

REVENUE



CITY OF LANCASTER

Revenue Detail

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|------------------------------------------|---------|-----------------------------------|----------------------|----------------------------------|----------------------|----------------------|
| GENERAL FUND | | | | | | |
| TAXES | | | | | | |
| 101 | 3100100 | PROPERTY TAXES | 5,101,745 | 6,067,800 | 5,507,110 | 5,672,325 |
| 101 | 3100101 | PROPERTY TAXES - IN LIEU OF VLF | 11,752,974 | 12,553,175 | 12,929,770 | 13,382,310 |
| TOTAL PROPERTY TAX | | | \$ 16,854,719 | \$ 18,620,975 | \$ 18,436,880 | \$ 19,054,635 |
| 101 | 3101100 | SALES & USE TAX | 18,446,703 | 19,175,000 | 19,741,925 | 20,368,490 |
| 101 | 3101101 | SALES & USE TAX - TRIPLE FLIP | (4,629,746) | (1,600,000) | - | - |
| 101 | 3101102 | "IN-LIEU" SALES & USE TAX | 4,520,760 | 2,432,080 | - | - |
| TOTAL SALES & USE TAX | | | \$ 18,337,717 | \$ 20,007,080 | \$ 19,741,925 | \$ 20,368,490 |
| 101 | 3103100 | TRANSIENT OCCUPANCY TAX | 1,614,404 | 1,654,765 | 1,687,860 | 1,721,620 |
| 101 | 3105100 | REAL PROPERTY TRANSFER TAX | 407,529 | 408,930 | 418,615 | 428,610 |
| TOTAL OTHER TAXES | | | \$ 2,021,933 | \$ 2,063,695 | \$ 2,106,475 | \$ 2,150,230 |
| REVENUE FROM OTHER AGENCIES | | | | | | |
| 101 | 3302100 | AB2766-AIR QUALITY GRANT | - | 200,000 | - | - |
| 101 | 3303100 | VEHICLE IN-LIEU FEE | 65,519 | 65,000 | 65,000 | 65,000 |
| 101 | 3305100 | STATE MANDATED COST REIMBURSEMENT | 241,253 | 126,200 | 100,000 | 100,000 |
| 101 | 3614100 | OTHER AGENCY FEE ADMIN | 176,899 | 200,000 | 200,635 | 201,280 |
| TOTAL REVENUE FROM OTHER AGENCIES | | | \$ 483,671 | \$ 591,200 | \$ 365,635 | \$ 366,280 |
| LICENSES & PERMITS | | | | | | |
| 101 | 3102200 | BUSINESS LICENSE FEES | 523,080 | 530,000 | 540,280 | 551,090 |
| 101 | 3102250 | BUSINESS LICENSE PROCESS FEES | 198,942 | 205,000 | 208,975 | 213,155 |
| 101 | 3102251 | TOBACCO LICENSE PROCESSING | 34,364 | 34,500 | 35,170 | 35,875 |
| 101 | 3102300 | BUSINESS LICENSE PENALTY FEES | 35,755 | 30,000 | 30,000 | 30,000 |
| 101 | 3102400 | RENTAL HOUSING BUSINESS LIC | 176,404 | 175,000 | 178,500 | 182,070 |
| 101 | 3102500 | RENTAL HOUSING BUS LIC PENALTY | 15,424 | 13,200 | 13,465 | 13,735 |
| 101 | 3102600 | TAXI & TOW LICENSE FEES | 13,182 | 14,040 | 14,000 | 14,000 |
| 101 | 3102700 | TAXI & TOW LICENSE PENALTY | 333 | 600 | 350 | 350 |
| 101 | 3102800 | LICENSE APPEALS | 1,127 | 3,000 | 2,500 | 2,500 |
| 101 | 3102900 | SB1186 DISABILITY ACCESS FEE | 7,948 | 7,200 | 7,340 | 7,485 |
| 101 | 3201100 | DEVELOPMENT IMPACT FEES | 91 | - | - | - |
| 101 | 3201240 | FILM PERMIT FEES | 4,650 | 5,000 | 5,000 | 5,000 |
| 101 | 3410100 | BINGO LICENSES & FEES | 457 | 450 | 450 | 450 |
| 101 | 3411100 | MHP - PERMIT/LOT/INSPECTION | 43,100 | 43,100 | 43,100 | 43,100 |
| TOTAL LICENSES & PERMITS | | | \$ 1,054,857 | \$ 1,061,090 | \$ 1,079,130 | \$ 1,098,810 |
| CHARGES FOR CURRENT SERVICE | | | | | | |
| 101 | 3102100 | FRANCHISE FEES | 2,776,634 | 2,851,495 | 3,155,975 | 3,202,575 |
| 101 | 3102150 | CONTRACT FEES - AB939 | 1,643,803 | 1,678,550 | 1,718,315 | 4,440,005 |
| 101 | 3102401 | RENTAL HOUSING INSPECTIONS | 173,285 | 180,000 | 200,000 | 210,000 |
| 101 | 3102402 | MOBILE HOME INSPECTIONS | 7,056 | 5,800 | 5,000 | 5,000 |
| 101 | 3203100 | PLANNING & ZONING FEES | 297,496 | 416,120 | 185,000 | 175,000 |
| 101 | 3208100 | PLANNING - LANDSCAPE | 23 | 1,000 | 750 | 750 |
| 101 | 3209100 | PLANNING BUILDING PLAN REVIEW | 2,640 | 2,500 | 3,500 | 3,500 |
| 101 | 3210100 | PLANNING - GENERAL PLAN UPDATE | 4,869 | 2,500 | 2,000 | 2,000 |
| 101 | 3310500 | FALSE ALARM FEES | 3,362 | 3,000 | 3,000 | 3,000 |
| 101 | 3584100 | PW REIMBURSED SERVICES | 44,460 | 14,000 | 7,000 | 7,000 |
| 101 | 3588100 | PW STRONG MOTION SEISMIC | 367 | 3,100 | 6,000 | 6,200 |
| 101 | 3605100 | PASSPORT EXECUTION FEE | - | 30,000 | 105,800 | 105,800 |
| 101 | 3605200 | PASSPORT PHOTO FEE | - | 6,000 | 10,000 | 10,000 |
| 101 | 3608100 | PUBLIC WORKS SERVICES | 33,977 | 20,000 | 20,000 | 20,000 |
| TOTAL CHARGES FOR CURRENT SERVICE | | | \$ 4,987,972 | \$ 5,214,065 | \$ 5,422,340 | \$ 8,190,830 |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|--------------------------------------|---------|--------------------------|--------------------|----------------------------------|---------------------|---------------------|
| FINES & FORFEITURES | | | | | | |
| 101 | 3104200 | NARCOTIC SEIZURE REVENUE | 61,467 | 1,400 | - | - |
| 101 | 3309100 | PUBLIC SAFETY-ADMIN CIT | - | 12,000 | 20,000 | 20,000 |
| 101 | 3310200 | PARKING VIOLATION FINES | 437,374 | 480,000 | 880,000 | 880,000 |
| 101 | 3310300 | IMPOUND FEES | 69,280 | 58,000 | 58,000 | 58,000 |
| 101 | 3310400 | CODE ENFORCEMENT FINES | 137,791 | 130,000 | 130,000 | 130,000 |
| 101 | 3310410 | CODE ENF-CRT ORDERED | 1,337 | 1,500 | 1,500 | 1,500 |
| 101 | 3310600 | YOUTH COURT FEES | 5,150 | 4,000 | 4,000 | 4,000 |
| TOTAL FINES & FORFEITURES | | | \$ 712,399 | \$ 686,900 | \$ 1,093,500 | \$ 1,093,500 |

| | | | | | | |
|---------------------|---------|----------------------|---------------------|---------------------|-------------------|-------------------|
| GRANTS | | | | | | |
| 101 | 3308100 | C.O.P.S. REVENUE | 291,029 | 224,250 | - | - |
| 101 | 3409100 | MEASURE A OPERATIONS | 925,861 | 474,886 | 186,000 | 186,000 |
| 101 | 3409200 | AFTER SCHOOL GRANT | 619,590 | 618,510 | 651,510 | 685,020 |
| TOTAL GRANTS | | | \$ 1,836,480 | \$ 1,317,646 | \$ 837,510 | \$ 871,020 |

