

CITY OF LANCASTER

Adopted Budget & Five-Year Capital Improvement Program

FISCAL YEAR 2019-2020



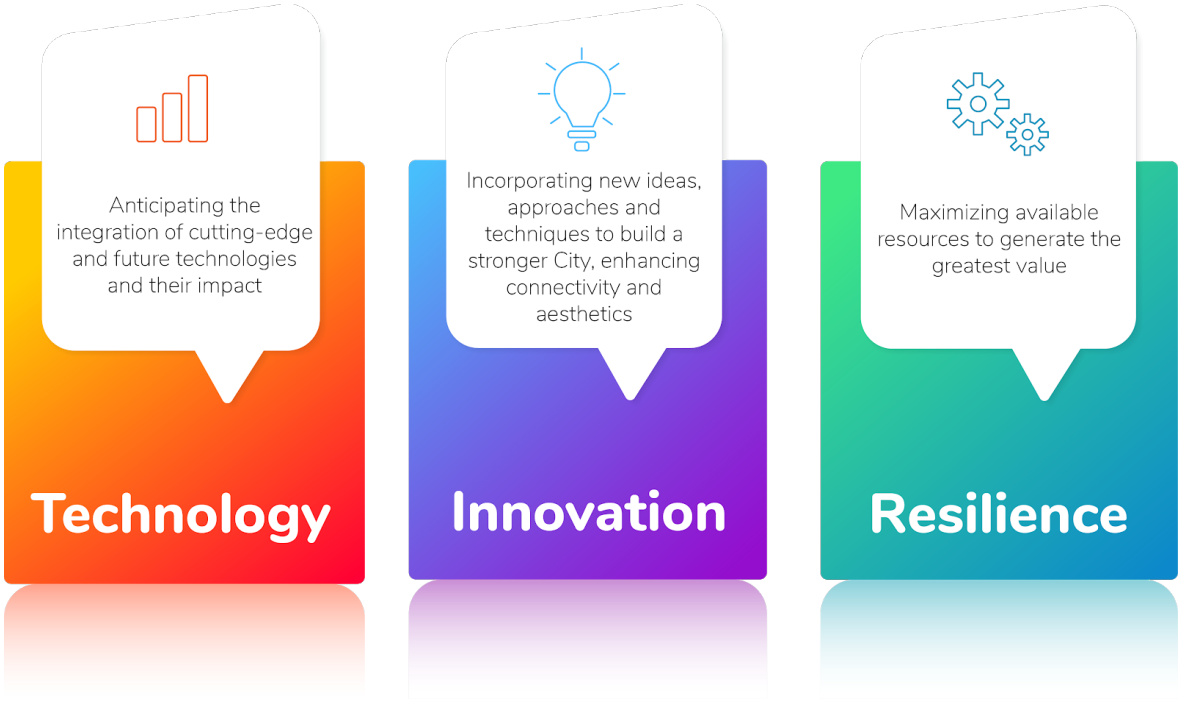
City of Lancaster

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noun

a most desirable place to live, work, visit and play.

The vision of the City of Lancaster is to build a city known for its economic and environmental sustainability, commitment to design excellence and relentless innovation.

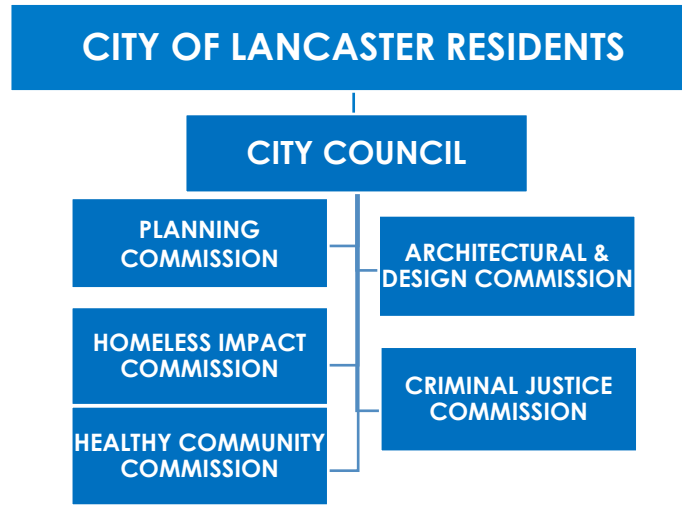


With guiding principles that include putting people first, enhancing quality of life and incorporating technology, innovation and resilience to propel our city into a successful future, the City of Lancaster is strategically positioned to achieve our vision through the delivery of highly effective public services for the common good.

- Our Values**
- Integrity
 - Involvement
 - Courage
 - Accountability
 - Respect
 - Excellence
 - Commitment
 - Pride

City of Lancaster

FISCAL YEAR 2019-2020 ADOPTED BUDGET & CAPITAL IMPROVEMENT PROGRAM



CITY COUNCIL

R. Rex Parris – Mayor
Marvin E. Crist – Vice Mayor
Raj Malhi – Council Member
Kenneth Mann – Council Member
Angela Underwood-Jacobs – Council Member

CITY DIRECTORS/MANAGERS

Jason D. Caudle – City Manager
Ronda Perez – Assistant City Manager
Allison E. Burns – City Attorney
Toi Chisom – Administrative & Community Services Director
Jeff Hogan – Development Services Director
Pam Statsmann – Finance Director
Jeff Campbell – Parks, Recreation & Arts Director
Lee D’Errico – Public Safety Director

Understanding the Budget Document

The **Introduction** features the **City Manager’s Message**, which presents the budget document to the City Council and the citizens of Lancaster highlighting policy directives and budget priorities.

The **Community Profile**, found in the **Introduction**, provides specific details about Lancaster – including City demographics, sales and property tax contributors, development activity and important statistics.

The **Budget Overview** outlines all City funds, reviews federal and state economic projections, and provides the budget summary for fiscal year 2020. This section also includes a three-year comparison of revenues and expenditures.

The **Fund Balances** section shows in summary form the status of the General Fund, along with the other funds (component units) that comprise the comprehensive financial unit of the City of Lancaster. These are the same units that are included in the City’s Comprehensive Annual Financial Report (CAFR) – the City’s other main financial document.

The **Revenue Sources** explains the source of the City’s revenue, how it is determined, the basis for estimating it and any restrictions placed on its use.

The **Department Sections** provide information on the programs that make up the operating budget. This section is segregated into Departments and the Divisions within the Departments. The components are:

- Program Description or Department Function – mission of the unit
- Line Item Detail – dollars allocated for the operation of the program

The **Personnel Analysis** presents the current staffing by position and adopted changes for the upcoming Fiscal Year 2019-2020.

The **Capital Improvement Program** contains the Five Year Capital Improvement Program (CIP) for the City. This section includes the CIP policy, summary pages, detail of each capital improvement project with a map, and expenditure plan for the current year and four years into the future.

The **Operating Transfers** recap the transfer between separate funds to fund operations.

The **Appendix** contains budget supplemental information. This includes a detailed explanation of the budget process, the budget calendar, the basis of budgeting, financial policies, past budget awards, and the glossary.

To find any of this information, please refer to the **Table of Contents**.



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INTRODUCTION

COMMUNITY PROFILE



POPULATION

According to recent U.S. Census data, Lancaster’s population was 172,237 or about 1,821 persons per square mile in 2018. According to the U.S. 2010 Census, Lancaster’s population was 156,633 – an increase of nearly 32% over the 2000 Census total.

PERSONS PER HOUSEHOLD

The average number of persons per household in Lancaster owner-occupied and renter-occupied homes was 3.21.

HOUSING UNITS

In 2018, Lancaster housing units totaled 52,881.



INCORPORATION

November 22, 1977

GOVERNMENT

Lancaster is a charter city operating under the Council-Manager form of government.

COUNTY

Los Angeles County
www.lacounty.gov

SCHOOL DISTRICTS

Antelope Valley High School District
www.avdistrict.org
Lancaster School District
<http://www.lancsd.org>
Westside Union School District
www.westside.k12.ca.us
Eastside Union School District
www.eastside.k12.ca.us

LOCATION

The City is situated on the north side of Los Angeles County, about 70 miles from downtown Los Angeles. It is bordered by unincorporated Los Angeles County and the city of Palmdale. Lancaster is served by State Route 14.

CLIMATE

Lancaster has a pleasant semiarid prairie-like climate. The average daytime highs in the summertime are around the mid-90s and the average winter daytime highs are in the upper 50s. Overnight lows during the coldest months (December to March) can dip into the low 20s.

AREA

94.6 square miles

HISTORY



Following the completion of the Southern Pacific Railroad in 1867, Lancaster was established as a water stop along the route. In 1898, gold was discovered in the hills north of Lancaster and attracted many prospectors to the area.

The 1930s introduced the first airplane to the area and the Air Force started conducting flight tests at Muroc Air Base – now Edwards Air Force Base. Today, the activity in the area is probably most recognized for significantly contributing to the aerospace industry. Edwards Air Force Base, which is famous for its space

shuttle landings and Air Force Flight Test Center programs, sits just to the northeast of Lancaster. U.S. Air Force Plant 42 – located just south of the city limits – sits on 5,840 acres and is the main construction, modification and test center for the United States Advanced Aviation programs. It is home to aerospace behemoths including Boeing, Lockheed Martin and Northrop Grumman Companies. Lockheed Martin’s location is home to the iconic Skunk Works which is known for their state-of-the-art solutions focused on innovative design, development, rapid prototyping, advanced manufacture, integration and sustainment of both manned and unmanned aircraft. Northrop was recently awarded the B-21 long-range striker bomber contract and is in the midst of hiring 7,000 new employees.

