



City of Lancaster

FY 2019-2020

Finance Management Report

Month Ended January 31, 2020

The following is a summary of the City's financial results for the major operating funds; presented as of JANUARY 31, 2020.

Finance activity was as expected for the month. Any anomalies or variances from prior year and outside of the year to date percentages are primarily due to timing or period receipts and payments.

GENERAL FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	12,505,584	5,472,167	43.76	-	
Expenditures	12,505,584	6,514,840	52.10	1,173,512	61.48
Rev Over(Under) Exp	-	(1,042,673)			

HOSPITALITY FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	995,446	576,905	57.95	-	
Expenditures	995,446	293,622	29.50	369,396	66.61
Rev Over(Under) Exp	-	283,283			

GROSS REVENUE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	9,280,088	4,818,995	51.93	-	
Expenses/Transfers	9,280,088	3,740,986	40.31	1,282,406	54.13
Rev Over(Under) Exp	-	1,078,009			

SOLID WASTE FUND SUMMARY

Category	Current Budget	YTD Actual	% Budget Actual	Total Encum	% Budget w/Encum
Revenues	3,401,795	1,452,989	42.71	-	
Expenses/Transfers	3,401,795	1,340,980	39.42	767,267	61.97
Rev Over(Under) Exp	-	112,009			

Budget Year Passed = 58% Budget Year Balance = 42%
 One month = 8%

City of Lancaster Monthly Financial Report Highlights

General Fund

General Fund revenues for the month are reported at 2,404,945 compared to revenues of 2,754,266 the same period last year, the difference is due to the timing of receipt property tax collections.

Year-to-date taxes received are 4,232,117 or 72% of the estimated 5,854,000. Property tax came higher than projected while year to date fee-in-lieu of tax is down from the same period last year. With respect to the budget, there are no concerns.

General Fund expenditures for the month totaled 1,240,147 compared to expenditures of 975,867 the same period last year, the difference is primarily due January payments to SCMIT & SCMIRF . Year to date expenditures represent 52% of the annual budget. Including encumbrances of 1,173,512, 61% of the budget is accounted for leaving 38% available for wages & benefits, debt service and new commitments. Outstanding encumbrances include annual contracted services, blanket purchase orders for materials and supplies and CIP. items.

Summary update of the planned capital expenditures for FY20:

	FY 20 Budget	YTD Actual	Outstanding Appropriation	Notes
Truck - replace 2012 Tahoe	\$ 50,000	\$ -	\$ 50,000	
Fire Truck	950,000	\$ 950,000	\$ -	Complete
FY 18 /19 Safety House	4,485	\$ 5,395	\$ (910)	Complete
5 Police Vehicles	285,000	\$ -	\$ 285,000	
Police Vehicle per grant	51,000	\$ -		
Attachment for Vehicle #623	17,000	\$ -	\$ 17,000	
Leaf Truck	205,000	\$ 201,125	\$ 3,875	Complete
Truck - replace vehicle #435	40,000	33,831	\$ 6,169	Complete
	<u>\$ 1,602,485</u>	<u>\$ 1,190,351</u>	<u>\$ 361,134</u>	

General Fund cash for the month ended at 9,268,229; realizing a decrease of 134,815 from the prior month. 1,835,240 or 20% of the General Fund cash is restricted for specific uses leaving 7,431,990 or 80% available for new expenditures. A more detailed analysis of General Fund cash can be found under the cash management section of this report.

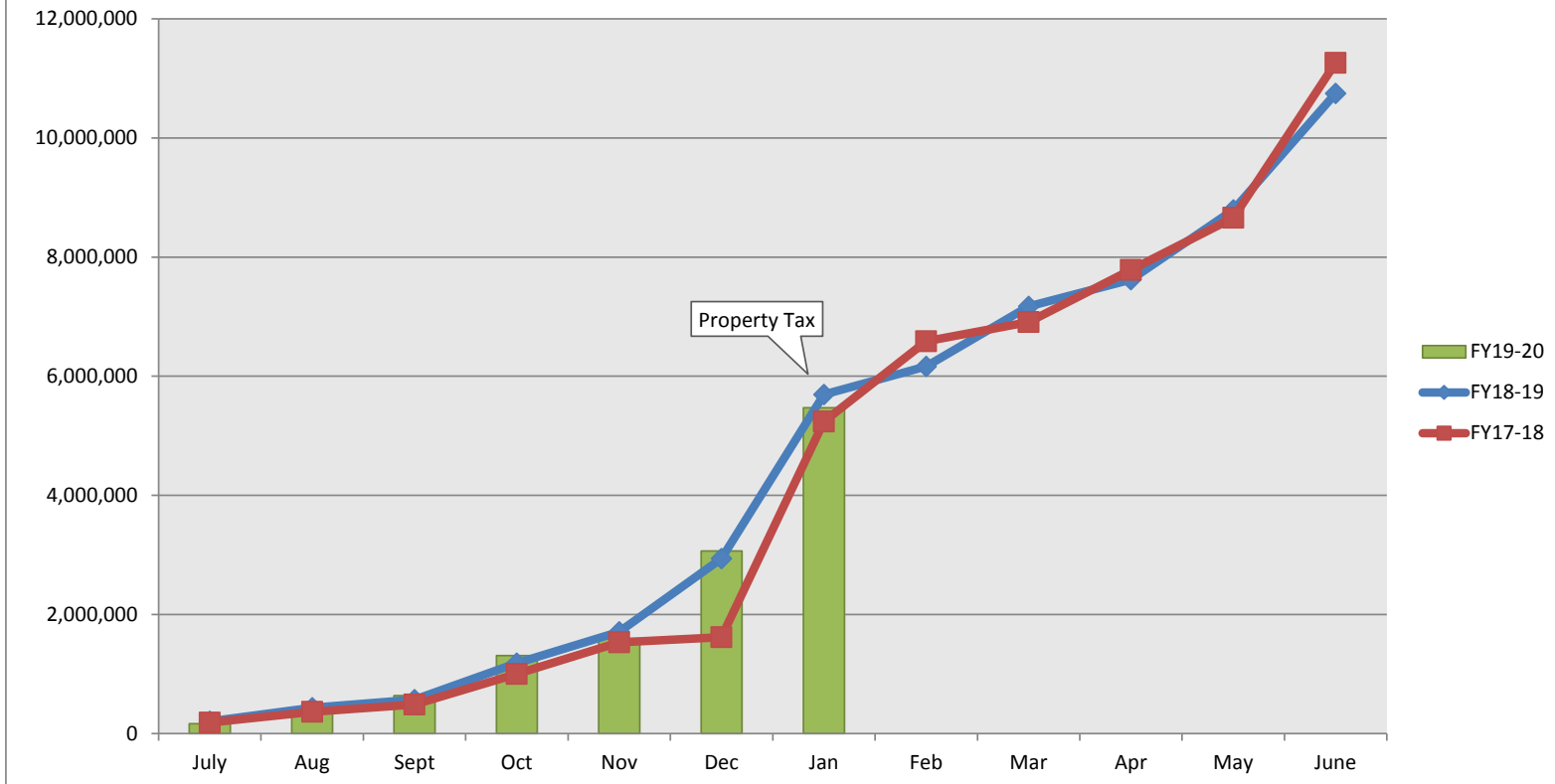
Budget Transfers

The City Code of ordinance (*Chapter 2, Article IX, Section 2-241*), requires the Finance Director to report all budget transfers in the next monthly finance report. A copy of the fiscal year-to-date transfer report can be found at the back of this report.

Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Collected
5,692,410	5,472,167	(220,243)	12,505,584	43.76



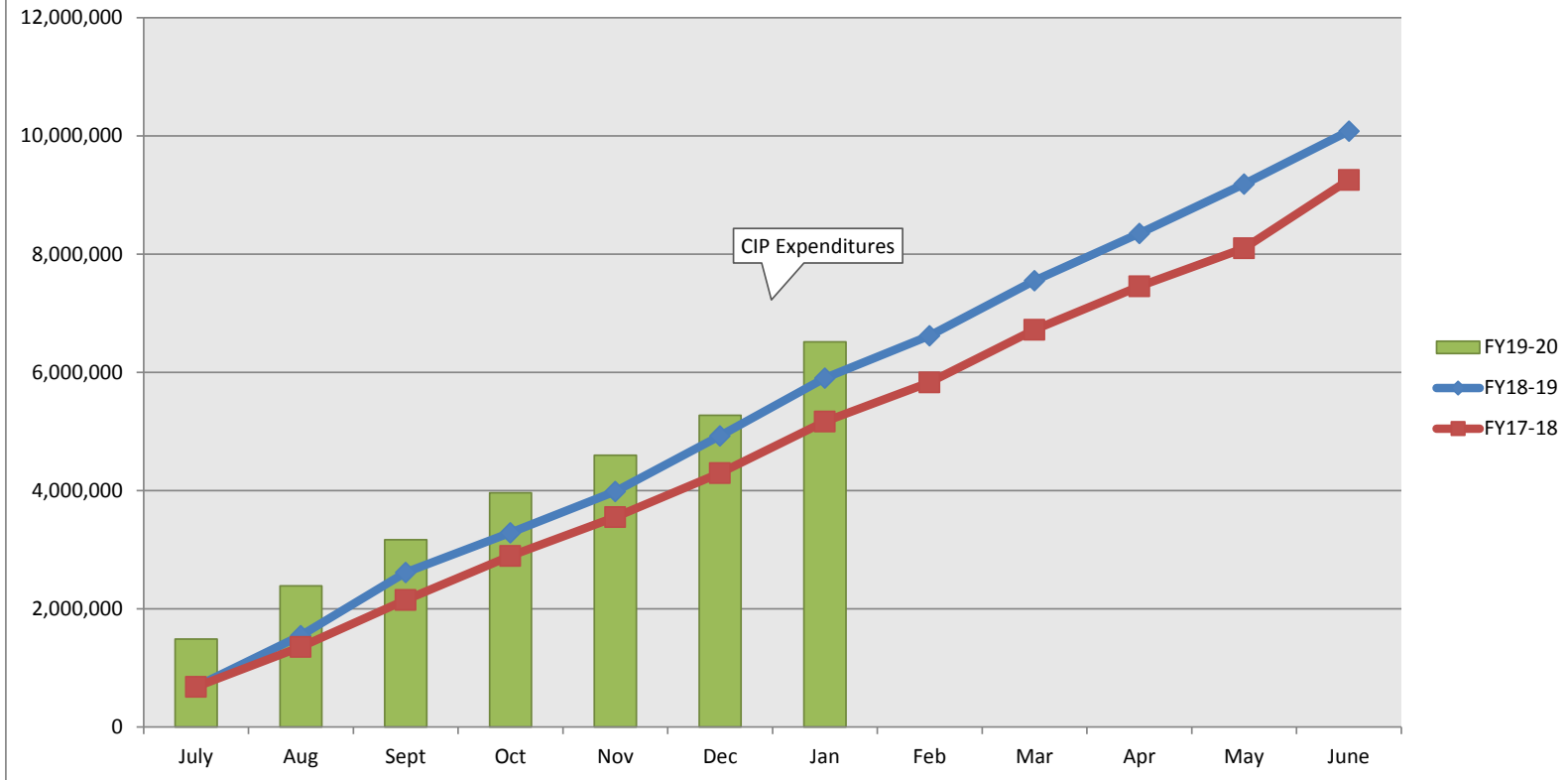
Monthly Comparison of General Fund - Revenues



Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Spent
5,904,167	6,514,840	610,673	12,505,584	52.10



Monthly Comparison of General Fund - Expenditures



CASH MANAGEMENT DETAIL

Statement of Monthly Changes in Cash Balances

CITY OF LANCASTER
MTD CASH BALANCES REPORT

PAGE: 1

AS OF: JANUARY 31ST, 2020

	BEGINNING BALANCE	M-T-D DEBITS	M-T-D CREDITS	ENDING BALANCE
100 1-0011-10001 Checking-1st Citizens/GF	604,706.37	3,568,085.75	(2,240,334.71)	1,932,457.41
100 1-0011-10002 Imprest Acct./1st Citizen	0.00	1,742,924.89	(1,742,924.89)	0.00
100 1-0011-10007 ACH Account	100.00	0.00	0.00	100.00
100 1-0017-11601 GF Investments	6,540,567.97	8,864.14	(1,050,000.00)	5,499,432.11
100 1-0017-11602 SCLGIP-Downtown Development	1,266,007.67	1,944.59	0.00	1,267,952.26
100 1-0011-10004 First Citizens-City Court	1,627.00	27,897.22	(27,537.22)	1,987.00
100 1-0011-10006 Drug Fund	138,931.36	5.88	0.00	138,937.24
100 1-0011-10014 Downtown Reserve	83,708.83	2.13	0.00	83,710.96
100 1-0011-10016 Econ Dev Incentive	100,206.08	8.49	0.00	100,214.57
100 1-0011-10018 Tax Rollback	667,188.46	175,249.21	(600,000.00)	242,437.67
110 1-0011-10301 Hospitality Tax Account	1,295,143.93	88,632.59	(75,136.71)	1,308,639.81
115 1-0011-10911 E911 Funds	86,836.98	2,959.60	0.00	89,796.58
121 1-0011-10225 Southside Savings Acct	30,342.24	303.84	0.00	30,646.08
130 1-0011-10500 Fireman's Club Checking	39,039.90	0.00	(254.27)	38,785.63
200 1-0011-10102 GR Fund Checking	3,042,452.87	916,056.34	(456,837.19)	3,501,672.02
200 1-0011-10104 GR ACH Acct	88,913.75	63,272.26	(36,902.75)	115,283.26
200 1-0017-11616 GR Replacement Fund	1,697,957.80	44,300.61	0.00	1,742,258.41
200 1-0017-11619 Series 2000 DSRF	90,057.07	138.32	0.00	90,195.39
200 1-0017-11621 Series 2002 DSRF	65,770.68	101.03	0.00	65,871.71
200 1-0017-11622 Series 2007 DSRF	364,606.11	560.03	0.00	365,166.14
200 1-0017-11617 Series 2016 Erwin Farms DSRF	147,393.55	226.44	0.00	147,619.99
200 1-0017-11623 Series 2017 DSRF	132,173.29	203.03	0.00	132,376.32
200 1-0017-11625 Contingent Fund	783,238.47	1,203.07	0.00	784,441.54
200 1-0017-11626 Depreciation Fund	2,030,306.52	3,118.51	0.00	2,033,425.03
210 1-0011-10200 Solid Waste	1,085,606.23	71,791.39	(122,151.07)	1,035,246.55
210 1-0011-10205 Solid Waste ACH Acct	100.00	388.30	(388.30)	100.00
210 1-0017-11629 Residential Garbage	444,859.21	683.27	0.00	445,542.48
210 1-0017-11630 Commercial Garbage	435,694.37	669.23	0.00	436,363.60
GRAND TOTAL	21,263,536.71	(6,719,590.16)	(6,352,467.11)	21,630,659.76

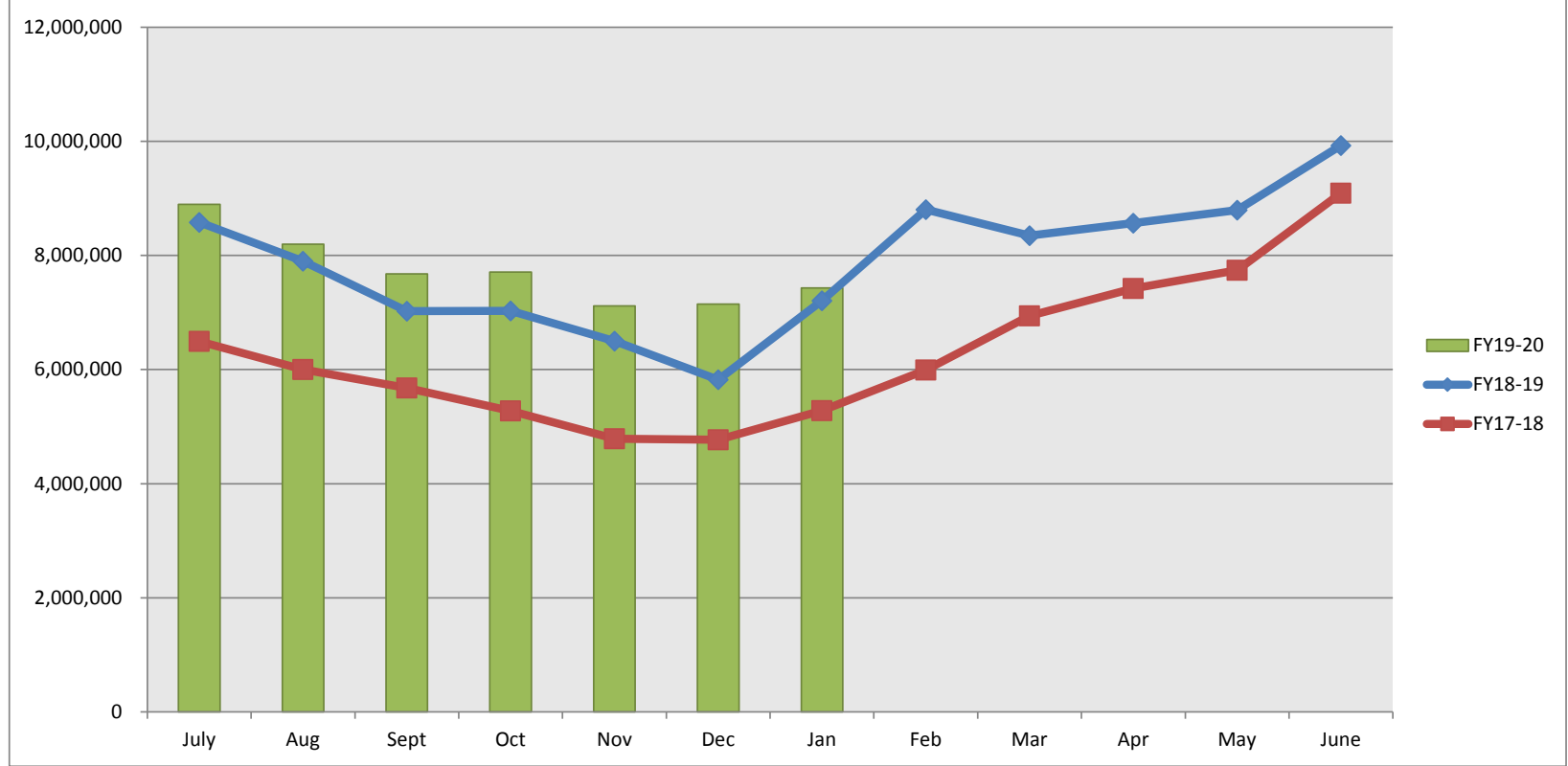
Cash Summary By Fund

	Restricted	Unrestricted	Cash Balance
General Fund	1,835,240	7,431,990	9,267,230
Hospitality Tax	1,308,640	-	1,308,640
E 911 Fund	89,797	-	89,797
Southside Fund	30,646	-	30,646
Firemen's Fund	38,786	-	38,786
Gross Revenue Fund	6,924,563	2,053,747	8,978,310
Solid Waste Fund	-	1,917,253	1,917,253
	\$ 10,227,672	\$ 11,402,990	\$ 21,630,662

			6/30/2019	
Prior Year to Date	Current Year to Date	Difference	GF Unrestricted Cash	Fiscal YTD Difference
7,206,608	7,145,374	(61,234)	9,928,480	(2,783,106)



Monthly Comparison of General Fund Unrestricted Cash Balances



Hospitality Tax Fund

Hospitality Tax Fund revenues for the month totaled 88,633 compared to revenues of 92,418 the same period last year, the difference is not material.

Year to date hospitality taxes collected totaled 551,114 or 61% of the budget estimate.

