



**City of Lancaster
Quarterly
Investment and Financial
Reports
First Quarter FY2021**

Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the First Quarter FY2021 ending December 31, 2020

Reviewed By: Christina Harris
Chief Accountant

Date: 2/10/2021

Approved By: Kim Hill
Director of Finance

Date: 2/10/2021

Approved and Authorized to Present to City Council:

Opal Mauldin-Jones
City Manager

Date: 2/11/2021



CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

First Quarter FY2021

October 2020 thru December 2020

25.02% Optimal Expenditure Rate

Lancaster



2019

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	
TOTAL REVENUES							
1	General Fund	10,787,257	10,787,257	12,225,992	12,225,992	30,844,725	40%
2	G.O. Debt Service	3,693,628	3,693,628	3,628,061	3,628,061	7,001,061	52%
4	Street Maintenance	225,207	225,207	303,030	303,030	808,835	37%
5	WaterWastewater	4,697,352	4,697,352	4,600,110	4,600,110	17,886,297	26%
9	Airport	172,194	172,194	117,620	117,620	507,000	23%
14	HotelMotel	7,542	7,542	354	354	144,661	0%
16	LEDC/4A	144,352	144,352	115,446	115,446	1,139,078	10%
17	LRDC/4B	334,678	334,678	284,910	284,910	2,839,583	10%
18	Golf Course	132,592	132,592	185,513	185,513	629,741	29%
19	Sanitation	663,709	663,709	643,868	643,868	2,589,310	25%
21	E911	46,724	46,724	42,523	42,523	257,400	17%
53	Stormwater	487,448	487,448	476,114	476,114	1,595,682	30%
Total		\$ 21,392,683	\$ 21,392,683	\$ 22,623,541	\$ 22,623,541	\$ 66,243,373	34%

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	Used
TOTAL EXPENDITURES							
1	General Fund	6,210,853	6,210,853	7,886,838	7,886,838	31,055,456	25%
2	G.O. Debt Service	59,597	59,597	60,347	60,347	5,045,505	1%
4	Street Maintenance	-	-	1,752,835	1,752,835	1,752,835	100%
5	WaterWastewater	3,772,264	3,772,264	3,174,538	3,174,538	18,072,877	18%
9	Airport	82,761	82,761	99,637	99,637	484,516	21%
14	HotelMotel	5,259	5,259	13,174	13,174	41,584	32%
16	LEDC/4A	101,618	101,618	172,265	172,265	895,924	19%
17	LRDC/4B	504,980	504,980	534,048	534,048	3,439,655	16%
18	Golf Course	224,462	224,462	238,420	238,420	979,997	24%
19	Sanitation	347,056	347,056	398,278	398,278	2,043,734	19%
21	E911	133,176	133,176	221,116	221,116	295,290	75%
53	Stormwater	227,780	227,780	659,576	659,576	2,036,051	32%
Total		\$ 11,669,807	\$ 11,669,807	\$ 15,211,071	\$ 15,211,071	\$ 66,143,423	23%



GENERAL FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2021
 October 2020 thru December 2020
 25.02% Optimal Expenditure Rate



REVENUES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 12/2019	Actual To Date	Qtr. Ending 12/2020	Actual To Date	Adopted Budget	% of Budget
	PROPERTY TAX	8,703,710	8,703,710	9,920,008	9,920,008	18,842,468	53%
	SALES TAX	561,005	561,005	543,279	543,279	5,084,000	11%
	FRANCHISE TAX	45,519	45,519	71,247	71,247	1,757,761	4%
	LICENSES AND PERMITS	246,037	246,037	513,326	513,326	890,390	58%
	INTERGOVERNMENTAL	3,750	3,750	3,750	3,750	15,000	25%
	CHARGES FOR SERVICES	285,782	285,782	362,027	362,027	1,049,350	35%
	FINES AND FORFEITURES	270,537	270,537	145,632	145,632	780,500	19%
	INTEREST	54,760	54,760	5,331	5,331	55,800	10%
	MISCELLANEOUS	40,995	40,995	71,302	71,302	36,042	198%
	OPERATING TRANSFERS IN	572,186	572,186	580,266	580,266	2,320,914	25%
	GRANT & Other Income	2,978	2,978	9,825	9,825	2,500	0%
	Total	\$ 10,787,257	\$ 10,787,257	\$ 12,225,992	\$ 12,225,992	\$ 30,844,725	40%

