



**NOTICE OF SPECIAL MEETING AND WORK SESSION AGENDA  
LANCASTER CITY COUNCIL  
JAMES R. WILLIAMS PUMP STATION  
1999 N. JEFFERSON STREET, LANCASTER, TEXAS**

**Monday, August 16, 2021 - 7:00 p.m.**



While the Mayor and other Council members may be physically present at the James R. Williams Pump Station, there may be Council members and staff that will attend and participate via video or audio link due to the COVID-19 emergency situation.

**IMPORTANT NOTICE: Due to the COVID-19 (coronavirus) state of emergency and consistent with the Governor's Order regarding modifications to the Texas Open Meetings Act ("TOMA"), and executive orders, the public will not be admitted to the physical meeting location.**

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/join/tZUpdeqopzpjHNSVfcXEgBXj3mlqIMJDZQZx>

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

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

**7:00 P.M. SPECIAL MEETING:**

**1. CALL TO ORDER**

**2. PUBLIC TESTIMONY/CITIZEN'S COMMENTS:**

At this time, citizens who have pre-registered before the call to order will be allowed to speak on any matter for a length of time not to exceed three minutes. No Council action or discussion may take place on a matter until such matter has been placed on an agenda and posted in accordance with law. Anyone desiring to speak on an item scheduled for a public hearing is requested to hold their comments until the public hearing on that item.

**3. EXECUTIVE SESSION**

3a. City Council shall convene into closed executive session pursuant to Section §551.071 (2) of the Texas Government Code to confer with the City's attorney and receive an update on the rapidly changing litigation posture of the local disaster related to COVID-19.

3b. Reconvene into open session and take any action necessary.

**4. ACTION**

- 4a. Discuss and consider an ordinance declaring a local disaster related to COVID-19, ratifying the Mayor's Declaration of Local Disaster for a period of sixty (60) days, establishing the required use of face coverings in city-owned buildings, making findings related thereto, and providing an effective date.
- 4b. Discuss and consider a resolution to amend the FY2021/2022 budget calendar.

5. **ADJOURNMENT**

**7:05 P.M. WORK SESSION**

1. **CALL TO ORDER**

- 1a. Receive a presentation regarding the City of Lancaster Fiscal Year 2021/2022 proposed employee insurance program.
- 1b. Discuss and receive a presentation regarding American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (CLFRF) a component of the American Rescue Plan Act (ARPA) of 2021.
- 1c. Discuss the FY 2021/2022 proposed budget.

2. **ADJOURNMENT**

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EXECUTIVE SESSION: The City Council reserves 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.

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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.

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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

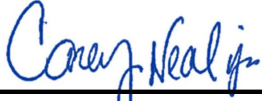
HANDGUN THAT IS CARRIED OPENLY.

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.

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**Certificate**

**I hereby certify the above Notice of Meeting was posted at Lancaster City Hall on August 12, 2021 @ 11:00 p.m. and copies thereof were provided to the Mayor, Mayor Pro-Tempore, Deputy Mayor Pro-Tempore and Council members.**

A handwritten signature in blue ink, reading "Carey D. Neal, Jr.", is written over a horizontal line.

Carey D. Neal, Jr.

Assistant City Manager

## CITY OF LANCASTER CITY COUNCIL

### City Council Special Meeting and Regular Work Session

3a.

**Meeting Date:** 08/16/2021

**Policy Statement:** This request supports the City Council 2020-2021 Policy Agenda

**Goal(s):** Healthy, Safe & Engaged Community

**Submitted by:** Opal Mauldin-Jones, City Manager

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#### **Agenda Caption:**

City Council shall convene into closed executive session pursuant to Section §551.071 (2) of the Texas Government Code to confer with the City's attorney and receive an update on the rapidly changing litigation posture of the local disaster related to COVID-19.

#### **Background:**

Executive Session matters.

## CITY OF LANCASTER CITY COUNCIL

### City Council Special Meeting and Regular Work Session

3b.

**Meeting Date:** 08/16/2021

**Policy Statement:** This request supports the City Council 2020-2021 Policy Agenda

**Goal(s):** Effective Municipal Operations  
Healthy, Safe & Engaged Community

**Submitted by:** Opal Mauldin-Jones, City Manager

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#### **Agenda Caption:**

Reconvene into open session and take any action necessary.

## CITY OF LANCASTER CITY COUNCIL

### City Council Special Meeting and Regular Work Session

4a.

**Meeting Date:** 08/16/2021

**Policy Statement:** This request supports the City Council 2020-2021 Policy Agenda

**Goal(s):** Healthy, Safe & Engaged Community

**Submitted by:** Opal Mauldin-Jones, City Manager  
David Ritter, City Attorney

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#### **Agenda Caption:**

Discuss and consider an ordinance declaring a local disaster related to COVID-19, ratifying the Mayor's Declaration of Local Disaster for a period of sixty (60) days, establishing the required use of face coverings in city-owned buildings, making findings related thereto, and providing an effective date.

#### **Background:**

On March 12, 2020, Dallas County Judge Clay Jenkins issued a Declaration of Local Disaster for Public Health Emergency due to a novel coronavirus (COVID-19). Judge Jenkins also issued an order in furtherance of his authority to protect the safety and welfare of the public by slowing the spread of the virus. On March 13, 2020, Texas Governor Greg Abbott issued a statewide disaster declaration related to COVID-19 for all Texas Counties. Mayor Clyde. C. Hairston also issued a Declaration of Local Disaster for Public Health Emergency and issued an order to further ensure the safety of residents and visitors of the City of Lancaster.

Since that time, various statewide, county, and city declarations have been issued (and some have been modified or withdrawn) as national, state, county, and COVID-19 pandemic conditions have improved or deteriorated. As vaccinations have rolled out and become more available to members of the public, COVID-19 hospitalization rates and deaths have been improving, however, recently, the proliferation of the delta-variant of COVID-19 has caused increasing concern. On the 9th day of August, 2021, Phillip Huang, MD, MPH, Director and Health Authority for the Dallas County Health and Human Services Department executed an affidavit which contained, *inter alia*, the following information:

1. Beginning in July 2021, the number of positive PCR tests for COVID-19 reported to Dallas County Health and Human Services began to rise dramatically, from near 5% to almost 25%;
2. The number of cases is growing quickly in Dallas County. From July 18, 2021, to July 31, 2021, Dallas County experienced approximately 360 cases of COVID-19 per 100,000 individuals. The numbers for the City of Lancaster were even higher, at 530 per 100,000 individuals.
3. Dallas County medical infrastructure and hospitals are beginning to experience the strain of the current surge of infections. As of August 8, 2021, Dallas County had 16 available staffed adult ICU beds, and Dallas County has approximately 682 confirmed COVID-19 inpatient hospitalizations with only 14 available staffed adult ICU beds.
4. Dallas County moved from Orange (Extreme Caution) to Red (High Risk of Transmission) on August 3, 2021. The move was made to assist in fighting the escalating trajectory of cases as the spread of Delta-variant COVID-19, which appears to account for approximately 78% of sequenced strains of COVID-19 in the last two weeks from UT Southwestern Medical Center.
5. According to August 9, 2021, modeling, the rate of COVID-19 infections in Dallas County is reaching or has reached exponential growth rates. COVID-19-related hospitalizations have

increased in Dallas County by over 101% over the past two weeks and is estimated that total COVID-19 hospitalizations are predicted to reach over 1,500 hospitalized cases by August 26<sup>th</sup>.