DOWNTOWN LANCASTER: THE BLVD CULTURAL DISTRICT

Lancaster’s downtown area called “The BLVD” is often regarded as the jewel of Lancaster. Renovated in 2010 and supported by the establishment of a property business improvement district in 2014, The BLVD district is bounded by Sierra Highway, 10th Street West, Jackman Street and Milling Street.

Since its inception, The BLVD has been the recipient of several awards including the Environmental Protection Agency’s National Award for Smart Growth Achievement, the International Downtown Association’s Pinnacle Award, and the designation of “The BLVD” as a California Cultural District by the California Arts Council – making it one of only 14 destinations so deemed.



In 2016, The BLVD Ambassador Program was introduced as a means to provide downtown patrons with additional hospitality and safety services seven days a week. The addition of the “Ambassadors” has significantly affected response times to customer and business concerns, ensuring that both feel embraced, valued and secure in their day-to-day experiences on The BLVD.

Live escape room Twisted Exit and Lucky Luke Brew Pub were recently added to The BLVD’s already diverse entertainment lineup. With places such as Pour d’ Vino (wine bar), Buckle & Boots (country

western bar), Don Sal (Mexican cantina), and the perennially popular Underground Bowl (an upscale bowling lounge already in existence), The BLVD has become a one-stop shop for nightlife and entertainment.

The BLVD has also attracted substantial investment from national brands – including Regency Theaters and Starbucks. In addition, a 105-room Marriot Residence Inn is now under development as the first hotel in the downtown area and will also feature a rooftop pool and high-end amenities.

While The BLVD has continued to flourish socially, it has grown economically as well. Businesses continue to be attracted to the downtown area and the anticipation soars as The BLVD experiences business expansion adding to the downtown area’s eclectic urban mix, which includes several world-class brands.

LANCASTER BUSINESSES

Lancaster’s economy continues to enjoy sustained growth as industrial and retail businesses alike expand and open new locations, fueling job creation alongside increased tax revenues.

BYD



BYD and AVTA celebrated two important milestones this year: BYD’s 300th battery-electric bus build right here in Lancaster, and AVTA’s 1,000,000th electric service mile running BYD buses. Not only are electric buses great for the environment, building them locally is great for the community. Continuously growing, BYD now resides in 550,000 square feet with more than 800 employees.

LANCE CAMPER

Nationally award-winning recreational vehicle manufacturer Lance Camper has been a key member of the Lancaster business community for more than 20 years. Following a major expansion in 2017, Lance was acquired in 2018 by industry-leading specialty vehicle manufacturer REV Group. The acquisition enables Lance to take advantage of REV Group’s extensive nationwide distribution network.



LANCASTER AUTO MALL

The Lancaster Auto Mall has experienced tremendous growth over the last year. North America's largest RAM Truck Center "Ram of the West," opened a state-of-the-art facility at 10th Street West and Avenue K-8. The dealership saw immediate growth in sales – attracting significant investment from outside the Antelope Valley.



Toyota of Lancaster also had an exciting year, being named the number one Toyota dealership in the Los Angeles region for growth in 2018. The recognition is based on Toyota's sales data – which showed that the dealership led the Los Angeles region in year-over-year growth with more than 100% increases in both new and used vehicle sales.

Subaru Antelope Valley recently celebrated the grand opening in their new showroom. Mike Sullivan, the "LA Car Guy," has seen an estimated 104% growth in sales since acquiring the dealership.

Additionally – to further enhance the visitor experience as well as improve traffic safety – the City engaged in extensive public improvement throughout the Auto Mall. These included road right-sizing, traffic calming, pedestrian amenities, bike lanes and safety measures.

COMMERCIAL DEVELOPMENT



Retail revitalization and development is occurring throughout the City. Oasis at 10K, located at the key intersection of 10th Street West and Avenue K, redeveloped an old car lot into a retail center with tenants including The Habit, Blaze Pizza, Dunkin' Donuts, and Jimmy John's – all brands that are new to Lancaster.

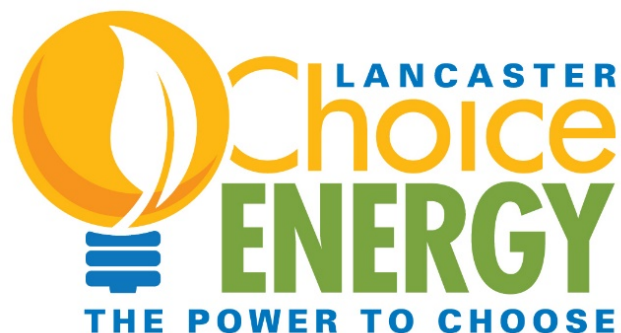
An 11,000-square-foot retail development at the northwest corner of Avenue L-6 and 60th Street West, Paloma Lane West, features a variety of locally-owned commercial businesses that add more options for consumers in the area.

Additionally, Burlington opened its doors in 40,000 square feet of redeveloped commercial space at Valley Central Way and Lancaster Boulevard.

ENERGY

LANCASTER CHOICE ENERGY (LCE)

Through a desire to offer the community greener power and increased local control, the City sought to create its own utility. Lancaster seized



the opportunity in 2014 when it registered as a Community Choice Aggregator (CCA) with the California Public Utilities Commission (CPUC), forming Lancaster Choice Energy (LCE). In May 2015, LCE became the first municipally operated CCA in the State of California and the first in Southern California Edison territory.

LCE customers automatically enjoy 35% renewable energy through LCE’s standard product “Clear Choice.” In addition, LCE’s Smart Choice rate plan offers customers the option of “opting-up” to 100% renewable energy content at a competitive price. With approximately 50,000 Clear Choice customer accounts, 516 Smart Choice customer accounts and 5,060 Net Energy Metering (NEM) customers, LCE currently services 93% of the Lancaster community. Furthermore, every October through LCE’s Personal Choice Program, solar customers whose energy production exceeds their energy consumption are issued a rebate based on \$0.06 per kilowatt-hour.

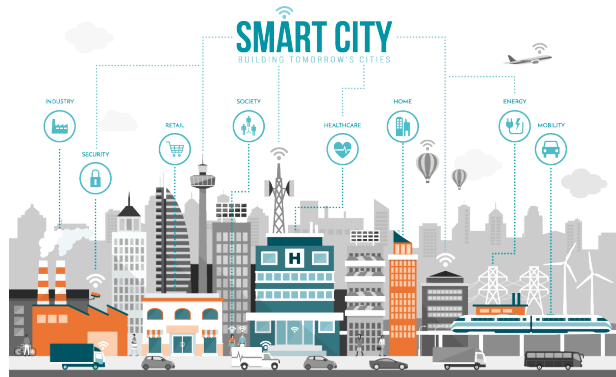
With programs such as *Energy Advisor* and *Small Commercial Direct Install* – which provides qualifying small commercial businesses with complimentary energy efficiency upgrades – LCE continues its efforts to advance the community towards a more sustainable and energy-efficient community.

ZERO NET ENERGY (ZNE)

In 2011, the City of Lancaster announced its goal of becoming one of the first Zero Net Energy (ZNE) cities in the world by the year 2020. ZNE is defined as procuring or producing more energy via renewable sources than is consumed within City limits. Over the last eight years, Lancaster has explored every avenue possible to reach its goal through efforts and partnerships such as the Lancaster Power Authority (LPA); partnering with BYD and KB Home to build the first Net Zero Home; Lancaster Choice Energy (LCE); the Better Built Homes Program; a 20-year Power Purchase Agreement with sPower; ZNE Home Ordinance; and becoming the first municipality in Southern California Edison (SCE) territory to purchase over 17,000 streetlights from SCE – which were immediately converted to energy-efficient LEDs – just to name a few.

To date, a total of 526 Megawatts (MW) of solar energy have been installed in Lancaster. This includes 7.5 MW among 25 school facilities throughout the Lancaster and Eastside School Districts, 1.45 MW installed throughout City facilities, and another 484 MW installed among utility-scale projects within City limits. Additionally, 6,339 single-family residential permits have been issued for a total of 33 MW. Adding to this solar production, Lancaster Choice Energy procured 354,521 MWh of renewable sourced energy for the community, bringing Lancaster to 100% of its lofty Zero Net Energy goal in 2019!

SMART CITY INITIATIVES



Lancaster is evolving into a *smart city* – one that leverages technology to improve the quality of life of its residents. Advances in smart technology provide opportunities for enhanced public safety, communication and city services, ultimately making the city safer and more livable.

Public-private partnerships are key to implementing smart city initiatives. In 2017, Lancaster connected with locally-based BYD Energy to convert all 17,825

of the City's street lights to LED. To expand the city's cellular network coverage, a strategic partnership with Landmark Infrastructure Partners is underway to install several smart cellular towers by the end of 2019. A single tower can hold equipment for up to four cellular carriers, and will also house new technology including sensors and Wi-Fi antennas for testing.

In addition to smart infrastructure, data is a powerful asset for every smart city. Lancaster is collaborating with IBM to aggregate data across multiple departments and gain insights on internal operations. These insights will facilitate data-driven decision making for the City's biggest issues and opportunities for improvement.

