



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

Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the Second Quarter FY2022 ending March 31, 2022

Reviewed By: Christy Adams
Assistant Director of Finance

Date: 4/13/2022

Approved By: Mohd Asyraf
Director of Finance

Date: 4/13/2022

Approved and Authorized to Present to City Council:

Opal Mauldin Jones
City Manager

Date: 4/13/2022



CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

Second Quarter FY2022

January 2022 thru March 2022

50% Optimal Expenditure Rate



		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
TOTAL REVENUES		03/2021	To Date	03/2022	To Date	Budget	
1	General Fund	13,422,574	25,681,987	17,547,472	30,217,954	34,559,160	87%
2	G.O. Debt Service	3,494,342	7,123,864	3,247,597	6,507,930	6,535,395	100%
4	Street Maintenance	502,642	805,671	443,938	893,731	893,084	100%
5	WaterWastewater	4,296,608	8,899,665	4,961,748	9,916,427	18,793,019	53%
9	Airport	92,790	210,788	217,283	439,698	444,500	99%
14	HotelMotel	57,904	58,259	69,266	74,145	154,658	48%
16	LEDC/4A	341,972	457,418	912,782	1,061,369	1,322,363	80%
17	LRDC/4B	706,948	991,858	1,907,142	2,248,351	3,160,075	71%
18	Golf Course	138,454	332,468	179,752	419,723	896,972	47%
19	Sanitation	669,717	1,313,585	706,546	1,380,126	2,666,105	52%
21	E911	92,961	135,484	74,555	121,889	260,596	47%
50	Park Dedication	-	-	-	121,800	-	0%
53	Stormwater	475,737	951,852	483,005	961,657	1,640,237	59%
Total		\$ 24,292,651	\$ 46,962,900	\$ 30,751,087	\$ 54,364,799	\$ 71,326,164	76%

		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
TOTAL EXPENDITURES		03/2021	To Date	03/2022	To Date	Budget	Used
1	General Fund	7,712,441	14,116,993	7,128,041	15,007,770	35,221,791	43%
2	G.O. Debt Service	4,127,851	4,188,198	3,764,745	3,824,343	5,517,423	69%
4	Street Maintenance	253,357	961,805	-	-	924,960	0%
5	WaterWastewater	5,127,452	7,400,046	3,873,642	8,742,971	17,396,096	50%
9	Airport	148,441	242,734	217,783	441,250	578,505	76%
14	HotelMotel	11,090	20,832	2,580	18,335	52,920	35%
16	LEDC/4A	325,063	493,578	532,842	991,158	1,374,035	72%
17	LRDC/4B	1,416,685	1,826,024	1,291,027	1,751,172	3,601,567	49%
18	Golf Course	208,267	431,016	257,287	510,886	1,061,201	48%
19	Sanitation	529,589	830,806	484,111	663,675	2,097,629	32%
21	E911	22,012	243,128	28,255	182,766	221,618	82%
53	Stormwater	383,545	661,963	265,775	672,029	2,245,631	30%
Total		\$ 20,265,792	\$ 31,417,121	\$ 17,846,089	\$ 32,806,355	\$ 70,293,377	47%



GENERAL FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2022
 January 2022 thru March 2022
 50% Optimal Expenditure Rate



REVENUES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 03/2021	Actual To Date	Qtr. Ending 03/2022	Actual To Date	Adopted Budget	% of Budget
PROPERTY TAX	9,331,108	19,255,175	10,123,470	20,301,227	19,937,167	102%	
SALES TAX	1,680,742	2,224,021	4,529,089	5,244,621	6,500,000	81%	
FRANCHISE TAX	540,685	611,932	546,422	594,586	1,880,000	32%	
LICENSES AND PERMITS	708,889	1,250,349	842,869	1,357,094	1,611,000	84%	
INTERGOVERNMENTAL	2,500	6,250	3,846	7,606	15,000	51%	
CHARGES FOR SERVICES	314,248	677,385	470,431	813,130	1,129,600	72%	
FINES AND FORFEITURES	204,084	349,832	197,954	379,382	797,000	48%	
INTEREST	4,123	9,454	10,779	13,746	30,000	46%	
MISCELLANEOUS	34,551	105,853	51,420	62,991	65,665	96%	
OPERATING TRANSFERS IN	580,266	1,160,532	644,307	1,288,614	2,577,228	50%	
GRANT & Other Income	14,211	24,036	118,203	140,608	2,500	5624%	
Total	\$ 13,422,574	\$ 25,681,987	\$ 17,547,472	\$ 30,217,954	\$ 34,559,160	87%	

EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 03/2021	Actual To Date	Qtr. Ending 03/2022	Actual To Date	Adopted Budget	% of Budget Used
1 City Council	14,179	23,682	12,896	24,902	145,442	17%	
2 City Manager's Office	231,971	417,468	248,811	492,188	1,019,074	48%	
5 Legal	24,560	44,365	19,761	48,659	238,900	20%	
6 Building Services	289,034	575,948	241,676	882,567	1,322,683	67%	
8 Municipal Court	66,584	140,916	79,155	159,009	428,026	37%	
9 Building Inspections	61,128	122,054	76,083	143,171	328,652	44%	
10 Fleet Maintenance	150,945	304,623	160,853	305,617	657,541	46%	
12 Streets Operations	10,491	272,827	112,183	524,889	2,616,624	20%	
13 Parks	173,474	318,309	152,742	314,692	802,960	39%	
14 Police	1,960,586	3,483,563	1,654,595	3,629,351	8,100,854	45%	
15 Fire	2,219,122	4,042,450	2,076,077	4,032,848	8,384,881	48%	
16 Non-Departmental	1,104,408	1,713,668	1,044,118	1,622,059	4,169,263	39%	
17 Planning	188,160	372,008	49,803	244,733	691,910	35%	
18 City Secretary	58,458	98,151	39,930	100,954	268,120	38%	
19 Finance	226,338	440,112	144,985	481,993	942,346	51%	
20 Emergency Management	9,186	31,016	2,919	22,376	104,458	21%	
24 Animal Services	45,588	70,834	55,766	108,436	282,892	38%	
29 Purchasing	30,644	66,660	20,116	44,940	138,734	32%	
31 Human Resources	157,882	293,990	175,535	339,673	702,580	48%	
32 Civil Service	792	1,167	566	1,416	7,550	19%	
34 Emergency Communications	239,027	434,059	236,188	442,728	1,216,207	36%	
35 Code Compliance	130,636	246,557	110,593	235,096	637,952	37%	
37 Information Technology	163,711	331,018	141,258	341,431	692,739	49%	
38 Fire Marshal	53,436	96,784	49,870	92,308	234,449	39%	
39 City Marshal	50,904	88,795	40,387	78,142	207,546	38%	
40 Records	42,901	76,512	42,287	81,159	184,226	44%	
52 Vending Contracts	216	216	1,756	1,982	-	0%	
55 Public Relations	8,080	9,243	30,699	64,464	174,408	37%	
Total	\$ 7,712,441	\$ 14,116,993	\$ 7,128,041	\$ 15,007,770	\$ 35,221,791	43%	



WATER AND SEWER FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2022
 January 2022 thru March 2022
 50% Optimal Expenditure Rate



REVENUES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 03/2021	Actual To Date	Qtr. Ending 03/2022	Actual To Date	Adopted Budget	% of Budget
	Water	2,080,366	4,301,080	2,168,943	4,516,470	8,533,401	53%
	Wastewater	2,051,452	4,125,051	2,339,001	4,691,704	9,430,864	50%
	Fees	122,202	335,240	264,140	441,377	257,108	172%
	Impact Fees	35,061	118,493	177,607	249,838	210,600	119%
	Other Revenue	1,680	2,975	1,147	2,267	342,810	1%
	Interest	5,847	16,827	10,910	14,771	18,236	81%
	Total	\$ 4,296,608	\$ 8,899,665	\$ 4,961,748	\$ 9,916,427	\$ 18,793,019	53%

EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 03/2021	Actual To Date	Qtr. Ending 03/2022	Actual To Date	Adopted Budget	% of Budget Used
2	Public Works Administration	174,087	313,062	159,130	303,406	857,400	35%
20	Utility Billing	193,409	292,559	145,926	308,408	640,045	48%
21	Water Operations	285,949	555,165	218,246	1,146,892	1,682,800	68%
22	Non-Departmental	28,571	37,322	23,968	30,679	82,095	37%
27	Meter Reading	36,291	62,756	27,669	133,591	704,014	19%
30	Wastewater Operations	138,123	555,167	132,199	383,488	947,501	40%
42	Wholesale Costs	3,624,137	4,526,723	2,135,068	4,964,096	10,025,609	50%
50	Debt Service	237,980	239,480	591,211	591,961	695,731	85%
80	Transfers Out	408,906	817,812	440,225	880,451	1,760,901	50%
	Total	\$ 5,127,452	\$ 7,400,046	\$ 3,873,642	\$ 8,742,971	\$ 17,396,096	50%