Hospitality Tax Fund expenditures for the month totaled 105,214 compared to expenditures of 21,249 the same period last year, the difference is due to reclassifying landscaping expenditures and expenditures for the Red Rose Festival in January. Year-to-date expenditures including encumbrances of 369,396 represent 67% of the current budgeted amounts.

Hospitality Tax Fund cash ended the month at 1,308,640; realizing an increase of 13,496 from the prior month. All dollars in the Hospitality Fund are restricted, as required, and can only be used to fund expenditures that comply with Section 6-1-730 of the South Carolina Code of Laws, 1976, as amended.

Line item detail of the revenue and expenditure activity is included at the back of this report.

E911 Fund

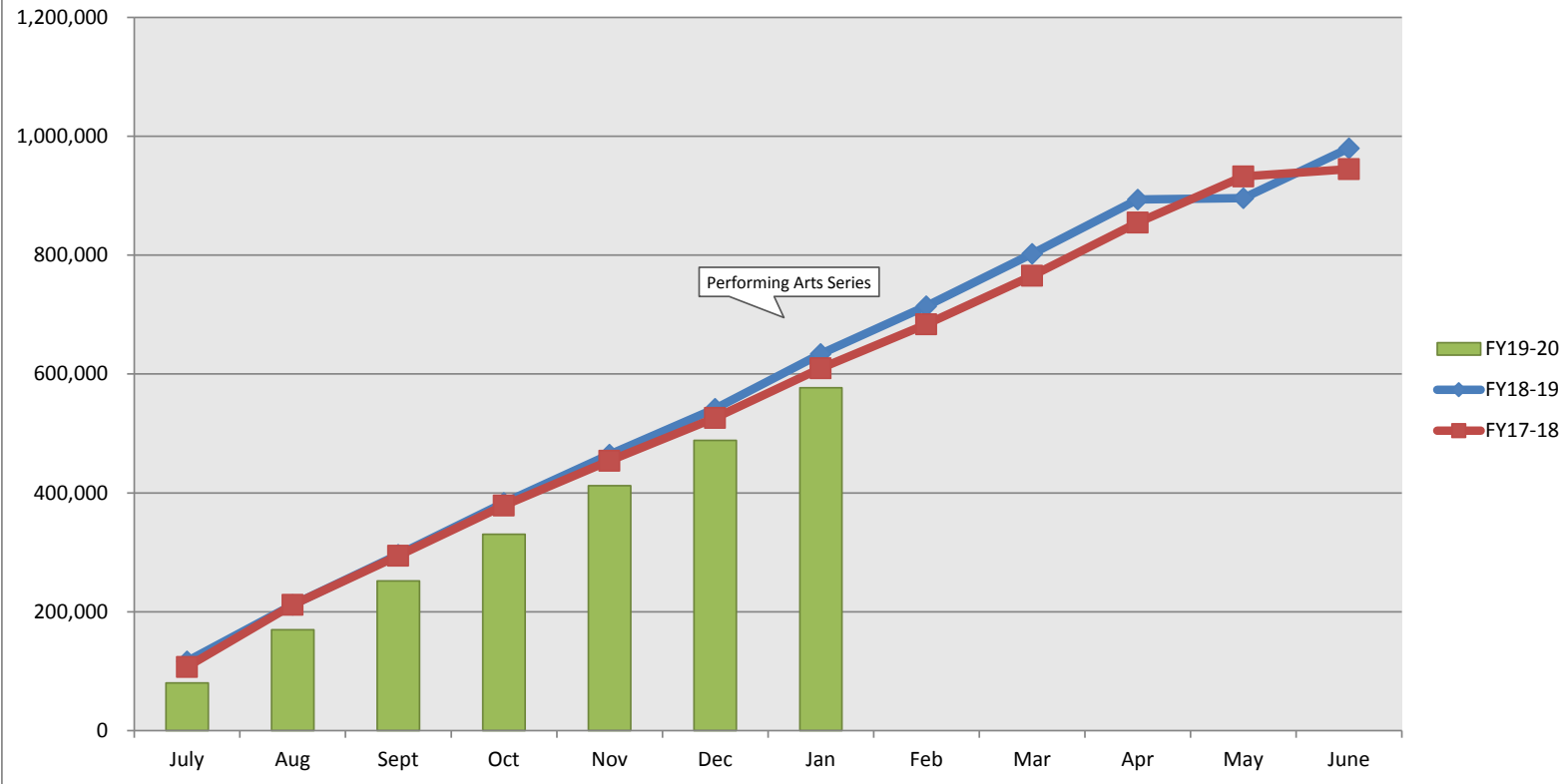
E911 Fund cash as of January 31, 2020 is 89,797; representing an increase of 2,960. The City continues to receive payments for E911 activity.

All dollars in the E911 Fund are restricted, as required, and can only be used to fund expenditures that comply with Section 23-47-40 of the South Carolina Code of Laws, 1976, as amended.

Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Collected
634,190	576,905	(57,285)	995,446	57.95



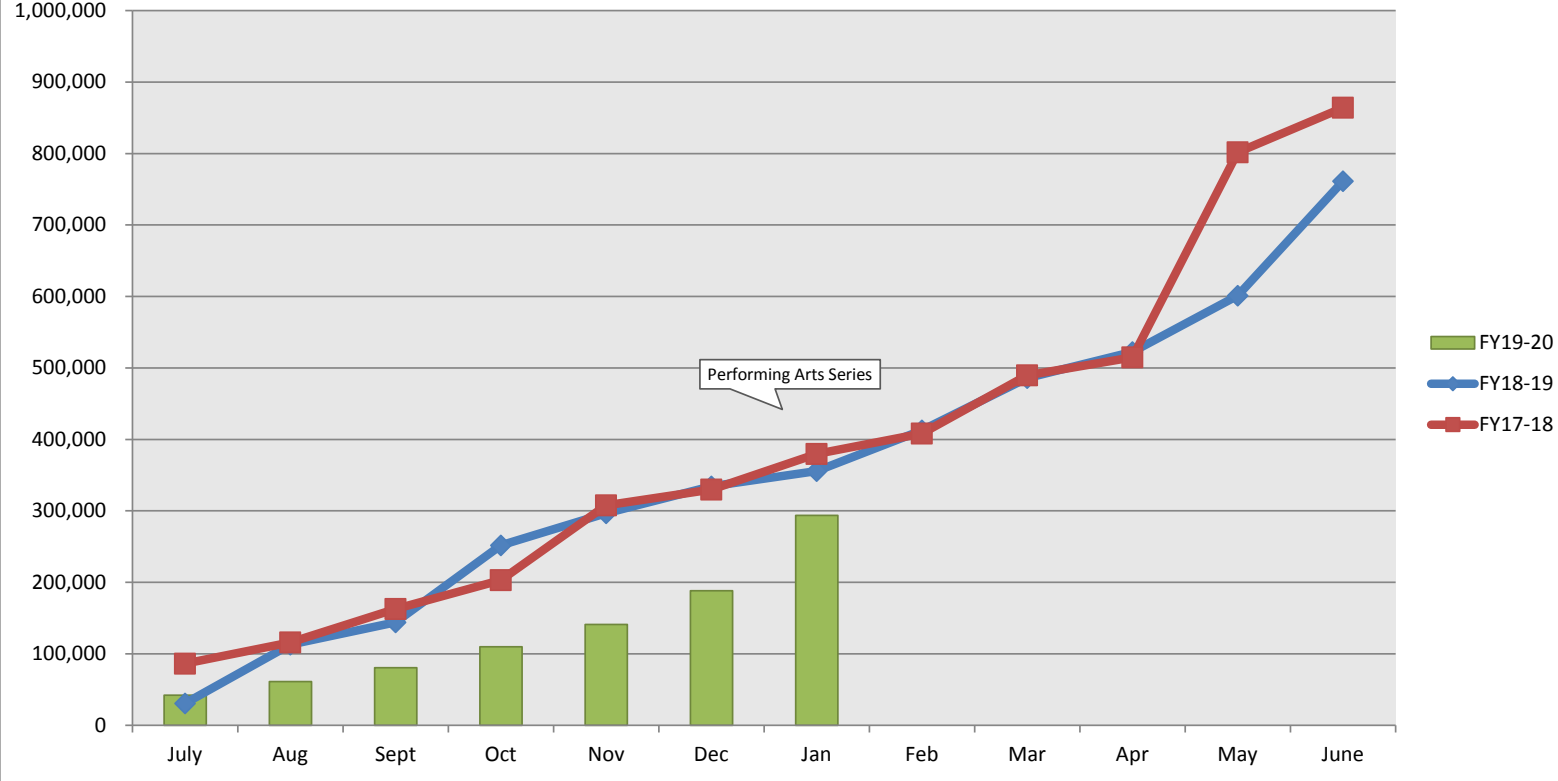
Monthly Comparison of Hospitality Tax Fund - Revenues



Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Spent
355,754	293,622	(62,132)	995,446	29.50



Monthly Comparison of Hospitality Tax Fund - Expenditures



Gross Revenue Fund

Gross Revenue Fund revenues for the month totaled 684,181 compared to revenues of 967,383 the same period last year, the difference is due to loan proceeds related to the EPA sewer improvements in FY19.

Gross Revenue Fund expenses for the month totaled 613,284 compared to expenses of 518,683 the same period last year, difference is due to expenses for the EPA sewer improvements. Year to date expenses represent 40% of the annual budget. An additional 1,282,406 is encumbered for capital improvement projects and annual contracts leaving 46% of the budget available for wages & benefits, debt service and new commitments. Line item details are included at the back of this report.

Line item detail of the revenue and expense activity is included at the back of this report.