Going forward, Lancaster will continue to implement technology solutions to benefit citizens. The City is exploring IBM's machine learning capabilities, the addition of smart city controls atop street lights and ways to provide the community better digital access including an expansion of the City's fiber network.

PUBLIC TRANSIT

To meet the growing need for public transportation in the Antelope Valley, the Cities of Lancaster and Palmdale as well as the County of Los Angeles joined in 1992 and created the Antelope Valley Transit Authority (AVTA). AVTA began transit service on July 1 of that year.



AVTA began operations with three bus services: Transit, Commuter and Dial-A-Ride. A fourth service, Access Services, was added in 1996 to serve the disabled as a "complementary paratransit service"

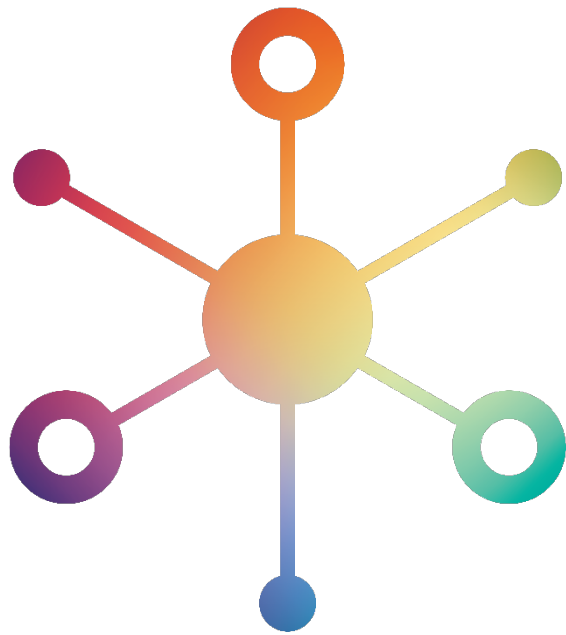
in accordance with the Americans with Disabilities Act. In 1998 the Tuesday Medical Shuttle was created, which offered rides to nine major medical facilities in the Los Angeles basin and San Fernando Valley.

Today, AVTA is bringing a fresh new energy to public transportation in the Antelope Valley. The transit agency has set a major goal to convert all of its aging diesel buses to a 100% electric bus fleet. AVTA anticipates accomplishing this goal within the 2019-2020 fiscal year, thus making it the first transit agency in America to establish an all-electric bus fleet.

In addition to bus service through AVTA, Lancaster is also served by Metrolink rail. This service allows residents to travel to six different counties in Southern California.

CONTRACTING

Lancaster contracts with Los Angeles County for many services – including law enforcement, fire, water, library, and animal care and control. The City contracts with Waste Management for refuse collection and recycling. Sewage water is treated by a special district called the Los Angeles County Sanitation District. By contracting out major public services, the City enjoys the benefits of these essential services while keeping its overhead costs at a minimum.



City Manager's Message

Lancaster has reached a pivotal moment in its evolution as a city. We face a unique set of circumstances: we stand on the precipice of a technological revolution that will dramatically change the way people live their daily lives – which coincides with a fresh understanding of the challenges that stem from our traditional development pattern of urban sprawl.

We recognize that a traditional model of infill-focused development, as exemplified by downtown Lancaster, produces the greatest return on investment to our community. At the same time, we see a number of disruptors on the horizon – new technologies that will profoundly change the way people interact with the built environment, which will clearly impact the way we develop as a city. These technologies and trends include the continuing shift toward online retail, the deployment of autonomous vehicles, the birth of smart cities and much more.

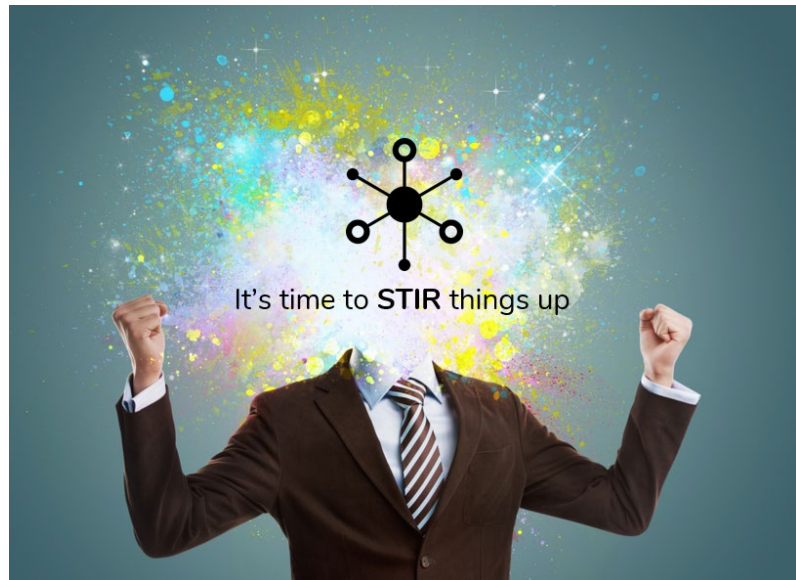
Enter Strategic Technology, Innovation & Resilience, or STIR. This three-pronged initiative aims to establish a new mindset among City staff and stakeholders regarding our approach to not only development, but also to the way we do business as a whole.

The three pillars of the STIR initiative consist of:

- ❖ **Technology** – anticipating the integration of cutting-edge and future technologies and their impact on the community, as well as implementing smart infrastructure to create value for residents and businesses
- ❖ **Innovation** – incorporating new ideas, approaches and techniques to build a stronger City, from enhancing connectivity and aesthetics to policing and addressing homelessness
- ❖ **Economic Resilience** – maximizing available resources, including land, to generate the greatest value possible for the community

Through the STIR initiative, every employee at the City of Lancaster has been asked to step outside their comfort zones and take a fresh new look at how their department operates. In order to ensure Lancaster's fiscal sustainability over the long term, we need to operate as a cohesive unit with employees across departments and experience levels regularly evaluating what we do and how we do it to ensure the maximum benefit to the City of Lancaster and the community we serve. "That's the way we've always done it" mindset is dead. If a process, program or project doesn't make sense – or could be simplified or optimized to save staff time or improve its impact on the community – we are poised to change it!

With this new mindset comes a wide range of projects, or "reach goals," consistent with the values embodied by the three pillars of STIR. These include:



Technology

Fiber is the lifeblood of any modern city. It serves as a conduit connecting residents, businesses and the City itself to the Internet. Through expanding and enhancing our fiber network – as well as exploring opportunities to provide service to our constituents – we position ourselves to capture new growth and revenue while also laying the groundwork for other technological initiatives.

Smart Streetlights will be one of the first such beneficiaries of the fiber network. By collaborating with cutting-edge smart city firm anyCOMM, Lancaster will install smart nodes on streetlights throughout the City. These nodes will provide camera surveillance and other public safety technologies, infrastructure monitoring, economic development tools, and much more.

Automation will serve as an integral tool in the implementation of STIR. By leveraging state-of-the-art software in such areas as payroll, document storage and contract routing, we can streamline processes and save significant staff time – thus freeing up our human resources to focus on the things that matter most to our citizens.

Innovation

Public Improvement Program is underway and making strides in order to increase productivity and engagement while fostering a culture of collaboration and employee wellness. With the goal of constructing and updating key City assets, upcoming projects include park improvements, City beautification, revitalization of Jane Reynolds Park and installation of Lancaster’s very first skate park, and the modernization of Lancaster City Hall and City Maintenance Yard enhancements.

The Hybrid Law Enforcement initiative will see the creation of a new entity to support public safety in the City of Lancaster. Under the leadership of Interim Police Chief Lee D’Errico, the Public Safety Department will establish a new team to support our existing sworn law enforcement officers. This new team will handle routine, non-violent issues such as larcenies and petty theft – freeing up our deputies to focus on more serious crimes. This unique model will provide an innovative, cost-effective approach to reducing crime.

Freeway Interchange Improvements will begin, leveraging more than \$60 million in grant funding from Metro to modernize four freeway interchanges throughout the City. These efforts will increase capacity, reduce delays and beautify the entrances to Lancaster.

Road Bond Funds up to \$57 million will begin deployment in order to accelerate the City’s Revive 25 goals – which include treating all lane miles within the City of Lancaster with the needed maintenance by 2025.

Wellness and Impact Homes will receive a fresh look, with new programming and partnerships to bring key services to the neighborhoods in greatest need in our community.

The Community Center is now under construction. Formerly the Lancaster Shelter, which is being replaced with Kensington Campus to provide wraparound homeless services as opposed to simply a place to rest at night, the facility will provide space for community activities and organizations along with a makerspace.

Several Housing Projects are slated to begin construction, ranging from net-zero single-family homes that will form part of Lancaster’s first-of-its-kind Advanced Energy Community to a continuum of care facility located in Medical Main Street.

Resilience

Medical Main Street, a key example of the tremendous potential for more effective and efficient land use within the City, will see the completion of a master plan and environmental impact report. These elements, together with a partnership formed with Antelope Valley Hospital and a private-sector development firm, will lay the groundwork for the implementation of the Medical Main Street vision.

