

Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the Period Ending September 30, 2018.

Prepared By: _____

Assist. Director of Finance

Date: 11/1/18

Approved By: _____

Director of Finance

Date: 11/1/18

Approved & Authorized to Present to City Council:

City Manager

Date: 11/01/2018

CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

Fourth Quarter FY2018

FY2018 October 2017 thru September 2018

100% Optimal Expenditure Rate



TOTAL REVENUES	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	09/2017	To Date	09/2018	To Date	Budget	Used
1 General Fund	6,007,419	27,033,240	4,855,224	28,432,012	26,243,463	108%
2 G.O. Debt Service	6,675,450	12,408,278	541,978	6,864,104	5,878,623	117%
5 WaterWastewater	4,380,195	17,950,222	4,986,524	18,130,031	17,783,087	102%
9 Airport	(795,752)	494,610	57,358	366,550	451,000	81%
14 HotelMotel	75,614	139,955	41,930	112,815	86,000	131%
16 LEDC/4A	544,962	1,264,079	518,379	2,510,894	1,030,000	244%
17 LRDC/4B	1,442,864	3,333,935	1,264,483	3,334,792	2,988,000	112%
18 Golf Course	69,750	114,785	117,710	420,420	627,000	67%
19 Sanitation	675,585	2,698,959	648,425	2,535,104	2,362,243	107%
21 E911	91,505	284,429	74,911	302,913	218,800	138%
53 Stormwater	586,590	1,796,829	448,091	1,776,684	1,412,000	126%
Total	\$ 19,754,182	\$ 67,519,320	\$ 13,555,011	\$ 64,786,319	\$ 59,080,216	110%

TOTAL EXPENDITURES	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	09/2017	To Date	09/2018	To Date	Budget	Used
1 General Fund	6,524,207	24,807,289	6,380,638	25,817,408	26,637,033	97%
2 G.O. Debt Service	6,884,184	11,467,210	1,287,330	6,256,066	4,727,599	132%
5 WaterWastewater	3,773,618	14,282,254	4,298,790	16,661,548	16,671,553	100%
9 Airport	(1,264,706)	(175,245)	102,130	376,826	425,840	88%
14 HotelMotel	10,949	43,169	9,030	41,241	68,012	61%
16 LEDC/4A	(529,505)	861,344	151,153	1,024,083	1,567,619	65%
17 LRDC/4B	773,449	2,924,430	694,361	3,227,751	3,374,557	96%
18 Golf Course	137,792	179,867	385,393	996,121	765,042	130%
19 Sanitation	407,137	1,681,087	656,311	1,873,785	1,873,787	100%
21 E911	325	116,341	19,664	186,206	205,575	91%
53 Stormwater	611,442	1,366,846	425,013	1,167,394	1,315,591	89%
Total	\$ 17,328,893	\$ 57,554,592	\$ 14,409,815	\$ 57,628,431	\$ 57,632,207	100%



GENERAL FUND

Revenues and Expenditures



4th Quarter - FY 2018

FY2018 October 2017-September 2018

		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2017	To Date	09/2018	To Date	Budget	Used
REVENUES							
	PROPERTY TAX	119,637	12,604,467	101,876	13,905,822	13,709,510	101%
	SALES TAX	2,682,531	6,168,242	2,430,424	6,447,775	5,965,625	108%
	FRANCHISE TAX	775,368	1,979,925	528,669	1,681,482	1,785,413	94%
	OTHER TAXES	14,535	26,633	6,822	19,162	18,000	106%
	LICENSES AND PERMITS	721,747	1,404,466	296,113	1,617,951	1,037,900	156%
	INTERGOVERNMENTAL	12,752	19,891	3,750	13,750	15,000	92%
	CHARGES FOR SERVICES	749,066	1,651,245	676,033	1,403,105	911,625	154%
	FINES AND FORFEITURES	200,558	954,732	229,795	952,663	811,500	117%
	INTEREST	13,993	46,536	55,103	164,520	50,000	329%
	MISCELLANEOUS	50,037	139,652	19,650	128,606	40,850	315%
	OPERATING TRANSFERS IN	454,109	1,816,435	504,953	2,019,814	1,883,040	107%
	GRANT & Other Income	213,086	221,016	2,035	77,362	15,000	516%
	Total	\$ 6,007,419	\$ 27,033,240	\$ 4,855,224	\$ 28,432,012	\$ 26,243,463	108%

