

REVENUE

Revenue Detail

Fund	Acct #	Description	Actuals FY 2016	Year End Estimates FY 2017	Adopted FY 2018
GENERAL FUND					
TAXES					
101	3100100	PROPERTY TAXES	\$6,698,981	\$6,016,725	\$6,276,895
101	3100101	PROPERTY TAXES - IN LIEU OF VLF	\$12,553,175	\$13,263,590	\$13,448,630
		TOTAL PROPERTY TAX	\$ 19,252,156	\$ 19,280,315	\$19,725,525
101	3101100	SALES & USE TAX	\$20,504,654	\$19,794,240	\$20,368,490
101	3101101	SALES & USE TAX - TRIPLE FLIP	(\$1,274,918)		
101	3101102	"IN-LIEU" SALES & USE TAX	\$1,284,486		
		TOTAL SALES & USE TAX	\$ 20,514,222	\$ 19,794,240	\$ 20,368,490
101	3103100	TRANSIENT OCCUPANCY TAX	\$1,866,299	\$1,856,650	\$1,893,780
101	3105100	REAL PROPERTY TRANSFER TAX	\$418,302	\$418,615	\$428,610
		TOTAL OTHER TAXES	\$ 2,284,601	\$ 2,275,265	\$2,322,390
REVENUE FROM OTHER AGENCIES					
101	3303100	VEHICLE IN-LIEU FEE	\$64,874	\$70,375	\$70,000
101	3305100	STATE MANDATED COST REIMBURSEMENT	\$159,434		\$100,000
101	3614100	OTHER AGENCY FEE ADMIN	\$93,549	\$65,000	\$165,655
		TOTAL REVENUE FROM OTHER AGENCIES	\$ 317,857	\$ 135,375	\$ 335,655
LICENSES & PERMITS					
101	3102200	BUSINESS LICENSE FEES	\$508,678	\$495,000	\$505,100
101	3102250	BUSINESS LICENSE PROCESS FEES	\$201,235	\$195,820	\$195,365
101	3102251	TOBACCO LICENSE PROCESSING	\$14,316	\$12,150	\$14,200
101	3102300	BUSINESS LICENSE PENALTY FEES	\$28,271	\$25,000	\$32,000
101	3102400	RENTAL HOUSING BUSINESS LIC	\$150,927	\$150,000	\$150,000
101	3102500	RENTAL HOUSING BUS LIC PENALTY	\$12,313	\$12,250	\$12,250
101	3102600	TAXI & TOW LICENSE FEES	\$15,198	\$10,500	\$10,500
101	3102700	TAXI & TOW LICENSE PENALTY	\$651	\$350	\$350
101	3102800	LICENSE APPEALS	\$6,133	\$2,500	\$2,500
101	3102900	SB1186 DISABILITY ACCESS FEE	\$7,700	\$7,340	\$7,485
101	3201240	FILM PERMIT FEES	\$4,950	\$5,000	\$5,000
101	3410100	BINGO LICENSES & FEES	\$277	\$180	\$200
101	3411100	MHP - PERMIT/LOT/INSPECTION	\$42,857	\$42,855	\$43,100
		TOTAL LICENSES & PERMITS	\$ 993,506	\$ 958,945	\$978,050
CHARGES FOR CURRENT SERVICE					
101	3102100	FRANCHISE FEES	\$2,821,855	\$2,908,010	\$3,002,575
101	3102101	PEG FEES		\$50,000	\$200,000
101	3102150	CONTRACT FEES - AB939	\$1,723,401	\$1,627,755	\$4,440,005
101	3102401	RENTAL HOUSING INSPECTIONS	\$148,917	\$145,000	\$145,000
101	3102402	MOBILE HOME INSPECTIONS	\$7,142	\$5,490	\$5,490
101	3203100	PLANNING & ZONING FEES	\$524,055	\$325,000	\$250,000
101	3208100	PLANNING - LANDSCAPE	\$2,992	\$15,000	\$1,750
101	3209100	PLANNING BUILDING PLAN REVIEW	\$7,263	\$10,000	\$4,500
101	3210100	PLANNING - GENERAL PLAN UPDATE	\$4,427	\$15,000	\$4,000
101	3310500	FALSE ALARM FEES	\$1,200	\$200	\$500

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101	3584100	PW REIMBURSED SERVICES	\$29,396	\$12,000	\$7,000
101	3588100	PW STRONG MOTION SEISMIC	\$316	\$100	\$300
101	3605100	PASSPORT EXECUTION FEE	\$28,125	\$51,845	\$70,800
101	3605200	PASSPORT PHOTO FEE	\$5,560	\$10,960	\$10,000
101	3608100	PUBLIC WORKS SERVICES	\$38,402	\$20,000	\$20,000
TOTAL CHARGES FOR CURRENT SERVICE			\$ 5,343,051	\$ 5,196,360	\$8,161,920

