

# Authorization Statement

This is to acknowledge that I have reviewed and approved the City of Lancaster's Quarterly Financial Report for the Period Ending March 31, 2018.

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

Date: \_\_\_\_\_

Chief Accountant

Reviewed By: \_\_\_\_\_

Date: 4/13/18

Assist. Finance Director

Approved By: \_\_\_\_\_

Date: 4/13/18

Director of Finance

Approved & Authorized to Present to City Council:

Opal Mauldin-Jones  
City Manager

Date: 04/16/2018

# CITY-WIDE OPERATING FUND TOTALS

Unaudited Revenues and Expenditures

Second Quarter FY2018

FY2018 October 2017 thru March 2018

100% Optimal Expenditure Rate



	2017		2018		2018	
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	03/2017	To Date	03/2018	To Date	Budget	Used
<b>TOTAL REVENUES</b>						
1 General Fund	10,321,465	17,473,281	11,388,381	20,020,242	26,243,463	76%
2 G.O. Debt Service	2,966,898	5,530,683	3,205,500	6,143,150	5,878,623	104%
5 WaterWastewater	3,997,194	8,448,296	4,198,139	8,702,060	16,292,577	53%
9 Airport	206,034	351,318	139,533	213,934	451,000	47%
14 HotelMotel	32,180	34,655	34,351	35,750	86,000	42%
16 LEDC/4A	307,786	406,196	362,423	476,256	1,030,000	46%
17 LRDC/4B	760,653	1,062,152	804,143	1,114,336	2,988,000	37%
18 Golf Course	8,592	25,475	105,814	171,889	105,503	163%
19 Sanitation	629,156	1,388,239	637,760	1,246,066	2,279,298	55%
21 E911	74,565	124,370	110,505	153,304	218,800	70%
53 Stormwater	399,196	791,762	438,750	875,885	1,412,000	62%
<b>Total</b>	<b>\$ 19,703,720</b>	<b>\$ 35,636,426</b>	<b>\$ 21,425,300</b>	<b>\$ 39,152,871</b>	<b>\$ 56,985,264</b>	<b>69%</b>

	2017		2018		2018	
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	03/2017	To Date	03/2018	To Date	Budget	Used
<b>TOTAL EXPENDITURES</b>						
1 General Fund	6,186,552	11,734,914	6,112,476	12,478,482	26,637,033	47%
2 G.O. Debt Service	4,576,582	4,583,027	3,643,780	3,643,780	4,727,599	77%
5 WaterWastewater	3,868,409	6,813,062	4,427,765	8,108,130	15,181,043	53%
9 Airport	87,797	203,032	90,475	177,746	425,840	42%
14 HotelMotel	10,479	19,889	9,661	23,637	68,012	35%
16 LEDC/4A	360,915	493,378	767,163	909,456	1,567,619	58%
17 LRDC/4B	1,088,989	1,505,399	1,325,382	1,880,702	3,374,557	56%
18 Golf Course	12,293	25,173	163,199	239,699	105,178	228%
19 Sanitation	451,954	870,702	286,918	717,794	1,790,842	40%
21 E911	719	112,935	9,375	149,359	205,575	73%
53 Stormwater	226,610	448,690	283,502	507,780	1,315,591	39%
<b>Total</b>	<b>\$ 16,871,298</b>	<b>\$ 26,810,202</b>	<b>\$ 17,119,695</b>	<b>\$ 28,836,564</b>	<b>\$ 55,398,889</b>	<b>52%</b>



# GENERAL FUND

## Revenues and Expenditures



2nd Quarter - FY 2018

FY2018 Oct.-March 2018



REVENUES	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	03/2017	To Date	03/2018	To Date	Budget	Used
PROPERTY TAX	6,795,124	12,184,325	7,070,031	13,544,024	13,709,510	99%
SALES TAX	1,505,778	1,972,966	1,710,233	2,211,348	5,965,625	37%
FRANCHISE TAX	565,790	703,792	525,193	613,990	1,785,413	34%
OTHER TAXES	5,755	5,755	6,073	6,073	18,000	34%
LICENSES AND PERMITS	311,561	492,035	336,242	920,647	1,037,900	89%
INTERGOVERNMENTAL	7,109	7,109	-	-	-	0%
CHARGES FOR SERVICES	337,323	637,015	246,793	486,616	911,625	53%
FINES AND FORFEITURES	314,030	509,179	304,115	490,492	811,500	60%
INTEREST	11,653	17,018	35,508	52,241	50,000	104%
MISCELLANEOUS	10,715	29,404	29,014	59,324	40,850	145%
OPERATING TRANSFERS IN	454,109	908,218	499,038	998,076	1,859,377	54%
GRANT & Other Income	2,516	6,466	626,142	637,411	53,663	1188%
<b>Total</b>	<b>\$ 10,321,465</b>	<b>\$ 17,473,281</b>	<b>\$ 11,388,381</b>	<b>\$ 20,020,242</b>	<b>\$ 26,243,463</b>	<b>76%</b>