		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised Budget	% of Budget
		09/2017	To Date	09/2018	To Date	Budget	Used
EXPENDITURES							
1	City Council	30,084	72,820	38,745	103,375	103,697	100%
2	City Manager's Office	179,091	725,270	205,648	749,178	759,865	99%
5	Legal	127,745	283,725	55,376	302,970	170,000	178%
6	Building Services	344,881	1,189,959	334,399	1,125,859	1,079,545	104%
8	Municipal Court	129,703	419,880	112,258	432,474	438,927	99%
9	Building Inspections	114,456	440,696	94,242	337,781	343,250	98%
10	Fleet Maintenance	177,746	636,434	153,372	627,702	663,671	95%
12	Streets Operations	119,443	382,607	114,754	495,825	544,307	91%
13	Parks	179,237	581,741	158,267	633,458	651,867	97%
14	Police	1,757,318	6,453,131	1,844,803	6,849,876	6,727,061	102%
15	Fire	1,969,463	7,266,118	1,950,117	7,514,441	7,399,807	102%
16	Non-Departmental	110,795	2,008,590	180,743	2,135,793	3,013,340	71%
17	Planning	222,147	423,002	105,802	373,256	376,881	99%
18	City Secretary	107,495	384,246	98,501	378,166	407,378	93%
19	Finance	146,017	686,726	135,086	651,524	734,612	89%
24	Animal Services	54,674	171,802	57,856	206,239	214,269	96%
29	Purchasing	25,282	106,693	25,372	110,680	117,513	94%
31	Human Resources	138,060	486,242	144,500	567,610	572,248	99%
32	Civil Service	875	7,048	805	6,244	7,150	87%
34	Emergency Communications	292,436	898,613	199,637	865,926	869,626	100%
35	Code Compliance	94,706	318,623	124,015	394,705	461,867	85%
37	Information Technology	102,373	505,012	128,925	518,490	523,271	99%
38	Fire Marshal	53,733	181,706	48,818	188,740	196,703	96%
52	Vending Contracts	152	236	136	1,578	-	0%
55	Public Relations	-	-	22,573	67,812	71,114	95%
39	City Marshal	46,296	176,368	45,887	177,707	189,064	94%
	Total	\$ 6,524,207	\$ 24,807,289	\$ 6,380,638	\$ 25,817,408	\$ 26,637,033	97%

WATER AND SEWER FUND

Revenues & Expenses

4th Quarter FY2018



FY2018 October 2017 thru September 2018



100 % Optimal Expenditure Rate



REVENUES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2017	To Date	09/2018	To Date	Budget	Used
	Water	1,964,419	7,391,445	2,330,641	7,832,951	7,832,951	100%
	Wastewater	1,955,638	7,880,229	2,142,974	7,850,764	8,060,796	97%
	Fees	147,598	1,387,981	195,280	716,907	575,870	124%
	Impact Fees	133,082	631,824	73,464	859,484	447,020	192%
	Other Revenue	120,341	483,113	95,468	413,746	410,275	101%
	Interest	59,118	175,630	148,697	456,179	456,175	100%
	Total	\$ 4,380,195	\$ 17,950,222	\$ 4,986,524	\$ 18,130,031	\$ 17,783,087	102%

EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2017	To Date	09/2018	To Date	Budget	Used
2	Public Works Administration	1,436,825	1,859,135	143,892	582,768	627,390	93%
20	Utility Billing	148,789	560,931	142,521	563,568	610,507	92%
21	Water Operations	(143,898)	884,860	203,849	843,765	914,967	92%
22	Non-Departmental	124,967	173,673	22,342	99,169	158,383	63%
27	Meter Reading	77,895	507,290	18,466	743,698	755,370	98%
30	Wastewater Operations	227,552	798,471	186,264	757,519	812,364	93%
42	Wholesale Costs	2,304,522	7,718,366	2,756,369	9,687,228	9,409,489	103%
50	Debt Service	(780,336)	270,319	437,050	1,487,856	1,487,106	100%
80	Transfers Out	377,302	1,509,208	388,037	1,895,977	1,895,977	100%
	Total	\$ 3,773,618	\$ 14,282,254	\$ 4,298,790	\$ 16,661,548	\$ 16,671,553	100%