FINES & FORFEITURES

101	3104200	NARCOTIC SEIZURE REVENUE	\$1,396		
101	3309100	PUBLIC SAFETY-ADMIN CIT	\$7,313	\$1,000	\$1,000
101	3310200	PARKING VIOLATION FINES	\$449,916	\$600,000	\$650,000
101	3310300	IMPOUND FEES	\$58,720	\$50,000	\$50,000
101	3310400	CODE ENFORCEMENT FINES	\$128,615	\$130,000	\$130,000
101	3310410	CODE ENF-CRT ORDERED	\$1,414	\$1,500	\$1,500
101	3310600	YOUTH COURT FEES	\$4,296		\$4,000
TOTAL FINES & FORFEITURES			\$ 651,670	\$ 782,500	\$836,500

GRANTS

101	3308100	C.O.P.S. REVENUE	\$289,780	\$275,000	\$285,000
101	3409100	MEASURE A OPERATIONS	\$474,886	\$661,125	\$186,000
101	3409200	AFTER SCHOOL GRANT	\$638,558	\$627,515	\$685,020
TOTAL GRANTS			\$ 1,403,224	\$ 1,563,640	\$1,156,020

PARKS, RECREATION & ARTS REVENUE

101	3401100	RECREATION FEES	\$340,560	\$366,000	\$345,000
101	3401150	DAY CAMP	\$112,245	\$129,000	\$121,500
101	3401199	RECREATION SPONSORSHIPS	\$305,064	\$310,000	\$325,000
101	3401200	OUTLOOK MARKETING SPONSORSHIP	\$93,750	\$130,000	\$130,000
101	3401250	BATTING FACILITY FEES	\$92,932	\$100,000	\$103,000
101	3401300	ATHLETIC FEES	\$249,143	\$240,000	\$245,000
101	3401310	TOURNAMENT PROMOTIONS	\$4,302	\$10,270	\$30,000
101	3401320	TOURNAMENT FEES	\$29,469	\$22,810	\$5,000
101	3401330	TOURNAMENT GATE REVENUE	\$191,275	\$170,000	\$175,000
101	3401340	SOCCER GATE REVENUE	\$230,965	\$143,000	\$143,000
101	3401400	POOL FEES	\$104,184	\$104,000	\$108,000
101	3401500	SPECIAL CLASSES	\$161,651	\$163,000	\$180,000
101	3401600	MUSEUM AND ARTS	\$7,373	\$7,180	\$14,000
101	3401805	MOAH - FACILITY RENTAL	\$49,969	\$61,185	\$60,000
101	3401815	MOAH - CLEANING FEES	\$3,500	\$4,675	\$5,000
101	3401900	POPPY FESTIVAL REVENUE	\$290,880	\$225,000	\$305,000
101	3402100	CONCESSION/LEASE FEES	\$308,440	\$307,000	\$307,000
101	3402101	SOCCER CONCESSION	\$10,285	\$11,000	\$11,000
101	3402102	SOFTBALL CONCESSION	\$6,093	\$10,000	\$50,000
101	3402200	INDOOR FACILITY RENTAL FEES	\$14,590	\$16,000	\$25,000
101	3402300	OUTDOOR FACILITY RENTAL FEES	\$7,794	\$10,000	\$5,000
101	3402350	FACILITY RENTAL STAFF	\$14,050	\$14,000	\$14,000
101	3402400	INSURANCE FOR FACILITY RENTALS	\$3,384	\$3,000	\$3,000
101	3402701	RECREATION EVENT REVENUE	\$13,967	\$15,000	\$20,000
101	3402751	SPECIAL EVENT REVENUE	\$181,404	\$180,000	\$175,000

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101	3402752	THUNDER ON THE LOT	\$33,682	\$35,000	\$35,000
101	3402960	STADIUM UTILITY FEES	\$221,688	\$115,000	\$130,000
101	3405103	CEDAR STREET MONTHLY	\$83,526	\$45,000	\$45,000
101	3406100	STADIUM LEASE REVENUES	\$69,688	\$41,815	\$41,815
101	3406110	STADIUM MAINT. REVENUE	\$125,000	\$100,000	\$100,000
101	3408100	SPONSORSHIP REVENUE-STADIUM	\$60,000		
101	3450100	OTHER PARKS REVENUES	\$79,507	\$36,320	\$37,000
TOTAL PARKS, RECREATION & ARTS			\$ 3,500,360	\$ 3,125,255	\$3,293,315