Parkway Village, an area encompassing the Amargosa Creek Specific Plan envisioned as big-box retail in the early 2000s, will undergo a specific plan effort to lay the foundation for future development. Like Medical Main Street, Parkway Village aims to make optimal use of the land resources we have available. The area will become a mixed-use district with retail, dining and a wide range of housing options to meet the growing need of expanding firms such as Northrop Grumman and BYD.

The P3 Initiative – a combination of both innovation and resilience – will enable the City to engage in new and unique partnerships with the private sector to facilitate development and economic growth while simultaneously creating new revenue streams.

Hotel Development will continue to be aggressively pursued and fostered, with significant potential for public-private partnerships that will allow the City to generate additional revenue above and beyond the traditional transient occupancy tax.

Fee Restructuring will adjust our current “one-size-fits-all” approach to more accurately reflect the actual cost to the City of servicing a new development. This will ensure that new developments pay their fair share, while also recognizing that appropriate infill development adds new revenue without necessitating new infrastructure.

Performance Evaluations will be redesigned to better incentivize outstanding performance while also setting clear goals and growth opportunities.

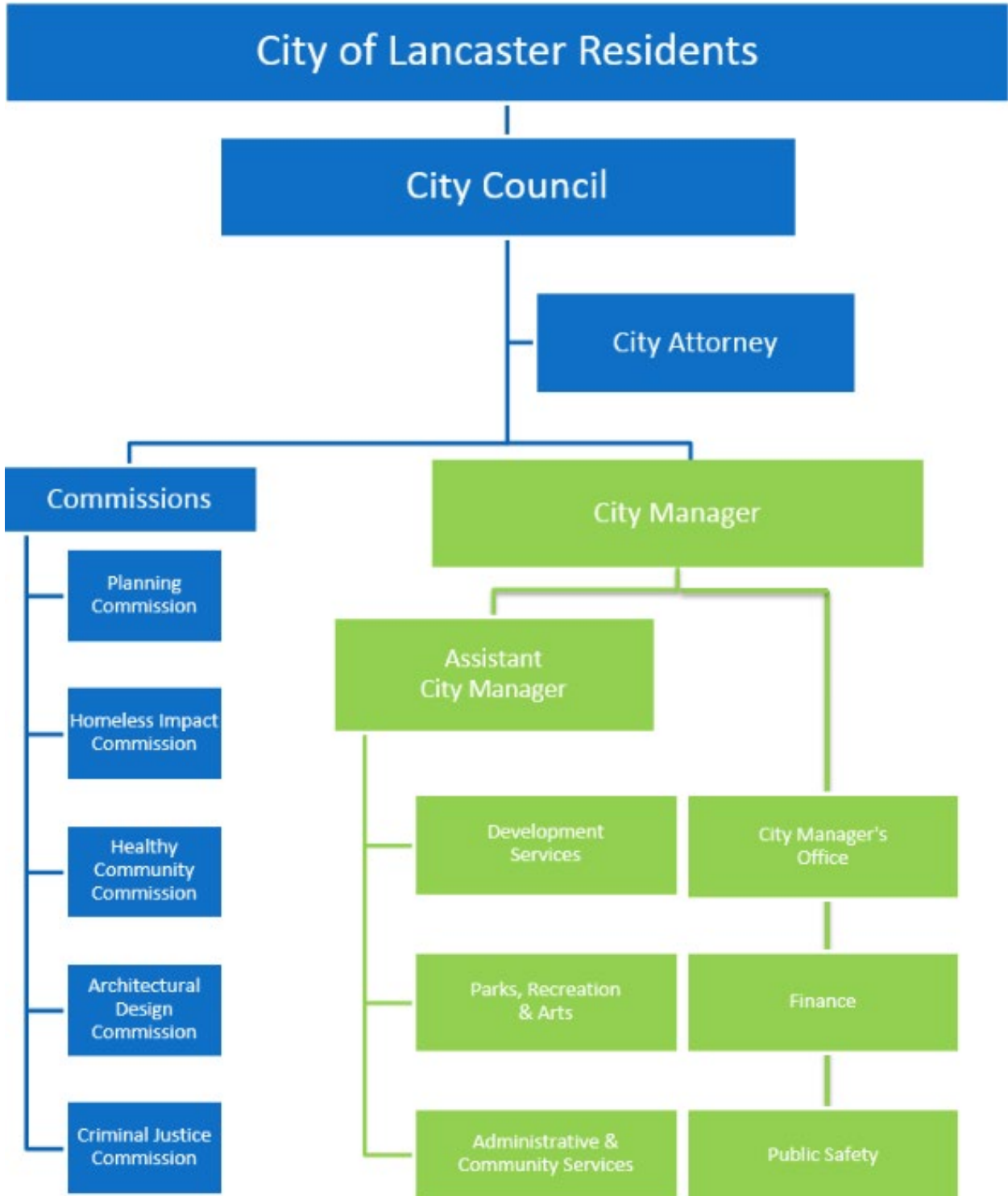
CONCLUSION

With healthy reserves, a balanced budget and a thriving economy, the City is ideally positioned to implement this aspirational vision for the future of Lancaster. Together, we will continue to build a city known for its economic and environmental sustainability, commitment to design excellence, and relentless innovation.



Jason D. Caudle
City Manager

ORGANIZATIONAL STRUCTURE





BUDGET OVERVIEW

THE BUDGET PROCESS

December – January: Operating budget preparation begins with determination of the base budget for the upcoming year. The base budget establishes the current year adopted budget service levels with updated costs, removes one-time revenue and expenses (including grants), and adds ongoing expenditures as approved by the City Council. The capital budget preparation process begins with department staff meeting to review and discuss potential modifications to the five-year capital plan.

In January, Finance distributes the Budget Guide to departments. The Budget Guide includes budget preparation calendar, budget priorities, instructions, and sample worksheets to be used in budget development. Finance prepares budget worksheets that include base budget amounts and year to date actuals for current year. Departments use these worksheets to submit small dollar budget requests and for submitting the current year-end estimates.

February – March: Departments developed year-end estimates for FY 2019 and prepare their revenue and expenditure projections for FY 2020.

Early in March, Capital Improvement project proposals are submitted to Finance. A meeting is held to review each requested project in detail. A few weeks later, a second meeting is held to determine the highest priority projects.

The selected projects are then incorporated into the budget model, and fund balances are projected for the capital project funds. Since capital projects tend to span more than one fiscal year, the practice is to appropriate the total amount needed to fund the project (or one 'self-contained' phase of the project). This ensures there is sufficient funding to complete the project the following year. Any unexpended funds at the end of the current fiscal year automatically roll over to the next fiscal year.

April: The budget team and departments meet to review and discuss their budget submittals. The budget meetings are interactive and informative in making critical policy and funding decisions, as well as strategic and economic decisions for long-term planning.

Subsequent meetings are held to review Capital Outlay, Capital Replacement and Information Technology needs. The purpose of the meetings are to ensure consistency and accuracy for equipment needs, and to develop funding strategies to meet these needs.

By the end of April, rewrites of the department budgets take place as the program expenditures are brought into alignment with the available resources. During periods of abundant resources, additional improvements may be made or additional reserves created; during periods of economic downturns, this can be a very hard, frustrating time as budget requests may be reduced substantially, depending on how they align with the overall goals, mission, and vision of the City.

May: Budget briefings are held with the City Council. Special meetings are scheduled individually with each Council member to ask questions and/or make modifications to the budget. Based on the questions and concerns of the City Council, these meetings may be as few as one or as many as necessary.

June: The City Manager and budget team formally presents the budget to the City Council at the first Council meeting in June. This is a noticed, formal hearing for the budget that allows for input from the citizens regarding the budget. Modifications may be made to the budget at this time.

The Council formally adopts the budget with a roll call vote by minute action. The budget then becomes effective the beginning of the fiscal year, which starts July 1. It is the policy in Lancaster to adopt the budget before the beginning of the fiscal year.

AMENDING THE BUDGET

The budget is a flexible document in that once adopted, it can be modified to fit the changes necessary to run the City smoothly. The City Council adopts the budget; the City Manager has the authority to modify line items within each fund as long as the total appropriation for that fund remains the same. An increase to the total budget appropriation requires Council approval.

Basis of Budgeting

The budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The City utilizes the modified accrual basis of budgeting; obligations of the City are budgeted as expenses, but revenues are recorded when we know how much to expect (measurable) and we receive the revenues within the time needed to make payments for costs incurred within the fiscal year.

All annual appropriations (authorizations to expend funding) lapse at the end of the fiscal year unless there are outstanding encumbrances (commitments to pay for goods/services ordered through the utilization of a purchase order, a formal authorization of the City, or a contract).

The budget is the City's financial plan for delivering effective services and efficiently managing the revenues which support those services. The City's charter and municipal code provide broad governance for preparation of the operating and capital budgets. The adopted budgets are also developed based on the following:

- The City Council's top priorities and other City Council directives
- The City's Long Range Financial Forecast – which is updated annually and presented to the City Council prior to the release of the adopted budget
- Service level prioritization as identified by the City Manager
- Availability and sustainability of revenues
- Legal mandates
- Prioritization criteria outlined in the capital budget
- The City's policies regarding land use and community design, transportation, housing, natural environment, business and economics

Annual Appropriations Limit

The Appropriations Limit – otherwise known as the “Gann Limit or Gann Initiative” – sets a limit to the amount of tax proceeds municipalities can appropriate each fiscal year. This limit was originally established when California voters approved Proposition 4 during the special election in 1979. It became part of the California State Constitution as Article XIII-B.

