

## Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the Period Ending December 31, 2017.

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Chief Accountant

Reviewed By: \_\_\_\_\_ Date: 2/19/18

Assist. Finance Director

Approved By: B. Sufk Date: 2/19/18

Director of Finance

Approved & Authorized to Present to City Council:

Opel Mauldin Jones Date: 2/19/18  
City Manager

# CITY-WIDE OPERATING FUND TOTALS

First Quarter FY2018 October 2017 thru December 2017

100% Optimal Expenditure Rate



TOTAL REVENUES	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	12/2016	To Date	12/2017	To Date	Budget	Used
1 General Fund	7,151,816	7,151,816	8,631,860	8,631,860	26,243,463	33%
2 G.O. Debt Service	2,563,785	2,563,785	2,937,650	2,937,650	5,878,623	50%
5 WaterWastewater	4,451,102	4,451,102	4,503,771	4,503,771	16,292,577	28%
9 Airport	145,283	145,283	74,401	74,401	451,000	16%
14 HotelMotel	2,475	2,475	1,399	1,399	86,000	2%
16 LEDC/4A	98,409	98,409	113,833	113,833	1,030,000	11%
17 LRDC/4B	301,498	301,498	310,192	310,192	2,988,000	10%
18 Golf Course	16,883	16,883	66,075	66,075	105,503	63%
19 Sanitation	759,083	759,083	608,306	608,306	2,279,298	27%
21 E911	49,806	49,806	42,798	42,798	218,800	20%
53 Stormwater	392,566	392,566	437,135	437,135	1,412,000	31%
<b>Total</b>	<b>\$ 15,932,706</b>	<b>\$ 15,932,706</b>	<b>\$ 17,727,421</b>	<b>\$ 17,727,421</b>	<b>\$ 56,985,264</b>	<b>31%</b>

TOTAL EXPENDITURES	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	12/2016	To Date	12/2017	To Date	Budget	Used
1 General Fund	5,548,363	5,548,363	6,377,230	6,377,230	26,637,033	24%
2 G.O. Debt Service	6,445	6,445	-	-	4,727,599	0%
5 WaterWastewater	2,944,653	2,944,653	3,680,364	3,680,364	15,181,043	24%
9 Airport	115,235	115,235	87,271	87,271	425,840	20%
14 HotelMotel	9,411	9,411	13,976	13,976	68,012	21%
16 LEDC/4A	132,463	132,463	142,668	142,668	1,567,619	9%
17 LRDC/4B	416,411	416,411	555,320	555,320	3,374,557	16%
18 Golf Course	12,880	12,880	76,500	76,500	105,178	73%
19 Sanitation	418,747	418,747	430,877	430,877	1,790,842	24%
21 E911	112,216	112,216	139,984	139,984	205,575	68%
53 Stormwater	222,080	222,080	224,278	224,278	1,315,591	17%
<b>Total</b>	<b>\$ 9,938,904</b>	<b>\$ 9,938,904</b>	<b>\$ 11,728,468</b>	<b>\$ 11,728,468</b>	<b>\$ 55,398,889</b>	<b>21%</b>



# GENERAL FUND

## Revenues and Expenditures

1st Quarter - FY 2018



### First Quarter FY2018 October - December 2017

REVENUES		2017	2017	2018	2018	2018	2018
		Qtr. Ending 12/2016	Actual To Date	Qtr. Ending 12/2017	Actual To Date	Adopted Budget	% of Budget Used
	PROPERTY TAX	5,389,201	5,389,201	6,473,993	6,473,993	13,709,510	47%
	SALES TAX	467,188	467,188	501,115	501,115	5,965,625	8%
	FRANCHISE TAX	138,002	138,002	88,798	88,798	1,785,413	5%
	OTHER TAXES	-	-	-	-	18,000	0%
	LICENSES AND PERMITS	180,474	180,474	584,404	584,404	1,037,900	56%
	CHARGES FOR SERVICES	299,692	299,692	239,823	239,823	911,625	26%
	FINES AND FORFEITURES	195,148	195,148	186,377	186,377	811,500	23%
	INTEREST	5,364	5,364	16,732	16,732	50,000	33%
	MISCELLANEOUS	18,688	18,688	30,310	30,310	40,850	74%
	OPERATING TRANSFERS IN	454,109	454,109	499,038	499,038	1,859,377	27%
	GRANT & Other Income	3,950	3,950	11,269	11,269	53,663	0%
	<b>Total</b>	<b>\$ 7,151,816</b>	<b>\$ 7,151,816</b>	<b>\$ 8,631,860</b>	<b>\$ 8,631,860</b>	<b>\$ 26,243,463</b>	<b>33%</b>

EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending 12/2016	Actual To Date	Qtr. Ending 12/2017	Actual To Date	Adopted Budget	% of Budget Used
1	City Council	13,404	13,404	9,714	9,714	105,697	9%
2	City Manager's Office	186,745	186,745	193,495	193,495	716,774	27%
5	Legal	45,185	45,185	67,268	67,268	170,000	40%
6	Building Services	217,053	217,053	419,429	419,429	1,083,247	39%
8	Municipal Court	94,182	94,182	99,040	99,040	393,914	25%
9	Building Inspections	79,500	79,500	86,900	86,900	278,165	31%
10	Fleet Maintenance	139,040	139,040	146,434	146,434	657,969	22%
12	Streets Operations	61,540	61,540	132,818	132,818	544,307	24%
13	Parks	111,871	111,871	165,035	165,035	626,379	26%
14	Police	1,488,983	1,488,983	1,529,159	1,529,159	6,590,606	23%
15	Fire	1,694,896	1,694,896	1,927,799	1,927,799	7,095,950	27%
16	Non-Departmental	457,798	457,798	473,050	473,050	3,060,817	15%
17	Planning	33,566	33,566	82,854	82,854	1,010,222	8%
18	City Secretary	95,306	95,306	94,933	94,933	407,378	23%
19	Finance	160,491	160,491	159,538	159,538	734,612	22%
24	Animal Services	28,194	28,194	51,218	51,218	195,816	26%
29	Purchasing	36,259	36,259	37,431	37,431	117,513	32%
31	Human Resources	134,944	134,944	125,430	125,430	498,857	25%
32	Civil Service	374	374	1,299	1,299	10,150	13%
34	Emergency Communications	168,537	168,537	226,124	226,124	950,449	24%
35	Code Compliance	70,619	70,619	90,862	90,862	477,072	19%
37	Information Technology	147,274	147,274	166,054	166,054	523,271	32%
38	Fire Marshal	41,909	41,909	44,934	44,934	198,804	23%
52	Vending Contracts	9	9	1,218	1,218	-	0%
55	Public Relations	-	-	2,956	2,956	-	0%
39	City Marshal	40,685	40,685	42,236	42,236	189,064	22%
	<b>Total</b>	<b>\$ 5,548,363</b>	<b>\$ 5,548,363</b>	<b>\$ 6,377,230</b>	<b>\$ 6,377,230</b>	<b>\$ 26,637,033</b>	<b>24%</b>

# WATER AND SEWER FUND

## Revenues & Expenses



### First Quarter FY2018 October thru December 2017

100 % Optimal Expenditure Rate



REVENUES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2016	To Date	12/2017	To Date	Budget	Used
	Water	1,881,590	1,881,590	1,862,498	1,862,498	7,444,046	25%
	Wastewater	2,034,055	2,034,055	1,829,485	1,829,485	7,955,781	23%
	Fees	187,416	187,416	123,594	123,594	219,750	56%
	Impact Fees	189,102	189,102	516,907	516,907	180,000	287%
	Other Revenue	130,313	130,313	108,965	108,965	293,000	37%
	Interest	28,625	28,625	62,323	62,323	200,000	31%
	Total	\$ 4,451,102	\$ 4,451,102	\$ 4,503,771	\$ 4,503,771	\$ 16,292,577	28%

EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2016	To Date	12/2017	To Date	Budget	Used
2	Public Works Administration	119,768	119,768	141,176	141,176	630,552	22%
20	Utility Billing	113,865	113,865	126,749	126,749	603,417	21%
21	Water Operations	367,147	367,147	290,096	290,096	882,304	33%
22	Non-Departmental	9,545	9,545	4,644	4,644	81,382	6%
27	Meter Reading	14,634	14,634	664,747	664,747	711,336	93%
30	Wastewater Operations	149,339	149,339	187,724	187,724	779,051	24%
42	Wholesale Costs	1,792,301	1,792,301	1,875,691	1,875,691	8,453,745	22%
50	Debt Service	750	750	1,500	1,500	1,487,106	0%
80	Transfers Out	377,302	377,302	388,038	388,038	1,552,150	25%
	Total	\$ 2,944,653	\$ 2,944,653	\$ 3,680,364	\$ 3,680,364	\$ 15,181,043	24%