Summary update of the planned capital expense for FY20:

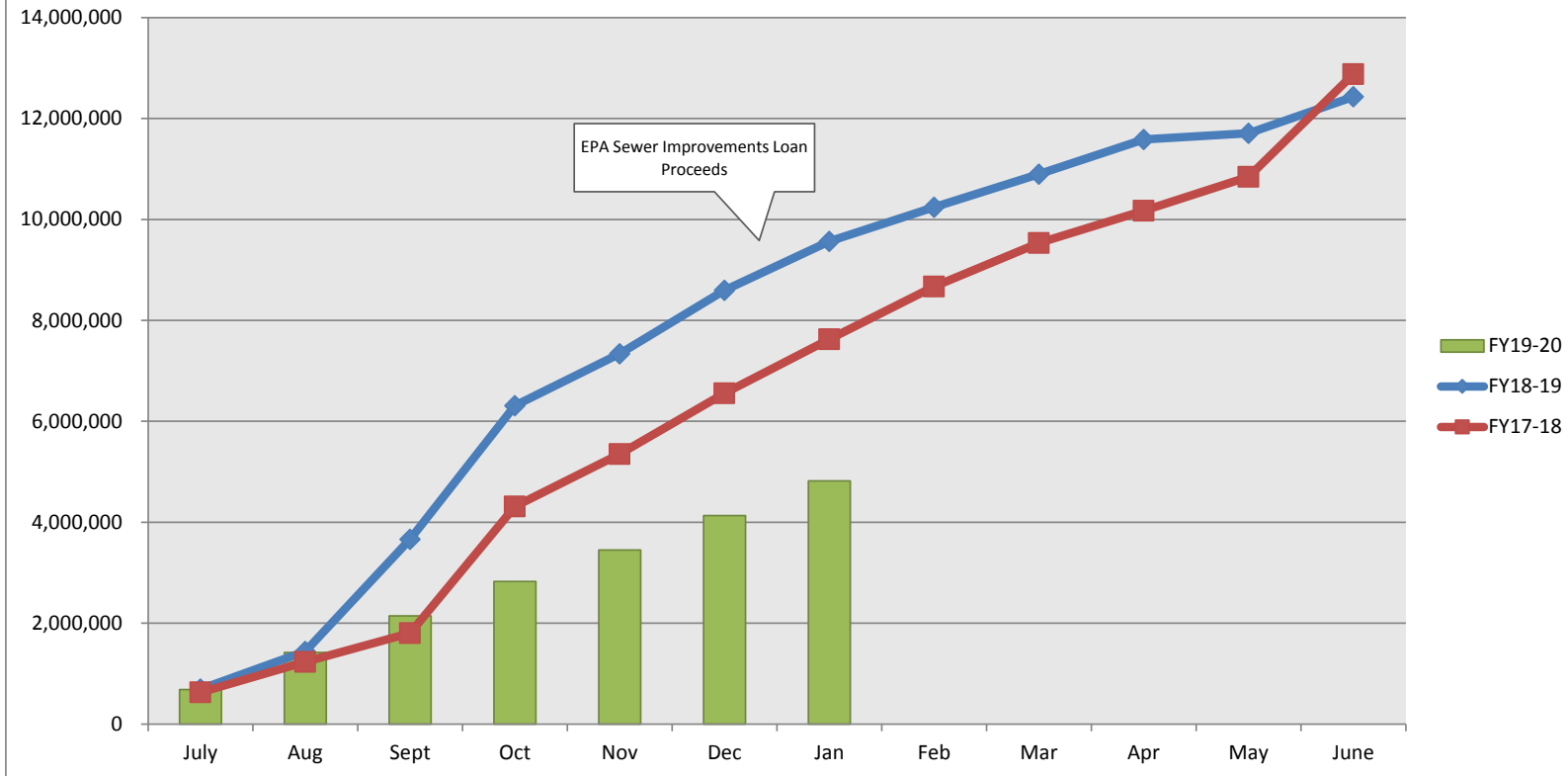
	FY20 Budget	YTD Actual	Outstanding Appropriation	Notes
Ferris Mower	\$ 8,000	\$ 8,640	(640)	Complete
Repave WWTP entrance	17,000	22,600	(5,600)	Complete
4 x 4 Quad Cab Truck	35,000	34,354	646	Complete
Blower overhaul and service	70,000	44,528	25,472	
16" Crown Influent Pump	30,000	37,563	(7,563)	Complete
2 Chemical Pumps	95,000	-	95,000	FY 19 Carry-over \$20,000
Combination Sewer Jet Vac Truck	400,000	-	400,000	
Case Sr240 Skid Steer	53,100	61,931	(8,831)	Complete
7 Ton Deckover Trailer	<u>7,200</u>	<u>-</u>	<u>7,200</u>	
	\$ 715,300	\$ 209,616	\$ 505,684	

Gross Revenue Fund cash for the month ended at 8,978,310; realizing an increase of 535,440 from the prior month due to receipt of the final loan proceeds for the EPA projects. 2,053,747 or 23% of the Gross Revenue Fund balance is available for current expenses while 6,924,563 or 77% is restricted for specific uses. The restricted cash includes internal funding for the Depreciation Fund- 2.76m, Contingency Fund- 1.51m, Replacement Fund 1.74m and Debt Service - 914k. A more detailed analysis of Gross Revenue Fund cash can be found under the cash management section of this report.

Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Collected
9,565,900	4,818,995	(4,746,905)	9,280,088	51.93



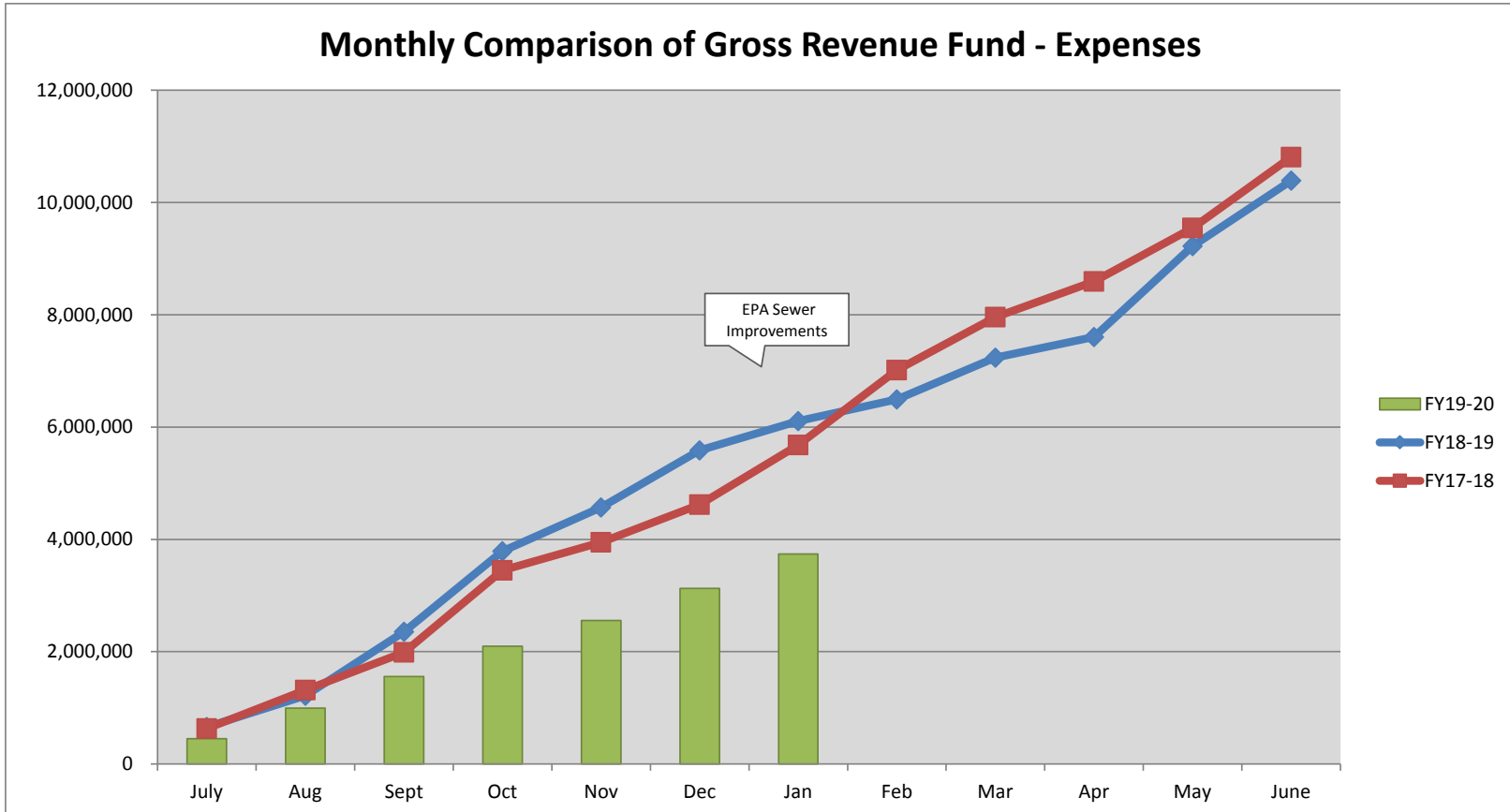
Monthly Comparison of Gross Revenue Fund - Revenues



Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Spent
6,106,559	3,740,986	(2,365,573)	9,280,088	40.31



Monthly Comparison of Gross Revenue Fund - Expenses



Solid Waste Fund

Solid Waste Fund revenues for the month totaled 204,320 compared to revenues of 251,159 the same period last year, the decrease is due primarily to roll-off containers and transfer station activity. If the trend continues, revenues that are not realized will have to be subsidized with fund balance or a reduction of expenditures.

Solid Waste Fund expenses for the month totaled 233,469 compared to expenses of 179,542 the same period last year, the difference is due to timing of SCMIT & SMIRF and debt service payments. Year to date expenses represent 39% of the annual budget. An additional 767,267 is encumbered for various projects and annual contracts leaving 38% of the budget available for wages & benefits, debt service and new commitments.

Line item detail of the revenue and expense activity is included at the back of this report.

