



**NOTICE OF WORK SESSION AGENDA
LANCASTER CITY COUNCIL
JAMES R. WILLIAMS PUMP STATION
TRAINING ROOM, 1999 JEFFERSON, LANCASTER, TEXAS
Monday, March 20, 2023 - 7:00 PM**



While one or more City Council Members may be present via video or audio link, a quorum of the City Council will be at the Municipal Center-City Council Chambers, as required by the Texas Open Meetings Act.

Please click the link below for forms:

<https://www.lancaster-tx.com/1413/Notice-Regarding-Public-Participation>

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/86214116732?pwd=R3I1M3BHSCtkN3IyVW90a0p4Ri9UUT09>

The meeting will be broadcast live via video at the following address:

<http://www.lancaster-tx.com/324/Watch-Meetings>

CALL TO ORDER

7:00 P.M. WORK SESSION:

1. Receive a presentation from Linebarger Goggan Blair & Sampson, LLP regarding delinquent property tax and municipal fines & fees collection.
2. Receive a presentation on Hotel/Motel Occupancy Tax Funds (HOT Funds) and HOT Fund grant applications.
3. Receive a presentation regarding the FY 2022/2023 Equipment Replacement Schedule.
4. Receive a presentation regarding Tax Increment Reinvestment Zones (TIRZ).
5. Receive a presentation regarding vacant residential buildings.
6. Receive a presentation regarding the implementation of a Public Engagement Committee.
7. Discuss and receive an update for the first quarter of Fiscal Year (FY) 2022/2023 on the operations and management of Country View Golf Course.
8. Discuss and receive a presentation regarding the Quarterly Financial Report for the first quarter of Fiscal Year (FY) 2023 for the period ending on December 31, 2022.

ADJOURNMENT

EXECUTIVE SESSION: The City Council reserve the right to convene into executive session on any posted agenda item pursuant to Section 551.071(2) of the Texas Government Code to seek legal advice concerning such subject.

ACCESSIBILITY STATEMENT: Meetings of the City Council are held in municipal facilities that are wheelchair-accessible. For sign interpretive services, call the City Secretary's office, 972-218-1311, or TDD 1-800-735-2989, at least 72 hours prior to the meeting. Reasonable accommodation will be made to assist your needs.

PURSUANT TO SECTION 30.06 PENAL CODE (TRESPASS BY HOLDER WITH A CONCEALED HANDGUN), A PERSON LICENSED UNDER SUBCHAPTER H, CHAPTER 411, GOVERNMENT CODE (HANDGUN LICENSING LAW), MAY NOT ENTER THIS PROPERTY WITH A CONCEALED HANDGUN.

CONFORME A LA SECCION 30.06 DEL CODIGO PENAL (TRASPASAR PORTANDO ARMAS DE FUEGO CON LICENCIA) PERSONAS CON LICENCIA BAJO DEL SUB-CAPITULO 411, CODIGO DEL GOBIERNO (LEY DE PORTAR ARMAS), NO DEBEN ENTRAR A ESTA PROPIEDAD PORTANDO UN ARMA DE FUEGO OCULTADA.

PURSUANT TO SECTION 30.07 PENAL CODE (TRESPASS BY HOLDER WITH AN OPENLY CARRIED HANDGUN), A PERSON LICENSED UNDER SUBCHAPTER H, CHAPTER 411, GOVERNMENT CODE (HANDGUN LICENSING LAW), MAY NOT ENTER THIS PROPERTY WITH A HANDGUN THAT IS CARRIED OPENLY.

CONFORME A LA SECCION 30.07 DEL CODIGO PENAL (TRASPASAR PORTANDO ARMAS DE FUEGO AL AIRE LIBRE CON LICENCIA) PERSONAS CON LICENCIA BAJO DEL SUB-CAPITULO H, CAPITULO 411, CODIGO DE GOBIERNO (LEY DE PORTAR ARMAS), NO DEBEN ENTRAR A ESTA PROPIEDAD PORTANDO UN ARMA DE FUEGO AL AIRE LIBRE.

Certificate

I hereby certify the above Notice of Meeting was posted at Lancaster City Hall on March 16, 2023 8:30 @ p.m. and copies thereof were provided to the Mayor, Mayor Pro-Tempore, Deputy Mayor Pro-Tempore and Council members.