6. Dr. Huang stated that “requiring face coverings or masks is an effective mitigation strategy and can further reduce the spread of COVID-19.

On July 29, 2021, Governor Abbott issued Executive Order No. GA-38, which prohibited “any jurisdiction” including cities, from requiring or mandating the wearing of a face covering. The order also expressly superseded any conflicting local order in response to the COVID-19 disaster.

On August 9, 2021, Dallas County Judge Clay Jenkins filed a First Supplemental Counterclaim, Request for Declaratory Judgment, and Request for Temporary Restraining Order and Temporary Injunction in the 116<sup>th</sup> Judicial District Court. The filing requested relief including a temporary restraining order enjoining enforcement of Governor Abbott’s Executive Order paragraphs (3)(b), (3)(g), and (4) for the next fourteen days; a temporary injunction enjoining the same paragraphs from enforcement pending disposition by summary judgment, and declaring that GA-38 is unconstitutional.

On August 10, 2021, the 116<sup>th</sup> District Court granted Judge Jenkins’ request for a Temporary Restraining Order, and set a hearing on August 24, 2021, for a hearing on the Temporary Injunction.

On August 11, 2021, Dallas County Judge Clay Jenkins issued an Executive Order that includes Pre-K through 12 Public Schools and Child Care centers, Commercial Entities, Dallas County Buildings, and the general public, requiring face coverings, effective as of 11:59 p.m. on August 11, 2021, and continuing until rescinded by Dallas County Judge Clay Jenkins.

On August 11, 2021, Governor Abbott, in his official capacity, filed a Petition for Mandamus in the Fifth Judicial Court of Appeals, asking the Court to either vacate or reverse the temporary injunction.

**Legal Considerations:**

Due to the rapidly changing litigation posture of this item, an update will be provided to Council in executive session by the City Attorney.

**Public Information Considerations:**

This item is being considered at a regular meeting of the City Council noticed in accordance with Texas Open Meetings Act.

**Options/Alternatives:**

1. City Council may approve the ordinance, as presented.
2. City Council may deny the ordinance.

**Attachments**

Ordinance

Exhibit A

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## **ORDINANCE NO.**

### **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, DECLARING A LOCAL DISASTER RELATED TO COVID-19; RATIFYING THE MAYOR'S DECLARATION OF LOCAL DISASTER FOR A PERIOD OF SIXTY (60) DAYS; ESTABLISHING THE REQUIRED USE OF FACE COVERINGS IN CITY-OWNED BUILDINGS; MAKING FINDINGS RELATED THERETO; AND PROVIDING AN EFFECTIVE DATE;**

**WHEREAS**, pursuant to Texas Government Code Section 418.108, Dallas County Judge Clay Jenkins declared a state of local disaster on March 12, 2020, due to imminent threat arising from COVID-19; and

**WHEREAS**, in accordance with Texas Government Code Section 418.108(b), on March 19, 2020, the Dallas County Commissioners Court approved an Order Continuing Declaration of State of Local Disaster for Dallas County and on June 16, 2020, the Dallas County Commissioners Court again approved the Order Continuing Declaration of State of Local Disaster for Dallas County (hereafter, the "Order of Disaster Declaration"); and

**WHEREAS**, there currently still exists a declaration of public health disaster in and for the State of Texas as declared by Texas Governor Greg Abbott and the Texas Department of State Health Services (DSHS) and by approval of the Order of Disaster Declaration, the Dallas County Commissioners Court authorized the Dallas County Judge to take such actions as are necessary in order to protect the health, safety and welfare of the citizens of Dallas County by the issuance of executive orders as necessary (each, a "Local Executive Order"); and

**WHEREAS**, the transmission of COVID-19 has not dissipated but remains a significant threat to the health and safety of the Dallas County community and rates of infection are increasing at an alarming rate (in some cases approaching an exponential increase) and the number of people hospitalized, in ICUs, and on ventilators is also dramatically rising despite efforts by local authorities to control the spread; and

**WHEREAS**, on August 11, 2021, Dallas County Judge Clay Jenkins issued an Order on Required Use of a Face Mask in Certain Public Space, (the "August 11, 2021 Order") which, inter alia, required all employees, contractors, and visitors when on the premises of a building or offices owned or operated by Dallas County to wear a face mask, regardless of vaccination status, effective on 11:59 p.m., August 11, 2021; and

**WHEREAS**, the August 11, 2021 Order also strongly urged that all people 2 years old or older to wear a face mask when in a public indoor space; and

**WHEREAS**, Mayor Clyde C. Hairston has determined that extraordinary emergency measures must be taken on the local level to mitigate the effects of this public health emergency and to facilitate a response to the public health threat by enacting a Local Health Authority Order, attached hereto as "Exhibit A"; and

**WHEREAS**, Mayor Clyde C. Hairston, having previously declared a local disaster related to COVID-19, and renewing such declaration through this Ordinance, is authorized to protect the health, safety, and welfare of the citizens of Lancaster Texas, including but not limited to, controlling ingress to and egress from a disaster area and controlling the movement of persons and occupancy of premises on an appropriate local scale in accordance with Section 418.108(g) of the Texas Government Code and his authority as Emergency Management Director;

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

**SECTION 1.** That a Declaration of Local Disaster relating to the ongoing COVID-19 pandemic and particularly the recent rapid spread of the delta variant of COVID-19 is hereby declared by Mayor Clyde C. Hairston and ratified by the City Council under Section 418.108(b) of the Texas Government Code, to expire on the soonest of: (a) 11:59 p.m. on October 18, 2021; (b) cancellation by the Mayor or the City Council; or (c) withdrawal, stay, or other nullification of the August 11, 2021 Order by Judge Jenkins or a court of competent jurisdiction.



**SECTION 2.** Effective as of 11:59 p.m. on August 16, 2021, ("Effective Date"), and continuing until the soonest of: (a) 11:59 p.m. on October 18, 2021; (b) cancellation by the Mayor or the City Council; or (c) withdrawal, stay, or other nullification of the August 11, 2021 Order by Judge Jenkins or a court of competent jurisdiction: A. Face Coverings Required – City of Lancaster Buildings. From the Effective Date of this Ordinance, all employees, contractors, and visitors when on the premises of a building or offices owned or operated by Dallas County are required to wear a face mask, regardless of vaccination status. B. Face Coverings Strongly Urged – General Public. It is strongly urged that all people 2 years or older wear a face mask when in a public indoor space. No civil or criminal penalty will be imposed on individuals for failure to wear a face mask.

