVEL & EDUCATION	\$ 581	\$ 1,374	\$ 2,089	\$ 2,874	\$ 3,290
414	DUES & SUBSCRIPTIONS	\$ 365	\$ 175	\$ 450	\$ 180	\$ 380
434	SPECIAL EVENTS	\$ -	\$ -	\$ 129	\$ 180	\$ 180
442	COMPUTER PROFESSIONAL SERVICES	\$ 18,801	\$ 15,000	\$ 15,000	\$ 17,400	\$ 17,400
Services Sub Total		\$ 21,299	\$ 17,931	\$ 21,587	\$ 22,374	\$ 27,070
Department Total		\$ 118,598	\$ 105,486	\$ 124,497	\$ 149,978	\$ 167,490

Human Resources



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Director of Human Resources	1	1	1
Assistant Director of Human Resources	1	1	1
Human Resources Generalist	1	1	1
Administrative Secretary	1	1	1
Total	4	4	4

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> Professional & Committed City Workforce <p>Departmental Goals</p> <ul style="list-style-type: none"> Connect employee career goals with potential opportunities Research audit options from third party vendors to ensure standard practices are EEO compliant Increased communication with employees on retirement, wealth management and savings programs Continue professional development training with Lancaster University 2024 Continue Lancaster Leadership Academy for 2024 Ensure Employee Retention Complete Market Analysis to ensure competitive salaries with similar-sized cities Follow Strategic Human Resources Management (SHRM), Texas Municipal Human Resources Association (TMHRA), and Public Sector Human Resources Association (PSHRA) Best-Practices 			

Workload Indicators	21-22 Actual	22-23 Actual	2023-2024 Target
Total Full Time Equivalent Employees Budgeted	321	337	340
Number of positions posted	77	98	80
Applications Received and Processed	3,141	3,174	3,200
Employment Data Requests	196	214	220
Liability and Property Claims	21	14	12
Automobile Insurance Claims	24	34	30
Compliance Training Courses Required	20	20	20
Benefit Programs Managed	22	22	22
Workers Compensation Claims	89	36	35

Performance Measurement	21-22 Actual	22-23 Actual	2023-2024 Target
Turnover in Agency	23%	18%	18%
Loss Ratio - Health Insurance (goal <90%)	87%	67%	85%
Loss Ratio - Workers Compensation (goal <90%)	64%	65%	65%
Employee Survey Results Reflecting High Performance Organization	71%	75%	75%

Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$451,658	\$412,256	\$471,420	\$524,435
Supplies	\$4,118	\$6,011	\$7,000	\$7,050
Maintenance	\$0	\$0	\$0	\$0
Other Services	\$276,585	\$192,290	\$214,637	\$239,833
TOTAL	\$732,361	\$610,557	\$693,057	\$771,318

Human Resources

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

	2021	2022	2023	2023	2024
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 283,753	\$ 326,131	\$ 273,394	\$ 347,845	\$ 384,167
102 SALARIES-PART TIME	\$ -	\$ 7,612	\$ 27,718	\$ -	\$ -
103 SALARIES-OVERTIME	\$ 50	\$ 650	\$ 648	\$ -	\$ -
104 SALARIES-LONGEVITY	\$ 1,063	\$ 965	\$ 1,164	\$ 1,160	\$ 376
105 GROUP HEALTH INSURANCE	\$ 28,608	\$ 35,420	\$ 34,356	\$ 38,317	\$ 39,867
106 TMRS	\$ 40,864	\$ 45,501	\$ 39,369	\$ 49,387	\$ 56,793
107 FICA	\$ 21,405	\$ 25,132	\$ 22,762	\$ 23,453	\$ 29,923
109 SALARIES-WELL PAY	\$ 2,915	\$ 2,659	\$ 2,825	\$ 3,004	\$ 3,519
110 DENTAL INSURANCE	\$ 1,445	\$ 1,533	\$ 1,353	\$ 1,640	\$ 1,762
113 SALARIES-CAR ALLOWANCE	\$ 4,814	\$ 4,614	\$ 3,514	\$ 4,800	\$ 6,000
114 SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ 3,631	\$ -	\$ -
115 CERTIFICATION PAY	\$ -	\$ 683	\$ 697	\$ 840	\$ 840
120 GROUP LIFE INSURANCE	\$ 301	\$ 302	\$ 340	\$ 408	\$ 408
130 WORKERS COMPENSATION	\$ 264	\$ 347	\$ 376	\$ 458	\$ 672
131 EAP EXPENSE	\$ 91	\$ 108	\$ 109	\$ 108	\$ 108
Personnel Sub Total	\$ 385,574	\$ 451,658	\$ 412,256	\$ 471,420	\$ 524,435
Account Object Description					
201 OFFICE SUPPLIES	\$ 5,284	\$ 2,589	\$ 4,480	\$ 4,500	\$ 4,500
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 5,228	\$ -	\$ -	\$ -	\$ -
210 FOOD-BEV-MEETINGS/FUNCTIONS	\$ 482	\$ 886	\$ 923	\$ 1,000	\$ 1,050
214 POSTAGE/SHIPPING/DELIVERY	\$ 1,314	\$ 643	\$ 607	\$ 1,500	\$ 1,500
Supplies Sub Total	\$ 12,308	\$ 4,118	\$ 6,011	\$ 7,000	\$ 7,050
Account Object Description					
303 MAINT-EQUIP & MACHINERY	\$ 42	\$ -	\$ -	\$ -	\$ -
Maintenance Sub Total	\$ 42	\$ -	\$ -	\$ -	\$ -
Account Object Description					
408 ADVERTISING	\$ 1,987	\$ 6,229	\$ 3,689	\$ 6,400	\$ 6,400
409 TRAVEL & EDUCATION	\$ 2,027	\$ 4,741	\$ 3,373	\$ 4,500	\$ 4,500
414 DUES & SUBSCRIPTIONS	\$ 3,748	\$ 2,546	\$ 3,717	\$ 3,805	\$ 3,905
416 OTHER/PROFESSIONAL SERVICES	\$ 32,645	\$ 33,466	\$ 28,312	\$ 25,000	\$ 27,000
418 MEDICAL EXPENSE	\$ 2,499	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
419 AWARDS	\$ 1,315	\$ 1,370	\$ 1,380	\$ 1,500	\$ 1,500
420 INTERNAL TRAINING	\$ 637	\$ 4,667	\$ 7,815	\$ 8,000	\$ 13,700
421 PRINTING	\$ -	\$ 215	\$ 934	\$ 1,000	\$ 1,000
440 CONSULTANT AND ADVISORY FEES	\$ 27,500	\$ 91,508	\$ 7,000	\$ 35,000	\$ 47,500
442 COMPUTER PROFESSIONAL SERVICES	\$ 124,005	\$ 129,288	\$ 134,836	\$ 127,200	\$ 132,100
462 CELLULAR TELEPHONE & PAGERS	\$ 600	\$ 630	\$ 1,109	\$ 732	\$ 728
559 CONTRACT/TEMPORARY LABOR	\$ 16,211	\$ 425	\$ 125	\$ -	\$ -
Services Sub Total	\$ 213,174	\$ 276,585	\$ 192,290	\$ 214,637	\$ 239,833
Department Total	\$ 611,098	\$ 732,361	\$ 610,556	\$ 693,057	\$ 771,318

Civil Service



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

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

Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Total Police Civil Service Personnel	65	65		65
Total Fire Civil Service Personnel	65	72		72
Civil Service Applications for Employment	278	300		400
Civil Service Applications for Promotion	33	20		20
# of Scheduled Tests				
# of Recruiting Events				
# of Communications with Civil Servants (Meetings, Events, Etc.)				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Number of Service Appeals	0	0		0
Number of Hearings	1	0		0
Number of Commission Meetings	2	2		2
Retention Rate (# of Prev Yrs Employees Retained)				
# of Civil Servants Resigned				
Attendance at Hiring Events				
Attendance at Civil Service Appreciation Events				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Supplies	\$66	\$0	\$200	\$400
Services	\$7,997	\$4,850	\$7,350	\$8,950
TOTAL	\$8,063	\$4,850	\$7,550	\$9,350

Civil Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund 1 GENERAL FUND
Department 32 CIVIL SERVICE
Program 0

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
210	FOOD-BEV-MEETINGS/FUNCTIONS	\$ 46	\$ -	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 20	\$ -	\$ -	\$ 200	\$ 400
Sub Total		\$ 66	\$ -	\$ -	\$ 200	\$ 400
Account Object Description						
408	ADVERTISING	\$ -	\$ 500	\$ -	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ 179	\$ 141	\$ -	\$ 700	\$ 700
414	DUES & SUBSCRIPTIONS	\$ -	\$ 127	\$ 150	\$ 150	\$ 250
440	CONSULTANT AND ADVISORY FEES	\$ 7,818	\$ 6,850	\$ 4,700	\$ 6,000	\$ 7,500
Sub Total		\$ 7,997	\$ 7,618	\$ 4,850	\$ 7,350	\$ 8,950
Department Total		\$ 8,063	\$ 7,618	\$ 4,850	\$ 7,550	\$ 9,350

Emergency Communications



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted'22-23	Proposed '23-24
Emergency Management Chief	1	1	1
Dispatch Manager	1	1	1
Communications Supervisor	0	4	4
Lead 911 Dispatcher	4	0	0
911 Dispatcher	8	8	8
PT Dispatcher (.50)	1	1	1
Total	15	15	15

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Profesional & Committed City Workforce • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Aim to provide the most effective and efficient communications program possible • Satisfy emergency and routine communications and informational needs for the City's Public Safety • Increase departmental efficiency through the recruitment, selection, and training of qualified communication personnel • Establish and maintain a positive relationship with other departments, citizens, and public safety agencies • Maintain effective staffing by sustaining an operational vacancy rate at or below 20% • Promote employee development through continous education and training 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Wireless 911 Calls	70,000	77,000		77,000
Total 911 Calls	145,000	159,500		159,500
Non-Emergency Calls	118,000	129,800		129,800
Total Police Calls For Service (CFS)	10,200	77,000		77,000
Police Priority 1 or 2 Calls For Service	6,800	7,480		7,480
Total Fire Calls For Service	9,600	10,560		10,560
Total EMS Calls For Service				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
911 Calls Answered within 6 Seconds	95%	95%		95%
911 Calls Answered within 10 Seconds	100%	100%		100%
Abandoned 911 Calls	6,226	6,226		6,226
Average Time to Dispatch Police Priority 1 or 2 CFS	60 seconds	60 Seconds		60 seconds
% of Priority 1/2 CFS Dispatched within 60 seconds				
Average Time to Dispatch Fire/EMS CFS	30 seconds	30 seconds		30 seconds
% of Fire CFS Dispatch within 30 seconds				
% of EMS CFS Dispatch within 30 seconds				
Vacancy Rate				
# of Training Hours				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$977,146	\$1,012,508	\$1,211,738	\$1,372,381
Supplies	\$4,176	\$3,469	\$3,000	\$3,000
Maintenance	\$270	\$0	\$0	\$0
Services	\$30,475	\$30,881	\$28,100	\$28,930
TOTAL	\$1,012,067	\$1,046,858	\$1,242,838	\$1,404,311

Emergency Communications

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

	2021	2022	2023	2023	2024
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 568,506	\$ 582,075	\$ 616,316	\$ 803,546	\$ 917,079
102 SALARIES-PART TIME	\$ 12,872	\$ -	\$ -	\$ 43,326	\$ 53,332
103 SALARIES-OVERTIME	\$ 104,809	\$ 144,799	\$ 132,034	\$ 28,625	\$ 30,630
104 SALARIES-LONGEVITY	\$ 2,682	\$ 3,615	\$ 2,549	\$ 3,416	\$ 3,004
105 GROUP HEALTH INSURANCE	\$ 92,157	\$ 80,393	\$ 85,069	\$ 130,980	\$ 127,483
106 TMRS	\$ 95,392	\$ 100,253	\$ 104,080	\$ 116,907	\$ 141,022
107 FICA	\$ 50,989	\$ 53,510	\$ 56,385	\$ 64,751	\$ 77,764
108 SALARIES-PARAMEDIC	\$ -	\$ 762	\$ 1,743	\$ 2,101	\$ 2,101
109 SALARIES-WELL PAY	\$ 5,003	\$ 4,797	\$ 6,270	\$ 7,107	\$ 8,564
110 DENTAL INSURANCE	\$ 4,625	\$ 3,545	\$ 3,356	\$ 5,730	\$ 5,286
114 SALARIES-ASSIGNMENT PAY	\$ 183	\$ 77	\$ 1,463	\$ -	\$ -
115 CERTIFICATION PAY	\$ 717	\$ 1,805	\$ 1,494	\$ 1,801	\$ 1,801
118 CELL PHONE ALLOWANCE	\$ 274	\$ -	\$ -	\$ -	\$ -
120 GROUP LIFE INSURANCE	\$ 623	\$ 657	\$ 722	\$ 1,455	\$ 1,530
130 WORKERS COMPENSATION	\$ 537	\$ 603	\$ 750	\$ 1,581	\$ 2,352
131 EAP EXPENSE	\$ 300	\$ 254	\$ 280	\$ 412	\$ 433
Personnel Sub Total	\$ 939,670	\$ 977,146	\$ 1,012,508	\$ 1,211,738	\$ 1,372,381
Supplies					
Account Object	Description				
201 OFFICE SUPPLIES	\$ 2,873	\$ 1,677	\$ 3,469	\$ 3,000	\$ 3,000
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 3,168	\$ 2,500	\$ -	\$ -	\$ -
Supplies Sub Total	\$ 6,041	\$ 4,176	\$ 3,469	\$ 3,000	\$ 3,000
Maintenance					
Account Object	Description				
314 MAINT-RADIO EQUIPMENT	\$ -	\$ 270	\$ -	\$ -	\$ -
342 MAINT-DATA PROC EQUIPMENT	\$ 1,009	\$ -	\$ -	\$ -	\$ -
Maintenance Sub Total	\$ 1,009	\$ 270	\$ -	\$ -	\$ -
Services					
Account Object	Description				
409 TRAVEL & EDUCATION	\$ 893	\$ 360	\$ 3,161	\$ 100	\$ 1,620
414 DUES & SUBSCRIPTIONS	\$ 893	\$ -	\$ -	\$ 250	\$ 250
416 OTHER/PROFESSIONAL SERVICES	\$ 2,484	\$ 220	\$ 220	\$ 250	\$ -
462 CELLULAR TELEPHONE & PAGERS	\$ 38,320	\$ 29,895	\$ 27,500	\$ 27,500	\$ 27,060
Services Sub Total	\$ 42,590	\$ 30,475	\$ 30,881	\$ 28,100	\$ 28,930
Department Total	\$ 989,310	\$ 1,012,067	\$ 1,046,857	\$ 1,242,838	\$ 1,404,311

Neighborhood Services-Code Compliance



Personnel Organization Chart



Personnel Summary

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

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Evaluate and update all code enforcement related ordinances and internal procedures for consistency • Ensure City Code of Ordinances are proactively enforced and residential and commercial non-compliance is subject to ordinance • Provide weekend and after hours coverage • Provide public information regarding codes to improve and maintain property values through prevention and abatement of code violations • Increase enforcement for illegal dumping • Attend community and neighborhood events to provide public education of property maintenance impacts on community value and quality of life • Provide public education and information regarding brush and bulk collection regulations 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full Time Employees	8	8		8
Attendance at city-wide events	10	15		14
Weed and Grass Violations	338	500		600
Bulk Trash Violations	600	1,000		1,000
Junk/Inoperable Vehicles	500	700		750
Overhanging Limbs	100	100		100
Parking Violations	700	500		500
Sign Violations	100	500		600
Accumilation of rubbish, trash, litter	200	500		600
Fence Violations	400	250		250
Illegal Dumping	200	100		200
Commercial Vehicles Parked in Residential Zones	50	200		200
Inspections resulting in enforcement action	4,500	10,000		10,000
Improper outside storage	250	250		300
Illegal Dumping abatements from Rights-of-Way	250	300		500
# of Code violations reported through WebQA				
# of notice of violations issued				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of proactive inspections completed				
Code Compliance response within 72 Hours	100%	100%		100%
Code violations re-inspected within 10 days	100%	100%		100%
# of HOA / PID meetings attended to provide training to residents				
% decrease in Illegal Dumping violations over last 5 years				
% decrease in Bulk Violations over last 3 years				
# of public education events				
# of Communications sent to public via PR Office				
Commercial Property Code violation rate				
Residential Property Code violation rate				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Personnel	\$390,086	\$257,495	\$586,679	\$597,520
Supplies	\$20,474	\$9,971	\$11,486	\$16,889
Services	\$73,846	\$72,072	\$94,066	\$79,181
TOTAL	\$484,406	\$339,538	\$692,231	\$693,590

Code Compliance

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 297,895	\$ 267,163	\$ 173,021	\$ 396,252	\$ 407,586
103	SALARIES-OVERTIME	\$ 3,272	\$ 11,137	\$ 7,593	\$ 458	\$ 491
104	SALARIES-LONGEVITY	\$ 657	\$ 602	\$ 362	\$ 548	\$ 700
105	GROUP HEALTH INSURANCE	\$ 55,414	\$ 46,144	\$ 29,897	\$ 88,368	\$ 78,587
106	TMRS	\$ 42,461	\$ 38,643	\$ 25,181	\$ 55,367	\$ 59,561
107	FICA	\$ 22,641	\$ 21,222	\$ 13,775	\$ 30,675	\$ 31,681
109	SALARIES-WELL PAY	\$ 883	\$ 533	\$ 596	\$ 3,376	\$ 3,688
110	DENTAL INSURANCE	\$ 2,858	\$ 2,120	\$ 1,491	\$ 3,463	\$ 3,674
115	CERTIFICATION PAY	\$ 814	\$ 1,362	\$ 469	\$ 420	\$ 1,680
120	GROUP LIFE INSURANCE	\$ 353	\$ 279	\$ 206	\$ 944	\$ 894
130	WORKERS COMPENSATION	\$ 900	\$ 727	\$ 4,795	\$ 6,558	\$ 8,742
131	EAP EXPENSE	\$ 185	\$ 155	\$ 109	\$ 250	\$ 236
Personnel Sub Total		\$ 428,332	\$ 390,086	\$ 257,495	\$ 586,679	\$ 597,520
Account Object Description						
201	OFFICE SUPPLIES	\$ 633	\$ 306	\$ 87	\$ 800	\$ 550
202	UNIFORMS AND CLOTHING	\$ 1,272	\$ 870	\$ 1,224	\$ 2,597	\$ 1,966
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 7,168	\$ 8,714	\$ 366	\$ 1,107	\$ 1,107
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ 260	\$ 216	\$ 6,500
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,278	\$ 2,986	\$ 1,700	\$ 3,000	\$ 3,000
218	FUEL & OIL	\$ 5,089	\$ 7,599	\$ 6,334	\$ 3,766	\$ 3,766
Supplies Sub Total		\$ 16,440	\$ 20,474	\$ 9,971	\$ 11,486	\$ 16,889
Account Object Description						
401	TELEPHONE & COMMUNICATIONS	\$ 1,916	\$ 2,520	\$ 2,547	\$ 3,360	\$ 3,600
409	TRAVEL & EDUCATION	\$ 1,939	\$ 1,214	\$ 550	\$ 3,328	\$ 3,328
414	DUES & SUBSCRIPTIONS	\$ 4,310	\$ 4,290	\$ 4,349	\$ 5,772	\$ 5,772
421	PRINTING	\$ 223	\$ 1,315	\$ 1,249	\$ 1,550	\$ 1,550
423	CONTRACT MOWING	\$ 68,327	\$ 52,049	\$ 61,807	\$ 65,000	\$ 55,000
452	FILING FEES	\$ 16,622	\$ 10,378	\$ 149	\$ 12,000	\$ 7,000
455	CERTIFICATION FEES	\$ 892	\$ 75	\$ (500)	\$ 500	\$ 500
462	CELLULAR TELEPHONE & PAGERS	\$ 4,681	\$ 2,005	\$ 1,922	\$ 2,556	\$ 2,431
Services Sub Total		\$ 98,908	\$ 73,846	\$ 72,072	\$ 94,066	\$ 79,181
Department Total		\$ 543,680	\$ 484,406	\$ 339,537	\$ 692,231	\$ 693,590

Development Services



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Director of Development Services	1	1	1
Assistant Director of Development Services	0	0	1
Fire Plans Manager	0	1	1
Plans Examiner	1	1	0
Fire Plans Examiner	1	0	0
Permit Technicians	2	2	2
Administrative Secretary	1	1	1
Total	6	6	6

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Quality Development • Healthy, Safe and Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Promote high quality commercial and residential growth through quality planning procedures and processes • Provide clear professional and technical assistance to City Council, City Management, and Lancaster residents, and the development community • Update regulations and ordinances for consistency to City Council objectives • Minimize conflict between developments and promote sustainability 			

Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full Time Employees	4	5		5
Construction Plans Reviewed	30	15		15
Rights-of Way Permit Issued	38	65		65
Residential Developments Constructed and Accepted	2	2		1
Commerical Developments Constructed and Accepted	1	1		4
CIP Projects Managed	0	6		6
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of cases brought to P&Z and City Council annually	-	-		
# of Ordinances & Regulations Updated	-	-		
# of projects reviewed and permitted annually	-	-		
# of predevelopment meetings conducted	-	-		
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Personnel	\$420,821	\$402,441	\$500,027	\$710,230
Supplies	\$79	\$2,344	\$3,120	\$360
Maintenance	\$0	\$44	\$0	\$45
Services	\$0	\$2,705	\$7,449	\$5,947
TOTAL	\$420,900	\$407,534	\$510,596	\$716,582

Development Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2021	2022	2023	2023	2024
Account Object	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ -	\$ 301,576	\$ 289,259	\$ 359,265	\$ 517,287
103 SALARIES-OVERTIME	\$ -	\$ 823	\$ 237	\$ -	\$ -
104 SALARIES-LONGEVITY	\$ -	\$ 101	\$ 219	\$ 292	\$ 568
105 GROUP HEALTH INSURANCE	\$ -	\$ 45,835	\$ 40,897	\$ 53,162	\$ 55,869
106 TMRS	\$ -	\$ 42,654	\$ 40,871	\$ 50,799	\$ 78,821
107 FICA	\$ -	\$ 22,470	\$ 21,865	\$ 25,031	\$ 40,598
109 SALARIES-WELL PAY	\$ -	\$ -	\$ 1,596	\$ 3,098	\$ 4,730
110 DENTAL INSURANCE	\$ -	\$ 2,175	\$ 1,687	\$ 2,045	\$ 2,581
113 SALARIES-CAR ALLOWANCE	\$ -	\$ 4,286	\$ 4,114	\$ 4,800	\$ 6,000
115 CERTIFICATION PAY	\$ -	\$ 143	\$ 878	\$ 420	\$ 2,100
120 GROUP LIFE INSURANCE	\$ -	\$ 341	\$ 359	\$ 510	\$ 612
130 WORKERS COMPENSATION	\$ -	\$ 293	\$ 347	\$ 470	\$ 902
131 EAP EXPENSE	\$ -	\$ 124	\$ 111	\$ 135	\$ 162
Personnel Sub Total	\$ -	\$ 420,821	\$ 402,441	\$ 500,027	\$ 710,230
Account Object Description					
201 OFFICE SUPPLIES	\$ -	\$ 79	\$ -	\$ -	\$ -
202 UNIFORMS AND CLOTHING	\$ -	\$ -	\$ -	\$ 100	\$ -
211 OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ 2,225	\$ 2,690	\$ -
231 SOFTWARE	\$ -	\$ -	\$ 119	\$ 330	\$ 360
Supplies Sub Total	\$ -	\$ 79	\$ 2,344	\$ 3,120	\$ 360
Account Object Description					
303 MAINT-EQUIP & MACHINERY	\$ -	\$ -	\$ 44	\$ -	\$ 45
Maintenance Sub Total	\$ -	\$ -	\$ 44	\$ -	\$ 45
Account Object Description					
401 TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 480	\$ 480
409 TRAVEL & EDUCATION	\$ -	\$ -	\$ 2,480	\$ 5,167	\$ 3,665
414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 225	\$ 1,058	\$ 1,058
462 CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ -	\$ 744	\$ 744
Services Sub Total	\$ -	\$ -	\$ 2,705	\$ 7,449	\$ 5,947
Department Total	\$ -	\$ 420,900	\$ 407,534	\$ 510,596	\$ 716,582

Information Technology



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
IT Manager	0.75	0.75	0.75
GIS Coordinator	0.25	0.25	0.25
Cybersecurity & Applications Administrator	0	0	1
Computer Systems Administrator	2	2	1
IT Technician	1	1	1
Total	4	4	4

Department Narrative

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

Goals				
<p>City Council Goal</p> <ul style="list-style-type: none"> • Financially Sound Government • Quality Development • Healthy, Safe & Engaged Community • Professional & Committed City Workforce • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Maintain the city computer infrastructure ensuring the reliability and security of electronic resources • Support the technology needed to conduct the administrative functions of the city • Enhance municipal operations by providing the technological resources necessary for insuring technically competent employees • Manage and maintain the life cycle of software to ensure performance and quality in municipal computer systems • Purchase citywide capital computer equipment • Provide cybersecurity training to staff to enhance network security 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Information Technology Staff	5	5		5
City Employees being Supported	321	337		299
City Desktop/Laptops Supported	350	350		283
# of Phishing Attempts Averted				
# of Telephones				
# of Network Outages				
City Servers Supported	35	35		37
Public Library Computer Replacement	0	10		40
City Server Replacement - Virtualized	2	0		2
CRM - Helpdesk Requests	375	390		150
City PC Replacements	0	25		25
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Supported End User per IT Personnel	54	67		75
Supported Computer System per IT Personnel	70	70		70
Average CRM - Help desk call per day	2	2		1
# of Helpdesk Requests				
% of Employees who passed Phishing Test on 1st Attempt				
GIS customer infrastructure requests completed in 48 hours				
Budget Summary	2021-2022	2022-2023		2023-2024
		Actual	Budget	
Personnel	\$373,493	\$346,819	\$435,466	\$484,035
Supplies	\$108,705	\$106,362	\$115,180	\$130,180
Maintenance	\$58,349	\$86,055	\$92,100	\$81,100
Other Services	\$40,036	\$55,416	\$42,688	\$41,800
Capital Outlay	63,372	1,124	\$0	\$0
TOTAL	\$643,955	\$595,776	\$685,434	\$737,115

Information Technology

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 37
Program 0**

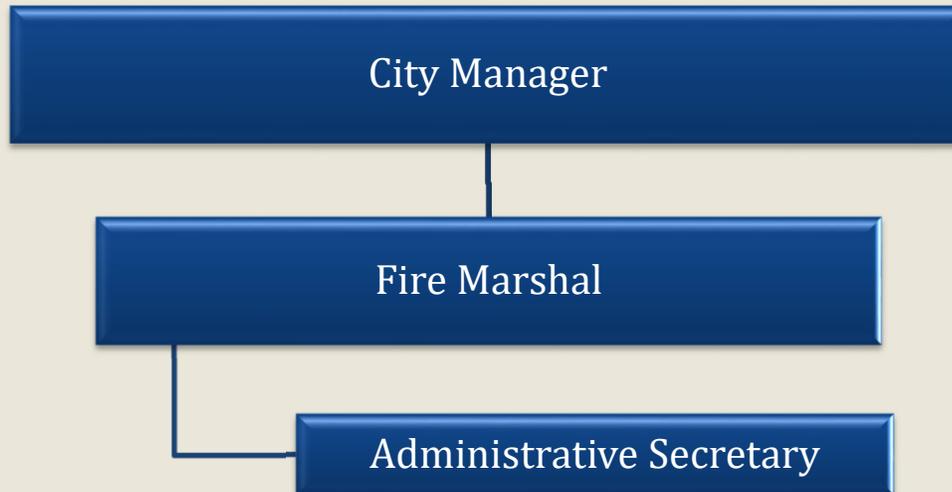
**GENERAL FUND
INFORMATION TECHNOLOGY
INFORMATION TECHNOLOGY**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 262,912	\$ 269,600	\$ 239,963	\$ 318,273	\$ 353,706
102	SALARIES-PART TIME	\$ 2,136	\$ 699	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 3,437	\$ 2,344	\$ 1,570	\$ 2,061	\$ 2,205
104	SALARIES-LONGEVITY	\$ 2,287	\$ 1,740	\$ 1,652	\$ 2,262	\$ 2,454
105	GROUP HEALTH INSURANCE	\$ 33,422	\$ 37,071	\$ 31,812	\$ 38,984	\$ 39,171
106	TMRS	\$ 37,664	\$ 37,407	\$ 33,809	\$ 44,990	\$ 52,070
107	FICA	\$ 19,928	\$ 20,223	\$ 17,918	\$ 22,960	\$ 27,696
109	SALARIES-WELL PAY	\$ 1,101	\$ 1,712	\$ 1,423	\$ 2,728	\$ 3,207
110	DENTAL INSURANCE	\$ 1,678	\$ 1,563	\$ 1,331	\$ 1,633	\$ 1,739
118	CELL PHONE ALLOWANCE	\$ 481	\$ 461	\$ 391	\$ 480	\$ 480
120	GROUP LIFE INSURANCE	\$ 293	\$ 291	\$ 277	\$ 511	\$ 511
130	WORKERS COMPENSATION	\$ 242	\$ 277	\$ 294	\$ 449	\$ 661
131	EAP EXPENSE	\$ 107	\$ 104	\$ 88	\$ 135	\$ 135
Personnel Sub Total		\$ 365,688	\$ 373,493	\$ 330,528	\$ 435,466	\$ 484,035
Supplies						
201	OFFICE SUPPLIES	\$ 3,099	\$ -	\$ 68	\$ -	\$ -
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 3,371	\$ -	\$ -	\$ -	\$ -
211	OTHER OPERATIONAL SUPPLIES	\$ 2,837	\$ 3,123	\$ 6,697	\$ 5,200	\$ 4,200
231	SOFTWARE	\$ 45,837	\$ 46,499	\$ 32,784	\$ 32,900	\$ 47,000
240	CIRCUIT CONNECTIVITY	\$ 25,409	\$ 32,460	\$ 22,988	\$ 40,480	\$ 40,480
241	IT HARDWARE-NON COMPUTER	\$ 9,699	\$ 6,647	\$ 5,468	\$ 4,200	\$ 3,500
242	COMPUTERS/SERVERS	\$ 31,220	\$ 19,838	\$ 14,748	\$ 21,000	\$ 21,000
243	NETWORK EQUIPMENT	\$ 3,390	\$ 138	\$ 22,300	\$ 11,400	\$ 14,000
Supplies Sub Total		\$ 124,862	\$ 108,705	\$ 105,053	\$ 115,180	\$ 130,180
Maintenance						
370	MAINT-SOFTWARE	\$ 35,917	\$ 33,360	\$ 61,464	\$ 62,200	\$ 53,000
371	MAINT-HARDWARE	\$ 35,032	\$ 15,322	\$ 15,678	\$ 18,900	\$ 19,000
372	MAINT-NETWORK EQUIPMENT	\$ 15,019	\$ 9,667	\$ 8,913	\$ 11,000	\$ 9,100
Maintenance Sub Total		\$ 85,968	\$ 58,349	\$ 86,055	\$ 92,100	\$ 81,100
Services						
409	TRAVEL & EDUCATION	\$ 9,095	\$ 9,194	\$ 12,238	\$ 10,600	\$ 9,000
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 15,000	\$ 30,000	\$ 15,000	\$ 15,000
442	COMPUTER PROFESSIONAL SERVICES	\$ 18,089	\$ 15,559	\$ 12,941	\$ 16,800	\$ 17,800
462	CELLULAR TELEPHONE & PAGERS	\$ 893	\$ 283	\$ 238	\$ 288	\$ -
Services Sub Total		\$ 28,077	\$ 40,036	\$ 55,416	\$ 42,688	\$ 41,800
Capital						
618	CAPITAL-COMPUTER EQUIPMENT	\$ 22,212	\$ 63,372	\$ 1,124	\$ -	\$ -
Capital Sub Total		\$ 22,212	\$ 63,372	\$ 1,124	\$ -	\$ -
Department Total		\$ 626,806	\$ 643,955	\$ 578,176	\$ 685,434	\$ 737,115

Fire Marshal



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Fire Marshal	1	1	1
Administrative Secretary	1	1	1
Total	2	2	2

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Quality Development <p>Departmental Goals:</p> <ul style="list-style-type: none"> • Continue assessment of structures with extreme hazards in the community • Consult with prospective builders on fire code and city ammendents • Review and issue operational permits for fire code processes and inspect to verify compliance (hazardous materials, fireworks, and new fuel tanks) • Investigate fires within the city to determine the cause of the fire, and investigate/identify potential fire hazard products and materials • Attend HOA and PID meetings to educate youth and adults through fire prevention classes using printed material and the educational mobile fire house • Develop City of Lancaster private fire hydrant inspection program 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees	2	2		3
Review for exception requests and fire protection system plans	38	55		60
Conduct fire safety demonstrations/presentations	5	25		45
Conduct fire origin and cause investigations	16	30		30
Conduct fire inspections	209	240		300
Conduct operational permit inspections	241	280		350
Fire alarm permits	84	100		200
Burn permits	3	5		5
# of CERT registrants				
# of New Fuel Tanks Permits Issued				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of meetings attended to provide fire education training				
# of CO inspections within 8 days of request				
# of state required inspections within 8 days of request				
# of plans reviewed within 8 days of submittal				
# of private fire hydrants inspected				
# of CERT Recruitment Outreach activities				
Educational Mobile Fire House Events/Classes				
Private Fire Hydrant Inspection Program Developed	Incomplete			Completed
# of private fire hydrants inspected				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$194,354	\$192,644	\$243,237	\$269,454
Supplies	\$8,089	\$7,963	\$7,703	\$18,635
Other Services	\$6,557	\$7,029	\$7,936	\$8,241
TOTAL	\$209,000	\$207,636	\$258,876	\$296,330

