

OPERATING TRANSFERS

Detail of Operating Transfers

Year End Estimate

FY 2017-18

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
FUND 101 - GENERAL FUND			
Fund 109 - Reserves	Retiree Health Benefits	1,374,950	
Fund 109 - Reserves	Reallocation to Stability Reserves	11,695,572	
Fund 109 - Reserves	Vacation Buyback	250,000	
Fund 109 - Reserves	Legal Reserve	500,000	
Fund 251 - Development Engineering	Fund Operations	1,355,270	
Fund 402 - Lancaster Performing Arts Center	Fund Operations	581,260	
Fund 485 - Recycled Water Fund	Funding for Operations	55,000	
Fund 206 - TDA Article 8	Fund Traffic Operations Division		461,700
Fund 207 - Proposition A	Recreation Bus Service		19,000
Fund 248 - Traffic Safety Funds	Transfer for Public Safety		260,000
Fund 390 - OES / FEMA	Transfer to Close Fund		276,825
Fund 409 - Grant Funds	Transfer to Close Fund		25,506
Fund 456 - Stillmeadow Assessment	Reimburse Capital Improvements		10,000
TOTAL GENERAL FUND		\$ 15,812,052	\$ 1,053,031
Fund 109 - General Fund			
Fund 101 - General Fund	Retiree Health Benefits		1,374,950
Fund 101 - General Fund	Reallocation to Stability Reserves		11,695,572
Fund 101 - General Fund	Vacation Buyback		250,000
Fund 101 - General Fund	Legal Reserve		500,000
Fund 203 - Gas Tax	Retiree Health Benefits		203,865
Fund 251 - Development Engineering	Retiree Health Benefits		145,220
Fund 480 - Sewer Maintenance District	Retiree Health Benefits		214,175
Fund 482 - Landscape Maintenance District	Retiree Health Benefits		24,940
Fund 483 - Lighting Maintenance District	Retiree Health Benefits		65,005
Fund 484 - Drainage Maintenance District	Retiree Health Benefits		55,980
TOTAL RESERVES		\$ -	\$ 14,529,707
Fund 203 - Gas Tax Fund			
Fund 109 - Reserves	Retiree Health Benefits	203,865	
Fund 206 - TDA Article 8	Fund Street Maintenance Operations		2,800,000
TOTAL GAS TAX		\$ 203,865	\$ 2,800,000
Fund 206 - TDA Article 8			
Fund 101 - General Fund	Fund Traffic Operations	461,700	
Fund 203 - Gas Tax	Fund Street Maintenance Operations	2,800,000	
Fund 483 - Lighting Maintenance District	Fund Operations	600,000	
Fund 381 - Economic Development Administration	Transfer to Close Fund		19,494
Fund 382 - Economic Development Initiative	Transfer to Close Fund		139,653
TOTAL TDA ARTICLE 8		\$ 3,861,700	\$ 159,147
Fund 207 - Proposition A			
Fund 101 - General Fund	Recreation Bus Service	19,000	
TOTAL PROPOSITION A		\$ 19,000	\$ -