**DULY PASSED** by the City Council of the City of Lancaster, Texas on this the 16th day of August 2021.

**ATTEST:**

**APPROVED:**

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Sorangel O. Arenas, City Secretary

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Clyde C. Hairston, Mayor

**APPROVED AS TO FORM:**

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David T. Ritter, City Attorney



## LOCAL HEALTH AUTHORITY ORDER ON REQUIRED USE OF A FACE MASK IN CERTAIN PUBLIC SPACE

ORDER ISSUED: August 16, 2021

WHEREAS, City of Lancaster Mayor Clyde C. Hairston issued a Declaration of Local Disaster for Public Health Emergency on March 12, 2020, due to a novel coronavirus now designated SARS-CoV2 which causes the disease COVID-19 and this Local Disaster Declaration has been extended with approval of the Commissioners Court and remains in effect;

WHEREAS, Dallas County is reporting record-high numbers of COVID-19 cases as well as record-high numbers of COVID-19 related hospitalizations;

WHEREAS, pursuant to the authority of Sections 81.082(a) and 121.024 of the Texas Health and Safety Code, and Sections 85.1 (g) and 97.6 of the Texas Administrative Code, unless specifically preempted by the Texas Department of State Health Services (DSHS), the Local Health Authority has supervisory authority and control over the administration of communicable disease control measures within its jurisdiction when in his opinion these measures are necessary to protect the public health;

WHEREAS, this Order includes appropriate control measures based on current knowledge, including the risk for rapid spread of COVID-19 variants in congregate settings such as schools, the current unavailability of a COVID-19 vaccine for persons under the age of 12, and potential effects on adults, particularly the unvaccinated and immunocompromised, in households with school-age children;

THEREFORE, effective as of 1:00 p.m. on August 16, 2021, ("Effective Date"), and continuing until rescinded by the Local Health Authority, it is hereby ORDERED:

- I. **Health and Safety Policy – PreK-12 Public Schools.** From the date of this Order, all child care centers and public schools operating in the City of Lancaster offering instruction to students in any grades from pre-kindergarten (Pre-K) through grade 12 must develop and implement a health and safety policy ("**Health and Safety Policy**"). The Health and Safety Policy must require, at a minimum, universal indoor masking for all teachers, staff, students, and visitors aged 2 years or older to PreK-12 schools, regardless of vaccination status as recommended by the Centers for Disease Control and Prevention (CDC). The Health and Safety Policy may also include the implementation of other mitigating measures recommended by the CDC to control and reduce the transmission of COVID-19, such as maintaining at least 3 feet of physical distance between students within classrooms. The Health Authority strongly encourages schools to follow the *CDC guidance for COVID-19 Prevention in K-12 Schools*, which is located here: <https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/k-12-guidance.html>
- II. **Close Contacts and Quarantine – PreK-12 Public Schools.** All public schools operating in the City of Lancaster offering instruction to students in any grades from pre-kindergarten (Pre-K) through grade 12 must notify the student's parents or guardians

when the school learns that a student was in close contact, as defined by the CDC, with a COVID-19 positive individual on campus or during a school-related event.

Unvaccinated individuals who are determined to be in close contact with a COVID-19 positive person shall quarantine for 14 days after their last contact with a person who has COVID-19, as recommended by the CDC. Students, staff, teachers, and visitors shall remain off campus and not attend any school-sponsored events during their quarantine period. See *CDC Guidance for When to Quarantine*:

<https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/quarantine.html>

Fully vaccinated individuals should get tested 3-5 days after their exposure even if they don't have symptoms and wear a mask in indoor public spaces for 14 days. Consistent with CDC guidance, fully vaccinated individuals need not quarantine.

- III. **Health and Safety Policy – Public Institutions of Higher Education.** From the date of this Order, all public institutions of higher education operating in the City of Lancaster must develop and implement a health and safety policy (“Health and Safety Policy”). The Health and Safety Policy must require, at a minimum, universal indoor masking for all teachers, staff, students, and visitors to the institution’s premises or other facilities, regardless of vaccination status, except for children under 2 years of age. The Health and Safety Policy required to be developed and implemented by this Order may also include the implementation of other mitigating measures recommended by the CDC to control and reduce the transmission of COVID-19, such as maintaining at least 3 feet of physical distance between students within classrooms.
- IV. **Health and Safety Policy – Commercial Entities.** From the date of this Executive Order, all commercial entities in the City of Lancaster providing goods or services directly to the public must develop and implement a health and safety policy (“**Health and Safety Policy**”). The Health and Safety Policy must require, at a minimum, universal indoor masking for all employees and visitors to the commercial entity’s business premises or other facilities, except that employees are not required to wear a face mask while alone in their office. The Health and Safety Policy required to be developed and implemented by this Executive Order may also include the implementation of other mitigating measures designed to control and reduce the transmission of COVID-19 such as temperature checks or health screenings. Commercial entities must post the Health and Safety Policy required by this Executive Order in a conspicuous location sufficient to provide notice to employees and visitors of all health and safety requirements. Failure to develop and implement the Health and Safety Policy required by this Executive Order within three (3) calendar days following the Effective Date may result in a fine not to exceed \$1,000 for each violation. Any peace officer or other person with lawful authority is hereby authorized to enforce the provisions of this Order in accordance with the authority granted under the Texas Disaster Act of 1975.
- V. **Face Coverings Required – City of Lancaster Municipal Buildings.** From the date of this Executive Order, all employees, contractors, visitors, and members of the public age 2 years or older are required to wear a face mask when on the premises of a building or other facility owned or operated by the City of Lancaster, regardless of

vaccination status, unless they have a medical condition or disability that prevent the wearing of a face mask. City of Lancaster employees are not required to wear a face mask while alone in their office.

- VI. **Face Coverings Strongly Urged – General Public.** Consistent with CDC guidance for area of substantial or high transmission, it is strongly urged that all people 2 years or older wear a face mask when in a public indoor space where it is difficult to keep six feet away from other people, regardless of vaccination status. No civil or criminal penalty will be imposed on individuals for failure to wear a face mask. CDC guidance is located here: <https://www.cdc.gov/coronavirus/2019-ncov/vaccines/fully-vaccinated-guidance.html>

Please note that face coverings are a secondary strategy to other mitigation efforts. **Face coverings are *not* a replacement for social distancing, frequent handwashing, and self-isolation when sick.** All people should follow CDC recommendations for how to wear and take off a face mask. Residents should keep up the following habits while in public:

- washing hands before you leave home and when you return,
- staying at least six feet away from others,
- avoiding touching nose or face,
- not using disposable masks more than three times, and
- washing reusable cloth masks regularly to prevent the spread of the virus.

- VII. **Severability.** The sections, paragraphs, sentences, clauses, and phrases in this Order are severable and if any phrase, clause, sentence, paragraph, or section of this Order should be declared invalid by the final judgement or decree of any court or competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections that can be given effect without the invalid provision, and to this end, the provisions of this Order are severable.

**IT IS SO ORDERED**

**CLYDE C. HAIRSTON  
MAYOR, CITY OF LANCASTER**

## CITY OF LANCASTER CITY COUNCIL

### City Council Special Meeting and Regular Work Session

4b.