# SALES TAX 4A-ECONOMIC DEVELOPMENT

1st Quarter - FY 2018



## First Quarter FY2018 October Thru December 2017

100% Optimal Expenditure Rate



REVENUE		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2016	To Date	12/2017	To Date	Budget	Remaining
	SALES TAXES	93,438	93,438	100,223	100,223	1,000,000	10%
	INTEREST	4,972	4,972	8,922	8,922	30,000	30%
	Operating Transfers In	-	-	4,688	4,688	-	0%
	<b>Total</b>	<b>\$ 98,409</b>	<b>\$ 98,409</b>	<b>\$ 113,833</b>	<b>\$ 113,833</b>	<b>\$ 1,030,000</b>	<b>11%</b>

EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2016	To Date	12/2017	To Date	Budget	Remaining
2	ECONOMIC DEV/ADMINISTRATION	53,270	53,270	70,705	70,705	379,714	19%
50	4A DEBT SERVICE	56,938	56,938	56,938	56,938	458,300	12%
60	MARKETING AND ADVERTISING	8,136	8,136	726	726	68,125	1%
63	INCENTIVE PROGRAMS	-	-	-	-	605,000	0%
80	TRANSFERS OUT	14,120	14,120	14,120	14,120	56,480	25%
	<b>Total</b>	<b>\$ 132,463</b>	<b>\$ 132,463</b>	<b>\$ 142,488</b>	<b>\$ 142,488</b>	<b>\$ 1,567,619</b>	<b>9%</b>



## 4B - LRDC FUND

1st Quarter - FY 2018

First Quarter FY2018 October Thru December 2017



100% Optimal Expenditure Rate

TOTAL REVENUE		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2016	To Date	12/2017	To Date	Budget	Remaining
0	REVENUE	192,836	192,836	208,429	208,429	2,219,000	9%
7	LIBRARY	7,669	7,669	6,743	6,743	32,200	21%
54	SENIOR LIFE CENTER	6,873	6,873	8,570	8,570	83,300	10%
56	RECREATION CENTER	94,121	94,121	86,450	86,450	653,500	13%
<b>Total</b>		<b>\$ 301,498</b>	<b>\$ 301,498</b>	<b>\$ 310,192</b>	<b>\$ 310,192</b>	<b>\$ 2,988,000</b>	<b>10%</b>

TOTAL EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		12/2016	To Date	12/2017	To Date	Budget	Remaining
2	REC ADMINISTRATION	53,488	53,488	53,921	53,921	270,126	20%
7	LIBRARY	78,069	78,069	153,371	153,371	513,531	30%
16	NON-DEPARTMENTAL	18,213	18,213	12,225	12,225	69,517	122%
50	4B DEBT SERVICE	-	-	-	-	913,825	0%
54	SENIOR LIFE CENTER	51,202	51,202	61,751	61,751	253,302	24%
56	RECREATION CENTER	208,138	208,138	232,080	232,080	1,146,557	20%
57	COMMUNITY PARK	-	-	479	479	41,725	1%
80	TRANSFERS OUT	7,300	7,300	41,494	41,494	165,974	25%
<b>Total</b>		<b>\$ 416,411</b>	<b>\$ 416,411</b>	<b>555,320</b>	<b>555,320</b>	<b>\$ 3,374,557</b>	<b>16%</b>

# Golf Course Fund

1st Quarter - FY 2018

First Quarter FY2018 October Thru Dec. 2017



100% Optimal Expenditure Rate



TOTAL REVENUE	2017	2017	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted
	12/2016	To Date	12/2017	To Date	Budget
<b>GOLF COURSE REVENUE</b>	16,882.70	16,882.70	66,074.68	66,074.68	105,503.00
<b>Total</b>	<b>16,882.70</b>	<b>16,882.70</b>	<b>66,074.68</b>	<b>66,074.68</b>	<b>105,503.00</b>

TOTAL EXPENDITURES	2017	2017	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted
	12/2016	To Date	12/2017	To Date	Budget
39 GOLF COURSE	(2,870)	(2,870)	60,750	60,750	42,178
50 DEBT SERVICE	14,000	14,000	14,000	14,000	56,000
80 TRANSFERS OUT	1,750	1,750	1,750	1,750	7,000
<b>Total</b>	<b>\$ 12,880</b>	<b>\$ 12,880</b>	<b>\$ 76,500</b>	<b>\$ 76,500</b>	<b>\$ 105,178</b>

BALANCES	2017	2017	2018	2018	2018
	Quarter Ending	Actual	Quarter Ending	Actual	Adopted
	12/2016	To Date	12/2017	To Date	Budget
<b>Net Gain (Loss)</b>	<b>4,003</b>	<b>4,003</b>	<b>(10,425)</b>	<b>(10,425)</b>	<b>325</b>