Detail of Operating Transfers Year End Estimate FY 2017-18

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 210 - Measure R			
Fund 371 - Federal TEA	Transfer to Close Fund		29,263
TOTAL MEASURE R		\$ -	\$ 29,263
Fund 224 - Biological Impact Fee			
Fund 261 - Los Angeles County Reimbursements	Fund Land Acquisition		665,185
TOTAL BIOLOGICAL IMPACT FEE		\$ -	\$ 665,185
Fund 248 - Traffic Safety Fund			
Fund 101 - General Fund	Fund Public Safety	260,000	
TOTAL TRAFFIC SAFETY FUND		\$ 260,000	\$ -
Fund 251 - Development Engineering			
Fund 101 - General Fund	Fund Operations		1,355,270
Fund 109 - Reserves	Retiree Health Benefits	145,220	
TOTAL DEVELOPMENT ENGINEERING		\$ 145,220	\$ 1,355,270
Fund 261 - Los Angeles County Reimbursements			
Fund 224 - Biological Impact Fees	Fund Land Acquisition	665,185	-
TOTAL LOS ANGELES COUNTY REIMBURSEMENTS		\$ 665,185	\$ -
Fund 301 - Lancaster Housing Authority			
Fund 349 - Miscellaneous State Grants	Cover Ineligible Grant Expenditure	289,157	-
TOTAL LANCASTER HOUSING AUTHORITY		\$ 289,157	\$ -
Fund 349 - Miscellaneous State Grants			
Fund 301 - Lancaster Housing Authority	Cover Ineligible Grant Expenditure		289,157
TOTAL MISCELLANEOUS GRANTS		\$ -	\$ 289,157
Fund 371 - Federal TEA			
Fund 210 - Measure R	Transfer to Close Fund	29,263	-
TOTAL FEDERAL TEA		\$ 29,263	\$ -
Fund 381 - EDA Grant			
Fund 206 - TDA Article 8	Transfer to Close Fund	19,494	-
TOTAL EDA GRANT		\$ 19,494	\$ -
Fund 382 - EDI Grant Fund			
Fund 206 - TDA Article 8	Transfer to Close Fund	139,653	-
TOTAL EDI GRANT FUND		\$ 139,653	\$ -
Fund 390 - FEMA Grants			
Fund 101 - General Fund	Transfer to Close Fund	276,825	-
TOTAL FEMA GRANTS		\$ 276,825	\$ -
Fund 402 - Lancaster Performing Arts Center			
Fund 101 - General Fund	Fund Operations		581,260
TOTAL LANCASTER PERFORMING ARTS		\$	\$ 581,260

Detail of Operating Transfers Year End Estimate FY 2017-18

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
FUND 409 - Reimbursable Grants			
Fund 101 - General Fund	Transfer to Close Fund	25,506	
TOTAL REIMBURSEABLE GRANTS		\$ 25,506	\$ -
Fund 456 - Still Meadow Assessment District			
Fund 101 - General Fund	Reimburse Capital Improvements	10,000	
TOTAL STILL MEADOW ASSESSMENT DISTRICT		\$ 10,000	\$ -
Fund 480 - Sewer Maintenance Fund			
Fund 109 - Reserves	Retiree Health Benefits	214,175	
Fund 485 - Recycled Water Fund	Funding for Recycled Water Usage	55,000	
TOTAL SEWER MAINTENANCE FUND		\$ 269,175	\$ -
Fund 482 - Landscape Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	24,940	
TOTAL LANDSCAPE MAINTENANCE DISTRICT		\$ 24,940	\$ -
Fund 483 - Lighting Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	65,005	
Fund 206 - TDA Article 8	Fund Operations		600,000
TOTAL LIGHTING MAINTENANCE DISTRICT		\$ 65,005	\$ 600,000
Fund 484 - Drainage Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	55,980	
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$ 55,980	\$ -
Fund 485 - Recycled Water Fund			
Fund 101 - General Fund	Fund for Operations		55,000
Fund 480 - Sewer Maintenance District	Fund for Recycled Water Usage		55,000
TOTAL RECYCLED WATER		\$ -	\$ 110,000
TOTAL TRANSFERS		\$ 22,172,020	\$ 22,172,020