Summary update of the planned capital expense for FY20:

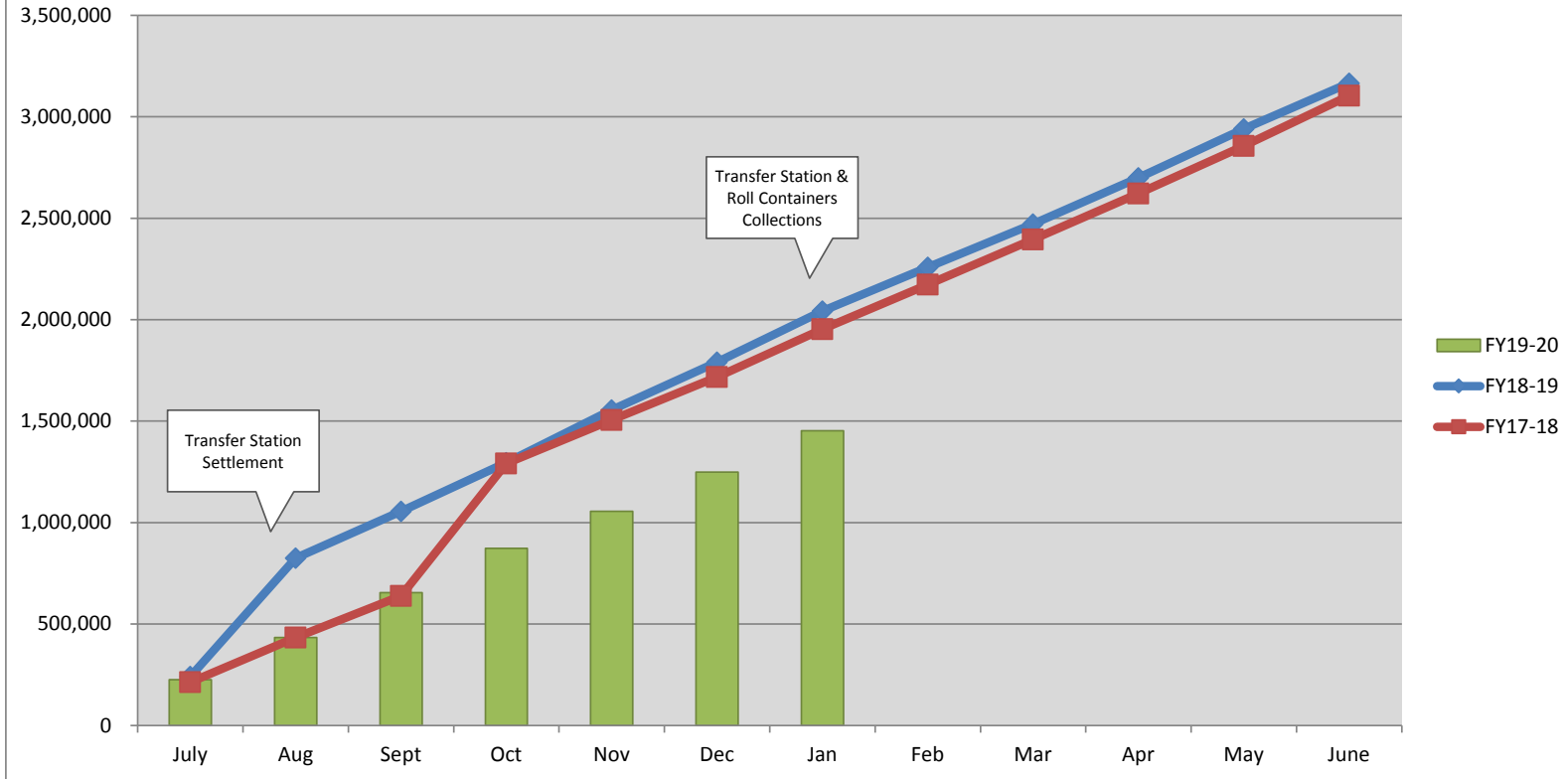
	FY20 Budget	YTD Actual	Outstanding Appropriation	Notes
3 Semi Trucks	\$ 390,000	\$ -	\$ 390,000	
Ford F-350	35,000	-	35,000	
Satellite Garbage Dumper	70,000	-	70,000	
Garbage Truck	265,000	-	265,000	
TS Repairs - Carry over	<u>144,500</u>	<u>56,474</u>	<u>88,026</u>	
	\$ 904,500	\$ 56,474	\$ 848,026	

Solid Waste Fund cash for the month ended at 1,917,253, realizing a decrease of 49,007 from the prior month. All of the Solid Waste Fund Cash is unrestricted. A more detailed analysis of Solid Waste Fund cash can be found under the cash management section of this report.

Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Collected
2,042,690	1,452,989	(589,701)	3,401,795	42.71



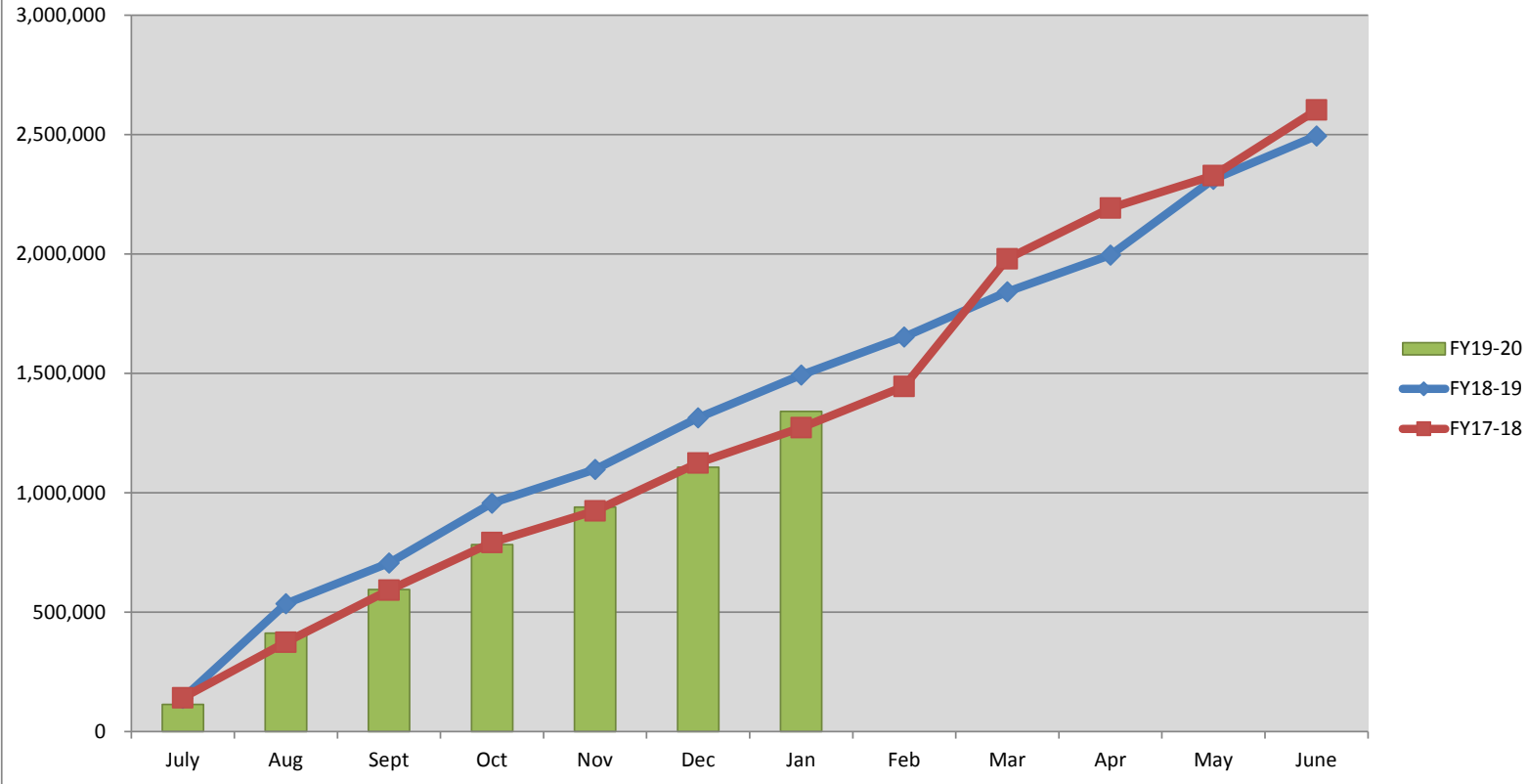
Monthly Comparison of Solid Waste Fund - Revenues



Prior Year to Date	Current Year to Date	Difference	Current Budget	% of Current Budget Spent
1,493,875	1,340,980	(152,895)	3,401,795	39.42



