

# BUDGET OVERVIEW



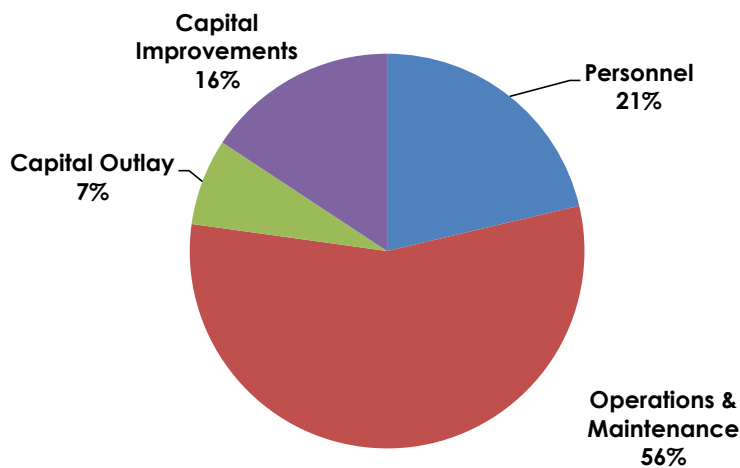
# CITY OF LANCASTER

# Citywide Budget Summary

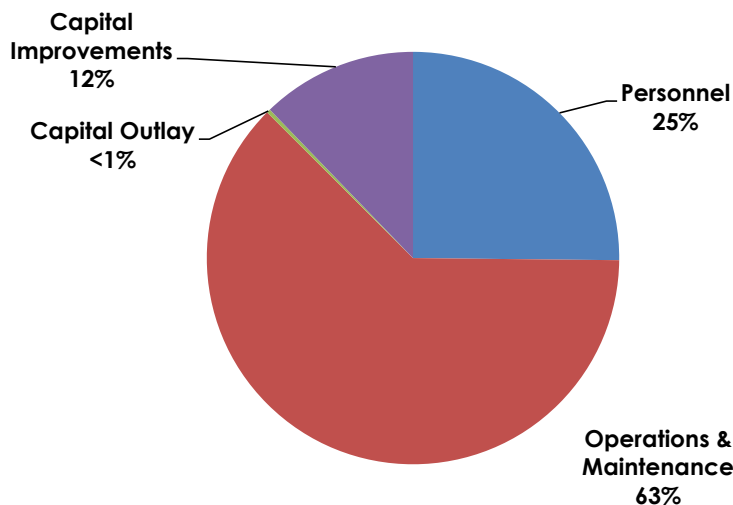
\*excludes transfers between funds

By Category	Year End			
	Actuals FY 2015	Estimates FY 2016	Adopted FY 2017	Approved FY 2018
Personnel	32,173,768	36,241,255	37,486,980	39,090,715
Operations & Maintenance	57,573,706	84,141,057	98,252,642	96,807,275
Capital Outlay	956,455	368,477	12,442,555	460,655
Capital Improvements	14,605,737	64,123,498	27,664,858	18,975,405
<b>SUM</b>	<b>\$ 105,309,666</b>	<b>\$ 184,874,287</b>	<b>\$ 175,847,035</b>	<b>\$ 155,334,050</b>