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 12/2019	Actual To Date	Qtr. Ending 12/2020	Actual To Date	Adopted Budget	% of Budget Used
1	City Council	11,237	11,237	14,898	14,898	152,748	10%
2	City Manager's Office	236,846	236,846	185,498	185,498	915,398	20%
5	Legal	14,213	14,213	19,805	19,805	278,570	7%
6	Building Services	223,553	223,553	400,196	400,196	1,133,143	35%
8	Municipal Court	88,281	88,281	74,331	74,331	397,584	19%
9	Building Inspections	60,853	60,853	68,727	68,727	292,734	23%
10	Fleet Maintenance	105,069	105,069	153,678	153,678	625,847	25%
12	Streets Operations	112,156	112,156	751,349	751,349	1,356,638	55%
13	Parks	117,346	117,346	177,169	177,169	749,806	24%
14	Police	1,790,028	1,790,028	2,010,064	2,010,064	7,745,046	26%
15	Fire	1,727,472	1,727,472	2,022,364	2,022,364	7,872,769	26%
16	Non-Departmental	512,350	512,350	609,259	609,259	3,468,482	18%
17	Planning	191,063	191,063	226,394	226,394	1,040,065	22%
18	City Secretary	81,216	81,216	39,693	39,693	253,081	16%
19	Finance	121,679	121,679	267,615	267,615	759,211	35%
20	Emergency Management	(4,592)	(4,592)	21,830	21,830	72,172	30%
24	Animal Services	52,298	52,298	27,178	27,178	249,372	11%
29	Purchasing	37,769	37,769	36,017	36,017	126,023	29%
31	Human Resources	147,633	147,633	136,107	136,107	632,098	22%
32	Civil Service	375	375	375	375	7,150	5%
34	Emergency Communications	185,178	185,178	195,032	195,032	1,013,783	19%
35	Code Compliance	97,759	97,759	120,649	120,649	596,315	20%
37	Information Technology	162,028	162,028	205,140	205,140	662,542	31%
38	Fire Marshal	43,637	43,637	43,347	43,347	214,334	20%
39	City Marshal	43,730	43,730	37,892	37,892	197,270	19%
40	Records	11,280	11,280	33,611	33,611	178,481	19%
52	Vending Contracts	-	-	-	-	-	0%
55	Public Relations	40,397	40,397	8,621	8,621	64,793	13%
	Total	\$ 6,210,853	\$ 6,210,853	\$ 7,886,838	\$ 7,886,838	\$ 31,055,456	25%



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2021
 October 2020 thru December 2020

25.02% Optimal Expenditure Rate



REVENUES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 12/2019	Actual To Date	Qtr. Ending 12/2020	Actual To Date	Adopted Budget	% of Budget
	Water	2,074,448	2,074,448	2,220,714	2,220,714	8,307,555	27%
	Wastewater	2,100,730	2,100,730	2,073,598	2,073,598	8,878,652	23%
	Fees	152,250	152,250	212,788	212,788	271,010	79%
	Impact Fees	129,855	129,855	80,735	80,735	200,880	40%
	Other Revenue	93,717	93,717	1,295	1,295	5,000	26%
	Interest	146,352	146,352	10,980	10,980	223,200	5%
	Total	\$ 4,697,352	\$ 4,697,352	\$ 4,600,110	\$ 4,600,110	\$ 17,886,297	26%