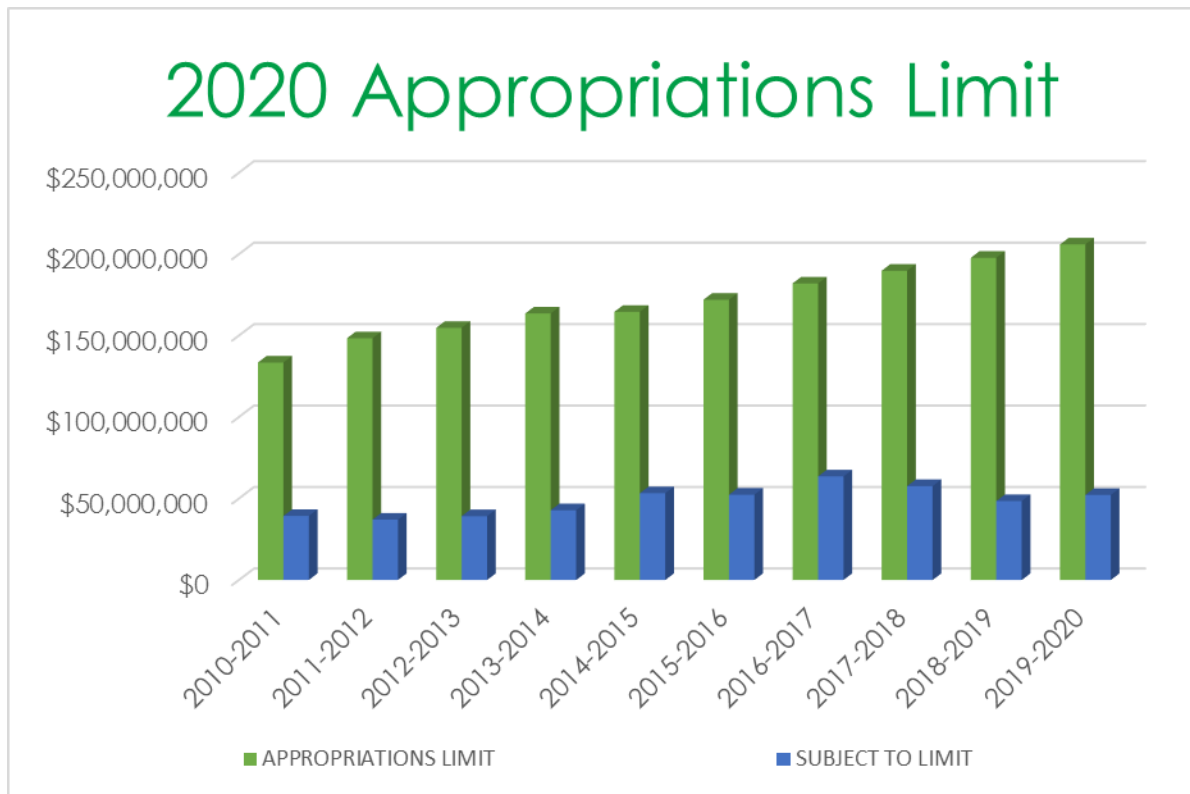
In June 1990, Proposition 111 was approved by the California voters which modified Article XIII-B and established a new method for municipalities to calculate the annual appropriations limit. Prior to Proposition 111, the annual appropriations limit was adjusted annually by the change in the cost of living (Consumer Price Index) or by the change in California per capita personal income, whichever was less, and by the percentage change in the population of the City as provided by the California Department of Finance.

Under the guidelines set forth by Proposition 111 beginning with the FY 1990-1991 appropriations limit, a city may choose between two annual adjustment factors. The factors include the growth in the California per capita personal income or the change in the local assessment tax roll due to local nonresidential construction. The annual appropriations limit will not exceed a base year adjusted by the adjustment factor that is chosen by the City.

Proposition 111 also established the base year as FY 1986-1987. Although the limits for FY 1986-1987 through FY 1989-1990 were not affected, municipalities were required to recalculate these years using the new method to determine the correct limit for FY 1990-1991 and future years.

The following table compares the difference between Lancaster’s Appropriations Limit and the estimated proceeds of taxes that are subject to the limit. With a gap of \$153,776,526 the City remains well below its Appropriations Limit of \$205,984,165 for FY 2019-2020.

FISCAL YEAR	APPROPRIATIONS LIMIT	SUBJECT TO LIMIT	DIFFERENCE
2010-2011	133,481,184	39,317,665	94,163,519
2011-2012	148,401,994	37,047,601	111,354,393
2012-2013	154,784,897	39,192,100	115,592,797
2013-2014	163,613,543	42,811,559	120,801,984
2014-2015	164,612,436	53,294,778	111,317,658
2015-2016	172,012,494	52,343,991	119,668,503
2016-2017	182,030,983	63,605,300	118,425,683
2017-2018	189,823,789	57,668,840	132,154,949
2018-2019	197,793,953	48,462,515	149,331,438
2019-2020	\$ 205,984,165	\$ 52,207,639	\$ 153,776,526



ALLOCATING THE COST OF SERVICES

The City allocates administrative costs among the services and funds that benefit from those activities. The City commissions a full and detailed cost allocation study on a regular basis to ensure utilization of the appropriate allocation amounts for distribution amongst those activities not funded by the General Fund.

FINANCIAL POLICIES

Reserve Policies

Major budget policies include: maintaining a 10% fund balance reserve fully appropriating funding for each capital improvement project (to prevent shortfalls the following year), and conservatively projecting revenues (at the minimum that can be expected to be received) and expenditures (at the maximum to be spent).

One of the key components of a financially stable organization is the adherence to a policy of maintaining an appropriate level of reserves. The Government Finance Officers Association (GFOA) recommends, at a minimum, that general purpose governments – regardless of size – maintain reserves (unrestricted fund balance) in their General Fund of no less than two months of operating revenues or expenditures, or a minimum of approximately 16.6% of General Fund operating expenditures. The GFOA further recommends that reserve levels be directly related to the degree of uncertainty the local government faces; specifically, the greater the uncertainty, the greater the financial resources necessary. Since reserves are used to mitigate risk – during these uncertain economic times – it is crucial that the City continue its practice of adhering to this GFOA guidance. This will provide the City with resources to cope with unforeseen expenditures, unanticipated events or revenue shortfalls.

The City will maintain an unallocated reserve in the General Fund equal to a minimum of 10% of expenditures and transfers out to buffer any unexpected change in the revenue/expenditure picture for the fiscal year. This was formalized in June of 1996 by Resolution No. 96-111.

The City will maintain a financial stability reserve fund to provide funds to maintain service levels during economic downturns.

Long-Term Policies

OPERATING BUDGET POLICIES

- The City will present to the City Council a Program and Financial Plan that is a balanced document Expenditures will not exceed available resources – including funding carried over from the previous year
- The City will maintain a General Fund Reserve that provides the necessary cash flow, a safety net for handling the unexpected, and flexibility in day-to-day operations. The City Council has formally

established this reserve at 10% of operating expenditures as the minimum desired level. Lancaster, like most cities, has experienced economic cycles; during good economic times, we increase the reserve to a higher level – as cash flow allows – to buffer downturns in the local economy

- The City will maintain a Financial Stability Reserve that provides the funding necessary to maintain the desired levels of service during downturns in the economy
- To ensure that the largest revenue source will cover the largest expenditure item, we closely compare the Sheriff's Department contract to the Sales and Property Tax Revenue
- The City will allocate resources to special law enforcement programs such as, Target Oriented Policing (TOP) to specifically identify and resolve crime that has received substantial attention. Those programs, which include Christmas Shopping Patrols, Anti-Auto Theft Operations, TOP-Bomb (sheriff units available to patrol at will), and Gang Violence Suppression have been highly successful in reducing specific types of crime
- The planning and approval process for any new Capital Improvement Project will include an analysis of future operating costs to ensure that not only is funding available to build the project, but future operational costs can be covered once construction is complete
- The City will seek financial co-sponsors and partners for special events and recreational programs that are a benefit to the community. Prime examples of this include corporate sponsorship for the annual Streets of Lancaster Grand Prix, co-sponsorship of special theatrical performances for students to gain an appreciation of the performing arts, and community partnerships to provide community neighborhood impact homes and wellness homes

REVENUE POLICIES

- The City will attempt to maintain a diversified and stable revenue system to shelter it from short-term fluctuations of any one revenue source
- The City will diversify its general fund revenue base away from past reliance on sales tax alone. Successful lobbying efforts to obtain a share of the property tax (Lancaster received no property tax for the first 11 years) is one example of this policy
- The City will utilize one-time non-recurring revenues for one-time expenditures or reserves and avoid using one-time revenues for on-going expenses or programs
- The City will seek out additional sources of revenue as a way of enduring a balanced budget necessary for the quality of services expected by our citizens
- The City will require user fees that cover the direct cost of adult recreation programs, and the cost of development services (building permits, etc.) provided to developers
- The City will do cost comparisons with other cities to ensure that our fee structure is reasonable
- The City will update fees annually based on the prior year annual average consumer price index for the Los Angeles-Riverside-Orange Co. All Urban Consumers percentage change