Fire Marshal

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

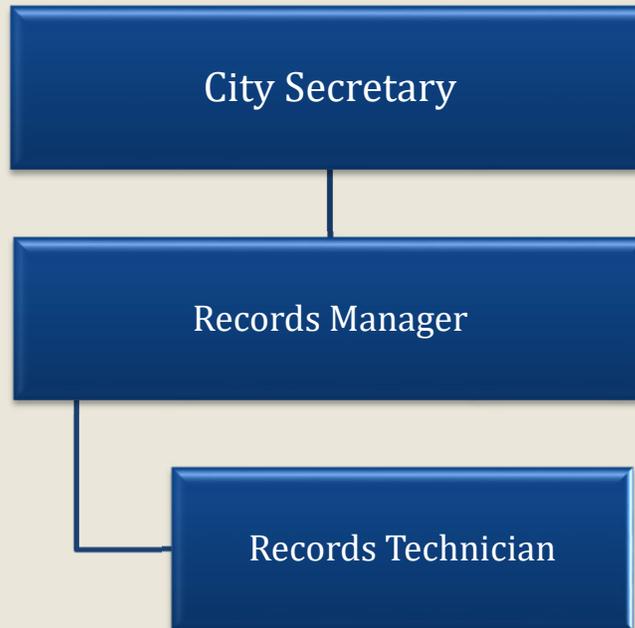
**Fund 1 GENERAL FUND
Department 38 FIRE MARSHAL
Program 0 FIRE MARSHAL**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 140,312	\$ 145,518	\$ 142,349	\$ 173,040	\$ 190,345
103	SALARIES-OVERTIME	\$ -	\$ 41	\$ 187	\$ 11,448	\$ 12,249
104	SALARIES-LONGEVITY	\$ 202	\$ 473	\$ 614	\$ 608	\$ 704
105	GROUP HEALTH INSURANCE	\$ 18,939	\$ 14,088	\$ 13,846	\$ 16,261	\$ 16,761
106	TMRS	\$ 19,840	\$ 20,036	\$ 19,902	\$ 25,834	\$ 29,560
107	FICA	\$ 10,623	\$ 11,378	\$ 10,964	\$ 12,432	\$ 15,723
109	SALARIES-WELL PAY	\$ 1,154	\$ 1,537	\$ 1,023	\$ 1,571	\$ 1,827
110	DENTAL INSURANCE	\$ 882	\$ 737	\$ 702	\$ 820	\$ 881
115	CERTIFICATION PAY	\$ 421	\$ 10	\$ -	\$ 420	\$ 420
120	GROUP LIFE INSURANCE	\$ 169	\$ 171	\$ 178	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 250	\$ 312	\$ 2,833	\$ 416	\$ 597
131	EAP EXPENSE	\$ 54	\$ 53	\$ 46	\$ 81	\$ 81
Personnel Sub Total		\$ 192,847	\$ 194,354	\$ 192,644	\$ 243,237	\$ 269,454
Account Object	Description					
201	OFFICE SUPPLIES	\$ 430	\$ 176	\$ 283	\$ 460	\$ 1,114
202	UNIFORMS AND CLOTHING	\$ 618	\$ 294	\$ 281	\$ 270	\$ 1,298
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 1,428	\$ 1,011	\$ 1,891	\$ 1,401	\$ 1,330
208	EDUCATION & REC SUPPLIES	\$ 973	\$ 2,435	\$ 2,156	\$ 2,185	\$ 5,797
214	POSTAGE/SHIPPING/DELIVERY	\$ 38	\$ 24	\$ 108	\$ 250	\$ 250
215	TRAINING SUPPLIES	\$ -	\$ -	\$ -	\$ 384	\$ 882
218	FUEL & OIL	\$ 3,089	\$ 4,150	\$ 3,245	\$ 2,753	\$ 7,506
231	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 458
Supplies Sub Total		\$ 6,575	\$ 8,089	\$ 7,963	\$ 7,703	\$ 18,635
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 2,946	\$ 5,191	\$ 5,511	\$ 5,604	\$ 6,093
414	DUES & SUBSCRIPTIONS	\$ 135	\$ 455	\$ 872	\$ 922	\$ 922
416	OTHER/PROFESSIONAL SERVICES	\$ 130	\$ 912	\$ 646	\$ 690	\$ 784
462	CELLULAR TELEPHONE & PAGERS	\$ -	\$ -	\$ -	\$ 720	\$ 442
Services Sub Total		\$ 3,211	\$ 6,557	\$ 7,029	\$ 7,936	\$ 8,241
Department Total		\$ 202,633	\$ 209,000	\$ 207,636	\$ 258,876	\$ 296,330

Records



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Records Manager	0	1	1
Records Supervisor	1	0	0
Records Technician	2	3	3
Total	3	4	4

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Process Open Records Requests entered on GovQA • Open record request processed within the legal requirement • Process Public Information Act Requests within the legal requirement • Review/redact 911 Calls and public safety information requests 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2022-2023 Target
GovQA Open Record Requests Processed	2,734	2,821		4,150
Arrest Reports Processed	2,600	2,630		2,590
Emergency Protective Orders Processed	200	220		220
Warrants Processed	1,600	1,700		1,695
Civil Servant Background Checks Processed	1,500	1,700		1,700
# of Expunction Petitions/Orders Processed				
# of Open Records Requests processed				
Performance Measurement	21-22 Actual	2022-2023 Actual		2022-2023 Target
# of trainings assisted City Secretary for OMA and PIA				
911 Calls Reviewed, Redacted, Processed				
Body Cam/Dash Cam video Reviewed/Processed				
% of Open Records Requests Completed within 6 business days				
% of background checks initiated within 2 days				
Budget Summary	2021-2022	2022-2023		2022-2023
	Actual	Actual	Budget	
Personnel	\$181,866	\$193,806	\$257,291	\$294,488
Supplies	\$614	\$142	\$1,935	\$1,500
Services	\$1,132	\$1,284	\$5,843	\$8,414
TOTAL	\$183,612	\$195,232	\$265,069	\$304,402

Records

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

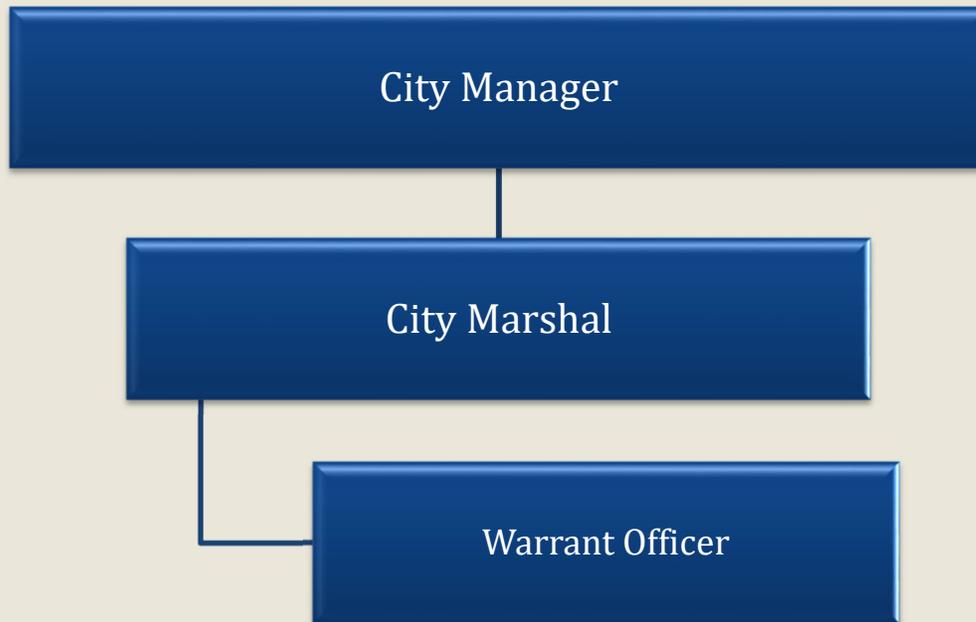
Fund 1 **GENERAL FUND**
Department 40 **RECORDS**
Program 0 **RECORDS**

	2021	2022	2023	2023	2024
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 113,009	\$ 124,533	\$ 132,417	\$ 176,480	\$ 204,781
103 SALARIES-OVERTIME	\$ 149	\$ 549	\$ 580	\$ -	\$ -
104 SALARIES-LONGEVITY	\$ 293	\$ 414	\$ 541	\$ 636	\$ 800
105 GROUP HEALTH INSURANCE	\$ 26,017	\$ 27,879	\$ 28,985	\$ 38,006	\$ 38,767
106 TMRS	\$ 16,041	\$ 17,094	\$ 18,609	\$ 24,664	\$ 29,831
107 FICA	\$ 8,544	\$ 9,306	\$ 9,895	\$ 13,663	\$ 15,868
109 SALARIES-WELL PAY	\$ 1,374	\$ 567	\$ 1,207	\$ 1,500	\$ 1,842
110 DENTAL INSURANCE	\$ 1,297	\$ 1,177	\$ 1,170	\$ 1,630	\$ 1,731
120 GROUP LIFE INSURANCE	\$ 144	\$ 143	\$ 160	\$ 383	\$ 408
130 WORKERS COMPENSATION	\$ 104	\$ 127	\$ 162	\$ 228	\$ 352
131 EAP EXPENSE	\$ 82	\$ 78	\$ 79	\$ 101	\$ 108
Personnel Sub Total	\$ 167,053	\$ 181,866	\$ 193,806	\$ 257,291	\$ 294,488
Account Object Description					
201 SUPPLIES	\$ 284	\$ 374	\$ 142	\$ 970	\$ 600
202 UNIFORMS AND CLOTHING	\$ -	\$ 240	\$ -	\$ 240	\$ -
231 SOFTWARE	\$ -	\$ -	\$ -	\$ 725	\$ 900
Supplies Sub Total	\$ 284	\$ 614	\$ 142	\$ 1,935	\$ 1,500
Account Object Description					
407 SPECIAL SERVICES	\$ -	\$ -	\$ -	\$ 393	\$ -
409 TRAVEL & EDUCATION	\$ 681	\$ 1,018	\$ 1,182	\$ -	\$ 1,024
414 DUES & SUBSCRIPTIONS	\$ 312	\$ -	\$ -	\$ 375	\$ 450
416 OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 5,075	\$ 6,820
482 CREDIT CARD PROCESSING FEES	\$ 114	\$ 113	\$ 102	\$ -	\$ 120
Sub Total	\$ 1,108	\$ 1,132	\$ 1,284	\$ 5,843	\$ 8,414
Department Total	\$ 168,445	\$ 183,612	\$ 195,232	\$ 265,069	\$ 304,402

City Marshal



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
City Marshal	1	1	1
Warrant Officer	1	2	2
PT Deputy City Marshal (.5)	0.5	0	0
Total	2.5	3	3

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> Professional Committed City Workforce Healthy, Safe & Engaged Community <p>Department Goals</p> <ul style="list-style-type: none"> Assist the Police Department in making traffic stops, serving warrants, and serving subpoenas Provide a police presence during court sessions Provide prisoner pickup services to assist Police and Municipal Court operations 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees	2	3		3
Reserve Officers	0	1		1
Volunteer	1	1		1
Warrants Satisfied	50,000	52,000		18,000
Incidents in Court	0	0		0
Subpoena's Served	30	35		75
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of prisoner pick-ups performed	125,000	52,000		18,000
# of Warrants Satisfied				
# of Pending Warrants				
Training Hours	30	35		75
# of Traffic Stops performed				
Subpoena's Served				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$178,248	\$176,837	\$262,153	\$291,325
Supplies	\$5,720	\$4,964	\$6,245	\$6,254
Services	\$1,395	\$1,153	\$2,900	\$2,862
TOTAL	\$185,363	\$182,954	\$271,298	\$300,441

City Marshal

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 39
Program 0**

**GENERAL FUND
CITY MARSHAL
CITY MARSHAL**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 114,760	\$ 120,542	\$ 126,738	\$ 189,139	\$ 210,446
102	SALARIES-PART TIME	\$ 5,151	\$ 9,773	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 764	\$ 442	\$ 203	\$ 572	\$ 612
104	SALARIES-LONGEVITY	\$ 625	\$ 690	\$ 688	\$ 836	\$ 924
105	GROUP HEALTH INSURANCE	\$ 15,131	\$ 15,166	\$ 15,737	\$ 23,771	\$ 24,570
106	TMRS	\$ 16,535	\$ 16,813	\$ 17,977	\$ 26,736	\$ 30,969
107	FICA	\$ 9,337	\$ 10,085	\$ 9,844	\$ 14,812	\$ 16,472
109	SALARIES-WELL PAY	\$ 1,320	\$ 1,360	\$ 1,559	\$ 1,625	\$ 1,914
110	DENTAL INSURANCE	\$ 852	\$ 806	\$ 820	\$ 1,215	\$ 1,306
118	CELL PHONE ALLOWANCE	\$ 963	\$ 923	\$ 903	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 140	\$ 140	\$ 154	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 1,283	\$ 1,444	\$ 2,160	\$ 1,491	\$ 2,156
131	EAP EXPENSE	\$ 61	\$ 63	\$ 54	\$ 108	\$ 108
Personnel Sub Total		\$ 166,922	\$ 178,248	\$ 176,837	\$ 262,153	\$ 291,325
Supplies						
Account Object	Description					
201	SUPPLIES	\$ 435	\$ 505	\$ 905	\$ 1,150	\$ 700
202	UNIFORMS AND CLOTHING	\$ 314	\$ 424	\$ 1,025	\$ 1,095	\$ 979
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 184	\$ -	\$ -	\$ -	\$ -
212	AMMUNITION	\$ 420	\$ 246	\$ -	\$ -	\$ 575
218	FUEL & OIL	\$ 3,857	\$ 4,545	\$ 3,034	\$ 4,000	\$ 4,000
Supplies Sub Total		\$ 5,211	\$ 5,720	\$ 4,964	\$ 6,245	\$ 6,254
Travel & Education						
Account Object	Description					
409	TRAVEL & EDUCATION	\$ 1,357	\$ 1,395	\$ 865	\$ 2,075	\$ 2,500
414	DUES & SUBSCRIPTIONS	\$ 262	\$ -	\$ 250	\$ 750	\$ 312
421	PRINTING	\$ 46	\$ -	\$ 37	\$ 75	\$ 50
438	TESTING	\$ 325	\$ -	\$ -	\$ -	\$ -
Sub Total		\$ 1,990	\$ 1,395	\$ 1,153	\$ 2,900	\$ 2,862
Department Total		\$ 174,123	\$ 185,362	\$ 182,954	\$ 271,298	\$ 300,441

City Manager's Office-Community Services



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Goals

City Council Goals:

- Healthy, Safe & Engaged Community

Departmental Goals

- Provide comprehensive on-site services to persons experiencing a behavioral health crisis
- Ensure continuity of care following stabilization on scene, hospital transport, or emergency detention
- Provide mobile integrated care and linkage services
- Assist with reducing the number of behavioral health calls addressed by police and fire by providing proactive and reactive behavioral health care

Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees (Contracted)	-	2		2
Community-Based Referrals	-	-		50
Public-Safety Referrals	-	-		50
Lancaster Independent School District Referrals	-	-		50
Participate in City-Wide Events	-	-		10
# of Transports	-	-		50
# of Follow-Ups	-	-		200
# of Patients	-	-		
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of Paramedic Assessments	-	-		100
# of Social Worker Assessment	-	-		100
% Reduction in Behavioral Health Calls Answered by Police	-	-		
% of Patients in Continuum of Care	-	-		
% Increase in Patient Intake	-	-		
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Supplies	\$0	\$1,132	\$0	\$3,415
Maintenance	\$0	\$0	\$0	\$5,378
Services	\$0	(\$82)	\$197,000	\$197,000
TOTAL	\$0	\$1,050	\$197,000	\$205,793

Community Services

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 1
Department 51
Program 0**

**GENERAL FUND
COMMUNITY SERVICES
COMMUNITY SERVICES**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	SUPPLIES	\$ -	\$ -	\$ 52	\$ -	\$ 250
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ 1,080	\$ -	\$ 1,165
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,500
218	FUEL & OIL	\$ -	\$ -	\$ -	\$ -	\$ 500
Supplies Sub Total		\$ -	\$ -	\$ 1,132	\$ -	\$ 3,415
Account Object	Description					
314	MAINT-RADIO EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,378
Maintenance Sub Total		\$ -	\$ -	\$ -	\$ -	\$ 5,378
Account Object	Description					
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ (82)	\$ 197,000	\$ 197,000
Services Sub Total		\$ -	\$ -	\$ (82)	\$ 197,000	\$ 197,000
Department Total		\$ -	\$ -	\$ 1,050	\$ 197,000	\$ 205,793

City Manager's Office-Public Relations



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Public Relations Manager	0	0	1
Communication & Public Relations Coordinator	1	1	0
Public Relations Specialist	0	0	1
Multimedia Specialist	0	0	1
Total	1	1	3

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Department Goals:</p> <ul style="list-style-type: none"> • Increase interest and engagement in City services, programs and activities • Ensure transparency and easy access to information and services via a diverse media portfolio – print, video, Internet, television • Provide consistent, proactive media releases and public service announcements to achieve accurate coverage • Provide timely response to media inquires and request • Continue regularly scheduled meetings with LISD to discuss issues of mutual concern • Coordinate community relations activities including special events • Promote the positive attributes of the City which will suport economic development efforts and workforce attraction/retention • Deploy a robust and active social media strategy that leverages existing media assets and builds direct communications to audiences • Improve coordination with other agencies, community partners, and organizations to continue building on existing on existing approach to communications 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees	1	1		3
Special Event Committee Meetings	12	12		12
City Council Meetings attended to promote City events				
Citywide Events Promoted on media outlets				
Social Media Committee Meetings	12	12		12
Lancaster Live Publications	52	52		52
# of Biweekly Social Media Posts (Instagram/Facebook,etc.)				
# of Lancaster Connection Publications Mailed Quarterly				
# of Print Communications Published				
# of Video & TV Communications Published				
City Sponsored Special Events	33	67		67
Lancaster Connection Publications	2	4		4
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of Social media engagements				
# Social media Impressions				
# of City Website Visitors				
Attendance at Events Organized by Public Relations				
# of Citywide events attended and publicized				
# of Special Event permits reviewed and issued				
# of LISD Meetings				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$90,780	\$138,768	\$99,607	\$292,994
Supplies	\$50	\$20,777	\$15,514	\$16,681
Services	\$30,091	\$56,676	\$72,859	\$91,060
TOTAL	\$120,921	\$216,221	\$187,980	\$400,735

City Manager's Office - Public Relations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 27,257	\$ 67,029	\$ 99,668	\$ 73,940	\$ 210,082
103	SALARIES-OVERTIME	\$ -	\$ -	\$ 1,516	\$ -	\$ -
104	SALARIES-LONGEVITY	\$ 41	\$ 49	\$ -	\$ 24	\$ 92
105	GROUP HEALTH INSURANCE	\$ 3,209	\$ 8,080	\$ 14,543	\$ 7,863	\$ 30,603
106	TMRS	\$ 3,841	\$ 9,215	\$ 14,190	\$ 10,359	\$ 30,681
107	FICA	\$ 2,066	\$ 4,914	\$ 7,636	\$ 5,739	\$ 16,318
109	SALARIES-WELL PAY	\$ -	\$ 812	\$ -	\$ 632	\$ 1,902
110	DENTAL INSURANCE	\$ 183	\$ 526	\$ 605	\$ 405	\$ 1,306
115	CERTIFICATION PAY	\$ -	\$ -	\$ 342	\$ 420	\$ 1,260
120	GROUP LIFE INSURANCE	\$ 36	\$ 64	\$ 107	\$ 102	\$ 306
130	WORKERS COMPENSATION	\$ 25	\$ 68	\$ 119	\$ 96	\$ 363
131	EAP EXPENSE	\$ 12	\$ 22	\$ 42	\$ 27	\$ 81
Personnel Sub Total		\$ 36,669	\$ 90,780	\$ 138,768	\$ 99,607	\$ 292,994
Account Object Description						
201	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 200
202	UNIFORMS AND CLOTHING	\$ -	\$ -	\$ 275	\$ 264	\$ 276
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ -	\$ -	\$ 665
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ -	\$ 22	\$ -	\$ -	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 245	\$ -	\$ 20,502	\$ 15,250	\$ 12,245
231	SOFTWARE	\$ -	\$ 28	\$ -	\$ -	\$ 3,295
Supplies Sub Total		\$ 245	\$ 50	\$ 20,777	\$ 15,514	\$ 16,681
Account Object Description						
409	TRAVEL & EDUCATION	\$ 250	\$ -	\$ 1,895	\$ 1,920	\$ 3,776
414	DUES & SUBSCRIPTIONS	\$ -	\$ 1,231	\$ 400	\$ 105	\$ 575
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ 5,535	\$ -	\$ -
421	PRINTING	\$ 5,480	\$ 23	\$ 6,132	\$ 21,071	\$ 25,231
434	SPECIAL EVENTS	\$ 12,228	\$ 28,350	\$ 42,297	\$ 49,259	\$ 60,976
462	CELLULAR TELEPHONE & PAGERS	\$ 493	\$ 487	\$ 418	\$ 504	\$ 502
Services Sub Total		\$ 18,451	\$ 30,091	\$ 56,676	\$ 72,859	\$ 91,060
Department Total		\$ 55,365	\$ 120,921	\$ 216,222	\$ 187,980	\$ 400,735

WATER/WASTEWATER FUND

WATER AND WASTEWATER FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Water	8,742,912	9,983,725	9,327,989	9,888,401	10,517,446
	Wastewater	8,577,886	9,332,688	8,945,377	10,176,229	11,284,181
	Fees	1,268,151	1,442,378	1,541,814	339,600	212,410
	Impact Fees	529,692	1,158,972	1,118,966	350,000	-
	Other Revenue	6,939	203,605	516,018	357,054	359,000
	Interest	24,247	287,331	1,228,929	223,965	231,804
	Total	\$ 19,149,826	\$ 22,408,698	\$ 22,679,094	\$ 21,335,249	\$ 22,604,841
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 Public Works Administration	1,815,486	1,853,182	492,331	884,653	856,818
	12 Streets/Improvements Other than Bldgs	19,070	19,070	1,383,422	-	-
	20 Utility Billing	438,303	635,335	635,582	698,293	754,945
	21 Water Operations	(64,223)	1,735,933	2,605,724	2,678,395	2,215,329
	22 Non-Departmental	183,505	279,299	60,437	82,982	76,381
	27 Meter Reading	549,433	122,970	232,740	575,726	666,466
	30 Wastewater Operations	(32,943)	1,241,862	1,544,726	1,400,830	1,164,669
	42 Wholesale Costs	9,906,011	11,781,451	9,397,424	11,942,060	13,460,946
	50 Debt Service	197,113	651,321	144,756	659,540	658,341
	80 Transfers Out	1,635,624	1,760,901	1,532,922	1,700,507	1,780,431
	Total	\$ 14,647,379	\$ 20,081,324	\$ 18,030,064	\$ 20,622,987	\$ 21,634,326
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	4,502,447	2,327,374	4,649,030	712,263	970,515
	Beginning Balance	16,949,242	21,386,196	24,134,080	23,713,570	23,929,294
	Ending Balance	21,451,689	23,713,570	23,929,294	23,713,570	24,899,809
	Fund Balance (audited)	24,203,389	37,317,412			
	Ending Balance as % of Expenditures	146.45%	118.09%	132.72%	114.99%	115.09%

Public Works-Administration/Engineering



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Deputy City Manager	0.25	0.25	0.25
City Engineer	1	1	1
Project Engineer	1	1	1
IT Manager	0.25	0.25	0.25
GIS Coordinator	0.5	0.5	0.5
Assistant to the City Manager	0.25	0.25	0.25
Administrative & Community Relations Supervisor	0.25	0.25	0
Budget Analyst	0	0	0.25
Project Manager	1	1	1
Construction Inspector	2	2	2
Total	6.5	6.5	6.5

Department Narrative

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

Goals				
<p>City Council Goal</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Ensure water quality through compliance with the Texas Commission on Environmental Quality (TCEQ) • Provide a streamlined support and access to data through GIS for citizens, internal departments, and the development community • Implementation of the master planning of the water/wastewater distribution systems • Serve as the City's regulatory authority to ensure conformance to City Ordinance for the design and construction of private development projects through plan review, plan approval, construction inspection and final project acceptance 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Construction plans reviewed	20	20		25
Development review committee meetings	75	75		75
Utility coordination committee meetings	0	6		5
Rights-of-way permits issued	175	180		180
GIS data inputs from residential and commercial plats	25	25		25
Residential developments constructed and accepted	3	2		2
Commercial developments constructed and accepted	10	12		12
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Consultant and Contractor Pay Estimates within 1 week	100%	100%		100%
TCEQ Water Quality Compliance				
% of Water/Wastewater Distribution System Masterplan Underway and consulting engineers concerning infrastructure				
Bi-Weekly Staff Meetings				
# of Construction Plans completed within 14 Days				
# of Short Term GIS Projects completed				
# of Long Term GIS Projects completed				
# of Customer Infrastructure Requests completed in 48 HRs				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$616,835	\$471,861	\$779,555	\$779,287
Supplies	\$6,573	\$2,179	\$7,432	\$5,368
Maintenance	\$17,794	\$18,124	\$42,398	\$28,000
Other Services	\$1,211,980	\$167	\$55,268	\$44,163
TOTAL	\$1,853,182	\$492,331	\$884,653	\$856,818

Public Works-Administration/Engineering

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

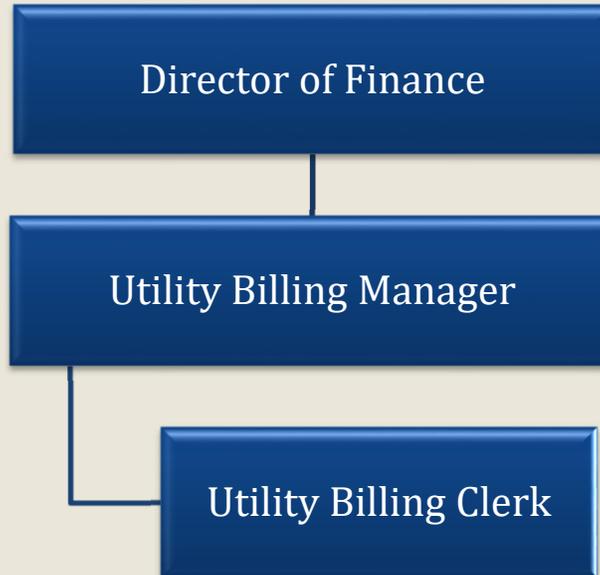
**5 WATER AND SEWER FUND
2 UTILITY ADMINISTRATION
0 ADMINISTRATION**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 399,222	\$ 421,599	\$ 326,789	\$ 559,030	\$ 564,752
103	SALARIES-OVERTIME	\$ 12,682	\$ 26,584	\$ 22,074	\$ 500	\$ 500
104	SALARIES-LONGEVITY	\$ 2,562	\$ 3,557	\$ 2,094	\$ 2,740	\$ 2,727
105	GROUP HEALTH INSURANCE	\$ 61,898	\$ 64,680	\$ 39,061	\$ 86,445	\$ 72,530
106	TMRS	\$ 61,288	\$ 61,633	\$ 48,659	\$ 78,601	\$ 83,347
107	FICA	\$ 31,374	\$ 32,374	\$ 25,914	\$ 41,064	\$ 42,893
109	SALARIES-WELL PAY	\$ 2,058	\$ 1,554	\$ 788	\$ 4,774	\$ 5,106
110	DENTAL INSURANCE	\$ 1,849	\$ 1,513	\$ 1,589	\$ 2,258	\$ 2,847
113	SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,500
118	CELL PHONE ALLOWANCE	\$ 481	\$ 253	\$ 240	\$ 1,080	\$ 960
120	GROUP LIFE INSURANCE	\$ 481	\$ 447	\$ 394	\$ 742	\$ 691
130	WORKERS COMPENSATION	\$ 2,065	\$ 2,504	\$ 4,150	\$ 924	\$ 1,250
131	EAP EXPENSE	\$ 141	\$ 136	\$ 110	\$ 197	\$ 184
Personnel Sub Total		\$ 576,102	\$ 616,835	\$ 471,861	\$ 779,555	\$ 779,287
Account Object	Description					
201	OFFICE SUPPLIES	\$ 696	\$ 180	\$ 930	\$ 1,116	\$ 1,125
202	UNIFORMS AND CLOTHING	\$ 720	\$ 729	\$ 235	\$ 1,515	\$ 700
204	MINOR EQUIP/FURN/FIX/TOOLS/ECT	\$ 413	\$ -	\$ -	\$ 620	\$ -
214	POSTAGE/SHIPPING/DELIVERY	\$ 30	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 3,496	\$ 4,290	\$ 1,014	\$ 3,852	\$ 3,543
231	SOFTWARE	\$ -	\$ 1,374	\$ -	\$ 330	\$ -
Supplies Sub Total		\$ 5,356	\$ 6,573	\$ 2,179	\$ 7,432	\$ 5,368
Account Object	Description					
342	MAINT-DATA PROCESSING EQUIP	\$ 18,670	\$ 17,794	\$ 18,124	\$ 42,398	\$ 28,000
Maintenance Sub Total		\$ 18,670	\$ 17,794	\$ 18,124	\$ 42,398	\$ 28,000
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 894	\$ 1,779	\$ 1,205	\$ 595	\$ -
402	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	\$ 6,199	\$ 6,200
409	TRAVEL & EDUCATION	\$ 785	\$ 1,343	\$ 2,872	\$ 2,999	\$ 3,815
410	UTILITIES - ELECTRICITY	\$ 5,838	\$ 4,256	\$ 3,898	\$ -	\$ -
414	DUES & SUBSCRIPTIONS	\$ 240	\$ 211	\$ 100	\$ 450	\$ 1,060
416	OTHER/PROFESSIONAL SERVICES	\$ 8,298	\$ 8,602	\$ 684	\$ 22,364	\$ -
421	PRINTING	\$ 565	\$ 3,848	\$ 5,548	\$ -	\$ -
427	ENGINEERING	\$ -	\$ (5,400)	\$ (15,152)	\$ 12,397	\$ 30,000
428	INSPECTION	\$ -	\$ -	\$ -	\$ -	\$ -
431	SURVEY	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,300
438	TESTING	\$ -	\$ -	\$ -	\$ 5,000	\$ -
442	COMPUTER PROFESSIONAL SERVICES	\$ 1,140	\$ 458	\$ 357	\$ 2,972	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 1,020	\$ 778	\$ 656	\$ 792	\$ 788
473	DEPRECIATION EXPENSE	\$ 1,196,579	\$ 1,196,105	\$ -	\$ -	\$ -
Services Sub Total		\$ 1,215,359	\$ 1,211,980	\$ 167	\$ 55,268	\$ 44,163
Department Total		\$ 1,815,486	\$ 1,853,182	\$ 492,331	\$ 884,653	\$ 856,818

Utility Billing



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Utility Billing Manager	1	1	1
Accountant	0.25	0.25	0.25
Administrative Secretary	0.25	0.25	0.25
Utility Billing Clerk	3	3	3
Total	4.5	4.5	4.5

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Sound Infrastructure <p>Departmental Goals</p> <ul style="list-style-type: none"> • Maximize revenue through continuous monitoring and review of utility accounts, collections and disconnects. • Serve the City's residents by creating a positive and friendly impression of the City of Lancaster with friendly, courteous and knowledgeable staff • Process all activities in the most economical and efficient manner • Respond to customer inquiries in a timely manner and maintain accurate posting of payments to accounts • Notify management of potential problem areas and opportunities for improvement in all areas concerning the City of Lancaster Utilities' financial health 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Population	41,275	41,275		41,560
Water Customers	12,637	12,675		12,763
Wastewater Customers	12,145	12,131		12,132
Bills Processed Monthly	12,837	12,850		12,939
Service Orders Processed (per month)	1,444	1,434		1,605
Bill Adjustments (monthly)	51	69		69
Cut-off of Services (monthly)	446	75		647
Returned Checks Processed (Yearly)	131	119		120
Payments Processed (per Month)	2,202	2,212		2,227
New Service Connections	1,201	1,194		1,202
Discontinue Services	1,249	1,358		1,367
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Accurate Account Billings	99%	99%		99%
Accurate Posting of Payments	99%	99%		99%
Delinquent Account Collection Rate	98%	98%		99%
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$276,345	\$273,730	\$344,912	\$371,451
Supplies	\$3,611	\$3,450	\$4,100	\$4,100
Maintenance	\$1,054	\$883	\$816	\$1,046
Services	\$354,326	\$357,518	\$348,465	\$378,348
TOTAL	\$635,336	\$635,581	\$698,293	\$754,945

Utility Billing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 163,967	\$ 192,902	\$ 190,609	\$ 241,806	\$ 256,779
103	SALARIES-OVERTIME	\$ 3,866	\$ 3,452	\$ 2,602	\$ 2,290	\$ 2,450
104	SALARIES-LONGEVITY	\$ 1,548	\$ 1,721	\$ 1,761	\$ 1,914	\$ 2,082
105	GROUP HEALTH INSURANCE	\$ 30,151	\$ 33,543	\$ 34,110	\$ 39,766	\$ 45,607
106	TMRS	\$ 23,806	\$ 27,020	\$ 27,121	\$ 34,376	\$ 38,038
107	FICA	\$ 12,505	\$ 14,604	\$ 14,374	\$ 19,044	\$ 20,235
109	SALARIES-WELL PAY	\$ 1,077	\$ 1,096	\$ 631	\$ 2,080	\$ 2,340
110	DENTAL INSURANCE	\$ 1,422	\$ 1,414	\$ 1,385	\$ 1,731	\$ 1,868
115	CERTIFICATION PAY	\$ -	\$ 79	\$ 571	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 200	\$ 213	\$ 229	\$ 562	\$ 562
130	WORKERS COMPENSATION	\$ 154	\$ 199	\$ 236	\$ 354	\$ 501
131	EAP EXPENSE	\$ 95	\$ 104	\$ 101	\$ 149	\$ 149
133	PENSION EXPENSE	\$ (76,247)	\$ -	\$ -	\$ -	\$ -
Personnel Sub Total		\$ 162,544	\$ 276,345	\$ 273,730	\$ 344,912	\$ 371,451
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,248	\$ 1,184	\$ 1,296	\$ 1,500	\$ 1,500
214	POSTAGE/SHIPPING/DELIVERY	\$ 2,290	\$ 2,427	\$ 2,155	\$ 2,600	\$ 2,600
Supplies Sub Total		\$ 3,538	\$ 3,611	\$ 3,450	\$ 4,100	\$ 4,100
Account Object	Description					
318	MAINT-OFFICE EQUIPMENT	\$ 934	\$ 1,054	\$ 883	\$ 816	\$ 1,046
Maintenance Sub Total		\$ 934	\$ 1,054	\$ 883	\$ 816	\$ 1,046
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ -	\$ 438	\$ -	\$ -
402	RENTAL OF EQUIPMENT	\$ 3,865	\$ 3,967	\$ 4,382	\$ 4,199	\$ 4,199
407	SPECIAL SERVICES	\$ 6,956	\$ 8,432	\$ 9,347	\$ 9,000	\$ 9,000
416	OTHER/PROFESSIONAL SERVICES	\$ 137,593	\$ 130,457	\$ 152,456	\$ 152,000	\$ 165,000
421	PRINTING	\$ 740	\$ -	\$ 106	\$ 830	\$ 830
437	AUDIT SERVICES	\$ 35,200	\$ 42,400	\$ 30,800	\$ 35,200	\$ 33,200
442	COMPUTER PROFESSIONAL SERVICES	\$ 2,924	\$ 10,160	\$ 10,160	\$ 17,236	\$ 15,160
473	DEPRECIATION EXPENSE	\$ 985	\$ 985	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 137,534	\$ 150,959	\$ 149,828	\$ 130,000	\$ 150,959
559	CONTRACT/TEMPORARY LABOR	\$ 22,886	\$ 6,966	\$ -	\$ -	\$ -
Services Sub Total		\$ 348,683	\$ 354,326	\$ 357,518	\$ 348,465	\$ 378,348
Account Object	Description					
699	CAPITAL EXP MOVED TO ASSET	\$ (77,396)	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ (77,396)	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 438,303	\$ 635,335	\$ 635,582	\$ 698,293	\$ 754,945

Water Operations



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '22-23
Director of Public Works	0.5	0.5	0.5
Assistant Director of Public Works	0	0.5	0.5
Superintendent - Water/Wastewater	1	1	1
Foreman III	1	1	1
Crew Leader	1	1	1
Water Systems Operator	1	1	1
Administrative Secretary	1	1	1
Maintenance Worker II	2	3	3
Total	7.5	9	9

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Reallocate construction crews and equipment to provide improved customer service through increased maintenance resources • Provide safe water and maintain adequate supply to meet water demands • Maintain responsiveness to new development needs and potential system expansion • Comply with rules and regulations as required by the TCEQ and the Clean Water Act • Expand employees knowledge through training, seminars, and certification programs • Reduce water loss through meter replacement, leak detection, and water line replacement program • Protect the public safety and health through plan reviews, backflow cross connection inspections, and testing • Maintain, repair, and replace aging fire hydrants and valves to ensure optimum fire flows 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Total City Water Lines (in linear feet)				
Full-Time Water Employees	4	4		4
Water Main Replacement (linear feet)	2,000 lf	2,000 lf		2,000 lf
Weekly Safety Meetings	52	52		52
Valves Operated	400	400		400
Commercial Backflow Notifications	450	450		450
Water Main Breaks	30	30		30
Water Service Repair	100	100		100
Leak Detection Survey	225	225		225
Loss Time Accidents	0	0		0
Right-of-Way Permits Reviewed				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# of proactive repairs/inspections				
Damaged Fire Hydrants Repaired within 48 Hours	5%	5%		5%
Reduction in Water Loss				
Backflow Inventory Logged				
# of Weekly Safety Classes Held				
# of Chemical & Bacteriological Water Quality Tests Performed				
# of Main Breaks per 20 miles				
# of Aging Fire Hydrants Replaced				
# Of Fire Hydrant Water Flow Testing				
Employee Training Hours				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Personnel	\$472,124	\$577,681	\$802,727	\$892,523
Supplies	\$33,389	\$45,854	\$36,355	\$21,661
Maintenance	\$889,864	\$673,324	\$682,478	\$761,478
Other Services	\$335,944	\$211,240	\$211,089	\$215,670
Capital Outlay	4,612	1,097,626	945,746	323,997
TOTAL	\$1,735,933	\$2,605,725	\$2,678,395	\$2,215,329