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 12/2019	Actual To Date	Qtr. Ending 12/2020	Actual To Date	Adopted Budget	% of Budget Used
2	Public Works Administration	142,972	142,972	139,721	139,721	679,489	21%
20	Utility Billing	124,539	124,539	135,070	135,070	628,638	21%
21	Water Operations	498,412	498,412	962,334	962,334	2,044,573	47%
22	Non-Departmental	15,690	15,690	8,751	8,751	61,886	14%
27	Meter Reading	76,605	76,605	29,155	29,155	627,643	5%
30	Wastewater Operations	192,613	192,613	586,515	586,515	1,942,266	30%
42	Wholesale Costs	2,310,960	2,310,960	902,586	902,586	9,763,202	9%
50	Debt Service	750	750	1,500	1,500	689,556	0%
80	Transfers Out	409,724	409,724	408,906	408,906	1,635,624	25%
	Total	\$ 3,772,264	\$ 3,772,264	\$ 3,174,538	\$ 3,174,538	\$ 18,072,877	18%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures

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Lancaster



2019

REVENUE		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	
	SALES TAXES	112,201	112,201	108,656	108,656	1,085,328	10%
	INTEREST	27,463	27,463	2,103	2,103	35,000	6%
	TRANSFERS IN	4,688	4,688	4,688	4,688	18,750	25%
	Total	\$ 144,352	\$ 144,352	\$ 115,446	\$ 115,446	\$ 1,139,078	10%

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	Used
2	ECONOMIC DEV/ADMINISTRATION	82,685	82,685	101,861	101,861	383,447	27%
50	4A DEBT SERVICE	-	-	-	-	210,425	0%
60	MARKETING AND ADVERTISING	4,389	4,389	25,714	25,714	118,295	22%
63	INCENTIVE PROGRAMS	-	-	30,000	30,000	125,000	24%
80	TRANSFERS OUT	14,544	14,544	14,689	14,689	58,757	25%
	Total	\$ 101,618	\$ 101,618	\$ 172,265	\$ 172,265	\$ 895,924	19%



4B - LRDC FUND
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2019

TOTAL REVENUE		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	
0	REVENUE	234,844	234,844	217,892	217,892	2,462,200	9%
7	LIBRARY	5,731	5,731	3,055	3,055	-	0%
54	SENIOR LIFE CENTER	15,825	15,825	56,521	56,521	122,383	46%
56	RECREATION CENTER	78,277	78,277	7,443	7,443	255,000	3%
Total		\$ 334,678	\$ 334,678	\$ 284,910	\$ 284,910	\$ 2,839,583	10%

TOTAL EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	Used
2	REC ADMINISTRATION	60,266	60,266	38,609	38,609	248,506	16%
7	LIBRARY	83,484	83,484	127,466	127,466	523,804	24%
16	NON-DEPARTMENTAL	9,767	9,767	10,154	10,154	62,000	16%
50	4B DEBT SERVICE	-	-	-	-	922,500	0%
54	SENIOR LIFE CENTER	60,800	60,800	67,688	67,688	261,009	26%
56	RECREATION CENTER	204,578	204,578	199,866	199,866	1,060,779	19%
80	TRANSFERS OUT	86,085	86,085	90,264	90,264	361,057	25%
Total		\$ 504,980	\$ 504,980	\$ 534,048	\$ 534,048	\$ 3,439,655	16%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2021
 October 2020 thru December 2020
 25.02% Optimal Expenditure Rate



		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	
TOTAL REVENUE							
	GOLF COURSE REVENUE	132,592	132,592	185,513	185,513	629,741	29%
Total		\$ 132,592	\$ 132,592	\$ 185,513	\$ 185,513	\$ 629,741	29%

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2019	To Date	12/2020	To Date	Budget	Used
TOTAL EXPENDITURES							
39	GOLF COURSE	222,712	222,712	236,670	236,670	972,997	24%
80	TRANSFERS OUT	1,750	1,750	1,750	1,750	7,000	25%
Total		224,462	224,462	238,420	238,420	979,997	24%