## Adopted Expenditures by Category FY 2017



## Approved Expenditures by Category FY 2018

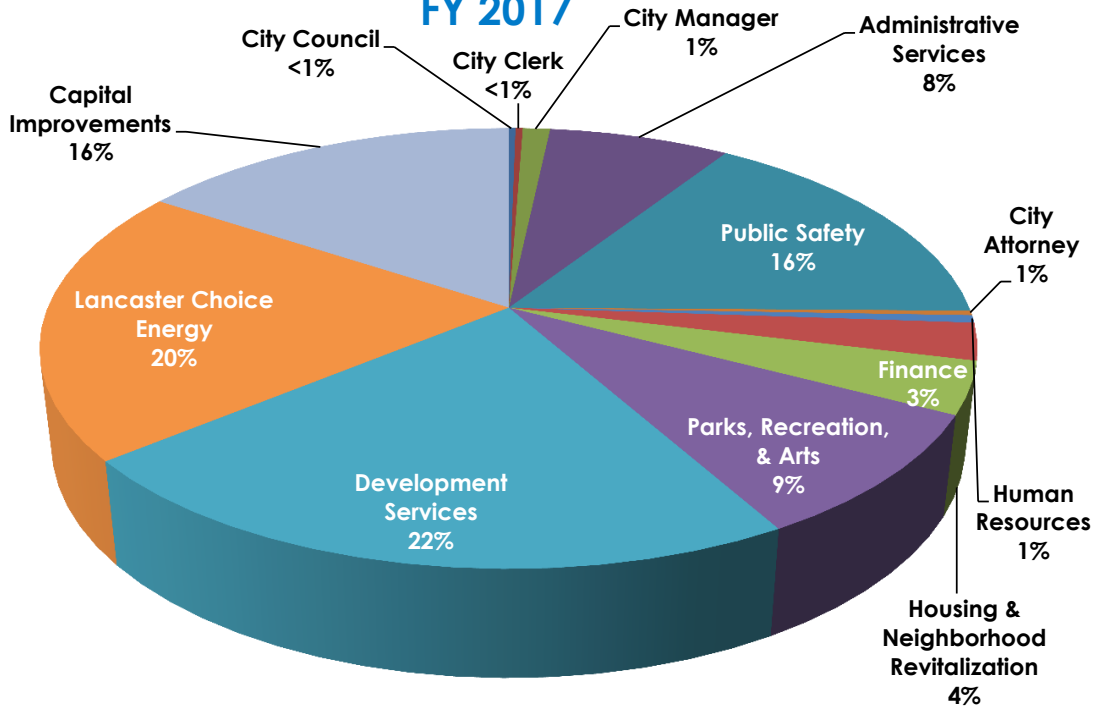


# Expenditures by Dept. & Function

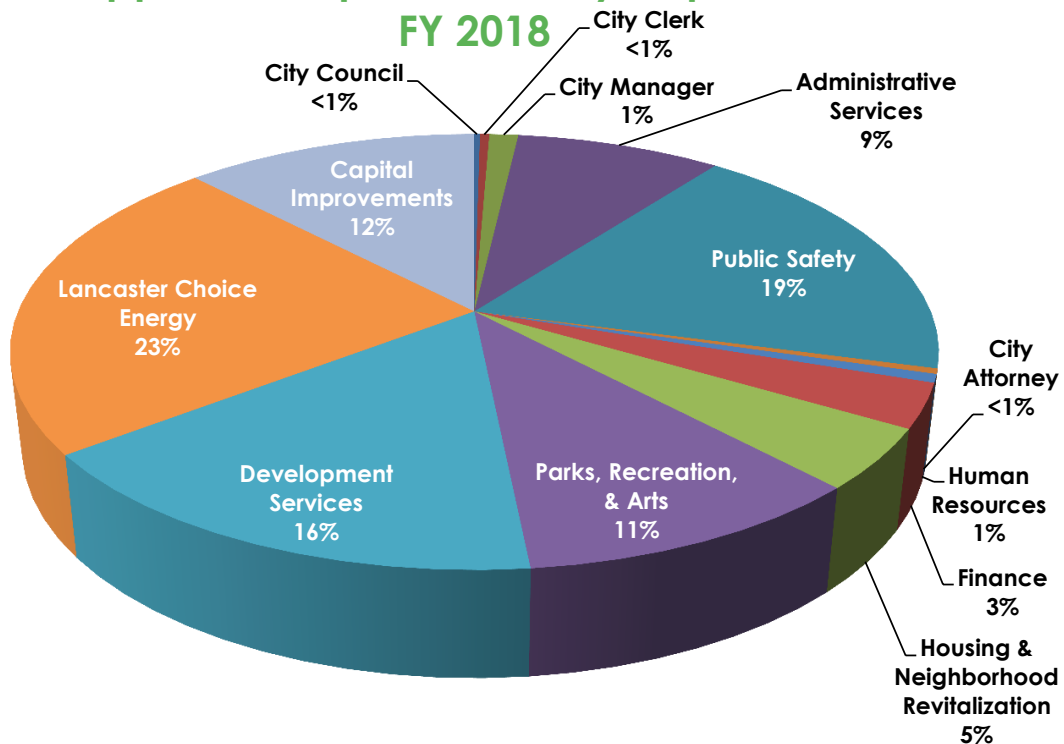
	Actuals FY 2015	Year End Estimates FY 2016	Adopted FY 2017	Approved FY 2018
<b>By Department</b>				
City Council	163,313	164,705	482,890	366,875
City Clerk	289,297	545,360	522,555	600,970
City Manager	1,522,865	1,594,133	1,977,715	1,878,055
Administrative Services	10,110,935	12,417,679	13,120,630	13,253,205
Public Safety	25,019,333	26,366,388	28,247,785	29,193,535
City Attorney	917,072	881,655	597,920	608,040
Human Resources	2,024,153	2,241,960	961,460	971,270
Finance	4,218,135	5,070,605	4,786,765	5,081,415
Housing & Neighborhood Revitalization	7,738,531	7,243,165	6,701,845	6,972,760
Parks, Recreation, & Arts	15,156,347	15,691,406	16,167,545	16,246,320
Development Services	21,912,957	25,780,200	38,989,758	25,227,265
Lancaster Choice Energy	1,630,991	22,753,533	35,625,310	35,958,935
Capital Improvements	14,605,737	64,123,498	27,664,858	18,975,405
<b>SUM</b>	<b>\$ 105,309,666</b>	<b>\$ 184,874,287</b>	<b>\$ 175,847,035</b>	<b>\$ 155,334,050</b>