Monthly Comparison of Solid Waste Fund - Expenses



Statement of Revenues

AS OF: JANUARY 31ST, 2020
% OF YEAR COMPLETED: 58.00

100-General Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
100-4-0100-41001 Current Taxes - Real	2,262,000	2,262,000.0	1,355,257.72	2,568,552.21 (	306,552.21)	113.55
100-4-0100-41002 Current Taxes - Vehicl	243,000	243,000.0	19,183.00	143,398.26	99,601.74	59.01
100-4-0100-41003 Homestead Exemption	216,000	216,000.0	0.00	0.00	216,000.00	0.00
100-4-0100-41007 Manf Personal Exemptio	99,000	99,000.0	0.00	0.00	99,000.00	0.00
100-4-0100-41010 Property Tax Rollback	1,619,000	1,619,000.0	600,000.00	832,263.49	786,736.51	51.41
100-4-0100-41011 Local Option Tax Reven	700,000	750,000.0	71,822.85	437,153.51	312,846.49	58.29
100-4-0100-41013 Del Tax - Prior Yrs	150,000	150,000.0	104.25)	43,565.98	106,434.02	29.04
100-4-0100-41014 Del Tax - Curr Yr	50,000	50,000.0	0.00	2,330.80	47,669.20	4.66
100-4-0100-41019 In Lieu of Taxes	435,000	435,000.0	108,735.96	193,136.11	241,863.89	44.40
100-4-0100-41022 Tax Penalties	30,000	30,000.0	4,652.19	11,716.67	18,283.33	39.06
100-4-0100-41023 Privilege License	2,146,000	2,146,000.0	9,644.66	218,818.75	1,927,181.25	10.20
100-4-0100-41025 Building Permits	57,000	57,000.0	3,836.85	34,842.50	22,157.50	61.13
100-4-0100-41026 Cable Franchise Fee	84,000	84,000.0	0.00	19,664.01	64,335.99	23.41
100-4-0100-41027 Telecommunications	33,000	33,000.0	0.00	0.06	32,999.94	0.00
100-4-0100-41031 Duke Power Tax	670,000	670,000.0	150,100.36	344,566.07	325,433.93	51.43
100-4-0100-41032 Court Fines	120,000	120,000.0	12,864.79	72,127.60	47,872.40	60.11
100-4-0100-41033 Fire Protection Rescue	170,000	170,000.0	0.00	76,010.86	93,989.14	44.71
100-4-0100-41034 Sale of Assets	10,000	10,000.0	0.00	0.00	10,000.00	0.00
100-4-0100-41035 Victim's Revenue	18,000	18,000.0	912.05	5,147.00	12,853.00	28.59
100-4-0100-41038 School Guard & Sro	60,000	85,000.0	0.00	36,430.20	48,569.80	42.86
100-4-0100-41039 Cemetery Fees	6,500	6,500.0	0.00	2,205.00	4,295.00	33.92
100-4-0100-41041 Miscellaneous Income	62,000	62,000.0	713.01)	37,422.33	24,577.67	60.36
100-4-0100-41043 Lot Clearing	12,000	12,000.0	270.00	8,015.79	3,984.21	66.80
100-4-0100-41045 Certification Fees	3,000	3,000.0	1,370.00	2,400.00	600.00	80.00
100-4-0100-41046 Insurance Proceeds	15,000	15,000.0	0.00	4,668.87	10,331.13	31.13
100-4-0100-41048 Donations	7,500	7,500.0	0.00	7,688.42 (	188.42)	102.51
100-4-0100-41051 Interest on Savings	130,000	130,000.0	10,876.09	98,332.59	31,667.41	75.64
100-4-0100-41055 Planning And Zoning Re	3,000	3,000.0	135.00	7,675.00 (	4,675.00)	255.83
100-4-0100-41061 Accommodations Tax	60,000	60,000.0	0.00	13,918.79	46,081.21	23.20
100-4-0100-41064 Merchants Inventory	70,000	70,000.0	0.00	35,843.58	34,156.42	51.21
100-4-0100-41065 Motor Carrier Property	60,000	60,000.0	925.00	5,842.55	54,157.45	9.74
100-4-0100-41067 Local Government Fund	203,000	203,000.0	50,536.39	101,072.78	101,927.22	49.79
100-4-0100-41075 Grant Proceeds	50,000	645,250.0	0.00	28,914.00	616,336.00	4.48
100-4-0100-41082 Police Dept Revenues	25,000	25,000.0	4,639.39	28,443.71 (	3,443.71)	113.77
100-4-0100-41084 County Payments	50,000	50,000.0	0.00	50,000.00	0.00	100.00
100-4-0100-41090 Carryover - Cip	1,547,000	1,598,750.0	0.00	0.00	1,598,750.00	0.00
100-4-0100-41094 Carryover - Other	351,234	307,584.0	0.00	0.00	307,584.00	0.00
TOTAL REVENUES	11,827,234	12,505,584	2,404,945.04	5,472,167.49	7,033,416.51	43.76

110-Hospitality Tax Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
110-4-0100-41088 Performing Arts	81,000	81,000.0	4,555.52	5,972.88	75,027.12	7.37
110-4-0100-44001 Hospitality Tax	903,921	903,921.0	79,390.11	551,113.62	352,807.38	60.97
110-4-0100-44041 Miscellaneous Income	10,025	10,025.0	2,633.00	11,373.10 (	1,348.10)	113.45
110-4-0100-44051 Interest	500	500.0	53.96	344.98	155.02	69.00
110-4-0100-44075 Grant Proceeds	0	0.0	2,000.00	8,100.00 (	8,100.00)	0.00
TOTAL REVENUES	995,446	995,446	88,632.59	576,904.58	418,541.42	57.95

115-E911 Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
115-4-0100-41094 Carryover - Other	30,000	30,000.0	0.00	0.00	30,000.00	0.00
115-4-0100-49110 E911 Fees	30,000	30,000.0	2,959.60	14,905.80	15,094.20	49.69
TOTAL REVENUES	60,000	60,000	2,959.60	14,905.80	45,094.20	24.84

Statement of Revenues cont.

AS OF: JANUARY 31ST, 2020
 % OF YEAR COMPLETED: 58.00

200-Gross Revenue Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
200-4-0100-42001 In City Water	1,926,000	1,926,000.0	157,684.02	1,147,745.18	778,254.82	59.59
200-4-0100-42002 Outside Water	1,205,000	1,205,000.0	99,726.39	721,265.88	483,734.12	59.86
200-4-0100-42003 Joslyn Clark Controls,	1,950	1,950.0	175.87	1,234.14	715.86	63.29
200-4-0100-42004 Water Penalties	165,000	165,000.0	11,888.44	87,927.40	77,072.60	53.29
200-4-0100-42005 Water Taps	15,000	15,000.0	1,100.00	5,600.00	9,400.00	37.33
200-4-0100-42006 Second Penalty	90,000	90,000.0	6,800.00	55,850.00	34,150.00	62.06
200-4-0100-42007 Miscellaneous Receipts	5,000	5,000.0	54.80	21,571.83 (	16,571.83)	431.44
200-4-0100-42009 Ews Hospital Water	92,500	92,500.0	6,509.53	61,987.93	30,512.07	67.01
200-4-0100-42010 Gillette Company Water	37,500	27,500.0	621.87	8,167.32	19,332.68	29.70
200-4-0100-42011 Soliant Llc Water	32,500	32,500.0	2,251.02	16,427.06	16,072.94	50.54
200-4-0100-42013 Administrative Fee	6,500	6,500.0	650.00	4,578.72	1,921.28	70.44
200-4-0100-42031 In City Sewer	1,950,000	1,950,000.0	167,792.80	1,156,193.51	793,806.49	59.29
200-4-0100-42032 Outside Sewer	1,320,000	1,320,000.0	113,413.45	783,511.65	536,488.35	59.36
200-4-0100-42033 Springs Industries	4,500	4,500.0	2,551.57	4,735.03 (	235.03)	105.22
200-4-0100-42034 Joslyn Clark Controls,	775	775.0	82.32	580.24	194.76	74.87
200-4-0100-42035 Sewer Taps	13,000	13,000.0	3,268.75	7,875.00	5,125.00	60.58
200-4-0100-42036 Soliant Llc Sewer	40,000	40,000.0	2,945.03	21,526.05	18,473.95	53.82
200-4-0100-42038 Septic Tank Fees	30,000	30,000.0	0.00	14,998.40	15,001.60	49.99
200-4-0100-42039 Ews Hospital Sewer	120,000	120,000.0	8,365.92	80,098.61	39,901.39	66.75
200-4-0100-42040 Gillette Company Sewer	40,000	30,000.0	662.73	8,532.25	21,467.75	28.44
200-4-0100-42041 Lanc. Co W/S District	645,000	645,000.0	63,730.19	376,029.88	268,970.12	58.30
200-4-0100-42042 WSD - Ft Lawn Sewer	92,000	92,000.0	8,625.12	49,276.71	42,723.29	53.56
200-4-0100-42046 Sale of Assets	1,525	1,525.0	0.00	0.00	1,525.00	0.00
200-4-0100-42047 Insurance Proceeds	600	600.0	0.00	3,047.84 (	2,447.84)	507.97
200-4-0100-42060 Interest on Savings	100,000	100,000.0	8,191.04	63,240.06	36,759.94	63.24
200-4-0100-42068 Grant Proceeds	481,000	481,000.0	0.00	0.00	481,000.00	0.00
200-4-0100-42069 County Reimbursements	0	57,000.0	5,684.39	36,322.42	20,677.58	63.72
200-4-0100-42085 Infrastructure Fee	140,000	140,000.0	11,406.00	80,672.00	59,328.00	57.62
200-4-0100-42090 Carryover-Cip Allocati	461,709	454,088.0	0.00	0.00	454,088.00	0.00
200-4-0100-42091 Carryover - Other	233,650	233,650.0	0.00	0.00	233,650.00	0.00
TOTAL REVENUES	9,250,709	9,280,088	684,181.25	4,818,995.11	4,461,092.89	51.93

210-Solid Waste Fund

REVENUES	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY REVENUE	YEAR-TO-DATE REVENUE	BUDGET BALANCE	BUDGET % RECEIVED
210-4-0100-46100 Residential Garbage	750,000	750,000.0	63,933.50	448,549.50	301,450.50	59.81
210-4-0100-46200 Commercial Garbage	575,000	575,000.0	48,185.00	340,673.00	234,327.00	59.25
210-4-0100-46300 Recycling Sales	15,000	15,000.0	388.30	3,145.02	11,854.98	20.97
210-4-0100-46400 Interest on Savings	17,000	17,000.0	1,352.50	10,459.28	6,540.72	61.53
210-4-0100-46500 Miscellaneous	3,000	3,000.0	1,397.92	4,970.36 (	1,970.36)	165.68
210-4-0100-46510 Sale of Assets	3,125	3,125.0	12,500.00	12,500.00 (	9,375.00)	400.00
210-4-0100-46600 Insurance Proceeds	0	0.0	0.00	5,766.22 (	5,766.22)	0.00
210-4-0100-46700 Roll-Off Containers	195,000	195,000.0	4,500.00	49,765.54	145,234.46	25.52
210-4-0100-46710 Transfer Station Use	1,431,000	1,000,000.0	69,893.90	562,554.30	437,445.70	56.26
210-4-0100-46714 SW Penalties	0	0.0	2,169.36	14,606.04 (	14,606.04)	0.00
210-4-0100-46800 Carryover - Cip	749,170	843,670.0	0.00	0.00	843,670.00	0.00
TOTAL REVENUES	3,738,295	3,401,795	204,320.48	1,452,989.26	1,948,805.74	42.71