OTHER REVENUES

101	3307100	CRT SETTLEMENT FUND GRANT		\$150,000	
101	3601100	MISCELLANEOUS REVENUES	\$140,167	\$35,000	\$35,000
101	3403100	PUBLICATIONS & COPIES	\$2,492	\$2,500	\$2,500
101	3470100	CITY STORE REVENUE	\$67	\$80	
101	3550100	TRACTION SEAL	\$193,601		
101	3601120	WASTE MGMT COMMUNITY PROGRAMS			\$35,000
101	3606100	SALE OF SURPLUS PROPERTY	\$5,848	\$1,000	\$1,000
101	3610300	NOTE PAYMENTS-OPER COVENANTS	\$133,989	\$198,240	
101	3610400	NOTE PAYMENTS-SPICE UP LANCASTER	\$15,250	\$16,000	\$15,000
101	3615150	BID/TBID STAFFING	\$42,750	\$114,200	\$114,200
101	3616200	E WASTE RECYCLING	\$42,498	\$70,000	\$80,000
101	3650101	OTHER FINANCING SOURCES	\$7,339,730	\$997,500	\$997,500
101	370XXXX	LCE LOAN REPAYMENT		\$1,500,000	\$449,600
101	3703100	SA - LOAN REPMT (POST DISSOLUTION)	\$2,144,669	\$294,805	
101	3703160	SA ADMIN EXP REIMB TO CITY	\$341,871	\$350,000	\$450,000
TOTAL OTHER REVENUES			\$ 10,402,932	\$ 3,729,325	\$2,179,800

REIMBURSEMENT FROM OTHER FUNDS

101	3705100	OVERHEAD - LANDSCAPE MAINTENANCE	\$241,990	\$246,830	\$251,765
101	3705110	OVERHEAD - DRAINAGE MAINTENANCE	\$436,740	\$445,475	\$454,385
101	3705130	OVERHEAD - LANC LIGHTING MAINT	\$350,025	\$357,025	\$364,165
101	3705140	OVERHEAD - RECYCLED WATER	\$57,230	\$57,230	\$58,375
101	3705207	OVERHEAD - PROP A	\$36,445	\$37,175	\$37,915
101	3705301	OVERHEAD - HOUSING AUTHORITY	\$13,995	\$13,995	\$13,995
101	3705306	OVERHEAD - HOUSING SUCCESSOR AGENCY	\$667,615	\$667,615	\$667,615
101	3705480	OVERHEAD - SEWER MAINTENANCE	\$1,120,935	\$1,143,355	\$1,166,220
101	3706110	OVERHEAD - SUBDIVISION ENGINEERING	\$684,510	\$698,200	\$712,165
101	3706203	OVERHEAD - STREET MAINTENANCE	\$1,347,048	\$1,373,990	\$1,401,470
101	3706486	OVERHEAD - POWER AUTHORITY	\$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			\$ 6,556,533	\$ 6,340,890	\$6,678,070

USE OF MONEY & PROPERTY

101	3501100	INTEREST INCOME		\$250,000	\$255,340
101	3610200	FORMER ED LAND RENTAL INCOME	\$104,069	\$240,600	\$260,460
101	3620300	INCUBATOR RENT INCOME	\$168,690	\$156,500	\$160,000
101	3621300	PW SHARED INFRASTRUCTURE	\$12,000	\$12,000	\$12,000
TOTAL USE OF MONEY & PROPERTY			\$ 284,759	\$ 659,100	\$ 687,800