	Actuals FY 2015	Year End Estimates FY 2016	Adopted FY 2017	Approved FY 2018
<b>By Function</b>				
<b>ADMINISTRATION</b>				
City Council	163,313	164,705	482,890	366,875
City Clerk	289,297	545,360	522,555	600,970
City Manager	1,522,865	1,594,133	1,977,715	1,878,055
Administrative Services	10,110,935	12,417,679	13,120,630	13,253,205
Human Resources	2,024,153	2,241,960	961,460	971,270
Finance	4,218,135	5,070,605	4,786,765	5,081,415
City Attorney	917,072	881,655	597,920	608,040
	<b>\$ 19,245,770</b>	<b>\$ 22,916,097</b>	<b>\$ 22,449,935</b>	<b>\$ 22,759,830</b>
<b>COMMUNITY DEVELOPMENT</b>				
Development Services	21,912,957	25,780,200	38,989,758	25,227,265
Housing & Neighborhood	7,738,531	7,243,165	6,701,845	6,972,760
	<b>\$ 29,651,488</b>	<b>\$ 33,023,365</b>	<b>\$ 45,691,603</b>	<b>\$ 32,200,025</b>
<b>RECREATION, ARTS, &amp; CULTURE</b>				
Parks, Recreation, & Arts	<b>\$ 15,156,347</b>	<b>\$ 15,691,406</b>	<b>\$ 16,167,545</b>	<b>\$ 16,246,320</b>
<b>LAW ENFORCEMENT</b>				
Public Safety	<b>\$ 25,019,333</b>	<b>\$ 26,366,388</b>	<b>\$ 28,247,785</b>	<b>\$ 29,193,535</b>
<b>LANCASTER CHOICE ENERGY</b>				
	<b>\$ 1,630,991</b>	<b>\$ 22,753,533</b>	<b>\$ 35,625,310</b>	<b>\$ 35,958,935</b>
<b>CAPITAL IMPROVEMENTS</b>				
	<b>\$ 14,605,737</b>	<b>\$ 64,123,498</b>	<b>\$ 27,664,858</b>	<b>\$ 18,975,405</b>
<b>SUM</b>	<b>\$ 105,309,666</b>	<b>\$ 184,874,287</b>	<b>\$ 175,847,035</b>	<b>\$ 155,334,050</b>

