



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

Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the Fourth Quarter FY2021 ending September 30, 2021

Reviewed By: Christa Harris
Assistant Director of Finance

Date: 10/14/2021

Approved By: Mark Johnson
Interim Director of Finance

Date: 10/14/2021

Approved and Authorized to Present to City Council:

Opal Mauldin-Jones
City Manager

Date: 10/14/2021



CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

Fourth Quarter FY2021

July 2021 thru September 2021

100% Optimal Expenditure Rate



		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
TOTAL REVENUES		09/2020	To Date	09/2021	To Date	Budget	
1	General Fund	7,944,651	34,512,336	8,153,604	36,603,644	30,844,725	119%
2	G.O. Debt Service	343,060	7,818,936	97,577	7,355,969	7,001,061	105%
4	Street Maintenance	2,150	752,732	6,209	826,698	808,835	102%
5	WaterWastewater	5,155,106	18,901,026	4,815,291	19,076,209	17,886,297	107%
9	Airport	126,042	438,438	151,686	435,782	507,000	86%
14	HotelMotel	115,518	255,706	80,540	209,285	144,661	145%
16	LEDC/4A	570,422	1,394,120	425,650	1,260,679	1,139,078	111%
17	LRDC/4B	1,153,088	2,875,093	943,454	2,778,115	2,839,583	98%
18	Golf Course	170,404	534,092	310,509	884,833	629,741	141%
19	Sanitation	718,453	2,749,060	715,241	2,717,388	2,589,310	105%
21	E911	14,421	281,505	78,132	284,384	257,400	110%
53	Stormwater	507,030	1,956,570	476,366	1,902,960	1,595,682	119%
Total		\$ 16,820,345	\$ 72,469,614	\$ 13,254,260	\$ 74,335,946	\$ 66,243,373	112%

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
TOTAL EXPENDITURES		09/2020	To Date	09/2021	To Date	Budget	Used
1	General Fund	9,431,657	29,493,667	8,293,859	29,531,771	31,172,394	95%
2	G.O. Debt Service	1,189,948	5,460,742	1,260,842	5,508,638	5,045,505	109%
4	Street Maintenance	293,326	293,326	-	1,738,764	1,752,835	99%
5	WaterWastewater	3,577,009	16,036,020	5,721,221	17,341,620	18,072,877	96%
9	Airport	218,128	549,257	130,082	493,226	484,516	102%
14	HotelMotel	8,705	20,423	19,224	41,116	41,584	99%
16	LEDC/4A	141,767	698,409	382,330	905,724	1,452,212	62%
17	LRDC/4B	1,198,076	3,654,874	623,591	2,919,381	3,478,193	84%
18	Golf Course	266,078	959,582	355,014	980,463	979,997	100%
19	Sanitation	975,862	2,046,282	447,041	1,706,207	2,043,734	83%
21	E911	13,863	201,343	18,414	273,270	295,290	93%
53	Stormwater	441,090	1,300,280	489,600	1,569,317	2,036,051	77%
Total		\$ 17,755,511	\$ 60,714,207	\$ 17,741,218	\$ 63,009,496	\$ 66,855,187	94%



GENERAL FUND
 Unaudited Revenues and Expenditures
 Fourth Quarter FY2021
 July 2021 thru September 2021
 100% Optimal Expenditure Rate



REVENUES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget
PROPERTY TAX	857,898	18,138,733	245,324	19,870,139	18,842,468	105%	
SALES TAX	2,808,882	6,557,347	2,101,497	6,186,044	5,084,000	122%	
FRANCHISE TAX	835,904	1,892,637	484,458	1,597,238	1,757,761	91%	
LICENSES AND PERMITS	395,084	1,192,560	345,783	3,249,348	890,390	365%	
INTERGOVERNMENTAL	5,000	15,000	(24,119)	15,000	15,000	100%	
CHARGES FOR SERVICES	(372,376)	595,428	1,075,307	2,081,338	1,049,350	198%	
FINES AND FORFEITURES	448,032	1,161,937	182,421	778,395	780,500	100%	
INTEREST	8,731	133,525	2,375	15,136	55,800	27%	
MISCELLANEOUS	28,062	115,945	(12,091)	265,222	36,042	736%	
OPERATING TRANSFERS IN	572,186	2,288,742	580,266	2,321,064	2,320,914	100%	
GRANT & Other Income	26,443	82,699	184,209	204,624	2,500	8185%	
Total	\$ 5,623,075	\$ 32,190,760	\$ 9,153,604	\$ 36,603,644	\$ 30,844,725	119%	