| | | | | | | |
|---------------------------------------------|---------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| PARKS, RECREATION & ARTS REVENUE | | | | | | |
| 101 | 3401100 | RECREATION FEES | 256,332 | 335,000 | 340,000 | 345,000 |
| 101 | 3401150 | DAY CAMP | 112,940 | 95,000 | 116,500 | 121,500 |
| 101 | 3401199 | RECREATION SPONSORSHIPS | 302,379 | 300,000 | 310,000 | 325,000 |
| 101 | 3401200 | OUTLOOK MARKETING SPONSORSHIP | 96,500 | 130,000 | 130,000 | 130,000 |
| 101 | 3401250 | BATTING FACILITY FEES | 103,760 | 98,000 | 100,000 | 103,000 |
| 101 | 3401300 | ATHLETIC FEES | 249,283 | 240,000 | 240,000 | 245,000 |
| 101 | 3401310 | TOURNAMENT PROMOTIONS | 3,466 | 5,000 | 5,000 | 5,000 |
| 101 | 3401320 | TOURNAMENT FEES | 25,725 | 28,000 | 30,000 | 30,000 |
| 101 | 3401330 | TOURNAMENT GATE REVENUE | 176,095 | 160,000 | 170,000 | 175,000 |
| 101 | 3401340 | SOCCER GATE REVENUE | 222,801 | 225,000 | 140,000 | 140,000 |
| 101 | 3401380 | SOCCER ADVERTISING | 2,988 | 3,000 | 3,000 | 3,000 |
| 101 | 3401400 | POOL FEES | 100,772 | 108,000 | 108,000 | 108,000 |
| 101 | 3401500 | SPECIAL CLASSES | 153,333 | 170,000 | 175,000 | 180,000 |
| 101 | 3401600 | MUSEUM AND ARTS | 9,814 | 10,000 | 11,000 | 14,000 |
| 101 | 3401805 | MOAH - FACILITY RENTAL | 47,893 | 50,000 | 55,000 | 60,000 |
| 101 | 3401815 | MOAH - CLEANING FEES | 4,400 | 4,500 | 5,000 | 5,000 |
| 101 | 3401900 | POPPY FESTIVAL REVENUE | 239,054 | 220,000 | 225,000 | 230,000 |
| 101 | 3402100 | CONCESSION/LEASE FEES | 317,495 | 307,000 | 307,000 | 307,000 |
| 101 | 3402101 | SOCCER CONCESSION | 13,961 | 13,000 | 11,000 | 11,000 |
| 101 | 3402102 | SOFTBALL CONCESSION | 5,308 | 6,000 | 35,000 | 50,000 |
| 101 | 3402200 | INDOOR FACILITY RENTAL FEES | 25,182 | 15,000 | 20,000 | 25,000 |
| 101 | 3402300 | OUTDOOR FACILITY RENTAL FEES | 7,222 | 5,000 | 5,000 | 5,000 |
| 101 | 3402350 | FACILITY RENTAL STAFF | 17,351 | 12,000 | 14,000 | 14,000 |
| 101 | 3402400 | INSURANCE FOR FACILITY RENTALS | 2,922 | 2,700 | 3,000 | 3,000 |
| 101 | 3402701 | RECREATION EVENT REVENUE | 16,709 | 15,000 | 15,000 | 20,000 |
| 101 | 3402751 | SPECIAL EVENT REVENUE | 147,018 | 172,400 | 165,000 | 175,000 |
| 101 | 3402752 | THUNDER ON THE LOT | 44,231 | 45,000 | 45,000 | 45,000 |
| 101 | 3402900 | STADIUM RENTAL FEES | 8,555 | 5,000 | - | - |
| 101 | 3402950 | STADIUM RENTAL STAFF | 4,469 | 13,500 | - | - |
| 101 | 3402960 | STADIUM UTILITY FEES | 67,883 | 130,000 | 130,000 | 130,000 |
| 101 | 3402990 | STADIUM LICENSING/NAMING RIGHTS | 38,500 | | | |
| 101 | 3402995 | STADIUM REVENUE - PREVIOUS | 59,655 | | | |
| 101 | 3405100 | CEDAR STREET FACILITY RENTAL | 622 | | | |
| 101 | 3405103 | CEDAR STREET MONTHLY | 50,332 | 68,000 | 70,000 | 72,000 |
| 101 | 3406100 | STADIUM LEASE REVENUES | 36,238 | 55,750 | 55,750 | 55,750 |
| 101 | 3406110 | STADIUM MAINT. REVENUE | 65,000 | 100,000 | 24,000 | - |
| 101 | 3408100 | SPONSORSHIP REVENUE-STADIUM | - | 60,000 | 30,000 | 30,000 |
| 101 | 3450100 | OTHER PARKS REVENUES | 53,408 | 68,000 | 55,000 | 55,000 |
| TOTAL PARKS, RECREATION & ARTS | | | \$ 3,089,596 | \$ 3,274,850 | \$ 3,148,250 | \$ 3,217,250 |

| | | | | | | |
|-----------------------|---------|------------------------|---------|---------|--------|--------|
| OTHER REVENUES | | | | | | |
| 101 | 3601100 | MISCELLANEOUS REVENUES | 194,861 | 140,000 | 45,200 | 45,200 |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|-----------------------------|---------|----------------------------------|---------------------|----------------------------------|---------------------|---------------------|
| 101 | 3601110 | STAFF REIMBURSEMENTS | | | 114,200 | 114,200 |
| 101 | 3601200 | REV-UNCLAIMED CHECKS UNDR \$15 | 37,363 | 17 | | |
| 101 | 3403100 | PUBLICATIONS & COPIES | 4,258 | 2,000 | 2,000 | 2,000 |
| 101 | 3470100 | CITY STORE REVENUE | 1,408 | 1,000 | 2,000 | 2,500 |
| 101 | 3550100 | TRACTION SEAL | 196,487 | 2,380,000 | 2,380,000 | 2,380,000 |
| 101 | 3602100 | INSURANCE FOR PARADE PERMITS | 38 | | | |
| 101 | 3606100 | SALE OF SURPLUS PROPERTY | 46,774 | 25,000 | 5,000 | 5,000 |
| 101 | 3610300 | NOTE PAYMENTS-OPER COVENANTS | 134,018 | 134,020 | 65,500 | 65,900 |
| 101 | 3610400 | NOTE PAYMENTS-SPICE UP LANCASTER | 12,795 | 15,360 | 15,000 | 15,000 |
| 101 | 3616200 | E WASTE RECYCLING | 107,412 | 120,000 | 122,400 | 124,850 |
| 101 | 3620303 | INCUBATOR CAM FEES | 11,272 | 3,125 | - | - |
| 101 | 3630200 | PBI INCENTIVE REVENUE | | | 12,000 | 12,000 |
| 101 | 3650101 | OTHER FINANCING SOURCES | 490,000 | | | |
| 101 | 3703160 | SA ADMIN EXP REIMB TO CITY | 254,681 | 138,000 | 150,000 | 150,000 |
| 101 | 3705490 | PROPERTY DAMAGE REIMB | 200,000 | | | |
| TOTAL OTHER REVENUES | | | \$ 1,691,367 | \$ 2,958,522 | \$ 2,913,300 | \$ 2,916,650 |

REIMBURSEMENT FROM OTHER FUNDS

| | | | | | | |
|---------------------------------------------|---------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 101 | 3705100 | OVERHEAD - LANDSCAPE MAINTENANCE | 233,245 | 241,990 | 246,830 | 251,765 |
| 101 | 3705110 | OVERHEAD - DRAINAGE MAINTENANCE | 420,955 | 436,740 | 445,475 | 454,385 |
| 101 | 3705130 | OVERHEAD - LANC LIGHTING MAINT | 337,375 | 350,025 | 357,025 | 364,165 |
| 101 | 3705140 | OVERHEAD - RECYCLED WATER | 55,160 | 57,230 | 57,230 | 58,375 |
| 101 | 3705207 | OVERHEAD - PROP A | 30,485 | 36,445 | 37,175 | 37,915 |
| 101 | 3705301 | OVERHEAD - HOUSING AUTHORITY | 13,490 | 13,995 | 13,995 | 13,995 |
| 101 | 3705306 | OVERHEAD - HOUSING SUCCESSOR AGENCY | 643,485 | 667,615 | 667,615 | 667,615 |
| 101 | 3705480 | OVERHEAD - SEWER MAINTENANCE | 1,080,420 | 1,120,935 | 1,143,355 | 1,166,220 |
| 101 | 3706110 | OVERHEAD - SUBDIVISION ENGINEERING | 659,770 | 684,510 | 698,200 | 712,165 |
| 101 | 3706203 | OVERHEAD - STREET MAINTENANCE | 1,207,895 | 1,347,050 | 1,373,990 | 1,401,470 |
| 101 | 3706486 | OVERHEAD - POWER AUTHORITY | 600,000 | 600,000 | 50,000 | 50,000 |
| 101 | 3706490 | OVERHEAD - LANC CHOICE ENERGY REIMB | - | 1,000,000 | 1,250,000 | 1,500,000 |
| TOTAL REIMBURSEMENT FROM OTHER FUNDS | | | \$ 5,282,280 | \$ 6,556,535 | \$ 6,340,890 | \$ 6,678,070 |