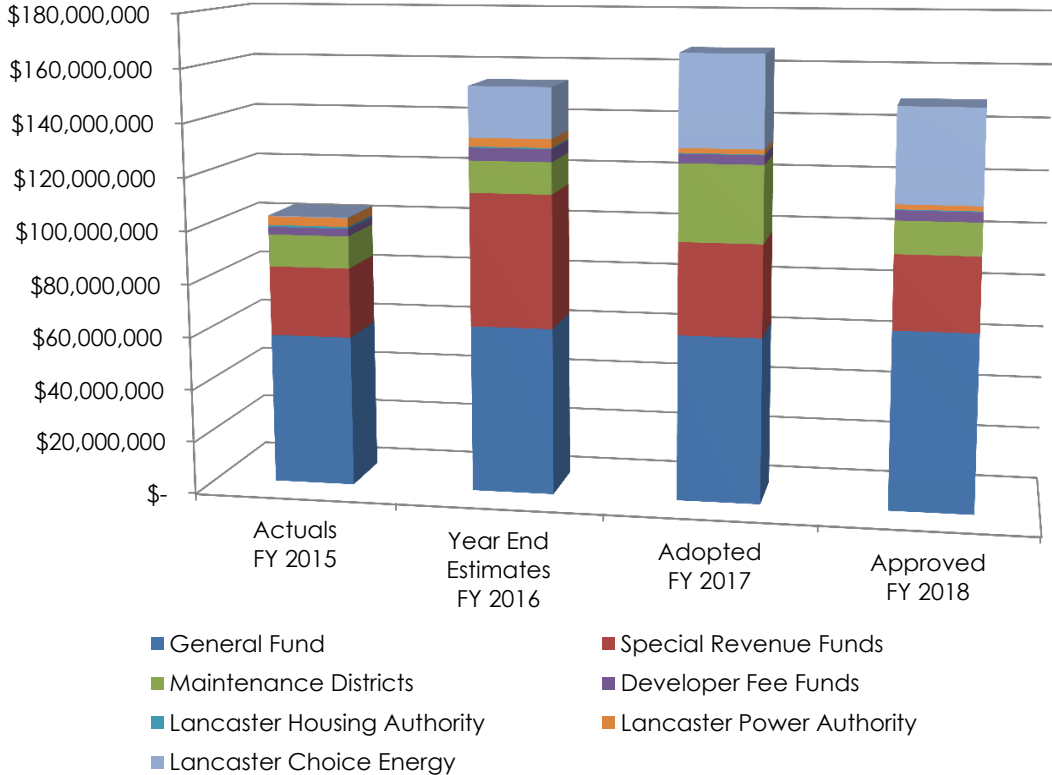
## Adopted Expenditures by Department FY 2017