**Meeting Date:** 08/16/2021

**Policy Statement:** This request supports the City Council 2021-2022 Policy Agenda

**Goal(s):** Financially Sound Government

**Submitted by:** Opal Mauldin-Jones, City Manager

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#### **Agenda Caption:**

Discuss and consider a resolution to amend the FY2021/2022 budget calendar.

#### **Background:**

The City received notice from Dallas County on August 11, 2021, that adoption of the budget must take place within seven days of the first public hearing, according to State law. The first Public Hearing is currently scheduled for August 30, 2021, and the second Public Hearing on September 13, 2021, which expands a time frame more than the seven days allowed by Dallas County. Due to the fact that the holiday following Monday, August 30, 2021, is September 6, 2021 (Labor Day), we are proposing moving the first public hearings from August 30, 2021, to September 13, 2021, and the second public hearing from September 13, 2021, to September 20, 2021.

#### **Operational Considerations:**

Approving this resolution establishes an amended schedule relative to the adoption of the Fiscal Year 2021/2022 budget that conforms to State law. The following amendments are proposed for the budget calendar:

Meeting Type	Previously Approved (meeting dates)	Proposed Amendment (new meeting dates)
Regular Meeting - record vote to consider tax rate	August 23, 2021	August 23, 2021
Special Meeting (1st Public Hearing) - tax rate, budget, and PID service plans	August 30, 2021 (CANCELED)	September 13, 2021
Regular Meeting (2nd Public Hearing and consideration) - tax rate, budget, and PID service plans	September 13, 2021	September 20, 2021

#### **Legal Considerations:**

The resolution has been reviewed and approved as to form by the City Attorney.

#### **Public Information Considerations:**

This item is being considered at a special meeting of the City Council noticed in accordance with the Texas Open Meetings Act.

**Options/Alternatives:**

1. City Council may approve the resolution, as presented.
2. City Council may deny the resolution.

**Recommendation:**

Staff recommends approval of the resolution, as presented.

**Attachments**

Resolution

Exhibit A

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**RESOLUTION NO.**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LANCASTER, TEXAS, AMENDING THE CITY OF LANCASTER BUDGET CALENDAR FOR THE FISCAL YEAR 2021/2022, INCLUDING THE PUBLIC IMPROVEMENT DISTRICTS, PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council finds that it is in the best interest of the City to amend the meeting schedule relative to the adoption of Fiscal Year 2021/2022 budget; and

**WHEREAS**, the City Council desires to amend the budget calendar for the Fiscal Year 2021/2022 budget cycle.

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

**SECTION 1.** The City Council hereby amends the Fiscal Year 2021/2022 proposed budget calendar as shown in the attached Exhibit "A". Dates are subject to adjustment through City Council action, due to scheduling requirements. Meetings will be posted in accordance with the Texas Open Meetings Act.

**SECTION 2.** That any prior Resolutions of the City Council in conflict with the provisions contained in this Resolution are hereby repealed and revoked.

**SECTION 3.** That should any part of this Resolution be held to be invalid for any reason, the remainder shall not be affected thereby, and such remaining portions are hereby declared to be severable.

**DULY PASSED** and approved by the City Council of the City of Lancaster, Texas, on this the 16th day of August.

**ATTEST:**

**APPROVED:**

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Sorangel O. Arenas, City Secretary

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Clyde C. Hairston, Mayor

**APPROVED AS TO FORM:**

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David T. Ritter, City Attorney

## EXHIBIT A

### AMENDED YEAR 2021/2022 BUDGET CALENDAR

August 23, 2021	Regular Meeting - record vote to consider tax rate
September 13, 2021	Special Meeting (1st Public Hearing) - tax rate, budget, and PID service plans
September 20, 2021	Regular Meeting (2nd Public Hearing and consideration) - tax rate, budget, and PID service plans



## CITY OF LANCASTER CITY COUNCIL

### City Council Special Meeting and Regular Work Session

1a.

**Meeting Date:** 08/16/2021

**Policy Statement:** This request supports the City Council 2020-2021 Policy Agenda

**Goal(s):** Professional and Committed City Workforce

**Submitted by:** Dori Lee, Human Resources Director

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#### **Agenda Caption:**

Receive a presentation regarding the City of Lancaster Fiscal Year 2021/2022 proposed employee insurance program.

#### **Background:**

The City released a RFP to receive competitive proposals for fully insured medical and fully insured dental employee benefit plans.

For the 2020/2021 renewal, the City of Lancaster experienced a 102% loss ratio at the time of the renewal which was above the projected insurance carrier target loss ratio of 85%. HUB International, our insurance consultant, was able to re-negotiate the renewal to a 5.8% increase to premium rates with no plan design adjustments.

Over the past 12 months, the City has experienced an increase in its loss ratio to 129.6%. Due to the ongoing risk liability in regard to large claimant spending, BCBS initially provided the City a 23.2%, or +\$641,225 plan year. HUB International was able to re-negotiate the renewal to a 14.6%, or +\$404,726 increase with no plan design changes. HUB has proposed benefit design changes to the PPO and HMO plan which has reduced BCBS' offer to 11%, or \$303,697 above current premiums. HUB is recommending accepting the renewal due to competitiveness of the offer vs actuarial projections and to preserve the City's long term carrier history. Furthermore, the City's plan of benefits, with the proposed changes are in line with HUB International's municipal benchmark cities like the City of Duncanville, Keller, Rockwall, Rowlett, and The Colony.

The City currently offers a High Deductible Health Plan (HDHP) and Health Savings Account (HSA) plan option to assist in controlling future health care costs. The City also continued premium incentives for employees who received an annual physical and who didn't use tobacco.

#### **Health Insurance**

The best and final renewal offer from BCBS represents an 11% increase or \$303,697 increase to the City.

Recommendations for the health plan for 2021/2022 plan year include:

- The City currently subsidizes 100% of the employee only cost for the HDHP and 56.3% for dependents across all plans. It is proposed to not change the employee rates and to increase dependent subsidy levels on all plans between 57.9% and 61.9%. It is recommended to maintain the current HSA employer funding at \$750 for employee and \$1,500 for dependents for the 2021/2022 plan year.
- Modify the PPO and HMO's ER Copay \$250 + 20% to avoid wasted medical spend and drive employees to lower cost facilities such as Urgent Care and Telephonic Care. Additionally, it is

proposed to implement deductibles for the HMO plan in the amounts of \$1,000 for employee only, \$2,000 for family. Furthermore, implement a coinsurance amount of 80% for inpatient/outpatient procedures. These modifications are still considered competitive compared to HUB's benchmarks

- Continue Spousal Surcharge and increase to \$50 per month to employees whose spouses are working and have coverage offered through their employer. This surcharge is put into place to encourage those participants eligible for other group coverage to take advantage of that coverage. Additionally, it allows the City to keep its medical plans more affordable.
- Renew with Scott & White for the City's wellness program 9/1/2021. This program includes Health Risk Assessments, Fitness and Nutrition Tools, Wellness Workshops, Incentive Management, and Employer and Employee Risk Factor reporting.
- Continue annual physical and tobacco surcharge of \$80 per month. These surcharges are put into place to increase participation in wellness screenings and reduce tobacco utilizers that are enrolled in the City's health plan.
- Continue Alight for those who are enrolled in the High Deductible Health Plan. This service provides employees and dependents with pricing and quality information for hospitals, physicians, pharmacy and dental services.