USE OF MONEY & PROPERTY

| | | | | | | |
|------------------------------------------|---------|------------------------------|----------------------|----------------------|----------------------|----------------------|
| 101 | 3501100 | INTEREST INCOME | 396,488 | | | |
| 101 | 3501110 | NET SWEEP INTEREST | (41,451) | | | |
| 101 | 3501120 | INTEREST - UNREALIZED | (217,928) | | | |
| 101 | 3610200 | FORMER ED LAND RENTAL INCOME | 125,550 | 124,200 | 100,000 | 100,000 |
| 101 | 3620300 | INCUBATOR RENT INCOME | 110,877 | 184,000 | 226,400 | 226,400 |
| 101 | 3621300 | PW SHARED INFRASTRUCTURE | 7,500 | 12,000 | 12,000 | 12,000 |
| TOTAL USE OF MONEY & PROPERTY | | | \$ 381,036 | \$ 320,200 | \$ 338,400 | \$ 338,400 |
| TOTAL GENERAL FUND | | | \$ 56,734,027 | \$ 62,672,758 | \$ 61,824,235 | \$ 66,344,165 |

EQUIPMENT REPLACEMENT FUND

| | | | | | | |
|-----------------------------------------|---------|--------------------------|------------------|-------------|-------------|-------------|
| 104 | 3501100 | INTEREST INCOME | (4,531) | | | |
| 104 | 3501120 | INTEREST - UNREALIZED | 10,316 | | | |
| 104 | 3606100 | SALE OF SURPLUS PROPERTY | 6,188 | | | |
| TOTAL EQUIPMENT REPLACEMENT FUND | | | \$ 11,973 | \$ - | \$ - | \$ - |

