

Memorandum – City of Lancaster

To: Standing Committee for Finance

Council Member Jackie Harris, Chairperson
Council Member Tomonica Marsh
Mayor Alston DeVenny
Flip Huffles, City Administrator
Kirk Medlin, Finance Director
Tressie Barber-Thompson, Assistant Finance Director

Subject: Finance Committee Meeting

Date: February 9, 2023

AGENDA FINANCE COMMITTEE Friday, February 10, 2023 at 3:00 p.m. City Hall Conference Room

- I. Call to Order
- II. Review and Discussion of Mid-Year Budget Amendments
- III. FY 24 Budget Calendar Review
- IV. Police Department FY 24 Organizational Chart Discussion
- V. Roofing Grant Information
- VI. Adjournment

CITY OF LANCASTER BUDGET AMENDMENT FORM: FISCAL YEAR 2022-2023

SUMMARY

Account Type	Fund Number	Fund Name	Original Budget	Mid Year Amendments	Final Budget	Reconcile	
Revenue	100	General Fund	14,836,183	603,130	15,439,313	Total - Prior:	35,477,655
Revenue	110	Hospitality Tax Fund	1,175,280	0	1,175,280	Total - Amended:	36,231,785
Revenue	115	E911 Fund	42,000	0	42,000	Total - Change:	754,130
Revenue	200	Gross Rev Fund	14,564,358	125,000	14,689,358	GF Rev to Exp Diff:	Balanced
Revenue	210	Solid Waste Fund	4,859,834	26,000	4,885,834	Hosp. Rev to Exp Diff:	Balanced
Expense	100	General Fund	14,836,183	603,130	15,439,313	E911 Rev to Exp Diff:	Balanced
Expense	110	Hospitality Tax Fund	1,175,280	0	1,175,280	GR Rev to Exp Diff:	Balanced
Expense	115	E911 Fund	42,000	0	42,000	SW Rev to Exp Diff:	Balanced
Expense	200	Gross Rev Fund	14,564,358	125,000	14,689,358		
Expense	210	Solid Waste Fund	4,859,834	26,000	4,885,834		

REVENUE

Account Type	Account Number	Account Name	Original Budget	Mid Year Amendments	Final Budget	Justification
Other	100 0100 41025	Building Permits	198,000	92,000	290,000	Increase in housing starts
Interest	100 0100 41051	Interest on Savings	19,196	83,880	103,076	higher return on investments
Taxes	100 0100 41061	Accommodations Tax	65,000	35,000	100,000	higher taxes collected
Carryover	100 0100 41090	Carryover - CIP	2,730,539	392,250	3,122,789	Fire Station #3 - land/other
Other	200 0100 42005	Water Taps	35,000	25,000	60,000	increase in housing starts
Other	200 0100 42035	Sewer Taps	40,000	25,000	65,000	increase in housing starts
Interest	200 0100 42060	Interest on Savings	15,000	75,000	90,000	higher return on investments
Interest	210 0100 46400	Interest on Savings	1,834	20,000	21,834	higher return on investments
Other	210 0100 46510	Sale of Assets	2,000	6,000	8,000	better than expected return on disposals

EXPENDITURES/EXPENSES

Dept.	Account No.	Account Name	Original Budget	Mid Year Amendments	Final Budget	Justification
Council	100 0110 52021	Unclassified Expense	3,950	500	4,450	Council meals
City Adm.	100 0120 51003	Overtime	1,000	1,500	2,500	reflect actual costs
Salaries	100 0130 51001	Salaries Regular	187,399	(18,150)	169,249	offset 51003/52010/52018/52026
Overtime	100 0130 51003	Overtime	1,500	2,500	4,000	increase in required coverage
Legal	100 0140 52010	Travel and Training	150	650	800	City Attorney - MASC Annual Meeting
Legal	100 0140 52018	Special Contracts	6,000	10,000	16,000	reflect actual costs
General	100 0150 52026	Credit/Debit Charges	8,000	5,000	13,000	City covering credit card fees
See Lanc	100 0162 52010	Travel and Training	1,000	2,000	3,000	M&D Manager - additional training
See Lanc	100 0162 82015	Printing And Advertising	11,050	11,500	22,550	higher Accommodation Tax revenue
See Lanc	100 0162 52030	Special Projects - Events	15,000	21,500	36,500	higher Accommodation Tax revenue
Police	100 0210 51001	Salaries Regular	2,525,477	(88,160)	2,437,317	partial offset of 51002 and 52011
Police	100 0210 51002	Salaries Special	1,800	21,200	23,000	offset of 51001
Police	100 0210 52011	Operation Motor Vehicles	127,000	92,000	219,000	offset of 51001
Police	100 0210 52021	Unclassified Expense	5,500	3,840	9,340	welcome reception for Chief Roper
Fire	100 0230 51001	Salaries Regular	1,523,071	145,000	1,668,071	extra shifts for ISO 1 status (Dpt. Chief & PT)
Fire	100 0230 52018	Special Contracts	3,250	7,250	10,500	ESA work and appropriation
Fire	100 0230 52019	Repairs And Maintenance	2,150	0	2,150	journal entry
Veh Maint	100 0330 51001	Salaries Regular	57,127	(2,500)	54,627	offset of 51002
Veh Maint	100 0330 51002	Overtime	2,000	2,500	4,500	offset of 51001
CIP GF	100 0910 53100	Capital Outlay - Cash	2,730,539	385,000	3,115,539	Fire Station #3 - land; IT building @ \$25K

