

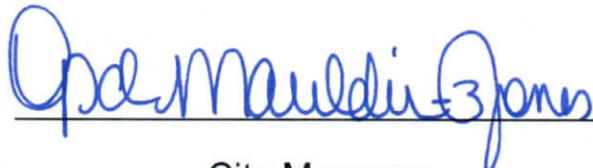
## Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the first quarter FY2019 ending December 31, 2018.

Reviewed By:  \_\_\_\_\_ Date: 1/25/19 \_\_\_\_\_  
Assist. Finance Director

Approved By:  \_\_\_\_\_ Date: 1/25/2019 \_\_\_\_\_  
Director of Finance

Approved & Authorized to Present to City Council:

 \_\_\_\_\_ Date: 3/4/2019 \_\_\_\_\_  
City Manager

# CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

First Quarter FY2019

FY2019 October 2018 thru December 2018

100% Optimal Expenditure Rate



TOTAL REVENUES	2018	2018	2019	2019	2019	2019
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	12/2017	To Date	12/2018	To Date	Budget	Used
1 General Fund	8,631,886	8,631,886	9,991,315	9,991,315	29,032,709	34%
2 G.O. Debt Service	2,937,650	2,937,650	4,107,210	4,107,210	5,822,623	71%
5 WaterWastewater	4,503,921	4,503,921	4,351,710	4,351,710	16,499,447	26%
9 Airport	83,208	83,208	176,783	176,783	482,600	37%
14 HotelMotel	1,399	1,399	8,754	8,754	187,544	5%
16 LEDC/4A	113,833	113,833	147,310	147,310	1,372,321	11%
17 LRDC/4B	310,192	310,192	458,652	458,652	3,255,142	14%
18 Golf Course	66,074	66,074	90,279	90,279	686,506	13%
19 Sanitation	608,306	608,306	631,950	631,950	2,321,649	27%
21 E911	42,798	42,798	47,699	47,699	218,800	22%
53 Stormwater	437,135	437,135	454,483	454,483	1,612,000	28%
<b>Total</b>	<b>\$ 17,736,403</b>	<b>\$ 17,736,403</b>	<b>\$ 20,466,145</b>	<b>\$ 20,466,145</b>	<b>\$ 61,491,341</b>	<b>33%</b>

TOTAL EXPENDITURES	2018	2018	2019	2019	2019	2019
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	12/2017	To Date	12/2018	To Date	Budget	Used
1 General Fund	5,876,281	5,876,281	6,694,940	6,694,940	29,031,373	23%
2 G.O. Debt Service	-	-	60,347	60,347	4,887,248	1%
5 WaterWastewater	2,974,301	2,974,301	2,577,069	2,577,069	14,308,572	18%
9 Airport	81,454	81,454	92,319	92,319	455,842	20%
14 HotelMotel	10,429	10,429	25,011	25,011	65,542	38%
16 LEDC/4A	137,823	137,823	528,429	528,429	1,582,599	33%
17 LRDC/4B	502,955	502,955	587,303	587,303	3,446,284	17%
18 Golf Course	70,273	70,273	188,093	188,093	725,656	26%
19 Sanitation	271,166	271,166	365,947	365,947	1,746,094	21%
21 E911	134,121	134,121	164,782	164,782	213,028	77%
53 Stormwater	215,166	215,166	281,162	281,162	1,576,407	18%
<b>Total</b>	<b>\$ 10,273,968</b>	<b>\$ 10,273,968</b>	<b>\$ 11,565,401</b>	<b>\$ 11,565,401</b>	<b>\$ 58,038,645</b>	<b>20%</b>



# GENERAL FUND

## Revenues and Expenditures

1st Quarter - FY 2019



FY2019 October 2018-December 2018

REVENUES		2018	2018	2019	2019	2019	2019
		Qtr. Ending 12/2017	Actual To Date	Qtr. Ending 12/2018	Actual To Date	Revised Budget	% of Budget Used
	PROPERTY TAX	6,474,023	6,474,023	8,048,894	8,048,894	15,298,586	53%
	SALES TAX	501,115	501,115	547,643	547,643	6,617,854	8%
	FRANCHISE TAX	88,798	88,798	42,652	42,652	1,785,413	2%
	LICENSES AND PERMITS	585,904	585,904	273,580	273,580	1,302,882	21%
	INTERGOVERNMENTAL	1,250	1,250	3,750	3,750	15,000	25%
	CHARGES FOR SERVICES	239,823	239,823	215,697	215,697	961,800	22%
	FINES AND FORFEITURES	186,377	186,377	218,539	218,539	811,500	27%
	INTEREST	16,732	16,732	53,341	53,341	95,000	56%
	MISCELLANEOUS	30,306	30,306	49,770	49,770	40,850	122%
	OPERATING TRANSFERS IN	504,954	504,954	517,706	517,706	2,070,824	25%
	GRANT & Other Income	2,603	2,603	19,744	19,744	15,000	132%
	<b>Total</b>	<b>\$ 8,631,886</b>	<b>\$ 8,631,886</b>	<b>\$ 9,991,315</b>	<b>\$ 9,991,315</b>	<b>\$ 29,032,709</b>	<b>34%</b>