Water Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 320,414	\$ 297,365	\$ 350,219	\$ 545,225	\$ 606,664
103	SALARIES-OVERTIME	\$ 40,731	\$ 30,786	\$ 51,364	\$ 17,000	\$ 17,000
104	SALARIES-LONGEVITY	\$ 1,607	\$ 1,563	\$ 1,743	\$ 1,922	\$ 2,170
105	GROUP HEALTH INSURANCE	\$ 59,603	\$ 52,814	\$ 65,233	\$ 90,522	\$ 93,715
106	TMRS	\$ 52,427	\$ 46,519	\$ 57,553	\$ 79,939	\$ 93,498
107	FICA	\$ 27,546	\$ 24,957	\$ 30,391	\$ 41,795	\$ 49,069
109	SALARIES-WELL PAY	\$ 2,746	\$ 3,464	\$ 3,438	\$ 4,864	\$ 5,704
110	DENTAL INSURANCE	\$ 2,621	\$ 1,796	\$ 2,275	\$ 3,676	\$ 3,918
113	SALARIES-CAR ALLOWANCE	\$ 4,814	\$ 4,614	\$ 4,114	\$ 2,400	\$ 2,400
115	CERTIFICATION PAY	\$ 5,174	\$ 5,174	\$ 5,221	\$ 7,251	\$ 7,251
118	CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ 240	\$ 240
120	GROUP LIFE INSURANCE	\$ 376	\$ 325	\$ 412	\$ 1,020	\$ 1,020
130	WORKERS COMPENSATION	\$ 3,048	\$ 2,619	\$ 5,562	\$ 6,602	\$ 9,603
131	EAP EXPENSE	\$ 163	\$ 127	\$ 156	\$ 271	\$ 271
Personnel Sub Total		\$ 521,270	\$ 472,124	\$ 577,681	\$ 802,727	\$ 892,523
Account Object	Description					
201	OFFICE SUPPLIES	\$ 1,465	\$ 1,080	\$ 1,457	\$ 1,500	\$ 1,500
202	UNIFORMS AND CLOTHING	\$ 2,833	\$ 1,057	\$ 5,160	\$ 3,520	\$ 1,808
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 17,648	\$ 6,464	\$ 15,949	\$ 16,132	\$ 2,850
206	CHEMICALS	\$ -	\$ -	\$ 266	\$ 600	\$ 600
210	FOOD/BEV-MEETINGS/FUNCTIONS	\$ 514	\$ -	\$ 587	\$ 600	\$ 600
214	POSTAGE/SHIPPING/DELIVERY	\$ 1,228	\$ 52	\$ 902	\$ 1,200	\$ 1,500
218	FUEL & OIL	\$ 8,720	\$ 21,235	\$ 21,533	\$ 12,803	\$ 12,803
231	SOFTWARE	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 32,409	\$ 33,389	\$ 45,854	\$ 36,355	\$ 21,661
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ 24	\$ -	\$ -	\$ -
304	MAINTENANCE-STREETS	\$ 116,710	\$ 26,294	\$ 83,280	\$ 50,000	\$ 50,000
306	MAINT-WATER MAINS	\$ 216,674	\$ 725,595	\$ 413,462	\$ 500,000	\$ 500,000
307	MAINT-INSTRUMENTS & APPARATUS	\$ 1,000	\$ 1,000	\$ 400	\$ 1,000	\$ -
310	MAINT-STORAGE & DISTRBTN PUMPS	\$ 93,190	\$ 47,560	\$ 79,677	\$ 75,000	\$ 75,000
314	MAINT-RADIO EQUIPMENT	\$ 1,356	\$ 3,426	\$ 3,180	\$ 6,478	\$ 6,478
321	MAINT-HYDRANTS	\$ 50,234	\$ 85,966	\$ 93,324	\$ 50,000	\$ 130,000
Maintenance Sub Total		\$ 479,164	\$ 889,864	\$ 673,324	\$ 682,478	\$ 761,478
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,272	\$ 988	\$ 1,135	\$ 480	\$ 480
402	RENTAL OF EQUIPMENT	\$ 1,253	\$ 180	\$ -	\$ 2,500	\$ -
409	TRAVEL & EDUCATION	\$ 2,578	\$ 5,243	\$ 5,725	\$ 9,036	\$ 16,216
410	UTILITIES - ELECTRICITY	\$ 152,130	\$ 154,263	\$ 135,826	\$ 120,000	\$ 120,000
414	DUES & SUBSCRIPTIONS	\$ 41,707	\$ 41,372	\$ 45,735	\$ 50,877	\$ 52,637
416	OTHER/PROFESSIONAL SERVICES	\$ 44,918	\$ 24,663	\$ 12,518	\$ 21,110	\$ 18,941
421	PRINTING	\$ 296	\$ -	\$ -	\$ 250	\$ 500
438	TESTING	\$ 5,977	\$ 1,686	\$ 4,056	\$ 5,600	\$ 5,600
462	CELLULAR TELEPHONE & PAGERS	\$ 1,800	\$ 1,215	\$ 1,334	\$ 1,236	\$ 1,296
473	DEPRECIATION EXPENSE	\$ 106,334	\$ 106,334	\$ -	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 4,909	\$ -	\$ -
Services Sub Total		\$ 358,265	\$ 335,944	\$ 211,240	\$ 211,089	\$ 215,670
Account Object	Description					
604	CAPITAL-WATER MAINS	\$ 848,591	\$ 476,942	\$ 779,137	\$ 945,746	\$ 323,997
609	CAPITAL-MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 151,450	\$ -	\$ -
610	CAPITAL-MOTOR VEHICLES	\$ -	\$ 4,612	\$ 167,040	\$ -	\$ -
699	CAPITAL EXP MOVED TO ASSET	\$ (2,303,923)	\$ (476,942)	\$ -	\$ -	\$ -
Capital Sub Total		\$ (1,455,332)	\$ 4,612	\$ 1,097,626	\$ 945,746	\$ 323,997
Department Total		\$ (64,223)	\$ 1,735,933	\$ 2,605,724	\$ 2,678,395	\$ 2,215,329

Meter Reading



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Meter Technician	2	2	2
Total	2	2	2

Department Narrative

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

Meter Reading

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 56,105	\$ 59,570	\$ 48,740	\$ 75,131	\$ 86,820
103	SALARIES-OVERTIME	\$ 8,389	\$ 11,625	\$ 2,513	\$ 5,000	\$ 5,000
104	SALARIES-LONGEVITY	\$ 107	\$ 29	\$ -	\$ 12	\$ 52
105	GROUP HEALTH INSURANCE	\$ 14,278	\$ 5,608	\$ 9,581	\$ 16,261	\$ 16,761
106	TMRS	\$ 9,125	\$ 9,675	\$ 7,047	\$ 11,160	\$ 13,332
107	FICA	\$ 4,725	\$ 5,427	\$ 3,885	\$ 6,182	\$ 7,091
109	SALARIES-WELL PAY	\$ 130	\$ -	\$ -	\$ 681	\$ 826
110	DENTAL INSURANCE	\$ 673	\$ 566	\$ 483	\$ 820	\$ 881
120	GROUP LIFE INSURANCE	\$ 63	\$ 59	\$ 58	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 706	\$ 765	\$ 703	\$ 1,148	\$ 1,723
131	EAP EXPENSE	\$ 44	\$ 43	\$ 34	\$ 81	\$ 81
Personnel Sub Total		\$ 94,345	\$ 93,369	\$ 73,045	\$ 116,782	\$ 132,873
Account Object Description						
202	UNIFORMS AND CLOTHING	\$ 1,410	\$ 968	\$ 976	\$ 1,488	\$ 1,488
204	MINOR EQUIP AND METERS	\$ 416	\$ -	\$ -	\$ -	\$ 1,124
211	OTHER OPERATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,525
218	FUEL & OIL	\$ 6,251	\$ 8,492	\$ 5,817	\$ 7,456	\$ 7,456
Supplies Sub Total		\$ 8,077	\$ 9,460	\$ 6,793	\$ 8,944	\$ 13,593
Account Object Description						
309	MAINT-METERS & SETTINGS	\$ 435,946	\$ 11,778	\$ 152,903	\$ 450,000	\$ 520,000
314	MAINT-RADIO EQUIPMENT	\$ 2,701	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 438,647	\$ 11,778	\$ 152,903	\$ 450,000	\$ 520,000
Account Object Description						
473	DEPRECIATION EXPENSE	\$ 8,364	\$ 8,364	\$ -	\$ -	\$ -
Services Sub Total		\$ 8,364	\$ 8,364	\$ -	\$ -	\$ -
Department Total		\$ 549,433	\$ 122,970	\$ 232,740	\$ 575,726	\$ 666,466

Wastewater Operations



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Foreman III	1	1	1
Crew Leader	4	4	4
Heavy Equipment Operator I	1	1	1
Maintenance Worker II	4	4	4
Total	10	10	10

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Work to minimize inflow/infiltration by conducting studies, testing, and identification • Conduct preventative cleaning to reduce grease- related Sanitary Sewer Overflows • Maintaining long-term infrastructure viability by replacing and/or rehabilitating aging wastewater lines, manholes, and treatment and lift stations • Continue TCEQ Sanitary Sewer Overflow Outreach Initiative • Expanding the wastewater collection infrastructure to accommodate developing areas of the City 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Total Municipal Sewer Line (in linear feet)	1,119,360 If	1,119,360 If		1,124,640 If
Sewer Line Cleaned (in linear feet)	700,000 If	700,000 If		700,000 If
Grease Trap Pump out Reports Collected	50	50		50
Weekly Safety Meetings	52	52		52
# of WebQA Requests				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Sewer Backups Resolved within 30 minutes	100%	100%		100%
# of resident concerns addressed				
Sewer System Cleaned Annually (700,128 If)	100%	100%		100%
Main Stoppages Re-Televised within 24 Hours				
# of Grease Traps Pump out Reports				
Weekly Safety Meetings Completed				
# of Inflow/Infiltration Testing				
# of Sewer Line Linear Feet Replaced	3,000 If	3,000 If		3,000 If
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$430,778	\$567,879	\$639,129	\$704,733
Supplies	\$32,845	\$27,189	\$45,064	\$32,320
Maintenance	\$165,340	\$242,784	\$152,998	\$167,650
Services	\$197,002	\$29,630	\$63,639	\$81,936
Capital Outlay	415,898	677,243	500,000	178,030
TOTAL	\$1,241,863	\$1,544,725	\$1,400,830	\$1,164,669

Wastewater Operations

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 218,094	\$ 226,149	\$ 304,535	\$ 417,972	\$ 459,775
103	SALARIES-OVERTIME	\$ 38,599	\$ 63,628	\$ 102,672	\$ 20,000	\$ 20,000
104	SALARIES-LONGEVITY	\$ 1,020	\$ 748	\$ 550	\$ 264	\$ 548
105	GROUP HEALTH INSURANCE	\$ 45,876	\$ 57,204	\$ 62,029	\$ 83,375	\$ 91,323
106	TMRS	\$ 36,124	\$ 41,205	\$ 56,667	\$ 61,884	\$ 70,590
107	FICA	\$ 18,792	\$ 22,097	\$ 30,496	\$ 34,283	\$ 37,545
109	SALARIES-WELL PAY	\$ 948	\$ 504	\$ 353	\$ 3,774	\$ 4,375
110	DENTAL INSURANCE	\$ 1,960	\$ 2,002	\$ 2,337	\$ 3,675	\$ 3,918
114	SALARIES-ASSIGNMENT PAY	\$ -	\$ 12,564	\$ -	\$ -	\$ -
115	CERTIFICATION PAY	\$ 1,068	\$ 994	\$ 1,981	\$ 6,140	\$ 6,140
120	GROUP LIFE INSURANCE	\$ 239	\$ 244	\$ 363	\$ 1,122	\$ 1,122
130	WORKERS COMPENSATION	\$ 2,339	\$ 3,303	\$ 5,714	\$ 6,343	\$ 9,100
131	EAP EXPENSE	\$ 137	\$ 136	\$ 182	\$ 297	\$ 297
Personnel Sub Total		\$ 365,198	\$ 430,778	\$ 567,879	\$ 639,129	\$ 704,733
Account Object Description						
201	OFFICE SUPPLIES	\$ 182	\$ 335	\$ 52	\$ 250	\$ 250
202	UNIFORMS AND CLOTHING	\$ 2,788	\$ 2,536	\$ 7,192	\$ 8,230	\$ 5,410
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 11,663	\$ 23,237	\$ 9,631	\$ 9,924	\$ -
206	CHEMICALS	\$ 3,000	\$ -	\$ 3,814	\$ 13,250	\$ 13,250
218	FUEL & OIL	\$ 6,102	\$ 6,736	\$ 6,500	\$ 13,410	\$ 13,410
Supplies Sub Total		\$ 23,736	\$ 32,845	\$ 27,189	\$ 45,064	\$ 32,320
Account Object Description						
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ 600	\$ -	\$ -
304	MAINTENANCE-STREETS	\$ 53,548	\$ 79,135	\$ 110,615	\$ 35,000	\$ 50,000
308	MAINT-SANITARY SEWER MAIN	\$ 101,153	\$ 66,998	\$ 123,327	\$ 75,000	\$ 72,000
312	MAINT-LIFT STATION	\$ 29,729	\$ 19,207	\$ 3,967	\$ 35,000	\$ 35,000
314	MAINT-RADIO EQUIPMENT	\$ 5,008	\$ -	\$ 4,275	\$ 7,998	\$ 10,650
Maintenance Sub Total		\$ 189,437	\$ 165,340	\$ 242,784	\$ 152,998	\$ 167,650
Account Object Description						
401	TELEPHONE & COMMUNICATIONS	\$ 453	\$ -	\$ 3,900	\$ 3,950	\$ 5,267
402	RENTAL OF EQUIPMENT	\$ 428	\$ -	\$ -	\$ 500	\$ 500
409	TRAVEL & EDUCATION	\$ 1,678	\$ 111	\$ 295	\$ 11,274	\$ 28,174
410	UTILITIES - ELECTRICITY	\$ 11,935	\$ 11,103	\$ 11,173	\$ 12,397	\$ 12,397
412	SEWAGE TREATMENT	\$ 6,000	\$ 5,998	\$ -	\$ 10,000	\$ 10,000
413	SANITARY LAND FILL	\$ 1,500	\$ 3,605	\$ 482	\$ 3,000	\$ 3,000
414	DUES & SUBSCRIPTIONS	\$ 5,392	\$ 5,392	\$ 5,466	\$ 6,654	\$ 6,734
416	OTHER/PROFESSIONAL SERVICES	\$ 14,422	\$ 6,733	\$ 1,835	\$ 15,000	\$ 15,000
462	CELLULAR TELEPHONE & PAGERS	\$ 1,353	\$ 1,002	\$ 1,039	\$ 864	\$ 864
473	DEPRECIATION EXPENSE	\$ 158,415	\$ 163,058	\$ -	\$ -	\$ -
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ 5,441	\$ -	\$ -
Sub Total		\$ 201,576	\$ 197,002	\$ 29,630	\$ 63,639	\$ 81,936
Account Object Description						
603	CAPITAL-SANITARY SEWER SYSTEM	\$ 555,707	\$ -	\$ 595,312	\$ 500,000	\$ 178,030
610	CAPITAL-MOTOR VEHICLES	\$ -	\$ 415,898	\$ 81,930	\$ -	\$ -
699	CAPITAL EXP MOVED TO ASSET	\$ (1,368,597)	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ (812,889)	\$ 415,898	\$ 677,243	\$ 500,000	\$ 178,030
Department Total		\$ (32,943)	\$ 1,241,862	\$ 1,544,726	\$ 1,400,830	\$ 1,164,669

Utility Wholesale Costs



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Wholesale Costs

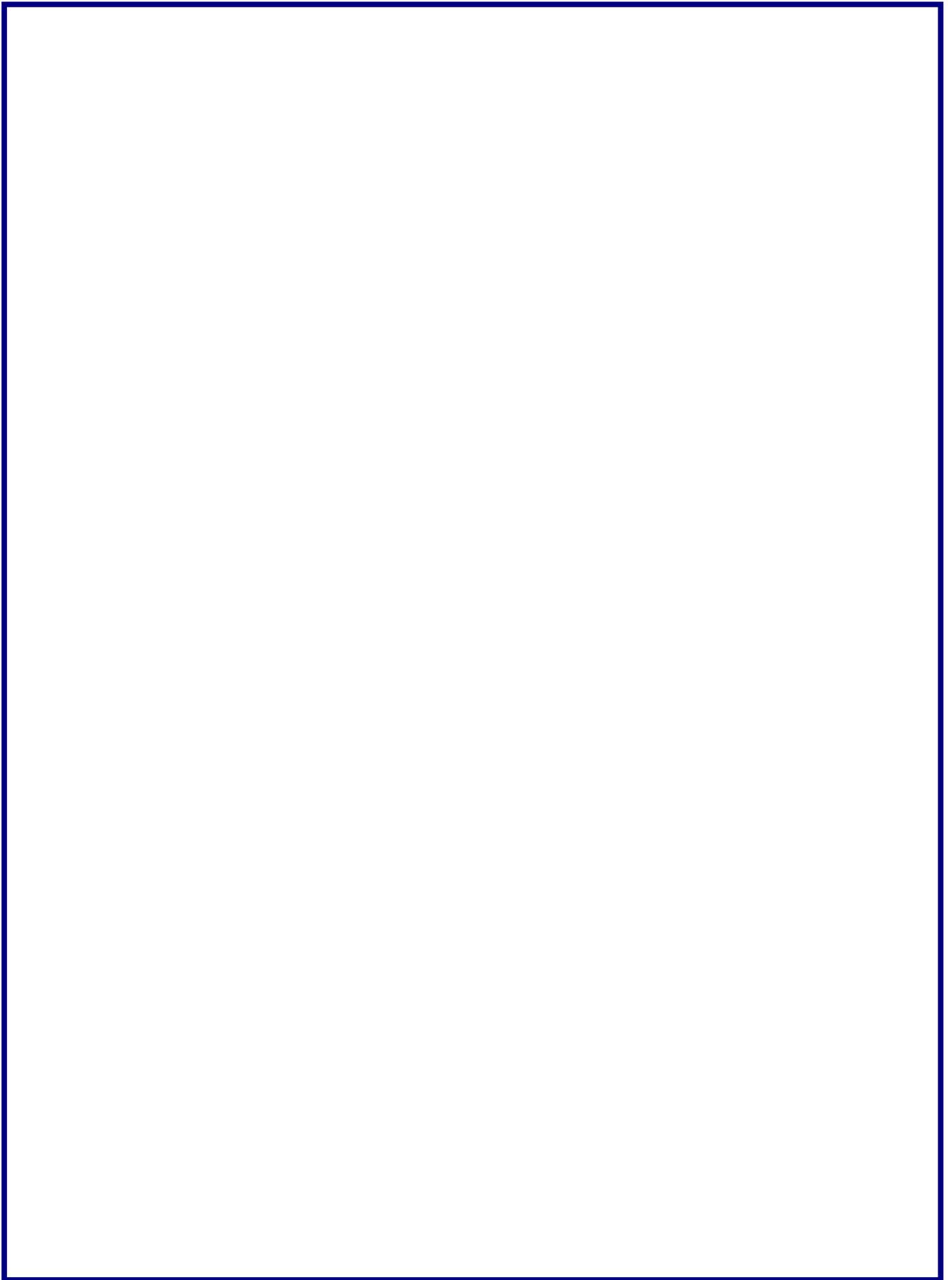
BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

5 WATER AND SEWER FUND
42 WHOLESALE COSTS
0 WHOLESALE COSTS

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	411 WATER PURCHASES	\$ 3,361,590	\$ 4,747,096	\$ 4,256,526	\$ 4,975,000	\$ 5,199,640
	412 SEWAGE TREATMENT	\$ 6,544,420	\$ 7,034,355	\$ 5,140,898	\$ 6,967,060	\$ 8,261,306
	Maintenance Sub Total	\$ 9,906,011	\$ 11,781,451	\$ 9,397,424	\$ 11,942,060	\$ 13,460,946
	Department Total	\$ 9,906,011	\$ 11,781,451	\$ 9,397,424	\$ 11,942,060	\$ 13,460,946

SPECIAL REVENUE FUNDS



**HOTEL/MOTEL TAX
FUND**

HOTEL/MOTEL TAX FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	HOTEL/MOTEL TAX	273,191	315,109	250,689	185,712	253,500
	MISCELLANEOUS	7,535	6,000	11,091	6,000	6,500
	INTEREST	818	12,048	52,466	9,264	10,000
	Total	\$ 281,544	\$ 333,157	\$ 314,246	\$ 200,976	\$ 270,000
EXPENDITURES						
Department No		Actual	Actual	Year to Date	Budget	Proposed
52	VISITOR CENTER	21,762	17,097	78,396	43,061	124,472
80	TRANSFERS OUT	19,354	1,372	1,181	1,417	1,484
	Total	\$ 41,116	\$ 18,469	\$ 79,577	\$ 44,478	\$ 125,956
BALANCES						
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	240,428	314,688	79,577	156,497	144,044
	Beginning Balance	-	-	-	-	79,577
	Ending Balance	240,428	314,688	79,577	156,497	223,621
	Fund Balance (audited)	621,137	1,458,307			
	Ending Balance as % of Expenditures	584.75%	1703.86%	100.00%	351.85%	177.54%

Visitors Center & State Auxiliary Museum



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Visitor Center and Museum Specialist	0	0	1
Total	0	0	1

Department Narrative

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

Visitors Center & State Auxiliary Museum

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Adopted
101	SALARIES-REGULAR	\$ -	\$ -	\$ 13,181	\$ -	\$ 47,653
103	SALARIES-OVERTIME	\$ -	\$ -	\$ 59	\$ -	\$ -
105	GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 1,836	\$ -	\$ 8,358
106	TMRS	\$ -	\$ -	\$ 1,809	\$ -	\$ 6,915
107	FICA	\$ -	\$ -	\$ 1,012	\$ -	\$ 3,678
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ -	\$ 429
110	DENTAL INSURANCE	\$ -	\$ -	\$ 101	\$ -	\$ 415
120	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 10	\$ -	\$ 102
130	WORKERS COMPENSATION	\$ -	\$ -	\$ 14	\$ -	\$ 82
131	EAP EXPENSE	\$ -	\$ -	\$ 9	\$ -	\$ 27
Personnel Sub Total		\$ -	\$ -	\$ 18,031	\$ -	\$ 67,659
Account Object	Description					
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ -	\$ -	\$ 1,287	\$ -
Supplies Sub Total		\$ -	\$ -	\$ -	\$ 1,287	\$ -
Account Object	Description					
301	MAINT-BLDGS & STRUCTURES	\$ -	\$ 2,219	\$ 204	\$ 9,918	\$ -
363	MAINT-LOCKS & KEYS	\$ -	\$ -	\$ 250	\$ 250	\$ 500
Maintenance Sub Total		\$ -	\$ 2,219	\$ 454	\$ 10,168	\$ 500
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 7,838	\$ 4,662	\$ 5,947	\$ 7,260	\$ 7,260
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 3,595	\$ 3,595
409	TRAVEL & EDUCATION	\$ 6,646	\$ -	\$ 5,772	\$ -	\$ 1,000
410	UTILITIES-ELECTRICITY	\$ -	\$ 4,865	\$ 8,513	\$ 7,076	\$ 7,076
411	ALARM SERVICE	\$ 380	\$ -	\$ -	\$ 2,120	\$ 2,120
414	DUES & SUBSCRIPTIONS	\$ 448	\$ -	\$ 396	\$ 2,096	\$ 686
416	OTHER/PROFESSIONAL SERVICES	\$ 1,500	\$ 725	\$ 32,500	\$ 595	\$ 5,595
434	SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ -	\$ 20,000
498	UTILITIES - GAS	\$ 4,708	\$ -	\$ 6,783	\$ -	\$ -
543	JANITORIAL SERVICE	\$ -	\$ 4,626	\$ -	\$ 5,504	\$ 5,200
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ 818	\$ 818
548	SPRINKLER SYSTEM CONTRACT	\$ -	\$ -	\$ -	\$ 831	\$ 1,252
549	HVAC SERVICES CONTRACT	\$ 242	\$ -	\$ -	\$ 1,711	\$ 1,711
Sub Total		\$ 21,762	\$ 14,878	\$ 59,911	\$ 31,606	\$ 56,313
Department Total		\$ 21,762	\$ 17,097	\$ 78,396	\$ 43,061	\$ 124,472

**4A LEDC
FUND**

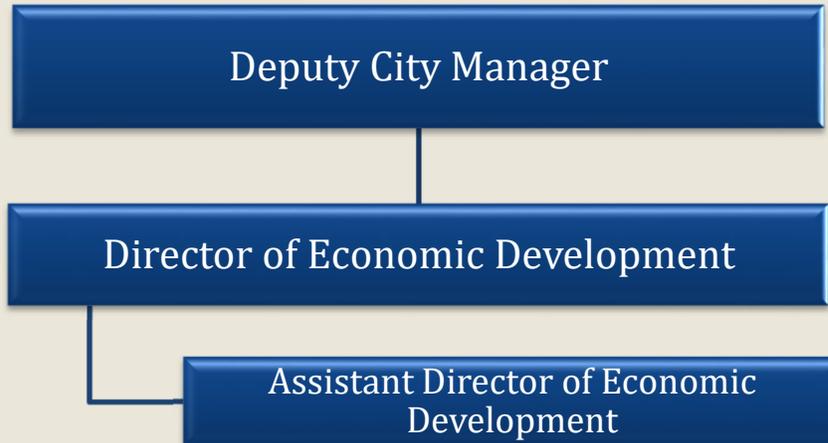
SALES TAX 4A - ECONOMIC DEVELOPMENT FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	SALES TAXES	1,563,519	2,278,907	1,714,518	1,500,000	2,000,000
	INTEREST	4,721	60,097	251,423	46,803	48,442
	TRANSFERS IN	-	18,750	15,625	18,750	18,750
	Total	\$ 1,568,240	\$ 2,357,753	\$ 1,981,566	\$ 1,565,553	\$ 2,067,192
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ECON DEV ADMINISTRATION	449,727	1,108,352	446,429	531,062	675,630
	50 4A DEBT SERVICE	210,425	213,125	204,357	210,450	207,525
	60 MARKETING AND ADVERTISING	78,428	105,799	68,707	89,247	77,470
	63 INCENTIVE PROGRAMS	184,487	180,000	-	1,524,000	1,207,650
	80 TRANSFERS OUT	58,757	161,840	139,556	167,468	175,339
	Total	\$ 981,824	\$ 1,769,116	\$ 859,049	\$ 2,522,227	\$ 2,343,614
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	586,416	588,637	1,122,517	(956,674)	(276,422)
	Beginning Balance	7,624,513	8,210,330	8,798,967	8,798,967	9,889,449
	Ending Balance	8,210,929	8,798,967	9,889,449	7,842,293	9,613,027
	Fund Balance (audited)	4,661,576	6,960,852			
	Ending Balance as % of Expenditures	836.29%	497.37%	1151.21%	310.93%	410.18%

Economic Development Administration



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Director of Economic Development	1	1	1
Assistant Director of Economic Development	0	0	1
Research & Business Dev. Manager	1	1	0
Administrative Secretary	0.25	0.25	0.25
Total	2.25	2.25	2.25

Department Narrative

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

Goals			
<p>City Council Goals:</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • 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 increased commercial tax base and new primary payroll jobs for Lancaster residents and growth in the community's daytime population • Continue outreach activities for business retention and expansion program BREP meetings • Continue marketing and recruitment activities directed at locating a hotel-convention center to Lancaster center to Lancaster • Continue marketing the development advantages of targeted commercial districts identified in City Council's Goals and Objectives 			

Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Request For Proposals (RFP) for development projects	87	60		40
Meetings with DFW real estate brokers and industrial developers	73	70		70
Marketing initiatives with economic development allies and sales missions recruiting business development and investment	7	7		2
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Request For Proposals (RFP) for development projects	87	70		40
Meetings with DFW real estate brokers and industrial developers	73	70		70
Retention visits with existing industry	6	6		6
Business trade show participation	13	10		2
Direct marketing to developers regarding targeted districts	35	35		20
Budget Summary	2021-2022 Actual	2022-2023		2023-2024
		Actual	Budget	Budget
Personnel	\$300,780	\$264,781	\$332,016	\$398,388
Supplies	\$20,446	\$27,789	\$28,237	\$1,550
Maintenance	\$53	\$44	\$44	\$45
Other Services	\$787,074	\$153,815	\$170,765	\$275,647
TOTAL	\$1,108,353	\$446,429	\$531,062	\$675,630

Type 4A-Economic Development Administration

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 201,694	\$ 217,746	\$ 190,501	\$ 230,310	\$ 276,176
103	SALARIES-OVERTIME	\$ 950	\$ 1,265	\$ 1,049	\$ 12,286	\$ 18,596
104	SALARIES-LONGEVITY	\$ 297	\$ 395	\$ 381	\$ 531	\$ 639
105	GROUP HEALTH INSURANCE	\$ 25,508	\$ 26,015	\$ 23,316	\$ 28,288	\$ 27,411
106	TMRS	\$ 29,205	\$ 30,710	\$ 27,851	\$ 34,121	\$ 43,539
107	FICA	\$ 15,059	\$ 16,339	\$ 14,683	\$ 17,958	\$ 21,830
109	SALARIES-WELL PAY	\$ 1,405	\$ 2,370	\$ 1,651	\$ 1,995	\$ 2,539
110	DENTAL INSURANCE	\$ 882	\$ 788	\$ 702	\$ 856	\$ 881
113	SALARIES-CAR ALLOWANCE	\$ 4,814	\$ 4,614	\$ 4,114	\$ 5,014	\$ 6,000
120	GROUP LIFE INSURANCE	\$ 218	\$ 253	\$ 237	\$ 289	\$ 230
130	WORKERS COMPENSATION	\$ 189	\$ 227	\$ 242	\$ 304	\$ 486
131	EAP EXPENSE	\$ 61	\$ 59	\$ 52	\$ 64	\$ 61
Personnel Sub Total		\$ 280,282	\$ 300,780	\$ 264,781	\$ 332,016	\$ 398,388
Supplies						
Account Object	Description	2021	2022	2023	2023	2024
201	OFFICE SUPPLIES	\$ 566	\$ 1,948	\$ 500	\$ 500	\$ 500
210	FOOD/BEVERAGES/ETC.-MEETINGS	\$ 21,170	\$ 18,489	\$ 27,237	\$ 27,237	\$ 1,000
214	POSTAGE	\$ 282	\$ 9	\$ 51	\$ 500	\$ 50
219	DATA PROC SUPPLIES	\$ 29	\$ -	\$ -	\$ -	\$ -
Supplies Sub Total		\$ 22,047	\$ 20,446	\$ 27,789	\$ 28,237	\$ 1,550
Maintenance						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$ -
303	MAINT-EQUIP & MACHINERY	\$ 42	\$ 53	\$ 44	\$ 44	\$ 45
Maintenance Sub Total		\$ 42	\$ 53	\$ 44	\$ 44	\$ 45
Other						
Account Object	Description	2021	2022	2023	2023	2024
401	COMMUNICATIONS	\$ 1,166	\$ 891	\$ 437	\$ 1,448	\$ 1,500
402	RENTAL OF EQUIPMENT	\$ 1,991	\$ 5,086	\$ 209	\$ 1,488	\$ 509
409	TRAVEL AND EDUCATION	\$ 7,755	\$ 17,740	\$ 5,414	\$ 5,429	\$ 7,280
414	DUES AND SUBSCRIPTIONS	\$ 4,949	\$ 13,041	\$ 54,208	\$ 57,131	\$ 35,824
416	OTHER/PROFESSIONAL SERVICES	\$ 77,024	\$ 49,050	\$ 73,324	\$ 78,750	\$ 205,059
421	PRINTING	\$ 1,392	\$ 2,626	\$ 1,063	\$ 1,063	\$ -
446	ATTORNEY FEES	\$ 28,742	\$ 22,095	\$ 18,783	\$ 25,000	\$ 25,000
460	SETTLEMENT	\$ 23,388	\$ 376,865	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 948	\$ 468	\$ 378	\$ 456	\$ 475
602	CAPITAL OUT-BLDGS & STRUCTURES	\$ -	\$ 299,212	\$ -	\$ -	\$ -
		\$ 147,356	\$ 787,074	\$ 153,815	\$ 170,765	\$ 275,647
Department Total		\$ 449,727	\$ 1,108,352	\$ 446,429	\$ 531,062	\$ 675,630

Economic Development Marketing



Personnel Organization Chart

There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> 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 increased commercial tax base and new primary payroll jobs for Lancaster residents and growth in the community's daytime population Continue outreach activities for business retention and expansion program BREP meetings Continue marketing and recruitment activities directed at locating a hotel-convention center to Lancaster Continue marketing the development advantages for commercial real estate development 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Request For Proposals (RFP) for development projects	87	60		40
Meetings with DFW real estate brokers and developers	73	70		70
Retention visits with existing industry	6	6		6
Marketing initiatives with economic development allies and sales missions recruitment business development and investment	7	7		7
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Request For Proposals (RFP) for development projects	87	70		40
Meetings with DFW real estate brokers and developers	73	70		70
Retention visits with existing industry	6	6		6
Business trade show participation	13	8		2
# of Hotel-Convention Center Meetings/Activities				
# of Advertisements/Communications				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Services	\$105,799	\$68,707	\$89,247	\$77,470
TOTAL	\$105,799	\$68,707	\$89,247	\$77,470

LEDC Type 4A - Marketing

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ 9,923	\$ 11,611	\$ 11,657	\$ 11,670
909	PROMOTIONAL ITEMS	\$ 56,139	\$ 47,986	\$ 38,746	\$ 39,600	\$ 41,000
911	EVENT SPONSORSHIPS	\$ 6,000	\$ 500	\$ 2,464	\$ 20,500	\$ 7,200
942	TRADE SHOWS	\$ 16,288	\$ 47,390	\$ 15,885	\$ 17,490	\$ 17,600
Sub Total		\$ 78,428	\$ 105,799	\$ 68,707	\$ 89,247	\$ 77,470
Department Total		\$ 78,428	\$ 105,799	\$ 68,707	\$ 89,247	\$ 77,470

Economic Development Incentives



Personnel Organization Chart



There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Goals

City Council Goals:

- Quality Development

Departmental Goals

- Efficiently utilize incentive grants to attract projects involving measurable value added capital investment to Lancaster