EXPENDITURES	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	03/2017	To Date	03/2018	To Date	Budget	Used
1 City Council	14,060	27,463	22,488	32,202	105,697	30%
2 City Manager's Office	193,942	380,687	169,258	362,753	716,774	51%
5 Legal	49,507	94,692	94,091	161,358	170,000	95%
6 Building Services	380,830	597,883	238,205	657,634	1,083,247	61%
8 Municipal Court	91,935	186,117	106,891	205,931	393,914	52%
9 Building Inspections	130,610	210,109	65,924	152,824	278,165	55%
10 Fleet Maintenance	162,969	302,009	176,829	323,263	657,969	49%
12 Streets Operations	78,503	140,043	129,131	261,950	544,307	48%
13 Parks	130,715	242,586	153,527	308,465	626,379	49%
14 Police	1,571,040	3,060,023	1,598,260	3,127,419	6,590,606	47%
15 Fire	1,706,247	3,401,142	1,678,797	3,606,596	7,095,950	51%
16 Non-Departmental	661,040	1,118,838	596,095	1,068,149	3,060,817	35%
17 Planning	75,665	109,231	90,784	173,638	1,010,222	17%
18 City Secretary	81,886	177,193	83,272	178,204	407,378	44%
19 Finance	190,493	350,984	179,879	339,418	734,612	46%
24 Animal Services	39,909	68,103	46,033	97,251	195,816	50%
29 Purchasing	20,904	57,163	22,082	59,513	117,513	51%
31 Human Resources	103,384	238,327	152,153	277,583	498,857	56%
32 Civil Service	4,000	4,374	3,766	5,065	10,150	50%
34 Emergency Communications	198,973	367,510	207,802	433,796	950,449	46%
35 Code Compliance	70,302	140,921	82,079	172,942	477,072	36%
37 Information Technology	152,917	300,191	110,185	276,239	523,271	53%
38 Fire Marshal	35,196	77,105	43,679	88,613	198,804	45%
52 Vending Contracts	75	84	142	1,360	-	0%
55 Public Relations	-	-	19,376	22,332	-	0%
39 City Marshal	41,451	82,135	41,749	83,985	189,064	44%
<b>Total</b>	<b>\$ 6,186,552</b>	<b>\$ 11,734,914</b>	<b>\$ 6,112,476</b>	<b>\$ 12,478,482</b>	<b>\$ 26,637,033</b>	<b>47%</b>

# WATER AND SEWER FUND

## Revenues & Expenses 2nd Quarter FY2018



FY2018 October thru March 2018



100 % Optimal Expenditure Rate



REVENUES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2017	To Date	03/2018	To Date	Budget	Used
	Water	1,659,476	3,541,066	1,767,791	3,630,289	7,444,046	49%
	Wastewater	1,852,165	3,886,220	1,870,093	3,699,577	7,955,781	47%
	Fees	180,322	367,738	200,555	324,299	219,750	148%
	Impact Fees	155,136	344,238	139,357	656,264	180,000	365%
	Other Revenue	111,275	241,588	110,473	219,439	293,000	75%
	Interest	38,820	67,446	109,869	172,192	200,000	86%
	<b>Total</b>	<b>\$ 3,997,194</b>	<b>\$ 8,448,296</b>	<b>\$ 4,198,139</b>	<b>\$ 8,702,060</b>	<b>\$ 16,292,577</b>	<b>53%</b>

EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2017	To Date	03/2018	To Date	Budget	Used
2	Public Works Administration	131,756	251,525	135,070	276,245	630,552	44%
20	Utility Billing	142,800	256,665	145,131	271,880	603,417	45%
21	Water Operations	351,053	718,200	191,057	481,153	882,304	55%
22	Non-Departmental	26,217	35,762	33,055	37,699	81,382	46%
27	Meter Reading	22,070	36,705	27,810	692,557	711,336	97%
30	Wastewater Operations	174,851	324,190	207,632	395,356	779,051	51%
42	Wholesale Costs	1,592,954	3,385,255	2,251,166	4,126,858	8,453,745	49%
50	Debt Service	1,049,405	1,050,155	1,048,807	1,050,307	1,487,106	71%
80	Transfers Out	377,302	754,604	388,038	776,075	1,552,150	50%
	<b>Total</b>	<b>\$ 3,868,409</b>	<b>\$ 6,813,062</b>	<b>\$ 4,427,765</b>	<b>\$ 8,108,130</b>	<b>\$ 15,181,043</b>	<b>53%</b>

