



**City of Lancaster
Quarterly
Investment and Financial
Reports
First Quarter FY2022**

Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the First Quarter FY2022 ending December 31, 2021

Reviewed By: Christie Harris
Assistant Director of Finance

Date: 2/17/2022

Approved By: Mehdi J. Ahmed
Director of Finance

Date: 2/17/2022

Approved and Authorized to Present to City Council:

Opel Mauldin Jones
City Manager

Date: 2/17/2022



CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

First Quarter FY2022

October 2021 thru December 2021

25% Optimal Expenditure Rate



		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2020	To Date	12/2021	To Date	Budget	
TOTAL REVENUES							
1	General Fund	12,259,412	12,259,412	12,697,340	12,697,340	34,559,160	37%
2	G.O. Debt Service	3,629,522	3,629,522	3,260,333	3,260,333	6,535,395	50%
4	Street Maintenance	303,030	303,030	449,792	449,792	893,084	50%
5	WaterWastewater	4,603,057	4,603,057	4,954,679	4,954,679	18,793,019	26%
9	Airport	117,998	117,998	100,909	100,909	444,500	23%
14	HotelMotel	354	354	4,878	4,878	154,658	3%
16	LEDC/4A	115,446	115,446	148,587	148,587	1,322,363	11%
17	LRDC/4B	284,910	284,910	341,210	341,210	3,160,075	11%
18	Golf Course	194,015	194,015	239,970	239,970	896,972	27%
19	Sanitation	643,868	643,868	646,723	646,723	2,666,105	24%
21	E911	42,523	42,523	47,333	47,333	260,596	18%
50	Park Dedication	-	-	121,800	121,800	-	0%
53	Stormwater	476,114	476,114	478,652	478,652	1,640,237	29%
Total		\$ 22,670,249	\$ 22,670,249	\$ 23,492,206	\$ 23,492,206	\$ 71,326,164	33%

		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2020	To Date	12/2021	To Date	Budget	Used
TOTAL EXPENDITURES							
1	General Fund	6,404,552	6,404,552	7,878,465	7,878,465	35,221,791	22%
2	G.O. Debt Service	60,347	60,347	59,597	59,597	5,517,423	1%
4	Street Maintenance	708,447	708,447	-	-	924,960	0%
5	WaterWastewater	2,272,594	2,272,594	4,869,330	4,869,330	17,396,096	28%
9	Airport	94,293	94,293	101,961	101,961	578,505	18%
14	HotelMotel	9,742	9,742	15,755	15,755	52,920	30%
16	LEDC/4A	168,515	168,515	458,316	458,316	1,374,035	33%
17	LRDC/4B	409,339	409,339	461,409	461,409	3,601,567	13%
18	Golf Course	222,749	222,749	253,598	253,598	1,061,201	24%
19	Sanitation	301,217	301,217	179,563	179,563	2,097,629	9%
21	E911	221,116	221,116	154,512	154,512	221,618	70%
53	Stormwater	278,419	278,419	406,254	406,254	2,245,631	18%
Total		\$ 11,151,329	\$ 11,151,329	\$ 14,838,760	\$ 14,838,760	\$ 70,293,377	21%



GENERAL FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2022
 October 2021 thru December 2021
 25% Optimal Expenditure Rate



		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2020	To Date	12/2021	To Date	Budget	
REVENUES							
	PROPERTY TAX	9,924,067	9,924,067	10,177,757	10,177,757	19,937,167	51%
	SALES TAX	543,279	543,279	715,532	715,532	6,500,000	11%
	FRANCHISE TAX	71,247	71,247	75,022	75,022	1,880,000	4%
	LICENSES AND PERMITS	541,460	541,460	514,225	514,225	1,611,000	32%
	INTERGOVERNMENTAL	3,750	3,750	3,760	3,760	15,000	25%
	CHARGES FOR SERVICES	363,137	363,137	342,699	342,699	1,129,600	30%
	FINES AND FORFEITURES	145,749	145,749	181,428	181,428	797,000	23%
	INTEREST	5,331	5,331	2,967	2,967	30,000	10%
	MISCELLANEOUS	71,302	71,302	11,571	11,571	65,665	18%
	OPERATING TRANSFERS IN	580,266	580,266	644,307	644,307	2,577,228	25%
	GRANT & Other Income	9,825	9,825	22,404	22,404	2,500	896%
	Total	\$ 12,259,412	\$ 12,259,412	\$ 12,697,340	\$ 12,697,340	\$ 34,559,160	37%