### **Dental Insurance**

The City currently contracts with MetLife for Dental Insurance who presented a 13%, or +\$20,772. The City received an offer from Equitable who presented a decrease of 5%, or -\$8,008. Equitable's benefits and network are very similar to MetLife and rates will be guaranteed for two years. The recommendation is to contract with Equitable for the 2021/2022 plan year.

### **Flexible Spending Account (FSA)**

A Flexible Spending Account (FSA) allows an employee to set aside a portion of his or her earnings to pay for qualified expenses as established in the cafeteria plan, most commonly for medical expenses, but often for dependent care or other expenses. Money deducted from an employee's pay into an FSA is not subject to payroll taxes, resulting in a substantial payroll tax savings. The City received a rate pass, and the recommendation is to renew with Discovery Benefits for the 2021/2022 plan year.

### **Health Savings Account (HSA)**

A Health Savings Account (HSA) is a tax-advantaged medical savings account available to employees enrolled in a high-deductible health plan. The funds contributed to this account are not subject to federal income tax at the time of deposit. However, HSA funds may only be used to pay for qualified medical expenses. The City currently utilizes HSA Bank to administer the account. HSA Bank presented a rate pass with no changes to benefits. The recommendation is to continue with HSA Bank for the 2021/2022 plan year.

### **Ancillary Insurance**

The City is currently utilizing BCBS to provide Basic Life, Optional Life, Short Term Disability and Long-Term Disability insurance to employees. The City received a rate pass for 2 years. HUB presented an alternative Basic Life/AD&D option that will increase the employees' benefit from 1 X Base Annual Earnings to a max of \$100K to 1 X Base Annual Earnings to a max of \$200K. Furthermore, BCBS has agreed to increase the Guarantee Issue for Voluntary Life / AD&D insurance from \$100K to \$150K. New hires will be able to elect coverage to this new amount without evidence of insurability questions. Employees electing voluntary life insurance under the Guarantee Issue may elect \$10K with no evidence of insurability. To make these changes, the total increase to the City is \$585.18. The recommendation is to renew with BCBS for the 2021/2022 plan year.

### **Employee Assistance Program**

Employee Assistance Programs (EAPs) are employee benefit programs offered by many employers, typically in conjunction with a health insurance plan. EAPs are intended to help employees deal with problems that might adversely impact their work performance, health, and well-being. Alliance Work Partners presented a rate pass and renewal with Alliance Work Partners is recommended for the 2021/2022 plan year.

**Vision**

The City utilizes Surency for vision insurance and the City completed its first year of a four-year rate guarantee. Renewal with Surency for Vision Insurance is the recommendation for the 2021/2022 plan year.

**COBRA Administration**

The City requires offering employees the opportunity to continue temporarily their group health coverage under the City's plan if their coverage otherwise would cease due to termination, layoff, or other change in employment status. The City utilizes Flores & Associates, and the City completed its fourth year of a five-year rate guarantee. Renewal with Flores & Associates for COBRA Administration is the recommendation for the 2021/2022 plan year.

**Fiscal Impact:**

The total health care cost increase to the City of Lancaster is approximately \$295,688, after plan design adjustments and the City would fund approximately 83.5% of total healthcare costs.

**Recommendation:**

Staff recommends remaining with medical and for all renewing policies and plans. Plan design changes to the PPO's ER copay and the HMO deductibles, ER copay and in-network coinsurance level. No employee rate changes, and maintain the current HSA funding levels. Changing dental providers to Equitable. The medical increase cost to the City of Lancaster is approximately \$303,696, minus the dental decrease of approximately \$8,008, equal a total health care cost increase to the City of Lancaster of approximately \$295,688. The City would fund approximately 83.5% of total healthcare costs.

## CITY OF LANCASTER CITY COUNCIL

### City Council Special Meeting and Regular Work Session

1b.

**Meeting Date:** 08/16/2021

**Policy Statement:** This request supports the City Council 2020-2021 Policy Agenda

**Goal(s):**

- Effective Municipal Operations
- Financially Sound Government
- Healthy, Safe & Engaged Community
- Sound Infrastructure
- Quality Development
- Professional and Committed City Workforce

**Submitted by:** Opal Mauldin-Jones, City Manager

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#### **Agenda Caption:**

Discuss and receive a presentation regarding American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (CLFRF) a component of the American Rescue Plan Act (ARPA) of 2021.

#### **Background:**

The CLFRF program is a component of the American Rescue Plan Act of 2021 and provides funding to local governments to broadly respond to the COVID-19 public health emergency. As established by U.S. Treasury Department guidance, the state, through Texas Department of Emergency Management (TDEM), will distribute two separate payments to eligible non-entitlement units of local government (NEUs), which are local governments typically serving populations of under 50,000. The total funding amounts were determined by formula as directed by federal law and Treasury guidance. The state did not have discretion in determining these funding amounts, the eligibility of the NEUs, or how these funds must be spent.

NEUs may use these funds for eligible purposes, as follows:

1. To respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the State, territory, or tribal government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
3. For the provision of government services to the extent of the reduction of revenue of such State, territory, or Tribal government due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the State, territory, or tribal government prior to the emergency; or
4. To make necessary investments in water, sewer, or broadband infrastructure.

The City of Lancaster's allocation is \$9,720,147.20 divided into two equal tranches of \$4,860,073.60.

City Council to receive a presentation on ARPA funds.

## CITY OF LANCASTER CITY COUNCIL

### City Council Special Meeting and Regular Work Session

1c.

**Meeting Date:** 08/16/2021

**Policy Statement:** This request supports the City Council 2020-2021 Policy Agenda

**Goal(s):**

- Effective Municipal Operations
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- Sound Infrastructure
- Quality Development
- Professional and Committed City Workforce

**Submitted by:** Opal Mauldin-Jones, City Manager

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#### **Agenda Caption:**

Discuss the FY 2021/2022 proposed budget.

#### **Background:**

At the August 9, 2021, City Council Special Work Session City Manager, Opal Mauldin-Jones presented the proposed FY 2021/2022 municipal budget. A detailed budget notebook was provided to City Council at the conclusion of the meeting that includes the following information.

Taxing Year	Proposed Tax Rate	M&O	Interest & Sinking	Street Maintenance
2022	\$0.769287	\$0.589061	\$0.180226	\$0.025

City Council is scheduled to take a record vote on the proposed FY 2021/2022 tax rate on August 23, 2021. The first public hearing on the proposed FY 2021/2022 budget and tax rate is scheduled for September 13, 2021. The second public hearing on the FY 2021/2022 proposed budget and tax rate is scheduled for September 20, 2021.