SALES TAX 4A-ECONOMIC DEVELOPMENT

Unaudited Revenues and Expenditures

Second Quarter FY2022

January 2022 thru March 2022

50% Optimal Expenditure Rate



REVENUE		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2021	To Date	03/2022	To Date	Budget	
SALES TAXES	336,148	444,804	905,818	1,048,924	1,300,000	81%	
INTEREST	1,136	3,239	2,277	3,070	3,613	85%	
TRANSFERS IN	4,688	9,375	4,688	9,375	18,750	50%	
Total	\$ 341,972	\$ 457,418	\$ 912,782	\$ 1,061,369	\$ 1,322,363	80%	

EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2021	To Date	03/2022	To Date	Budget	Used
2 ECONOMIC DEV/ADMINISTRATION	109,892	208,003	99,061	189,275	396,534	48%	
50 4A DEBT SERVICE	183,487	183,487	191,938	191,938	213,125	90%	
60 MARKETING AND ADVERTISING	16,995	42,709	21,383	83,270	107,536	77%	
63 INCENTIVE PROGRAMS	-	30,000	180,000	445,756	495,000	90%	
80 TRANSFERS OUT	14,689	29,379	40,460	80,920	161,840	50%	
Total	\$ 325,063	\$ 493,578	\$ 532,842	\$ 991,158	\$ 1,374,035	72%	



4B - LRDC FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2022
 January 2022 thru March 2022
 50% Optimal Expenditure Rate



TOTAL REVENUE		2021	2021	2022	2022	2022	2022
		Qtr. Ending 03/2021	Actual To Date	Qtr. Ending 03/2022	Actual To Date	Adopted Budget	% of Budget
0	REVENUE	672,635	890,527	1,812,477	2,099,026	2,600,807	81%
7	LIBRARY	3,543	6,597	3,018	5,360	28,377	19%
54	SENIOR LIFE CENTER	23,158	79,679	24,458	36,531	128,200	28%
56	RECREATION CENTER	7,613	15,056	67,188	107,434	402,691	27%
Total		\$ 706,948	\$ 991,858	\$ 1,907,142	\$ 2,248,351	\$ 3,160,075	71%

TOTAL EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending 03/2021	Actual To Date	Qtr. Ending 03/2022	Actual To Date	Adopted Budget	% of Budget Used
2	REC ADMINISTRATION	53,842	92,451	51,815	104,051	240,434	43%
7	LIBRARY	106,674	188,605	82,740	178,649	520,885	34%
16	NON-DEPARTMENTAL	17,874	28,028	(2,640)	9,292	62,000	15%
50	4B DEBT SERVICE	866,583	866,583	855,876	855,876	926,875	92%
54	SENIOR LIFE CENTER	60,705	90,156	31,049	84,606	300,722	28%
56	RECREATION CENTER	220,743	379,672	173,576	321,478	1,156,209	28%
80	TRANSFERS OUT	90,264	180,529	98,611	197,221	394,442	50%
Total		\$ 1,416,685	\$ 1,826,024	1,291,027	1,751,172	\$ 3,601,567	49%



GOLF COURSE FUND
 Unaudited Revenues and Expenditures
 Second Quarter FY2022
 January 2022 thru March 2022
 50% Optimal Expenditure Rate



TOTAL REVENUE		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2021	To Date	03/2022	To Date	Budget	
	GOLF COURSE REVENUE	138,454	332,468	179,752	419,723	896,972	47%
	Total	\$ 138,454	\$ 332,468	\$ 179,752	\$ 419,723	\$ 896,972	47%

TOTAL EXPENDITURES		2021	2021	2022	2022	2022	2022
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2021	To Date	03/2022	To Date	Budget	Used
39	GOLF COURSE	206,517	427,516	255,537	507,386	1,054,201	48%
80	TRANSFERS OUT	1,750	3,500	1,750	3,500	7,000	50%
	Total	208,267	431,016	257,287	510,886	1,061,201	48%