



Lancaster
The Shining Star of Texas

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

Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the Second Quarter FY2021 ending March 31, 2021

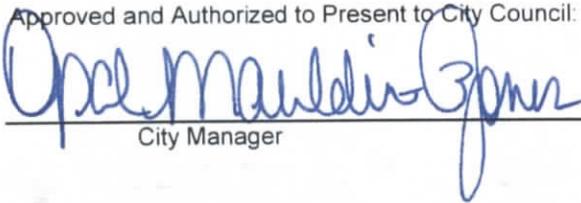
Reviewed By: 
Chief Accountant

Date: 5/17/2021

Approved By: 
Director of Finance

Date: 5/17/21

Approved and Authorized to Present to City Council:


City Manager

Date: 5/12/2021



CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

Second Quarter FY2021

January 2021 thru March 2021

50% Optimal Expenditure Rate

Lancaster



2019

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
TOTAL REVENUES		03/2020	To Date	03/2021	To Date	Budget	
1	General Fund	12,068,156	22,855,414	13,435,528	25,694,941	30,844,725	83%
2	G.O. Debt Service	3,662,332	7,355,960	3,494,342	7,123,864	7,001,061	102%
4	Street Maintenance	519,247	744,454	502,642	805,671	808,835	100%
5	WaterWastewater	4,211,064	8,908,416	4,296,608	8,899,665	17,886,297	50%
9	Airport	85,538	257,732	92,790	210,788	507,000	42%
14	HotelMotel	70,113	77,656	57,904	58,259	144,661	40%
16	LEDC/4A	349,889	494,241	341,972	457,418	1,139,078	40%
17	LRDC/4B	776,203	1,110,881	706,948	991,858	2,839,583	35%
18	Golf Course	112,250	244,842	138,454	332,468	629,741	53%
19	Sanitation	677,668	1,341,376	669,717	1,313,585	2,589,310	51%
21	E911	122,585	169,309	92,961	135,484	257,400	53%
53	Stormwater	486,704	974,152	475,737	951,852	1,595,682	60%
Total		\$ 23,141,750	\$ 44,534,433	\$ 24,305,605	\$ 46,975,854	\$ 66,243,373	71%

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
TOTAL EXPENDITURES		03/2020	To Date	03/2021	To Date	Budget	Used
1	General Fund	6,907,800	13,118,653	7,711,031	15,671,597	31,055,456	50%
2	G.O. Debt Service	4,151,600	4,211,197	4,127,851	4,188,198	5,045,505	83%
4	Street Maintenance	-	-	253,357	1,770,640	1,752,835	101%
5	WaterWastewater	3,804,889	7,577,153	5,601,730	8,771,549	18,072,877	49%
9	Airport	122,358	205,119	146,277	245,914	484,516	51%
14	HotelMotel	7,483	12,743	9,780	22,954	41,584	55%
16	LEDC/4A	347,867	449,485	335,563	507,828	895,924	57%
17	LRDC/4B	1,398,425	1,903,405	1,385,886	1,904,321	3,439,655	55%
18	Golf Course	254,734	479,196	206,744	445,163	979,997	45%
19	Sanitation	536,688	883,744	529,589	927,867	2,043,734	45%
21	E911	32,963	166,139	24,320	245,436	295,290	83%
53	Stormwater	301,201	528,982	322,225	981,801	2,036,051	48%
Total		\$ 17,866,009	\$ 29,535,815	\$ 20,654,353	\$ 35,683,267	\$ 66,143,423	54%



GENERAL FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2021
 January 2021 thru March 2021
 50% Optimal Expenditure Rate



REVENUES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 03/2020	Actual To Date	Qtr. Ending 03/2021	Actual To Date	Adopted Budget	% of Budget
PROPERTY TAX	8,312,005	17,015,715	9,350,562	19,274,629	18,842,468	102%	
SALES TAX	1,604,026	2,165,030	1,680,742	2,224,021	5,084,000	44%	
FRANCHISE TAX	533,069	578,588	540,685	611,932	1,757,761	35%	
LICENSES AND PERMITS	293,902	539,939	708,889	1,250,349	890,390	140%	
INTERGOVERNMENTAL	2,500	6,250	2,500	6,250	15,000	42%	
CHARGES FOR SERVICES	356,577	642,359	314,248	677,385	1,049,350	65%	
FINES AND FORFEITURES	281,314	551,851	204,084	349,832	780,500	45%	
INTEREST	47,647	102,407	4,123	9,454	55,800	17%	
MISCELLANEOUS	27,004	67,999	28,051	99,353	36,042	276%	
OPERATING TRANSFERS IN	572,186	1,144,371	580,266	1,160,532	2,320,914	50%	
GRANT & Other Income	30,949	33,927	14,211	24,036	2,500	0%	
Total	\$ 12,068,156	\$ 22,855,414	\$ 13,435,528	\$ 25,694,941	\$ 30,844,725	83%	