CASH MANAGEMENT/INVESTMENT POLICIES

- Investment of City funds will be in accordance with the Adopted Investment Policy. Safety of principal will continue to be the number one priority, followed closely by ensuring that funds will be available when needed (liquidity). Only after these two priorities have been fully satisfied will the City consider yield as an investment criterion
- The City will aggressively collect revenues on a timely basis

DEBT POLICIES

- The City's General Fund does not currently have any long-term debt obligations. Current operations will be funded with current revenues

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

- The City will have an independent audit performed annually. An interim audit will be performed mid-way through the fiscal year to ensure correct accounting and internal control procedures are followed
- The City will produce a Comprehensive Annual Financial Report (CAFR) each year in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB). This report is submitted annually to the Government Finance Officers Association of the United States and Canada for their Excellence in Financial Reporting Awards Program (the City has received the award for numerous consecutive years)
- The City will maintain a strong internal audit capability

CAPITAL BUDGET POLICIES

- The City will update its multi-year plan for capital improvements – this will include modification of existing projects and adding/deleting projects in keeping with the General Plan as adopted by the City Council
- The City will maintain a Capital Replacement fund for ensuring that the equipment necessary for the operations of the City is always available
- The City will ensure that prime commercial and industrial acreage is available and ready for development, thus being able to quickly assist in the provision of jobs and diversity in the economy

FINANCIAL SUMMARY

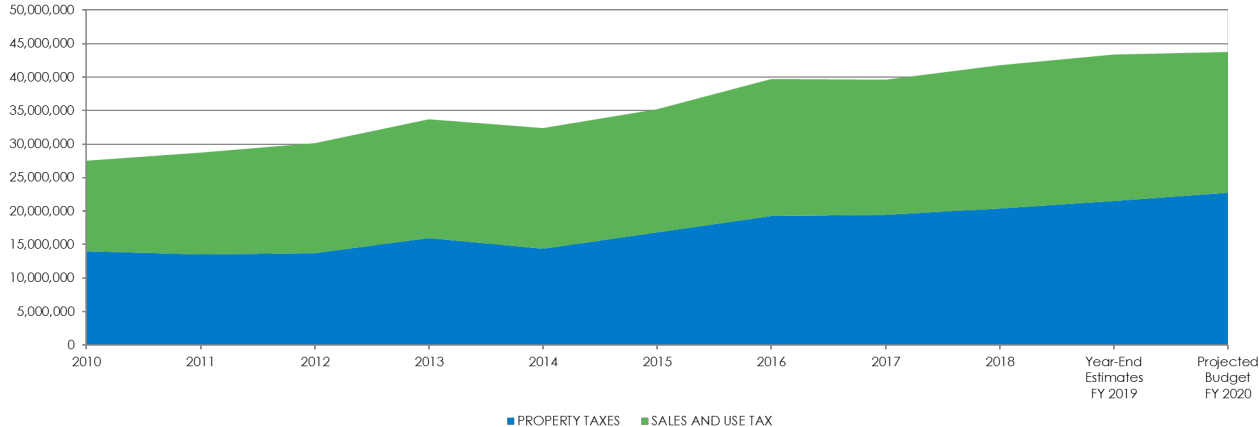
The City budget, adopted at \$209.3 million for Fiscal Year 2020, is summarized below:

\$ = Millions

By Category (Includes Transfers)	Year-End		
	Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel	\$36.5 M	\$38.9 M	\$42.9 M
Operating & Maintenance	104.2	117.6	110.2
Capital Outlay/Replacements	1.6	1.9	.9
Transfers Out	10.8	8.3	9.4
Capital Improvements	28.7	130.7	46.0
Total	\$181.8 M	\$297.3 M	\$209.3 M

How We Maintain Fiscal Health

Lancaster was hit hard by the sharp economic decline and the resulting long-term recession. The 2019 property and sales tax collections are estimated to be higher than prerecession years.



Lancaster City Council’s firm commitment to fiscal responsibility and long-term financial stability helped to soften the impact of the declines. The City also maintains other reserves for specific purposes – such as equipment replacement and other contingencies – in addition to the general fund reserve.

Having sufficient reserves enabled us to make thoughtful, rational reductions in our budget while still maintaining and in many cases expanding public services. As the economy continues to improve, we replenish our reserves in order to position us to be prepared to meet the challenges of the next economic downturn that will inevitably come in future years. Reserves accumulated during years when revenues exceeded expenditures cushion the City’s transition to a lower revenue base and allow the City to adjust spending in response to economic downturns, emergencies, State revenue takeaways, and/or investment opportunities.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) amounts to a total of over \$46 million to be funded in fiscal year 2020. Projects are funded by a variety of special and restricted funding sources you can read about in the *City Funds* section of the budget. Several new projects are funded in large part with state and federal grant funds, successfully secured by our committed staff.

To continue transforming the City, we must continue focusing on the infrastructure in the City, through our Capital Improvement Program. We are proud of our aggressive, proactive approach in allocating more capital improvement and equipment monies than ever before.

Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Total
\$ 46,030,091	\$ 18,744,757	\$ 33,433,641	\$ 13,390,000	\$ 10,640,000	\$ 122,238,489

We have many exciting projects in the pipeline. In 2015, the City launched REVIVE 25 – an innovative, cost effective road maintenance program. Lancaster has nearly 1,700 lane miles of roads – that’s the distance from Los Angeles to Chicago. Complete reconstruction of all those miles of roads would cost the city and taxpayers over \$500 million dollars.

REVIVE 25 is a plan to maximize the life of all Lancaster roads by investing more in preventing road issues before they occur. This preventative approach will enable us to postpone or completely avoid more expensive treatment down the line, saving taxpayers more than \$280 million over the next 10 years as we work to treat every square foot of road in Lancaster by 2025. Follow the REVIVE 25 journey at www.ABetterRoadAhead.com.



CIP Progress...

Some of the major streets re-surfaced were:

- ◆ 5th Street East, Avenue H-8 to Avenue J
 - ◆ 15th Street East, Kettering Street to Avenue J
 - ◆ 15th Street West, Jenner Street to Avenue J
 - ◆ Lancaster Boulevard, Challenger Way to 20th Street East
 - ◆ Neighborhood bounded by West Avenue K-4 to Avenue K-8, 25th Street West to 30th Street West
 - ◆ Neighborhood bounded by Norberry Street to West Avenue J, 12th Street West to 15th Street West
-

CIP Planned...

Street segments planned in fiscal years **2020** include, but are not limited to:

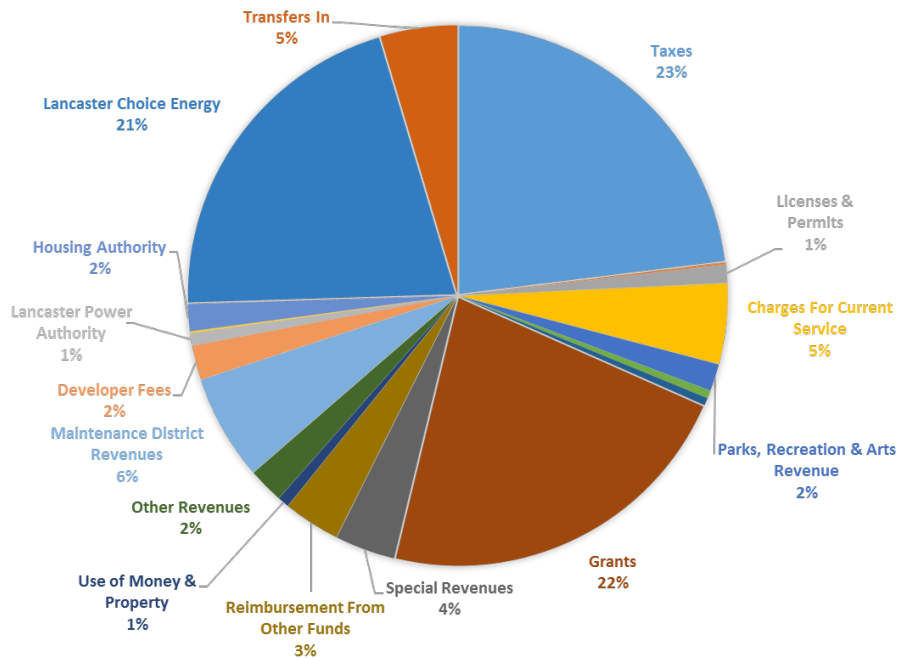
- ◆ 4th Street East, Avenue M to Avenue L
- ◆ 10th Street West, Avenue H to Lancaster Boulevard
- ◆ 25th Street West, Avenue J to Avenue J-8
- ◆ 30th Street West, Avenue M to Avenue N (West-side)
- ◆ 55th Street West, Avenue L to Avenue L-8
- ◆ 60th Street West, Avenue J to Avenue L
- ◆ Avenue I, Challenger to Price Lane
- ◆ Avenue I, Price Lane to 32nd Street East
- ◆ Avenue J, 10th Street West to Challenger Way
- ◆ Avenue J Interchange (Phase I – Local Streets), 25th Street West to 15th Street West
- ◆ Neighborhood: Avenue K to Avenue K-12, 6th Street East and Challenger Way
- ◆ Neighborhood: 25th Street West to 30th Street West, Avenue J-8 to Avenue K
- ◆ Neighborhood: Avenue I to Lancaster Boulevard, 10th Street West to 20th Street West
- ◆ Neighborhood: Avenue J-8 to Avenue K, 10th Street West to 20th Street West

In addition to road maintenance projects, staff is hard at work on the five freeway (State Route 14) interchange projects – Avenue K, Avenue L, Avenue M, Avenue G and Avenue J. These ambitious and transformative projects are funded entirely with Los Angeles County Measure R Highway Equity funds. All of these projects, with a budget in excess of \$65 million, will be completed by 2023. In the CIP section of the budget document, you can read about and see detailed maps of all budgeted capital projects.