Detail of Operating Transfers FY 2018-19

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
FUND 101 - GENERAL FUND			
Fund 109 - Reserves	Retiree Health Benefits	1,762,920	
Fund 109 - Reserves	Vacation Buyback	550,000	
Fund 109 - Reserves	Legal Reserve	500,000	
Fund 251 - Development Engineering	Fund Operations	1,711,830	
Fund 402 - Lancaster Performing Arts Center	Fund Operations	475,000	
Fund 485 - Recycled Water Fund	Funding for Operations	72,515	
Fund 109 - Reserves	Reallocation - Stability Reserves		6,378,285
Fund 206 - TDA Article 8	Fund Traffic Operations Division		597,285
Fund 207 - Proposition A	Recreation Bus Service		20,000
Fund 248 - Traffic Safety Funds	Transfer for Public Safety		260,000
Fund 456 - Stillmeadow Assessment	Reimburse Capital Improvements		12,500
TOTAL GENERAL FUND		\$ 5,072,265	\$ 7,268,070
Fund 109 - General Fund			
Fund 101 - General Fund	Reallocation - Stability Reserves	6,378,285	
Fund 101 - General Fund	Retiree Health Benefits		1,762,920
Fund 101 - General Fund	Vacation Buyback		550,000
Fund 101 - General Fund	Legal Reserve		500,000
Fund 203 - Gas Tax	Retiree Health Benefits		271,870
Fund 251 - Development Engineering	Retiree Health Benefits		246,640
Fund 306 - Low & Moderate Income Housing	Retiree Health Benefits		86,880
Fund 480 - Sewer Maintenance District	Retiree Health Benefits		176,570
Fund 482 - Landscape Maintenance District	Retiree Health Benefits		22,420
Fund 483 - Lighting Maintenance District	Retiree Health Benefits		106,500
Fund 484 - Drainage Maintenance District	Retiree Health Benefits		44,840
Fund 485 - Recycled Water	Retiree Health Benefits		5,610
Fund 486 - Lancaster Power Authority	Retiree Health Benefits		2,800
Fund 490 - Lancaster Choice Energy	Retiree Health Benefits		75,670
TOTAL RESERVES		\$ 6,378,285	\$ 3,852,720
Fund 203 - Gas Tax Fund			
Fund 109 - Reserves	Retiree Health Benefits	271,870	
Fund 206 - TDA Article 8	Fund Street Maintenance Operations		3,745,000
TOTAL GAS TAX		\$ 271,870	\$ 3,745,000
Fund 206 - TDA Article 8			
Fund 101 - General Fund	Fund Traffic Operations	597,285	
Fund 203 - Gas Tax	Fund Street Maintenance Operations	3,745,000	
Fund 483 - Lighting Maintenance District	Fund Operations	450,000	
TOTAL TDA ARTICLE 8		\$ 4,792,285	\$ -
Fund 207 - Proposition A			
Fund 101 - General Fund	Recreation Bus Service	20,000	
TOTAL PROPOSITION A		\$ 20,000	\$ -
Fund 248 - Traffic Safety Fund			
Fund 101 - General Fund	Fund Public Safety	260,000	
TOTAL TRAFFIC SAFETY FUND		\$ 260,000	\$ -
Fund 251 - Development Engineering			
Fund 101 - General Fund	Fund Operations		1,711,830
Fund 109 - Reserves	Retiree Health Benefits	246,640	
TOTAL DEVELOPMENT ENGINEERING		\$ 246,640	\$ 1,711,830

Detail of Operating Transfers FY 2018-19

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 306 - Low & Moderate Income Housing			
Fund 109 - Reserves	Retiree Health Benefits	86,880	
TOTAL LOW & MODERATE INCOME HOUSING		\$ 86,880	\$ -
Fund 402 - Lancaster Performing Arts Center			
Fund 101 - General Fund	Fund Operations		475,000
TOTAL LANCASTER PERFORMING ARTS		\$	\$ 475,000
Fund 456 - Still Meadow Assessment District			
Fund 101 - General Fund	Reimburse Capital Improvements	12,500	
TOTAL STILL MEADOW ASSESSMENT DISTRICT		\$ 12,500	\$ -
Fund 480 - Sewer Maintenance Fund			
Fund 109 - Reserves	Retiree Health Benefits	176,570	
Fund 485 - Recycled Water Fund	Funding for Recycled Water Usage	72,515	
TOTAL SEWER MAINTENANCE FUND		\$ 249,085	\$ -
Fund 482 - Landscape Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	22,420	
TOTAL LANDSCAPE MAINTENANCE DISTRICT		\$ 22,420	\$ -
Fund 483 - Lighting Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	106,500	
Fund 206 - TDA Article 8	Fund Operations		450,000
TOTAL LIGHTING MAINTENANCE DISTRICT		\$ 106,500	\$ 450,000
Fund 484 - Drainage Maintenance District			
Fund 109 - Reserves	Retiree Health Benefits	44,840	
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$ 44,840	\$ -
Fund 485 - Recycled Water Fund			
Fund 109 - Reserves	Retiree Health Benefits	5,610	
Fund 101 - General Fund	Funding for Operations		72,515
Fund 480 - Sewer Maintenance District	Funding for Recycled Water Usage		72,515
TOTAL RECYCLED WATER		\$ 5,610	\$ 145,030
Fund 486 - Lancaster Power Authority			
Fund 109 - Reserves	Retiree Health Benefits	2,800	
TOTAL LANCASTER POWER AUTHORITY		\$ 2,800	\$ -
Fund 490 - Lancaster Choice Energy			
Fund 109 - Reserves	Retiree Health Benefits	75,670	
TOTAL LANCASTER CHOICE ENERGY		\$ 75,670	\$ -
TOTAL TRANSFERS		\$ 17,647,650	\$ 17,647,650