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget Used
1 City Council	39,958	91,524	55,533	96,223	152,744	63%	
2 City Manager's Office	231,728	903,834	278,335	917,535	935,498	98%	
5 Legal	1,558,566	1,716,445	50,262	138,732	278,570	50%	
6 Building Services	296,111	1,192,097	521,455	1,389,843	1,145,250	121%	
8 Municipal Court	128,087	451,761	119,729	333,314	361,394	92%	
9 Building Inspections	79,264	292,651	67,416	246,459	292,734	84%	
10 Fleet Maintenance	169,945	634,020	179,573	646,100	625,847	103%	
12 Streets Operations	153,380	556,989	215,304	1,097,117	1,356,244	81%	
13 Parks	185,848	630,635	177,838	651,720	739,806	88%	
14 Police	1,997,559	7,251,282	1,920,651	7,174,609	7,405,046	97%	
15 Fire	2,156,690	7,788,717	2,122,497	9,109,106	8,308,163	98%	
16 Non-Departmental	1,091,753	2,738,258	1,310,992	3,340,956	3,541,402	94%	
17 Planning	265,992	762,833	172,423	800,465	1,020,065	78%	
18 City Secretary	48,816	255,565	69,226	208,434	253,085	82%	
19 Finance	159,943	690,900	143,895	729,902	778,994	94%	
20 Emergency Management	14,495	63,675	564	31,890	72,172	44%	
24 Animal Services	35,137	174,552	51,149	174,194	213,483	82%	
29 Purchasing	25,803	111,625	37,634	117,150	127,129	92%	
31 Human Resources	151,262	602,330	155,027	595,930	637,355	94%	
32 Civil Service	480	6,294	830	8,063	7,393	109%	
34 Emergency Communications	261,775	887,010	280,384	973,663	1,013,783	96%	
35 Code Compliance	126,334	481,826	161,859	537,422	546,866	98%	
37 Information Technology	101,679	597,513	125,182	621,118	667,913	93%	
38 Fire Marshal	52,322	188,931	50,730	199,866	214,334	93%	
39 City Marshal	46,383	175,192	44,696	171,864	197,271	87%	
40 Records	47,386	136,948	48,885	165,545	178,480	93%	
52 Vending Contracts	-	75	200	480	-	0%	
55 Public Relations	4,961	110,187	31,687	54,072	101,372	53%	
Total	\$ 9,431,657	\$ 29,493,667	\$ 8,283,858	\$ 29,531,771	\$ 31,172,394	95%	



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 Fourth Quarter FY2021
 July 2021 thru September 2021
 100% Optimal Expenditure Rate



REVENUES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget
	Water	1,991,079	7,955,292	2,388,056	8,736,507	8,307,555	105%
	Wastewater	2,863,477	9,035,480	2,229,621	8,525,999	8,878,652	96%
	Fees	232,409	1,098,643	164,353	1,252,826	271,010	462%
	Impact Fees	46,522	314,451	47,713	529,692	200,880	264%
	Other Revenue	1,085	157,553	2,260	6,939	5,000	139%
	Interest	20,534	339,608	3,288	24,247	223,200	11%
	Total	\$ 5,155,106	\$ 18,901,026	\$ 4,815,291	\$ 19,076,209	\$ 17,886,297	107%