Departmental Expenditure/Expense Summary

AS OF: JANUARY 31ST, 2020
% OF YEAR COMPLETED: 58.00

100-General Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Mayor & Council	94,650	100,600	8,228.32	49,763.63	1,250.00	49,586.37	50.71
City Administrator	232,770	232,770	24,596.50	136,934.65	552.39	95,282.96	59.07
Grounds Maintenance	300,300	304,300	17,140.79	149,786.56	30,117.10	124,396.34	59.12
Human Resources	215,463	215,463	23,486.41	118,690.78	3,947.79	92,824.43	56.92
Finance	219,071	219,071	29,032.16	125,309.17	4,248.46	89,513.37	59.14
Information Technology	822,145	851,145	79,683.07	407,212.28	171,975.82	271,956.90	68.05
Legal Services	34,176	41,176	2,493.60	18,219.14	5,020.00	17,936.86	56.44
General Expense	1,381,946	1,349,715	194,602.59	783,005.30	183,003.91	383,705.79	71.57
See Lancaster	40,080	40,080	2,198.16	25,576.47	0.00	14,503.53	63.81
Police	3,083,596	3,141,227	297,690.58	1,533,921.80	74,385.48	1,532,919.72	51.20
Victim's Services	25,518	25,518	2,381.09	13,388.34	500.00	11,629.66	54.43
Court Admin	388,480	388,480	38,389.02	214,051.58	3,500.00	170,928.42	56.00
Fire	1,808,704	1,813,704	189,598.51	942,799.22	39,770.89	831,133.89	54.17
Street Division	754,260	795,260	62,475.14	346,422.16	49,869.28	398,968.56	49.83
Vehicle Maintenance	105,562	105,562	11,753.02	49,224.58	5,785.90	50,551.52	52.11
Building Official	284,628	294,628	25,253.42	154,143.42	12,912.11	127,572.47	56.70
Parks & Playgrounds	119,700	119,700	24,570.00	35,170.61	44,318.69	40,210.70	66.41
Comm Service Grants	171,500	671,500	7,778.12	110,920.01	135,469.99	425,110.00	36.69
Debt Service	193,201	193,201	31,040.47	107,710.47	85,491.60	1.07	100.00
CIP Expenditures	1,551,485	1,602,485	202,037.97	1,192,589.53	321,392.75	88,502.72	94.48
TOTAL EXPENDITURES	11,827,235	12,505,585	1,240,147.36	6,514,839.70	1,173,512.16	4,817,233.14	61.48

110-Hospitality Tax Fund

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Hospitality	533,355	533,355	20,473.80	71,621.80	300,296.55	161,436.65	69.73
See Lancaster	56,076	56,076	5,670.50	30,412.70	2,865.00	22,798.30	59.34
Events Management	255,264	259,264	43,540.80	148,776.77	22,480.85	88,006.38	66.06
Performing Arts	150,751	146,751	35,529.26	42,811.10	43,753.16	60,186.74	58.99
TOTAL EXPENDITURES	995,446	995,446	105,214.36	293,622.37	369,395.56	332,428.07	66.61

115 E911 FUND

EXPENDITURE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENDITURES	YEAR-TO-DATE EXPENDITURES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
E911 Fund	60,000	60,000	0.00	0.00	2,300.00	57,700.00	3.83
TOTAL EXPENDITURES	60,000	60,000	0.00	0.00	2,300.00	57,700.00	3.83

200-Gross Revenue Fund

EXPENSE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENSES	YEAR-TO-DATE EXPENSES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
Public Works Admin	265,892	265,892	29,464.88	156,847.22	3,593.14	105,451.64	60.34
Water Service	1,632,511	1,632,511	124,122.89	906,036.92	108,301.70	618,172.38	62.13
Ground Maintenance	53,680	53,680	5,853.46	26,880.41	0.00	26,799.59	50.08
Vehicle Maintenance	61,107	61,107	6,189.82	33,072.75	0.00	28,034.25	54.12
Information Technology	366,406	366,406	39,775.76	184,697.66	124,577.91	57,130.43	84.41
Utility Billing	225,147	225,147	22,310.59	125,275.60	21,198.32	78,673.08	65.06
Wastewater Treatment	1,232,873	1,232,873	112,887.28	589,019.28	318,075.55	325,778.17	73.58
Lift Station Mtn	119,500	119,500	3,069.34	13,388.16	32,615.18	73,496.66	38.50
Wastewater Collection	739,635	739,635	60,822.54	359,535.96	35,599.97	344,499.07	53.42
GR General Expense	1,112,205	1,122,205	136,030.79	453,108.48	41,299.33	627,797.19	44.06
Debt Service	1,807,803	1,807,803	36,902.75	651,647.23	79,139.26	1,077,016.51	40.42
EPA Projects	15,000	15,000	0.00	3,332.00	11,668.00	0.00	100.00
Capital Improvements	903,650	903,650	1,500.00	28,501.00	55,499.00	819,650.00	9.30
CIP Expenditures	715,300	734,679	34,354.00	209,643.56	450,839.07	74,196.37	89.90
TOTAL EXPENSES	9,250,709	9,280,088	613,284.10	3,740,986.23	1,282,406.43	4,256,695.34	54.13

Departmental Expenditure/Expense Summary cont.

AS OF: JANUARY 31ST, 2020
% OF YEAR COMPLETED: 58.00

210-Solid Waste Fund

EXPENSE SUMMARY	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXPENSES	YEAR-TO-DATE EXPENSES	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
General Expense	334,405	286,945	45,000.27	185,465.77	37,582.20	53,897.03	80.54
Solid Waste Admin	166,458	144,958	12,612.85	79,432.68	4,432.02	61,093.30	57.85
Information Technology	99,672	99,672	8,816.26	38,908.38	26,342.34	34,421.28	65.47
Residential Garbage	424,340	413,340	35,291.72	194,055.45	37,296.88	181,987.67	55.97
Recycling	86,266	103,766	13,666.36	74,167.28	3,691.95	25,906.77	75.03
Commercial Garbage	769,329	349,329	27,329.07	148,558.14	101,114.44	99,656.42	71.47
Transfer Station	788,392	789,852	61,997.79	347,855.33	93,175.55	348,821.12	55.84
Ground Maintenance	53,680	53,680	5,853.35	26,879.92	0.00	26,800.08	50.07
Vehicle Maintenance	122,211	122,211	12,379.39	66,144.67	0.00	56,066.33	54.12
Debt Service	133,542	133,542	10,521.46	123,020.10	10,521.44	0.46	100.00
CIP - Expense	760,000	904,500	0.00	56,492.19	453,110.27	394,897.54	56.34
TOTAL EXPENSE	3,738,295	3,401,795	233,468.52	1,340,979.91	767,267.09	1,283,548.00	61.97