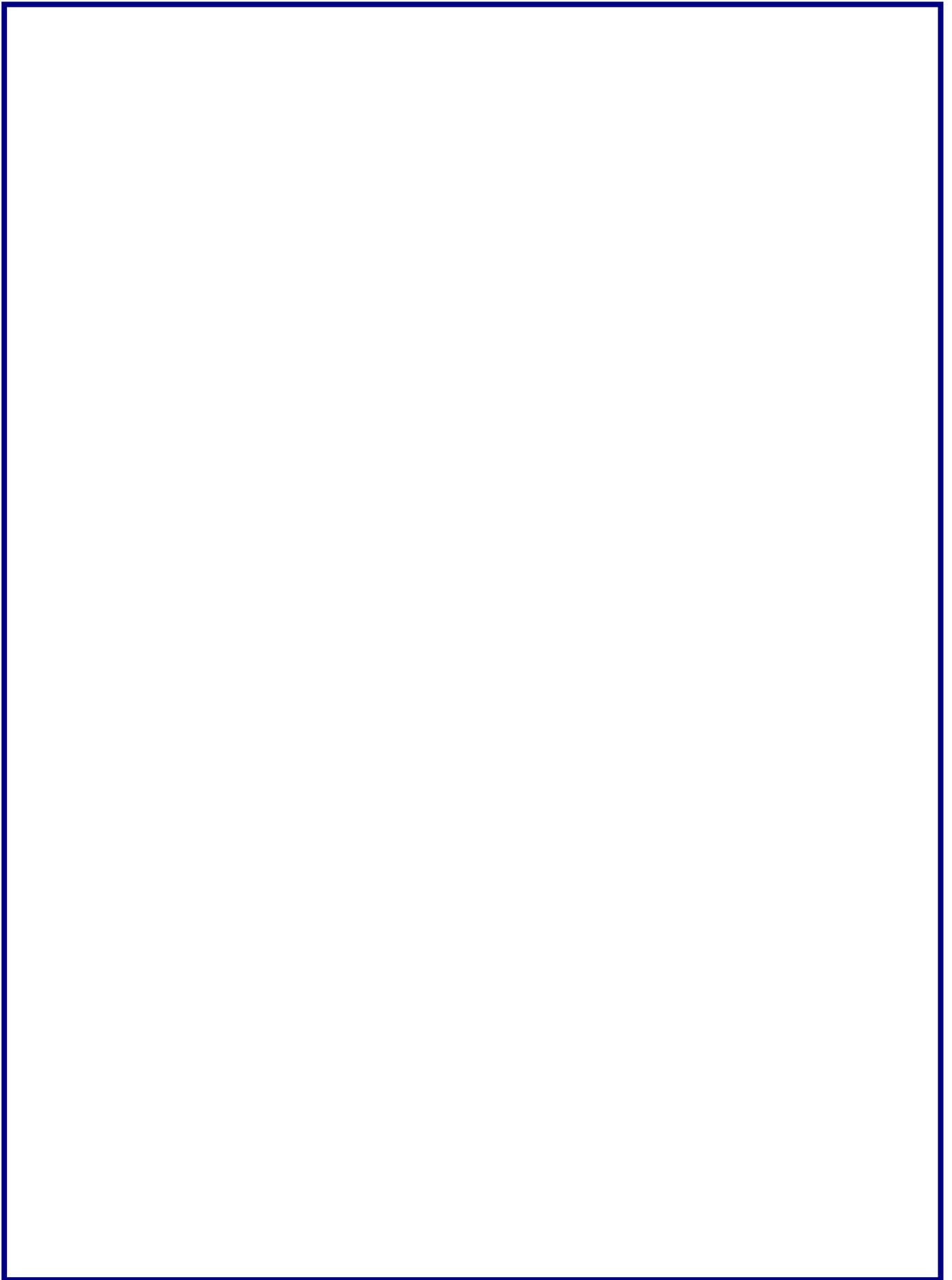
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Utilize funds to incentivize commitments on existing projects.	380,000	495,000		1,500,000
Performance Measurements	21-22 Actual	2022-2023 Actual		2023-2024 Target
Total Capital Investment Value				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
		Actual	Budget	
Programs	\$180,000	\$0	\$1,524,000	\$1,207,650
TOTAL	\$180,000	\$0	\$1,524,000	\$1,207,650

LEDC Type 4A - Incentives

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	977 INCENTIVE PROGRAMS	\$ 184,487	\$ 180,000	\$ -	\$ 1,524,000	\$ 1,207,650
	Sub Total	\$ 184,487	\$ 180,000	\$ -	\$ 1,524,000	\$ 1,207,650
Department Total		\$ 184,487	\$ 180,000	\$ -	\$ 1,524,000	\$ 1,207,650



4B LRDC FUND

SALES TAX 4B - CULTURAL RECREATIONAL FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 SALES TAXES	3,127,039	4,557,813	3,429,036	3,000,000	3,700,000
	56 RECREATION	323,921	294,917	293,979	302,000	242,700
	54 LIFE CENTER	158,386	105,161	91,660	52,950	78,671
	7 LIBRARY	13,207	11,493	8,759	17,500	9,500
	OTHER	94	13,836	22,061	-	400
	INTEREST	1,311	26,096	127,783	23,000	23,805
	Total	\$ 3,623,958	\$ 5,009,317	\$ 3,973,279	\$ 3,395,450	\$ 4,055,076
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 REC ADMINISTRATION	247,060	980,141	210,134	252,084	281,042
	7 LIBRARY	389,432	374,627	299,836	548,733	573,288
	13 PARKS AND RECREATION	402,832	400,287	-	-	-
	16 NON-DEPARTMENTAL	72,993	58,653	34,368	51,454	51,620
	50 4B DEBT SERVICE	922,500	916,416	-	905,826	905,472
	54 SENIOR LIFE CENTER	193,970	239,423	170,372	359,709	372,769
	56 RECREATION CENTER	921,083	935,834	971,991	1,507,521	1,619,531
	57 COMMUNITY PARK	-	-	-	1,364	7,364
	80 TRANSFERS OUT	361,057	462,732	334,796	315,114	331,643
	Total	\$ 3,510,927	\$ 4,368,112	\$ 2,021,496	\$ 3,941,805	\$ 4,142,729
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	113,030	641,205	476,667	(546,355)	(87,653)
	Beginning Balance	(279,726)	142,302	930,945	783,507	1,278,705
	Ending Balance	(166,696)	783,507	1,278,705	237,152	1,191,052
	Fund Balance (audited)	57,124	705,865			
	Ending Balance as % of Expenditures	-4.75%	17.94%	63.26%	6.02%	28.75%

Parks & Recreation Administration



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Director of Parks and Recreation	1	1	1
Administrative Secretary	1	1	1
Total	2	2	2

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Execute recommendations of Parks, Recreation and Open Space; Trails and Streetscape Master plans in accordance with the Comprehensive Plan recommendations • Strategically plan for growth and development that minimizes the demand of future resources • Seek and apply for Alternative Funding/Grant Opportunities for recreation, leisure & cultural programs, activities, facilities and future development projects • Identify and activate multigenerational "play spaces" using Playful City USA guidelines • Provide and submit nominations for local, state and national awards and recognition of programs • Initiate the development of a recreation programming plan • Prepare and implement a strategy to address priority projects • Maintain and improve City parklands, sports facilities, and other assigned lands 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Funded projects completed by Fiscal Year End	100%	100%		100%
Tree City USA Designation	Retain	Retain		Retain
CAPRA Accreditation	Retain	Retain		Retain
Playful City USA Designation	Retain	Retain		Retain
Total Parks and Recreation staff	37	37		37
Total Department Buildings Maintained	3	3		3
Parklands and Facilities Maintained				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Priority Projects Completed				
# of Grants/Alt Funding Applied to				
Grants Obtained				
# of Playspaces Identified				
# of Playspaces Activated				
Recreation Programming Plan Developed				Completed
Recreation Revenue Goal Obtained	100%	100%		100%
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$219,380	\$203,585	\$244,468	\$274,936
Supplies	\$1,158	\$84	\$150	\$50
Services	\$759,603	\$6,465	\$7,466	\$6,056
TOTAL	\$980,141	\$210,134	\$252,084	\$281,042

Parks & Recreation Administration

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

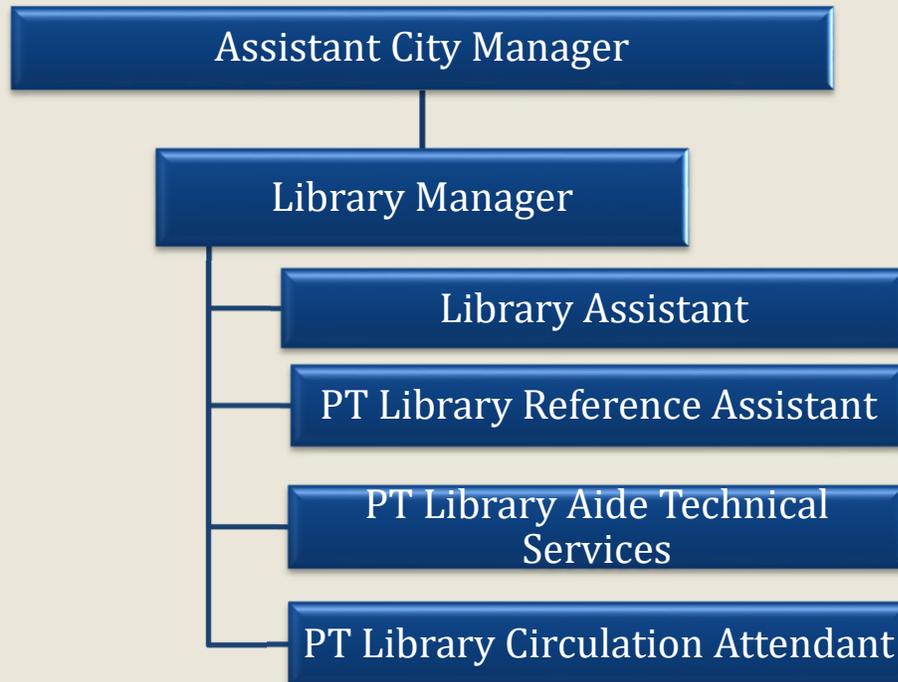
**Fund 17 SALES TAX 4B-CULTURAL/RECRTNL
Department 2 REC ADMINISTRATION
Program 0 ADMINISTRATION**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 137,879	\$ 159,366	\$ 147,204	\$ 177,563	\$ 195,320
103	SALARIES-OVERTIME	\$ 512	\$ 616	\$ 638	\$ 688	\$ 736
104	SALARIES-LONGEVITY	\$ 50	\$ 45	\$ 91	\$ 108	\$ 204
105	GROUP HEALTH INSURANCE	\$ 16,587	\$ 19,107	\$ 18,165	\$ 21,540	\$ 21,795
106	TMRS	\$ 20,002	\$ 22,385	\$ 20,991	\$ 25,507	\$ 31,850
107	FICA	\$ 10,666	\$ 12,200	\$ 11,266	\$ 11,261	\$ 15,613
109	SALARIES-WELL PAY	\$ -	\$ -	\$ -	\$ 1,556	\$ 1,819
110	DENTAL INSURANCE	\$ 761	\$ 656	\$ 702	\$ 810	\$ 850
113	SALARIES-CAR ALLOWANCE	\$ 4,472	\$ 4,614	\$ 4,114	\$ 4,800	\$ 6,000
120	GROUP LIFE INSURANCE	\$ 139	\$ 179	\$ 184	\$ 306	\$ 306
130	WORKERS COMPENSATION	\$ 122	\$ 166	\$ 182	\$ 248	\$ 362
131	EAP EXPENSE	\$ 48	\$ 46	\$ 46	\$ 81	\$ 81
Personnel Sub Total		\$ 191,236	\$ 219,380	\$ 203,585	\$ 244,468	\$ 274,936
Account Object						
Description						
201	MISC OFFICE SUPPLIES	\$ 162	\$ 1,154	\$ 74	\$ -	\$ -
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 27	\$ -	\$ -	\$ -	\$ -
214	POSTAGE	\$ 4	\$ 4	\$ 10	\$ 150	\$ 50
Supplies Sub Total		\$ 192	\$ 1,158	\$ 84	\$ 150	\$ 50
Account Object						
Description						
409	TRAVEL AND EDUCATION	\$ 100	\$ 248	\$ 631	\$ 200	\$ 200
414	DUES & SUBSCRIPTIONS	\$ 100	\$ -	\$ 500	\$ 310	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ 5,592	\$ -	\$ -	\$ 1,500	\$ 400
460	SETTLEMENT	\$ 46,775	\$ 753,729	\$ -	\$ -	\$ -
462	CELLULAR TELEPHONE & PAGERS	\$ 600	\$ 460	\$ 350	\$ 456	\$ 456
482	CREDIT CARD PROCESSING FEES	\$ 2,464	\$ 5,166	\$ 4,984	\$ 5,000	\$ 5,000
Maintenance Sub Total		\$ 55,631	\$ 759,603	\$ 6,465	\$ 7,466	\$ 6,056
Department Total		\$ 247,060	\$ 980,141	\$ 210,134	\$ 252,084	\$ 281,042

Veterans Memorial Library



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Library Manager	1	1	1
Assistant Library Manager	1	0	0
Library Assistant	1	2	2
PT Library Reference Assistant (.5)	1.5	1.5	1.5
PT Library Aide Technical Services (.5)	1.5	1.5	1.5
PT Library Circulation Attendant (.5)	1.5	1.5	1.5
PT Library Circulation Attendant (.25)	0.25	0.25	0.25
Total	7.75	7.75	7.75

Department Narrative

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

Veterans Memorial Library

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 17
Department 7
Program 0**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 153,855	\$ 148,025	\$ 128,877	\$ 157,887	\$ 171,732
102	SALARIES-PART TIME	\$ 60,941	\$ 63,065	\$ 41,562	\$ 143,750	\$ 162,166
103	SALARIES-OVERTIME	\$ 229	\$ 371	\$ 123	\$ 116	\$ 125
104	SALARIES-LONGEVITY	\$ 270	\$ 279	\$ 320	\$ 780	\$ 924
105	GROUP HEALTH INSURANCE	\$ 11,022	\$ 12,735	\$ 13,833	\$ 16,306	\$ 16,806
106	TMRS	\$ 21,821	\$ 20,231	\$ 17,986	\$ 42,023	\$ 48,454
107	FICA	\$ 16,284	\$ 16,283	\$ 13,064	\$ 23,279	\$ 25,774
109	SALARIES-WELL PAY	\$ 1,624	\$ 907	\$ 977	\$ 1,342	\$ 1,547
110	DENTAL INSURANCE	\$ 1,009	\$ 1,027	\$ 1,040	\$ 1,215	\$ 1,275
115	CERTIFICATION PAY	\$ 286	\$ -	\$ -	\$ 840	\$ 840
120	GROUP LIFE INSURANCE	\$ 180	\$ 169	\$ 160	\$ 893	\$ 893
130	WORKERS COMPENSATION	\$ 37	\$ 66	\$ 76	\$ 524	\$ 776
131	EAP EXPENSE	\$ 180	\$ 210	\$ 154	\$ 241	\$ 241
Salaries Sub Total		\$ 267,739	\$ 263,367	\$ 218,171	\$ 389,196	\$ 431,553
Account Object Description						
201	MISC OFFICE SUPPLIES	\$ 6,212	\$ 5,682	\$ 5,447	\$ 4,500	\$ 2,000
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 503	\$ -	\$ 43	\$ -	\$ 500
207	BOOKS, SUBSCRIPTIONS, ETC.	\$ 40,123	\$ 24,504	\$ 29,031	\$ 55,000	\$ 40,000
214	POSTAGE	\$ 80	\$ -	\$ -	\$ 200	\$ 150
231	SOFTWARE	\$ 2,085	\$ 3,349	\$ 2,095	\$ 3,351	\$ 3,400
Supplies Sub Total		\$ 49,003	\$ 33,535	\$ 36,616	\$ 63,051	\$ 46,050
Account Object Description						
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ -	\$ 3,000	\$ -
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 300
318	MAINT-OFFICE EQUIPMENT	\$ 16,976	\$ 8,399	\$ 8,461	\$ 8,650	\$ 4,000
342	MAINT. DATA PROCESSING EQUIP	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
346	MAINT-HEATING & COOLING SYSTEM	\$ -	\$ -	\$ -	\$ 2,479	\$ 2,479
Maintenance Sub Total		\$ 24,976	\$ 16,399	\$ 16,461	\$ 22,129	\$ 14,779
Account Object Description						
401	TELEPHONE & COMMUNICATIONS	\$ 6,099	\$ 8,735	\$ 7,470	\$ 9,036	\$ 9,000
407	SPECIAL SERVICES	\$ 1,080	\$ 1,350	\$ -	\$ -	\$ 1,500
409	TRAVEL AND EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ 1,000
410	UTILITIES-ELECTRICITY	\$ 15,958	\$ 14,054	\$ 11,970	\$ 13,000	\$ 13,000
411	ALARM SERVICE	\$ 1,680	\$ 2,269	\$ 1,905	\$ 2,076	\$ 2,076
414	DUES & SUBSCRIPTIONS	\$ 373	\$ 325	\$ -	\$ 325	\$ 350
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 2,100
473	DEPRECIATION EXPENSE	\$ 22,082	\$ 22,082	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 50	\$ 29	\$ 25	\$ -	\$ -
498	UTILITIES-GAS	\$ 393	\$ 12,482	\$ 7,219	\$ 4,200	\$ 4,200
539	MISC HEALTH BENEFIT	\$ -	\$ -	\$ -	\$ 74	\$ 74
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ -	\$ 20,300	\$ 21,840
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ 336	\$ 756
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ 545	\$ 545
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ 24,465	\$ 24,465
Services Sub Total		\$ 47,715	\$ 61,326	\$ 28,588	\$ 74,357	\$ 80,906
Total		\$ 389,432	\$ 374,627	\$ 299,836	\$ 548,733	\$ 573,288

Recreation Non-Departmental



Personnel Organization Chart



There is no personnel organizational chart for this program

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Recreation Center - Non-Departmental

BUDGET REPORT
 LINE ITEM DETAIL
 BY DEPARTMENT

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	401 TELEPHONE & COMMUNICATIONS	\$ 58,311	\$ 44,522	\$ 23,376	\$ 36,800	\$ 38,000
	402 RENTAL OF EQUIPMENT	\$ 6,028	\$ 8,454	\$ 7,404	\$ 10,935	\$ 9,931
	421 PRINTING	\$ 8,655	\$ 5,677	\$ 3,588	\$ 3,719	\$ 3,689
	Other Sub Total	\$ 72,993	\$ 58,653	\$ 34,368	\$ 51,454	\$ 51,620
Department Total		\$ 72,993	\$ 58,653	\$ 34,368	\$ 51,454	\$ 51,620

Senior Life Center



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Senior Life Center Supervisor	1	1	1
Senior Van Driver	1	1	1
Senior Life Attendant	1	1	1
Total	3	3	3

Department Narrative

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

Goals					
City Council Goal					
<ul style="list-style-type: none"> • Healthy, Safe & Engaged Community 					
Departmental Goal					
<ul style="list-style-type: none"> • Develop and implement mentoring program for seniors with LISD students • Provide and maintain a meal program for seniors via delivery and/or SLC distribution • Provide and maintain transportation to enable seniors to participate regularly in programming and special events • Develop virtual programs and self-guided activities for adult aged 50+ • Enhance partnership with Recreation Center to develop a comprehensive wellness strategy for seniors • Develop adaptive recreation opportunities for seniors (i.e. croquet course, trail walking, cooking classes, etc.) • Continue to increase the number and type of recreational programs offered to seniors • Develop partnership with local business establishments and organizations to enhance service programs • Develop partnership agreement with employment agencies to meet staffing needs for program delivery • Identify unmet educational needs for seniors by developing a training program • Develop and implement various training opportunities for seniors to enhance computer literacy 					
Workload Indicators		21-22 Actual	2022-2023 Actual		2023-2024 Target
Full-Time Employees		3	3		3
Annual Memberships Purchased		250	263		275
Special Events		6	7		7
Outings		20	21		21
Senior Program Participation		350	368		380
Recreation Programs Offered		4	4		4
Meals Served		18,000	18,900		19,500
Performance Measurement		21-22 Actual	2022-2023 Actual		2023-2024 Target
# of Computer Literacy programming hours					Completed
LISD Programming Developed					
# of Partnerships w/Local Organizations/Businesses					
Daily Attendance					
Classes/Activities offered annually					
Total Number of Members					
# of Transportation Rides Given					
Budget Summary		2021-2022 Actual	2022-2023		2023-2024 Budget
			Actual	Budget	
Personnel		\$117,944	\$119,826	\$193,928	\$210,342
Supplies		\$86,541	\$50,560	\$102,548	\$103,195
Maintenance		\$0	\$373	\$8,550	\$3,395
Services		\$34,938	(\$388)	\$54,683	\$55,837
TOTAL		239,423	170,371	359,709	372,769

Senior Life Center

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 63,990	\$ 78,737	\$ 89,468	\$ 138,437	\$ 154,234
102	SALARIES-PART TIME	\$ 2,310	\$ -	\$ -	\$ -	\$ -
103	SALARIES-OVERTIME	\$ 417	\$ 686	\$ 939	\$ 572	\$ 612
104	SALARIES-LONGEVITY	\$ 366	\$ 417	\$ 453	\$ 788	\$ 904
105	GROUP LIFE INSURANCE	\$ 7,262	\$ 7,530	\$ 8,257	\$ 20,379	\$ 15,706
106	TMRS	\$ 9,497	\$ 12,242	\$ 12,605	\$ 19,468	\$ 22,600
107	FICA	\$ 5,250	\$ 6,819	\$ 6,868	\$ 10,785	\$ 12,021
109	SALARIES-WELL PAY	\$ 349	\$ 280	\$ 373	\$ 1,181	\$ 1,394
110	DENTAL INSURANCE	\$ 408	\$ 389	\$ 431	\$ 820	\$ 881
114	SALARIES - ASSIGNMENT PAY	\$ 2,503	\$ 10,163	\$ -	\$ -	\$ -
120	GROUP LIFE INSURANCE	\$ 66	\$ 78	\$ 94	\$ 408	\$ 408
130	WORKERS COMPENSATION	\$ 626	\$ 551	\$ 285	\$ 982	\$ 1,474
131	EAP EXPENSE	\$ 59	\$ 52	\$ 53	\$ 108	\$ 108
Personnel Sub Total		\$ 93,104	\$ 117,944	\$ 119,826	\$ 193,928	\$ 210,342
Account Object	Description					
203	MOTOR VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 500
205	JANITORIAL & CLEANING SUPPLIES	\$ -	\$ -	\$ 149	\$ 409	\$ 461
208	PROGRAM SUPPLIES	\$ -	\$ 387	\$ 118	\$ 2,931	\$ 2,925
210	FOOD/BEVERAGES/ETC-MEETINGS	\$ 2,514	\$ 2,337	\$ 5,773	\$ 5,550	\$ 5,550
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 100
218	FUEL & OIL	\$ 1,223	\$ 2,323	\$ 3,261	\$ 9,020	\$ 9,021
222	LUNCH PROGRAM EXPENSE	\$ 69,687	\$ 80,090	\$ 37,520	\$ 80,000	\$ 80,000
234	LUNCH PROGRAM OTHER SUPPLIES	\$ 3,200	\$ 1,403	\$ 3,739	\$ 4,638	\$ 4,638
Supplies Sub Total		\$ 76,624	\$ 86,541	\$ 50,560	\$ 102,548	\$ 103,195
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ 373	\$ 8,550	\$ 610
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 2,785
Maintenance Sub Total		\$ -	\$ -	\$ 373	\$ 8,550	\$ 3,395
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 1,257	\$ 1,417	\$ 1,054	\$ 1,860	\$ 1,860
408	ADVERTISING	\$ -	\$ 1,241	\$ 1,291	\$ 1,591	\$ 1,641
410	UTILITIES-ELECTRICITY	\$ 19,089	\$ 24,837	\$ 16,909	\$ 24,084	\$ 24,084
411	ALARM SERVICE	\$ -	\$ -	\$ -	\$ 4,524	\$ 4,524
414	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 150	\$ -	\$ -
416	OTHER/PROFESSIONAL SERVICES	\$ 141	\$ -	\$ -	\$ 520	\$ 524
462	CELLULAR TELEPHONE & PAGERS	\$ 400	\$ 259	\$ 238	\$ 288	\$ -
473	DEPRECIATION EXPENSE	\$ 11,914	\$ 25,758	\$ -	\$ -	\$ -
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ -	\$ 12,397	\$ 13,364
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ 264	\$ 264
546	REFUNDS	\$ (8,560)	\$ (18,574)	\$ (20,029)	\$ -	\$ -
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ 420	\$ 841
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ 7,681	\$ 7,681
559	CONTRACT/TEMPORARY LABOR	\$ -	\$ -	\$ -	\$ 1,054	\$ 1,054
Sub Total		\$ 24,241	\$ 34,938	\$ (388)	\$ 54,683	\$ 55,837
Account Object	Description					
610	MOTOR VEHICLES	\$ 36,938	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ 36,938	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 230,908	\$ 239,423	\$ 170,372	\$ 359,709	\$ 372,769

Recreation



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Assistant Director of Parks and Recreation	1	1	1
Recreation Superintendent	1	1	1
Recreation Supervisor	2	2	2
Aquatics Supervisor	1	1	1
Recreation Leader	3	3	3
Day Porter	1	1	1
PT Senior Lifeguard (.50)	2	2	2
PT Summer Lifeguard (.25)	1.25	1.25	1.25
PT Year-Round Lifeguard (.50)	5	5	5
PT Recreation Attendant (.50)	3.5	3.5	3.5
Total	20.75	20.75	20.75

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Develop a fine arts program for implementation throughout the parks & recreation facilities • Increase the Youth Advisory Committee visibility and participation in community events • Develop comprehensive wellness strategy to implement healthy programs for seniors • Develop general health and wellness education classes • Increase outdoor recreation programming at Bear Creek Nature park • Develop outdoor fitness and recreation programs • Increase and improve our cultural diversity programs through outreach • Increase visibility and patron utilization of online registration system • Increase social media presence and community following • Develop virtual tours and information for reservable facilities • Increase number of staff directed and self-guided recreational program offerings • Maintain number of Recreation Center memberships • Initiate development of adaptive recreation program plan for citizens with disabilities • Maintain participation in aquatics and athletic programming • Plan, implement, coordinate and promote citywide special events & festivals • To plan citywide programs and activities for teens • Implement best practices established by Commission for Accreditation of Parks and Recreation Agencies (CAPRA) standards 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Recreation ID Cards Purchased	3,500	3,675		3670
Fitness memberships Purchased	200	210		280
Open Swim Admissions	1,400	1,470		1475
Full-Time Employees	10	10		10
Special Events	13	14		15
Adult Program Participants	1,000	1,050		1055
Athletic Program Participants	1,000	1,050		1055
Youth Program Participants	1,000	1,050		1055
Aquatic Program Participants	1,300	1,365		1,370
Recreation Programs Offered	20	21		21
# of Health Classes Offered				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
# Virtual Rental Facility Tours Offered				Complete
% Increase in outdoor Rec programming at Bear Creek Park				
Fine Arts Program Developed				
% Increase in ID Cards in last 3-5 yrs				
Facility Utilization (Counter)				
Volunteer Impact (Hr/\$)				
Social Media Engagements				
Customer Satisfaction (Good or Better rating)				
# of new programs offered to the community				
# of Facility Reservations				
Virtual Programming Utilization (Counter)				
Outdoor Program Utilization (Counter)				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$626,677	\$712,891	\$1,076,081	\$1,206,453
Supplies	\$21,609	\$25,994	\$39,847	\$45,809
Maintenance	(\$4,876)	\$14,168	\$27,000	\$6,760
Other Services	\$292,425	\$216,131	\$320,954	\$317,917
TOTAL	\$935,835	\$969,184	\$1,463,882	\$1,576,939

Recreation Center

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 368,521	\$ 383,561	\$ 382,239	\$ 502,433	\$ 552,678
102	SALARIES-PART TIME	\$ 79,389	\$ 99,591	\$ 158,386	\$ 344,240	\$ 395,200
103	SALARIES-OVERTIME	\$ 3,231	\$ 2,151	\$ 4,589	\$ 1,000	\$ 1,000
104	SALARIES-LONGEVITY	\$ 1,136	\$ 1,176	\$ 1,109	\$ 1,364	\$ 1,540
105	GROUP HEALTH INSURANCE	\$ 63,936	\$ 41,755	\$ 61,326	\$ 69,688	\$ 74,359
106	TMRS	\$ 52,948	\$ 52,687	\$ 53,628	\$ 75,524	\$ 86,820
107	FICA	\$ 33,360	\$ 36,618	\$ 40,811	\$ 64,179	\$ 73,234
109	SALARIES-WELL PAY	\$ 1,530	\$ 1,082	\$ 973	\$ 4,291	\$ 4,999
110	DENTAL INSURANCE	\$ 3,231	\$ 2,694	\$ 2,850	\$ 3,675	\$ 3,918
118	CELL PHONE ALLOWANCE	\$ 963	\$ 514	\$ 411	\$ 1,440	\$ 1,440
120	GROUP LIFE INSURANCE	\$ 444	\$ 416	\$ 482	\$ 1,150	\$ 1,150
130	WORKERS COMPENSATION	\$ 3,711	\$ 4,002	\$ 5,620	\$ 6,498	\$ 9,516
131	EAP EXPENSE	\$ 413	\$ 429	\$ 468	\$ 599	\$ 599
Personnel Sub Total		\$ 612,812	\$ 626,677	\$ 712,891	\$ 1,076,081	\$ 1,206,453
<hr/>						
Account Object	Description					
201	MISC OFFICE SUPPLIES	\$ 194	\$ 84	\$ 1,610	\$ 262	\$ 1,015
202	CLOTHING-UNIFORMS	\$ 410	\$ 161	\$ -	\$ 1,509	\$ 1,516
204	MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ -	\$ 178	\$ 5,130	\$ 8,960	\$ 8,506
205	JANITORIAL & CLEANING SUPPLIES	\$ 2,446	\$ 3,285	\$ 3,452	\$ 7,141	\$ 7,840
206	CHEMICALS	\$ 3,793	\$ 12,130	\$ 10,739	\$ 13,836	\$ 17,819
208	RECREATIONAL SUPPLIES	\$ 2,606	\$ 2,270	\$ 4,023	\$ 3,897	\$ 4,942
216	MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 100
217	CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -
218	FUEL & OIL	\$ 2,113	\$ 3,501	\$ 1,040	\$ 3,783	\$ 3,783
219	COMPUTER SUPPLIES	\$ -	\$ -	\$ -	\$ 459	\$ 288
Supplies Sub Total		\$ 11,561	\$ 21,609	\$ 25,994	\$ 39,847	\$ 45,809
<hr/>						
Account Object	Description					
301	MAINT-BLDG & STRUCTURES	\$ -	\$ (4,876)	\$ 14,168	\$ 27,000	\$ 2,460
302	MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 2,500
315	MAINT-PARKS	\$ -	\$ -	\$ -	\$ -	\$ 1,800
Maintenance Sub Total		\$ 527	\$ (4,876)	\$ 14,168	\$ 27,000	\$ 6,760
<hr/>						
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ -	\$ 105	\$ 1,166	\$ 1,272	\$ 1,266
408	ADVERTISING	\$ -	\$ -	\$ -	\$ 3,400	\$ 3,400
409	TRAVEL AND EDUCATION	\$ 2,337	\$ 1,106	\$ 6,346	\$ 6,381	\$ 3,894
410	UTILITIES-ELECTRICITY	\$ 94,206	\$ 77,934	\$ 77,310	\$ 124,929	\$ 124,929
411	ALARM SERVICE	\$ -	\$ -	\$ 321	\$ 4,404	\$ 4,404
414	DUES & SUBSCRIPTIONS	\$ 2,121	\$ 1,515	\$ 500	\$ 700	\$ 1,170
416	OTHER/PROFESSIONAL SERVICES	\$ 3,842	\$ 6,784	\$ 27,102	\$ 15,251	\$ 13,288
434	SPECIAL EVENTS	\$ 40,391	\$ 55,404	\$ 94,145	\$ 47,000	\$ 50,500
442	COMPUTER PROFESSIONAL SERVICES	\$ 12,183	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
462	CELLULAR TELEPHONE & PAGERS	\$ 1,442	\$ 1,257	\$ 1,231	\$ 1,032	\$ 864
473	DEPRECIATION EXPENSE	\$ 138,755	\$ 138,755	\$ -	\$ -	\$ -
479	ACTIVITY/ATH SPECIAL EVENTS	\$ 907	\$ 565	\$ -	\$ 5,000	\$ 3,000
498	UTILITIES-GAS	\$ -	\$ -	\$ -	\$ 24,794	\$ 24,794
543	JANITORIAL CONTRACT	\$ -	\$ -	\$ -	\$ 31,275	\$ 30,472
544	PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ 816	\$ 816
546	REFUNDS	\$ -	\$ -	\$ (990)	\$ -	\$ -
548	FIRE SYSTEM INSPECTION CONTRAC	\$ -	\$ -	\$ -	\$ 1,438	\$ 1,858
549	HVAC MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ 44,262	\$ 44,262
Other Sub Total		\$ 296,182	\$ 292,425	\$ 216,131	\$ 320,954	\$ 317,917
<hr/>						
Department Total		\$ 921,083	\$ 935,834	\$ 969,185	\$ 1,463,882	\$ 1,576,939

Youth Programs



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
PT Youth Program Leaders (.50)	2	2	2
Total	2	2	2

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Healthy, Safe & Engaged Community <p>Departmental Goals</p> <ul style="list-style-type: none"> • Maintain number of youth registered in After-School Program in compliance with Standards of Care ratios and budget staff • Maintain number of youth registered in Summer Day Camp in compliance with Standards of Care ratios and budget staff • Increase number of youth participating in specialty recreation programs (outside of After-School and Summer Camp) • Increase participation of youth in athletic programming (outside of After-School and Summer Camp) • Plan, promote, coordinate and implement holiday special events for summer and afterschool participants • Research and develop an implementation plan to open a satellite site for LRC Summer Adventure Camp at LISD campus • Increase number of STEAM programs offered to youth • Develop and implement virtual DIY online activities for Youth 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Number of youth enrolled in After-School	80	84		40
Number of youth enrolled in Summer Camp	30	32		35
Number of youth ID cards purchased	80	84		90
Number of Special Events offered in After-School	4	5		8
Number of Field Trips offered in Summer	2	3		3
Maximum # of Students Allowed Given Total Staff (Standards of Care)				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
STEAM Program Utilization				
Participation in speciality recreation programs				
Online DIY Classes Attended				
Special Events Coordination Assistance				
Youth Athletic Programming Participation				
Field Trip Attendance (% of Total Students)				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024
		Actual	Budget	Budget
Personnel	\$0	\$0	\$31,704	\$36,344
Supplies	\$0	\$2,319	\$1,935	\$1,248
Services	\$0	\$487	\$10,000	\$5,000
TOTAL	\$0	\$2,806	\$43,639	\$42,592

Recreation Center - Summer Day Camp

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
101	SALARIES-REGULAR	\$ 2,465	\$ -	\$ -	\$ -	\$ -
102	SALARIES-PART TIME	\$ -	\$ -	\$ -	\$ 29,120	\$ 33,280
107	FICA	\$ -	\$ -	\$ -	\$ 2,228	\$ 2,548
130	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ 328	\$ 488
131	EAP EXPENSE	\$ -	\$ -	\$ -	\$ 28	\$ 28
Personnel Sub Total		\$ 2,465	\$ -	\$ -	\$ 31,704	\$ 36,344
Account Object	Description					
208	RECREATIONAL SUPPLIES	\$ -	\$ -	\$ 2,319	\$ 1,687	\$ 1,000
217	CONCESSIONS	\$ -	\$ -	\$ -	\$ 248	\$ 248
Supplies Sub Total		\$ -	\$ -	\$ 2,319	\$ 1,935	\$ 1,248
Account Object	Description					
434	SPECIAL EVENTS	\$ -	\$ -	\$ 487	\$ 10,000	\$ 5,000
Services Sub Total		\$ -	\$ -	\$ 487	\$ 10,000	\$ 5,000
Department Total		\$ 2,465	\$ -	\$ 2,806	\$ 43,639	\$ 42,592

Community Park



Personnel Organization Chart



There is no personnel organizational chart for this program

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Community Park

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund 17 SALES TAX 4B-CULTURAL/RECRTNL
Department 57 COMMUNITY PARK
Program 0 COMMUNITY PARK**