TOTAL GENERAL FUND			\$ 71,504,871	\$ 63,841,210	\$ 66,723,535
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Fund	Acct #	Description	Actuals FY 2016	Year End Estimates FY 2017	Adopted FY 2018
LANCASTER PERFORMING ARTS CENTER					
402	3405100	THEATER SEASON TICKET	\$490,752	\$550,000	\$560,000
402	3405101	LOBBY SALES	\$3,779	\$3,200	\$3,200
402	3405102	CONVENIENCE FEES		\$30,000	\$30,000
402	3405127	THEATRE RENTAL FEES - LABOR	\$106,213	\$96,000	\$96,000
402	3405200	COSPONSORSHIP PROGRAM	\$4,000		\$10,000
402	3405300	BUILDING RENTAL	\$55,490	\$55,000	\$60,000
402	3405301	ZELDA'S BUILDING RENT	\$3,075	\$5,000	
402	3405302	CREDIT CARD CHARGES TO RENTERS	\$7,456	\$5,500	\$4,500
402	3405303	THEATRE RENTAL FEES	\$11,529	\$15,000	\$14,000
402	3405304	MUSIC LICENSE FEE	\$900	\$650	\$600
402	3405305	CLEANING DAMAGE FEE	\$1,150	\$1,000	\$1,000
402	3405306	THEATRE RNTL FEES-EQUIP CHARGE	\$3,570	\$3,400	\$4,000
402	3405307	THEATER CONCESSIONS	\$30,620	\$32,000	\$32,000
402	3405308	ZELDA'S CONCESSIONS	\$18,118	\$100,000	\$66,000
TOTAL LANCASTER PERFORMING ARTS CENTER			\$ 736,652	\$ 896,750	\$ 881,300
LANCASTER COMMUNITY SERVICES FOUNDATION					
106	3204101	MUSEUM ART GALLERY SPONSORSHIPS	\$27,500	\$5,000	\$10,000
106	3223100	PRIME DSRT WDLND DONATION		\$1,200	\$1,000
106	3226100	BOEING RECREATION GRANT	\$6,000	\$6,000	\$6,000
106	3230100	MAYORS SCHOLARSHIP	\$9,437	\$24,915	\$15,330
106	3230110	MAYORS HEALTH/WELLNESS	\$20,856	\$13,000	\$10,000
106	3232100	BLVD EVENTS DONATIONS	\$8,000	\$8,000	\$8,000
106	3234100	LUNCH BOX PROGRAM-YOUTH COMM		\$5,450	\$1,000
106	3402900	JETHAWKS BASEBALL FOUNDATION		\$8,700	
TOTAL LANCASTER COMMUNITY SERVICES FOUNDATION			\$ 71,793	\$ 72,265	\$ 51,330
RESERVES FUND					
109	3200100	TRANS FROM CITY-LEGAL CLAIMS	\$4,000	\$12,000	
TOTAL RESERVES FUND			\$ 4,000	\$ 12,000	-
GAS TAX FUND					
203	3108100	GAS TAX - 2103	\$734,166	\$431,910	\$693,835
203	3109100	GAS TAX - 2105	\$899,522	\$968,170	\$934,400
203	3110100	GAS TAX - 2106	\$531,473	\$589,770	\$569,405
203	3112100	GAS TAX - 2107	\$1,099,963	\$1,251,520	\$1,207,990
203	3112200	HIGHWAY USERS TAX DEFERRAL			\$887,600
203	3113100	GAS TAX - 2107.5	\$10,000	\$10,000	\$10,000
203	3114100	GAS TAX INTEREST			\$179,745
203	3601100	IFD 93-2 ASSESSMENTS	\$9,159	\$10,000	\$10,000
203	3603100	OTHER REIMBURSEMENTS	(\$1,475)	\$1,200	\$1,200
TOTAL GAS TAX FUND			\$3,282,808	\$3,262,570	\$4,494,175
AB2766 AIR QUALITY IMPROVEMENT FUND					
204	3750100	AVAQMD CHARGE READY		\$30,120	
TOTAL AB2766 AIR QUALITY IMPROVEMENT FUND			\$0	\$30,120	\$0

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TDA ARTICLE 8 FUND					
206	3312100	TDA GRANTS	\$1,825,000	\$10,471,493	\$6,362,000
206	3501100	INTEREST INCOME	\$4,927	\$14,000	\$14,000
TOTAL TDA ARTICLE 8 FUND			\$ 1,829,927	\$ 10,485,493	\$ 6,376,000
PROPOSITION A FUND					
207	3314100	PROP A 1/2% TAX	\$2,885,838	\$2,945,930	\$2,957,575
207	3501100	INTEREST	\$9,887	\$10,000	\$10,000
TOTAL PROPOSITION A FUND			\$ 2,895,725	\$ 2,955,930	\$ 2,967,575
TDA ARTICLE 3 BIKEWAY FUND					
208	3313100	TDA ARTICLE 3 BIKEWAY	\$209,424	\$260,690	\$105,000
TOTAL TDA ARTICLE 3 BIKEWAY FUND			\$ 209,424	\$ 260,690	\$ 105,000
PROPOSITION C FUND					
209	3315100	PROP C 1/2% TAX	\$2,358,983	\$2,443,575	\$2,450,000
209	3501100	INTEREST INCOME	\$18,853	\$17,500	\$17,500
TOTAL PROPOSITION C FUND			\$ 2,377,836	\$ 2,461,075	\$ 2,467,500
MEASURE R FUNDS					
210	3315100	MEASURE R TAX	\$1,796,381	\$1,832,545	\$1,832,545
210	3320100	MEASURE R-HIGHWAY EQUITY	\$1,419,818	\$30,046,866	\$25,740,770
210	3501100	INTEREST INCOME	\$11,032	\$8,225	\$8,225
TOTAL MEASURE R FUNDS			\$ 3,227,231	\$ 31,887,636	\$ 27,581,540
MEASURE M FUNDS					
211	3315100	MEASURE M FUNDS			\$1,500,000
TOTAL MEASURE M FUNDS			\$0	\$0	\$1,500,000
PARK DWELLING UNIT FEE FUND					
213	3208100	DWELLING UNIT FEES	\$177,563	\$50,000	\$100,000
TOTAL PARK DWELLING UNIT FEE FUND			\$ 177,563	\$ 50,000	\$ 100,000
SIGNAL IMPACT FEE FUND					
217	3100100	DEVELOPER PAID SIGNAL IMPACT FEE	\$325,285	\$250,000	\$220,000
TOTAL SIGNAL IMPACT FEE FUND			\$ 325,285	\$ 250,000	\$ 220,000
DRAINAGE IMPACT FEE FUND					
220	3200100	DEVELOPER PAID DRAINAGE IMPACT FEE	\$608,229	\$590,000	\$670,000
TOTAL DRAINAGE IMPACT FEE FUND			\$ 608,229	\$ 590,000	\$ 670,000
BIOLOGICAL IMPACT FEE FUND					
224	3201100	BIOLOGICAL IMPACT FEE	\$1,846,840	\$500,000	\$450,000
TOTAL BIOLOGICAL IMPACT FEE FUND			\$ 1,846,840	\$ 500,000	\$ 450,000
URBAN STRUCTURE FACILITIES IMPACT FEE FUND					
227	3201100	FACILITIES IMPACT - PARK	\$591,056	\$130,000	\$254,000
TOTAL URBAN STRUCTURE FACILITIES IMPACT FEE FUND			\$ 591,056	\$ 130,000	\$ 254,000