		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2020	To Date	12/2021	To Date	Budget	Used
EXPENDITURES							
1	City Council	9,503	9,503	12,006	12,006	145,442	8%
2	City Manager's Office	185,498	185,498	243,377	243,377	1,019,074	24%
5	Legal	19,805	19,805	28,898	28,898	238,900	12%
6	Building Services	286,914	286,914	640,891	640,891	1,322,683	48%
8	Municipal Court	74,331	74,331	79,854	79,854	428,026	19%
9	Building Inspections	60,926	60,926	67,088	67,088	328,652	20%
10	Fleet Maintenance	153,678	153,678	144,764	144,764	654,341	22%
12	Streets Operations	262,337	262,337	412,706	412,706	2,616,624	16%
13	Parks	144,835	144,835	160,687	160,687	802,960	20%
14	Police	1,522,976	1,522,976	1,974,756	1,974,756	8,100,854	24%
15	Fire	1,823,328	1,823,328	1,956,771	1,956,771	8,384,881	23%
16	Non-Departmental	609,259	609,259	577,942	577,942	4,169,263	14%
17	Planning	183,848	183,848	194,930	194,930	691,910	28%
18	City Secretary	39,693	39,693	61,024	61,024	268,120	23%
19	Finance	213,774	213,774	337,008	337,008	942,346	36%
20	Emergency Management	21,830	21,830	19,457	19,457	104,458	19%
24	Animal Services	25,246	25,246	52,670	52,670	282,892	19%
29	Purchasing	36,017	36,017	24,824	24,824	138,734	18%
31	Human Resources	136,107	136,107	164,138	164,138	702,580	23%
32	Civil Service	375	375	850	850	7,550	11%
34	Emergency Communications	195,032	195,032	206,540	206,540	1,216,207	17%
35	Code Compliance	115,921	115,921	124,502	124,502	637,952	20%
37	Information Technology	167,307	167,307	200,174	200,174	692,739	29%
38	Fire Marshal	43,347	43,347	42,438	42,438	234,449	18%
39	City Marshal	37,892	37,892	37,755	37,755	210,746	18%
40	Records	33,611	33,611	38,872	38,872	184,226	21%
52	Vending Contracts	-	-	226	226	-	0%
55	Public Relations	1,163	1,163	33,765	33,765	174,408	19%
	Total	\$ 6,404,552	\$ 6,404,552	\$ 7,878,465	\$ 7,878,465	\$ 35,221,791	22%



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2022
 October 2021 thru December 2021

25% Optimal Expenditure Rate



REVENUES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 12/2020	Actual To Date	Qtr. Ending 12/2021	Actual To Date	Adopted Budget	% of Budget
	Water	2,220,714	2,220,714	2,347,527	2,347,527	8,533,401	28%
	Wastewater	2,073,598	2,073,598	2,352,702	2,352,702	9,430,864	25%
	Fees	213,038	213,038	177,237	177,237	257,108	69%
	Impact Fees	83,432	83,432	72,232	72,232	210,600	34%
	Other Revenue	1,295	1,295	1,120	1,120	342,810	0%
	Interest	10,980	10,980	3,861	3,861	18,236	21%
	Total	\$ 4,603,057	\$ 4,603,057	\$ 4,954,679	\$ 4,954,679	\$ 18,793,019	26%

EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 12/2020	Actual To Date	Qtr. Ending 12/2021	Actual To Date	Adopted Budget	% of Budget Used
2	Public Works Administration	138,975	138,975	144,276	144,276	857,400	17%
20	Utility Billing	99,150	99,150	162,483	162,483	640,045	25%
21	Water Operations	269,217	269,217	928,645	928,645	1,682,800	55%
22	Non-Departmental	8,751	8,751	6,711	6,711	82,095	8%
27	Meter Reading	26,466	26,466	105,922	105,922	704,014	15%
30	Wastewater Operations	417,044	417,044	251,289	251,289	947,501	27%
42	Wholesale Costs	902,586	902,586	2,829,028	2,829,028	10,025,609	28%
50	Debt Service	1,500	1,500	750	750	695,731	0%
80	Transfers Out	408,906	408,906	440,225	440,225	1,760,901	25%
	Total	\$ 2,272,594	\$ 2,272,594	\$ 4,869,330	\$ 4,869,330	\$ 17,396,096	28%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures
First Quarter FY2022
October 2021 thru December 2021