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
209	BOT & AGR SUPPLIES	\$ -	\$ -	\$ -	\$ 620	\$ 620
226	SEED	\$ -	\$ -	\$ -	\$ 744	\$ 744
Supplies Sub Total		\$ -	\$ -	\$ -	\$ 1,364	\$ 1,364
Account Object Description						
315	MAINT-PARKS	\$ -	\$ -	\$ 49	\$ -	\$ 3,000
Maintenance Sub Total		\$ -	\$ -	\$ 49	\$ -	\$ 3,000
Account Object Description						
416	OTHER/PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Sub Total		\$ -	\$ -	\$ -	\$ -	\$ 3,000
Account Object Description						
609	CAPITAL-MACH & EQUIP	\$ -	\$ -	\$ 79,000	\$ 79,000	\$ -
610	MOTOR VEHICLES	\$ -	\$ -	\$ 33,731	\$ 33,731	\$ -
Sub Total		\$ -	\$ -	\$ 112,731	\$ 112,731	\$ -
Department Total		\$ -	\$ -	\$ 112,780	\$ 114,095	\$ 7,364

STORMWATER FUND

STORM WATER FUND

REVENUES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
Department No	Revenue Source					
	Drainage Fee	1,902,060	1,910,644	1,766,319	1,900,000	2,114,067
	Other Revenue	2,889	68,007	139,212	87,254	67,448
	Total	\$ 1,904,949	\$ 1,978,651	\$ 1,905,531	\$ 1,987,254	\$ 2,181,515
EXPENDITURES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
Department No						
	4 STORMWATER OPERATIONS	1,557,299	1,530,542	1,465,718	2,267,425	2,766,456
	22 NON-DEPARTMENTAL	34,790	77,774	4,239	7,500	7,700
	50 STORM WATER DEBT SERVICE	41,750	45,275	43,081	43,725	42,175
	80 TRANSFERS OUT	58,610	62,135	50,492	60,590	63,438
	Total	\$ 1,692,449	\$ 1,715,726	\$ 1,563,530	\$ 2,379,240	\$ 2,879,769
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	212,500	262,924	342,001	(391,986)	(698,254)
	Beginning Balance	4,317,402	4,525,097	4,788,021	4,788,021	5,049,938
	Ending Balance	4,529,902	4,788,021	5,049,938	4,396,035	4,351,684
	Fund Balance	2,067,582	4,340,081			
	Ending Balance as % of Expenditures	267.65%	279.07%	322.98%	184.77%	151.11%

Stormwater Operations



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Director of Public Works	0.5	0.5	0.5
Assistant Director of Public Works	0	0.5	0.5
Superintendent - Streets/Stormwater	1	1	1
GIS Coordinator	0.25	0.25	0.25
Foreman II	1	1	1
Heavy Equip. Operator II	1	1	1
Heavy Equip. Operator I	2	2	2
Light Equip. Operator	3	3	3
Maintenance Worker II	4	4	4
Total	12.75	13.25	13.25

Department Narrative

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

Goals				
<p>City Council Goals</p> <ul style="list-style-type: none"> • Sound Infrastructure • Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> • Identify drainage problem areas for more efficient maintenance • Monitor the condition of drainage systems, schedule maintenance, and perform routine clearing of debris blockages to ensure appropriate flow of stormwater • Identify and correct erosion of embankments • Ensure contaminants are contained, and assist the Engineering Division in the compliance with State and Federal mandated stormwater pollution prevention program (SWPPP) requirements 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024 Target
Creeks Within City Boundaries (linear feet)	267,423 lf	267,423 lf		267,423 lf
Bridges and Adjacent 50 Foot Easements	62	62		62
Utility Crossing Support Structures Maintained	59	59		59
Open Channel Drainage Easements Maintained	491,552 lf	491,552 lf		491,552 lf
Roadside Ditches Maintained (linear feet)	917,342 lf	917,342 lf		917,342 lf
Stormwater Flumes Maintained	200	200		200
Catch Basins Maintained	4	4		4
Headwalls Maintained	40	40		40
Stormwater Mains, Laterals, and Inlets Maintained	600	600		600
Debris Removal (Storm and Flood Recovery)	2,000 cu yd	2,000 cu yd		2,000 cu yd
# of WebQA Requests				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Phone calls and CRM Requests Responded to with # of Weekly Reviews of All Structures and In Compliance with SWPPP	100%	100%		100%
# of proactive repairs conducted				
# of citizen concerns addressed				
# of Eroded Embankments Corrected				
Scheduled Maintenance Completed for Drainage				
% Decrease of Drainage Problem Areas in Last 3-5 yrs.				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Personnel	\$584,894		\$1,028,547	
Supplies	\$17,467		\$16,001	
Maintenance	\$2,960		\$50,350	
Services	\$681,611		\$1,172,527	
Capital Outlay	(438)		-	
TOTAL	\$1,286,494	\$0	\$2,267,425	\$0

Storm Water

BUDGET REPORT LINE ITEM DETAIL BY DEPARTMENT	Fund 53 Department 4 Program 0	STORM WATER DRAINAGE STORMWATER OPERATIONS STORMWATER OPERATIONS
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	2021	2022	2023	2023	2024
Account Object Description	Actual	Actual	YTD Actual	Budget	Proposed
101 SALARIES-REGULAR	\$ 502,699	\$ 503,310	\$ 393,079	\$ 693,444	\$ 727,878
103 SALARIES-OVERTIME	\$ 9,639	\$ 12,051	\$ 14,662	\$ 12,594	\$ 13,476
104 SALARIES-LONGEVITY	\$ 4,018	\$ 4,033	\$ 2,939	\$ 4,585	\$ 3,093
105 HEALTH INSURANCE	\$ 101,777	\$ 93,573	\$ 76,044	\$ 128,704	\$ 139,481
106 TMRS	\$ 72,869	\$ 70,994	\$ 57,038	\$ 100,175	\$ 110,542
107 FICA	\$ 38,129	\$ 38,409	\$ 30,355	\$ 53,002	\$ 58,135
109 SALARIES-WELL PAY	\$ 2,136	\$ 2,184	\$ 2,193	\$ 6,074	\$ 6,751
110 DENTAL INSURANCE	\$ 4,908	\$ 4,072	\$ 3,178	\$ 5,410	\$ 5,763
113 SALARIES-CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
114 SALARIES-ASSIGNMENT PAY	\$ -	\$ -	\$ -	\$ 2,764	\$ 2,764
115 CERTIFICATION PAY	\$ 1,451	\$ 842	\$ 697	\$ 3,338	\$ 3,338
118 CELL PHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ 240	\$ 240
120 LIFE INSURANCE	\$ 600	\$ 566	\$ 492	\$ 1,454	\$ 1,454
130 WORKERS COMPENSATION	\$ 8,103	\$ 8,306	\$ 9,509	\$ 13,977	\$ 19,078
131 EAP EXPENSE	\$ 308	\$ 279	\$ 215	\$ 386	\$ 386
Personnel Sub Total	\$ 746,635	\$ 738,620	\$ 590,400	\$ 1,028,547	\$ 1,094,779
Account Object Description					
201 OFFICE SUPPLIES	\$ 608	\$ 782	\$ 727	\$ 700	\$ -
202 UNIFORMS AND CLOTHING	\$ 2,577	\$ 1,243	\$ 4,032	\$ 3,600	\$ 276
206 CHEMICALS	\$ -	\$ 370	\$ 141	\$ 388	\$ 400
218 FUEL AND OIL	\$ 10,518	\$ 19,305	\$ 16,555	\$ 11,313	\$ 11,313
Supplies Sub Total	\$ 13,703	\$ 21,700	\$ 21,455	\$ 16,001	\$ 11,989
Account Object Description					
305 MAINT-DRAINAGE, BRIDGES, ETC	\$ 6,502	\$ 3,948	\$ 30,728	\$ 50,000	\$ 50,000
307 MAINT-INSTRUMENTS & APPARATUS	\$ 239	\$ 149	\$ 300	\$ 350	\$ 350
Maintenance Sub Total	\$ 6,742	\$ 4,097	\$ 31,027	\$ 50,350	\$ 50,350
Account Object Description					
402 RENTAL OF EQUIPMENT	\$ 481	\$ 458	\$ 501	\$ 1,500	\$ -
408 ADVERTISING	\$ 750	\$ -	\$ 650	\$ -	\$ -
409 TRAVEL & EDUCATION	\$ -	\$ 3,400	\$ 1,190	\$ 2,000	\$ 9,200
410 UTILITIES-ELECTRICITY	\$ 5,838	\$ 4,834	\$ 3,898	\$ 4,500	\$ 4,500
413 SANITARY LANDFILL	\$ 2,171	\$ 5,634	\$ 2,316	\$ 3,000	\$ 3,000
414 MEMBERSHIP DUES & SUBSCRIPTION	\$ 6,237	\$ 6,071	\$ 6,051	\$ 6,000	\$ 6,300
416 OTHER/PROFESSIONAL SERVICES	\$ 268,390	\$ 151,494	\$ 144,576	\$ 100,000	\$ 113,324
421 PRINTING	\$ 425	\$ 1,431	\$ 2,100	\$ -	\$ -
462 CELLULAR TELEPHONE & PAGERS	\$ 2,038	\$ 1,380	\$ 1,163	\$ 1,404	\$ 1,452
565 CONTRACT MOWING SERVICE	\$ 503,888	\$ 591,861	\$ 660,390	\$ 1,054,123	\$ 1,471,562
Sub Total	\$ 790,219	\$ 766,562	\$ 822,836	\$ 1,172,527	\$ 1,609,338
Account Object Description					
602 CAPITAL-BLDG & STRUCTURE	\$ -	\$ (438)	\$ -	\$ -	\$ -
Capital Sub Total	\$ -	\$ (438)	\$ -	\$ -	\$ -
Total	\$ 1,557,299	\$ 1,530,542	\$ 1,465,718	\$ 2,267,425	\$ 2,766,456

Stormwater Non-Departmental



Personnel Organization Chart



There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Storm Water Non-Departmental

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
401	TELEPHONE AND COMMUNICATIONS	\$ 10,497	\$ 8,013	\$ 4,239	\$ 7,500	\$ 7,700
470	BAD DEBT EXPENSE	\$ 24,293	\$ 69,761	\$ -	\$ -	\$ -
Services Sub Total		\$ 34,790	\$ 77,774	\$ 4,239	\$ 7,500	\$ 7,700
Department Total		\$ 34,790	\$ 77,774	\$ 4,239	\$ 7,500	\$ 7,700

**E911
FUND**

E-911 FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	E911 INCOME	221,711	283,346	230,512	251,955	253,955
	INTEREST	783	7,326	39,109	5,533	15,000
	Total	\$ 222,494	\$ 290,672	\$ 269,621	\$ 257,488	\$ 268,955
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	47 9-1-1-E	273,270	222,581	326,872	382,850	335,276
	Total	\$ 273,270	\$ 222,581	\$ 326,872	\$ 382,850	\$ 335,276
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(50,776)	68,091	(57,250)	(125,362)	(66,321)
	Beginning Balance	1,207,408	1,240,231	1,308,322	1,308,322	1,251,072
	Ending Balance	1,156,632	1,308,322	1,251,072	1,182,960	1,184,751
	Fund Balance (audited)	777,087	1,240,230			
	Ending Balance as % of Expenditures	423.26%	587.80%	382.74%	308.99%	353.37%

E-911



Personnel Organization Chart



There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

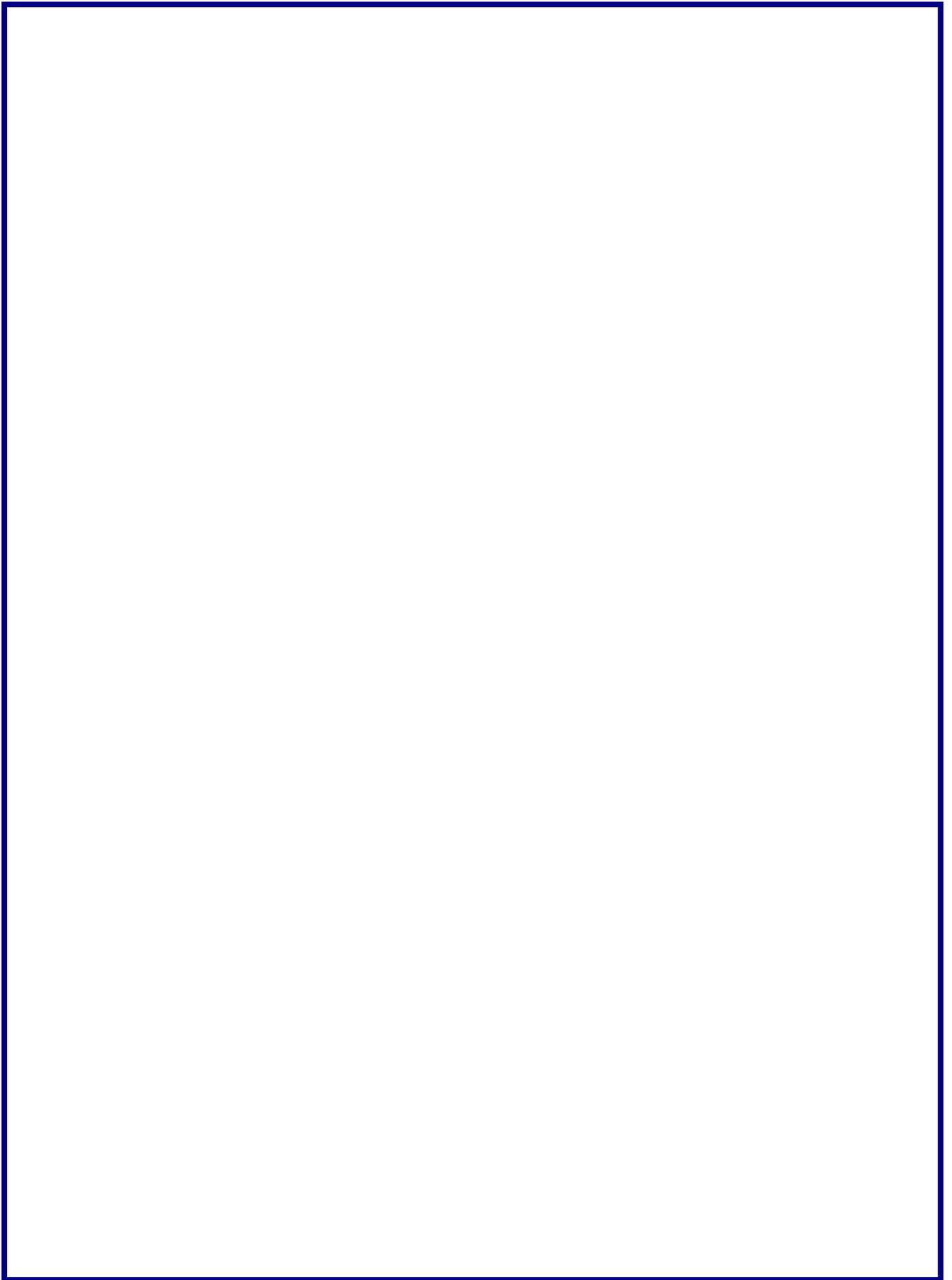
The E-911 department accounts for costs associated with the use of Emergency 911 funds. These include maintenance and capital purchases of emergency communication systems and equipment.

E-911

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	231 PC SOFTWARE	\$ 33,000	\$ -	\$ -	\$ -	\$ -
	Supplies Sub Total	\$ 33,000	\$ -	\$ -	\$ -	\$ -
Account Object	Description					
	303 MAINT EQUIP & MACHINERY	\$ 137,857	\$ 156,479	\$ 131,568	\$ 149,436	\$ 161,430
	314 MAINT-RADIO EQUIPMENT	\$ 2,308	\$ 645	\$ -	\$ 1,500	\$ -
	371 MAINT-HARDWARE	\$ 10,656	\$ 10,656	\$ 11,028	\$ 15,464	\$ 34,896
	Maintenance Sub Total	\$ 150,820	\$ 167,780	\$ 142,596	\$ 166,400	\$ 196,326
Account Object	Description					
	414 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 250	\$ 65,750
	416 OTHER/PROFESSIONAL SERVICES	\$ 3,104	\$ 3,543	\$ 5,246	\$ 3,500	\$ 3,500
	442 COMPUTER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 23,400	\$ 24,000	\$ -
	450 ADMINISTRATIVE FEES	\$ 1,081	\$ 1,081	\$ -	\$ 1,100	\$ 1,100
	451 COST RECOVERY, WIRELESS 9-1-1	\$ -	\$ -	\$ -	\$ 6,000	\$ -
	461 E911 SERVICE PAYMENT AT&T	\$ 52,406	\$ 50,176	\$ 42,631	\$ 68,600	\$ 68,600
	Subtotal	\$ 56,591	\$ 54,801	\$ 71,276	\$ 103,450	\$ 138,950
Account Object	Description					
	615 CAPITAL-COMMON EQUIPMENT	\$ 32,859	\$ -	\$ -	\$ -	\$ -
	618 CAPITAL-COMPUTER EQUIPMENT	\$ -	\$ -	\$ 112,999	\$ 113,000	\$ -
	Capital Sub Total	\$ 32,859	\$ -	\$ 112,999	\$ 113,000	\$ -
Department Total		\$ 273,270	\$ 222,581	\$ 326,872	\$ 382,850	\$ 335,276



OTHER FUNDS

STREET MAINTENANCE FUND

REVENUES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
Department No	Revenue Source					
	PROPERTY TAX	826,384	907,591	1,001,084	1,112,047	1,351,855
	INTEREST	314	4,518	23,164	4,500	4,658
	Total	\$ 826,698	\$ 912,109	\$ 1,024,248	\$ 1,116,547	\$ 1,356,513
EXPENDITURES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
Department No						
	12 STREET	1,738,764	-	2,009,631	1,148,423	1,260,955
	Total	\$ 1,738,764	\$ -	\$ 2,009,631	\$ 1,148,423	\$ 1,260,955
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(912,065)	912,109	(985,383)	(31,876)	95,558
	Beginning Balance	-	-	912,109	912,109	(73,274)
	Ending Balance	(912,065)	912,109	(73,274)	880,233	22,284
	Fund Balance (audited)		659,406	12,303		
	Ending Balance as % of Expenditures	-52.45%	0.00%	-3.65%	76.65%	1.77%

Street Maintenance



Personnel Organization Chart

City Manager

Personnel Summary

There is no personnel for this program.

Department Narrative

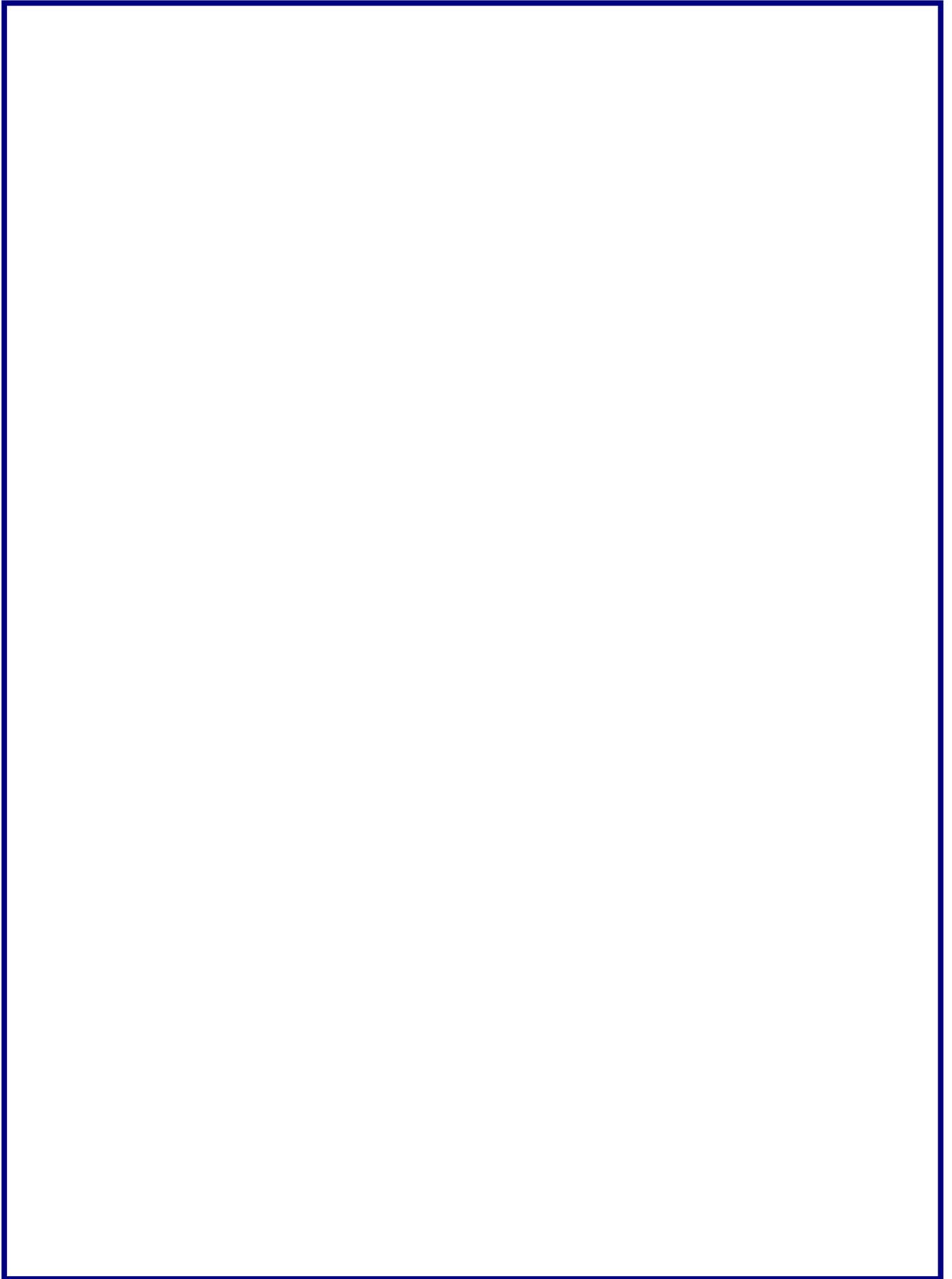
This department is responsible for the administration of the Street Maintenance Fund. Expenditures consist of costs associated with the reconstruction and preventative maintenance of the City's roadway infrastructure system.

Street Maintenance

BUDGET REPORT
 LINE ITEM DETAIL
 BY DEPARTMENT

Fund 4 STREET MAINTENANCE
 Department 12 STREET
 Program 0 STREET

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	304 MAINT-STREETS	\$ 776,959	\$ -	\$ -	\$ 31,876	\$ -
	Maintenance Sub Total	\$ 776,959	\$ -	\$ -	\$ 31,876	\$ -
Account Object Description						
	606 CAPITAL-STREET & DRAINAGE	\$ 961,805	\$ -	\$ 2,009,631	\$ 1,116,547	\$ 1,260,955
	Capital Sub Total	\$ 961,805	\$ -	\$ 2,009,631	\$ 1,116,547	\$ 1,260,955
Department Total						
	Department Total	\$ 1,738,764	\$ -	\$ 2,009,631	\$ 1,148,423	\$ 1,260,955



AIRPORT FUND

AIRPORT FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Airport Operations	251,651	247,590	219,162	259,000	259,000
	Net Fuel Sale	111,560	93,495	220,373	175,000	150,000
	Other Revenue	41,021	57,310	49,258	61,450	63,000
	Total	\$ 433,994	\$ 398,395	\$ 488,794	\$ 520,450	\$ 472,000
EXPENDITURES		2021	2022	2023		2024
Departments No		Actual	Actual	Year to Date	Budget	Proposed
	40 AIRPORT	491,079	499,908	361,336	441,315	511,011
	40 AIRPORT RAMP GRANT	69,581	25,631	22,305	25,000	6,200
	50 DEBT SERVICE	1,205	10,421	117	10,234	10,117
	80 TRANSFERS OUT	0	42,413	35,344	42,413	44,408
	Total	\$ 561,865	\$ 578,374	\$ 419,102	\$ 518,962	\$ 571,736
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(127,871)	(179,979)	31,608	1,488	(99,736)
	Beginning Balance	25,574	4,339	(175,640)	(175,640)	(173,308)
	Ending Balance	(102,297)	(175,640)	(173,308)	(174,151)	(273,044)
	Fund Balance (audited)	(979,790)	(1,662,723)			
	Ending Balance as % of Expenditures	-18.21%	-30.37%	-41.35%	-33.56%	-47.76%

Lancaster Regional Airport



Personnel Organization Chart



Personnel Summary

Position	Adopted '21-22	Adopted '22-23	Proposed '23-24
Airport Manager	1	1	1
Airport Operations Supervisor	1	1	1
Airport Operations Agent	1	1	1
PT Airport Labor	1.5	1.5	1.5
Total	4.5	4.5	4.5

Department Narrative

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

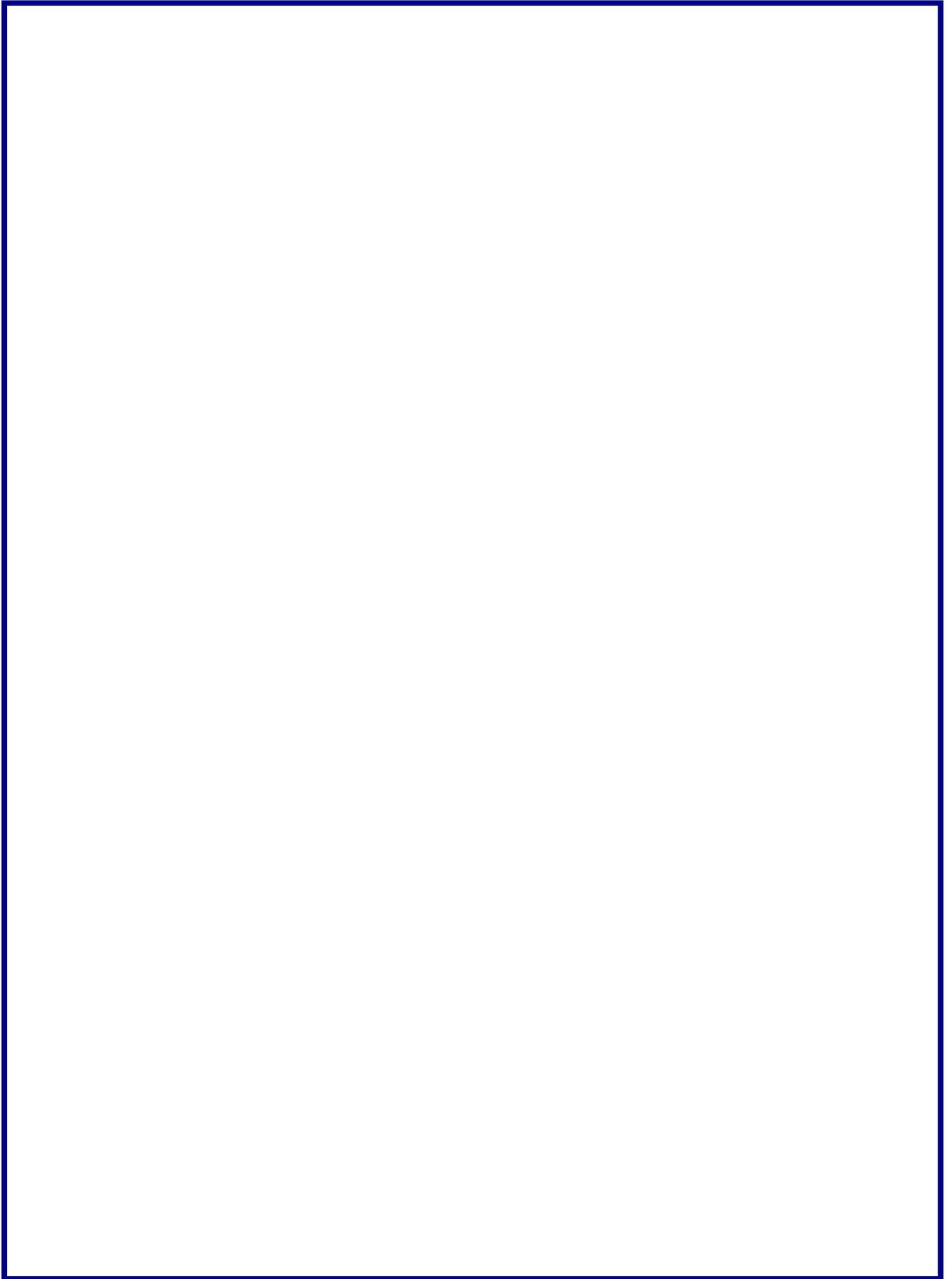
Goals				
<p>City Council Goals:</p> <ul style="list-style-type: none"> Quality Development <p>Departmental Goals</p> <ul style="list-style-type: none"> Increase Airport Revenue through hanger leases and fuel sales Increase patrons to the Café and muesuem to promote Airport activites Rehabilitate all major asphalt pavement surfaces Increase Airport exposure through social media and other media outlets 				
Workload Indicators	21-22 Actual	22-23 Actual		2023-2024 Target
Airport Acreage	527	527		527
Runway Dimensions (in feet)	6,500 x 100	6,500 x 100		6500 x 100
Taxiway Dimensions (in feet)	6,500 x 50	6,500 x 50		6500 x 50
Underground Fuel Storage Tanks (10,000 gallon)	3	3		3
Full-Time Employees	3	3		3
Part-Time Employees	2	3		3
Aircraft Based from Lancaster Regional Airport	200	205		210
Major Aviation Related Businesses	12	12		13
Aviation Museums	1	1		1
Number of Hangars (99 city owned)	178	180		180
Annual Operations (Take-offs and Landings)	76,000	76,000		80,000
Fuel Sales (gallons)	146,000	150,000		155,000
Aboveground Self-Serve Jet-A fuel Storage (1,000 gallons)	1	1		1
Aboveground Self-Serve AVGas (100LL) Storage (12,000 gallons)	1	1		1
Performance Measurement	21-22 Actual	22-23 Actual		2023-2024 Target
# of Gallons of Fuel Sold	9%	3%		3%
# of Annual Take-offs and Landings	9%	3%		3%
Sales per enplaned passenger (SPEP)				
Rev. Increase from Fuel Sales & Hanger Leases				
# of patrons to Café and Muesuem				
% of asphalt pavement rehabilitated				
# of Hangers Leased				
# of social media Airport posts				
Social Media Impressions				
Budget Summary	2021-2022 Actual	2022-2023		2023-2024 Budget
Personnel	\$260,431		\$330,251	
Supplies	\$16,082		\$16,100	
Maintenance	\$0		\$1,000	
Other Services	\$223,395		\$93,964	
TOTAL	\$499,908	\$0	\$441,315	\$0

Lancaster Regional Airport

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

	2021	2022	2023	2023	2024
Account Object	Actual	Actual	Year to Date	Budget	Proposed
101 SALARIES-REGULAR	\$ 169,350	\$ 182,600	\$ 152,163	\$ 194,251	\$ 205,504
102 SALARIES-PART TIME	\$ 17,582	\$ 8,819	\$ 27,907	\$ 49,110	\$ 54,006
103 SALARIES-OVERTIME	\$ 488	\$ 1,086	\$ 161	\$ 1,179	\$ 1,263
104 SALARIES-LONGEVITY	\$ 859	\$ 999	\$ 1,161	\$ 1,324	\$ 1,468
105 HEALTH INSURANCE	\$ 24,093	\$ 26,280	\$ 18,778	\$ 27,944	\$ 22,335
106 TMRS	\$ 22,484	\$ 23,203	\$ 21,335	\$ 34,182	\$ 37,982
107 FICA	\$ 13,868	\$ 14,294	\$ 13,650	\$ 17,969	\$ 20,204
109 SALARIES-WELL PAY	\$ 332	\$ 360	\$ 378	\$ 1,661	\$ 1,861
110 DENTAL INSURANCE	\$ 882	\$ 788	\$ 702	\$ 820	\$ 881
120 LIFE INSURANCE	\$ 193	\$ 196	\$ 190	\$ 561	\$ 561
130 WORKERS COMPENSATION	\$ 1,509	\$ 1,709	\$ 2,080	\$ 1,100	\$ 1,582
131 EAP EXPENSE	\$ 110	\$ 97	\$ 116	\$ 150	\$ 150
133 PENSION EXPENSE	\$ (10,363)	\$ -	\$ -	\$ -	\$ -
135 OPEB EXPENSE	\$ 1,923	\$ -	\$ -	\$ -	\$ -
Personnel Sub Total	\$ 243,311	\$ 260,431	\$ 238,621	\$ 330,251	\$ 347,797
Supplies					
Account Object	Actual	Actual	Year to Date	Budget	Proposed
201 OFFICE SUPPLIES	\$ 425	\$ 6	\$ 310	\$ 600	\$ 400
204 MINOR EQUIP/FURN/FIX/TOOLS/ETC	\$ 272	\$ 55	\$ -	\$ -	\$ -
211 OTHER OPERATIONAL SUPPLIES	\$ 20	\$ -	\$ 20	\$ 1,000	\$ 500
214 POSTAGE/SHIPPING/DELIVERY	\$ 352	\$ 249	\$ 372	\$ 200	\$ 250
218 FUEL	\$ 1,132	\$ 2,088	\$ 2,088	\$ 4,000	\$ 2,000
221 AVIATION RESALE ITEMS	\$ 11,733	\$ 13,433	\$ 10,791	\$ 10,000	\$ 10,500
231 SOFTWARE	\$ 412	\$ 250	\$ 200	\$ 300	\$ 300
Supplies Sub Total	\$ 14,346	\$ 16,082	\$ 13,781	\$ 16,100	\$ 13,950
Maintenance					
Account Object	Actual	Actual	Year to Date	Budget	Proposed
301 MAINT-BLDG & STRUCTURES	\$ -	\$ -	\$ 14,113	\$ -	\$ -
302 MAINT-MOTOR VEHICLES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Maintenance Sub Total	\$ -	\$ -	\$ 14,113	\$ 1,000	\$ 1,000
Other					
Account Object	Actual	Actual	Year to Date	Budget	Proposed
401 TELEPHONE & COMMUNICATIONS	\$ 32,767	\$ 29,881	\$ 28,833	\$ 26,748	\$ 29,881
402 RENTAL OF EQUIPMENT	\$ 23,859	\$ 17,075	\$ 11,615	\$ 15,600	\$ 15,600
407 SPECIAL SERVICES	\$ 161	\$ 144	\$ -	\$ 100	\$ 500
408 ADVERTISING	\$ 803	\$ 803	\$ 879	\$ 850	\$ 1,000
409 TRAVEL & EDUCATION	\$ -	\$ 325	\$ 350	\$ 400	\$ 850
410 UTILITIES - ELECTRICITY	\$ 35,020	\$ 44,273	\$ 43,473	\$ 37,000	\$ 37,000
411 ALARM SERVICE	\$ 360	\$ 360	\$ 180	\$ 1,200	\$ 1,200
414 DUES & SUBSCRIPTIONS	\$ 1,601	\$ -	\$ 90	\$ 850	\$ 600
416 OTHER/PROFESSIONAL SERVICES	\$ 461	\$ 126	\$ 310	\$ 400	\$ 480
417 AIRPORT MASTER PLAN	\$ -	\$ -	\$ -	\$ -	\$ 50,000
421 PRINTING	\$ -	\$ 177	\$ 152	\$ 420	\$ 420
462 CELLULAR TELEPHONE & PAGERS	\$ 1,140	\$ 566	\$ 476	\$ 1,082	\$ 1,081
473 DEPRECIATION EXPENSE	\$ 120,959	\$ 120,959	\$ -	\$ -	\$ -
482 CREDIT CARD PROCESSING FEES	\$ 8,089	\$ 572	\$ -	\$ -	\$ -
543 JANITORIAL CONTRACT	\$ 8,202	\$ 8,134	\$ 8,462	\$ 8,462	\$ 9,100
544 PEST CONTROL SERVICES	\$ -	\$ -	\$ -	\$ 552	\$ 552
547 4A REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 300	\$ -
Sub total	\$ 233,422	\$ 223,395	\$ 94,820	\$ 93,964	\$ 148,264
Department Total					
Department Total	\$ 491,079	\$ 499,908	\$ 361,336	\$ 441,315	\$ 511,011