# SALES TAX 4A-ECONOMIC DEVELOPMENT

2nd Quarter - FY 2018



**FY2018 October Thru March 2018**

100% Optimal Expenditure Rate

REVENUE		2017	2017	2018	2018	2018	2018
		Qtr. Ending 03/2017	Actual To Date	Qtr. Ending 03/2018	Actual To Date	Adopted Budget	% of Budget Remaining
	SALES TAXES	301,156	394,593	342,047	442,270	1,000,000	44%
	INTEREST	6,631	11,602	15,689	24,611	30,000	82%
	Operating Transfers In	-	-	4,688	9,375	-	0%
	Total	\$ 307,786	\$ 406,196	\$ 362,423	\$ 476,256	\$ 1,030,000	46%

EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending 03/2017	Actual To Date	Qtr. Ending 03/2018	Actual To Date	Adopted Budget	% of Budget Remaining
2	ECONOMIC DEV/ADMINISTRATION	82,765	136,035	94,393	164,902	379,714	43%
50	4A DEBT SERVICE	246,725	303,662	253,055	309,993	458,300	68%
60	MARKETING AND ADVERTISING	17,305	25,441	30,595	31,321	68,125	46%
63	INCENTIVE PROGRAMS	-	-	375,000	375,000	605,000	62%
80	TRANSFERS OUT	14,120	28,240	14,120	28,240	56,480	50%
	Total	\$ 360,915	\$ 493,378	\$ 767,163	\$ 909,456	\$ 1,567,619	58%



## 4B - LRDC FUND

2nd Quarter - FY 2018

FY2018 October Thru March 2018



100% Optimal Expenditure Rate

TOTAL REVENUE		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2017	To Date	03/2018	To Date	Budget	Remaining
0	REVENUE	606,188	799,024	693,469	901,899	2,219,000	41%
7	LIBRARY	9,682	17,351	8,376	15,118	32,200	47%
54	SENIOR LIFE CENTER	17,147	24,020	2,122	10,692	83,300	13%
56	RECREATION CENTER	127,636	221,757	100,176	186,626	653,500	29%
Total		\$ 760,653	\$ 1,062,152	\$ 804,143	\$ 1,114,336	\$ 2,988,000	37%

TOTAL EXPENDITURES		2017	2017	2018	2018	2018	2018
		Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
		03/2017	To Date	03/2018	To Date	Budget	Remaining
2	REC ADMINISTRATION	42,992	96,480	56,689	110,610	270,126	41%
7	LIBRARY	102,612	180,681	114,223	267,594	513,531	52%
16	NON-DEPARTMENTAL	31,819	50,033	11,375	23,600	69,517	34%
50	4B DEBT SERVICE	609,466	609,466	804,790	804,790	913,825	88%
54	SENIOR LIFE CENTER	60,475	111,677	48,893	110,644	253,302	44%
56	RECREATION CENTER	233,070	441,208	231,725	463,805	1,146,557	40%
57	COMMUNITY PARK	1,255	1,255	16,193	16,672	41,725	40%
80	TRANSFERS OUT	7,300	14,600	41,494	82,987	165,974	50%
Total		\$ 1,088,989	\$ 1,505,399	1,325,382	1,880,702	\$ 3,374,557	56%



## Golf Course Fund

2nd Quarter - FY 2018

FY2018 October Thru March 2018



100% Optimal Expenditure Rate



	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	03/2017	To Date	03/2018	To Date	Budget	Remaining
<b>TOTAL REVENUE</b>						
GOLF COURSE REVENUE	\$ 8,592	\$ 25,475	\$ 105,814	\$ 171,889	\$ 105,503	163%
Total	\$ 8,592	\$ 25,475	\$ 105,814	\$ 171,889	\$ 105,503	163%

	2017	2017	2018	2018	2018	2018
	Qtr. Ending	Actual	Qtr. Ending	Actual	Adopted	% of Budget
	03/2017	To Date	03/2018	To Date	Budget	Remaining
<b>TOTAL EXPENDITURES</b>						
39 GOLF COURSE	(3,457)	(6,327)	152,116	212,865	42,178	505%
50 DEBT SERVICE	14,000	28,000	9,333	23,333	56,000	42%
80 TRANSFERS OUT	1,750	3,500	1,750	3,500	7,000	50%
Total	12,293	25,173	163,199	239,699	105,178	228%