Citywide Budget Summary – Including Transfers

Where the Revenue Comes From

*Includes Transfers

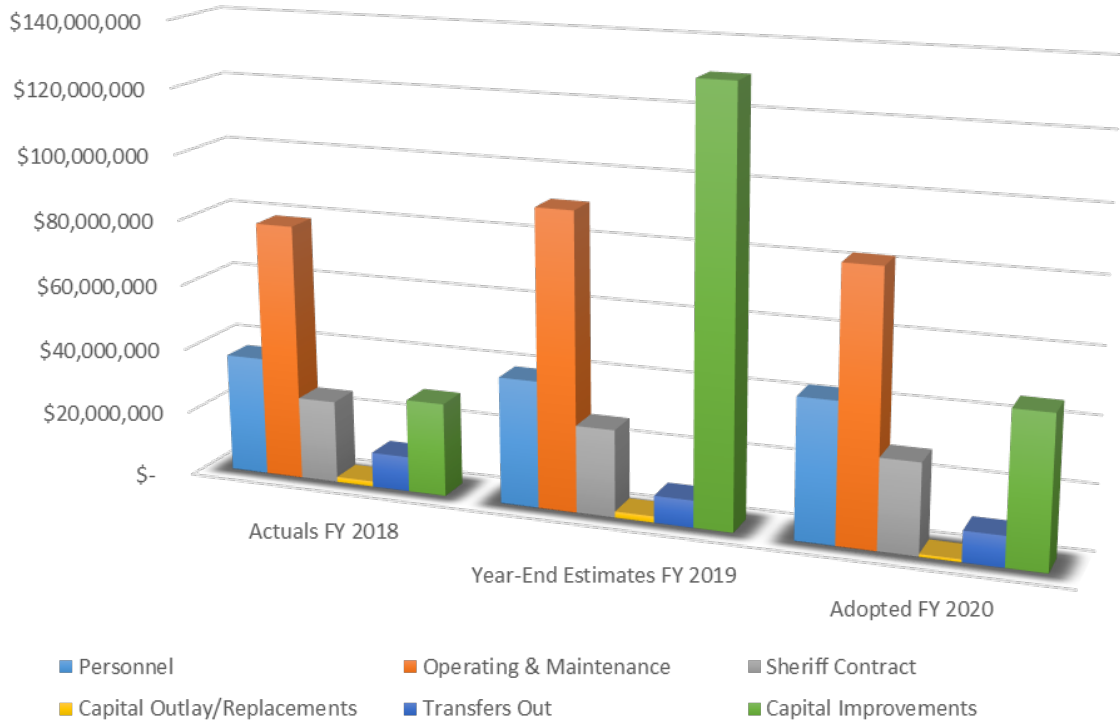


Revenue by Type (Includes Transfers)

	Year-End		
	Actuals FY 2018	Estimates FY 2019	Projected FY 2020
Taxes	44,640,225	46,286,561	46,684,485
Revenue From Other Agencies	364,595	232,690	224,915
Licenses & Permits	1,019,104	1,246,276	2,229,798
Charges For Current Service	7,891,010	9,805,395	9,817,830
Parks, Recreation & Arts Revenue	3,300,012	3,298,461	3,301,250
Lancaster Performing Arts Center (LPAC)	960,564	975,714	958,300
Fines & Forfeitures	994,979	906,158	907,658
Grants	24,409,257	115,931,167	44,854,771
Special Revenues	4,498,009	6,465,919	7,352,432
Reimbursement From Other Funds	6,776,670	6,795,441	6,936,621
Use of Money & Property	677,790	1,119,104	1,393,000
Other Revenues	1,945,219	1,602,440	4,319,707
Maintenance District Revenues	14,660,403	12,626,829	12,829,100
Developer Fees	3,835,201	4,327,610	4,186,500
Lancaster Power Authority (LPA)	1,886,732	1,300,605	1,500,000
Lancaster Finance Authority (LFA)	116,424	15,173,775	215,000
Lancaster Housing Authority (LHA)	279,265	2,663,813	3,282,182
Reserve Fund	4,000	7,500,000	-
Lancaster Choice Energy (LCE)	37,875,327	38,587,233	42,302,218
Transfers In	12,005,535	8,282,755	9,366,460
Total	\$ 168,140,323	\$ 285,127,945	\$ 202,662,226

Where the Expenditures Go

*Includes Transfers



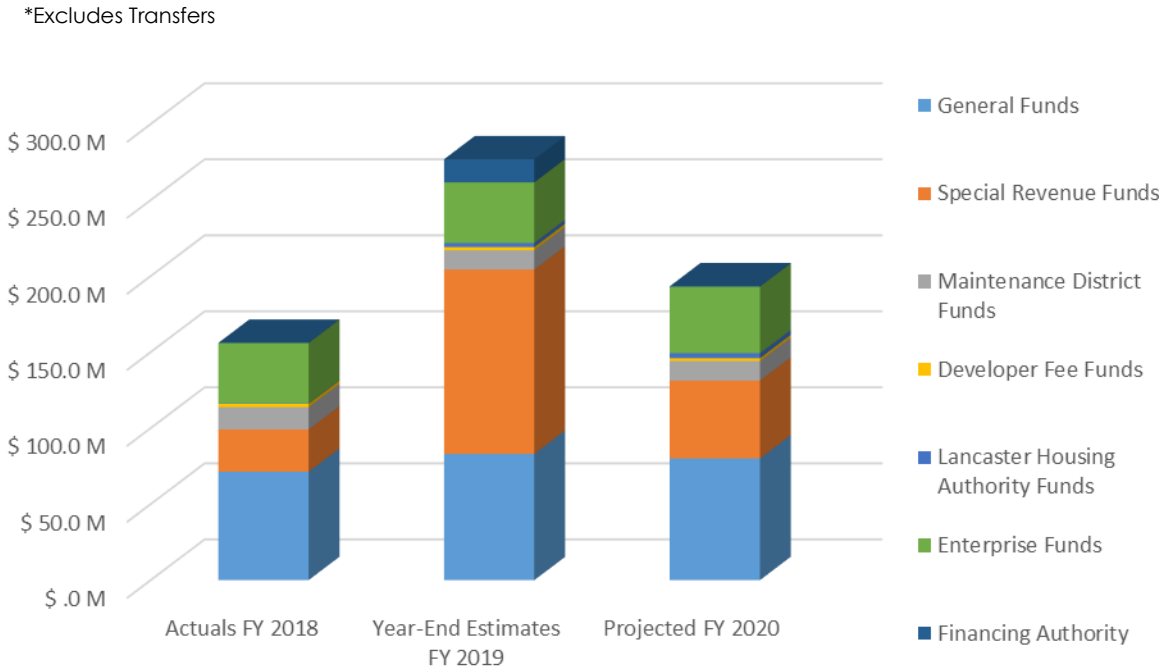
By Category (Includes Transfers)

	Actuals FY 2018	Year-End Estimates FY 2019	Adopted FY 2020
Personnel Services	36,538,104	38,917,439	42,895,512
Operating & Maintenance	78,777,351	90,794,600	82,443,992
Sheriff Contract	25,393,337	26,762,135	27,719,185
Capital Outlay/Replacements	1,602,200	1,925,647	873,855
Transfers Out	10,761,035	8,282,755	9,366,460
Capital Improvements	28,688,472	130,653,531	46,030,091
Total	\$ 181,760,498	\$ 297,336,107	\$ 209,329,095