GOLF COURSE FUND

GOLF COURSE FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	GOLF COURSE REVENUE	882,190	1,065,137	1,085,682	1,284,127	1,473,971
	Total	\$ 882,190	\$ 1,065,137	\$ 1,085,682	\$ 1,284,127	\$ 1,473,971
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	39 GOLF COURSE	1,033,881	1,274,348	1,048,955	1,179,104	1,349,191
	50 DEBT SERVICE	-	-	-	69,423	69,424
	80 TRANSFERS OUT	7,000	7,000	43,650	52,380	52,709
	Total	\$ 1,040,881	\$ 1,281,348	\$ 1,092,605	\$ 1,300,907	\$ 1,471,324
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(158,691)	(216,211)	(6,923)	(16,780)	2,647
	Beginning Balance	(1,986,877)	(2,142,843)	(2,359,054)	(2,359,054)	(2,365,978)
	Ending Balance	(2,145,568)	(2,359,054)	(2,365,978)	(2,375,834)	(2,363,331)
	Fund Balance (audited)	182,538	416,921			
	Ending Balance as % of Expenditures	-206.13%	-184.11%	-216.54%	-182.63%	-160.63%

Country View Golf Course



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Country View Golf Course

**Golf Course Division
Golf Course Fund**

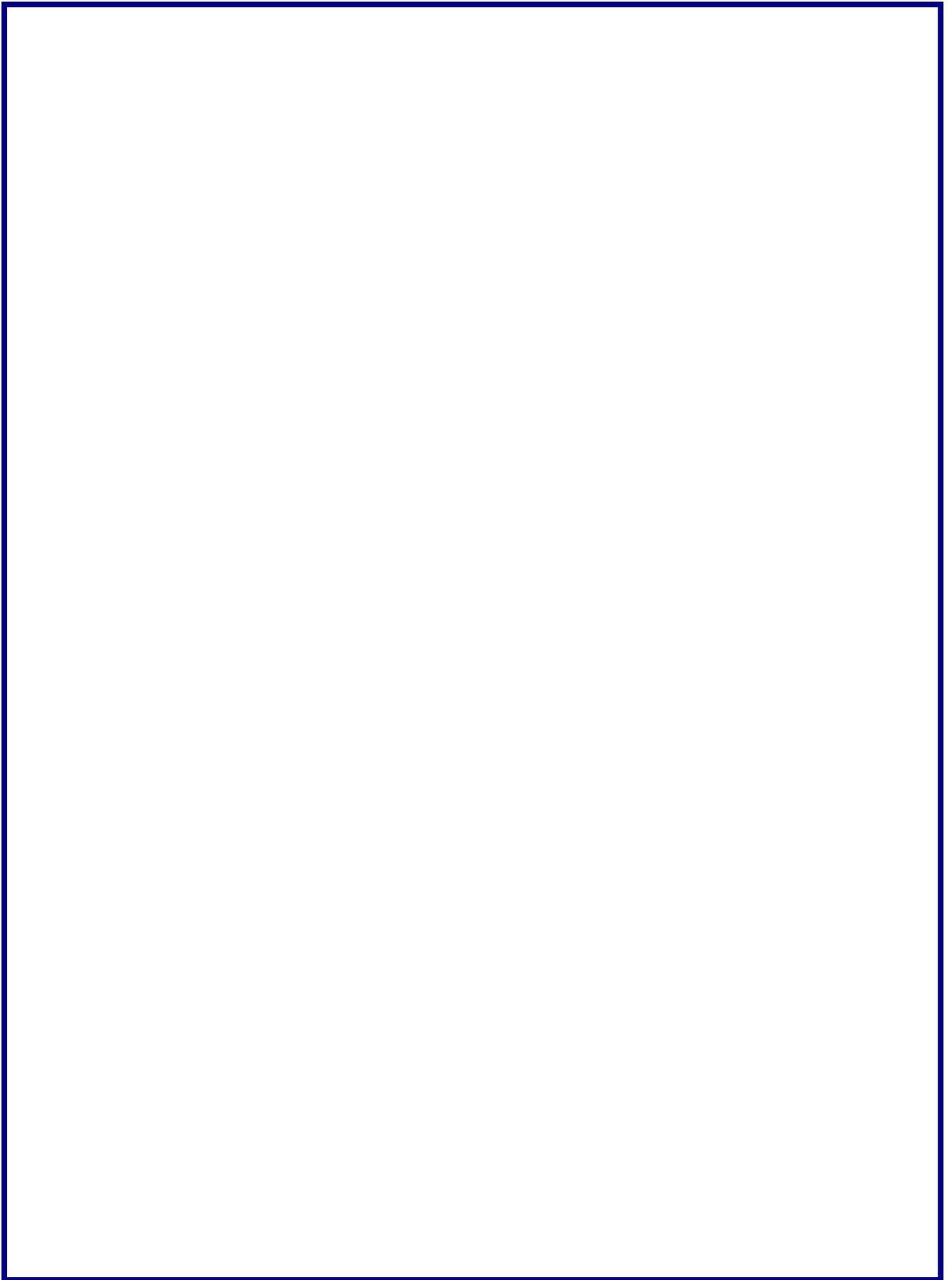
Goals				
City Council Goals:				
<ul style="list-style-type: none"> • Healthy, Safe & Vibrant Community • Quality Development 				
Departmental Goals				
<ul style="list-style-type: none"> • Develop and implement land acquisition plan to acquire needed parcels for the golf course property • Maintain course on a level greater than or equal to surrounding municipal courses • Increase awareness of the course through effective marketing • Make the golf course a pleasurable experience for Lancaster residents and surrounding community • Initiate more golf programming for youth, beginner golfers and women golfers 				
Workload Indicators	21-22 Actual	2022-2023 Actual		2023-2024
# of Monthly Visitors				
Total hours of programming				
Number of Employees				
Total Square Footage of Golf Course				
Performance Measurement	21-22 Actual	2022-2023 Actual		2023-2024 Target
Land Acquisition Plan				Completed
% of programming hours for youth or beginners				
% of programming hours for women				
# of Communications Sent to Community (Social Media, Newspaper, TV, etc.)				
Size of Lancaster Course in Comparison to surrounding courses				
Budget Summary	2021-2022	2022-2023		2023-2024
	Actual	Actual	Budget	Budget
Supplies	\$120,454	\$112,599	\$133,898	\$155,998
Maintenance	\$43,345	\$51,191	\$29,300	\$86,093
Other Services	\$1,110,549	\$885,165	\$1,015,906	\$1,107,100
TOTAL	\$1,274,348	\$1,048,955	\$1,179,104	\$1,349,191

Country View Golf Course

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
201	OFFICE SUPPLIES	\$ 1,751	\$ 4,832	\$ 5,239	\$ 6,500	\$ 4,200
202	UNIFORMS AND CLOTHING	\$ 1,984	\$ 2,159	\$ 1,467	\$ 2,200	\$ 2,400
206	CHEMICALS	\$ 25,110	\$ 27,984	\$ 29,362	\$ 31,240	\$ 35,000
211	OTHER OPERATIONAL SUPPLIES	\$ 9,982	\$ 6,908	\$ 9,387	\$ 8,500	\$ 9,000
218	FUEL & OIL	\$ 8,491	\$ 14,437	\$ 7,676	\$ 13,450	\$ 15,000
222	COURSE SUPPLIES	\$ 4,317	\$ 2,082	\$ 994	\$ 1,200	\$ 950
225	LANDSCAPING	\$ 538	\$ 828	\$ 2,282	\$ 3,250	\$ 3,250
242	OTHER F&B EXPENSE	\$ 4,925	\$ 5,021	\$ 8,447	\$ 6,450	\$ 9,000
244	OTHER G&A EXPENSE	\$ 3,826	\$ 11,242	\$ 5,255	\$ 11,348	\$ 12,698
245	OTHER GOLF EXPENSE	\$ 2,901	\$ 11,701	\$ 7,102	\$ 11,600	\$ 22,150
246	FERTILIZERS	\$ 16,686	\$ 19,878	\$ 23,314	\$ 24,000	\$ 26,000
247	SAND, SOIL & SOD	\$ 4,349	\$ 5,993	\$ 7,532	\$ 8,100	\$ 9,000
248	OTHER MAINTENANCE EXPENSE	\$ 60	\$ 2,688	\$ 964	\$ 2,250	\$ 2,600
251	F&B SERVICE CONTRACT - LINEN	\$ 3,378	\$ 4,702	\$ 3,577	\$ 3,810	\$ 4,750
Supplies Sub Total		\$ 88,298	\$ 120,454	\$ 112,599	\$ 133,898	\$ 155,998
Account Object	Description					
301	CLUBHOUSE MAINT-BLDG & STRUCT	\$ 1,512	\$ 2,847	\$ 2,414	\$ 3,000	\$ 3,500
303	MAINT-EQUIP & MACHINERY	\$ 22,302	\$ 31,414	\$ 37,030	\$ 14,300	\$ 68,593
322	MAINT-IRRIGATION	\$ 5,421	\$ 9,085	\$ 11,747	\$ 12,000	\$ 14,000
Maintenance Sub Total		\$ 29,236	\$ 43,345	\$ 51,191	\$ 29,300	\$ 86,093
Account Object	Description					
401	TELEPHONE & COMMUNICATIONS	\$ 5,624	\$ 6,571	\$ 4,595	\$ 3,720	\$ 4,800
402	RENTAL OF EQUIPMENT	\$ 4,146	\$ 6,165	\$ 4,834	\$ 4,320	\$ 6,000
407	SPECIAL SERVICES	\$ 5,676	\$ 9,518	\$ 5,667	\$ 6,691	\$ 14,200
408	ADVERTISING	\$ 3,864	\$ 3,200	\$ 4,000	\$ 6,600	\$ 6,350
409	TRAVEL & EDUCATION	\$ 1,494	\$ 6,420	\$ 5,460	\$ 7,250	\$ 8,150
410	UTILITIES - ELECTRICITY	\$ 27,748	\$ 26,564	\$ 22,027	\$ 25,500	\$ 26,400
411	ALARM SERVICE	\$ -	\$ -	\$ -	\$ 900	\$ 2,400
414	DUES & SUBSCRIPTIONS	\$ 599	\$ 1,112	\$ -	\$ 1,630	\$ 800
415	TRANSFER TO VEHICLE REPL FUND	\$ 45,241	\$ 55,024	\$ 58,428	\$ 39,824	\$ 53,782
416	OTHER/PROFESSIONAL SERVICES	\$ 57,452	\$ 51,280	\$ 43,000	\$ 48,000	\$ 54,000
421	PRINTING	\$ 704	\$ 593	\$ 739	\$ 3,000	\$ 3,600
447	GOLF RESTAURANT EXPENSE	\$ 54,498	\$ 73,843	\$ 60,599	\$ 54,634	\$ 61,866
473	DEPRECIATION EXPENSE	\$ 44,706	\$ 44,705	\$ -	\$ -	\$ -
482	CREDIT CARD PROCESSING FEES	\$ 22,036	\$ 32,700	\$ 34,408	\$ 17,750	\$ 30,000
488	CART LEASE EXPENSE	\$ 116,810	\$ 132,867	\$ 95,891	\$ 96,864	\$ 88,080
498	UTILITIES - GAS	\$ 4,306	\$ 5,152	\$ 3,184	\$ 5,000	\$ 5,500
543	JANITORIAL CONTRACT	\$ 5,504	\$ 4,361	\$ 3,764	\$ 4,200	\$ 6,136
544	PEST CONTROL SERVICES	\$ 276	\$ -	\$ -	\$ 360	\$ 360
559	CONTRACT/TEMPORARY LABOR	\$ 515,667	\$ 650,474	\$ 538,571	\$ 689,663	\$ 734,676
Maintenance Sub Total		\$ 916,347	\$ 1,110,549	\$ 885,165	\$ 1,015,906	\$ 1,107,100
Department Total		\$ 1,033,881	\$ 1,274,348	\$ 1,048,955	\$ 1,179,104	\$ 1,349,191



SANITATION FUND

SANITATION FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Garbage Collection	2,749,275	2,803,274	2,371,376	2,955,608	2,825,049
	Interest	2,435	36,078	160,508	28,013	57,625
	Total	\$ 2,751,711	2,839,352	\$ 2,531,884	\$ 2,983,621	\$ 2,882,674
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ADMINISTRATION	9,790	8,740	6,109	9,770	9,126
	11 REFUSE SERVICE	1,540,886	1,572,496	1,417,975	2,270,181	2,270,181
	12 STREET MAINTENANCE	125,069	24,612	450,000	200,000	100,000
	43 NON-DEPARTMENTAL	26,657	26,657	-	30,000	10,000
	80 TRANSFERS OUT	156,045	165,875	150,808	180,970	189,476
	Total	\$ 1,858,447	\$ 1,798,380	\$ 2,024,892	\$ 2,690,921	2,578,783
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	893,264	1,040,972	506,992	292,700	303,891
	Beginning Balance	3,863,248	4,756,512	5,797,484	5,797,484	6,304,477
	Ending Balance	4,756,512	5,797,484	6,304,477	6,090,184	6,608,368
	Fund Balance (audited)	118,785	4,447,445			
	Ending Balance as % of Expenditures	255.94%	322.37%	311.35%	226.32%	256.26%

Sanitation



Personnel Organization Chart



Personnel Summary

There is no personnel for this program.

Department Narrative

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

Sanitation

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

19 TRASH & RECYCLING SERVICE FUND
2 ADMINISTRATION
0 EXPENDITURES

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
301	MAINT-BLDG & STRUCTURES	\$ 1,243	\$ -	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ 1,243	\$ -	\$ -	\$ -	\$ -
Account Object	Description					
434	SPECIAL EVENTS	\$ 8,546	\$ 8,740	\$ 6,109	\$ 9,770	\$ 9,126
Services Sub Total		\$ 8,546	\$ 8,740	\$ 6,109	\$ 9,770	\$ 9,126
Department Total		\$ 9,790	\$ 8,740	\$ 6,109	\$ 9,770	\$ 9,126

Sanitation - Refuse Service



Personnel Organization Chart



City Manager

Personnel Summary

There is no personnel for this program.

Department Narrative

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

Sanitation - Refuse Service

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
468	REFUSE SERVICES	\$ 1,522,453	\$ 1,535,986	\$ 1,417,975	\$ 2,270,181	\$ 2,270,181
470	BAD DEBT EXPENSE	\$ 18,433	\$ 36,510	\$ -	\$ -	\$ -
Services Sub Total		\$ 1,540,886	\$ 1,572,496	\$ 1,417,975	\$ 2,270,181	\$ 2,270,181
Department Total		\$ 1,540,886	\$ 1,572,496	\$ 1,417,975	\$ 2,270,181	\$ 2,270,181

Sanitation-Street Maintenance



Personnel Organization Chart



There is no personnel organizational chart for this program.

Personnel Summary

There is no personnel for this program.

Department Narrative

The Sanitation-Street Maintenance fund includes expenditures that consist of cost associated with maintenance of residential streets and alleys.

Sanitation - Street Maintenance

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

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

Account Object	Description	2021	2022	2023	2023	2024
		Actual	Actual	YTD Actual	Budget	Proposed
304 MAINT-STREETS		\$ 98,504	\$ -	\$ 450,000	\$ 200,000	\$ 100,000
473 DEPRCIATION EXPENSE		\$ 26,564	\$ 24,612	\$ -	\$ -	\$ -
Maintenance Sub Total		\$ 125,069	\$ 24,612	\$ 450,000	\$ 200,000	\$ 100,000
Department Total		\$ 125,069	\$ 24,612	\$ 450,000	\$ 200,000	\$ 100,000

Sanitation Non-Departmental



Personnel Organization Chart

There is no personnel organizational chart for this program

Personnel Summary

There is no personnel for this program.

Department Narrative

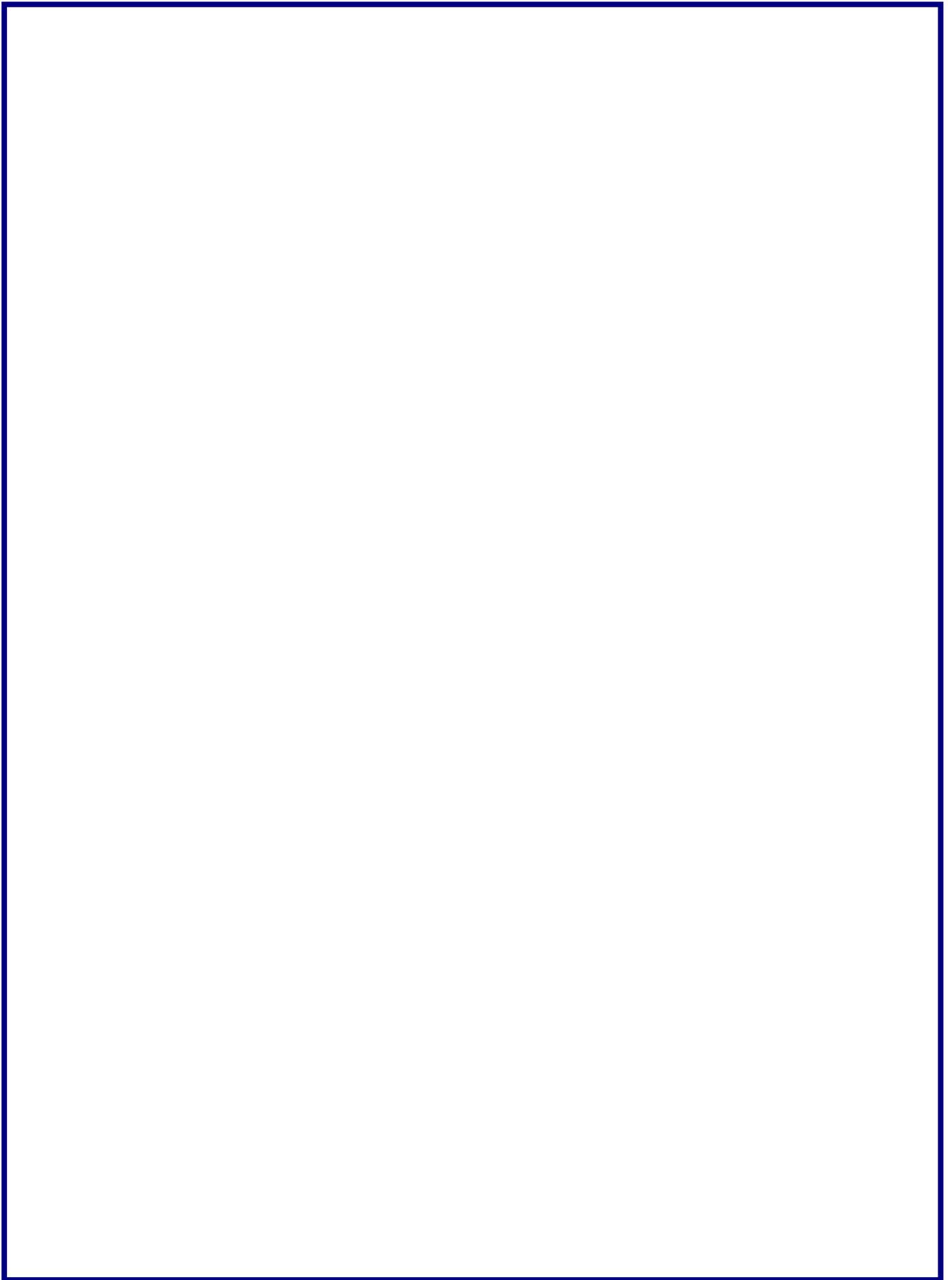
The Sanitation Non-Departmental Activity includes funds that are used jointly by all departments within this fund.

Sanitation - Non Departmental

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	468 REFUSE SERVICES	\$ -	\$ -	\$ -	\$ 25,000	\$ 5,000
	469 STORM DEBRIS PICKUP	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
	473 DEPR. EXP. MACH. & EQUIP	\$ 26,657	\$ 26,657	\$ -	\$ -	\$ -
	Services Sub Total	\$ 26,657	\$ 26,657	\$ -	\$ 30,000	\$ 10,000
Department Total		\$ 26,657	\$ 26,657	\$ -	\$ 30,000	\$ 10,000



DEBT SERVICE FUND

DEBT SERVICE FUND

REVENUES		2021	2022	2023		2024
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Property Taxes	6,956,285	7,506,381	7,141,503	7,241,581	8,698,557
	Interest	4,713	59,606	288,892	50,387	52,151
	Transfers In	945,000	-	-	282,342	295,613
	Total	\$ 7,905,999	\$ 7,565,987	\$ 7,430,395	\$ 7,574,310	\$ 9,046,321
EXPENDITURES		2021	2022	2023		2024
Department No		Actual	Actual	Year to Date	Budget	Proposed
	50 Debt Service	6,453,638	5,497,203	3,826,889	5,489,220	8,150,589
	Total	\$ 6,453,638	\$ 5,497,203	\$ 3,826,889	\$ 5,489,220	\$ 8,150,589
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,452,361	2,068,784	3,603,506	2,085,090	895,732
	Beginning Balance	5,297,145	6,749,379	8,818,163	8,818,163	12,421,669
	Ending Balance	6,749,506	8,818,163	12,421,669	10,903,253	13,317,401
	Ending Balance as % of Expenditures	104.58%	160.41%	324.59%	198.63%	163.39%

Debt Service

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

Account Object	Description	2021	2022	2023	2023	2024
		Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL RETIREMENT-BOND/CO'S	\$ 3,655,000	\$ 2,850,000	\$ 2,425,000	\$ 2,965,000	\$ 6,035,000
503	INTEREST EXPENSE-BOND/CO'S	\$ 2,443,820	\$ 2,193,259	\$ 1,084,663	\$ 2,080,300	\$ 2,112,589
505	PAYING AGENT FEES	\$ 2,250	\$ 1,500	\$ 1,900	\$ 3,000	\$ 3,000
512	PRINCIPAL CHASE LEASES	\$ 307,610	\$ 424,479	\$ 299,215	\$ 416,041	\$ -
513	INTEREST CHASE LEASES	\$ 44,958	\$ 27,966	\$ 16,112	\$ 24,879	\$ -
Services Sub Total		\$ 6,453,638	\$ 5,497,203	\$ 3,826,889	\$ 5,489,220	\$ 8,150,589
Department Total		\$ 6,453,638	\$ 5,497,203	\$ 3,826,889	\$ 5,489,220	\$ 8,150,589

Water and Sewer - Debt Service

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL RETIREMENT ON BONDS	\$ -	\$ 574,400	\$ 125,000	\$ 580,000	\$ 590,000
	503 PRIN & INT BOND PAYMENTS	\$ 192,556	\$ 74,671	\$ 18,256	\$ 78,040	\$ 66,841
	505 PAYING AGENT FEES	\$ 4,250	\$ 2,250	\$ 1,500	\$ 1,500	\$ 1,500
	525 AMORTIZATION EXPENSE	\$ 307	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ 197,113	\$ 651,321	\$ 144,756	\$ 659,540	\$ 658,341
Department Total		\$ 197,113	\$ 651,321	\$ 144,756	\$ 659,540	\$ 658,341

Regional Airport

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
	503 PRIN & INT BOND PAYMENTS	\$ 1,550	\$ 421	\$ 117	\$ 234	\$ 117
	525 AMORTIZATION EXPENSE	\$ (345)	\$ -	\$ -	\$ -	\$ -
	Sub Total	\$ 1,205	\$ 10,421	\$ 117	\$ 10,234	\$ 10,117
	Total	\$ 1,205	\$ 10,421	\$ 117	\$ 10,234	\$ 10,117

LEDC Type 4A - Debt Service

BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT

Fund
Department
Program

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL RETIREMENT	\$ -	\$ 165,000	\$ 170,000	\$ 170,000	\$ 175,000
503	INTEREST ON BONDS	\$ -	\$ 48,125	\$ 34,357	\$ 40,450	\$ 32,525
Services Sub Total		\$ -	\$ 213,125	\$ 204,357	\$ 210,450	\$ 207,525
Account Object	Description					
702	TRANS TO PRIMARY GOV DSF	\$ 210,425	\$ -	\$ -	\$ -	\$ -
Transfer Sub Total		\$ 210,425	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 210,425	\$ 213,125	\$ 204,357	\$ 210,450	\$ 207,525

Parks, Recreation, Library - Debt Services

BUDGET REPORT
 LINE ITEM DETAIL
 BY DEPARTMENT

Fund 17
 Department 50
 Program 0

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
502	PRINCIPAL ON BONDS	\$ -	\$ 880,000	\$ -	\$ 885,000	\$ 895,000
503	INTEREST ON BONDS	\$ 132,500	\$ 36,416	\$ -	\$ 20,826	\$ 10,472
Services Sub Total		\$ 132,500	\$ 916,416	\$ -	\$ 905,826	\$ 905,472
Account Object	Description					
702	TRANS TO PRIMARY GOV DSF	\$ 790,000	\$ -	\$ -	\$ -	\$ -
Capital Sub Total		\$ 790,000	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 922,500	\$ 916,416	\$ -	\$ 905,826	\$ 905,472

Storm Water - Debt Service

**BUDGET REPORT
LINE ITEM DETAIL
BY DEPARTMENT**

**Fund
Department
Program**

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

		2021	2022	2023	2023	2024
Account Object	Description	Actual	Actual	YTD Actual	Budget	Proposed
	502 PRINCIPAL ON BONDS	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
	503 INTEREST ON BONDS	\$ 11,750	\$ 10,275	\$ 8,081	\$ 8,725	\$ 7,175
	Services Sub Total	\$ 41,750	\$ 45,275	\$ 43,081	\$ 43,725	\$ 42,175
Department Total		\$ 41,750	\$ 45,275	\$ 43,081	\$ 43,725	\$ 42,175

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Note 7: Capital Assets

Governmental Activities

Capital assets of the Governmental Activities are as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 13,262,490	\$ -	\$ -	\$ -	\$ 13,262,490
Construction in progress	11,779,491	-	(744,960)	-	11,034,531
Total capital assets not being depreciated	<u>25,041,981</u>	<u>-</u>	<u>(744,960)</u>	<u>-</u>	<u>24,297,021</u>
Capital assets being depreciated					
Buildings	37,183,289	5,000	-	-	37,188,289
Infrastructure, improvements, equipment, and furniture	129,590,288	1,784,017	-	-	131,374,305
Total capital assets being depreciated	<u>166,773,577</u>	<u>1,789,017</u>	<u>-</u>	<u>-</u>	<u>168,562,594</u>
Less accumulated depreciation for:					
Buildings	11,316,410	836,821	-	-	12,153,231
Infrastructure, improvements, equipment, and furniture	78,132,149	2,993,692	-	-	81,125,841
Total accumulated depreciation	<u>89,448,559</u>	<u>3,830,513</u>	<u>-</u>	<u>-</u>	<u>93,279,072</u>
Total capital assets being depreciated, net	<u>77,325,018</u>	<u>(2,041,497)</u>	<u>-</u>	<u>-</u>	<u>75,283,521</u>
Governmental activities capital assets, net	<u>\$ 102,366,999</u>	<u>\$ (2,041,497)</u>	<u>\$ (744,960)</u>	<u>\$ -</u>	<u>\$ 99,580,542</u>

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

General and administrative	\$ 399,484
Public safety	2,858,698
Public works	349,736
Community development and recreation	<u>222,595</u>
Total depreciation expense – governmental activities	<u>\$ 3,830,513</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Business-type Activities

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

	Beginning Balance*	Increases	Decreases	Transfers	Ending Balance
Business-type Activities					
Capital assets not being depreciated					
Land	\$ 4,971,266	\$ -	\$ -	\$ -	\$ 4,971,266
Construction in progress	2,803,869	-	-	-	2,803,869
Total capital assets not being depreciated	<u>7,775,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,775,135</u>
Capital assets being depreciated					
Plants and buildings	2,808,948	-	-	-	2,808,948
Other improvements	82,005,931	476,942	-	-	82,482,873
Vehicles	301,258	420,510	-	-	721,768
Machinery and equipment	4,347,938	-	-	-	4,347,938
Total capital assets being depreciated	89,464,075	897,452	-	-	90,361,527
Less accumulated depreciation for:					
Plants and buildings	2,477,774	13,269	-	-	2,491,043
Other improvements	43,101,541	1,672,322	-	-	44,773,863
Machinery and equipment	3,347,919	279,425	-	-	3,627,344
Total accumulated depreciation	<u>48,927,234</u>	<u>1,965,016</u>	<u>-</u>	<u>-</u>	<u>50,892,250</u>
Total capital assets being depreciated, net	<u>40,536,841</u>	<u>(1,067,564)</u>	<u>-</u>	<u>-</u>	<u>39,469,277</u>
Business-type activities capital assets, net	<u>\$ 48,311,976</u>	<u>\$ (1,067,564)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,244,412</u>

* Fiscal year 2021 amounts have been restated for GASB 87

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

Water and Sewer	\$ 1,648,707
Airport	120,959
Golf	144,081
Refuse	51,269
	<u>51,269</u>
Total depreciation expense – business-type activities	<u>\$ 1,965,016</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Discretely Presented Component Units

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

	Beginning Balance	Increases	Decreases	Ending Balance
Lancaster Economic Development Corporation Capital assets not being depreciated Land	\$ 100,378	\$ -	\$ -	\$ 100,378
Capital assets being depreciated Buildings	-	299,212	-	299,212
Total capital assets being depreciated	-	299,212	-	299,212
Less accumulated depreciation for: Buildings	-	-	-	-
Total accumulated depreciation	-	-	-	-
Total capital assets being depreciated, net	-	299,212	-	299,212
Lancaster Economic Development Corporation capital assets, net	\$ 100,378	\$ 299,212	\$ -	\$ 399,590

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Lancaster Recreational Development Corporation Capital assets not being depreciated				
Land	\$ 989,118	\$ -	\$ -	\$ 989,118
Total capital assets not being depreciated	<u>989,118</u>	<u>-</u>	<u>-</u>	<u>989,118</u>
Capital assets being depreciated				
Buildings	15,797,360	-	-	15,797,360
Other improvements	3,965,809	-	-	3,965,809
Machinery and equipment	<u>2,247,657</u>	<u>79,000</u>	<u>-</u>	<u>2,326,657</u>
Total capital assets being depreciated	22,010,826	79,000	-	22,089,826
Less accumulated depreciation for:				
Buildings	8,602,986	394,934	-	8,997,920
Other improvements	3,965,809	-	-	3,965,809
Machinery and equipment	<u>836,517</u>	<u>191,948</u>	<u>-</u>	<u>1,028,465</u>
Total accumulated depreciation	<u>13,405,312</u>	<u>586,882</u>	<u>-</u>	<u>13,992,194</u>
Total capital assets being depreciated, net	<u>8,605,514</u>	<u>(507,882)</u>	<u>-</u>	<u>8,097,632</u>
Lancaster Recreational Development Corporation capital assets, net	<u>\$ 9,594,632</u>	<u>\$ (507,882)</u>	<u>\$ -</u>	<u>\$ 9,086,750</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Note 8: Long-term Liabilities

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

	Beginning Balance*	Additions	Retirements	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds	\$ 58,305,017	\$ 2,680,000	\$ (6,455,000)	54,530,017	\$ 3,815,000
Certificates of obligation	3,600,000	-	(80,000)	3,520,000	80,000
Premiums on bond debt	4,863,056	-	(445,698)	4,417,358	-
Compensated absences	3,460,870	621,117	(346,087)	3,735,900	373,590
Financed purchases	2,206,665	-	(416,908)	1,789,757	416,039
	<u>\$ 72,435,608</u>	<u>\$ 3,301,117</u>	<u>\$ (7,743,693)</u>	<u>\$ 67,993,032</u>	<u>\$ 4,684,629</u>
Total governmental activities					
Business-type Activities					
General obligation bonds	\$ 1,119,983	\$ 4,635,000	\$ (675,000)	\$ 5,079,983	\$ 590,000
Certificates of obligation	4,470,000	-	(4,470,000)	-	-
Premiums on bond debt	89,832	-	(17,921)	71,911	-
Compensated absences	102,288	36,442	(30,686)	108,044	41,836
Financed purchases	195,997	-	(100,900)	95,097	95,097
	<u>\$ 5,978,100</u>	<u>\$ 4,671,442</u>	<u>\$ (5,294,507)</u>	<u>\$ 5,355,035</u>	<u>\$ 726,933</u>
Total business-type activities					
Discretely Presented Component Units					
Notes payable to primary government	\$ 4,555,000	\$ -	\$ (1,045,000)	\$ 3,510,000	\$ 1,055,000
	<u>\$ 4,555,000</u>	<u>\$ -</u>	<u>\$ (1,045,000)</u>	<u>\$ 3,510,000</u>	<u>\$ 1,055,000</u>
Total discretely presented component units					

* Fiscal year 2021 amounts have been restated for GASB 87

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

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

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

General obligation bonds, certificates of obligation, notes payable and financed purchases outstanding at September 30, 2022, consist of the following:

	<u>Governmental Activities</u>	<u>Water and Sewer</u>	<u>Airport</u>	<u>Total Primary Government</u>
<u>General Obligation Bonds</u>				
\$22,530,000, 2015 General Obligation Refunding Bonds, due in annual installments through February 15, 2035; 2.00% – 3.75%	\$ 18,415,017	\$ 744,983	\$ -	\$ 19,160,000
\$6,575,000, 2016 General Obligation Refunding Bonds, due in annual installments through February 15, 2032; 2.00% – 4.00%	2,645,000	130,000	-	2,775,000
\$9,050,000, 2018 General Obligation Bonds, due in annual installments through February 15, 2038; 3.00% - 3.50%	8,040,000	-	-	8,040,000
\$24,530,000 2020 General Obligation Refunding Bonds, due in annual installments through February 15, 2040; 3.00% - 4.00%	22,815,000	-	-	22,815,000
\$7,315,000 2021 General Obligation Refunding Bonds, due in annual installments through August 15, 2031; 1.17%	<u>2,615,000</u>	<u>4,185,000</u>	<u>20,000</u>	<u>6,820,000</u>
Total general obligation bonds	<u>\$ 54,530,017</u>	<u>\$ 5,059,983</u>	<u>\$ 20,000</u>	<u>\$ 59,610,000</u>
<u>Certificates of Obligation</u>				
\$4,080,000, 2015 Certificate of Obligation Bonds, due in annual installments through February 15, 2035; 2.00% – 3.75%	<u>3,520,000</u>	<u>-</u>	<u>-</u>	<u>3,520,000</u>
Total certificates of obligation	<u>\$ 3,520,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,520,000</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
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During the current fiscal year, the City refunded \$7,165,000 of governmental general obligation (GO) bonds by issuing \$7,315,000 in a taxable refunding issuance entitled GO Refunding Bonds, Series 2021. No additional proceeds were received, and the City paid \$57,837 in issuance costs and underwriter discounts from the Debt Service Fund. As a result of the taxable refunding, the City reduced its total debt service requirements by \$547,426, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of approximately \$536,350.

	Governmental Activities	Golf	Total Primary Government	Discretely Presented Component Units
<u>Note Payable - Direct Borrowings</u>				
\$11,650,000 note payable, due in annual installments through February 15, 2024; 2.00% – 4.00%	\$ -	\$ -	\$ -	\$ 2,460,000
\$1,125,000 note payable, due in annual installments through February 15, 2027; 2.00% – 3.75%	-	-	-	1,050,000
Total notes payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,510,000</u>

Financed Purchases

\$1,250,000 Lease Purchase Agreement due in due in monthly installments through January 15, 2024; 2.08%	\$ 1,328,327	-	\$ 1,328,327	\$ -
\$599,858 Lease Purchase Agreement due in bi-annual installments through May 25, 2025; 1.85%	461,430	-	461,430	-
\$195,997 Lease Purchase Agreement due in bi-annual installments through September 30, 2023; 1.07%	-	95,097	95,097	-
Total financed purchases	<u>\$ 1,789,757</u>	<u>\$ 95,097</u>	<u>\$ 1,884,854</u>	<u>\$ -</u>

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

As of September 30, 2022, property and equipment under financed purchase agreements is carried at \$2,262,510, with \$461,995 in estimated accumulated depreciation, included in fixed assets. Amortization of these assets is included with depreciation expense.