LANCASTER PERFORMING ARTS CENTER

| | | | | | | |
|-----|---------|--------------------------------|---------|---------|---------|---------|
| 402 | 3405100 | THEATER SEASON TICKET | 381,523 | 460,000 | 504,800 | 514,800 |
| 402 | 3405101 | LOBBY SALES | 3,388 | 3,400 | 3,200 | 3,200 |
| 402 | 3405102 | CONVENIENCE FEES | - | | 25,000 | 25,000 |
| 402 | 3405127 | THEATRE RENTAL FEES - LABOR | 94,101 | 90,000 | 93,000 | 96,000 |
| 402 | 3405200 | COSPONSORSHIP PROGRAM | - | 6,000 | 10,000 | 10,000 |
| 402 | 3405300 | BUILDING RENTAL | 57,347 | 60,000 | 60,000 | 60,000 |
| 402 | 3405301 | ZELDA'S BUILDING RENT | | 3,000 | 15,000 | 15,000 |
| 402 | 3405302 | CREDIT CARD CHARGES TO RENTERS | 6,702 | 4,500 | 4,500 | 4,500 |
| 402 | 3405303 | THEATRE RENTAL FEES | 9,749 | 10,000 | 11,000 | 11,000 |
| 402 | 3405304 | MUSIC LICENSE FEE | 960 | 600 | 600 | 600 |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|------------------------------------------------------|---------|----------------------------------|---------------------|----------------------------------|---------------------|---------------------|
| 402 | 3405305 | CLEANING DAMAGE FEE | 1,184 | 1,000 | 1,000 | 1,000 |
| 402 | 3405306 | THEATRE RNTL FEES-EQUIP CHARGE | 1,485 | 3,500 | 4,000 | 4,000 |
| 402 | 3405307 | THEATER CONCESSIONS | 3,741 | 30,000 | 32,000 | 32,000 |
| 402 | 3405308 | ZELDA'S CONCESSIONS | | 67,000 | 230,000 | 280,000 |
| TOTAL LANCASTER PERFORMING ARTS CENTER | | | \$ 560,180 | \$ 739,000 | \$ 994,100 | \$ 1,057,100 |
| LANCASTER COMMUNITY SERVICES FOUNDATION | | | | | | |
| 106 | 3202100 | HOMELESS SHELTER DONATION | 336 | 120 | | |
| 106 | 3204101 | MUSEUM ART GALLERY SPONSORSHIPS | 41,400 | 27,500 | 10,000 | 10,000 |
| 106 | 3208100 | MLK CELEBRATION DONATIONS | 2,000 | 5,000 | | |
| 106 | 3208103 | LANCASTER ROTARY GRANT | 1,500 | | | |
| 106 | 3223100 | PRIME DSRT WDLND DONATION | - | - | 1,000 | 1,000 |
| 106 | 3226100 | BOEING RECREATION GRANT | 6,000 | 6,000 | 6,000 | 6,000 |
| 106 | 3230100 | MAYORS SCHOLARSHIP | 9,437 | 9,500 | 9,500 | 9,500 |
| 106 | 3230110 | MAYORS HEALTH/WELLNESS | 45,000 | 15,000 | | |
| 106 | 3232100 | BLVD EVENTS DONATIONS | 8,000 | 8,000 | 8,000 | 8,000 |
| 106 | 3234100 | LUNCH BOX PROGRAM-YOUTH COMM | 5,000 | 1,000 | 1,000 | 1,000 |
| TOTAL LANCASTER COMMUNITY SERVICES FOUNDATION | | | \$ 118,673 | \$ 72,120 | \$ 35,500 | \$ 35,500 |
| RESERVES FUND | | | | | | |
| 109 | 3200100 | TRANS FROM CITY-LEGAL CLAIMS | | 5,000 | 12,000 | 3,000 |
| TOTAL RESERVES FUND | | | \$ - | \$ 5,000 | \$ 12,000 | \$ 3,000 |
| GAS TAX FUND | | | | | | |
| 203 | 3109100 | GAS TAX - 2105 | 944,842 | 974,040 | 1,004,205 | 1,008,015 |
| 203 | 3110100 | GAS TAX - 2106 | 564,573 | 479,665 | 494,960 | 496,835 |
| 203 | 3112100 | GAS TAX - 2107 | 1,214,976 | 1,351,060 | 1,394,495 | 1,399,790 |
| 203 | 3113100 | GAS TAX - 2107.5 | 20,000 | 10,000 | 10,000 | 10,000 |
| 203 | 3116100 | AB2928 CONGESTION RELIEF | 1,646,157 | 749,795 | 389,930 | 766,155 |
| 203 | 3601100 | IFD 93-2 ASSESSMENTS | 9,159 | 10,000 | 10,000 | 10,000 |
| 203 | 3603100 | OTHER REIMBURSEMENTS | 92,773 | 8,450 | 25,000 | 25,000 |
| TOTAL GAS TAX FUND | | | \$ 4,492,480 | \$ 3,583,010 | \$ 3,328,590 | \$ 3,715,795 |
| AB2766 AIR QUALITY IMPROVEMENT FUND | | | | | | |
| 204 | 3301100 | AB2766 - AIR QUALITY IMPROVEMENT | - | 100,000 | | |
| 204 | 3501100 | INTEREST INCOME | (318) | | | |
| 204 | 3501120 | INTEREST INCOME - UNREALIZED | 725 | | | |
| TOTAL AB2766 AIR QUALITY IMPROVEMENT FUND | | | \$ 407 | \$ 100,000 | \$ - | \$ - |
| PROPOSITION 1B FUND | | | | | | |
| 205 | 3302100 | STATE GRANT - PROP 1B | 138,021 | | | |
| 205 | 3501100 | INTEREST INCOME | 729 | 800 | | |
| 205 | 3501120 | INTEREST INCOME UNREALIZED | 1,002 | | | |
| TOTAL PROPOSITION B FUND | | | \$ 139,752 | \$ 800 | \$ - | \$ - |
| TDA ARTICLE 8 FUND | | | | | | |
| 206 | 3312100 | TDA GRANTS | 9,115,079 | 6,011,395 | 6,176,445 | 6,362,000 |
| 206 | 3501100 | INTEREST INCOME | (1,484) | 14,000 | 14,000 | 14,000 |
| 206 | 3501120 | INTEREST INCOME UNREALIZED | 8,876 | | | |
| TOTAL TDA ARTICLE 8 FUND | | | \$ 9,122,471 | \$ 6,025,395 | \$ 6,190,445 | \$ 6,376,000 |
| PROPOSITION A FUND | | | | | | |
| 207 | 3314100 | PROP A 1/2% TAX | 2,805,417 | 2,888,580 | 2,945,930 | 2,957,575 |
| 207 | 3501100 | INTEREST | 14,912 | 10,000 | 10,000 | 10,000 |
| 207 | 3501120 | INTEREST INCOME UNREALIZED | 1,705 | - | | |
| TOTAL PROPOSITION A FUND | | | \$ 2,822,034 | \$ 2,898,580 | \$ 2,955,930 | \$ 2,967,575 |
| TDA ARTICLE 3 BIKEWAY FUND | | | | | | |
| 208 | 3313100 | TDA ARTICLE 3 BIKEWAY | 5,806 | 209,425 | 260,690 | 105,000 |
| 208 | 3501100 | INTEREST | (19) | | | |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|---------------------------------------------------------------|---------|------------------------------------|---------------------|----------------------------------|----------------------|---------------------|
| 208 | 3501120 | INTEREST INCOME UNREALIZED | 546 | | | |
| TOTAL TDA ARTICLE 3 BIKEWAY FUND | | | \$ 6,333 | \$ 209,425 | \$ 260,690 | \$ 105,000 |
| PROPOSITION C FUND | | | | | | |
| 209 | 3315100 | PROP C 1/2% TAX | 2,295,578 | 2,396,000 | 2,443,575 | 2,450,000 |
| 209 | 3501100 | INTEREST INCOME | 27,935 | 17,500 | 17,500 | 17,500 |
| 209 | 3501120 | INTEREST INCOME UNREALIZED | 9,018 | | | |
| TOTAL PROPOSITION C FUND | | | \$ 2,332,531 | \$ 2,413,500 | \$ 2,461,075 | \$ 2,467,500 |
| MEASURE R FUNDS | | | | | | |
| 210 | 3315100 | MEASURE R TAX | 1,745,661 | 1,797,020 | 1,832,545 | 1,832,545 |
| 210 | 3320100 | MEASURE R-HIGHWAY EQUITY | 789,286 | 13,401,815 | 11,600,000 | 900,000 |
| 210 | 3501100 | INTEREST INCOME | 17,610 | 8,225 | 8,225 | 8,225 |
| 210 | 3501120 | INTEREST INCOME UNREALIZED | (625) | | | |
| TOTAL MEASURE R FUNDS | | | \$ 2,551,932 | \$ 15,207,060 | \$ 13,440,770 | \$ 2,740,770 |
| PARK DWELLING UNIT FEE FUND | | | | | | |
| 213 | 3208100 | DWELLING UNIT FEES | 82,500 | 179,000 | 50,000 | 100,000 |
| 213 | 3501100 | INTEREST INCOME | (1,819) | | | |
| 213 | 3501120 | INTEREST INCOME UNREALIZED | 4,142 | | | |
| TOTAL PARK DWELLING UNIT FEE FUND | | | \$ 84,823 | \$ 179,000 | \$ 50,000 | \$ 100,000 |
| SIGNAL IMPACT FEE FUND | | | | | | |
| 217 | 3100100 | DEVELOPER PAID SIGNAL IMPACT FEE | 153,496 | 294,000 | 190,000 | 220,000 |
| 217 | 3501100 | INTEREST INCOME | (8,331) | | | |
| 217 | 3501120 | INTEREST INCOME UNREALIZED | 18,968 | | | |
| TOTAL SIGNAL IMPACT FEE FUND | | | \$ 164,133 | \$ 294,000 | \$ 190,000 | \$ 220,000 |
| DRAINAGE IMPACT FEE FUND | | | | | | |
| 220 | 3200100 | DEVELOPER PAID DRAINAGE IMPACT FEE | 341,821 | 614,000 | 620,000 | 670,000 |
| 220 | 3501100 | INTEREST INCOME | (7,406) | | | |
| 220 | 3501120 | INTEREST INCOME UNREALIZED | 16,863 | | | |
| TOTAL DRAINAGE IMPACT FEE FUND | | | \$ 351,278 | \$ 614,000 | \$ 620,000 | \$ 670,000 |
| BIOLOGICAL IMPACT FEE FUND | | | | | | |
| 224 | 3201100 | BIOLOGICAL IMPACT FEE | 66,988 | 1,200,000 | 900,000 | 450,000 |
| 224 | 3501100 | INTEREST INCOME | (717) | | | |
| 224 | 3501120 | INTEREST INCOME UNREALIZED | 1,631 | | | |
| TOTAL BIOLOGICAL IMPACT FEE FUND | | | \$ 67,902 | \$ 1,200,000 | \$ 900,000 | \$ 450,000 |
| URBAN STRUCTURE OPERATIONS IMPACT FEE FUND | | | | | | |
| 226 | 3501100 | INTEREST INCOME | (5) | | | |
| 226 | 3501120 | INTEREST INCOME UNREALIZED | 10 | | | |
| TOTAL URBAN STRUCTURE OPERATIONS IMPACT FEE FUND | | | \$ 5 | \$ - | \$ - | \$ - |
| URBAN STRUCTURE FACILITIES IMPACT FEE FUND | | | | | | |
| 227 | 3201100 | FACILITIES IMPACT - PARK | 210,094 | 592,400 | 130,000 | 254,000 |
| 227 | 3501100 | INTEREST INCOME | (2,103) | | | |
| 227 | 3501120 | INTEREST INCOME UNREALIZED | 4,788 | | | |
| 227 | 3603100 | OTHER REIMBURSEMENTS | 408,679 | | | |
| TOTAL URBAN STRUCTURE FACILITIES IMPACT FEE FUND | | | \$ 621,458 | \$ 592,400 | \$ 130,000 | \$ 254,000 |
| URBAN STRUCTURE ADMIN FACILITIES IMPACT FEE FUND | | | | | | |
| 228 | 3202100 | FACILITIES IMPACT - ADMIN | 6,735 | 14,500 | 6,000 | 14,000 |
| 228 | 3501100 | INTEREST INCOME | (246) | | | |
| 228 | 3501120 | INTEREST INCOME UNREALIZED | 561 | | | |
| TOTAL URBAN STRUCTURE ADMIN FACILITIES IMPACT FEE FUND | | | \$ 7,050 | \$ 14,500 | \$ 6,000 | \$ 14,000 |
| URBAN STRUCTURE YARD FACILITIES IMPACT FEE FUND | | | | | | |
| 229 | 3203100 | FACILITIES IMPACT - YARD | 6,338 | 13,700 | 6,000 | 130,000 |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|--------------------------------------------------------------|---------|--------------------------------|---------------------|----------------------------------|---------------------|---------------------|
| 229 | 3501100 | INTEREST INCOME | (172) | | | |
| 229 | 3501120 | INTEREST INCOME UNREALIZED | 392 | | | |
| TOTAL URBAN STRUCTURE YARD FACILITIES IMPACT FEE FUND | | | \$ 6,558 | \$ 13,700 | \$ 6,000 | \$ 130,000 |
| MARIPOSA LILY IMPACT FEE FUND | | | | | | |
| 230 | 3501100 | INTEREST INCOME | (112) | | | |
| 230 | 3501120 | INTEREST INCOME UNREALIZED | 255 | | | |
| TOTAL MARIPOSA LILY IMPACT FEE FUND | | | \$ 143 | \$ - | \$ - | \$ - |
| TRAFFIC IMPACT FEE FUND | | | | | | |
| 232 | 3216100 | DEV. PAID TRAFFIC IMPACT FEES | 260,170 | 394,000 | 2,000 | 230,000 |
| 232 | 3501100 | INTEREST INCOME | (8,591) | | | |
| 232 | 3501120 | INTEREST INCOME UNREALIZED | 19,559 | | | |
| TOTAL TRAFFIC IMPACT FEE FUND | | | \$ 271,138 | \$ 394,000 | \$ 2,000 | \$ 230,000 |
| TRAFFIC SAFETY FUND | | | | | | |
| 248 | 3104100 | MISC. COURT FINES - LOCAL | 163,983 | 80,000 | 180,000 | 180,000 |
| 248 | 3310100 | VEHICLE CODE FINES | 152,243 | 150,000 | 150,000 | 150,000 |
| 248 | 3501100 | INTEREST INCOME | (755) | | | |
| 248 | 3501120 | INTEREST INCOME UNREALIZED | 1,718 | | | |
| TOTAL TRAFFIC SAFETY FUND | | | \$ 317,189 | \$ 230,000 | \$ 330,000 | \$ 330,000 |
| DEVELOPMENT FEES FUND | | | | | | |
| 251 | 3201100 | BUILDING & SAFETY FEES | 677,462 | 604,000 | 620,000 | 650,000 |
| 251 | 3201102 | PLUMBING PERMIT FEES | 65,992 | 40,000 | 45,000 | 50,000 |
| 251 | 3201104 | ELECTRICAL PERMIT FEE | 121,478 | 320,000 | 400,000 | 420,000 |
| 251 | 3201106 | MECHANICAL PERMIT FEE | 39,027 | 51,000 | 50,000 | 60,000 |
| 251 | 3201108 | GRADING PERMIT FEE | 6,917 | | | |
| 251 | 3201118 | GRADING PLAN CHECK FEE | 9,292 | 35,600 | 30,000 | 35,000 |
| 251 | 3201119 | TRAFFIC PLAN CHECK FEE | 13,027 | 15,000 | 15,000 | 15,000 |
| 251 | 3201120 | ENGINEERING FEES - PRMT | 298,708 | 280,000 | 280,000 | 300,000 |
| 251 | 3201200 | ENGINEERING ADD'L | 16,689 | 20,000 | 20,000 | 25,000 |
| 251 | 3202100 | ENGINEERING FEES - TR & P MAPS | 11,397 | 80,000 | 60,000 | 80,000 |
| TOTAL DEVELOPMENT FEES FUND | | | \$ 1,259,989 | \$ 1,445,600 | \$ 1,520,000 | \$ 1,635,000 |
| CONGESTION MANAGEMENT FUND | | | | | | |
| 252 | 3501100 | INTEREST INCOME | (1,715) | | | |
| 252 | 3501120 | INTEREST INCOME UNREALIZED | 3,905 | | | |
| TOTAL CONGESTION MANAGEMENT FUND | | | \$ 2,190 | \$ - | \$ - | \$ - |
| LA COUNTY REIMBURSEMENT FUND | | | | | | |
| 261 | 3301100 | L A COUNTY REIMBURSEMENTS | - | 250,000 | | |
| 261 | 3306100 | WINTER SHELTER -HOME | 83,405 | 280,445 | | |
| 261 | 3307100 | YEAR-RND WINTER SHELTER -HOME | 83,245 | 76,480 | | |
| 261 | 3308100 | L A CNTY ARTS COMMISSION | 1,300 | 1,300 | | |
| 261 | 3405100 | L A CO REIMBURSEMENTS | - | 36,000 | | |
| TOTAL LA COUNTY REIMBURSEMENT FUND | | | \$ 167,950 | \$ 644,225 | \$ - | \$ - |
| LA CO PARK BOND FUND | | | | | | |
| 263 | 3305101 | PARK IMPROVEMENTS | | | 250,000 | |
| TOTAL LA CO PARK BOND FUND | | | \$ - | \$ - | \$ 250,000 | \$ - |
| LANCASTER HOUSING AUTHORITY | | | | | | |
| 301 | 3103100 | RENT ARBITRATION REVENUE | 500 | | | |