#### **Attachments**

Proposed Budget

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# CITY-WIDE OPERATING FUND TOTALS

Fund Summary as of: 8/8/2021

TOTAL REVENUES		2019	2020	2021		2022
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	31,753,265	34,512,336	33,375,243	30,844,725	34,559,160
	2 G.O. Debt Service	7,181,903	7,818,936	7,283,470	7,001,061	6,535,395
	4 Street Maintenance	200,000	752,732	822,428	808,835	893,084
	5 WaterWastewater	18,584,218	18,901,026	15,836,015	17,886,297	18,793,019
	9 Airport	436,754	438,438	303,749	507,000	444,500
	14 HotelMotel	211,829	255,706	191,114	144,661	154,658
	16 LEDC/4A	1,515,093	1,394,120	949,771	1,139,078	1,322,363
	17 LRDC/4B	3,447,063	2,875,093	2,077,423	2,839,583	3,160,075
	18 Golf Course	528,776	534,092	685,243	629,741	896,972
	19 Sanitation	2,728,817	2,749,060	2,249,174	2,589,310	2,666,105
	21 E911	298,120	281,505	230,140	257,400	260,596
	53 Stormwater	1,858,415	1,956,570	1,584,407	1,595,682	1,640,237
Total		\$ 68,744,252	\$ 72,469,614	\$ 65,588,177	\$ 66,243,373	\$ 71,326,164
TOTAL EXPENDITURES		2019	2020	2021		2022
Fund Number	Fund	Actual	Actual	Year to Date	Budget	Proposed
	1 General Fund	27,929,785	29,493,667	24,842,486	30,968,382	34,884,985
	2 G.O. Debt Service	5,885,786	5,460,742	5,387,029	5,045,505	5,517,423
	4 Street Maintenance	-	293,326	1,738,764	808,835	893,084
	5 WaterWastewater	15,676,078	16,036,020	15,167,524	17,260,379	16,552,639
	9 Airport	445,249	549,257	418,562	484,516	578,505
	14 HotelMotel	56,720	20,423	44,176	41,584	44,163
	16 LEDC/4A	1,236,801	698,409	828,662	1,452,212	1,171,868
	17 LRDC/4B	3,481,574	3,654,874	2,639,671	3,443,848	3,596,472
	18 Golf Course	1,100,143	959,582	751,705	967,337	1,060,991
	19 Sanitation	1,720,872	2,046,282	1,405,363	2,043,734	2,097,629
	21 E911	221,917	201,343	263,591	295,290	221,618
	53 Stormwater	1,284,386	1,300,280	1,368,839	1,646,706	2,124,676
Total		\$ 59,039,312	\$ 60,714,207	\$ 54,856,372	\$ 64,458,328	\$ 68,744,054
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	9,704,940	11,755,408	10,731,805	1,785,045	2,582,110
	Beginning Balance	9,167,699	18,872,639	30,628,047	30,628,047	38,490,033
	Ending Balance	18,872,639	30,628,047	38,490,033	32,413,092	41,072,142
	Fund Balance (audited)	27,844,362	23,006,965			
Ending Balance as % of Expenditures		31.97%	50.45%	70.17%	50.29%	59.75%

# GENERAL FUND

Fund Summary as of: 8/8/2021

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	15,624,202	18,138,733	19,690,202	18,842,468	19,937,167
	SALES TAX	6,869,083	6,557,347	4,650,440	5,084,000	6,500,000
	FRANCHISE TAX	2,086,698	1,892,637	1,495,873	1,757,761	1,880,000
	OTHER TAXES	34,537	16,208	14,952	10,000	14,000
	LICENSES AND PERMITS	1,332,616	1,192,560	2,987,145	890,390	1,611,000
	INTERGOVERNMENTAL	21,688	15,000	33,412	15,000	15,000
	CHARGES FOR SERVICES	2,277,420	595,428	1,148,062	1,049,350	1,129,600
	FINES AND FORFEITURES	944,581	1,161,937	655,597	780,500	797,000
	INTEREST	282,573	133,525	12,761	55,800	30,000
	MISCELLANEOUS	137,744	115,945	283,711	36,042	65,665
	OPERATING TRANSFERS IN	2,070,824	2,288,742	1,934,220	2,320,914	2,577,228
	GRANT & Other Income	71,298	2,404,274	468,869	2,500	2,500
	Total	\$ 31,753,265	\$ 34,512,336	\$ 33,375,243	\$ 30,844,725	\$ 34,559,160
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
1	City Council	106,214	91,524	80,676	144,533	143,859
2	City Manager's Office	855,309	903,834	750,675	915,398	1,019,074
5	Legal	301,296	1,716,445	114,120	278,570	238,900
6	Building Services	1,117,194	1,192,097	1,154,572	1,133,143	1,249,590
8	Municipal Court	472,845	451,761	270,129	397,584	428,026
9	Building Inspections	331,309	292,651	255,642	292,734	328,652
10	Vehicle Maintenance	658,496	634,020	563,296	625,847	654,341
12	Streets Operations	457,115	556,989	1,039,668	1,288,286	2,678,204
13	Parks	609,612	630,635	556,129	749,806	802,960
14	Police	7,561,827	7,251,282	6,107,334	7,745,046	8,054,891
15	Fire	7,815,671	7,788,717	6,935,350	7,850,111	8,277,995
16	Non-Departmental	2,156,839	2,738,258	2,291,877	3,585,420	4,107,683
17	Planning	700,078	762,833	825,224	937,059	588,961
18	City Secretary	410,192	255,565	170,559	253,081	268,120
19	Finance	677,932	690,900	633,484	759,211	940,344
20	Emergency Management	112,432	63,675	31,523	72,172	104,458
24	Animal Services	158,098	174,552	140,898	249,372	282,892
29	Purchasing	112,391	111,625	101,852	126,023	138,734
31	Human Resources	569,058	602,330	506,632	632,098	702,580
32	Civil Service	9,673	6,294	8,063	7,150	7,550
34	Emergency Communications	907,341	887,010	809,110	1,013,783	1,216,207
35	Code Compliance	417,995	481,826	448,164	596,315	636,618
36	Development Services	-	-	-	-	520,775
37	Information Technology	553,244	597,513	557,989	660,762	690,968
38	Fire Marshal	251,392	188,931	167,883	214,334	233,224
39	City Marshal	183,135	175,192	146,509	197,270	210,746
40	Records	293	136,948	137,059	178,481	184,226
52	Vending Machine	1,992	75	280	-	-
55	Public Relations	143,537	110,187	37,790	64,793	174,408
80	Transfers Out	277,278	-	-	-	-
	Total	27,929,785	29,493,667	24,842,486	30,968,382	34,884,985
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	3,823,480	5,018,669	8,532,757	(6,719)	(325,825)
	Beginning Balance	9,648,516	13,471,995	18,490,665	18,490,665	24,628,693
	Ending Balance	13,471,995	18,490,665	24,628,693	18,483,946	24,302,868
	Fund Balance (audited)	350,343	15,906,573			
	Ending Balance as % of Expenditures	48.24%	62.69%	99.14%	59.91%	69.67%

