



Lancaster
The Shining Star of Texas

**City of Lancaster
Quarterly
Investment and Financial
Reports
Fourth Quarter FY2020**

Authorization Statement

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

Reviewed By: Christina Thomas
Chief Accountant

Date: 11/17/2020

Approved By: Kim Hall
Director of Finance

Date: 11/11/2020

Approved and Authorized to Present to City Council:

Opal Mauldin-Gunn
City Manager

Date: 11/11/2020



GENERAL FUND
 Unaudited Revenues and Expenditures
 Fourth Quarter FY2020
 July thru September 2020
 100% Optimal Expenditure Rate



REVENUES		2019	2019	2020	2020	2020	2020
		Qtr. Ending 09/2019	Actual To Date	Qtr. Ending 09/2020	Actual To Date	Revised Budget	% of Budget Used
PROPERTY TAX	85,035	15,624,202	130,905	17,411,740	17,670,906	99%	
SALES TAX	2,921,003	6,869,083	1,678,475	5,426,940	6,200,000	88%	
FRANCHISE TAX	894,493	2,086,698	695,936	1,752,669	1,723,467	102%	
LICENSES AND PERMITS	403,435	1,332,616	395,084	1,192,560	1,339,300	89%	
INTERGOVERNMENTAL	2,500	21,688	5,000	15,000	7,500	200%	
CHARGES FOR SERVICES	1,586,570	2,277,420	612,323	1,580,127	920,078	172%	
FINES AND FORFEITURES	214,784	944,581	192,899	906,804	865,864	105%	
INTEREST	82,706	282,573	8,731	133,525	129,000	104%	
MISCELLANEOUS	47,994	137,744	28,059	115,942	41,884	277%	
OPERATING TRANSFERS IN	517,706	2,070,824	572,186	2,288,742	2,288,742	100%	
GRANT & Other Income	29,471	71,298	26,433	82,689	-	0%	
Total	\$ 6,802,533	\$ 31,753,265	\$ 4,355,260	\$ 30,922,945	\$ 31,206,246	99%	

EXPENDITURES		2019	2019	2020	2020	2020	2020
		Qtr. Ending 09/2019	Actual To Date	Qtr. Ending 09/2020	Actual To Date	Revised Budget Budget	% of Budget Used
1 City Council	41,371	106,214	45,353	91,524	145,073	63%	
2 City Manager's Office	245,003	855,309	231,728	903,834	938,653	96%	
5 Legal	87,401	301,296	58,566	216,445	250,000	87%	
6 Building Services	351,835	1,117,194	296,111	1,197,269	1,110,881	108%	
8 Municipal Court	126,952	472,845	128,087	451,761	454,424	99%	
9 Building Inspections	72,116	331,309	79,264	292,651	293,653	100%	
10 Fleet Maintenance	176,209	658,496	169,304	633,379	637,891	99%	
12 Streets Operations	128,782	457,115	221,732	556,989	1,220,841	46%	
13 Parks	146,948	609,612	183,116	629,653	775,476	81%	
14 Police	2,000,390	7,561,827	2,019,805	7,432,130	7,523,508	99%	
15 Fire	2,172,979	7,815,671	2,169,281	7,795,465	7,576,900	103%	
16 Non-Departmental	989,677	2,156,839	1,088,342	2,734,846	4,426,423	62%	
17 Planning	222,914	700,078	354,826	748,660	932,840	80%	
18 City Secretary	111,979	410,192	48,816	255,565	265,706	96%	
19 Finance	97,751	677,932	158,314	690,900	768,965	90%	
20 Emergency Management	46,754	112,432	14,495	67,304	112,676	60%	
24 Animal Services	34,413	158,098	35,137	174,552	230,590	76%	
29 Purchasing	26,296	112,391	25,803	111,625	123,177	91%	
31 Human Resources	164,083	569,058	177,905	607,934	614,480	99%	
32 Civil Service	275	9,673	480	6,294	7,550	83%	
34 Emergency Communications	223,978	907,341	261,775	887,010	1,073,800	83%	
35 Code Compliance	133,182	417,995	126,304	481,826	547,158	88%	
37 Information Technology	172,372	553,244	80,951	597,669	638,682	94%	
38 Fire Marshal	160,733	251,392	52,322	188,931	229,483	82%	
39 City Marshal	49,059	183,135	46,383	175,192	200,309	87%	
40 Records	293	293	47,386	136,948	174,659	78%	
52 Vending Contracts	1,695	1,992	-	75	-	0%	
55 Public Relations	35,577	143,537	4,961	110,187	147,584	75%	
Total	\$ 8,021,017	\$ 27,652,507	\$ 8,126,547	\$ 28,176,617	\$ 31,421,383	90%	



CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

Fourth Quarter FY2020
July thru September 2020

100% Optimal Expenditure Rate



		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL REVENUES		09/2019	To Date	09/2020	To Date	Budget	Used
1	General Fund	6,802,533	31,753,265	4,355,260	30,922,945	31,206,246	99%
2	G.O. Debt Service	97,228	7,181,903	57,200	7,533,076	7,632,626	99%
4	Street Maintenance	-	-	2,150	752,732	765,122	98%
5	WaterWastewater	5,160,590	18,584,218	3,952,428	17,698,348	17,598,657	101%
9	Airport	39,617	436,754	125,961	438,356	565,700	77%
14	HotelMotel	123,530	211,829	115,518	255,706	183,429	139%
16	LEDC/4A	602,671	1,515,093	344,340	1,168,039	1,476,902	79%
17	LRDC/4B	1,229,736	3,447,063	700,926	2,422,930	3,670,906	66%
18	Golf Course	165,464	528,776	168,088	531,776	646,977	82%
19	Sanitation	724,380	2,728,817	573,941	2,604,548	2,512,355	104%
21	E911	103,667	298,120	98,020	365,104	239,985	152%
53	Stormwater	481,356	1,858,415	390,306	1,839,846	1,642,000	112%
Total		\$ 15,648,373	\$ 68,661,852	\$ 10,884,137	\$ 66,533,406	\$ 68,140,906	98%

		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL EXPENDITURES		09/2019	To Date	09/2020	To Date	Budget	Used
1	General Fund	8,021,017	27,652,507	8,126,547	28,176,617	31,421,383	90%
2	G.O. Debt Service	1,401,092	5,885,786	1,189,948	5,460,742	5,591,820	98%
4	Street Maintenance	-	-	1,237,326	293,326	944,000	31%
5	WaterWastewater	4,871,952	15,665,328	3,684,348	17,108,807	17,183,639	100%
9	Airport	218,398	502,276	113,893	445,025	498,857	89%
14	HotelMotel	8,469	56,720	8,705	20,423	40,750	50%
16	LEDC/4A	408,969	1,236,801	141,767	698,451	1,465,916	48%
17	LRDC/4B	1,089,493	3,481,574	593,350	3,091,430	3,729,699	83%
18	Golf Course	444,948	1,100,143	190,533	884,038	802,628	110%
19	Sanitation	571,229	1,720,872	903,160	1,974,434	2,041,738	97%
21	E911	19,228	221,917	13,863	201,343	287,227	70%
53	Stormwater	417,480	1,284,386	805,727	1,277,674	2,067,511	62%
Total		\$ 17,472,276	\$ 58,808,312	\$ 17,009,168	\$ 59,632,310	\$ 66,075,168	90%



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 Fourth Quarter FY2020
 July thru September 2020



100% Optimal Expenditure Rate

REVENUES		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2019	To Date	09/2020	To Date	Budget	Used
	Water	2,287,810	7,728,507	1,910,098	7,874,311	7,552,718	104%
	Wastewater	2,164,900	8,166,171	1,741,780	7,913,783	7,955,781	99%
	Fees	168,267	1,027,467	232,409	1,098,643	719,538	153%
	Impact Fees	260,077	542,988	46,522	314,451	311,000	101%
	Other Revenue	102,006	336,225	1,085	157,553	293,000	54%
	Interest	177,530	782,860	20,534	339,608	766,620	44%
	Total	\$ 5,160,590	\$ 18,584,218	\$ 3,952,428	\$ 17,698,348	\$ 17,598,657	101%

EXPENDITURES		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2019	To Date	09/2020	To Date	Budget	Used
2	Public Works Administration	1,356,159	1,785,113	165,221	621,054	676,678	92%
20	Utility Billing	158,035	598,422	169,319	597,081	631,373	95%
21	Water Operations	846,423	1,457,616	(78,256)	1,878,632	1,942,614	97%
22	Non-Departmental	100,517	199,111	10,093	48,125	82,211	59%
27	Meter Reading	131,647	255,219	46,096	281,084	363,372	77%
30	Wastewater Operations	(1,145,444)	77,430	292,070	1,848,692	2,594,075	71%
42	Wholesale Costs	2,601,446	9,060,765	2,227,317	9,507,339	8,566,515	111%
50	Debt Service	438,883	694,506	442,765	687,906	687,907	100%
80	Transfers Out	384,287	1,537,146	409,724	1,638,894	1,638,894	100%
	Total	\$ 4,871,952	\$ 15,665,328	\$ 3,684,348	\$ 17,108,807	\$ 17,183,639	100%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures

Fourth Quarter FY2020

July thru September 2020

100% Optimal Expenditure Rate



REVENUE		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2019	To Date	09/2020	To Date	Budget	Used
	SALES TAXES	584,201	1,373,817	335,695	1,085,388	1,323,571	82%
	INTEREST	32,532	141,276	3,958	63,901	134,581	47%
	Operating Transfers In	(14,063)	-	4,688	18,750	18,750	100%
	Total	\$ 602,671	\$ 1,515,093	\$ 344,340	\$ 1,168,039	\$ 1,476,902	79%

EXPENDITURES		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2019	To Date	09/2020	To Date	Budget	Used
2	ECONOMIC DEV/ADMINISTRATION	94,239	299,697	86,068	344,973	390,312	88%
50	4A DEBT SERVICE	57,238	227,750	30,390	212,350	212,350	100%
60	MARKETING AND ADVERTISING	17,790	93,063	4,875	47,062	74,970	63%
63	INCENTIVE PROGRAMS	225,583	559,811	5,890	35,890	730,109	5%
80	TRANSFERS OUT	14,120	56,480	14,544	58,175	58,175	100%
	Total	\$ 408,969	\$ 1,236,801	\$ 141,767	\$ 698,451	\$ 1,465,916	48%



4B - LRDC FUND
 Unaudited Revenues and Expenditures
 Fourth Quarter FY2020
 July thru September 2020
 100% Optimal Expenditure Rate



TOTAL REVENUE		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2019	To Date	09/2020	To Date	Budget	Used
0	REVENUE	1,062,500	2,798,962	672,412	2,191,306	3,046,195	72%
7	LIBRARY	8,520	32,458	11,594	23,522	34,892	67%
54	SENIOR LIFE CENTER	34,983	132,606	13,056	72,350	100,736	72%
56	RECREATION CENTER	123,733	483,037	3,863	135,752	489,084	28%
Total		\$ 1,229,736	\$ 3,447,063	\$ 700,926	\$ 2,422,930	\$ 3,670,906	66%

TOTAL EXPENDITURES		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
		09/2019	To Date	09/2020	To Date	Budget	Used
2	REC ADMINISTRATION	77,861	254,235	77,338	272,389	257,363	106%
7	LIBRARY	135,295	445,084	99,687	418,115	537,796	78%
16	NON-DEPARTMENTAL	20,236	51,306	21,614	63,084	77,557	81%
50	4B DEBT SERVICE	94,644	924,150	75,747	921,000	921,000	100%
54	SENIOR LIFE CENTER	78,280	264,083	32,108	231,498	299,714	77%
56	RECREATION CENTER	381,433	1,065,000	196,548	834,357	1,273,736	66%
57	COMMUNITY PARK	7,248	9,229	4,247	6,647	18,192	37%
80	TRANSFERS OUT	294,497	468,488	86,085	344,340	344,340	100%
Total		\$ 1,089,493	\$ 3,481,574	\$ 593,350	\$ 3,091,430	\$ 3,729,699	83%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 Fourth Quarter FY2020
 July thru September 2020
 100% Optimal Expenditure Rate



		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL REVENUE		09/2019	To Date	09/2020	To Date	Budget	Used
	GOLF COURSE REVENUE	165,464	528,776	168,088	531,776	646,977	82%
	Total	\$ 165,464	\$ 528,776	\$ 168,088	\$ 531,776	\$ 646,977	82%

		2019	2019	2020	2020	2020	2020
		Qtr. Ending	Actual	Qtr. Ending	Actual	Revised	% of Budget
TOTAL EXPENDITURES		09/2019	To Date	09/2020	To Date	Budget	Used
39	GOLF COURSE	443,198	1,093,143	188,783	877,038	795,628	110%
80	TRANSFERS OUT	1,750	7,000	1,750	7,000	7,000	100%
	Total	444,948	1,100,143	190,533	884,038	802,628	110%