| 301 | 3501100 | INTEREST INCOME | (7,401) | 5 | | |
| 301 | 3501120 | INTEREST INCOME UNREALIZED | 16,867 | | | |
| 301 | 3601100 | MISCELLANEOUS REVENUES | 12,630 | | | |
| TOTAL LANCASTER HOUSNG AUTHORITY | | | \$ 22,596 | \$ 5 | \$ - | \$ - |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|------------------------------------------------------|---------|--------------------------------------|--------------------|----------------------------------|--------------------|---------------------|
| LANCASTER HOUSING AUTHORITY - SUCCESSOR | | | | | | |
| 306 | 3101100 | MRB REVENUE | 80,163 | 68,030 | 64,750 | 64,750 |
| 306 | 3102100 | COND, COVENANTS & RESTRICTIONS | 34,200 | 20,925 | - | - |
| 306 | 3501100 | INTEREST INCOME | (13,955) | | | |
| 306 | 3501120 | INTEREST INCOME UNREALIZED | 31,774 | | | |
| 306 | 3601100 | MISC REVENUE - HOUSING | 2,495 | 1,110 | - | - |
| 306 | 3605400 | RENTAL INCOME - NEIGHBORHOOD HOUSING | 25,800 | 23,300 | 25,800 | 25,800 |
| 306 | 3605401 | RENTAL INCOME - DESERT SANDS MHP | 71,890 | | | |
| 306 | 3606100 | LAND SALES | 335,398 | 227,505 | 150,000 | 150,000 |
| 306 | 3607100 | LAND LEASE AGREEMENTS | 12,806 | 25,615 | 25,615 | 25,615 |
| 306 | 3610100 | NO INTEREST DEF HSG LOAN PROGRAM | 146,542 | 75,000 | 50,000 | 50,000 |
| TOTAL LANCASTER HOUSING AUTHORITY - SUCCESSOR | | | \$ 727,113 | \$ 441,485 | \$ 316,165 | \$ 316,165 |
| MTA GRANT - PROP C | | | | | | |
| 321 | 3402100 | METRO CFP - AVENUE I CORRIDOR | | 372,460 | | |
| 321 | 3350100 | PROP C GRANT-TRAFFIC OPS | | 1,200,000 | 333,790 | |
| 321 | 3350101 | PROP C GRANT-10TH ST W | | 1,596,650 | | |
| 321 | 3350102 | PROP C GRANT-10TH ST W | | 675,000 | | |
| TOTAL MTA GRANT - PROP C | | | \$ - | \$ 3,844,110 | \$ 333,790 | \$ - |
| LOCAL PRIVATE GRANTS | | | | | | |
| 315 | 3406100 | KEEP AMERICA BEAUTIFUL | 5,000 | | | |
| TOTAL LOCAL PRIVATE GRANTS | | | \$ 5,000 | \$ - | \$ - | \$ - |
| MTA GRANT - STPL FUND | | | | | | |
| 323 | 3351100 | STPL - AVENUE H REHAB | 68,767 | 1,408,340 | | |
| 323 | 3351101 | STPL-PVMT MGMT-REV 25 | | | 211,000 | 1,094,755 |
| 323 | 3351102 | STPL-PEDEST GAP CLOSURE | | | | 217,705 |
| 323 | 3351103 | STPL-10TH ST W BIKE & DIET | | | | 715,000 |
| TOTAL MTA GRANT - STPL FUND | | | \$ 68,767 | \$ 1,408,340 | \$ 211,000 | \$ 2,027,460 |
| MTA GRANT - MEASURE R | | | | | | |
| 327 | 3300100 | TOD PLANNING GRANT | 6,982 | | | |
| TOTAL MTA GRANT - MEASURE R | | | \$ 6,982 | \$ - | \$ - | \$ - |
| STATE RECYCLING GRANT FUND | | | | | | |
| 330 | 3304100 | RECYCLING - BEVERAGE | 34,952 | 36,450 | 42,000 | 42,000 |
| 330 | 3304111 | COMP BEVERAGE GRANT RBC | - | 152,895 | | - |
| 330 | 3304112 | BVRG CONTAINER INCENTIV | - | 42,180 | | - |
| 330 | 3304204 | WASTE TIRE CLEANUP TCU 14 | 53,501 | | | |
| 330 | 3304205 | WASTE TIRE AMNESTY GRANT | 23,796 | 11,495 | | |
| 330 | 3304206 | WASTE TIRE CLEANUP TEA 20 | 104,997 | | | |
| 330 | 3304207 | WASTE TIRE ENFORCEMENT TEA 21 | 28,034 | 66,840 | | |
| 330 | 3304208 | WASTE TIRE CLEANUP TCU 15 | - | 38,250 | 17,630 | - |
| 330 | 3304209 | WASTE TIRE ENFORCEMENT TEA 22 | - | 133,735 | | |
| 330 | 3304302 | ILLEGAL DISPOSAL GRANT | - | 428,530 | | - |
| 330 | 3304401 | F&R SOLID WASTE CLEANUP | - | 49,950 | | |
| 330 | 3304500 | HOUSEHOLD HAZARDOUS WASTE | 10,155 | - | | |
| 330 | 3304500 | HOUSEHOLD HAZARDOUS WASTE HD20 | | | | |
| 330 | 3304501 | HOUSEHOLD HAZARDOUS WASTE HD22 | 27,256 | 10,280 | | |
| 330 | 3304502 | HOUSEHOLD HAZARDOUS WASTE | - | 55,535 | | |
| 330 | 3501100 | INTEREST INCOME-BEVERAG | 329 | | | |
| 330 | 3501120 | INTEREST - UNREALIZED | (129) | | | |
| TOTAL STATE RECYCLING GRANT FUND | | | \$ 282,891 | \$ 1,026,140 | \$ 59,630 | \$ 42,000 |
| USED OIL GRANT FUND | | | | | | |
| 331 | 3306200 | USED OIL COMPETITIVE | 58,949 | 229,200 | | - |
| 331 | 3306783 | USED OIL GRANT OPP4 | 45,076 | - | | |
| 331 | 3306784 | USED OIL GRANT OPP5 | 27 | 44,280 | | |
| 331 | 3306785 | USED OIL GRANT OPP6 | | 44,215 | | |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|------------------------------------------------------|---------|-------------------------------------|---------------------|----------------------------------|---------------------|---------------------|
| 331 | 3306786 | USED OIL GRANT OPP7 | | - | 44,215 | |
| 331 | 3306787 | USED OIL GRANT OPP8 | | - | | 44,215 |
| 331 | 3501100 | INTEREST INCOME | 245 | | | |
| 331 | 3501120 | INTEREST - UNREALIZED | (155) | | | |
| TOTAL USED OIL GRANT FUND | | | \$ 104,142 | \$ 317,695 | \$ 44,215 | \$ 44,215 |
| MISC. STATE GRANT FUND | | | | | | |
| 349 | 3301101 | WTR RES BRD - REIMB | 16,194 | 130,000 | 70,000 | 70,000 |
| 349 | 3307200 | SAFE ROUTES TO SCHOOL | 580,274 | 445,800 | | |
| 349 | 3310101 | CA ENERGY COMM-EPIC/AEC PRJ | | | 1,469,780 | |
| TOTAL MISC. STATE GRANT FUND | | | \$ 596,468 | \$ 575,800 | \$ 1,539,780 | \$ 70,000 |
| COMMUNITY DEVELOPMENT BLOCK GRANT FUND | | | | | | |
| 361 | 3380100 | CDBG GRANTS | 1,123,014 | 1,437,777 | 931,225 | 1,040,000 |
| 361 | 3381100 | CDBG - SECTION 108 | 499,710 | 457,673 | 460,355 | 468,710 |
| TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND | | | \$ 1,622,724 | \$ 1,895,450 | \$ 1,391,580 | \$ 1,508,710 |
| NEIGHBORHOOD STABILIZATION PROGRAM FUND | | | | | | |
| 363 | 3100100 | NBRHD STABILIZATION | 102,558 | 750,000 | 900,000 | 900,000 |
| 363 | 3200500 | NSP - 3 REVENUE | - | 790,000 | 450,000 | 450,000 |
| 363 | 3202100 | COND, COVENANTS & RESTRICTIONS | - | 9,900 | | |
| TOTAL NEIGHBORHOOD STABILIZATION PROGRAM FUND | | | \$ 102,558 | \$ 1,549,900 | \$ 1,350,000 | \$ 1,350,000 |
| FEDERAL TEA GRANT FUND | | | | | | |
| 371 | 3352100 | TEA-21 GRANTS | 582,095 | 127,760 | | |
| TOTAL FEDERAL TEA GRANT | | | \$ 582,095 | \$ 127,760 | \$ - | \$ - |
| FEMA GRANT FUND | | | | | | |
| 390 | 3401100 | FEMA-STORM DAMAGE GRANT | | 560 | | |
| TOTAL FEMA GRANT FUND | | | \$ - | \$ 560 | \$ - | \$ - |
| HOME GRANT FUND | | | | | | |
| 391 | 3501120 | INTEREST - UNREALIZED | 1,873 | | | |
| 391 | 3604100 | HOME PROGRAM INCOME | 76,056 | 99,000 | 100,000 | 100,000 |
| 391 | 3604110 | HOME PROGRAM INCOME | 8,451 | 10,000 | 10,000 | 10,000 |
| 391 | 3501100 | INTEREST INCOME | (823) | | | |
| TOTAL HOME GRANT FUND | | | \$ 85,557 | \$ 109,000 | \$ 110,000 | \$ 110,000 |
| FEDERAL MISC. GRANTS | | | | | | |
| 399 | 3301201 | HIGHWAY SAFETY IMP PR | 383,689 | 128,180 | | |
| 399 | 3301202 | HSIP GRANT - AVE J ME | (12,055) | | | |
| 399 | 3301204 | HSIP GRANT - AVE L CHLNDR ROUND | 37,531 | 544,770 | | |
| 399 | 3301205 | HSIP - AVENUE I-CHALLENGER TO PRICE | | 1,231,175 | | |
| 399 | 3301206 | HSIP - AVENUE I-PRICE TO 35TH E | | 1,482,600 | | |
| 399 | 3301207 | HSIP INTERSECTION | (1,996) | 196,690 | | |
| 399 | 3301208 | HSIP-15TH ST W/LANC BLVD ROUNDABOUT | 92,559 | 796,575 | | |
| 399 | 3301209 | HSIP-15TH ST E LANCASTER BLVD | 116,437 | 766,465 | | |
| 399 | 3301211 | HSIP - 10W & AVE J IMPRVMENTS | | | | 2,456,730 |
| 399 | 3301301 | ATP-5TH STREET EAST GRANT | | 1,438,295 | | |
| 399 | 3301302 | ATP-SRTS MASTER PLAN GRANT | 61,443 | 260,555 | | |
| 399 | 3301303 | ATP - 10W BIKEWAYS & RD DIET | | | 70,000 | 715,000 |
| 399 | 3301304 | ATP - PED GAP CLOSURE | | | 320,000 | 873,000 |
| 399 | 3302102 | BTA-BIKE FUND | | 269,020 | | |
| 399 | 3302104 | BIKE TRANS GRANT-K-8 B | 34,182 | 824,055 | | |
| 399 | 3303200 | HEAL GRANT | 32,557 | | | |
| 399 | 3304100 | FARMER'S MARKET GRANT | 26,843 | | | |
| 399 | 3304200 | EMERGENCY WATERSHED | 23,445 | | | |
| 399 | 3308200 | LAW ENFORCEMENT GRANT | 7,132 | | | |
| 399 | 3308210 | LAW ENFORCEMENT GRANT | 36,921 | | | |
| 399 | 3308211 | LAW ENFORCEMENT GRANT | 74,293 | | | |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|--------------------------------------------------------|---------|------------------------------------------|---------------------|----------------------------------|----------------------|---------------------|
| 399 | 3308212 | LAW ENFORCEMENT GRANT | 43,895 | 34,495 | | |
| 399 | 3308213 | LAW ENFORCEMENT GRANT | | 69,200 | | |
| 399 | 3308214 | LAW ENFORCEMENT GRANT | 59,128 | 12,185 | | |
| 399 | 3308215 | LAW ENFORCEMENT GRANT | | 62,630 | | |
| TOTAL FEDERAL MISC. GRANTS | | | \$ 1,016,004 | \$ 8,116,890 | \$ 390,000 | \$ 4,044,730 |
| STILL MEADOW LN SEWER ASSESSMENT DISTRICT | | | | | | |
| 456 | 3100100 | TAX REVENUE - STILL MEADOW | 11,505 | 11,505 | 11,505 | 11,505 |
| 456 | 3501100 | INTEREST INCOME | (23) | | | |
| 456 | 3501120 | INTEREST - UNREALIZED | 53 | | | |
| TOTAL STILL MEADOW LN SEWER ASSESSMENT DISTRICT | | | \$ 11,535 | \$ 11,505 | \$ 11,505 | \$ 11,505 |
| SEWER MAINTENANCE FUND | | | | | | |
| 480 | 3100100 | LSMD TAX ROLL ASSESS. | 4,301,311 | 4,186,572 | 4,200,000 | 4,200,000 |
| 480 | 3213100 | SEWER FRONTAGE CHARGE | 390 | | 400 | 400 |
| 480 | 3400100 | DEVELOPER SEWER PAYMENT | 78 | 1,500 | 1,750 | 1,750 |
| 480 | 3601100 | FOG PROGRAM APPLICATION FEE | 13,550 | 11,000 | 12,000 | 12,000 |
| 480 | 3602100 | FOG PROGRAM ANNUAL FEE | | 120,000 | 125,000 | 125,000 |
| 480 | 3604100 | FOG - PLAN REVIEW | 4,700 | 5,000 | 5,000 | 5,000 |
| 480 | 3701100 | IND WASTE PRGM APPLIC | | | 2,000 | 8,000 |
| 480 | 3704100 | IND WASTE PROGRAM PLAN REV | 470 | 940 | 1,500 | 1,500 |
| 480 | 3801100 | INSPECTIONS | 266 | 3,750 | 3,500 | 3,500 |
| 480 | 3501100 | INTEREST INCOME | (11,422) | | | |
| 480 | 3501120 | INTEREST - UNREALIZED | 26,006 | | | |
| TOTAL SEWER MAINTENANCE FUND | | | \$ 4,335,349 | \$ 4,328,762 | \$ 4,351,150 | \$ 4,357,150 |
| LANDSCAPE MAINTENANCE DISTRICT FUND | | | | | | |
| 482 | 3101100 | DEVELOPER CONTRIBUTIONS | 748 | 1,000 | 1,750 | 1,500 |
| 482 | 3102100 | LMD TAX ROLL ASSESSMENTS | 1,751,748 | 1,740,319 | 1,800,000 | 1,800,000 |
| 482 | 3315100 | PROPERTY DAMAGE REIMB | 10,906 | 5,000 | 10,000 | 10,000 |
| 482 | 3501100 | INTEREST INCOME | (4,848) | | | |
| 482 | 3501120 | INTEREST - UNREALIZED | 11,039 | | | |
| TOTAL LANDSCAPE MAINTENANCE DISTRICT FUND | | | \$ 1,769,593 | \$ 1,746,319 | \$ 1,811,750 | \$ 1,811,500 |
| LIGHTING MAINTENANCE DISTRICT FUND | | | | | | |
| 483 | 3100100 | LIGHTING DISTRICT TAX ROLL ASSESS. | 4,452,533 | 4,200,134 | 4,300,000 | 4,300,000 |
| 483 | 3100200 | LIGHTING DISTRICT - DEVELOPER | 187 | 1,700 | 1,750 | 1,500 |
| 483 | 3315100 | PROPERTY DAMAGE REIMB | 48,105 | 90,000 | 45,000 | 45,000 |
| 483 | 3501100 | INTEREST INCOME | (261) | | | |
| 483 | 3501120 | INTEREST - UNREALIZED | 593 | | | |
| 483 | 3602100 | BOND PROCEEDS | - | | 16,731,085 | |
| TOTAL LIGHTING MAINTENANCE DISTRICT FUND | | | \$ 4,501,157 | \$ 4,291,834 | \$ 21,077,835 | \$ 4,346,500 |
| DRAINAGE MAINTENANCE DISTRICT FUND | | | | | | |
| 484 | 3100100 | DRAINAGE DISTRICT ROLL ASSESSMENTS | 1,639,158 | 1,631,046 | 1,700,000 | 1,700,000 |
| 484 | 3100200 | DRAINAGE DISTRICT ANNEX. & 1ST YEAR FEES | 1,728 | 17,000 | 10,000 | 5,000 |
| 484 | 3314100 | OTHER REIMBURSEMENTS | 1,324 | | | |
| 484 | 3501100 | INTEREST INCOME | (1,588) | | | |
| 484 | 3501120 | INTEREST - UNREALIZED | 3,615 | | | |
| 484 | 3601100 | REVENUE - MISCELLANEOUS | 22,810 | | | |
| TOTAL DRAINAGE MAINTENANCE DISTRICT FUND | | | \$ 1,667,047 | \$ 1,648,046 | \$ 1,710,000 | \$ 1,705,000 |
| RECYCLED WATER FUND | | | | | | |
| 485 | 3630100 | RECYCLED WATER SALES | 52,905 | 90,000 | 110,000 | 100,000 |
| 485 | 3219100 | OTHER REIMBURSEMENTS | 20,000 | | | |
| TOTAL RECYCLED WATER FUND | | | \$ 72,905 | \$ 90,000 | \$ 110,000 | \$ 100,000 |
| LANCASTER POWER AUTHORITY | | | | | | |
| 486 | 3501100 | INTEREST INCOME | 1,762 | | | |
| 486 | 3630100 | POWER PURCHASE AGREEMENT REVENUE | 1,789,125 | 1,800,000 | 1,800,000 | 1,800,000 |