CITY OF LANCASTER BUDGET AMENDMENT FORM: FISCAL YEAR 2022-2023

Hosp Exp	110	1100	51008	Insurance	16,200	(2,600)	13,600	higher electrical cost
Hosp Exp	110	1100	52013	Electricity	0	1,100	1,100	to cover unfunded line item
See Lanc	110	1162	52010	Travel and Training	0	1,500	1,500	training for new employee
See Lanc	110	1162	52020	Materials & Supplies	1,250	2,500	3,750	new laptop
See Lanc	110	1162	51001	Salaries Regular	42,711	(4,000)	38,711	to provide funding for Travel & Training
Event Mgmt	110	1163	52010	Travel and Training	500	1,500	2,000	training for new employee
PW Admin	200	1201	52012	Communications	10,000	4,000	14,000	higher call center costs
Water Svc	200	1220	51003	Overtime	15,000	7,700	22,700	additional coverage required
Veh Maint	200	1230	51001	Salaries Regular	56,629	(2,500)	54,129	offset 1230/51003
Veh Maint	200	1230	51003	Overtime	2,000	2,500	4,500	offset 1230/51001
Util Blng	200	1240	51003	Overtime	1,500	15,000	16,500	additional coverage required
Waste Wtr	200	1250	51003	Overtime	3,000	1,500	4,500	additional coverage required
Waste Wtr	200	1250	52011	Operation Motor Vehicles	22,650	(50)	22,600	offset 1250/52012
Waste Wtr	200	1250	52012	Communications	0	50	50	offset 1250/52011
Waste Wtr	200	1250	52029	Solids Disposal	237,523	86,800	324,323	wet weather requires land apply
Waste Wtr	200	1260	51003	Overtime	15,000	10,000	25,000	additional coverage required
GR General	200	1270	52016	Subscriptions & Dues	275	100	375	increased membership charges
General	210	3000	52016	Subscriptions & Dues	250	200	450	increased dues
General	210	3000	52019	Repairs And Maintenance	5,000	3,500	8,500	gate repair
SW Admin	210	3001	52015	Printing And Advertising	1,200	1,000	2,200	higher printing costs
Res Garb	210	3100	51003	Overtime	7,500	3,000	10,500	additional coverage required
Tran Sta	210	3300	51003	Overtime	40,000	10,000	50,000	additional coverage required
Tran Sta	210	3300	52013	Electricity	1,000	3,300	4,300	to correct underfunded line item
Veh Maint	210	3330	51003	Overtime	4,000	5,000	9,000	additional coverage required

City of Lancaster Budget Calendar

Fiscal Year 2023-2024

February 16 Thursday	5:00 p.m.	Department Goals due from Department Heads
February 20		Budget Request packets distributed to City Departments Finance Director
February 21 Tuesday	6:00 p.m.	Department Goal Presentation to City Council City Administrator Finance Director Department Heads
March 8	6:00 p.m.	City Council Budget Workshop City Administrator Charlie Barrineau (MASC)
March 20		Department Budget Packets due back to Finance Department Heads
April 4 Tuesday		Budget request document - first draft due Finance Director
April 5-12		Departmental budget reviews City Administrator Finance Director Department Heads
April 24		Budget request document - first review complete City Administrator Finance Director
April 28 Friday	3:00 p.m.	Finance Committee budget review
May 15		Budget Document - first draft due Finance Director
May 22		Recommended Balanced Budget distributed to City Council City Administrator Finance Director
May 30 Tuesday	6:00 p.m.	Budget Workshop and Presentation City Administrator Finance Director
June 1 Thursday	3:00 p.m.	Finance Committee review and comments prior to first reading City Administrator Finance Director
June 13 Tuesday	7:00 p.m.	First Reading of 2023-2024 Annual Budget Ordinance
June 20 Tuesday	6:00 p.m.	Public Hearing
June 27 Tuesday	7:00 p.m.	Second reading of 2023-2024 Annual Budget Ordinance
July 1		Start of Fiscal Year 2023-2024