Carey D. Neal, Jr.

Assistant City Manager

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

1.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Financially Sound Government

Submitted by: Opal Mauldin-Jones, City Manager

Agenda Caption:

Receive a presentation from Linebarger Goggan Blair & Sampson, LLP regarding delinquent property tax and municipal fines & fees collection.

Background:

Linebarger Goggan Blair & Sampson, LLP is the law firm responsible for delinquent property tax and municipal fines and fees collections for the City of Lancaster.

Linebarger will make a presentation regarding their services for the 2022/2023 fiscal year to the City of Lancaster.

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

2.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Financially Sound Government
Healthy, Safe & Engaged Community
Quality Development

Submitted by: Carey D. Neal, Jr., Assistant City Manager

Agenda Caption:

Receive a presentation on Hotel/Motel Occupancy Tax Funds (HOT Funds) and HOT Fund grant applications.

Background:

Incorporated municipalities such as the City of Lancaster are allowed by State Tax Code restrictions to impose a tax to use or possess “a room that is in a hotel and is ordinarily used for sleeping.” The use of this revenue, commonly referred to as hotel-motel occupancy tax (HOT) funds, is restricted by law and may only be used to promote tourism, the convention, and hotel industry, and is further limited to specific identified uses in tax code.

Specific uses such as, historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historical sites or museums in the immediate vicinity of convention center facilities or visitor information centers; or also any area located elsewhere in the municipality or its vicinity that tourists and convention delegates would frequent is an allowed use of HOT funds.

Lancaster HOT funds have historically been used to support the Lancaster Visitors Center and State Auxiliary Museum.

In 2007, City Council established an application process for Hotel Occupancy Tax Grants.

City Council will receive a presentation regarding HOT Funds.

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

3.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Financially Sound Government
Sound Infrastructure

Submitted by: Opal Mauldin-Jones, City Manager
Jermaine Sapp, Director of Equipment & Facility Services

Agenda Caption:

Receive a presentation regarding the FY 2022/2023 Equipment Replacement Schedule.

Background:

The City of Lancaster has an Equipment Replacement Schedule that is updated annually following the annual comprehensive financials presentation based on maintenance and use criteria. City Council annually receives an update regarding the proposed plan.

The City council will receive a presentation regarding the proposed FY 2022/2023 Equipment Replacement plan.

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

4.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Financially Sound Government
Quality Development

Submitted by: Carey D. Neal, Jr., Assistant City Manager

Agenda Caption:

Receive a presentation regarding Tax Increment Reinvestment Zones (TIRZ).

Background:

As prescribed in the City Council Rules and Procedures as amended August 2022, Section D. Council agenda process Sub Section 1.b, Councilmember Carol Strain-Burk requested an item be placed on the work session agenda to discuss Tax Increment Reinvestment Zones (TIRZ).

A Tax Increment Reinvestment Zone (TIRZ) is a method for allowing public infrastructure to be repaid over time using the increased value of the tax base as development occurs.

In August 2019, the City requested the consulting services of Insight Research Corporation to provide economic analysis in support of the potential establishment of two tax increment finance districts for the Downtown and Campus Districts to meet the City Council goal and objective of implementing TIRZ districts for key growth areas.

City Council will receive a presentation regarding Tax Increment Reinvestment Zones.

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

5.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Healthy, Safe & Engaged Community
Quality Development

Submitted by: Carey D. Neal, Jr., Assistant City Manager

Agenda Caption:

Receive a presentation regarding vacant residential buildings.

Background:

As prescribed in the City Council Rules and Procedures as amended August 2022, Section D. City Council agenda process Sub Section 1.b, Councilmember Strain-Burk requested an item on the agenda to discuss vacant residential buildings within the City.

During the June 28, 2021, special work session meeting, the City Attorney, David Ritter, presented an agenda item concerning vacant commercial buildings. The presentation gave specific attention to property maintenance, as well as an overview of the number of vacant commercial properties, over five thousand (5,000) square feet, within the City.

On February 27, 2023, Council received another presentation from the City Attorney, David Ritter, to discuss consideration of a vacant commercial building registration program.

Staff gathered data from utility billing and identified over one hundred vacant water accounts with a home on the property and no service established. Additionally, staff identified approximately twelve (12) substandard properties that are candidates for demolition.