| Fund | Acct # | Description | Actuals FY 2015 | Year End Estimates FY 2016 | Adopted FY 2017 | Approved FY 2018 |
|----------------------------------------|---------|--------------------------|-----------------------|----------------------------------|-----------------------|-----------------------|
| 486 | 3630200 | PBI REVENUE | 1,475,634 | 1,400,000 | | |
| 486 | 3630300 | DEVELOPER REVENUES | 8,421 | | | |
| 486 | 3640100 | LAND LEASE AGREEMENTS | 51,700 | 60,000 | | |
| TOTAL LANCASTER POWER AUTHORITY | | | \$ 3,326,642 | \$ 3,260,000 | \$ 1,800,000 | \$ 1,800,000 |
| LANCASTER CHOICE ENERGY | | | | | | |
| 490 | 3405100 | LCE REIMBURSEMENTS | | 13,000 | | |
| 490 | 3601100 | MISCELLANEOUS REVENUE | 1 | | | |
| 490 | 3630100 | LCE ENERGY GENERATION R | 270,785 | 19,000,000 | 34,200,000 | 34,975,000 |
| 490 | 3630200 | LCE SMART CHOICE REVENUE | 4,343 | 55,000 | 120,000 | 120,000 |
| TOTAL LANCASTER CHOICE ENERGY | | | \$ 275,129 | \$ 19,068,000 | \$ 34,320,000 | \$ 35,095,000 |
| TOTAL ALL FUNDS | | | \$ 103,396,853 | \$ 153,405,674 | \$ 166,445,735 | \$ 148,585,340 |

