

Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the Third Quarter FY2020 ending June 30, 2020

Reviewed By: Christy Hines
Chief Accountant

Date: 7/17/2020

Approved By: Kim Hill
Director of Finance

Date: 7/17/2020

Approved and Authorized to Present to City Council:

Opal Mauldin-Jones
City Manager

Date: 7/17/2020

CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

Third Quarter FY2020

April thru June 2020

75% Optimal Expenditure Rate



		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL REVENUES		06/2019	To Date	06/2020	To Date	Budget	Used
1	General Fund	4,125,758	24,950,731	3,712,271	26,534,273	31,206,246	85%
2	G.O. Debt Service	207,877	7,084,674	119,916	7,475,877	7,632,626	98%
4	Street Maintenance	-	-	6,129	750,582	765,122	98%
5	WaterWastewater	4,748,391	13,423,628	4,837,504	13,745,920	17,598,657	78%
9	Airport	116,430	397,137	54,663	312,395	565,700	55%
14	HotelMotel	43,870	88,299	62,532	140,188	183,429	76%
16	LEDC/4A	395,387	912,422	329,457	823,098	1,476,902	56%
17	LRDC/4B	942,759	2,217,327	611,123	1,722,004	3,670,906	47%
18	Golf Course	182,939	363,312	118,846	363,689	646,977	56%
19	Sanitation	677,522	2,004,437	689,230	2,030,607	2,512,355	81%
21	E911	65,208	194,453	97,775	267,084	239,985	111%
53	Stormwater	461,848	1,377,059	475,388	1,449,540	1,642,000	88%
Total		\$ 11,967,989	\$ 53,013,479	\$ 11,114,836	\$ 55,615,257	\$ 68,140,906	82%

		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL EXPENDITURES		06/2019	To Date	06/2020	To Date	Budget	Used
1	General Fund	6,825,258	19,631,490	7,014,264	20,726,959	31,421,288	66%
2	G.O. Debt Service	59,597	4,484,694	59,597	4,270,794	5,591,820	76%
4	Street Maintenance	-	-	-	-	944,000	0%
5	WaterWastewater	4,444,310	10,793,376	4,346,778	14,990,214	17,183,734	87%
9	Airport	104,495	283,879	123,846	331,752	498,857	67%
14	HotelMotel	21,184	48,252	(1,085)	12,047	40,750	30%
16	LEDC/4A	157,952	827,832	107,157	556,712	1,465,916	38%
17	LRDC/4B	616,518	2,392,081	531,213	2,556,881	3,729,699	69%
18	Golf Course	247,888	655,195	213,302	706,471	802,628	88%
19	Sanitation	524,953	1,149,642	186,676	1,161,184	2,041,738	57%
21	E911	19,576	202,690	21,341	187,480	287,227	65%
53	Stormwater	275,975	866,906	328,741	863,618	2,067,511	42%
Total		\$ 13,297,706	\$ 41,336,037	\$ 12,931,829	\$ 46,364,113	\$ 66,075,168	70%



GENERAL FUND
 Unaudited Revenues and Expenditures
 Third Quarter FY2020
 April thru June 2020
 75% Optimal Expenditure Rate



REVENUES	2019	2019	2020	2020	2020	2020
	Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget	% of Budget Used
PROPERTY TAX	307,688	15,539,168	265,120	17,280,835	17,670,906	98%
SALES TAX	1,782,295	3,948,080	1,583,435	3,748,465	6,200,000	60%
FRANCHISE TAX	532,503	1,192,205	478,145	1,056,733	1,723,467	61%
LICENSES AND PERMITS	304,073	929,181	257,537	797,476	1,339,300	60%
INTERGOVERNMENTAL	11,688	19,188	3,750	10,000	7,500	133%
CHARGES FOR SERVICES	290,129	690,850	325,445	967,804	920,078	105%
FINES AND FORFEITURES	234,675	729,797	162,054	680,492	865,864	79%
INTEREST	95,326	199,867	22,387	124,794	129,000	97%
MISCELLANEOUS	20,270	89,750	17,698	77,264	41,884	184%
OPERATING TRANSFERS IN	517,706	1,553,118	572,186	1,716,557	2,288,742	75%
GRANT & Other Income	20,411	41,827	24,515	66,874	-	0%
Total	\$ 4,125,758	\$ 24,950,731	\$ 3,712,271	\$ 26,534,273	\$ 31,206,246	85%