This item is for City Council discussion.

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

6.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Healthy, Safe & Engaged Community

Submitted by: Carey D. Neal, Jr., Assistant City Manager

Agenda Caption:

Receive a presentation regarding the implementation of a Public Engagement Committee.

Background:

On August 26 and 27, 2022, City Council discussed during the Annual Strategic Planning Session the implementation of a new board, committee, or commission related to public engagement. Council will receive a presentation on the recommended structure as well as the roles and responsibilities of a public engagement committee.

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

7.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Financially Sound Government
Healthy, Safe & Engaged Community

Submitted by: Ray Silva-Reyes, Assistant City Manager

Agenda Caption:

Discuss and receive an update for the first quarter of Fiscal Year (FY) 2022/2023 on the operations and management of Country View Golf Course.

Background:

On November 14, 2022, the City Council approved an amendment to the management agreement with Touchstone Golf, LLC to raise the management fee from \$4,000 to \$4,500. This is a three-year agreement that went into effect in January 2023 and will last through January 2026.

City Council requested a quarterly update on the operations of Country View Golf Course for the first quarter of FY 2022/2023 for the period of October 1, 2022, through December 30, 2022. This is the quarterly update.

Attachments

Quarterly Update

Country View Golf Club

First Quarter Update

October 1, 2022 – December 31, 2022

Summary

Country View continues to welcome new and returning golfers each week. Many of the after-play reviews we receive on our online survey is that Country View has some of the best greens, new golf carts, and the friendliest staff in the Dallas/Fort Worth Area.

The Golf Course

- Course surveys are being sent out to all golfers that play the course. These surveys help our team improve to meet the needs of our guests. Golf course staff continues to improve course conditions throughout the golf course making Country View a leading contender in the golf industry.
- Our rating on golfnow.com is 4 stars out of 5 stars.

Golf Operations

- Rounds of golf recorded were 5,761 this quarter compared to 7,532 last year. A decrease of 1,771 rounds due to the rain and weather-related day closures when the course was too wet or cold.
- Green Fee & Cart Fee revenues for the quarter ended at \$131,701.49 compared to \$153,837.88 in 2021. A decrease of \$22,236.39.
- We have an active membership of 154 golfers over last year at 132 golfers. Member dues for this quarter were \$23,576.86 compared to last year at \$20,245.48. This is an increase of \$3,331.38. Course conditions are a credit to the increase in membership.
- Monthly hosted tournaments have resumed with a total of 3 this quarter.

Food & Beverage

- Food & Beverage Revenue for this quarter is at \$54,107 compared to last year at \$48,459.74. This is an increase of \$6,406.26. This is driven by restaurant, private event, and tournament food sales. In the 1st quarter there were 10 private events and 6 golf tournaments.

CITY OF LANCASTER CITY COUNCIL

A City Council Work Session

8.

Meeting Date: 03/20/2023

Policy Statement: This request supports the City Council 2022-2023 Policy Agenda

Goal(s): Financially Sound Government

Submitted by: Christine Harris Reed, Director of Finance

Agenda Caption:

Discuss and receive a presentation regarding the Quarterly Financial Report for the first quarter of Fiscal Year (FY) 2023 for the period ending on December 31, 2022.

Background:

The broad purpose of the City's Financial and Investment policy statements is to enable the City to achieve and maintain a long-term stable and positive financial position, and provide guidelines for the day-to-day planning and operations of the City's financial affairs. The following information is representative of the first quarter of fiscal year 2023; October 1, 2022 through December 31, 2022.

Attachments

First Quarter Financials



**City of Lancaster
Quarterly
Investment and Financial
Reports
First Quarter FY2023**

Authorization Statement

**This is to acknowledge that I have reviewed and approved the City of
Lancaster's Quarterly Financial Report
for the First Quarter FY2023 ending December 31, 2022**

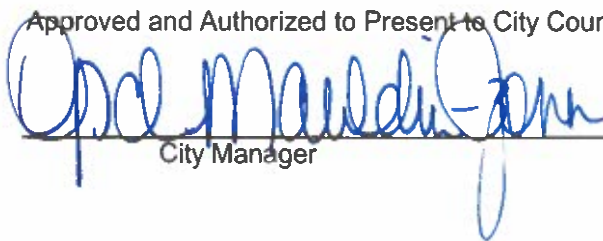
Reviewed By: 
Chief Accountant

Date: 3/16/2023

Approved By: 
Director of Finance

Date: 3/16/2023

Approved and Authorized to Present to City Council:


City Manager

Date: 3/16/2023



City of Lancaster

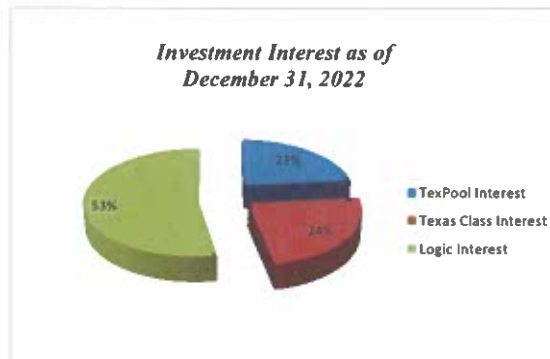
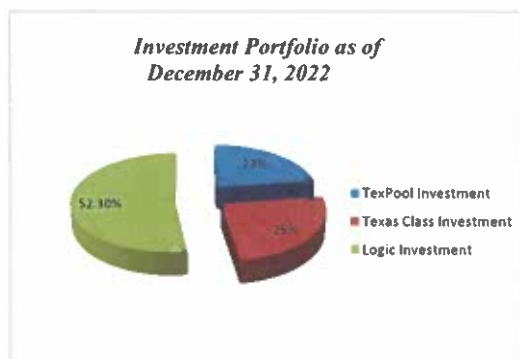
Investment Portfolio Summary - As of December 31, 2022

Investment Types	% of Total Investments	End of Quarter Balance
TexPool Investment		
TexPool	22.54%	\$ 25,388,355
Texpool Total	22.54%	\$ 25,388,355
Texas Class Investment		
Texas Class	25.16%	\$ 28,338,791
Texas Class Total	25.16%	\$ 28,338,791
Logic Investment		
Logic -01	49.92%	\$ 56,231,695
Logic -02	0.00%	\$ 504
Logic -04	1.27%	\$ 1,432,698
Logic -06	1.11%	\$ 1,247,040
Logic Total	52.30%	\$ 58,911,936
Total Investment	100.00%	\$ 112,639,082

Investment Interest Types	% of Total Interest	Quarter Interest Earned
TexPool Interest		
TexPool	23.24%	\$ 246,152
TexPool Qtr. Interest Total	23.24%	\$ 246,152
Texas Class Interest		
Texas Class	23.78%	\$ 251,899
Texas Class Qtr. Interest Total	23.78%	\$ 251,899
Logic Interest		
Logic -01	50.58%	\$ 535,853
Logic -02	0.00%	\$ 5
Logic -04	1.28%	\$ 13,605
Logic -06	1.12%	\$ 11,842
Logic Quarterly Interest Total	52.99%	\$ 561,304
Total Quarterly Interest	100.00%	\$ 1,059,355

Investment Types	% of Total Investments	End of Quarter Balance
TexPool Investment	22.54%	\$ 25,388,355
Texas Class Investment	25.16%	\$ 28,338,791
Logic Investment	52.30%	\$ 58,911,936
Total Investment	100.00%	\$ 112,639,082

Investment Interest Types	% of Total Interest	Quarter Interest Earned
TexPool Interest	23.24%	\$ 246,152
Texas Class Interest	23.78%	\$ 251,899
Logic Interest	52.99%	\$ 561,304
Total Interest	100.00%	\$ 1,059,355



COMPLIANCE STATEMENT

The investment portfolio presented in these reports conforms in all respects to the investment policies of the City of Lancaster, Texas; and is being managed under the investment strategy developed and approved by the Lancaster City Council.