## Approved Expenditures by Department FY 2018



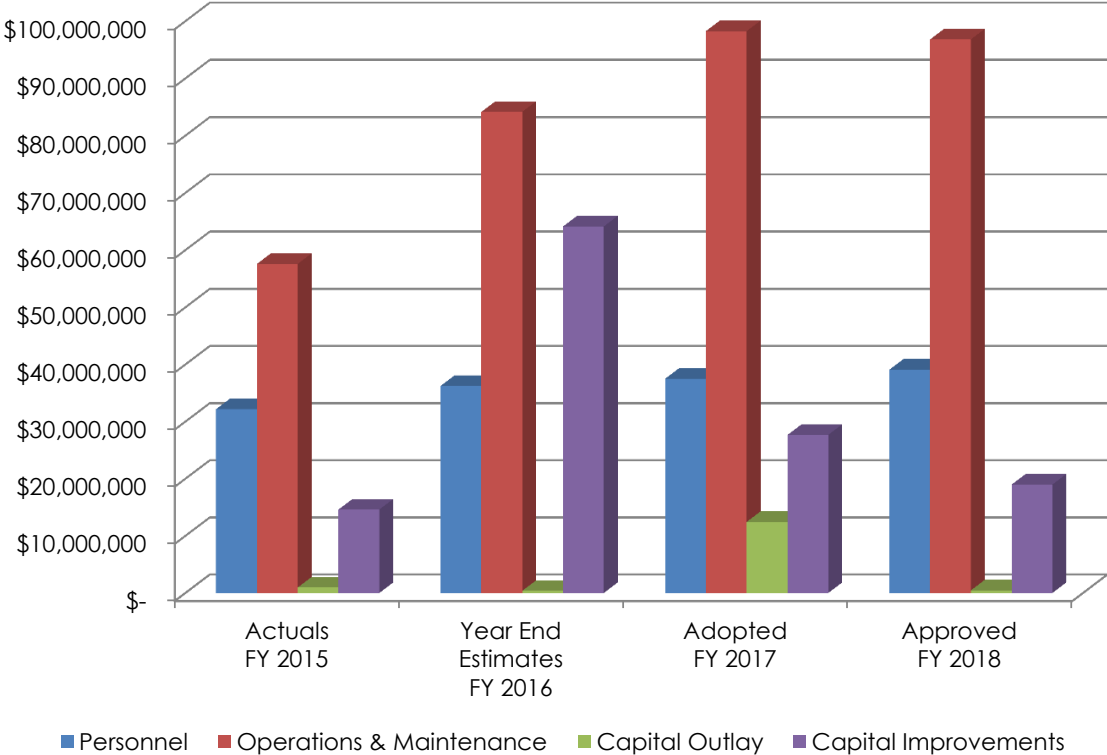
# Revenue Overview



The total City of Lancaster revenues for FY 2017 total \$166,445,735. FY 2018 revenues are projected to be slightly lower at \$148,585,340. General fund revenues are expected to remain relatively flat. Lancaster Choice Energy revenues are projected to decrease in FY 2018 due to one-time grants in FY 2017.

Sales and property tax are the two largest sources of revenue for the General fund. The General fund is the least restrictive and is used for the City's operations and maintenance expenses. Lancaster Choice Energy is an enterprise fund which accounts for operations financed and operated similar to a business. You can read more about sales and property tax in the Revenue section of the budget.

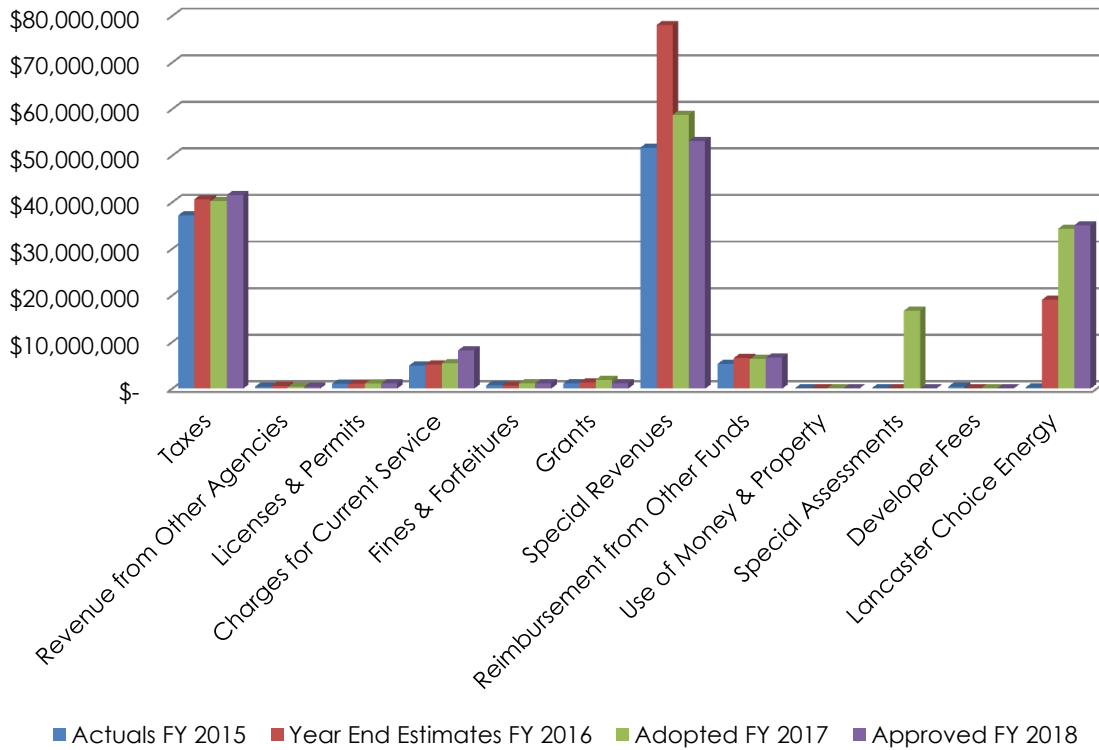
# Expenditure Overview



The overall proposed FY 2017 budget totals \$175,847,035. This total will be reduced by approximately 12% to \$155,334,050 for FY 2018. As shown in the graph above, Capital Outlay is significantly higher in FY 2017 than in the past and in FY 2018. This is due to Lancaster's acquisition of over 18,000 streetlights from Southern California Edison. The purchase will be funded with revenue bonds repaid by Lighting Assessment fees. These fees are paid as part of an owner's property tax bill.