25% Optimal Expenditure Rate



REVENUE		2021	2021	2022	2022	2022	2022
		Qtr. Ending 12/2020	Actual To Date	Qtr. Ending 12/2021	Actual To Date	Adopted Budget	% of Budget
	SALES TAXES	108,656	108,656	143,106	143,106	1,300,000	11%
	INTEREST	2,103	2,103	793	793	3,613	22%
	TRANSFERS IN	4,688	4,688	4,688	4,688	18,750	25%
	Total	\$ 115,446	\$ 115,446	\$ 148,587	\$ 148,587	\$ 1,322,363	11%

EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 12/2020	Actual To Date	Qtr. Ending 12/2021	Actual To Date	Adopted Budget	% of Budget Used
2	ECONOMIC DEV/ADMINISTRATION	98,111	98,111	90,213	90,213	396,534	23%
50	4A DEBT SERVICE	-	-	-	-	213,125	0%
60	MARKETING AND ADVERTISING	25,714	25,714	61,888	61,888	107,536	58%
63	INCENTIVE PROGRAMS	30,000	30,000	265,756	265,756	495,000	54%
80	TRANSFERS OUT	14,689	14,689	40,460	40,460	161,840	25%
	Total	\$ 168,515	\$ 168,515	\$ 458,316	\$ 458,316	\$ 1,374,035	33%



4B - LRDC FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2022
 October 2021 thru December2021
 25% Optimal Expenditure Rate



TOTAL REVENUE		2021	2021	2022	2022	2022	2022
		Qtr. Ending 12/2020	Actual To Date	Qtr. Ending 12/2021	Actual To Date	Adopted Budget	% of Budget
0	REVENUE	217,892	217,892	286,549	286,549	2,600,807	11%
7	LIBRARY	3,055	3,055	2,341	2,341	28,377	8%
54	SENIOR LIFE CENTER	56,521	56,521	12,073	12,073	128,200	9%
56	RECREATION CENTER	7,443	7,443	40,246	40,246	402,691	10%
Total		\$ 284,910	\$ 284,910	\$ 341,210	\$ 341,210	\$ 3,160,075	11%

TOTAL EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 12/2020	Actual To Date	Qtr. Ending 12/2021	Actual To Date	Adopted Budget	% of Budget Used
2	REC ADMINISTRATION	38,609	38,609	52,236	52,236	240,434	22%
4	DAY CAMP	-	-	-	-	-	-
7	LIBRARY	81,931	81,931	95,909	95,909	520,885	18%
16	NON-DEPARTMENTAL	10,154	10,154	11,932	11,932	62,000	19%
50	4B DEBT SERVICE	-	-	-	-	926,875	0%
54	SENIOR LIFE CENTER	29,451	29,451	53,556	53,556	300,722	18%
56	RECREATION CENTER	158,930	158,930	147,901	147,901	1,156,209	13%
80	TRANSFERS OUT	90,264	90,264	98,611	98,611	394,442	25%
Total		\$ 409,339	\$ 409,339	461,409	461,409	\$ 3,601,567	13%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 First Quarter FY2022
 October 2021 thru December 2021
 25% Optimal Expenditure Rate



		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2020	To Date	12/2021	To Date	Budget	
TOTAL REVENUE							
	GOLF COURSE REVENUE	194,015	194,015	239,970	239,970	896,972	27%
	Total	\$ 194,015	\$ 194,015	\$ 239,970	\$ 239,970	\$ 896,972	27%

		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2020	To Date	12/2021	To Date	Budget	Used
TOTAL EXPENDITURES							
39	GOLF COURSE	220,999	220,999	251,848	251,848	1,054,201	24%
80	TRANSFERS OUT	1,750	1,750	1,750	1,750	7,000	25%
	Total	222,749	222,749	253,598	253,598	1,061,201	24%