EXPENDITURES		2018	2018	2019	2019	2019	2019
		Qtr. Ending 12/2017	Actual To Date	Qtr. Ending 12/2018	Actual To Date	Revised Budget Budget	% of Budget Used
1	City Council	9,714	9,714	18,124	18,124	115,677	16%
2	City Manager's Office	193,495	193,495	192,606	192,606	894,282	22%
5	Legal	67,268	67,268	(1,417)	(1,417)	250,000	-1%
6	Building Services	213,264	213,264	328,548	328,548	1,118,543	29%
8	Municipal Court	99,040	99,040	100,242	100,242	420,067	24%
9	Building Inspections	80,887	80,887	91,238	91,238	435,841	21%
10	Fleet Maintenance	134,930	134,930	138,796	138,796	666,531	21%
12	Streets Operations	104,688	104,688	151,739	151,739	639,344	24%
13	Parks	145,464	145,464	177,395	177,395	658,684	27%
14	Police	1,517,776	1,517,776	1,923,524	1,923,524	7,338,141	26%
15	Fire	1,764,244	1,764,244	1,996,967	1,996,967	7,685,054	26%
16	Non-Departmental	452,557	452,557	432,982	432,982	3,222,204	13%
17	Planning	82,854	82,854	122,298	122,298	834,175	15%
18	City Secretary	94,933	94,933	97,049	97,049	425,959	23%
19	Finance	156,490	156,490	171,480	171,480	769,174	22%
24	Animal Services	47,789	47,789	46,271	46,271	207,745	22%
29	Purchasing	37,431	37,431	22,436	22,436	119,647	19%
31	Human Resources	125,430	125,430	115,600	115,600	578,368	20%
32	Civil Service	1,299	1,299	374	374	7,550	5%
34	Emergency Communications	225,993	225,993	196,657	196,657	1,002,852	20%
35	Code Compliance	86,351	86,351	96,060	96,060	427,470	22%
37	Information Technology	143,042	143,042	150,291	150,291	577,053	26%
38	Fire Marshal	44,934	44,934	47,414	47,414	286,264	17%
52	Vending Contracts	1,218	1,218	147	147	-	0%
55	Public Relations	2,956	2,956	35,587	35,587	157,864	23%
39	City Marshal	42,236	42,236	42,532	42,532	192,885	22%
	<b>Total</b>	<b>\$ 5,876,281</b>	<b>\$ 5,876,281</b>	<b>\$ 6,694,940</b>	<b>\$ 6,694,940</b>	<b>\$ 29,031,373</b>	<b>23%</b>

**WATER AND SEWER FUND**  
**Revenues & Expenses**  
**1st Quarter FY2019**



**FY2019 October 2018 thru December 2018**



100 % Optimal Expenditure Rate



REVENUES		2018	2018	2019	2019	2019	2019
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		12/2017	To Date	12/2018	To Date	Budget	Used
	Water	1,862,498	1,862,498	1,861,588	1,861,588	7,444,046	25%
	Wastewater	1,829,485	1,829,485	2,034,677	2,034,677	7,955,781	26%
	Fees	123,744	123,744	137,131	137,131	228,750	60%
	Impact Fees	516,907	516,907	62,031	62,031	377,870	16%
	Other Revenue	108,965	108,965	78,556	78,556	293,000	27%
	Interest	62,323	62,323	177,727	177,727	200,000	89%
	<b>Total</b>	<b>\$ 4,503,921</b>	<b>\$ 4,503,921</b>	<b>\$ 4,351,710</b>	<b>\$ 4,351,710</b>	<b>\$ 16,499,447</b>	<b>26%</b>

EXPENDITURES		2018	2018	2019	2019	2019	2019
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		12/2017	To Date	12/2018	To Date	Budget	Used
2	Public Works Administration	140,980	140,980	134,818	134,818	625,035	22%
20	Utility Billing	124,180	124,180	124,973	124,973	618,370	20%
21	Water Operations	182,317	182,317	218,017	218,017	869,426	25%
22	Non-Departmental	4,644	4,644	14,941	14,941	213,136	7%
27	Meter Reading	82,653	82,653	139,206	139,206	468,214	30%
30	Wastewater Operations	174,299	174,299	216,768	216,768	791,774	27%
42	Wholesale Costs	1,875,691	1,875,691	1,343,310	1,343,310	8,490,965	16%
50	Debt Service	1,500	1,500	750	750	694,506	0%
80	Transfers Out	388,038	388,038	384,287	384,287	1,537,146	25%
	<b>Total</b>	<b>\$ 2,974,301</b>	<b>\$ 2,974,301</b>	<b>\$ 2,577,069</b>	<b>\$ 2,577,069</b>	<b>\$ 14,308,572</b>	<b>18%</b>