Christine Harris Reed
Christine Harris Reed, Finance Director

3/16/2023
Date

Opal Mauldin Jones
Opal Mauldin Jones, City Manager

3/16/2023
Date



CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

First Quarter FY2023

October 2022 thru December 2022

25% Optimal Expenditure Rate



2019


		2022	2022	2023	2023	2023	2023
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2021	To Date	12/2022	To Date	Budget	
TOTAL REVENUES							
1	General Fund	12,705,742	12,705,742	12,427,390	12,427,390	38,086,946	33%
2	G.O. Debt Service	3,272,042	3,272,042	2,943,647	2,943,647	7,574,310	39%
4	Street Maintenance	449,792	449,792	409,319	409,319	1,116,547	37%
5	WaterWastewater	4,954,679	4,954,679	7,278,437	7,278,437	21,335,249	34%
9	Airport	222,415	222,415	131,080	131,080	520,450	25%
14	HotelMotel	4,878	4,878	15,404	15,404	200,976	8%
16	LEDC/4A	148,587	148,587	307,006	307,006	1,565,553	20%
17	LRDC/4B	343,789	343,789	573,509	573,509	3,395,450	17%
18	Golf Course	240,174	240,174	228,023	228,023	1,284,127	18%
19	Sanitation	673,581	673,581	827,855	827,855	2,983,621	28%
21	E911	47,333	47,333	63,206	63,206	257,488	25%
50	Park Dedication	121,800	121,800	-	-	-	0%
53	Stormwater	478,652	478,652	636,595	636,595	1,987,254	32%
Total		\$ 23,663,464	\$ 23,663,464	\$ 25,841,471	\$ 25,841,471	\$ 80,307,970	32%

		2022	2022	2023	2023	2023	2023
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2021	To Date	12/2022	To Date	Budget	Used
TOTAL EXPENDITURES							
1	General Fund	6,476,684	6,476,684	10,497,726	10,497,726	40,536,961	26%
2	G.O. Debt Service	59,597	59,597	48,470	48,470	5,489,220	1%
4	Street Maintenance	-	-	893,084	893,084	2,041,507	44%
5	WaterWastewater	3,985,317	3,985,317	6,853,758	6,853,758	23,222,894	30%
9	Airport	216,632	216,632	102,021	102,021	519,363	20%
14	HotelMotel	3,521	3,521	28,140	28,140	53,010	53%
16	LEDC/4A	258,316	258,316	193,042	193,042	2,522,227	8%
17	LRDC/4B	429,772	429,772	513,107	513,107	3,959,212	13%
18	Golf Course	250,543	250,543	850,665	850,665	1,301,807	65%
19	Sanitation	179,563	179,563	567,749	567,749	2,940,921	19%
21	E911	154,512	154,512	159,898	159,898	388,102	41%
53	Stormwater	291,196	291,196	649,331	649,331	2,659,043	24%
Total		\$ 12,305,654	\$ 12,305,654	\$ 21,356,991	\$ 21,356,991	\$ 85,634,268	25%



GENERAL FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2023
 October 2022 thru December 2022
 25% Optimal Expenditure Rate



						
REVENUES	2022 Qtr. Ending 12/2021	2022 Actual To Date	2023 Qtr. Ending 12/2022	2023 Actual To Date	2023 Adopted Budget	2023 % of Budget
PROPERTY TAX	10,213,017	10,213,017	9,095,008	9,095,008	22,743,698	40%
SALES TAX	715,532	715,532	1,146,125	1,146,125	7,250,000	16%
FRANCHISE TAX	48,164	48,164	55,672	55,672	1,847,000	3%
LICENSES AND PERMITS	514,225	514,225	445,753	445,753	1,321,550	34%
INTERGOVERNMENTAL	3,760	3,760	-	-	15,000	0%
CHARGES FOR SERVICES	342,699	342,699	461,300	461,300	1,241,200	37%
FINES AND FORFEITURES	181,428	181,428	168,969	168,969	684,350	25%
INTEREST	2,967	2,967	298,591	298,591	226,867	132%
MISCELLANEOUS	11,571	11,571	27,795	27,795	50,856	55%
OPERATING TRANSFERS IN	644,307	644,307	681,937	681,937	2,677,458	25%
GRANT & Other Income	22,404	22,404	38,401	38,401	3,967	968%
Total	\$ 12,705,742	\$ 12,705,742	\$ 12,427,390	\$ 12,427,390	\$ 38,086,946	33%