City of Lancaster, Texas
Notes to Basic Financial Statements
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The annual requirements to amortize the long-term debt as of September 30, 2022, are as follows:

General Obligation Bonds						
Fiscal Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 3,815,000	\$ 2,029,371	\$ 5,844,371	\$ 590,000	78,274	\$ 668,274
2024	4,045,000	1,903,749	5,948,749	600,000	66,958	666,958
2025	3,210,000	1,775,425	4,985,425	570,000	55,334	625,334
2026	3,330,000	1,648,950	4,978,950	580,000	43,745	623,745
2027	3,470,000	1,505,325	4,975,325	605,000	31,622	636,622
2028-2030	10,490,000	3,676,150	14,166,150	1,435,000	51,598	1,486,598
2031-2035	16,330,000	3,412,625	19,742,625	699,983	5,909	705,892
2036-2040	9,840,017	926,875	10,766,892	-	-	-
Total	\$ 54,530,017	\$ 16,878,470	\$ 71,408,487	\$ 5,079,983	\$ 333,440	\$ 5,413,423

Certificates of Obligation			
Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2023	\$ 80,000	\$ 120,930	\$ 200,930
2024	80,000	118,530	198,530
2025	190,000	114,480	304,480
2026	195,000	108,705	303,705
2027	200,000	102,780	302,780
2028-2030	635,000	269,079	904,079
2031-2035	2,140,000	238,591	2,378,591
Total	\$ 3,520,000	\$ 1,073,095	\$ 4,593,095

Note Payable – Direct Borrowing			
Fiscal Year	Discretely Presented Component Units		
	Principal	Interest	Total
2023	1,055,000	140,000	1,195,000
2024	1,040,000	94,050	1,134,050
2025	1,080,000	50,625	1,130,625
2026	190,000	24,100	214,100
2027	145,000	14,900	159,900
Total	\$ 3,510,000	\$ 323,675	\$ 3,833,675

Financed Purchases						
Fiscal Year	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	416,039	18,052	434,091	\$ 95,097	\$ 3,908	\$ 99,005
2024	438,103	12,359	450,462	-	-	-
2025	332,123	6,847	338,970	-	-	-
2026	243,856	2,168	246,024	-	-	-
2027	247,086	2,168	249,254	-	-	-
2028	112,550	823	113,373	-	-	-
Total	\$ 1,789,757	\$ 42,417	\$ 1,832,174	\$ 95,097	\$ 3,908	\$ 99,005

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Note 9: Employee Retirement System

Plan Description

The City provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, hybrid defined benefit plan in the state-wide TMRS, an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within options available in the governing state statutes of TMRS. Lancaster Economic Development Corporation and Lancaster Recreational Development Corporation contribute to the plan with a cost share of 0.98 percent and 4.37 percent, respectively. There were no significant changes in the component unit's proportion to the plan during fiscal year 2022.

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

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

Deposit rate	7.00%
Matching ratio (City to employee)	2 – 1
Years required for vesting	5
Service retirement eligibility	20 years at any age, 5 years at age 60 and above
Updated service credit	100% Repeating, Transfers
Annuity increase (to retirees)	50% of CPI Repeating

At the December 31, 2021, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	221
Inactive employees entitled to but not yet receiving benefits	272
Active employees	259
Total employees	752

City of Lancaster, Texas
Notes to Basic Financial Statements
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Contributions

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

The City's contributions to TMRS for the year ended September 30, 2022, were \$2,675,859, and were equal to the required contributions.

The City contributes to the TMRS plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect (*i.e.*, December 31, 2012, valuation is effective for the rates beginning January 1, 2014).

Net Pension Liability

Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.55%, including inflation
Investment rate of return	6.75% net of pension plan investment expense, including inflation

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

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

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

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	35.00%	7.55%
Core Fixed Income	6.00%	2.00%
Non-Core Fixed Income	20.00%	5.68%
Other Public and Private Markets	12.00%	7.22%
Real Estate	12.00%	6.85%
Hedge Funds	5.00%	5.35%
Private Equity	10.00%	10.00%
Total	<u>100.00%</u>	

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Discount Rate

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

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances as of October 1, 2021	\$ 95,302,781	\$ 84,865,481	\$ 10,437,300
Changes for the year			
Service cost	2,976,346	-	2,976,346
Interest on total pension liability	6,394,896	-	6,394,896
Effect of difference in expected and actual experience	1,307,190	-	1,307,190
Benefit payments	(4,103,495)	(4,103,495)	-
Changes in assumptions	-	-	-
Administrative expenses	-	(51,190)	51,190
Member contributions	-	1,331,273	(1,331,273)
Net investment income	-	11,063,066	(11,063,066)
Employer contributions	-	2,643,238	(2,643,238)
Other	-	351	(351)
Net changes	<u>6,574,937</u>	<u>10,883,243</u>	<u>(4,308,306)</u>
Balances as of September 30, 2022	<u>\$ 101,877,718</u>	<u>\$ 95,748,724</u>	<u>\$ 6,128,994</u>
Proportionate share and net pension liability reported in:			
Primary Government		94.65%	\$ 5,801,180
Lancaster Economic Development Corporation		0.98%	60,265
Lancaster Recreational Development Corporation		4.37%	267,549
Total		<u>100.00%</u>	<u>\$ 6,128,994</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease (5.75%)	Current Single Rate Assumption (6.75%)	1% Increase (7.75%)
Primary government	\$ 20,771,853	5,801,180	\$ (6,261,413)
Lancaster Economic Development Corporation	215,786	60,265	(65,046)
Lancaster Recreational Development Corporation	957,993	267,549	(288,775)
Plan's net pension liability	<u>\$ 21,945,632</u>	<u>\$ 6,128,994</u>	<u>\$ (6,615,234)</u>

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2022, the primary government recognized pension expense, as measured in accordance with GASB 68, of \$665,009.

At September 30, 2022, the primary government reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 857,566	\$ 398,371
Change of assumptions	26,199	-
Net difference between projected and actual investment earnings plan investments	-	5,370,795
Contributions subsequent to the measurement date	<u>2,039,084</u>	<u>-</u>
Total	<u>\$ 2,922,848</u>	<u>\$ 5,769,166</u>

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

For the year ended September 30, 2022, the primary government reported \$2,039,084 as deferred outflows of resources related to pensions resulting from primary government contributions subsequent to the measurement date and prior to year-end. This amount will be recognized as a reduction in the net pension liability at September 30, 2023.

For the year ended September 30, 2022, Lancaster Economic Development Corporation recognized pension expense, as measured in accordance with GASB 68, of \$6,885.

At September 30, 2022, Lancaster Economic Development Corporation reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,909	\$ 4,138
Change of assumptions	272	-
Net difference between projected and actual investment earnings plan investments	-	55,794
Contributions subsequent to the measurement date	21,183	-
Total	\$ 30,364	\$ 59,932

For the year ended September 30, 2022, Lancaster Economic Development Corporation reported \$21,183 as deferred outflows of resources related to pensions resulting from Lancaster Economic Development Corporation contributions subsequent to the measurement date and prior to year-end. This amount will be recognized as a reduction in the net pension liability at September 30, 2023.

For the year ended September 30, 2022, Lancaster Recreational Development Corporation recognized pension expense, as measured in accordance with GASB 68, of \$30,704.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

At September 30, 2022, Lancaster Recreational Development Corporation reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 39,551	\$ 18,373
Change of assumptions	1,208	-
Net difference between projected and actual investment earnings plan investments	-	247,700
Contributions subsequent to the measurement date	94,042	-
Total	\$ 134,801	\$ 266,073

For the year ended September 30, 2022, Lancaster Recreational Development Corporation reported \$94,042 as deferred outflows of resources related to pensions resulting from Lancaster Recreational Development Corporation contributions subsequent to the measurement date and prior to year-end. This amount will be recognized as a reduction in the net pension liability at September 30, 2023.

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

Year Ending September 30,	
2023	\$ (852,156)
2024	(1,935,234)
2025	(1,088,094)
2026	(1,009,917)
Total	\$ (4,885,401)

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

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

Year Ending September 30,	
2023	\$ (8,823)
2024	(20,037)
2025	(11,266)
2026	(10,625)
Total	\$ (50,752)

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

Year Ending September 30,	
2023	\$ (39,344)
2024	(89,350)
2025	(50,237)
2026	(46,383)
Total	\$ (225,314)

Note 10: Other Postemployment Benefits

Retiree Health Care Plan

Plan Description

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

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

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Benefits Provided

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

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

Funding Policy

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

Employees Covered by Benefit Terms

Membership in the Plan by membership class at December 31, 2021, (measurement date based on an actuarial valuation as of December 31, 2020), is as follows:

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	-
Active employees	252
Total employees	259

Total OPEB Liability for Retiree Health Care Plan

The City and its component units' total OPEB liability of \$1,377,637 was measured as of December 31, 2021.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Actuarial Assumptions

The total OPEB liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	<u>December 31, 2021</u>
Measurement Date	December 31, 2021, based on an actuarial valuation as of December 31, 2020
Actuarial Cost Method	Individual Entry-Age
Discount Rate	1.84% as of December 31, 2021 (2.00% as of December 31, 2020)
Inflation	2.50%
Salary Increase	3.50% to 11.50%, including inflation
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2018, as conducted for the Texas Municipal Retirement System (TMRS).
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas Mortality Tables are used. The rates are projected on a fully generational basis using the ultimate mortality improvement rates in the MP tables to account for future mortality rates.
Health Care Trend Rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 13 years
Participation Rates	25% for pre-65 retirees who are at least 50 years old at retirement; 0% for retirees younger than 50 years old at retirement

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

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Changes in Total OPEB Liability for Retiree Health Care Plan

The total OPEB liability and related information are as follows for the City and its component units at September 30, 2022:

	Total OPEB Liability
Balances as of October 1, 2021	\$ 1,399,614
Changes for the year:	
Service cost	89,062
Interest on total OPEB liability	28,451
Difference between expected and actual experience	1,021
Effect of assumption changes (discount rate change)	(97,296)
Benefit payments, age adjusted premiums, net of retiree contributions	(43,215)
Balances as of September 30, 2022	\$ 1,377,637
 City	 \$ 1,294,979
Lancaster Economic Development Corporation	\$ 13,776
Lancaster Recreational Development Corporation	\$ 68,882

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

The total OPEB liability of the City and its component units has been calculated using a discount rate of 1.84 percent. The following presents the total OPEB liability using a discount rate one percent higher and one percent lower than the current discount rate.

	1% Decrease 0.84%	Current Discount Rate Assumption 1.84%	1% Increase 2.84%
Total OPEB Liability	\$ 1,521,434	\$ 1,377,637	\$ 1,247,936

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

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

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB Liability	\$ 1,189,292	\$ 1,377,637	\$ 1,607,979

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

For the year ended September 30, 2022, the City and its component units recognized OPEB expense of \$122,990. At September 30, 2022, the City and its component units reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,864	\$ 104,757
Changes of assumptions	177,145	85,838
Benefit payments subsequent to the measurement date	38,811	-
Total	\$ 224,820	\$ 190,595

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Benefit payments subsequent to the measurement date and before fiscal year-end will be recognized as a reduction of the total OPEB liability in the year ending September 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30	Amortization of Deferred Outflows/(Inflows) of Resources
2023	\$ 5,477
2024	5,477
2025	5,477
2026	5,244
2027	289
Thereafter	(26,550)
Total	\$ (4,586)

Supplemental Death Benefit Fund

Plan Description

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

Benefits Provided

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

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. This rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree life insurance during employees’ entire careers. No assets are accumulated in a trust that meets the criteria in paragraph four of GASB 75.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Employees Covered by Benefit Terms

The following employees were covered by the benefit terms at December 31, 2021, (measurement date), is as follows:

Inactive employees or beneficiaries currently receiving benefits	132
Inactive employees entitled to but not yet receiving benefits	34
Active employees	259
Total employees	425

Total OPEB Liability for Supplemental Death Benefits

The City and its component units total OPEB liability of \$1,077,211 was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

December 31, 2021	
Actuarial Cost Method	Individual Entry-Age
Discount Rate	1.84% as of December 31, 2021 (2.00% as of December 31, 2020)
Inflation	2.50%
Salary Increases	3.50% to 11.50%, including inflation
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates – service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The TMRS SDBF is treated as unfunded OPEB plan because the SDBF trust covers both actives and retirees, and the assets are not accumulated in a trust that meets the criteria of paragraph four of GASB 75. Under GASB 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 1.84 percent based on the 20-Year Municipal GO AA Index published by bondbuyer.com is used as of the measurement date of December 31, 2021. At transition, GASB 75 also requires that the Total OPEB Liability (TOL) as of the prior fiscal year end be estimated based on the 20-Year Bond GO Index.

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

Changes in Total OPEB Liability for Supplemental Death Benefits

The total OPEB liability and related information are as follows for the City and its component units at September 30, 2021:

	Total OPEB Liability
Balances as of October 1, 2021	\$ 1,007,562
Changes for the year	
Service cost	51,349
Interest on total OPEB liability	20,494
Differences between expected and actual experience	(19,014)
Effect of assumption changes (discount rate change)	33,936
Benefit payments and age adjusted premiums, net of retiree contributions	(17,116)
Balances as of September 30, 2022	\$ 1,077,211
 City	 \$ 1,012,578
 Lancaster Economic Development Corporation	 \$ 10,772
 Lancaster Recreational Development Corporation	 \$ 53,861

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the City and its component units has been calculated using a discount rate of 1.84 percent. The following presents the total OPEB liability using a discount rate one percent higher and one percent lower than the current discount rate.

	1% Decrease 0.84%	Current Discount Rate Assumption 1.84%	1% Increase 2.84%
Total OPEB Liability	\$ 1,325,994	\$ 1,077,211	\$ 886,969

City of Lancaster, Texas
Notes to Basic Financial Statements
September 30, 2022

OPEB Expense and Deferred Outflows of Resources

For the year ended September 30, 2022, the City and its component units recognized OPEB expense of \$110,377. At September 30, 2022, the City and its component units reported deferred outflows of resources related to OPEB from the following sources:

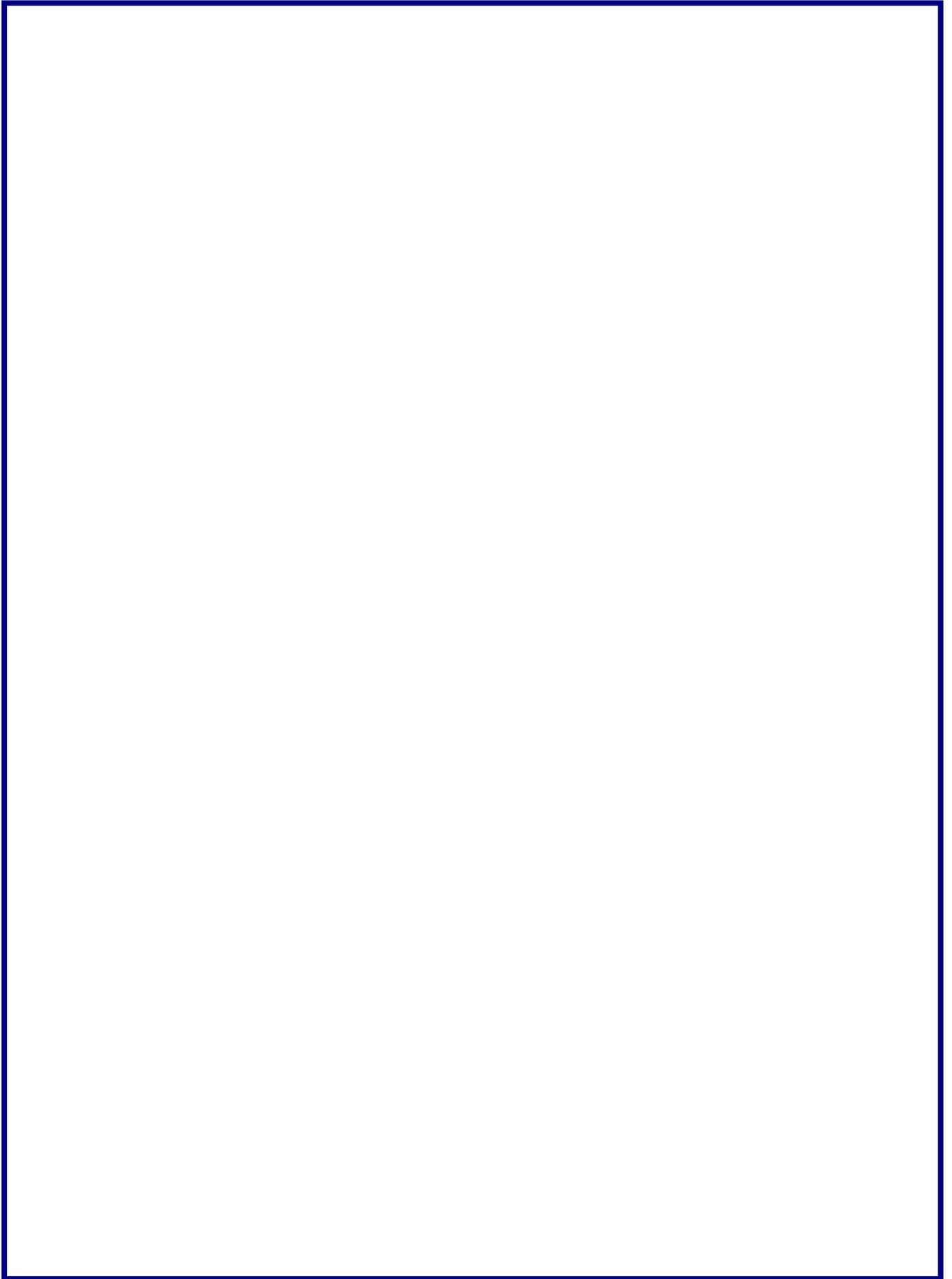
	Outflows of Resources	Inflows of Resources
Differences in expected and actual experience	\$ 59,184	\$ -
Changes of assumptions	-	167,839
Total	\$ 59,184	\$ 167,839

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

September 30,	Amortization of Deferred Outflows of Resources
2023	\$ 33,444
2024	33,572
2025	29,742
2026	10,840
2027	1,057
Total	\$ 108,655

Note 11: 457(b) Retirement Plans

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



APPENDIX

RESOLUTIONS & ORDINANCES

ORDINANCE NO. 2023-09-36

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

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

WHEREAS, the City Council has reviewed and approved a budget for the City for fiscal year beginning October 1, 2023 and ending September 30, 2024; and

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

WHEREAS, it is the express intent of the City Council that the total number of authorized positions within the Lancaster Fire Department remain at seventy-one (71) effective October 1, 2023 and the total number of authorized positions within the Lancaster Police Department remain at sixty-five (65) effective October 1, 2023.

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

SECTION 1. That the City Council hereby establishes the classifications and the number of authorized positions within each classification in the Fire Department. The following strength of force for the Lancaster Fire Department is set forth as follows:

	FIRE SUPPRESSION
	Authorized
	<u>No. of Positions as of</u>
	<u>10/01/2023</u>
<u>Classification</u>	
Assistant Chief	1
Battalion Chief	5
Captain	10
Fire Engineer	21
Fire Fighter	34
<hr/>	<hr/>
Total	71

SECTION 2. That City Council hereby establishes the classifications and the number of authorized positions within each classification in the Police Department. At that time and date, the following strength of force for the Lancaster Police Department is set forth as follows:

<u>Classification</u>	<u>POLICE Authorized No. of Positions as of 10/01/2023</u>
Assistant Chief	2
Police Lieutenant	6
Police Sergeant	7
Police Officer	50
<hr/> Total	<hr/> 65

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

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

SECTION 5. This ordinance shall take effect on October 1, 2023.

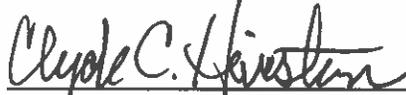
DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 18th day of September, 2023.

ATTEST:



 Sorangel O. Arenas, City Secretary

APPROVED:



 Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



 David T. Ritter, City Attorney

ORDINANCE NO. 2023-09-37

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

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

WHEREAS, the City Council has reviewed and approved a budget for the City for fiscal year beginning October 1, 2023 and ending September 30, 2024; and

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

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

WHEREAS, § 143.042 of the Texas Local Government Code states that the governing body of a municipality may authorize assignment pay for fire fighters or police officers who perform specialized functions in the Fire or Police Department; and,

WHEREAS, § 143.042 (c) of the Texas Local Government Code requires that the governing body must set forth in an ordinance the amount of assignment pay and the conditions under which it is to be payable to members of the Fire and Police Departments; and,

WHEREAS, § 143.043 of the Texas Local Government Code permits municipalities to authorize assignment pay for members of the Police Department who perform the duties and responsibilities of the field training officer program; and

WHEREAS, §143.044(b) of the Texas Local Government Code permits municipalities to authorize certification pay for fire fighters and police officers who possess certifications, and the governing body must set forth in an ordinance the amount of certification pay and the certifications for which it is to be payable to members of the Fire and Police Department.

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

SECTION 1. That City Council hereby establishes the assignment pay within each classification for the police department as follows:

- A) The assignment of "Criminal Investigator-Detective" is a specialized function within the Lancaster Police Department and that assignment involves investigating higher grade misdemeanors and felonies for prosecution in County and District Court. When a member is designated by the Police Chief or his designee to serve as "Criminal Investigator—

Detective” for the Department, that member is entitled to receive \$80.00 per pay period as “CID” assignment pay.

B) The assignment of “Field Training Officer” is a specialized assignment within the Lancaster Police Department. The assignment of “Field Training Officer” involves training and evaluating police recruits on the policies, practices, and procedures of the Lancaster Police Department. The Police Chief or his designee assigns capable Police personnel to this position of responsibility in accordance with his or her demonstrated knowledge and familiarity with the Field Training Officers Program. Because the assignment of “Field Training Officer” requires additional and specialized duties, when a member holds the appropriate certifications AND is designated in writing by the Police Chief or his designee to serve as a “Field Training Officer,” that member is entitled to receive an additional \$80.00 per pay period as “FTO Assignment Pay.”

C) The assignment of “Canine Officer” is a specialized function/assignment within the Lancaster Police Department and that assignment involves training and utilizing Canine officers. When a member is designated by the Police Chief or his designee to serve as “Canine Officer” for the Department, that member is entitled to receive \$80.00 per pay period as “K9” assignment pay.

D) The assignment of “Community Relations Officer” is a specialized assignment within the Lancaster Police Department and that assignment involves engaging the community outside of a normal assigned schedule to provide a direct link with the Lancaster Police Department. When a member of the Lancaster Police Department is designated by the Police Chief or his designee in writing to serve as “Community Relations Officer” for the Department, that member is entitled to receive \$80.00 per pay period as “CR” assignment pay.

SECTION 2: That City Council hereby establishes the paramedic pay within each classification for the Fire Department as follows:

A) The assignment of “Paramedic Pay” is a specialized function within the Lancaster Fire Department and that assignment involves providing advanced emergency medical care. Members certified by the Texas Department of State Health Services (TDSHS) is entitled to receive \$80.79 per pay period as “PII” certificate pay.

SECTION 3: That City Council hereby establishes the certification pay within each classification for the fire and police department as follows:

A) The assignment of “Language Skills Assignment Pay” to Police Officers and Fire Fighters who have demonstrated through a validated third party verification process the ability to communicate in a foreign language beneficial to the Citizens of Lancaster as identified through the most recent U.S. Census as well as American Sign Language; and whose assignment requires that he or she utilize those skills, is entitled to receive \$32.31 per pay period for Language Skills 2 “LS2” assignment pay for verbal, reading and writing; or \$16.51 per pay period for Language Skills 1 “LS1” verbal assignment pay.

B) The assignment of Certificate Pay for Police Officers and Fire Fighters with a current certification issued by the Texas Commission on Law Enforcement (TCOLE) or

Texas Commission on Fire Protection (TCFP) that member is entitled to receive \$23.25 per pay period for intermediate certificate, or \$46.25 per pay period for advanced certificate, or \$69.25 for master certificate.

SECTION 4: That City Council hereby establishes that terms of this ordinance and/or any payment of "assignment pay" do not apply to a member who is performing any of these duties on a "step-up," "acting" or any other temporary basis.

SECTION 5. Severability: If any provision, section, clause, sentence, unenforceable or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council in adopting this ordinance that no portion, provision, or regulation contained herein shall become inoperative or fail by way of reasons of any unconstitutionality or invalidity of any other portion, provision, or regulation.

SECTION 6. Repealer: That all other ordinances, section, or parts of ordinances heretofore adopted by the City of Lancaster in conflict with the provisions set out above in this ordinance are hereby expressly repealed or amended as indicated.

SECTION 7. This ordinance shall take effect on October 1, 2023.

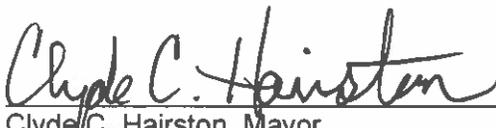
DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 18th day of September, 2023.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

ORDINANCE NO. 2023-09-39

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; 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 2023/2024; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which proposed budget has been filed with the City Secretary of the City of Lancaster;

WHEREAS, This budget will raise more total property taxes than last year's budget by \$3,041,313 or 15.42%, and of that amount \$2,564,734 is tax revenue to be raised from new property added to the tax roll this year.

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

SECTION 1. That the Budget of the revenues and expenditures necessary for conducting the affairs of the City of Lancaster and providing a financial plan for the ensuing fiscal year beginning October 1, 2023 and ending September 30, 2024, as submitted by the City Manager, after the required public hearing, be and the same is hereby adopted as the Budget of the City of Lancaster for the fiscal year beginning October 1, 2023 and ending September 30, 2024 a copy of which is maintained in the office of the City Secretary, and; said budget contains all of the proposed projects and expenditures in accordance with law. (Exhibit A)

SECTION 2. That the appropriation for the fiscal year including the budgets of the Lancaster Economic Development Corporation (Type A) and Lancaster Recreational Development Corporation (Type B), which are hereby approved beginning October 1, 2023, and ending September 30, 2024, for the various funds and purposes of the City of Lancaster, which is attached hereto and incorporated herein as Exhibit A.

SECTION 3. Those expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance and made part hereof for all purposes unless otherwise authorized by a duly enacted ordinance of the City; and, said budget may be amended from time to time as authorized by ordinance of the City Council.

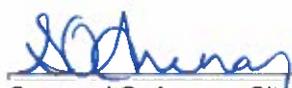
SECTION 4. That all notices and public hearings required by law have been duly completed.

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

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

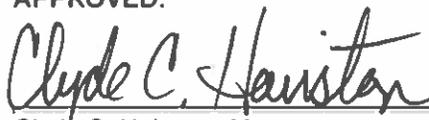
DULY PASSED by the City Council of the City of Lancaster, Texas on this the 18th day of September 2023.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:

A handwritten signature in blue ink, appearing to be 'DR', is written over a horizontal line.

David T. Ritter, City Attorney

CITY-WIDE OPERATING FUND TOTALS

TOTAL REVENUES		2021	2022	2023		2024
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	39,817,960	46,239,144	41,168,875	38,086,946	42,001,466
2	G.O. Debt Service	7,905,999	7,565,987	7,430,395	7,574,310	9,046,321
4	Street Maintenance	826,698	912,109	1,024,248	1,116,547	1,356,513
5	WaterWastewater	19,149,826	22,408,698	22,679,094	21,335,249	22,604,841
9	Airport	433,994	398,395	488,794	520,450	472,000
14	HotelMotel	281,544	333,157	314,246	200,976	270,000
16	LEDC/4A	1,568,240	2,357,753	1,981,566	1,565,553	2,067,192
17	LRDC/4B	3,623,958	5,009,317	3,973,279	3,395,450	4,055,076
18	Golf Course	882,190	1,065,137	1,085,682	1,284,127	1,473,971
19	Sanitation	2,751,711	2,839,352	2,531,884	2,983,621	2,882,674
21	E911	222,494	290,672	269,621	257,488	268,955
37	New Equipment Fund	-	-	99,164	111,205	135,186
53	Stormwater	1,904,949	1,978,651	1,905,531	1,987,254	2,181,515
Total		\$ 79,369,563	\$ 91,398,373	\$ 84,952,380	\$ 80,419,175	\$ 88,815,710
TOTAL EXPENDITURES		2021	2022	2023		2024
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
1	General Fund	31,596,573	33,803,478	32,262,816	38,323,836	41,648,502
2	G.O. Debt Service	6,453,638	5,497,203	3,826,889	5,489,220	8,150,589
4	Street Maintenance	1,738,764	-	2,009,631	1,148,423	1,260,955
5	WaterWastewater	14,647,379	20,081,324	18,030,064	20,622,987	21,634,326
9	Airport	561,865	578,374	419,102	518,962	571,736
14	HotelMotel	41,116	18,469	79,577	44,478	125,956
16	LEDC/4A	981,824	1,769,116	859,049	2,522,227	2,343,614
17	LRDC/4B	3,510,927	4,368,112	2,021,496	3,941,805	4,142,729
18	Golf Course	1,040,881	1,281,348	1,092,605	1,300,907	1,471,324
19	Sanitation	1,858,447	1,798,380	2,024,892	2,690,921	2,578,783
21	E911	273,270	222,581	326,872	382,850	335,276
37	New Equipment Fund	-	-	-	-	-
53	Stormwater	1,692,449	1,715,726	1,563,530	2,379,240	2,879,769
Total		\$ 64,397,132	\$ 71,134,112	\$ 64,516,524	\$ 79,365,856	\$ 87,143,558
Net Gain (Loss)		14,972,432	20,960,647	20,435,856	1,053,319	1,672,152
BALANCES		2021	2022	2023		2024
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	14,972,432	20,684,771	18,668,401	1,053,319	1,672,152
	Beginning Balance	9,167,699	24,140,131	44,404,391	44,404,391	60,202,973
	Ending Balance	24,140,131	44,824,901	60,202,973	45,457,710	61,875,125
	Fund Balance (audited)	140,295,544	156,051,200			
	Ending Balance as % of Expenditures	37.49%	63.39%	93.31%	57.28%	71.00%

ORDINANCE NO. 2023-09-40

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2023/2024 AT \$0.639004 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 FOR 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:

SECTION 1. There be and is hereby levied for the fiscal year 2023/2024 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Lancaster, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.639004 on each \$100.00 assessed value of taxable property, and said tax shall be apportioned and distributed as follows: \$0.484072 for the purpose of paying maintenance and operation, and defraying the expenses of current operations, and \$0.154932 for interest and sinking fund requirements of the municipal government of the City.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL BE EFFECTIVELY RAISED BY 4.63 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-47.31.

SECTION 3. All 2023/2024 ad valorem taxes shall become due and payable on October 1, 2023, and shall become delinquent after January 31, 2024. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2024, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

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

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

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

SECTION 7. In accordance with the Texas State Property Tax Code, and effective with the passage of the ordinance, there is hereby provided an exemption of \$30,000 on homestead property for those head-of-household persons who have attained the age of 65 years prior to January 1, 2024 and an exemption of \$30,000 on disability designations.

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

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

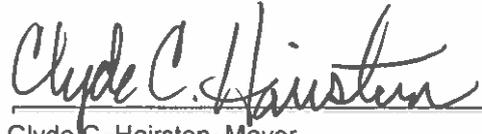
DULY PASSED by the City Council of the City of Lancaster, Texas on this the 18th day of September, 2023.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

8/14/23 OR

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lancaster	972.218.1300
Taxing Unit Name	Phone (area code and number)
211 N. Henry St., Lancaster, TX 75146	www.lancaster-tx.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,115,552,843
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,115,552,843
4.	2022 total adopted tax rate.	\$ 0.691822 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 67,077,520
	B. 2022 values resulting from final court decisions:	-\$ 58,087,180
	C. 2022 value loss. Subtract B from A. ³	\$ 8,990,340
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 384,794,080
	B. 2022 disputed value:	-\$ 198,971,438
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 185,822,642
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 194,812,982

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,310,365,825
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 64,400</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 2,714,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 2,778,400
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 701,370</p> <p>B. 2023 productivity or special appraised value: - \$ 2,277</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 699,093
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,477,493
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 41,157,230
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,265,731,102
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 29,511,266
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 101,242
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 29,612,508
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 5,267,696,877</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 54,354,353</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 5,213,342,524

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ 139,723,192</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 139,723,192</p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 5,353,065,716
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 401,364,369
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 401,364,369
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 4,951,701,347
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.598026 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.531384 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,310,365,825

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 22,904,594
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 76,485</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 71,184</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 5,301</p> <p>E. Add Line 30 to 31D.</p>	\$ 22,909,895
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,951,701,347
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.462667 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.462667</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>2,347,233</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.047402</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.510069</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.527921</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0</u> /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>8,544,938</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. <u>8,544,938</u></p>	\$ <u>8,544,938</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>8,544,938</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>103.03</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>103.07</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>112.40</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>103.03</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>8,293,640</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,353,065,716</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.154932</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.682853</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,347,233
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,353,065,716
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.043849 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.598026 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.598026 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.682853 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.639004 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,353,065,716
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.639004 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.691824 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.003231 /\$100
	C. Subtract B from A.....	\$ 0.688593 /\$100
	D. Adopted Tax Rate.....	\$ 0.691822 /\$100
	E. Subtract D from C.....	\$ -0.003229 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.769288 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.003231 /\$100
	C. Subtract B from A.....	\$ 0.766057 /\$100
	D. Adopted Tax Rate.....	\$ 0.769287 /\$100
	E. Subtract D from C.....	\$ -0.003230 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.822967 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.822967 /\$100
	D. Adopted Tax Rate.....	\$ 0.819736 /\$100
	E. Subtract D from C.....	\$ 0.003231 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.639004 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.462667 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,353,065,716
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.009340 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.154932 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.000000 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁷

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.691822 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,265,731,102
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,951,701,347
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.639004 / \$100



SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.598026 / \$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

- Voter-approval tax rate.** \$ 0.639004 / \$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 58

- De minimis rate.** \$ 0.000000 / \$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here → John R. Ames, PCC, CTA
 Printed Name of Taxing Unit Representative

sign here → *Peggy McCormick for John R. Ames*
 Taxing Unit Representative

8/7/23
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

DEFINITIONS OF EXPENDITURE ACCOUNTS

City of Lancaster

Definitions of Expenditure Accounts

0100-0199 PERSONNEL SERVICES

0101 Salaries - Regular

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

0102 Salaries - Part Time

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

0103 Salaries - Overtime

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

0104 Salaries - Longevity

Length of service pay for permanent, full time employees.