## SALES TAX 4A-ECONOMIC DEVELOPMENT

1st Quarter - FY 2019



FY2019 October 2018 Thru December 2018



100% Optimal Expenditure Rate

		2018	2018	2019	2019	2019	2019
REVENUE		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		12/2017	To Date	12/2018	To Date	Budget	Remaining
	SALES TAXES	100,223	100,223	109,529	109,529	1,323,571	8%
	INTEREST	8,922	8,922	33,094	33,094	30,000	110%
	Operating Transfers In	4,688	4,688	4,688	4,688	18,750	25%
	Total	\$ 113,833	\$ 113,833	\$ 147,310	\$ 147,310	\$ 1,372,321	11%

		2018	2018	2019	2019	2019	2019
EXPENDITURES		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		12/2017	To Date	12/2018	To Date	Budget	Remaining
2	ECONOMIC DEV/ADMINISTRATION	66,040	66,040	72,149	72,149	304,814	24%
50	4A DEBT SERVICE	56,938	56,938	56,837	56,837	227,350	25%
60	MARKETING AND ADVERTISING	726	726	51,095	51,095	39,955	128%
63	INCENTIVE PROGRAMS	-	-	334,228	334,228	954,000	35%
80	TRANSFERS OUT	14,120	14,120	14,120	14,120	56,480	25%
	Total	\$ 137,823	\$ 137,823	\$ 528,429	\$ 528,429	\$ 1,582,599	33%



# 4B - LRDC FUND

1st Quarter - FY 2019

FY2019 October 2018 Thru December 2018



100% Optimal Expenditure Rate



TOTAL REVENUE		2018	2018	2019	2019	2019	2019
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		12/2017	To Date	12/2018	To Date	Budget	Remaining
0	REVENUE	208,429	208,429	339,694	339,694	2,666,142	13%
7	LIBRARY	6,743	6,743	6,183	6,183	32,200	19%
54	SENIOR LIFE CENTER	8,570	8,570	26,769	26,769	83,300	32%
56	RECREATION CENTER	86,450	86,450	86,006	86,006	473,500	18%
<b>Total</b>		<b>\$ 310,192</b>	<b>\$ 310,192</b>	<b>\$ 458,652</b>	<b>\$ 458,652</b>	<b>\$ 3,255,142</b>	<b>14%</b>

TOTAL EXPENDITURES		2018	2018	2019	2019	2019	2019
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		12/2017	To Date	12/2018	To Date	Budget	Remaining
2	REC ADMINISTRATION	53,921	53,921	58,781	58,781	251,286	23%
7	LIBRARY	119,192	119,192	134,607	134,607	528,007	25%
16	NON-DEPARTMENTAL	12,225	12,225	7,107	7,107	70,517	10%
50	4B DEBT SERVICE	-	-	-	-	924,150	0%
54	SENIOR LIFE CENTER	59,021	59,021	136,467	136,467	298,115	46%
56	RECREATION CENTER	216,624	216,624	192,344	192,344	1,130,122	17%
57	COMMUNITY PARK	479	479	-	-	12,100	0%
80	TRANSFERS OUT	41,494	41,494	57,997	57,997	231,988	25%
<b>Total</b>		<b>\$ 502,955</b>	<b>\$ 502,955</b>	<b>587,303</b>	<b>587,303</b>	<b>\$ 3,446,284</b>	<b>17%</b>



## Golf Course Fund

1st Quarter - FY 2019

FY2019 October 2018 Thru December 2018



100% Optimal Expenditure Rate



	2018	2018	2019	2019	2019	2019
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	12/2017	To Date	12/2018	To Date	Budget	Remaining
<b>TOTAL REVENUE</b>						
GOLF COURSE REVENUE	\$ 66,074	\$ 66,074	\$ 90,279	\$ 90,279	\$ 686,506	13%
Total	\$ 66,074	\$ 66,074	\$ 90,279	\$ 90,279	\$ 686,506	13%

	2018	2018	2019	2019	2019	2019
	Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
	12/2017	To Date	12/2018	To Date	Budget	Remaining
<b>TOTAL EXPENDITURES</b>						
39 GOLF COURSE	54,523	54,523	186,343	186,343	718,656	26%
50 DEBT SERVICE	14,000	14,000	-	-	-	0%
80 TRANSFERS OUT	1,750	1,750	1,750	1,750	7,000	25%
Total	70,273	70,273	188,093	188,093	725,656	26%