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URBAN STRUCTURE ADMIN FACILITIES IMPACT FEE FUND					
228	3202100	FACILITIES IMPACT - ADMIN	\$14,436	\$18,000	\$14,000
TOTAL URBAN STRUCTURE ADMIN FACILITIES IMPACT FEE FUND			\$ 14,436	\$ 18,000	\$ 14,000
URBAN STRUCTURE YARD FACILITIES IMPACT FEE FUND					
229	3203100	FACILITIES IMPACT - YARD	\$13,636	\$17,000	\$130,000
TOTAL URBAN STRUCTURE YARD FACILITIES IMPACT FEE FUND			\$ 13,636	\$ 17,000	\$ 130,000
TRAFFIC IMPACT FEE FUND					
232	3216100	DEV. PAID TRAFFIC IMPACT FEES	\$390,765	\$460,000	\$230,000
TOTAL TRAFFIC IMPACT FEE FUND			\$ 390,765	\$ 460,000	\$ 230,000
TRAFFIC SAFETY FUND					
248	3104100	MISC. COURT FINES - LOCAL	\$107,450	\$20,000	\$100,000
248	3310100	VEHICLE CODE FINES	\$205,572	\$160,000	\$160,000
TOTAL TRAFFIC SAFETY FUND			\$ 313,022	\$ 180,000	\$ 260,000
DEVELOPMENT FEES FUND					
251	3201100	BUILDING & SAFETY FEES	\$597,384	\$900,000	\$650,000
251	3201102	PLUMBING PERMIT FEES	\$31,876	\$45,000	\$50,000
251	3201104	ELECTRICAL PERMIT FEE	\$301,581	\$260,000	\$350,000
251	3201106	MECHANICAL PERMIT FEE	\$66,488	\$75,000	\$60,000
251	3201118	GRADING PLAN CHECK FEE	\$46,384	\$90,000	\$35,000
251	3201119	TRAFFIC PLAN CHECK FEE	\$37,085	\$45,000	\$15,000
251	3201120	ENGINEERING FEES - PRMT	\$556,596	\$500,000	\$250,000
251	3201200	ENGINEERING ADD'L	\$15,643	\$30,000	\$25,000
251	3202100	ENGINEERING FEES - TR & P MAPS	\$103,974	\$60,000	\$103,350
TOTAL DEVELOPMENT FEES FUND			\$ 1,757,011	\$ 2,005,000	\$ 1,538,350
LA COUNTY REIMBURSEMENT FUND					
261	3301100	L A COUNTY REIMBURSEMENTS	\$19,200	\$1,750,000	
261	3303120	L A COUNTY REVIVE 25 REIMBURSEMENT		\$267,000	
261	3306100	WINTER SHELTER -HOME	\$167,588	\$82,393	
261	3307100	YEAR-RND WINTER SHELTER -HOME	\$78,080	\$76,479	
261	3308100	L A CNTY ARTS COMMISSION	\$1,300	\$5,705	
261	3405100	L A CO REIMBURSEMENTS		\$750,000	
TOTAL LA COUNTY REIMBURSEMENT FUND			\$ 266,168	\$ 2,931,577	\$ -
LANCASTER HOUSING AUTHORITY - SUCCESSOR					
306	3101100	MRB REVENUE	\$82,170	\$64,750	\$64,750
306	3102100	COND, COVENANTS & RESTRICTIONS	\$20,925	\$31,000	
306	3601100	MISC REVENUE - HOUSING	\$2,069	\$9,000	
306	3605400	RENTAL INCOME - NEIGHBORHOOD HOUSING	\$22,900	\$25,800	\$25,800
306	3606100	LAND SALES	\$387,266	\$150,000	\$150,000
306	3607100	LAND LEASE AGREEMENTS	\$25,612	\$25,615	\$25,615
306	3610100	NO INTEREST DEF HSG LOAN PROGRAM	\$121,388	\$50,000	\$50,000
TOTAL LANCASTER HOUSING AUTHORITY - SUCCESSOR			\$ 662,330	\$ 356,165	\$ 316,165