EXPENDITURES	2022 Qtr. Ending 12/2021	2022 Actual To Date	2023 Qtr. Ending 12/2022	2023 Actual To Date	2023 Adopted Budget	2023 % of Budget Used
1 City Council	10,423	10,423	18,042	18,042	188,202	10%
2 City Manager's Office	243,377	243,377	250,683	250,683	1,264,660	20%
5 Legal	28,898	28,898	3,032	3,032	210,749	1%
6 Building Services	264,471	264,471	634,272	634,272	1,234,874	51%
8 Municipal Court	77,880	77,880	121,326	121,326	453,281	27%
9 Building Inspections	66,959	66,959	106,015	106,015	475,155	22%
10 Fleet Maintenance	143,437	143,437	177,852	177,852	974,355	18%
12 Streets Operations	101,449	101,449	1,689,735	1,689,735	4,453,235	38%
13 Parks	141,025	141,025	192,297	192,297	886,264	22%
14 Police	1,693,199	1,693,199	2,156,272	2,156,272	8,778,419	25%
15 Fire	1,832,893	1,832,893	2,546,313	2,546,313	9,869,138	26%
16 Non-Departmental	519,127	519,127	1,000,678	1,000,678	4,398,822	23%
17 Planning	128,285	128,285	87,275	87,275	538,616	16%
18 City Secretary	61,024	61,024	68,036	68,036	283,857	24%
19 Finance	220,002	220,002	311,558	311,558	877,082	36%
20 Emergency Management	19,457	19,457	27,231	27,231	59,912	45%
24 Animal Services	48,134	48,134	64,540	64,540	387,854	17%
29 Purchasing	24,824	24,824	27,064	27,064	149,978	18%
31 Human Resources	164,138	164,138	173,909	173,909	693,058	25%
32 Civil Service	850	850	-	-	7,550	0%
34 Emergency Communications	206,540	206,540	256,918	256,918	1,242,838	21%
35 Code Compliance	123,110	123,110	110,012	110,012	694,047	16%
36 Development Services	39,553	39,553	115,335	115,335	510,596	23%
37 Information Technology	165,798	165,798	193,069	193,069	718,487	27%
38 Fire Marshal	41,213	41,213	56,480	56,480	260,101	22%
39 City Marshal	37,755	37,755	42,787	42,787	271,298	16%
40 Records	38,872	38,872	49,119	49,119	265,069	19%
51 Community Service	-	-	-	-	197,985	0%
52 Vending Contracts	226	226	103	103	-	0%
55 Public Relations	33,765	33,765	17,773	17,773	191,480	9%
Total	\$ 6,476,684	\$ 6,476,684	\$ 10,497,726	\$ 10,497,726	\$ 40,536,961	26%



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2023
 October 2022 thru December 2022
 25% Optimal Expenditure Rate



REVENUES		2022 Qtr. Ending 12/2021	2022 Actual To Date	2023 Qtr. Ending 12/2022	2023 Actual To Date	2023 Adopted Budget	2023 % of Budget
	Water	2,347,527	2,347,527	3,368,960	3,368,960	9,888,401	34%
	Wastewater	2,352,702	2,352,702	3,032,791	3,032,791	10,176,229	30%
	Fees	177,237	177,237	219,442	219,442	339,600	65%
	Impact Fees	72,232	72,232	138,618	138,618	350,000	40%
	Other Revenue	1,120	1,120	165,521	165,521	357,054	46%
	Interest	3,861	3,861	353,105	353,105	223,965	158%
Total		\$ 4,954,679	\$ 4,954,679	\$ 7,278,437	\$ 7,278,437	\$ 21,335,249	34%

EXPENDITURES		2022 Qtr. Ending 12/2021	2022 Actual To Date	2023 Qtr. Ending 12/2022	2023 Actual To Date	2023 Adopted Budget	2023 % of Budget Used
2	Public Works Administration	144,276	144,276	142,670	142,670	884,793	16%
12	Streets	-	-	-	-	1,383,422	0%
20	Utility Billing	132,415	132,415	292,482	292,482	698,970	42%
21	Water Operations	273,583	273,583	1,666,837	1,666,837	3,141,659	53%
22	Non-Departmental	6,711	6,711	19,428	19,428	84,089	23%
27	Meter Reading	32,014	32,014	98,981	98,981	645,594	15%
30	Wastewater Operations	126,315	126,315	924,473	924,473	1,593,266	58%
42	Wholesale Costs	2,829,028	2,829,028	3,248,259	3,248,259	12,431,053	26%
50	Debt Service	750	750	750	750	659,540	0%
80	Transfers Out	440,225	440,225	459,877	459,877	1,700,507	27%
Total		\$ 3,985,317	\$ 3,985,317	\$ 6,853,758	\$ 6,853,758	\$ 23,222,894	30%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures

First Quarter FY2023

October 2022 thru December 2022

25% Optimal Expenditure Rate



REVENUE		2022	2022	2023	2023	2023	2023
		Qtr. Ending 12/2021	Actual To Date	Qtr. Ending 12/2022	Actual To Date	Adopted Budget	% of Budget
	SALES TAXES	143,106	143,106	229,225	229,225	1,500,000	15%
	INTEREST	793	793	73,093	73,093	46,803	156%
	TRANSFERS IN	4,688	4,688	4,688	4,688	18,750	25%
Total		\$ 148,587	\$ 148,587	\$ 307,006	\$ 307,006	\$ 1,565,553	20%

EXPENDITURES		2022	2022	2023	2023	2023	2023
		Qtr. Ending 12/2021	Actual To Date	Qtr. Ending 12/2022	Actual To Date	Adopted Budget	% of Budget Used
2	ECONOMIC DEV/ADMINISTRATION	90,213	90,213	139,761	139,761	531,062	26%
50	4A DEBT SERVICE	-	-	-	-	210,450	0%
60	MARKETING AND ADVERTISING	61,888	61,888	11,414	11,414	73,247	16%
63	INCENTIVE PROGRAMS	65,756	65,756	-	-	1,540,000	0%
80	TRANSFERS OUT	40,460	40,460	41,867	41,867	167,468	25%
Total		\$ 258,316	\$ 258,316	\$ 193,042	\$ 193,042	\$ 2,522,227	8%



4B - LRDC FUND
Unaudited Revenues and Expenditures
First Quarter FY2023
October 2022 thru December 2022
 25% Optimal Expenditure Rate



TOTAL REVENUE		2022	2022	2023	2023	2023	2023
		Qtr. Ending 12/2021	Actual To Date	Qtr. Ending 12/2022	Actual To Date	Adopted Budget	% of Budget
0	REVENUE	286,549	286,549	513,491	513,491	3,023,000	17%
7	LIBRARY	2,341	2,341	2,553	2,553	17,500	15%
54	SENIOR LIFE CENTER	12,108	12,108	1,933	1,933	52,950	4%
56	RECREATION CENTER	42,790	42,790	55,532	55,532	302,000	18%
Total		\$ 343,789	\$ 343,789	\$ 573,509	\$ 573,509	\$ 3,395,450	17%

TOTAL EXPENDITURES		2022	2022	2023	2023	2023	2023
		Qtr. Ending 12/2021	Actual To Date	Qtr. Ending 12/2022	Actual To Date	Adopted Budget	% of Budget Used
2	REC ADMINISTRATION	52,236	52,236	54,611	54,611	252,084	22%
7	LIBRARY	66,496	66,496	87,432	87,432	563,024	16%
16	NON-DEPARTMENTAL	11,932	11,932	9,792	9,792	52,183	19%
50	4B DEBT SERVICE	-	-	-	-	905,826	0%
54	SENIOR LIFE CENTER	53,555	53,555	30,252	30,252	359,709	8%
56	RECREATION CENTER	146,941	146,941	230,581	230,581	1,509,908	15%
80	TRANSFERS OUT	98,611	98,611	100,439	100,439	315,114	32%
Total		\$ 429,772	\$ 429,772	\$ 513,107	\$ 513,107	\$ 3,959,212	13%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2023
 October 2022 thru December 2022
 25% Optimal Expenditure Rate



TOTAL REVENUE		2022	2022	2023	2023	2023
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted
		12/2021	To Date	12/2022	To Date	Budget
	GOLF COURSE REVENUE	240,174	240,174	228,023	228,023	1,284,127
	Total	\$ 240,174	\$ 240,174	\$ 228,023	\$ 228,023	\$ 1,284,127
						18%

TOTAL EXPENDITURES		2022	2022	2023	2023	2023	2023
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2021	To Date	12/2022	To Date	Budget	Used
39	GOLF COURSE	248,793	248,793	837,570	837,570	1,180,004	71%
80	TRANSFERS OUT	1,750	1,750	13,095	13,095	52,380	25%
	Total	250,543	250,543	850,665	850,665	1,301,807	65%