SALES TAX 4A-ECONOMIC DEVELOPMENT

4th Quarter - FY 2018

FY2018 October 2017 Thru September 2018

100% Optimal Expenditure Rate



		2017	2017	2018	2018	2018	2018
REVENUE		Qtr. Ending 09/2017	Actual To Date	Qtr. Ending 09/2018	Actual To Date	Revised Budget	% of Budget Remaining
	SALES TAXES	536,506	1,233,648	486,085	1,289,555	1,000,000	129%
	INTEREST	8,456	30,430	27,606	73,751	30,000	246%
	Operating Transfers In	-	-	4,688	1,147,588	-	0%
	Total	\$ 544,962	\$ 1,264,079	\$ 518,379	\$ 2,510,894	\$ 1,030,000	244%

		2017	2017	2018	2018	2018	2018
EXPENDITURES		Qtr. Ending 09/2017	Actual To Date	Qtr. Ending 09/2018	Actual To Date	Revised Budget	% of Budget Remaining
2	ECONOMIC DEV/ADMINISTRATION	107,392	300,469	71,329	322,940	383,364	84%
50	4A DEBT SERVICE	92,917	453,517	56,937	227,750	458,300	50%
60	MARKETING AND ADVERTISING	6,066	50,879	8,766	41,913	94,475	44%
63	INCENTIVE PROGRAMS	-	-	-	375,000	575,000	65%
80	TRANSFERS OUT	(735,880)	56,480	14,120	56,480	56,480	100%
	Total	\$ (529,505)	\$ 861,344	\$ 151,153	\$ 1,024,083	\$ 1,567,619	65%



4B - LRDC FUND

4th Quarter - FY 2018

FY2018 October 2017 Thru September 2018



100% Optimal Expenditure Rate

TOTAL REVENUE		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2017	To Date	09/2018	To Date	Budget	Remaining
0	REVENUE	1,211,659	2,624,104	1,093,564	2,729,028	2,219,000	123%
7	LIBRARY	51,109	99,811	14,708	41,600	32,200	129%
54	SENIOR LIFE CENTER	33,221	76,161	16,692	75,716	83,300	91%
56	RECREATION CENTER	146,875	533,859	139,519	488,448	653,500	75%
Total		\$ 1,442,864	\$ 3,333,935	\$ 1,264,483	\$ 3,334,792	\$ 2,988,000	112%

TOTAL EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2017	To Date	09/2018	To Date	Budget	Remaining
2	REC ADMINISTRATION	62,527	214,002	82,408	271,208	273,186	99%
7	LIBRARY	149,651	506,884	89,012	469,174	516,936	91%
16	NON-DEPARTMENTAL	22,344	100,052	19,455	56,330	69,517	81%
50	4B DEBT SERVICE	(609,466)	-	109,035	913,825	913,825	100%
54	SENIOR LIFE CENTER	67,625	239,910	30,912	248,206	258,805	96%
56	RECREATION CENTER	324,168	1,079,925	304,390	1,071,488	1,142,879	94%
57	COMMUNITY PARK	12,100	17,257	17,657	31,547	33,435	94%
80	TRANSFERS OUT	736,000	757,900	41,493	165,974	165,974	100%
Total		\$ 773,449	\$ 2,924,430	694,361	3,227,751	\$ 3,374,557	96%



Golf Course Fund

4th Quarter - FY 2018

FY2018 October 2017 Thru September 2018



100% Optimal Expenditure Rate



TOTAL REVENUE	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	09/2017	To Date	09/2018	To Date	Budget	Remaining
GOLF COURSE REVENUE	\$ 69,750	\$ 114,785	\$ 117,710	\$ 420,420	\$ 627,000	67%
Total	\$ 69,750	\$ 114,785	\$ 117,710	\$ 420,420	\$ 627,000	67%

TOTAL EXPENDITURES	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	09/2017	To Date	09/2018	To Date	Budget	Remaining
39 GOLF COURSE	122,042	116,867	383,643	965,788	734,709	131%
50 DEBT SERVICE	14,000	56,000	-	23,333	23,333	100%
80 TRANSFERS OUT	1,750	7,000	1,750	7,000	7,000	100%
Total	137,792	179,867	385,393	996,121	765,042	130%