Personnel expenses will rise slightly from FY 2016 to FY 2017 and FY 2018. Operations and Maintenance expenditures will fall between FY 2017 and FY 2018.

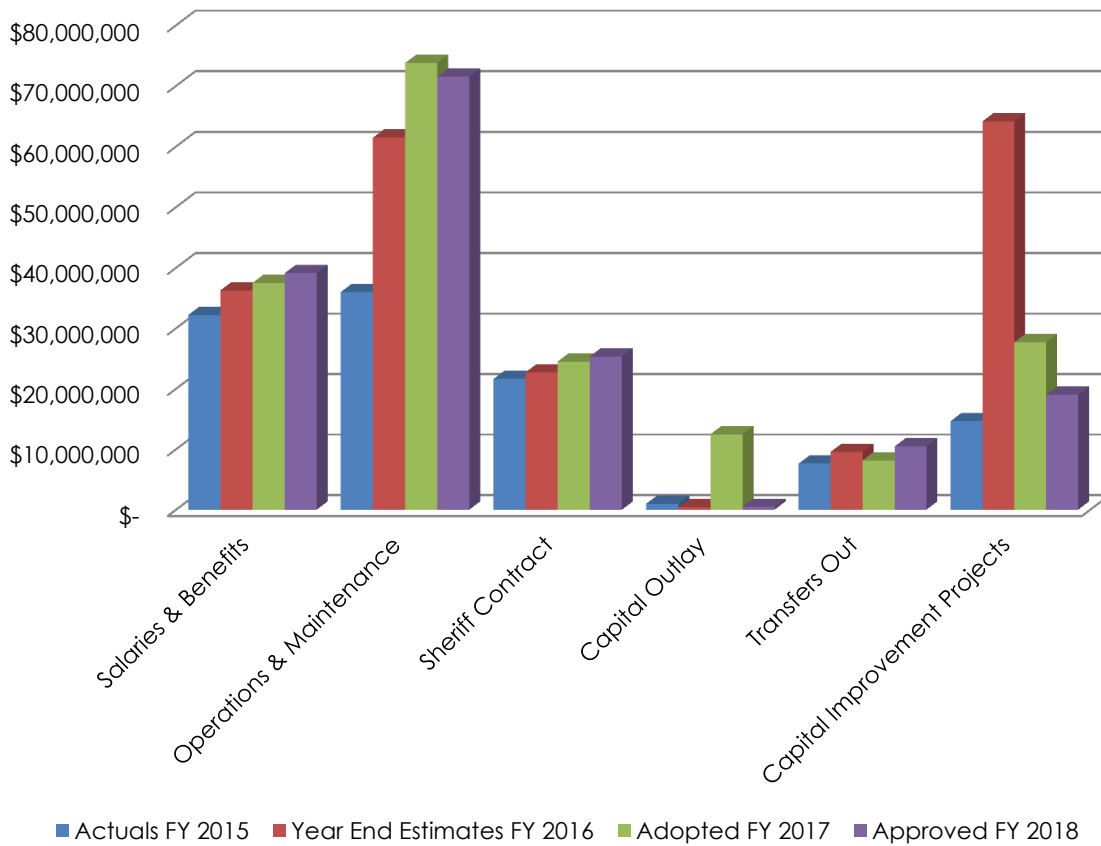
## Where the Money Comes From



	Actuals FY 2015	Year End Estimates FY 2016	Adopted FY 2017	Approved FY 2018
<b>Revenue by Type</b>				
Taxes	37,214,369	40,691,750	40,285,280	41,573,355
Revenue from Other Agencies	483,671	591,200	365,635	366,280
Licenses & Permits	1,054,857	1,061,090	1,079,130	1,098,810
Charges for Current Service	4,987,972	5,214,065	5,422,340	8,190,830
Fines & Forfeitures	712,399	686,900	1,093,500	1,093,500
Grants	1,092,680	1,323,623	1,930,135	1,183,710
Special Revenues	51,743,631	78,046,842	58,794,701	53,202,746
Reimbursement from Other Funds	5,282,280	6,556,535	6,340,890	6,678,070
Use of Money & Property	7,500	12,000	12,000	12,000
Special Assessments	59,908	73,669	16,742,124	11,039
Developer Fees	482,457	80,000	60,000	80,000
Lancaster Choice Energy	275,129	19,068,000	34,320,000	35,095,000
Transfers In	7,610,782	9,550,100	8,138,686	10,437,719
<b>SUM</b>	<b>\$ 111,007,629</b>	<b>\$ 162,955,769</b>	<b>\$ 174,584,421</b>	<b>\$ 159,023,059</b>