TAXES

The tax raising authority of cities in California has been severely limited for nearly 40 years. Proposition 13, enacted in 1978, amended the California Constitution and imposed new restrictions and requirements on the taxing powers of cities. Court decisions rendered over the next several years interpreted Proposition 13 and resulted in additional changes in city practices. Proposition 218 enacted in 1996 further restricted the ability to levy taxes and fees.

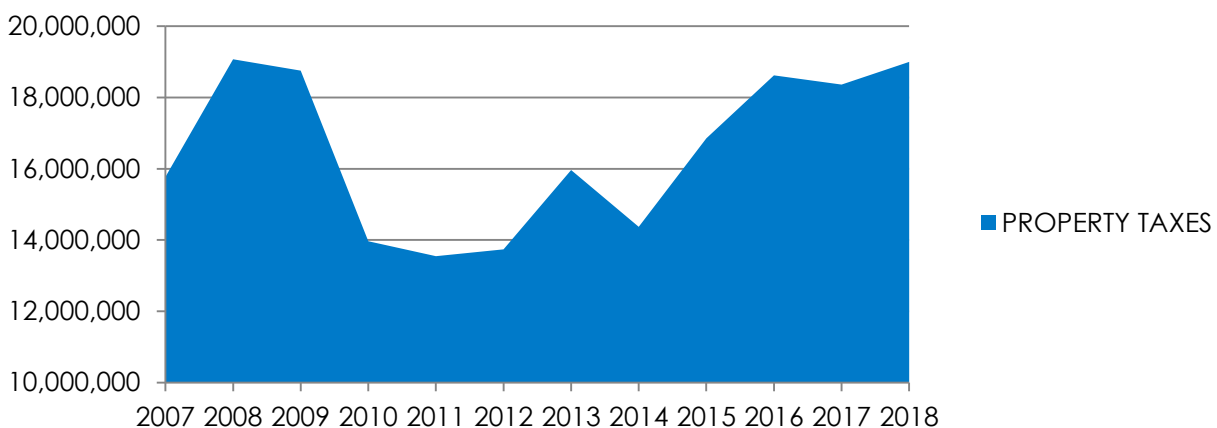
General taxes are adopted by an ordinance or resolution passed by a majority vote of the legislative body unless another method is required by local charter or specific statute. Local agencies adopting new or increased taxes or assessments must also comply with the notice requirements which are now part of the Ralph M. Brown Act.

In 1986 Proposition 62 was enacted. Under the provision of this statutory initiative, all cities may levy or increase general taxes (so long as the tax is not based on the value of the property) if the measure is passed by two-thirds of the legislative body and a majority of voters voting in an election. Applying to both charter and general law cities, Proposition 62 also requires that taxes be proposed by ordinance or resolution and include the type of tax, the tax rate, and the method of collection. A subsequent California appellate court decision invalidated the voter approval requirement for cities.