Line Item Expenditures/Expense

AS OF: JANUARY 31ST, 2020
% OF YEAR COMPLETED: 58.00

	ORIGINAL BUDGET	CURRENT BUDGET	MONTHLY EXP	YEAR TO DATE EXP	TOTAL ENCUMBERED	BUDGET REMAINING	% BUDGET EXPENDED
100-5-0110-51001 Salaries Regular	65,000	65,000	5,416.72	32,879.49	0.00	32,120.51	50.58
100-5-0110-51004 Fica	5,000	5,000	380.67	2,664.39	0.00	2,335.61	53.29
100-5-0110-51006 SC Retirement	10,200	10,200	862.94	5,932.24	0.00	4,267.76	58.16
100-5-0110-52009 Clothing	0	1,050	32.39	32.39	0.00	1,017.61	3.08
100-5-0110-52010 Travel And Training	10,000	10,000	584.20	4,340.73	0.00	5,659.27	43.41
100-5-0110-52015 Printing And Advertisi	750	750	276.40	276.40	0.00	473.60	36.85
100-5-0110-52016 Subscriptions and Dues	100	100	0.00	0.00	0.00	100.00	0.00
100-5-0110-52018 Special Contracts	1,500	1,500	400.00	1,300.00	200.00	0.00	100.00
100-5-0110-52020 Materials And Supplies	2,100	2,100	0.00	800.18	1,050.00	249.82	88.10
100-5-0110-52021 Unclassified Expense	0	4,900	275.00	1,537.81	0.00	3,362.19	31.38
100-5-0120-51001 Salaries Regular	169,900	169,900	19,582.73	98,486.89	0.00	71,413.11	57.97
100-5-0120-51003 Overtime	1,500	1,500	0.00	198.08	0.00	1,301.92	13.21
100-5-0120-51004 Fica	13,200	13,200	1,487.58	7,971.70	0.00	5,228.30	60.39
100-5-0120-51006 SC Retirement	26,700	26,700	2,096.35	15,198.71	0.00	11,501.29	56.92
100-5-0120-52010 Travel And Training	4,800	4,800	222.20	1,459.59	0.00	3,340.41	30.41
100-5-0120-52011 Operation Motor Vehicl	900	900	110.32	238.49	406.79	254.72	71.70
100-5-0120-52012 Communications	450	450	4.65	55.95	0.00	394.05	12.43
100-5-0120-52015 Printing And Advertisi	1,400	900	665.37	665.37	75.60	159.03	82.33
100-5-0120-52016 Subscriptions And Dues	1,120	1,120	30.00	1,081.00	70.00	31.00	102.77
100-5-0120-52020 Materials And Supplies	2,000	2,000	0.00	798.57	0.00	1,201.43	39.93
100-5-0120-52021 Unclassified Expense	10,800	11,300	397.30	10,780.30	0.00	519.70	95.40
100-5-0121-51001 Salaries Regular	80,100	80,100	9,430.39	41,894.79	0.00	38,205.21	52.30
100-5-0121-51003 Overtime	3,500	3,500	429.78	1,951.26	0.00	1,548.74	55.75
100-5-0121-51004 Fica	6,400	6,400	725.47	3,350.68	0.00	3,049.32	52.35
100-5-0121-51006 SC Retirement	13,000	13,000	1,120.89	6,562.94	0.00	6,437.06	50.48
100-5-0121-52009 Clothing	3,100	3,100	161.60	1,268.54	1,980.32	148.86	104.80
100-5-0121-52011 Operation Motor Vehicl	7,500	7,500	248.99	3,061.65	367.82	4,070.53	45.73
100-5-0121-52017 Maintenance & Service	145,350	146,350	29,926.64	81,895.88	25,250.00	39,204.12	73.21
100-5-0121-52018 Special Contracts	20,000	19,000	0.00	1,750.00	0.00	17,250.00	9.21
100-5-0121-52019 Repairs And Maintenanc	2,500	2,500	0.00	0.00	0.00	2,500.00	0.00
100-5-0121-52020 Materials And Supplies	12,850	12,850	668.73	3,650.82	918.96	8,280.22	35.56
100-5-0121-52042 Cemetery Internment	6,000	10,000	0.00	0.00	1,600.00	4,000.00	60.00
100-5-0122-51001 Salaries Regular	148,303	148,303	17,283.35	86,436.56	0.00	61,866.44	58.28
100-5-0122-51002 Salaries Special	7,500	7,500	0.00	2,963.08	0.00	4,536.92	39.51
100-5-0122-51003 Overtime	1,500	1,500	274.35	708.51	0.00	791.49	47.23
100-5-0122-51004 Fica	12,034	12,034	1,293.50	7,048.51	0.00	4,985.49	58.57
100-5-0122-51006 SC Retirement	24,476	24,476	1,969.30	13,149.47	0.00	11,326.53	53.72
100-5-0122-52009 Clothing	100	100	0.00	0.00	0.00	100.00	0.00
100-5-0122-52010 Travel And Training	4,450	4,450	0.00	2,354.47	0.00	2,095.53	52.91
100-5-0122-52011 Operation Motor Vehicl	2,000	2,000	172.83	834.74	778.09	387.17	80.64
100-5-0122-52012 Communications	500	500	125.40	348.15	0.00	151.85	69.63
100-5-0122-52015 Printing And Advertisi	6,500	6,500	1,060.15	1,682.15	3,000.00	1,817.85	72.03
100-5-0122-52016 Subscriptions And Dues	1,000	1,000	60.00	60.00	0.00	940.00	6.00
100-5-0122-52020 Materials And Supplies	3,500	3,500	1,186.83	2,052.24	0.00	1,447.76	58.64
100-5-0122-52021 Unclassified Expense	3,600	3,600	60.70	1,052.90	169.70	2,377.40	33.96
100-5-0130-51001 Salaries Regular	155,350	155,350	17,909.91	90,188.51	0.00	65,161.49	58.06
100-5-0130-51003 Overtime	2,000	2,000	368.91	1,360.39	0.00	639.61	68.02
100-5-0130-51004 Fica	12,037	12,037	1,387.15	7,293.94	0.00	4,743.06	60.60
100-5-0130-51006 SC Retirement	24,484	24,484	1,974.30	13,974.33	0.00	10,509.67	57.08
100-5-0130-52009 Clothing	250	250	0.00	0.00	0.00	250.00	0.00
100-5-0130-52010 Travel And Training	4,500	3,750	151.76	225.73	0.00	3,524.27	6.02
100-5-0130-52012 Communications	1,200	1,200	120.30	630.08	0.00	569.92	52.51
100-5-0130-52015 Printing And Advertisi	2,500	2,500	209.47	797.30	0.00	1,702.70	31.89
100-5-0130-52016 Subscriptions And Dues	800	800	280.00	470.00	0.00	330.00	58.75
100-5-0130-52018 Special Contracts	11,450	12,200	6,324.00	9,087.30	2,841.00	271.70	97.77
100-5-0130-52020 Materials And Supplies	4,500	4,400	306.36	1,231.59	1,407.46	1,760.95	59.98
100-5-0130-52021 Unclassified Expense	0	100	0.00	50.00	0.00	50.00	50.00
100-5-0135-51001 Salaries Regular	98,231	98,231	9,443.83	53,625.00	0.00	44,606.00	54.59
100-5-0135-51003 Overtime	2,000	2,000	311.97	944.91	0.00	1,055.09	47.25
100-5-0135-51004 Fica	7,668	7,668	724.52	4,345.36	0.00	3,322.64	56.67
100-5-0135-51006 SC Retirement	15,596	15,596	1,273.61	8,510.37	0.00	7,085.63	54.57
100-5-0135-52009 Clothing	800	800	0.00	419.94	0.00	380.06	52.49

FY 19 - 20 Budget Adjustments

AS OF: JANUARY 31ST, 2020
% OF YEAR COMPLETED: 58.00

FUND: 100 General Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000439						
5-0220-51001	Salaries Regular	10/24/2019	Phillip Staffing	235,169.00	1,000.00CR	234,169.00
5-0220-52018	Special Contracts	10/24/2019	Phillip Staffing	10,000.00	1,000.00	11,000.00
BUDGET ADJ NO# : 000441						
5-0120-52015	Printing And Advertising	11/30/2019	Employee Appreciation Bk	1,400.00	500.00CR	900.00
5-0120-52021	Unclassified Expense	11/30/2019	Employee Appreciation Bk	10,800.00	500.00	11,300.00
BUDGET ADJ NO# : 000442						
5-0130-52010	Travel And Training	11/30/2019	Annual shredding	4,500.00	758.00CR	3,758.00
5-0130-52018	Special Contracts	11/30/2019	Annual shredding	11,458.00	758.00	12,200.00
BUDGET ADJ NO# : 000443						
5-0220-51003	Overtime	11/30/2019	Staffing for Judges	4,000.00	500.00	4,500.00
5-0220-52015	Printing And Advertising	11/30/2019	Staffing for Judges	1,500.00	500.00CR	1,000.00
BUDGET ADJ NO# : 000450						
5-0121-52017	Maintenance & Service Con	1/31/2020	Mulch Landscaping Contrac	145,350.00	1,000.00	146,350.00
5-0121-52018	Special Contracts	1/31/2020	Mulch Landscaping Contrac	20,000.00	1,000.00CR	19,000.00
BUDGET ADJ NO# : 000450						
5-0220-51001	Salaries Regular	1/31/2020	Staffing for Judges	235,169.00	900.00CR	234,269.00
5-0220-51003	Overtime	1/31/2020	Staffing for Judges	4,000.00	900.00	4,900.00
BUDGET ADJ NO# : 000450						
5-0230-52014	Fuel for Heating/Water	1/31/2020	Xmas Banq Funded by Nutra	1,000.00	1,000.00CR	
5-0230-52021	Unclassified Expense	1/31/2020	Xmas Banq Funded by Nutra	2,000.00	1,000.00	3,000.00

FUND: 110 Hospitality Tax Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000440						
5-1163-52030	Special Projects - Events	11/30/2019	CIC Winter Block Party	92,000.00	4,000.00	96,000.00
5-1164-52018	Special Contracts	11/30/2019	CIC Winter Block Party	113,391.00	4,000.00CR	109,391.00

FUND: 200 Gross Revenue Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000438						
5-1201-52009	Clothing	10/17/2019	Clothing-DH/Admin Asst	300.00	160.00	460.00
5-1201-52018	Special Contracts	10/17/2019	Clothing-DH/Admin Asst	4,000.00	160.00CR	3,840.00
BUDGET ADJ NO# : 000444						
5-1240-52020	Materials And Supplies	11/30/2019	Sympathy expenses	5,500.00	258.00CR	5,258.00
5-1240-52021	Unclassified Expense	11/30/2019	Sympathy expenses		258.00	258.00
BUDGET ADJ NO# : 000445						
5-1250-52012	Communications	11/30/2019	Budget Deficit		100.00	100.00
5-1250-52015	Printing And Advertising	11/30/2019	Budget Deficit	500.00	100.00CR	400.00
5-1270-52016	Subscriptions & Dues	11/30/2019	Budget Deficit		100.00	225.00
5-1270-52025	Bank Charges	11/30/2019	Budget Deficit	2,500.00	100.00CR	2,400.00
BUDGET ADJ NO# : 000451						
5-1260-52009	Clothing	1/31/2020	Line Item Deficit	8,000.00	250.00	8,250.00
5-1260-52021	Unclassified Expense	1/31/2020	Line Item Deficit	500.00	250.00CR	250.00

FUND: 210 Solid Waste Fund

ACCOUNT	NAME	DATE	DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENT	CURRENT BUDGET
BUDGET ADJ NO# : 000435						
5-3000-52019	Repairs and Maintenance	9/30/2019	SW Gate Repairs	1,000.00	400.00	1,400.00
5-3000-52030	Special Projects	10/15/2019	SW Gate Repairs	9,000.00	400.00CR	8,600.00

BUDGET ADJ NO# : 000446						
5-3000-52015	Printing And Advertising	11/30/2019	Budget Deficit		258.00	258.00
5-3000-52025	Bank Charges	11/30/2019	Budget Deficit	500.00	258.00CR	258.00

BUDGET ADJ NO# : 000456						
5-3000-52019	Repairs and Maintenance	1/31/2020	CORRECT 9/30/19		1,400.00CR	9,600.00

BUDGET ADJ NO# : 000457						
5-3000-52030	Special Projects	1/31/2020	CORRECT 9/30/19		8,600.00CR	9,400.00

BUDGET ADJ NO# : 000458						
5-3000-52032	Res Garbage Repl. Fund	1/31/2020	Mid Year Adj Correction	5,000.00CR	5,000.00	5,000.00
5-3000-52033	Com Garbage Repl. Fund	1/31/2020	Mid Year Adj Correction	5,000.00CR	5,000.00	5,000.00