# Where the Money Goes



	Actuals FY 2015	Year End Estimates FY 2016	Adopted FY 2017	Approved FY 2018
<b>Expense by Type</b>				
Salaries & Benefits	32,173,768	36,241,255	37,486,980	39,090,715
Operations & Maintenance	35,979,117	61,448,961	73,762,192	71,477,885
Sheriff Contract	21,594,589	22,692,096	24,490,450	25,329,390
Capital Outlay	956,455	368,477	12,442,555	460,655
Transfers Out	7,610,782	9,550,100	8,138,686	10,437,719
Capital Improvement Projects	14,605,737	64,123,498	27,664,858	18,975,405
<b>SUM</b>	<b>\$ 112,920,448</b>	<b>\$ 194,424,384</b>	<b>\$ 183,985,725</b>	<b>\$ 165,771,770</b>



**CITY OF LANCASTER**

# Citywide Four Year Comparison

(Includes Operating Transfers)

	FY 2015 Actual		FY 2016 Estimated		FY 2017 Adopted		FY 2018 Approved	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
General Fund	58,102,161	55,943,235	63,447,512	61,742,284	62,828,240	64,238,803	67,249,320	66,212,290
Capital Replacement Fund	11,973	-	-	57,285	-	115,055	-	132,655
Legal Claims Reserve	250,000	837,403	255,000	500,000	262,000	500,000	503,000	500,000
Employee Benefits Reserve	1,971,000	2,018,124	2,391,735	2,591,735	2,370,471	2,627,850	2,334,135	2,627,850
Building Replacement Reserve	-	19,600	-	5,192	-	-	-	-
Capital Facilities Reserve	-	-	-	87,750	-	-	-	-
Technology Infrastructure Reserve	-	601,222	7,942	184,960	-	541,100	-	178,000
Performing Arts Center Fund	1,302,639	1,424,378	1,414,180	1,414,181	1,608,125	1,608,125	1,529,455	1,529,455
Gas Tax Fund	5,621,865	5,755,278	6,465,013	10,689,473	5,838,540	6,875,640	6,890,355	6,901,725
AB 2766 Air Quality Improvement Fund	407	4,178	100,000	120,672	-	150,000	-	-
Proposition 1B - Transportation Fund	139,752	227,344	800	172,337	-	-	-	-
TDA Article 8	9,192,983	5,275,775	6,044,066	10,263,040	6,190,445	6,201,237	6,376,000	6,378,520
Proposition A Funds	2,822,034	2,724,288	2,898,580	2,719,750	2,955,930	3,922,695	2,967,575	3,702,575
TDA Article 3 Bikeway	6,333	184,953	209,425	191,931	260,690	-	105,000	272,970
Proposition C Funds	2,332,531	3,778,044	2,413,500	8,637,378	2,461,075	1,284,657	2,467,500	3,347,095
Measure R Funds	2,553,289	1,771,850	15,214,850	17,339,347	13,440,770	15,818,666	2,740,770	2,740,770
Traffic Safety Fund	317,189	345,000	230,000	254,164	330,000	330,000	330,000	330,000
Proposition 42	9,238	6,611	-	556,162	-	406,000	-	-
LA County Reimbursement	181,706	166,974	644,225	644,225	-	-	-	-
LA County Park Bond	-	-	-	-	250,000	250,000	-	-
Local Private Grants	5,000	4,835	-	-	-	-	-	-
MTA Grant - Local	-	-	3,844,110	3,844,108	333,790	333,792	-	-
MTA Grant - STPL	68,766	91,283	1,408,340	1,408,342	211,000	211,000	2,027,460	2,027,460
MTA Grant - Measure R	6,982	-	-	-	-	-	-	-
State Grant Recycling Beverage	283,806	172,709	1,026,140	1,036,880	59,630	43,180	42,000	42,000
State Grant - Oil Recycling	104,142	110,693	317,695	273,485	44,215	44,215	44,215	44,215
Misc. State Grants	596,468	526,056	575,800	575,800	1,539,780	1,469,780	70,000	-
Community Development Block Grant	1,622,724	1,622,724	1,895,450	2,062,921	1,391,580	1,391,580	1,508,710	1,508,710
Neighborhood Stabilization Grant	102,558	2,971,395	1,549,900	1,767,068	1,350,000	-	1,350,000	-
Low & Moderate Income Housing	-	-	-	286,994	-	-	-	-
Federal TEA	582,096	604,351	127,760	36,358	-	-	-	-
FEMA Grants	-	-	560	-	-	-	-	-
Lancaster HOME Program	85,558	8,107	109,000	10,000	110,000	10,000	110,000	10,000