Special taxes (defined as taxes imposed for a specific purpose rather than for any municipal purpose) may be increased if approved by two-thirds of the voters voting in an election of the issue. This provision is contained in Proposition 13 and also applies to both charter and general law cities.

Property Tax - Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the state. The California property tax is ad valorem, based on the value of property rather than on a fixed amount or benefit to the property or persons. Proposition 13 (Article XIII A of the California Constitution) limits the real property tax rate to 1 percent of a property's assessed value. Counties are responsible for the administration of property tax.

Lancaster Property Tax Receipts



Property Tax in Lieu - The portion of property taxes allocated by the State of California to cities to replace vehicle license fees. In 2004 the State permanently swapped 90% of city VLF revenue for property tax, which was distributed on a per capita basis. On-going growth of this revenue is tied to growth in assessed valuation.

Sales & Use Tax - Sales tax is paid by consumers purchasing items in Lancaster and use tax allocated by the State from the State and County pools. The City receives one percent of all sales tax collected in Lancaster.

Sales taxes have slowly rebounded from a low of \$13.5 million in FY 2010 to a projected new high of \$19.7 million in FY 2017. Sales tax receipts are expected to rise slightly to \$20.4 million in FY 2018. The primary contributors to the positive sales tax growth are in auto sales, department stores, Lancaster's portion of Los Angeles County pool receipts, and up until recently, fuel sales. The state has terminated its "triple flip" program so the City will receive more timely payments of its sales tax receipts. This primarily affects cash flow but will result in slightly better interest earnings for the General Fund.

Sales tax projections are based on an independent, in-depth review of the state's Board of Equalization data on Lancaster, southern and central California, and areas in the City's sphere of influence.

Franchise fees - Taxes paid by businesses that have a franchise to operate in Lancaster. The businesses include Southern California Edison, The Gas Company, Time Warner (cable), and Waste Management. Current year estimate is based on "new construction" and rate change analysis for the individual franchisees.

Business Licenses - Fees levied to recover the cost of licensing businesses to operate within the City.

SB1186 - Disability Access Fee - A \$1.00 tax required on business licenses. Portion of revenue remitted to the State to fund the expanded CASP Inspection Program.

Transient Occupancy Tax - The seven percent tax charged on all motel/hotel room rates in the City. Current year estimate based on information from motel/hotels.

Misc. Court Fines-Local - Fines paid by persons who violated local ordinances.

Maintenance District Tax - Assessments on properties within each district.

Parking Violation Fines - Fines paid for parking violations with the City. These became the responsibility of the City on November 1, 1993.

Property Transfer Tax - A tax imposed on all transfers of real property in the City.

Aircraft Tax - A tax imposed on private aircraft stationed within the City as of the January 1 lien date, and on commercial aircraft operating in the city.

STATE SUBVENTIONS

A "subvention" is defined as "a providing of assistance or support" and a "subsidy from the government" (Webster's Third International Dictionary). Taxes levied by the state and subvented to cities are Gasoline Tax and Motor Vehicle In-Lieu Tax.

Vehicle In-Lieu Tax - The annual fee paid by automobile owners registering their vehicle with the State Department of Motor Vehicles.

AB 2766 Fees - The portion of additional charges levied on automobile owners dedicated for the purpose of reducing air pollution from motor vehicles.

Gasoline Tax - Taxes collected from the purchase of gasoline and remitted to the City pursuant to Section 2105, 2106, 2107, and 2107.5 of the California Street & Highways Code. This is allocated mostly on a per capita basis.

FEES

All cities may levy fees which are limited to recovering the cost of regulatory activities or services provided. This authority was derived from the city's police powers as defined by Article XI, Section 7 of the California Constitution, Propositions 13 and 4, Assembly Bill 1600.

However, California Proposition 26, or the Supermajority Vote to Pass New Taxes and Fees Act, was approved on the November 2, 2010 ballot in California as an initiated constitutional amendment. Proposition 26 requires that certain local fees be approved by two-thirds of voters. Proposition 26 also increased legislative vote requirement to two-thirds for certain tax measures, including those that do not result in a net increase in revenue, currently subject to majority vote. Proposition 26 amended these parts of the state's constitution: Section 3 of Article XIII A and Section 1 of Article XIII C.

DEVELOPMENT FEES

Building & Safety Fees - Fees charged for the issuance of certain permits, plan checks, and inspections on construction projects. These are designed to recover the cost of providing the services. Current year estimate is based on information from developers about their construction projects.

Engineering Fees - Fees charged to developers for inspections.

Planning & Zoning Fees - Fees charged for processing zoning and development proposals.

Traffic Signal Fees - Fees collected from developers to pay for traffic signal installation and upgrades necessitated by the development.

Drainage Fees - Fees collected from developers to pay for drainage channels, retention/detention basins, and other facilities necessitated by the development; based on a per residential unit fee and impervious surface of commercial industrial developments.

Park-In-Lieu Fees - Fees collected from developers to pay for additional park facilities necessitated by the development; based on a fee per dwelling unit according to number of bedrooms.

Traffic Impact Fees – As of January 1, 1990, these fees are collected from developers to pay for specific traffic improvement projects necessitated by new development; based on a flat fee per dwelling unit or trip generation factor for commercial, industrial, and multi-family development.

Urban Structure Program Fees - Collected from developers to defray the extra operating costs generated by development away from the urban core. This fee is calculated by a complex matrix of formulas that have won state awards for innovation in infrastructure and operations funding.

LOCAL FEES

Recreation Fees - Fees charged for various recreational programs. Current estimate for recreation fees are based on the prior year demand, and the rate established for the programs.

Concession/Lease Fees - Private concessions on City property and lease of City park facilities.

Publications & Copies - Derived from the sale of City publications.

Stadium Fees - Derived from the lease agreement with the Lancaster Jethawks, the California League baseball franchisee, and from individual rentals.

Theatre Fees - Derived from ticket sales, concessions, and rents charged at the Performing Arts Theatre. This is budgeted through the Performer Fees "Fund" with process set to provide a small surplus over the performance costs to offset some operating costs.

Recycled Water Fees - Derived from recycled water sales and water connection fees.

OTHER REVENUE SOURCES

Cities are authorized to raise revenue through certain other activities, such as investing idle funds and a variety of entrepreneurial ventures.

Interest Income - Derived from the investment of City cash in various interest bearing accounts. Estimates are based on the earnings rate in the market, a projection of monthly cash available for investment, and a projection of Federal Reserve policy.

Election Fees - Fees charged to candidates in municipal elections for the costs of printing the candidates' statements and other related services.

Miscellaneous Revenues - Various payments made to the City which do not come within other revenue definitions.

Insurance Payments - Payments made by insurance companies for damage to City property.

Narcotics Seizure Revenues - Derived from the assets used in illegal drug activities, and confiscated to pay for specific enforcement.

City Property Sales - Derived from sale of City owned property.

REIMBURSEMENT FROM OTHER FUNDS

Overhead/Administration - Payments from special districts for administrative services rendered by the City.

TRANSPORTATION/ROAD FUNDS

Transportation Development Act - The one quarter percent of the sales tax returned to the County for public transportation services. The estimate is derived from a formula which is based on Sales Tax state-wide.

Bikeway Improvement - A portion of the transportation development fund to be used for the construction, improvement, and maintenance of the City's bicycle lanes.

Proposition A - The special half-cent sales tax in Los Angeles County for mass transit related projects.

Proposition C - The special half-cent sales tax in Los Angeles County for other transit and road related projects.

Proposition 1B - Highway safety, traffic reduction, air quality and Port Security Bond Act of 2006. These are state funds to be used for transportation related projects.

Proposition 42 – Transportation Congestion Improvement Act of 2002 - These are state funds to be used for projects that would reduce traffic congestion.

Measure R - A special half-cent sales tax in Los Angeles County and allocated on a "per capita" basis for the developing and/or improvement of transit and highway related projects.

STPL – Surface Transportation Program – Local - Federal funds given to local jurisdictions annually based on a population formula.

GRANTS

CDBG - The Community Development Block Grant program authorized under the Housing and Community Development Act of 1974, as amended for specific types of projects. Revenue estimate provided by the U. S. Housing and Urban Development Department.

FEMA Grant - The Federal Emergency Management Agency to fund emergency preparedness programs and reimbursement from damages of Declared Emergencies.

Parks Bond Act - A grant from the State Department of Parks and Recreation.

COURT FINES - STATE

Vehicle Code Fines - This revenue source is derived from court fines imposed on State motor vehicle violation citations issued within the City.



CITY OF LANCASTER