EXPENDITURES	2019	2019	2020	2020	2020	2020
	Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget Budget	% of Budget Used
City Council	25,041	64,843	19,543	53,866	145,073	37%
2 City Manager's Office	218,497	610,306	220,179	673,531	928,095	73%
5 Legal	94,496	213,895	51,488	157,878	250,000	63%
6 Building Services	269,635	765,359	335,245	1,029,993	1,110,881	93%
8 Municipal Court	114,455	345,893	117,487	323,675	454,424	71%
9 Building Inspections	89,886	259,193	83,774	217,130	293,653	74%
10 Fleet Maintenance	179,384	482,287	198,791	464,075	637,891	73%
12 Streets Operations	122,128	328,333	139,246	509,961	1,220,841	42%
13 Parks	165,259	462,664	190,444	446,618	775,476	58%
14 Police	1,953,606	5,561,436	1,972,264	5,423,303	7,523,508	72%
15 Fire	2,143,276	5,642,692	2,038,790	5,821,827	7,576,900	77%
16 Non-Departmental	104,413	1,167,162	449,562	1,651,435	4,408,345	37%
17 Planning	196,935	477,164	166,221	496,841	932,840	53%
18 City Secretary	107,124	298,214	46,312	206,749	265,706	78%
19 Finance	205,532	580,181	192,870	532,586	768,965	69%
20 Emergency Management	24,840	65,678	-	71,158	112,676	63%
24 Animal Services	37,015	123,684	39,645	140,448	230,590	61%
29 Purchasing	25,721	86,094	28,154	85,822	123,177	70%
31 Human Resources	150,178	404,976	128,392	451,068	614,480	73%
32 Civil Service	750	9,398	1,590	5,814	7,560	77%
34 Emergency Communications	250,035	683,363	238,991	625,235	1,073,800	58%
35 Code Compliance	115,065	284,813	144,390	357,222	547,158	65%
37 Information Technology	133,091	380,872	135,472	519,230	638,682	81%
38 Fire Marshal	18,502	90,659	49,487	136,609	229,483	60%
City Marshal	48,584	134,075	42,731	128,609	200,309	64%
40 Records	-	-	47,155	89,562	174,659	51%
52 Vending Contracts	80	297	-	75	-	0%
55 Public Relations	31,729	107,960	38,041	106,441	176,125	60%
Total	\$ 6,825,258	\$ 19,631,490	\$ 7,014,264	\$ 20,726,959	\$ 31,421,288	86%



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 Third Quarter FY2020
 April thru June 2020
 75% Optimal Expenditure Rate



REVENUES		2019	2019	2020	2020	2020	2020
		Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget	% of Budget Used
Water	1,826,320	5,440,697	2,080,439	5,964,213	7,552,718	79%	
Wastewater	2,042,315	6,001,271	2,068,761	6,172,002	7,955,781	78%	
Fees	547,759	859,201	593,331	866,234	719,538	120%	
Impact Fees	60,499	282,911	51,770	267,929	311,000	86%	
Other Revenue	79,560	234,219	334	156,468	293,000	53%	
Interest	191,937	605,329	42,869	319,074	766,620	42%	
Total	\$ 4,748,391	\$ 13,423,628	\$ 4,837,504	\$ 13,745,920	\$ 17,598,657	78%	

EXPENDITURES		2019	2019	2020	2020	2020	2020
		Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget	% of Budget Used
2	Public Works Administration	155,751	428,954	153,329	455,833	676,773	67%
20	Utility Billing	168,018	440,387	153,984	441,279	631,373	70%
21	Water Operations	250,891	611,193	305,507	2,814,527	1,942,614	145%
22	Non-Departmental	28,065	98,594	(6,455)	38,699	82,211	47%
27	Meter Reading	51,128	123,572	132,780	330,007	363,372	91%
30	Wastewater Operations	582,605	1,222,874	209,829	2,155,535	2,594,075	83%
42	Wholesale Costs	2,823,067	6,459,320	2,987,580	7,280,022	8,566,515	85%
50	Debt Service	500	255,624	500	245,141	687,907	36%
80	Transfers Out	384,287	1,152,860	409,724	1,229,171	1,638,894	75%
Total		\$ 4,444,310	\$ 10,793,376	\$ 4,346,778	\$ 14,990,214	\$ 17,183,734	87%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures

Third Quarter FY2020

April thru June 2020

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REVENUE		2019	2019	2020	2020	2020	2020
		Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget	% of Budget Used
	SALES TAXES	356,459	789,616	316,687	749,693	1,323,571	57%
	INTEREST	34,241	108,744	8,083	59,343	134,581	44%
	Operating Transfers In	4,688	14,063	4,688	14,063	18,750	75%
Total		\$ 395,387	\$ 912,422	\$ 329,457	\$ 823,098	\$ 1,476,902	56%

EXPENDITURES		2019	2019	2020	2020	2020	2020
		Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget	% of Budget Used
2	ECONOMIC DEV/ADMINISTRATION	74,542	295,458	86,121	258,934	390,271	66%
50	4A DEBT SERVICE	56,837	170,512	-	181,960	212,350	86%
60	MARKETING AND ADVERTISING	12,452	75,273	6,492	42,187	74,970	56%
63	INCENTIVE PROGRAMS	-	334,228	-	30,000	730,150	4%
80	TRANSFERS OUT	14,120	42,360	14,544	43,631	58,175	75%
Total		\$ 157,952	\$ 827,832	\$ 107,157	\$ 556,712	\$ 1,465,916	38%



4B - LRDC FUND
 Unaudited Revenues and Expenditures
 Third Quarter FY2020
 April thru June 2020
 75% Optimal Expenditure Rate



TOTAL REVENUE		2019	2019	2020	2020	2020	2020
		Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget	% of Budget Used
0	REVENUE	732,161	1,736,462	635,422	1,518,894	3,046,195	50%
7	LIBRARY	10,137	23,938	480	11,928	34,892	34%
54	SENIOR LIFE CENTER	47,644	97,622	17,244	59,293	100,736	59%
56	RECREATION CENTER	152,817	359,305	(42,023)	131,889	489,084	27%
Total		\$ 942,759	\$ 2,217,327	\$ 611,123	\$ 1,722,004	\$ 3,670,906	47%

TOTAL EXPENDITURES		2019	2019	2020	2020	2020	2020
		Qtr. Ending 06/2019	Actual To Date	Qtr. Ending 06/2020	Actual To Date	Revised Budget	% of Budget Used
2	REC ADMINISTRATION	65,722	176,374	69,365	195,051	257,363	76%
7	LIBRARY	116,177	309,789	123,946	342,931	537,796	64%
16	NON-DEPARTMENTAL	12,016	31,069	14,539	41,470	77,557	53%
50	48 DEBT SERVICE	-	829,506	-	845,253	921,000	92%
54	SENIOR LIFE CENTER	75,845	185,803	39,352	209,286	299,714	70%
56	RECREATION CENTER	287,427	683,567	197,902	662,210	1,273,736	52%
57	COMMUNITY PARK	1,334	1,981	-	2,400	18,192	13%
80	TRANSFERS OUT	57,997	173,991	86,085	258,255	344,340	75%
Total		\$ 616,518	\$ 2,392,081	\$ 531,213	\$ 2,556,881	\$ 3,729,699	69%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 Third Quarter FY2020
 April thru June 2020
 75% Optimal Expenditure Rate



		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL REVENUE		06/2019	To Date	06/2020	To Date	Budget	Used
	GOLF COURSE REVENUE	182,939	363,312	118,846	363,689	646,977	56%
	Total	\$ 182,939	\$ 363,312	\$ 118,846	\$ 363,689	\$ 646,977	56%

		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL EXPENDITURES		06/2019	To Date	06/2020	To Date	Budget	Used
39	GOLF COURSE	246,138	649,945	211,552	701,221	795,628	88%
80	TRANSFERS OUT	1,750	5,250	1,750	5,250	7,000	75%
	Total	247,888	655,195	213,302	706,471	802,628	88%