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MTA GRANT - PROP C					
321	3350100	PROP C GRANT-TRAFFIC OPS		\$1,533,790	\$200,000
321	3350101	PROP C GRANT-10TH ST W		\$1,596,650	
321	3350102	PROP C GRANT-10TH ST W		\$675,000	
321	3402100	AVE I CORR IMPR 10TH W-20TH W	\$6,944	\$350,013	\$16,000
TOTAL MTA GRANT - PROP C			\$6,944	\$4,155,453	\$216,000
MTA GRANT - STPL FUND					
323	3351100	STPL - AVENUE H REHAB	\$838,523	\$569,710	
323	3351101	STPL-PVMT MGMT-REV 25			
323	3351102	STPL-PEDEST GAP CLOSURE			\$217,705
323	3351103	STPL-10TH ST W BIKE & DIET			\$715,000
TOTAL MTA GRANT - STPL FUND			\$ 838,523	\$ 569,710	\$ 932,705
STATE GRANT - OTS					
324	3307200	OTS GRANT-SAFE RTS TO SCHOOL		\$100,000	
TOTAL STATE GRANT - OTS			\$0	\$100,000	\$0
MTA GRANT - MEASURE R					
327	3300100	TOD PLANNING GRANT		6,647	
TOTAL MTA GRANT - MEASURE R			\$ -	\$ 6,647	-
STATE RECYCLING GRANT FUND					
330	3304100	RECYCLING - BEVERAGE	\$22,466	\$13,986	
330	3304112	BVRG CONTAINER INCENTIV		\$42,178	
330	3304113	BVRG CONTAINER CCP-15/16		\$40,760	
330	3304XXX	BVRG CONTAINER INCENTIV			\$40,000
330	3304208	WASTE TIRE CLEANUP TCU 15		\$74,000	
330	3304209	WASTE TIRE ENFORCEMENT TEA 22	\$16,702	\$36,327	
330	3304302	ILLEGAL DISPOSAL GRANT	\$73,090	\$282,350	
330	3304502	HOUSEHOLD HAZARDOUS WASTE	\$6,460	\$49,074	
330	3304503	HOUSEHOLD HAZARDOUS WASTE HD26		\$78,456	
330	3304504	HOUSEHOLD HAZARDOUS WASTE HD27		\$49,730	
330	3501100	INTEREST INCOME-BEVERAG	\$30		
330	3501120	INTEREST - UNREALIZED	\$116		
TOTAL STATE RECYCLING GRANT FUND			\$ 118,864	\$ 666,861	\$ 40,000
USED OIL GRANT FUND					
331	3306200	USED OIL COMPETITIVE	\$80,885	\$32,976	
331	3306785	USED OIL GRANT OPP6	\$1,345	\$42,868	
331	3306786	USED OIL GRANT OPP7		\$44,467	
331	3306787	USED OIL GRANT OPP8			\$44,215
331	3501100	INTEREST INCOME	\$42		
331	3501120	INTEREST - UNREALIZED	\$117		
TOTAL USED OIL GRANT FUND			\$ 82,389	\$ 120,311	\$ 44,215
MISC. STATE GRANT FUND					
349	3301101	WTR RES BRD - REIMB	\$150,304	\$70,000	\$70,000
349	3307200	SAFE ROUTES TO SCHOOL		\$445,800	
349	3310101	CA ENERGY COMM-EPIC/AEC PRJ		\$1,469,780	
TOTAL MISC. STATE GRANT FUND			\$ 150,304	\$ 1,985,580	\$ 70,000