# Citywide Four Year Comparison

(Includes Operating Transfers)

	FY 2015 Actual		FY 2016 Estimated		FY 2017 Adopted		FY 2018 Approved	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Federal Misc. Grants	1,034,240	1,155,578	8,116,885	7,912,695	390,000	390,000	4,044,730	4,044,730
Still Meadow Sewer Assessment District	11,535	12,800	11,505	13,000	11,505	10,000	11,505	10,000
Recycled Water Fund	182,905	149,815	200,000	171,253	220,000	173,455	210,000	176,500
Landscape Maintenance District	1,769,592	1,687,914	1,746,319	1,879,951	1,811,750	1,735,065	1,811,500	1,764,965
Lancaster Lighting District	4,762,608	4,798,778	5,044,522	5,132,407	21,077,835	19,230,625	4,346,500	5,284,950
Lancaster Drainage Maintenance District	1,667,048	1,377,147	1,648,046	2,040,633	1,710,000	1,728,750	1,705,000	1,764,560
Lancaster Sewer Maintenance Fund	4,340,408	4,495,073	4,328,762	5,710,422	4,351,150	4,985,740	4,357,150	5,460,780
Parks Development - Dwelling Unit Fee	84,823	198,946	465,994	94,401	50,000	605,000	100,000	500,000
Signals - Developer Fee	164,133	230,878	294,000	3,214,368	190,000	1,432,066	220,000	220,000
Drainage - Developer Fee	351,278	112,493	614,000	3,471,550	620,000	1,526,000	670,000	-
Biological Impact Fee	67,903	3,000	1,200,000	140,012	900,000	-	450,000	-
Urban Structure Program - Operations	6	-	-	-	-	-	-	-
Urban Structure Program - Parks	621,458	574,842	592,400	857,811	130,000	75,000	254,000	125,000
Urban Structure Program - Admin	7,050	109,964	14,500	-	6,000	34,000	14,000	5,000
Urban Structure Program - Yard	6,557	-	13,700	45,000	6,000	-	130,000	100,000
Mariposa Lily Impact Fee	143	-	-	-	-	-	-	-
Traffic Impact Fees Fund	316,385	1,253,816	395,300	3,458,271	2,000	-	230,000	575,000
Engineering Fees Fund	2,272,641	2,273,350	2,836,643	2,836,643	2,800,235	2,958,755	2,888,054	3,037,745
Community Services Foundation	146,372	104,508	72,120	150,887	35,500	82,160	35,500	68,800
Lancaster Housing Authority	749,708	2,208,130	441,490	2,145,285	316,165	4,144,425	2,004,625	5,933,500
Lancaster Power Authority	3,902,508	2,770,134	3,260,000	2,847,440	1,800,000	2,345,775	1,800,000	2,255,015
Lancaster Choice Energy	275,129	2,206,855	19,068,000	22,828,533	34,320,000	34,155,530	35,095,000	35,958,935
<b>Total All Funds</b>	<b>\$ 111,007,629</b>	<b>\$ 112,920,430</b>	<b>\$ 162,955,769</b>	<b>\$ 194,424,384</b>	<b>\$ 174,584,421</b>	<b>\$ 183,985,721</b>	<b>\$ 159,023,059</b>	<b>\$ 165,771,770</b>