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 03/2020	Actual To Date	Qtr. Ending 03/2021	Actual To Date	Adopted Budget	% of Budget Used
1 City Council	23,086	34,323	7,679	22,577	152,748	15%	
2 City Manager's Office	215,080	451,926	231,971	417,468	915,398	46%	
5 Legal	92,177	106,390	24,560	44,365	278,570	16%	
6 Building Services	323,815	547,367	272,438	672,634	1,139,143	59%	
8 Municipal Court	117,907	206,188	66,584	140,916	397,584	35%	
9 Building Inspections	66,398	127,251	57,751	126,478	292,734	43%	
10 Fleet Maintenance	160,215	265,285	150,945	304,623	625,847	49%	
12 Streets Operations	152,208	264,364	182,836	934,185	1,356,638	69%	
13 Parks	130,475	247,821	165,703	342,873	749,806	46%	
14 Police	1,747,409	3,537,437	1,947,123	3,847,916	7,745,046	50%	
15 Fire	1,847,801	3,575,273	2,206,640	4,229,004	7,872,769	54%	
16 Non-Departmental	684,592	1,196,942	1,104,408	1,713,668	3,449,482	50%	
17 Planning	139,557	330,619	148,616	558,346	1,040,065	54%	
18 City Secretary	79,221	160,437	58,458	98,151	253,081	39%	
19 Finance	216,016	337,695	165,930	433,209	759,211	57%	
20 Emergency Management	53,771	49,179	9,186	31,016	72,172	43%	
24 Animal Services	46,820	99,118	44,936	72,113	249,372	29%	
29 Purchasing	21,899	59,668	30,644	66,660	126,023	53%	
31 Human Resources	153,892	301,526	157,882	293,990	637,598	46%	
32 Civil Service	3,849	4,224	792	1,167	7,150	16%	
34 Emergency Communications	201,066	386,244	239,027	434,059	1,013,783	43%	
35 Code Compliance	112,301	210,059	128,467	249,117	601,815	41%	
37 Information Technology	174,420	336,449	159,926	365,066	664,542	55%	
38 Fire Marshal	43,485	87,122	53,436	96,784	214,334	45%	
39 City Marshal	42,348	86,079	50,904	88,795	197,270	45%	
40 Records	31,127	42,408	42,901	76,512	178,481	43%	
52 Vending Contracts	75	75	216	216	-	0%	
55 Public Relations	26,788	67,185	622	9,243	64,793	14%	
Total	\$ 6,907,800	\$ 13,118,653	\$ 7,711,031	\$ 15,671,597	\$ 31,055,456	50%	



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2021
 January 2021 thru March 2021
 50% Optimal Expenditure Rate



REVENUES		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2020	To Date	03/2021	To Date	Budget	
Water	1,809,325	3,883,773	2,080,366	4,301,080	8,307,555	52%	
Wastewater	2,002,512	4,103,241	2,051,452	4,125,051	8,878,652	46%	
Fees	120,653	272,903	122,202	335,240	271,010	124%	
Impact Fees	86,304	216,159	35,061	118,493	200,880	59%	
Other Revenue	62,416	156,134	1,680	2,975	5,000	60%	
Interest	129,853	276,205	5,847	16,827	223,200	8%	
Total	\$ 4,211,064	\$ 8,908,416	\$ 4,296,608	\$ 8,899,665	\$ 17,886,297	50%	