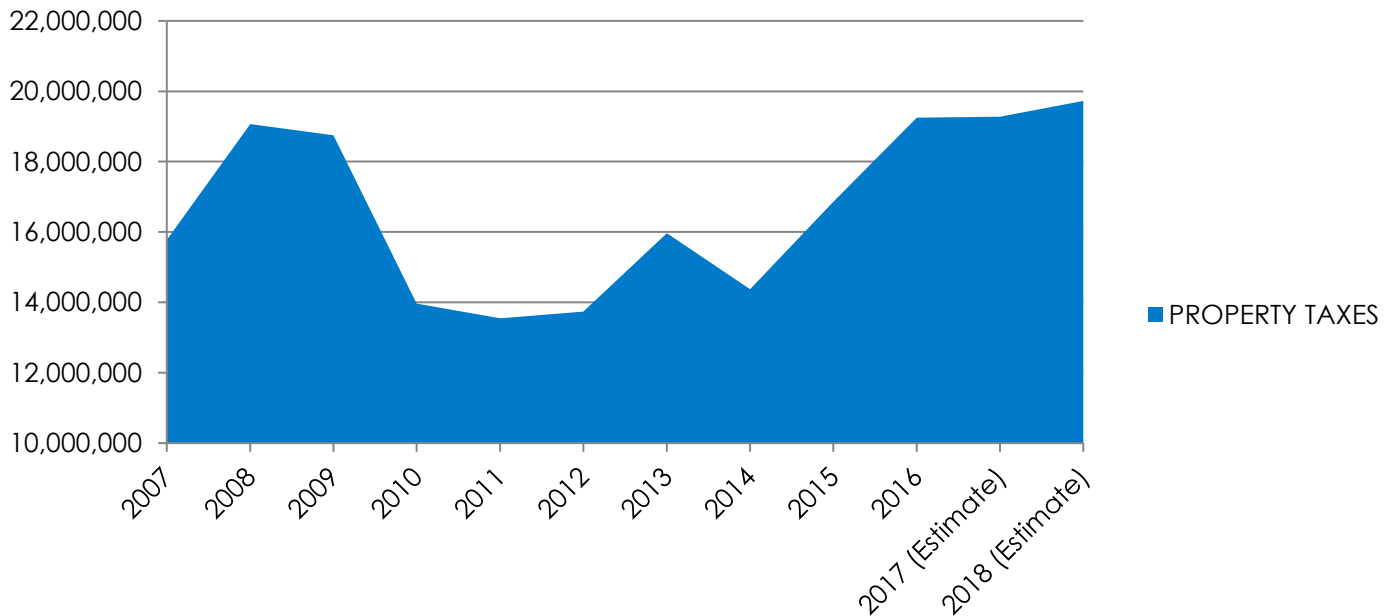
Fund	Acct #	Description	Actuals FY 2016	Year End Estimates FY 2017	Adopted FY 2018
COMMUNITY DEVELOPMENT BLOCK GRANT FUND					
361	3380100	CDBG GRANTS	\$1,250,949	\$1,200,000	\$1,127,835
361	3381100	CDBG - SECTION 108	\$484,867	\$460,000	\$468,710
361	3601100	CDBG PROGRAM INCOME		\$38,000	
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND			\$ 1,735,816	\$1,698,000	\$ 1,596,545
NEIGHBORHOOD STABILIZATION PROGRAM FUND					
363	3100500	NSP - SALE OF PROP/PROG INCOME	\$1,169,932	\$900,000	\$900,000
363	3102100	COND, COVENANTS & RESTRICTIONS NSP1		\$23,000	
363	3200100	NSP - 3 REVENUE	\$43,185	\$355,000	
363	3200500	NSP - 3 SALES OF PROP/PROG INCOME	\$794,008	\$450,000	\$450,000
TOTAL NEIGHBORHOOD STABILIZATION PROGRAM FUND			\$2,007,125	\$1,728,000	\$1,350,000
HOME GRANT FUND					
391	3604100	HOME PROGRAM INCOME	\$76,662	\$100,000	\$100,000
391	3604110	HOME PROGRAM INCOME	\$8,518	\$10,000	\$10,000
TOTAL HOME GRANT FUND			\$ 85,180	\$ 110,000	\$ 110,000
FEDERAL MISC. GRANTS					
399	3301201	HIGHWAY SAFETY IMP PR	\$103,578		
399	3301203	HSIP GRANT - 5TH E CORRIDOR		\$1,438,297	
399	3301204	HSIP GRANT - AVE L CHLNDR ROUND	\$500,540	\$44,229	
399	3301205	HSIP - AVENUE I-CHALLENGER TO PRICE	\$6,716	\$1,202,003	
399	3301206	HSIP - AVENUE I-PRICE TO 35TH E	\$5,041	\$1,479,033	
399	3301207	HSIP INTERSECTION IMP I & 10	\$4,513	\$180,900	
399	3301208	HSIP-15TH ST W/LANC BLVD ROUNDABOUT	\$27,025	\$769,550	
399	3301209	HSIP-15TH ST E LANCASTER BLVD	\$9,563	\$756,900	
399	3301210	HSIP - RURAL INTERSECTION	\$59,005		
399	3301211	HSIP - 10W & AVE J IMPRVMENTS			\$2,456,730
399	3301212	HSIP - AVE G @ SIERRA HWY (ICE IMPROV)			\$526,700
399	3301213	HSIP - AVE I @ 60TH ST W (ICE IMPROV)			\$214,000
399	3301302	ATP-SRTS MASTER PLAN GRANT	\$148,351	\$112,206	
399	3301303	ATP - 10W BIKEWAYS & RD DIET		\$70,000	\$715,000
399	3301304	ATP - PED GAP CLOSURE		\$320,000	\$1,106,000
399	3302102	BTA-BIKE FUND		\$360,810	
399	3302104	BIKE TRANS GRANT-K-8 B		\$822,085	
399	3308215	LAW ENFORCEMENT GRANT	\$9,577	\$53,052	
399	3308216	LAW ENFORCEMENT GRANT		\$68,883	\$52,191
TOTAL FEDERAL MISC. GRANTS			\$873,909	\$7,677,948	\$5,070,621
STILL MEADOW LN SEWER ASSESSMENT DISTRICT					
456	3100100	TAX REVENUE - STILL MEADOW	\$10,349	\$11,500	\$11,505
TOTAL STILL MEADOW LN SEWER ASSESSMENT DISTRICT			\$ 10,349	\$ 11,500	\$ 11,505
SEWER MAINTENANCE FUND					
480	3100100	LSMD TAX ROLL ASSESS.	\$4,173,726	\$4,200,000	\$4,200,000
480	3213100	SEWER FRONTAGE CHARGE		\$400	\$400
480	3400100	DEVELOPER SEWER PAYMENT	\$1,248	\$27,144	\$9,516
480	3601100	FOG PROGRAM APPLICATION FEE	\$10,258	\$9,200	\$12,000
480	3602100	FOG PROGRAM ANNUAL FEE	\$100,500	\$76,700	\$100,000
480	3604100	FOG - PLAN REVIEW	\$3,039	\$2,975	\$4,500