## WATER AND WASTEWATER FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Water	7,728,507	7,955,292	7,145,761	8,307,555	8,533,401
	Wastewater	8,166,171	9,035,480	7,038,721	8,878,652	9,430,864
	Fees	1,027,467	1,098,643	1,140,903	271,010	257,108
	Impact Fees	542,988	314,451	484,309	200,880	210,600
	Other Revenue	336,225	157,553	5,363	5,000	342,810
	Interest	782,860	339,608	20,958	223,200	18,236
	Total	\$ 18,584,218	\$ 18,901,026	\$ 15,836,015	\$ 17,886,297	\$ 18,793,019
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 Public Works Administration	1,785,113	1,822,489	532,948	679,489	857,400
	20 Utility Billing	598,422	579,241	486,623	628,638	640,045
	21 Water Operations	1,457,616	814,838	1,939,437	1,391,081	1,043,791
	22 Non-Departmental	199,111	97,563	58,370	61,886	82,095
	27 Meter Reading	255,219	239,287	588,927	627,643	624,466
	30 Wastewater Operations	88,180	648,462	1,069,544	1,783,260	822,601
	42 Wholesale Costs	9,060,765	9,507,339	8,437,599	9,763,202	10,025,609
	50 Debt Service	694,506	687,906	691,056	689,556	695,731
	80 Transfers Out	1,537,146	1,638,894	1,363,020	1,635,624	1,760,901
	Total	\$ 15,676,078	\$ 16,036,020	\$ 15,167,524	\$ 17,260,379	\$ 16,552,639
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	2,908,139	2,865,006	668,491	625,918	2,240,380
	Beginning Balance	10,620,482	13,528,621	16,393,627	16,371,791	16,816,697
	Ending Balance	13,528,621	16,393,627	16,857,332	16,997,709	19,057,077
	Fund Balance (audited)	24,203,389	35,756,645			
	Ending Balance as % of Expenditures	86.30%	102.23%	111.14%	98.48%	115.13%



HOTEL/MOTEL TAX FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	HOTEL/MOTEL TAX	192,326	236,818	185,883	134,000	154,000
	MISCELLANEOUS	-	9,142	4,535	-	-
	INTEREST	19,503	9,746	696	10,661	658
	Total	\$ 211,829	\$ 255,706	\$ 191,114	\$ 144,661	\$ 154,658
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
80	TRANSFERS OUT	-	-	16,128	19,354	1,372
52	VISITOR CENTER	56,720	20,423	28,048	22,230	42,791
	Total	\$ 56,720	\$ 20,423	\$ 44,176	\$ 41,584	\$ 44,163
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	155,109	235,284	146,938	103,077	110,495
	Beginning Balance	-	-	-	-	146,938
	Ending Balance	155,109	235,284	146,938	103,077	257,433
	Fund Balance (audited)	981,652	1,216,936			
	Ending Balance as % of Expenditures	273.46%	1152.07%	332.62%	247.88%	582.91%

## SALES TAX 4A - ECONOMIC DEVELOPMENT FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	SALES TAXES	1,373,817	1,311,469	930,088	1,085,328	1,300,000
	INTEREST	141,276	63,901	4,058	35,000	3,613
	TRANSFERS IN	-	18,750	15,625	18,750	18,750
	Total	\$ 1,515,093	\$ 1,394,120	\$ 949,771	\$ 1,139,078	\$ 1,322,363
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ECON DEV ADMINISTRATION	299,697	344,973	396,309	485,106	397,234
	50 4A DEBT SERVICE	227,750	212,350	210,425	210,425	213,125
	60 MARKETING AND ADVERTISING	93,063	47,021	65,064	100,587	104,669
	63 INCENTIVE PROGRAMS	559,811	35,890	107,900	597,337	295,000
	80 TRANSFERS OUT	56,480	58,175	48,964	58,757	161,840
	Total	\$ 1,236,801	\$ 698,409	\$ 828,662	\$ 1,452,212	\$ 1,171,868
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	278,292	695,711	121,109	(313,134)	150,495
	Beginning Balance	6,669,074	6,947,366	7,643,077	7,643,077	7,732,149
	Ending Balance	6,947,366	7,643,077	7,732,149	7,329,943	7,882,644
	Fund Balance (audited)	4,661,576	7,623,914			
	Ending Balance as % of Expenditures	561.72%	1094.35%	933.09%	504.74%	672.66%

## SALES TAX 4B - CULTURAL RECREATIONAL FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 SALES TAXES	2,747,633	2,622,939	1,860,176	2,455,200	2,600,000
	56 RECREATION	483,037	135,752	98,611	255,000	402,691
	54 LIFE CENTER	132,606	72,350	105,991	122,383	128,200
	7 LIBRARY	32,458	23,522	11,415	-	28,377
	0 OTHER	662	11	89	-	-
	0 INTEREST	50,667	20,519	1,142	7,000	807
Total		\$ 3,447,063	\$ 2,875,093	\$ 2,077,423	\$ 2,839,583	\$ 3,160,075
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 REC ADMINISTRATION	254,235	272,388	217,290	295,281	240,434
	7 LIBRARY	445,084	428,824	330,318	504,718	516,290
	16 NON-DEPARTMENTAL	51,306	61,634	59,145	62,000	62,000
	50 4B DEBT SERVICE	924,150	921,000	922,500	922,500	926,875
	54 SENIOR LIFE CENTER	264,083	244,477	153,912	261,009	300,722
	56 RECREATION CENTER	1,016,126	1,357,708	655,624	1,037,283	1,155,709
	56 DAY CAMP	48,874	19,551	-	-	-
	57 COMMUNITY PARK	9,229	4,951	-	-	-
	80 TRANSFERS OUT	468,488	344,340	300,881	361,057	394,442
Total		\$ 3,481,574	\$ 3,654,874	\$ 2,639,671	\$ 3,443,848	\$ 3,596,472
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(34,511)	(779,781)	(562,248)	(604,265)	(436,397)
	Beginning Balance	1,416,066	1,618,055	1,064,275	838,274	373,120
	Ending Balance	1,381,555	838,274	373,120	234,009	(63,278)
	Fund Balance (audited)	350,343	57,124			
Ending Balance as % of Expenditures		39.68%	22.94%	14.14%	6.79%	-1.76%

# STORM WATER FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	0 Drainage Fee	1,783,188	1,900,462	1,581,925	1,580,000	1,638,000
	0 Other Revenue	75,227	56,108	2,482	15,682	2,237
	Total	\$ 1,858,415	\$ 1,956,570	\$ 1,584,407	\$ 1,595,682	\$ 1,640,237
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	4 STORMWATER OPERATIONS	1,172,121	1,164,635	1,269,562	1,535,951	2,006,871
	6 BUILDING SERVICES	-	2,280	-	-	-
	22 NON-DEPARTMENTAL	(1,482)	28,756	8,686	10,395	10,395
	50 STORM WATER DEBT SERVICE	49,200	43,150	41,750	41,750	45,275
	80 TRANSFERS OUT	64,547	61,460	48,842	58,610	62,135
	Total	\$ 1,284,386	\$ 1,300,280	\$ 1,368,839	\$ 1,646,706	\$ 2,124,676
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	574,029	656,289	215,568	(51,024)	(484,439)
	Beginning Balance	3,085,203	3,659,232	4,314,675	4,315,521	4,450,159
	Ending Balance	3,659,232	4,315,521	4,450,159	4,264,497	3,965,720
	Fund Balance (audited)	2,067,582	4,317,402			
	Ending Balance as % of Expenditures	284.90%	331.89%	325.10%	258.97%	186.65%