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2020	To Date	03/2021	To Date	Budget	Used
2	Public Works Administration	148,420	291,392	173,246	312,968	679,489	46%
20	Utility Billing	160,884	285,423	159,302	294,372	628,638	47%
21	Water Operations	543,245	1,041,657	295,772	1,258,106	2,044,573	62%
22	Non-Departmental	28,797	44,486	28,571	37,322	61,886	60%
27	Meter Reading	19,868	96,473	532,556	561,710	627,643	89%
30	Wastewater Operations	268,579	461,192	141,260	723,057	1,942,266	37%
42	Wholesale Costs	1,981,482	4,292,442	3,624,137	4,526,723	9,763,202	46%
50	Debt Service	243,891	244,641	237,980	239,480	689,556	35%
80	Transfers Out	409,724	819,447	408,906	817,812	1,635,624	50%
Total		\$ 3,804,889	\$ 7,577,153	\$ 5,601,730	\$ 8,771,549	\$ 18,072,877	49%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures

Second Quarter FY2021

January 2021 thru March 2021

50% Optimal Expenditure Rate



REVENUE		2020	2020	2021	2021	2021	2021
		Qtr. Ending 03/2020	Actual To Date	Qtr. Ending 03/2021	Actual To Date	Adopted Budget	% of Budget
	SALES TAXES	320,805	433,006	336,148	444,804	1,085,328	41%
	INTEREST	24,397	51,860	1,136	3,239	35,000	9%
	TRANSFERS IN	4,688	9,375	4,688	9,375	18,750	50%
	Total	\$ 349,889	\$ 494,241	\$ 341,972	\$ 457,418	\$ 1,139,078	40%

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 03/2020	Actual To Date	Qtr. Ending 03/2021	Actual To Date	Adopted Budget	% of Budget Used
2	ECONOMIC DEV/ADMINISTRATION	90,098	172,783	109,892	211,753	383,447	55%
50	4A DEBT SERVICE	181,960	181,960	183,487	183,487	210,425	87%
60	MARKETING AND ADVERTISING	31,265	35,654	27,495	53,209	122,295	44%
63	INCENTIVE PROGRAMS	30,000	30,000	-	30,000	121,000	25%
80	TRANSFERS OUT	14,544	29,088	14,689	29,379	58,757	50%
	Total	\$ 347,867	\$ 449,485	\$ 335,563	\$ 507,828	\$ 895,924	57%



4B - LRDC FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2021
 January 2021 thru March 2021
 50% Optimal Expenditure Rate



TOTAL REVENUE		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2020	To Date	03/2021	To Date	Budget	
0	REVENUE	648,628	883,473	672,635	890,527	2,462,200	36%
7	LIBRARY	5,716	11,448	3,543	6,597	-	0%
54	SENIOR LIFE CENTER	26,224	42,049	23,158	79,679	122,383	65%
56	RECREATION CENTER	95,635	173,912	7,613	15,056	255,000	6%
Total		\$ 776,203	\$ 1,110,881	\$ 706,948	\$ 991,858	\$ 2,839,583	35%

TOTAL EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2020	To Date	03/2021	To Date	Budget	Used
2	REC ADMINISTRATION	65,419	125,685	53,842	92,451	248,506	37%
7	LIBRARY	98,566	182,050	99,236	211,089	523,804	40%
16	NON-DEPARTMENTAL	15,714	25,481	17,874	28,028	62,000	45%
50	4B DEBT SERVICE	845,253	845,253	866,583	866,583	922,500	94%
54	SENIOR LIFE CENTER	67,698	128,497	37,345	105,032	261,009	40%
56	RECREATION CENTER	219,689	424,267	220,743	420,609	1,060,779	40%
80	TRANSFERS OUT	86,085	172,170	90,264	180,529	361,057	50%
Total		\$ 1,398,425	\$ 1,903,405	1,385,886	1,904,321	\$ 3,439,655	55%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2021
 January 2021 thru March 2021
 50% Optimal Expenditure Rate



		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2020	To Date	03/2021	To Date	Budget	
TOTAL REVENUE							
	GOLF COURSE REVENUE	112,250	244,842	138,454	332,468	629,741	53%
	Total	\$ 112,250	\$ 244,842	\$ 138,454	\$ 332,468	\$ 629,741	53%

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2020	To Date	03/2021	To Date	Budget	Used
TOTAL EXPENDITURES							
39	GOLF COURSE	252,984	475,696	204,994	441,663	972,997	45%
80	TRANSFERS OUT	1,750	3,500	1,750	3,500	7,000	50%
	Total	254,734	479,196	206,744	445,163	979,997	45%