0105 Group Health Insurance

City's participation in group hospitalization insurance plan

0106 TMRS

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

0107 FICA

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

0108 Salaries - Paramedic

Additional pay for certified paramedics

0109 Salaries - Well Pay

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

0110 Dental Insurance

City's participation in dental insurance plan

0111 City Manager Benefits

Specified amount provided for city manager per contract

0112 Salaries - Out of Class Pay

Wages for employees temporarily assigned to work in higher position

0113 Car Allowance

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

0114 Salaries - Assignment Pay

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

0115 Certification Pay

Incentive wages provided for employee held certifications

0120 Group Life Insurance

City participation in group life insurance plan

0130 Workers Compensation

Determined amount paid for workers compensation premiums

0200-0299 SUPPLIES

0201 Office Supplies

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

0202 Uniforms and Clothing

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

0203 Motor Vehicle Supplies

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

0204 Minor Tools and Small Equipment

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

0205 Janitorial and Cleaning Supplies

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

0206 Chemicals

Chemicals used in department job functions

0207 Signs

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

0208 Educational and Rec. Supplies

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

0209 Botanical and Agricultural Supplies

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

0210 Food/Bev. - Meetings/Functions

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

0211 Other Operational Supplies

Additional expendable supplies needed for the operation of city functions

0212 Ammunition

Ammunition used by public safety personnel

0213 Prisoner Support

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

0214 Postage and Delivery

Costs associated with the mailing and shipping of items

0215 Training Supplies

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

0216 Medical Supplies

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

0217 Swimming Pool Concession

Supplies purchased for resale in swimming pool concessions

0218 Fuel and Oil

Fuel and oil for city vehicles

0219 Data Processing Supplies

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

0220 Investigation Supplies

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

0222 Course Supplies

Golf course supplies for maintenance

0223 Animal Food

Food for animals held at the animal shelter

0224 Animal Care Supplies

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

0225 Landscaping

Golf course purchase of trees, shrubs, for landscaping

0226 Seed

Seed for parks, landscaping, and golf greens

0228 Emergency Management Supplies

Supplies directly associated with the Emergency Management activity

0230 Civil Service Supplies

Supplies directly associated with the Civil Service activity

0300-0399 MAINTENANCE

0301 Building and Structures

Costs associated with the maintenance of city buildings and structures

0302 Motor Vehicles

Costs necessary for the maintenance of city vehicles

0303 Equipment and Machinery

Repair and maintenance for heavy equipment

0304 Streets

Repair and maintenance for city streets

0305 Sidewalks, Drainage, Bridges

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

0306 Water Mains

Repair and maintenance of water mains

0307 Instruments and Apparatus

Repair and maintenance of instruments and apparatus

0308 Sanitary Sewer Mains

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

0309 Meters and Settings

Repair and maintenance of existing water metering devices

0310 Storage and Distribution Pumps

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

0311 Wells

Repair and maintenance of existing water wells

0312 Lift Stations

Repair of existing lift stations

0313 Furniture and Fixtures

Costs to maintain office furniture and fixtures

0314 Radio Equipment

Repair costs to radio equipment used for communications in various departments

0315 Park Equipment and Fixtures

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

0316 Filtration Plants

Repair and replacement of swimming pool filtration system

0318 Office Equipment

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

0319 Traffic Sign System

Repair and maintenance of existing signs and signals in the city

0320 Street Markings

Costs to maintain street markings throughout the city

0321 Hydrants

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

0322 Irrigation

Maintenance costs on sprinkler systems

0340 Refuse containers

Cost of maintenance to commercial refuse containers

0341 Early Warning Sirens

Maintenance of city's civil defense sirens

0342 Computer Maintenance

Maintenance and repair for city computers and network

0343 Cart and Path Repair

Repairs to golf course cart paths

0344 Library Book Repairs

Repair and maintenance of library book collection

0345 Athletic Field / Pool Facilities

Maintenance to athletic competition fields and swimming pool facilities

0346 Heating and Cooling Systems

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

0350 Other Infrastructure Maintenance

Includes infrastructure repair and maintenance not relating to other specified categories

0351 Miscellaneous Maintenance

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

0363 Maintenance of Locks and Keys

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

0400 - 0599 OTHER SERVICES

0401 Telephone and Communications

Costs related to telephone system and other communications services

0402 Rental of Equipment

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

0403 Casualty Insurance

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

0404 Court Costs

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

0405 District Attorney Fees

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

0406 Unemployment Insurance

All costs for unemployment insurance

0407 Special Services

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

0408 Advertising

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

0409 Travel and Education

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

0410 Utilities - Electricity

Cost of electricity for city buildings and property

0411 Water Purchases

Payments to Dallas Water Utilities for purchase of water

0412 Sewage Treatment

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

0413 Sanitary Landfill

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

0414 Dues and Subscriptions

Costs for memberships in professional organizations and subscriptions

0415 Mileage Reimbursement

Reimbursement for accountable mileage reimbursement for approved travel

0416 Other/Professional Services

Fees paid for professional services not included in another services account

0417 Purchase of Property

All expenses related to the purchase of property for city use

0418 Medical Expense

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

0419 Awards

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

0420 Internal Training

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

0421 Printing

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

0423 Contract Mowing

Costs of contract mowing

0424 Election Expense

Expenses related to the holding of city elections

0425 Workers Compensation

To include expenditure for insurance relating to job related injuries

0426 Volunteer Firemen's Pension

Cost of volunteer firemen's pension plan

0427 Engineering

Engineering costs for construction

0428 Housing Assistance

HUD housing assistance payments through grant programs

0429 Demolition Expense

Includes all expenses for approved demolition to condemned buildings

0430 Other Cities (Special Investigation)

Payments made to other cities from special investigation fund

0431 Survey

Surveying expenses for construction

0432 Architect

Professional architectural design of city buildings

0433 Animal Disposal Fees

Includes fees for disposing of animals

0434 Special Events

Special events planned for public

0435 Laboratory Charges

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

0436 Improvements by Contractors

Cost of miscellaneous improvements by contractors

0437 Contract Audit Services

Professional service for outside, independent audit services

0438 Testing

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

0439 Easement Acquisition

All costs involved with easement acquisition

0440 Consultant and Advisory Fees

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

0441 Planning Consultant Fees

Accounts for the cost of outside planning services

0442 Computer Professional Services

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

0443 Municipal Court Professional Services

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

0444 Tax Appraisal Services

Costs associated with appraising the ad valorem tax

0445 Pest Control Services

Cost of pest control for city facilities

0446 City Attorney Fees

Used to account for payments made to contract city attorney

0447 Co-Pay Impact Fees - Water

Account used to pay escrow for waived water impact fees

0448 Co-Pay Impact Fees - Wastewater

Account used to pay escrow for waived wastewater impact fees

0449 Future Grants Anticipated

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

0450 Administrative Fees

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

0451 Radio Tie-In to Parkland

Cost for paramedic radio tie-in to Parkland Hospital

0452 Filing Fees

All legal filing fees

0453 EMS Training

Costs associated with the training of emergency medical service personnel

0455 Certification Fees

Fees required for certifications for specified personnel

0456 Newsletter

Costs of publishing city newsletter

0458 Fireworks Show

Fireworks purchased for annual fireworks display

0460 Settlements

Accounts for settlement agreements

0461 Emergency 911 System Lease

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

0464 Rental of Office Space

Cost for office space rental

0465 Periodical and Publications

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

0468 Lancaster Chamber of Commerce

Payments allocated to support the Chamber of Commerce

0469 Storage

Cost of record and furniture storage

0470 Bad Debt Expense

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

0471 Co-Insurance

Costs for damages not covered by insurance or deductible charges

0472 Civil Service Director

Professional services for appointed civil service director

0474 Note Payments - Lease/Purchase

Payments for council approved equipment purchased specifically for note payment

0475 DARE Program Expenses

Expenses for the Police Department DARE program

0477 Recreation (Classes) Expenses

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

0478 Recreation (Athletic) Expenses

Costs associated with conducting athletic events

0479 Recreation (Special Events) Expenses

Costs involved in conducting special events

0480 Year-End Settlement

Year end settlement for HUD funds after audit

0482 Other Agencies

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

0483 Bond Issuance Costs

Costs to the city for the issuance of bonds

0484 Depreciation Expense - Buildings

Annual depreciation on buildings and structures

0485 Depreciation Expense - Equipment

Annual depreciation expense on city equipment

0486 Depreciation Expense - Park Equipment

Annual depreciation expense on park equipment

0490 Year End Fixed Asset Transfer

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

0491 Maps

Includes cost for having city maps printed

0492 Employee Market Adjustments

Budgeted amount to make adjustments as needed to salaries

0493 Moving Expenses

Costs associated with moving

0495 TRA Contract Bonds

Trinity River Authority Bonds

0496 Loss on Refunding

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

0497 Tuition Reimbursement

Expense to reimburse employees for approved college tuition

0498 Utilities - Gas

Cost of gas for city facilities

0499 Depreciation Expense - Park Improvements

Annual depreciation expense for improvements made to parks

0500 Revenue Bonds - Principal Retirement

0501 Revenue Bonds - Interest Expense

0502 Tax Bonds - Principal Retirement

0503 Tax Bonds - Interest Expense

0504 Reserve Fund Additions

0505 Agent Fees

0506 Combined Tax/Revenue Bonds - Principal Retirement

0507 Combined Tax/Revenue Bonds - Interest Expense

0508 Equipment Lease/Purchase - Principal Retirement

0509 Equipment Lease/Purchase- Interest Expense

0522 Contribution to Refunding

0526 Travel and Education - City Council: Mayor

Approved amount for mayor's travel and education

0527 Travel and Education - City Council: District 1

Approved amount for District 1 Councilperson's travel and education

0528 Travel and Education - City Council: District 2

Approved amount for District 2 Councilperson's travel and education

0529 Travel and Education - City Council: District 3

Approved amount for District 3 Councilperson's travel and education

0530 Travel and Education - City Council: District 4

Approved amount for District 4 Councilperson's travel and education

0531 Travel and Education - City Council: District 5

Approved amount for District 5 Councilperson's travel and education

0532 Travel and Education - City Council: District 6

Approved amount for District 6 Councilperson's travel and education

0533 City Council Discretionary Funds

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

0534 Outreach Program

Funds allocated by City Council to fund Lancaster Outreach Center

0535 Health Department

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

0537 Dallas County Tax Collection Services

Contracted amount to pay for tax collection services

0538 Upgrade City Lighting

Funds to upgrade needed lighting in various neighborhoods within the city

0540 Municipal Court - Prosecutor Services

Contract amount for city prosecutor services

0541 Municipal Court - Judge

Contract amount for judge in city court

0542 Communications for Data Service

Funds for contracted data links to other agencies

0543 Janitorial Contract

Janitorial services provided to city buildings and facilities

0545 Professional Staff Development Training

Professional services for staff development

0554 Ambulance Billing and Collection Services

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

0556 Project Manager

Project manager fees paid to manage various approved projects and programs

0557 City Jail Contract

Funds for contacting of city jail services

0558 Employee Physical Assessment

Funds used for the physical assessment of employees

0559 Contract or Temporary Labor

Costs for temporary employees contracted from agencies

0560 Jail/Judicial Services: Prisoners

Cost for Judicial Services for prisoners under city jail contract

0600 - 0699 CAPITAL OUTLAY

0601 Land

Cost of Land Purchased

0602 Buildings and Structures

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

0603 Sanitary Sewer System

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

0604 Water Mains

New or additions to the city water distribution system

0606 Streets and Drainage

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

0607 Park System

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

0608 Furniture and Fixtures

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

0609 Machinery and Equipment

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

0610 Motor Vehicles

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

0611 Books

Library books purchased

0612 Meters and Settings

New meters and settings to water system

0613 Fire Hydrants

New fire hydrants purchased

0614 Service Connections

Connections for new water service

0615 Radio Equipment

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

0616 Refuse Containers

New refuse containers used

0617 Office Equipment

Capitalized office equipment

0618 Data Processing / Computer Equipment

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

0619 Traffic Control Devices

Purchase of additional traffic signs , signals, and poles

0620 Software

Purchase of major capital computer software

0621 Signs

Purchase of miscellaneous signs

0622 Vehicle

Capitalized transferable accessories

0623 Films / Audio Visual

Films and audio visual items purchased by library

0624 Hand Held Meters

Purchase of new equipment for hand held meter reading

0625 Police Equipment

Capitalized miscellaneous equipment for police use

0626 Sewer Connections

New service connection for sewer

0627 Surplus - Auction Property

Adjustment for equipment retired from service and available for auction

0628 Emergency Preparedness Equipment

Capital purchase for Emergency Management activity

0629 Fire Equipment

Capitalized miscellaneous equipment for fire department use

0630 Safety Equipment - Water/Wastewater

Equipment purchased for water/wastewater employees

0633 Testing Equipment

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

0700-0799 TRANSFERS OUT

0701 Transfer to General Operating Fund

0702 Transfer to General Obligation Debt Service Fund

0705 Transfer to Water and Sewer Operating Fund

0707 Transfer to Water and Sewer Debt Service Fund

0708 Transfer to Wastewater Contingency Fund

0709 Transfer to Airport Operating Fund

0711 Transfer to Police Special Investigation Fund

0713 Transfer to Parks and Recreation Fund

0714 Transfer to Hotel/Motel Occupancy Fee Fund

0715 Transfer to Equipment Replacement Fund

0716 Transfer to 4A LEDC Fund

0717 Transfer to 4B LRDC Fund

0718 Transfer to Golf Course Operating Fund

0720 Transfer to HUD Housing Fund

0721 Transfer to Emergency 911 Fund

0722 Transfer to Airport Debt Service Fund

0723 Transfer to Golf Debt Service Fund

0724 Transfer to Bridge Debt Service Fund

0725 Transfer to Water and Sewer 1998 Bond Debt Service Fund

0726 Transfer to 4B LRDC Debt Service Fund

0731 Transfer to Human Relations Commission Fund

0732 Transfer to Grant/Code Enforcement Fund

0733 Transfer to Block Grant/Police Fund

0735 Transfer to Information Services Fund

0738 Transfer to PTR Excess Property Tax Reduction Fund

0739 Transfer to Street Reserve Fund

0740 Transfer to Streets Capital Improvement Fund

0741 Transfer to 4B Capital Improvements Fund

0743 Transfer to Citywide Capital Improvements Fund

0745 Transfer to Water and Sewer Construction Fund

0746 Transfer to 98 Bond Water and Sewer Construction Fund

0753 Transfer to Stormwater Drainage Fund

BUDGET GLOSSARY

City of Lancaster

Budget Glossary

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

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

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

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

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

ADA: Americans with Disabilities Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAFR: Comprehensive Annual Financial Report.

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

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

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

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

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

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

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

CIP: Construction In Process.

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

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

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

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

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

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

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

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

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

Current Taxes: Taxes levied and due within one year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EMS: Emergency Medical Services.

EMT: Emergency Medical Technician.

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

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

EPA: Environmental Protection Agency.

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

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

FAA: Federal Aviation Administration.

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

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

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

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

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

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

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

FLSA: Fair Labor Standards Act.

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

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

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

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

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

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

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

FY: Fiscal Year.

GASB: Governmental Accounting Standards Board.

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

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

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

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

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

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

GIS: Geographic Information System.

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

G.O. Debt: General Obligation Debt.

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

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

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

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

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

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

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

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

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

the parameters the bidders must work within are less stringent.

Infrastructure: The underlying permanent foundation or basic framework.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line Items: See Account Numbers (Codes).

LISD: Lancaster Independent School District.

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

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

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

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

Municipal: Of or pertaining to a city or its government.

NCTCOG: North Central Texas Council of Governments.

Net Bonded Debt: Gross bonded debt less any cash or other assets, available and earmarked for its retirement and less all self-supporting debt (e.g., revenue bonds).

Note: A certificate pledging payment, issued by a government or bank.

Object Code: Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, supplies, etc.

Maintenance: All materials or contract expenditures covering repair and upkeep of city buildings, machinery and equipment, computer systems, and land.

Objectives: Specific statements of desired ends which can be measured. Objectives are targets used to obtain department goals.

Official Statement: A document prepared by local information on the proposed bond sale. The official statement includes information about the creditworthiness of the issuing government, as well as the amount and purpose of the bond issue and the planned means of the debt service repayment.

Operating Budget: The portion of the budget that pertains to daily operations that provide the basic government services. The use of annual operating budgets is required by State Law.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

Part-Time: Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

Per Capita Costs: The cost of service per person. Per capita costs are based on the population.

Performance Indicators: Financial ratios and non-financial information that identifies efforts, and gauges efficiencies and accomplishments of governments in providing services.

Performance Measures: Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Prompt Payment Act: Adopted in July, 1985 by the State, the Act requires the city to pay for goods and services within 30 days of receipt of invoice or the goods or services, whichever comes later. If this is not satisfied, the city may be charged interest on the unpaid balance at the rate of 1% per month.

Property Taxes: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. GAAP uses are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Public Hearing: A formal meeting wherein the officials of the governing body hear the public's views and concerns about an action or proposal..

Purchase Order: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Purchase Requisition: The initial purchase request document that, if approved, is the basis for the preparation of the official purchase order.

Personnel Services: The costs associated compensating employees for their labor (includes salaries and fringe benefits).

Rating Agencies: Independent rating services that evaluate the creditworthiness of government entities in the process of issuing bonded debt.

Refunding Bonds: Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds,

Reimbursement: Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

Replacement Cost: The cost of an asset which can render similar service, but which need not be of the same structural form as the property to be replaced.

Request for Proposals/Quotations (RFP/RFQ): Formal requests that government entities use in procuring professional services and purchasing major items of equipment or awarding construction contracts. The requests specify the government's requirements for the services requested and the parameters the bidders must consider in submitting their bids for the contract.

Reserve: An account used to indicate that a portion of a fund balance is restricted for specific purpose.

Resolution: A special or temporary order of a legislative body. An order of a legislative body requiring less legal formality than an ordinance or statute. (See Ordinance)

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, interest income, etc.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period (typically a future fiscal year).

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economic method.

Rollback Tax Rate: This is made up of two separate components. The maintenance and operation portion of the rollback tax rate is the tax rate that is needed to raise eight percent more operating funds than the unit levied in the preceding year. The debt rate portion is the tax rate that is needed to pay the debt payments in the coming year. This part of the calculation does not depend on the prior year debt taxes at all - it simply considers what the unit will actually need for the coming year.

ROW: Rights-of-Way.

Single Audit: An audit performed in conjunction with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act requires governments to have one audit performed to meet the needs of all federal grantor agencies.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Investigation Fund: A fund established to account for financial resources to be used by the Police Department for special investigations.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes,

Stormwater Fund: A fund created to account for financial resources used for the operations, administration, and debt services for storm water drainage.

Street Improvements Capital Fund: A fund used to account for financial resources designated for street and drainage improvements and to assemble costs related to these improvements.

Supplemental Request: A request to budget an activity at a level above current service levels in order to achieve increased or additional objectives.

Tax Base: The total value of all real and personal property in the city as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate: A percentage applied to all taxable property to raise general revenue. It is derived by dividing the total tax levy by the taxable net property valuation.

TMRS: Texas Municipal Retirement System.

TNRCC: Texas Natural Resources Conservation Commission.

TRA: Trinity River Authority.

Trial Balance: A list of the balances of the accounts of a general ledger by debit and credit amounts.

TXDOT: Texas Department of Transportation.

User Charge: Charges or fees levied to recipients of a particular service (e.g., water, wastewater, waste collection).

W & S: Water and Sewer.

Water and Sewer Fund: A fund created to account for financial resources used for the operations and specific projects of a pump station, storage reservoir, elevated storage tank, waterline improvements, and debt service. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

Working Capital: The amount of current assets which exceeds current liabilities.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

RESOLUTION NO. 2023-09-86

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, ADOPTING THE CITY OF LANCASTER INVESTMENT POLICY PROVIDING THAT ALL FUNDS OF THE CITY BE MANAGED AND INVESTED IN A MANNER THAT SERVES TO SATISFY THE REQUIREMENTS OF THE LOCAL GOVERNMENT CODE CHAPTER 2256 (PUBLIC FUNDS INVESTMENT ACT): PROVIDING THAT THE SAME WILL BE IMPLEMENTED, AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, Chapter 2256 of the Government Code commonly known as the "Public Funds Investment Act", requires the city to adopt a written investment policy regarding the investment of its funds by rule, order, ordinance, and or resolution: and

WHEREAS, the Public Funds Investment Act requires the treasurer, the chief financial officer (if the treasurer is not the chief financial officer) to attend an investment training course as required by the Public Funds Investment Act; and

WHEREAS, the designated officials of the city have attended an investment training course as required by the Public Funds Investment Act; and

WHEREAS, the attached investment policy and incorporated strategy comply with the Public Funds Investment Act as amended and authorize the investment of city funds in safe prudent investments; and

WHEREAS, the City Council must review and approve such Investment Policy at least once annually: and

WHEREAS, the City Council hereby affirms that the Written Investment Policy will continue to protect City Assets by identifying investment objectives, addressing the issues of investment risk versus rewards, and providing the framework for the establishment of controls, limitations, and responsibilities of City employees in the performance of their fiduciary responsibilities.

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

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

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

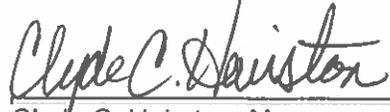
DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 11th day of September, 2023.

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

APPROVED AS TO FORM:



David T. Ritter, City Attorney

Exhibit "A"

City of Lancaster, Texas
INVESTMENT POLICY
September 11, 2023



City of Lancaster, Texas
Investment Policy

I. Purpose

The purpose of this document is to set forth specific investment policy and strategy guidelines for the City of Lancaster, Texas, the Lancaster Economic Development Corporation (LEDC), and the Lancaster Recreation Development Corporation (LRDC) in order to achieve the objectives (in order of priority): safety, public trust, liquidity, diversification, and yield for all investment activity. This policy ensures compliance with Chapter 2256, of the Texas Government Code (The Public Funds Act) to define, adopt and annually review the investment policy of the city.

II. Policy Statement

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

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

III. Scope

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

IV. Objective and Strategy

The City shall manage and invest with five primary objectives, listed in order of priority: safety, public trust, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity by market sector, credit and maturity. The choice of high-grade government investments and high-grade money market instruments is designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements, the maximum weighted average maturity of the overall portfolio may not exceed six months.

A. Safety

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

B. Public Trust

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

C. Liquidity

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

D. Diversification

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

E. Yield

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

U.S. Treasury bill.

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

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services.

V. Legal limitations, Responsibilities and Authority

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes.

VI. Standards of Care

A. Delegation of Investment Authority

The Chief Financial Officer, acting on behalf of the City, is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The Director of Finance is designated as the Chief Financial Officer for the City of Lancaster. The Chief Financial Officer is also responsible for evaluating the quality and capability of staff, investment advisors, and consultants involved in the investment management and procedures. All participants in the investment process shall seek to act as a prudent person as custodian of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this policy. The Procedures will include reference to safekeeping, require and include applicable "Bond Market Master Repurchase Agreements", wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is unavailable.

No officer or designee may engage in an investment transaction except as provided under the terms of this policy.

Authorization Resolution

A Trading Resolution shall be approved by the City Council authorizing the Investment Officer to engage in investment transactions on behalf of the City. The persons authorized by the Resolution to transact business for the City must also be authorized to approve wire transfers used in the process of investing.

B. Prudence

The standard to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. This standard states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

Limitation of Personal Liability

The Investment Officer and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy and in accord with the prudent person standard, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and the appropriate action is taken to control adverse market effects.

C. Internal Controls

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (a) the cost of a control should not exceed the benefits likely to be derived and (b) the valuation of costs and benefits requires estimates and judgments by management. Therefore, The Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

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

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

Cash Flow Forecasting

Cash Flow forecasting is designed to protect and sustain cash flow requirements of the City. Supplemental to the financial and budgetary

systems, the Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes.

D. Ethics and Conflicts of Interest

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

An investment officer or City Council member of the City who has a personal business relationship with an organization seeking to sell an investment to the City shall file a disclosure statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement with the Texas Ethics commission and the City Council disclosing that relationship.

E. Training

Investment officials must complete at least 10 hours of investment training within 12 months of taking office or assuming duties, and shall attend an investment training session not less than once in a two-year period and receive not less than 10 hours of instruction relating to investment responsibilities. The City shall provide the training through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the City's investment personnel making investment decisions in compliance with Public Funds Investment Act (PFIA). Professional organizations and associations that may provide investment training included the

Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League.

VII. Authorizations

A. Authorized Investments

Acceptable investments under this policy shall be limited to the instruments listed below and as further described by the Public Funds Investment Act.

1. Obligations of the United States Government, its agencies and instrumentalities and government sponsoring enterprises, not to exceed two years to stated maturity, excluding collateralized mortgage obligations (CMOs);
2. Fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas and under the terms of a written depository agreement with the bank, not to exceed one year to stated maturity;
3. Repurchase agreement and reverse repurchase agreements as defined by the Act, not to exceed 180 days to stated maturity, provided an executed Bond Market Master Repurchase Agreement is on file with the City and the counterparty bank or primary dealer. Flex repurchase agreements used specifically for capital projects may extend beyond two years but only to match the expenditure plan of the projects;
4. No-load, SEC registered money market funds, each approved specifically before use by the City;
5. Constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act; and

If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment by the City until this policy has been amended and the amended version is approved by the City Council.

B. Competitive Bidding Requirement

All securities, including certificates of deposit, will be purchased or sold after three (3) offers/bids are taken to verify that the City is receiving fair market value/price for the investment.

C. Delivery versus Payment

All security transactions, including collateral for repurchase agreements, entered into by the City, shall be conducted on a delivery versus payment (DVP) basis.

D. Exemption for Existing Investments

Any investment currently held that does not meet the guidelines of this policy, but are authorized investments at the time of purchase, shall be exempted from the requirements of this policy and is not required to be liquidated. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

E. Authorized Financial Dealer and Institutions

All investments made by the City will be made through either the City's banking services bank or a primary dealer. The Investment Officer will review the list of authorized broker/dealers annually. A list of at least three broker/dealers will be maintained in order to assure competitive bidding. The City Council must review, approve and adopt the Authorized List of Brokers on at least an annual basis.

Securities broker/dealers must meet certain criteria as determined by the Investment Officer. The following criteria must be met by those firms on the list:

- Provision of an audited financial statement each year
- Proof of certification by the National Association of Securities Dealers (NASD) and provision of CRM number
- Proof of current registration with the State Securities Commission

Every broker/dealer and bank the City transacts business with will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. A representative of the firm will be required to return a signed certification stating that the Policy has been received and reviewed and that controls are in place to assure that only authorized securities are sold to the City.

VIII. Diversification and Maturity Limitations

It is the policy of the City to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards by security type and issuer shall be:

<u>Security Type</u>	<u>Max% of Portfolio</u>
U.S. Treasury obligations	100%
U.S. Government agencies and instrumentalities	Not to exceed 50%
Fully insured or collateralized CDs	Not to exceed 30%
Repurchase agreements	100%
Money Market funds	80%
For Bond funds	
Local Government Investment Pools	100%
Liquidity Pools	Not to exceed 20%
Maximum percent ownership of pool for bond funds	Not authorize

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investment with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to a specific requirement, the Investment Officer may not invest more than 20% of the portfolio for a period greater than five (5) years. The Investment Officer may not invest any portion of the portfolio for a period greater than ten (10) years.

IX. Safekeeping and Collateralization

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment basis and be held in safekeeping by an independent Third Party safekeeping agent.

All safekeeping arrangements shall be designated by the Investment Officer and an agreement of the terms executed in writing. The third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, CUSIP number, and other pertinent information. Each safekeeping receipt will be clearly marked that the security is held for the City or pledged to the City.

All securities pledged to the City for certificates of deposit or demand deposits shall be held by an independent third party bank doing business in Texas. The safekeeping bank may not be within the same holding company as the bank from which the securities are pledged.

Collateralization

Collateralization is required on the time and demand deposits over the FDIC insurance coverage of \$250,000 and repurchase agreements.

In order to anticipate market changes and provide a level of additional security for all funds, the collateralization level required will be 102% of the market value of the principal and accrued interest. Collateral will be held by an independent third party safekeeping agent.

Securities pledged as collateral will be held in the City's name by an independent third party with whom the City has a current custodial agreement. The Investment Officer is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions in relation to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. Collateral shall be reviewed at least quarterly to assure that the market value of the pledged securities is adequate.

X. Performance Evaluation and Reporting

A. Methods

The Investment Officer shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner consistent with the requirements of Section 2256.023 (Internal Management Reports) of the PFIA, and that will allow the City to ascertain whether investment activities

during the reporting period have conformed to the investment policy. The report should be provided to the City Council.

An independent auditor shall formally review the quarterly reports prepared under this section at least annually, and that auditor shall report the results of the review to City Council.

B. Performance Standards

The investment portfolio shall be managed in accordance with the objectives specified in this policy (safety, public trust, liquidity, diversification, and yield). The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The investment officer shall determine whether market yields are being achieved by comparing the portfolio market yield to the three (3) month U.S. Treasury Bill, the six (6) month U.S. Treasury Bill and the two (2) year U.S. Treasury Note.

C. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issue at least quarterly. The market value of each investment shall be obtained from a source such as the Wall Street Journal, a reputable brokerage firm or security pricing service and reported on the investment reports.

XI. Depositories

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

XII. Investment Policy Adoption by City Council

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

City of Lancaster, Texas
Authorized Investment Officials

Opal Mauldin-Jones, City Manager

Christine Harris Reed, Director of Finance

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

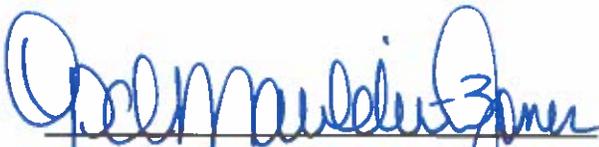
Investment officials for the City of Lancaster shall refrain from personal business relationships with business organizations that could conflict with the proper execution of the investment program, or which could impair their ability to make partial investment decisions. This would only apply to personal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

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

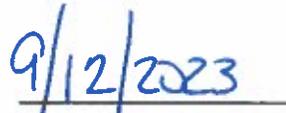
- (1) The investment official owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business.
- (2) Funds received by the investment official from the business organization exceed 10 percent of the investment official's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

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

City of Lancaster
Investment Officials



Opal Mauldin-Jones, City Manager



Date



Christine Harris Reed, Director of Finance



Date

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

Broker/Dealers

Hilltop Securities Inc.

Public Depositories

JP Morgan Chase, NA
(Primary)

Investment Pools

TexPool

LOGIC

Texas Class

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

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

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

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

Registered Principal

Broker Assigned to the Account

Signed By: _____

Printed Name: _____

Title: _____

Date: _____

RESOLUTION NO. 2023-09-87

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

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

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

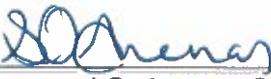
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS:

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

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

DULY PASSED and approved by the City Council of the City of Lancaster, Texas, on this the 11th day of September, 2023

ATTEST:



Sorangel O. Arenas, City Secretary

APPROVED:



Clyde C. Hairston, Mayor

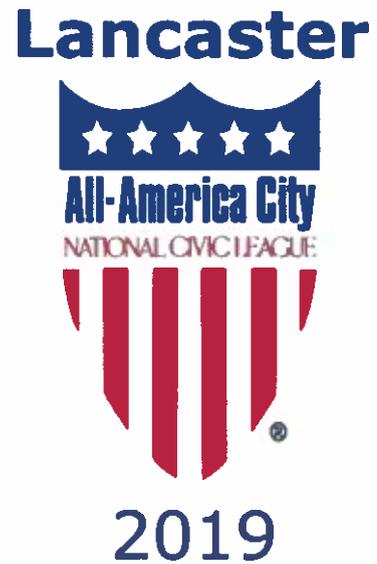
APPROVED AS TO FORM:



David T. Ritter, City Attorney

Exhibit "A"

CITY OF LANCASTER, TEXAS
DEBT MANAGEMENT POLICIES
September 11, 2023



DEBT MANAGEMENT POLICIES

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CITY OF LANCASTER, TEXAS DEBT MANAGEMENT POLICIES

I. PURPOSE

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

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

II. RESPONSIBILITY

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

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

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

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

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

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

A. Bond Counsel Involvement

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

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

B. Financial Advisor Involvement

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

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

III. CAPITAL PROJECTS

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

A. Capital Improvement Plan

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

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

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

B. Infrastructure Evaluation and Replacement/Rehabilitation

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

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

C. Capital Expenditure Financing

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

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

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

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

D. Reporting

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

IV. DEBT MANAGEMENT

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

A. Use of Debt Financing

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

B. Debt Financing

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

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

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

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

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

C. Debt Structure

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

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

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

D. Debt Refunding

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

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

E. Bond Elections

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

F. Method of Sale

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

G. Underwriting Syndicates

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

H. Rating Agency Presentations

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

I. Bond Ratings

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

J. Lease/Purchase Agreements

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

K. Interest Earnings on Debt Proceeds

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

L. Continuing Financial Disclosure

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

M. Post-Issuance Compliance

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

N. Arbitrage Investments and Reporting

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

V. SHORT TERM DEBT

A. General

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

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

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

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

B. Commercial Paper

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

C. Line of Credit

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

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

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

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

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

VI. LONG TERM DEBT

A. General

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

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

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

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

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

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

B. Bonds – General Obligation or Revenue

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

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

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

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

C. Certificates of Obligation

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

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

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

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

D. Public Property Finance Contractual Obligation

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

E. Anticipation Notes

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

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

Anticipation Notes have several restrictions which include:

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

F. Derivatives

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

G. Bond Elections

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

VII. REFUNDING

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

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

VIII. CAPITAL LEASING

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

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

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

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

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

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

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

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

IX. OTHER TYPES OF FINANCING

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

X. RATIOS AND RESERVES

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

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

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

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

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

XI. OFFICIAL STATEMENT

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

XII. RATINGS

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

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

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

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

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

XIII. CREDIT ENHANCEMENTS

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

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

XIV. SECONDARY MARKET DISCLOSURE

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

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

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

- Principal and interest payment delinquencies
- Nonpayment-related defaults

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

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

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

XV. ARBITRAGE LIABILITY MANAGEMENT

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

A. General

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

B. Responsibility

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

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

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

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

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

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

C. Internal Interim Financing

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

Requirements are in general:

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

D. Two Year Spend-out Option

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

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

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

XVI. MODIFICATION TO POLICIES

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

CITY FACILITY INFORMATION

City of Lancaster

Facilities

P. O. Box 940 Lancaster, Texas 75146

Web Site: www.lancaster-tx.com

Request City Services: www.lancaster-tx.com

Municipal Center • 211 North Henry Street • Lancaster, TX 75146

Department	Office	Fax
Administration/City Manager	972-218-1300	972-275-0917
Community Relations	972-218-1300	972-218-1399
City Secretary	972-218-1311	972-275-0923
Planning & Development	972-218-1315	972-275-1862
Finance	972-218-1333	972-275-0913
Utility Administration	972-218-1328	972-275-3695
Purchasing	972-218-1329	972-218-3621
Economic Development	972-218-1300	972-218-3684
Building Services	972-218-3707	

Development Service Center • 700 East Main Street • Lancaster, TX 75146

Department	Office	Fax
Animal Services	972-218-1210	972-227-7220
Code Compliance	972-218-1200	972-227-7220
Building Inspections	972-218-1200	972-227-7220
Streets/Stormwater	972-218-1200	972-227-7220
Parks	972-218-2306	972-218-3655
Engineering	972-218-1200	972-227-7220

Public Safety Building • 100 Craig Shaw Memorial Parkway • Lancaster, TX 75134

Department	Office	Fax
Police	972-218-2700	972-218-8074
Fire Station #1	972-218-2600	972-218-9835
Information Technology	972-218-2740	972-218-3606

Fire Station #2 • 3132 North Houston School Road • Lancaster, TX 75134

Department	Office	Fax
Station #2	972-218-2644	972-224-7377

Fire Station #3 • 1960 West Beltline Road • Lancaster, TX 75134

Department	Office	Fax
Station #3	972-218-2660	972-218-1729

Municipal Court • 220 West Main • Lancaster, TX 75146

Department	Office	Fax
City Marshal	972-218-1340	972-223-8554
Municipal Court	972-218-1334	972-223-4076

Recreation • 1700 Veterans Memorial Parkway • Lancaster, TX 75146

Department	Office	Fax
Recreation	972-218-3700	972-218-3648
Parks and Recreation Administration	972-218-3706	972-218-3648

Senior Life Center • 240 Veterans Memorial Parkway • Lancaster, TX 75146

Department	Office	Fax
Senior Life Center	972-218-3780	972-218-3694

Veterans Memorial Library • 1600 Veterans Memorial Parkway • Lancaster, TX 75146

Department	Office	Fax
Library	972-227-1080	972-227-5560

Fleet Services • 631 East Third Street • Lancaster, TX 75146

Department	Office	Fax
Fleet Services	972-275-1461	972-218-5639

James R. Williams Pump Station • 1999 North Jefferson • Lancaster, TX 75146

Department	Office	Fax
Public Works Administration	972-218-1752	972-227-8168
Water/Waste Water	972-218-2324	972-218-3644

**Lancaster Visitors Center and State Auxiliary Museum
• 103 North Dallas Avenue • Lancaster, TX 75146**

Department	Office	Fax
Visitors Center & State Auxiliary Museum	972-218-1300	972-218-3618

Country View Golf Course • 240 West Beltline Road • Lancaster, TX 75146

Department	Office	Fax
Golf Course	972-227-0995	972-227-7858

Lancaster Regional Airport • 730 Ferris Road • Lancaster, TX 75146

Department	Office	Fax
Airport	972-227-5721	972-275-0918

For additional information, please contact:

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