## E-911 FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	E911 INCOME	274,010	270,848	229,469	252,400	260,000
	INTEREST	24,109	10,657	671	5,000	596
	Total	\$ 298,120	\$ 281,505	\$ 230,140	\$ 257,400	\$ 260,596
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	47 9-1-1-E	221,917	201,343	263,591	295,290	221,618
	Total	\$ 221,917	\$ 201,343	\$ 263,591	\$ 295,290	\$ 221,618
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	76,203	80,162	(33,451)	(37,890)	38,978
	Beginning Balance	1,051,044	1,127,246	1,207,408	1,207,408	1,173,957
	Ending Balance	1,127,246	1,207,408	1,173,957	1,169,518	1,212,935
	Fund Balance (audited)	777,087	1,291,007			
	Ending Balance as % of Expenditures	507.96%	599.68%	445.37%	396.06%	547.31%

# STREET MAINTENANCE FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	PROPERTY TAX	-	747,955	822,114	804,615	893,084
	INTEREST	-	4,777	314	4,220	-
	TRANSFER FROM GENERAL FUND	200,000	-	-	-	-
	Total	\$ 200,000	\$ 752,732	\$ 822,428	\$ 808,835	\$ 893,084
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	12 STREET	-	293,326	1,738,764	808,835	893,084
	Total	\$ -	\$ 293,326	\$ 1,738,764	\$ 808,835	\$ 893,084
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	200,000	459,406	(916,336)	-	-
	Beginning Balance	-	200,000	659,406	659,406	(256,930)
	Ending Balance	200,000	659,406	(256,930)	659,406	(256,930)
	Fund Balance (audited)	200,000	659,406			
	Ending Balance as % of Expenditures		224.80%	-14.78%	81.53%	-28.77%

AIRPORT FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Airport Operations	239,140	258,173	204,485	325,000	325,000
	Net Fuel Sale	128,735	96,381	64,207	95,000	103,000
	Other Revenue	60,608	66,231	35,056	62,000	66,500
	Grant Revenue	8,272	17,653	-	25,000	(50,000)
	Total	\$ 436,754	\$ 438,438	\$ 303,749	\$ 507,000	\$ 444,500
EXPENDITURES		2019	2020	2021		2022
Departments No		Actual	Actual	Year to Date	Budget	Proposed
	40 AIRPORT	393,406	456,189	305,596	379,599	468,227
	40 AIRPORT RAMP GRANT	26,423	37,895	65,277	50,000	56,815
	50 DEBT SERVICE	1,757	12,050	11,550	11,550	11,050
	80 TRANSFERS OUT	23,663	43,123	36,139	43,367	42,413
	Total	\$ 445,249	\$ 549,257	\$ 418,562	\$ 484,516	\$ 578,505
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(8,495)	(110,820)	(114,813)	22,484	(134,005)
	Beginning Balance	251,718	243,224	132,404	132,404	(11,685)
	Ending Balance	243,224	132,404	(11,685)	154,888	(145,690)
	Fund Balance (audited)	(1,697,057)	(1,645,467)			
	Ending Balance as % of Expenditures	54.63%	24.11%	-2.79%	31.97%	-25.18%

# GOLF COURSE FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	GOLF COURSE REVENUE	528,776	534,092	685,243	629,741	896,972
	Total	\$ 528,776	\$ 534,092	\$ 685,243	\$ 629,741	\$ 896,972
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	39 GOLF COURSE	1,093,143	952,582	745,871	960,337	1,053,991
	80 TRANSFERS OUT	7,000	7,000	5,833	7,000	7,000
	Total	\$ 1,100,143	\$ 959,582	\$ 751,705	\$ 967,337	\$ 1,060,991
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	(571,367)	(425,490)	(66,462)	(337,596)	(164,019)
	Beginning Balance	(990,020)	(1,561,387)	(1,986,877)	(1,986,877)	(2,053,339)
	Ending Balance	(1,561,387)	(1,986,877)	(2,053,339)	(2,324,473)	(2,217,358)
	Fund Balance (audited)	182,538	515,610			
	Ending Balance as % of Expenditures	-141.93%	-207.06%	-273.16%	-240.30%	-208.99%



# SANITATION FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Garbage Collection	2,640,708	2,720,555	2,247,102	2,559,310	2,664,205
	Interest	47,738	28,505	2,072	30,000	1,900
	NCTCOG Grants	40,371	-	-	-	-
	Total	\$ 2,728,817	2,749,060	\$ 2,249,174	\$ 2,589,310	\$ 2,666,105
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	2 ADMINISTRATION	11,450	6,697	8,490	15,501	11,950
	11 REFUSE SERVICE	1,505,237	1,581,719	1,168,331	1,587,188	1,634,804
	12 STREET MAINTENANCE	26,564	276,637	98,504	250,000	250,000
	43 NON-DEPARTMENTAL	27,621	26,730	-	35,000	35,000
	80 TRANSFERS OUT	150,000	154,500	130,038	156,045	165,875
	Total	\$ 1,720,872	\$ 2,046,282	\$ 1,405,363	\$ 2,043,734	2,097,629
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,007,945	702,778	843,811	545,576	568,476
	Beginning Balance	2,152,525	3,160,470	3,863,248	3,863,248	4,707,059
	Ending Balance	3,160,470	3,863,248	4,707,059	4,408,824	5,275,535
	Fund Balance (audited)	118,785	3,863,247			
	Ending Balance as % of Expenditures	183.66%	188.79%	334.94%	215.72%	251.50%

DEBT SERVICE FUND

REVENUES		2019	2020	2021		2022
Department No	Revenue Source	Actual	Actual	Year to Date	Budget	Proposed
	Property Taxes	6,893,028	7,777,709	7,279,478	6,993,807	6,531,883
	Interest	61,124	41,227	3,993	7,254	3,512
	Transfers In	227,750	-	-	-	-
	Total	\$ 7,181,903	\$ 7,818,936	\$ 7,283,470	\$ 7,001,061	\$ 6,535,395
EXPENDITURES		2019	2020	2021		2022
Department No		Actual	Actual	Year to Date	Budget	Proposed
	50 Debt Service	5,885,786	5,460,742	5,387,029	5,045,505	5,517,423
	Total	\$ 5,885,786	\$ 5,460,742	\$ 5,387,029	\$ 5,045,505	\$ 5,517,423
BALANCES		2019	2020	2021		2022
		Actual	Actual	Year to Date	Budget	Proposed
	Net Gain (Loss)	1,296,116	2,358,194	1,896,441	1,955,556	1,017,972
	Beginning Balance	1,949,459	3,245,575	5,603,769	5,603,769	7,500,210
	Ending Balance	3,245,575	5,603,769	7,500,210	7,559,325	8,518,182
	Fund Balance (Audited)	3,245,575	5,297,018			
	Ending Balance as % of Expenditures	55.14%	102.62%	139.23%	149.82%	154.39%