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget Used
2	Public Works Administration	1,366,851	1,822,489	179,176	632,616	679,489	93%
20	Utility Billing	138,928	579,241	154,077	581,751	628,638	93%
21	Water Operations	(542,875)	814,838	985,945	2,120,182	2,531,169	84%
22	Non-Departmental	59,531	97,563	14,906	65,883	61,886	106%
27	Meter Reading	4,299	239,287	37,437	539,449	621,643	87%
30	Wastewater Operations	(529,532)	648,462	348,910	1,172,295	1,461,670	80%
42	Wholesale Costs	2,227,317	9,507,339	3,140,937	9,902,014	9,763,202	101%
50	Debt Service	442,765	687,906	451,827	691,806	689,556	100%
80	Transfers Out	409,724	1,638,894	408,906	1,635,624	1,635,624	100%
	Total	\$ 3,577,009	\$ 16,036,020	\$ 5,721,231	\$ 17,341,620	\$ 18,072,877	96%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures

Fourth Quarter FY2021

July 2021 thru September 2021

100% Optimal Expenditure Rate

Lancaster



2019

REVENUE		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget
	SALES TAXES	561,776	1,311,469	420,299	1,237,209	1,085,328	114%
	INTEREST	3,958	63,901	663	4,721	35,000	13%
	TRANSFERS IN	4,688	18,750	4,688	18,750	18,750	100%
	Total	\$ 570,422	\$ 1,394,120	\$ 425,650	\$ 1,260,679	\$ 1,139,078	111%

EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget Used
2	ECONOMIC DEV/ADMINISTRATION	86,068	344,973	113,336	444,627	481,835	92%
50	4A DEBT SERVICE	30,390	212,350	26,938	210,425	210,425	100%
60	MARKETING AND ADVERTISING	4,875	47,021	20,780	77,428	122,295	63%
63	INCENTIVE PROGRAMS	5,890	35,890	206,587	114,487	578,900	20%
80	TRANSFERS OUT	14,544	58,175	14,689	58,757	58,757	100%
	Total	\$ 141,767	\$ 698,409	\$ 382,330	\$ 905,724	\$ 1,452,212	62%



4B - LRDC FUND
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 100% Optimal Expenditure Rate



TOTAL REVENUE		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget
0	REVENUE	1,124,575	2,643,469	840,763	2,475,823	2,462,200	101%
7	LIBRARY	11,594	23,522	3,264	13,207	-	0%
54	SENIOR LIFE CENTER	13,056	72,350	52,484	158,386	122,383	129%
56	RECREATION CENTER	3,863	135,752	46,943	130,699	255,000	51%
Total		\$ 1,153,088	\$ 2,875,093	\$ 943,454	\$ 2,778,115	\$ 2,839,583	98%

TOTAL EXPENDITURES		2020	2020	2021	2021	2021	2021
		Qtr. Ending 09/2020	Actual To Date	Qtr. Ending 09/2021	Actual To Date	Adopted Budget	% of Budget Used
2	REC ADMINISTRATION	77,338	272,388	99,031	243,034	295,281	82%
7	LIBRARY	120,833	428,824	93,159	364,747	515,567	71%
16	NON-DEPARTMENTAL	21,614	61,634	27,856	72,909	62,000	118%
50	4B DEBT SERVICE	75,747	921,000	55,917	922,500	922,500	100%
54	SENIOR LIFE CENTER	63,349	244,477	35,718	180,235	261,009	69%
56	RECREATION CENTER	748,183	1,377,259	221,646	774,898	1,060,779	73%
80	TRANSFERS OUT	86,085	344,340	90,264	361,057	361,057	100%
Total		\$ 1,198,076	\$ 3,654,874	623,591	2,919,381	\$ 3,478,193	84%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 Fourth Quarter FY2021
 July 2021 thru September 2021
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2019

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		09/2020	To Date	09/2021	To Date	Budget	
TOTAL REVENUE							
	GOLF COURSE REVENUE	170,404	534,092	310,509	884,833	629,741	141%
	Total	\$ 170,404	\$ 534,092	\$ 310,509	\$ 884,833	\$ 629,741	141%

		2020	2020	2021	2021	2021	2021
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		09/2020	To Date	09/2021	To Date	Budget	Used
TOTAL EXPENDITURES							
39	GOLF COURSE	264,328	952,582	353,264	973,463	972,997	100%
80	TRANSFERS OUT	1,750	7,000	1,750	7,000	7,000	100%
	Total	266,078	959,582	355,014	980,463	979,997	100%