Fund	Acct #	Description	Actuals FY 2016	Year End Estimates FY 2017	Adopted FY 2018
480	3704100	IND WASTE PROGRAM PLAN REV	\$470		
480	3801100	INSPECTIONS	\$3,479	\$550	\$500
TOTAL SEWER MAINTENANCE FUND			\$ 4,292,720	\$ 4,316,969	\$ 4,326,916
LANDSCAPE MAINTENANCE DISTRICT FUND					
482	3101100	DEVELOPER CONTRIBUTIONS		\$630	\$9,284
482	3102100	LMD TAX ROLL ASSESSMENTS	\$1,745,894	\$1,750,000	\$1,800,000
482	3315100	PROPERTY DAMAGE REIMB	\$4,852	\$1,000	\$7,000
TOTAL LANDSCAPE MAINTENANCE DISTRICT FUND			\$ 1,750,746	\$ 1,751,630	\$ 1,816,284
LIGHTING MAINTENANCE DISTRICT FUND					
483	3100100	LIGHTING DISTRICT TAX ROLL ASSESS.	\$4,355,699	\$4,435,000	\$4,435,000
483	3100200	LIGHTING DISTRICT - DEVELOPER	\$3,092	\$23,000	\$11,000
483	3314200	LED REBATES		\$5,000	\$2,280,000
483	3315100	PROPERTY DAMAGE REIMB	\$142,015	\$200,000	\$200,000
483	3602100	BOND PROCEEDS		\$14,779,230	
TOTAL LIGHTING MAINTENANCE DISTRICT FUND			\$ 4,500,806	\$ 19,442,230	\$ 6,926,000
DRAINAGE MAINTENANCE DISTRICT FUND					
484	3100100	DRAINAGE DISTRICT ROLL ASSESSMENTS	\$1,612,001	\$1,650,000	\$1,650,000
484	3100200	DRAINAGE DISTRICT ANNEX. & 1ST YEAR FEES	\$17,054	\$35,500	\$5,000
TOTAL DRAINAGE MAINTENANCE DISTRICT FUND			\$ 1,629,055	\$ 1,685,500	\$ 1,655,000
RECYCLED WATER FUND					
485	3630100	RECYCLED WATER SALES	\$110,758	\$110,000	\$110,000
TOTAL RECYCLED WATER FUND			\$ 110,758	\$ 110,000	\$ 110,000
LANCASTER POWER AUTHORITY					
486	3630100	POWER PURCHASE AGREEMENT REVENUE	\$1,755,405	\$1,750,000	\$1,750,000
486	3630200	PBI REVENUE	\$1,757,312	\$924,000	
TOTAL LANCASTER POWER AUTHORITY			\$ 3,512,717	\$ 2,674,000	\$ 1,750,000
LANCASTER CHOICE ENERGY					
490	3601100	MISCELLANEOUS REVENUE	\$66,245	\$150,000	
490	3630100	LCE ENERGY GENERATION R	\$23,374,098	\$34,569,000	\$36,303,000
490	3630200	LCE SMART CHOICE REVENU	\$63,584	\$83,000	\$210,000
490	3631100	S-POWER GENERATION		\$87,000	\$96,000
TOTAL LANCASTER CHOICE ENERGY			\$23,503,927	\$34,889,000	\$36,609,000
CALIFORNIA CHOICE ENERGY AUTHORITY					
491	3100001	MEMBER - SAN JACINTO		\$26,665	\$717,905
491	3100002	MEMBER - PICO RIVERA (PRIME)		\$80,000	\$671,930
TOTAL CALIFORNIA CHOICE ENERGY AUTHORITY			\$0	\$106,665	\$1,389,835
TOTAL ALL FUNDS			\$ 138,316,740	\$ 207,459,485	\$ 181,355,096

Revenue Sources, Taxes and Fees

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.

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 \$19.8 million in FY 2017. Sales tax receipts are expected to rise slightly to \$20.4 million in FY 2018, with the largest being auto sales.

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), AT&T U-Verse, Verizon, 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.

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 M - 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.

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.