Citywide Budget Summary – Excluding Transfers

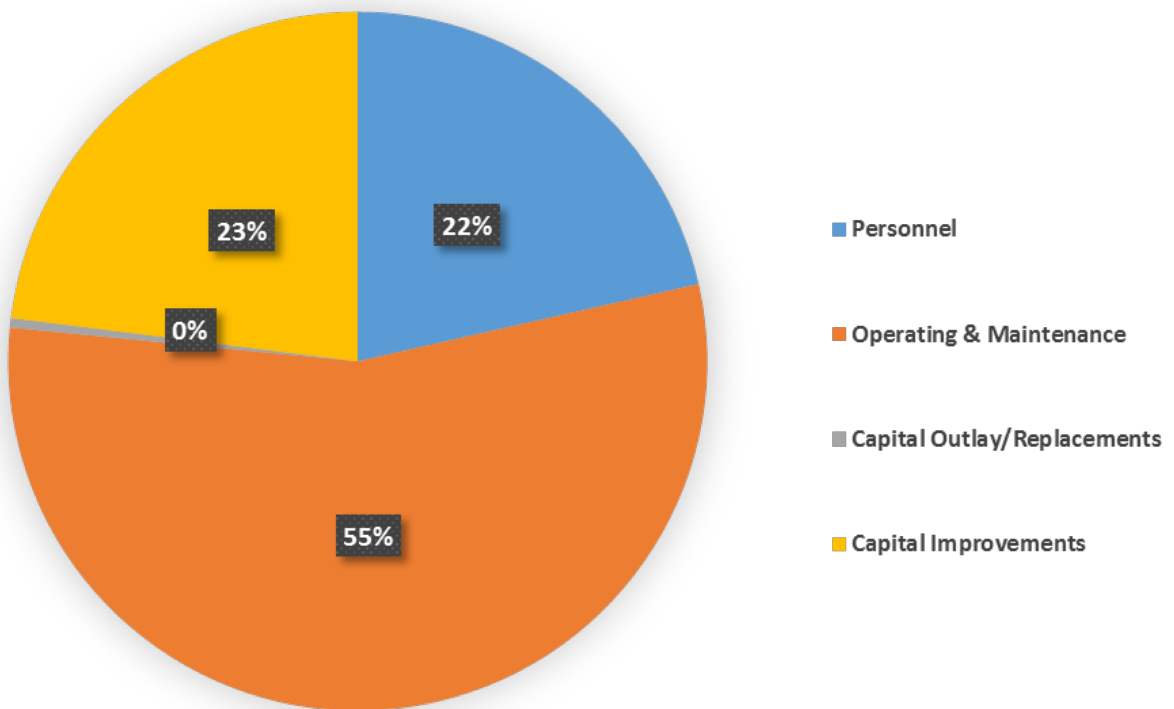
Revenue Overview

Category (Excludes Transfers)	Year- End		
	Actuals FY 2018	Estimates FY 2019	Projected FY 2020
General Funds	71,321,696	83,078,571	80,033,584
Special Revenue Funds	27,821,769	121,316,365	51,248,183
Maintenance District Funds	14,648,898	12,615,829	12,818,100
Developer Fee Funds	2,184,677	2,109,000	1,896,500
Lancaster Housing Authority Funds	279,265	2,663,813	3,282,182
Enterprise Funds	39,762,059	39,887,838	43,802,218
Financing Authority	116,424	15,173,775	215,000
Total	\$ 156,134,788	\$ 276,845,190	\$ 193,295,766



Adopted FY 2020 Expenditures by Category

*Excludes Transfers



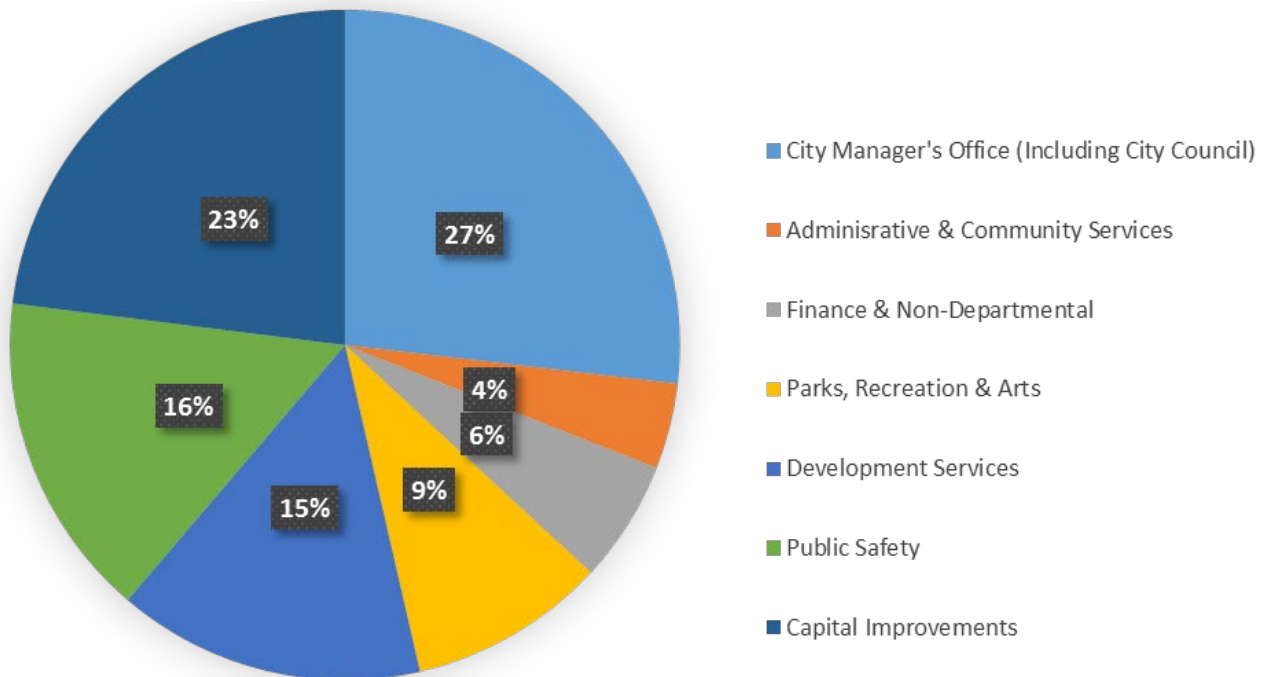
By Category (Excludes Transfers)	Year-End		
	Actuals FY 2019	Estimates FY 2019	Projected Budget FY20
Personnel	36,538,104	38,917,439	42,895,512
Operating & Maintenance	104,170,687	117,556,735	110,163,177
Capital Outlay/Replacements	1,602,200	1,925,647	873,855
Capital Improvements	28,688,472	130,653,531	46,030,091
Total	\$ 170,999,463	\$ 289,053,352	\$ 199,962,635

Expenditures by Department/Function

By Department (Excludes Transfers)	Year-End		
	Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
City Manager's Office (Including City Council)	45,652,491	52,920,561	53,675,544
Administrative & Community Services	4,216,351	5,787,201	8,278,761
Finance & Non-Departmental	12,366,462	12,602,558	11,798,010
Parks, Recreation & Arts	17,395,613	18,404,334	19,034,922
Development Services	26,515,358	27,906,326	29,670,553
Housing & Neighborhood Revitalization	6,850,685	9,482,545	-
Public Safety	29,314,031	31,296,296	31,474,754
Capital Improvements	28,688,472	130,653,531	46,030,091
Total	\$ 170,999,463	\$ 289,053,352	\$ 199,962,635

Percentage of Adopted FY 2020 Expenditures by Department

*Excludes Transfers





Citywide Three-Year Comparison

(Includes Operating Transfers)

	Actuals FY 2018		Year-End Estimates FY 2019		Adopted FY 2020	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
General Fund	73,759,434	71,370,827	76,589,396	74,015,960	78,344,767	77,450,729
Capital Replacement Fund	98,600	311,507	-	1,191,284	-	387,655
Reserves	2,838,135	4,477,553	8,293,160	7,730,936	3,579,227	3,684,000
Performing Arts Center Fund	614,238	1,574,802	-	-	-	-
Gas Tax Fund	6,857,339	8,866,763	10,856,820	12,172,236	13,205,894	13,205,686
AB 2766 Air Quality Improvement Fund	52,830	129,091	101,025	103,991	100,000	50,000
Proposition 1B - Transportation Fund	1,021	75	-	59,930	-	181,474
TDA Article 8	8,464,754	9,044,679	14,577,844	12,500,960	6,862,652	7,189,950
Proposition A Funds	2,938,242	3,171,286	3,101,970	6,339,261	3,279,717	3,308,784
TDA Article 3 Bikeway	21,118	62,381	456,517	455,035	116,462	-
Proposition C Funds	2,489,562	5,385,273	2,592,116	7,091,242	2,726,793	1,384,912
Measure R Funds	3,514,853	5,796,788	58,948,517	65,141,057	24,010,939	22,662,262
Measure M	1,650,138	277,075	2,187,390	3,573,840	3,736,123	2,453,649
Measure A	-	-	623,040	623,040	623,040	623,040
Traffic Safety Fund	255,234	257,754	260,000	260,000	260,000	260,000
Proposition 42	179,414	7,864	-	569,924	-	79,848
LA County Reimbursement	1,792,254	2,170,333	748,615	521,690	-	-
MTA Grant - Local	965,443	3,536,848	4,857,680	3,172,646	326,852	326,852
MTA Grant - STPL	-	-	1,816,705	1,814,225	-	-
State Grant - OTS	23,985	22,353	10,000	-	45,000	45,000
State Grant Recycling Beverage	205,649	71,947	116,140	216,144	111,175	40,000
State Grant - Oil Recycling	117,397	72,753	44,354	42,540	83,354	44,354
Misc. State Grants	289,157	225,344	5,947,002	5,916,000	-	-
Community Development Block Grant	1,145,307	1,840,610	1,941,040	1,941,040	1,962,644	1,962,604
Neighborhood Stabilization Grant	241,788	136,817	636,568	1,111,420	-	-
Federal TEA	-	29,263	-	-	-	-
EDA Grant	-	19,494	-	-	-	-
EDI Grant Fund	-	139,653	-	-	-	-
FEMA Grants	-	276,825	-	-	-	-
Lancaster HOME Program	48,488	-	48,488	10,000	48,488	10,000

Citywide Three-Year Comparison (Cont.)

(Includes Operating Transfers)

	Actuals FY 2018		Year-End Estimates FY 2019		Adopted FY 2020	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Federal Misc. Grants	67,283	293,289	16,332,699	15,877,035	-	-
Reimbursable Grants Fund	-	25,506	-	-	-	-
Still Meadow Sewer Assessment District	11,505	10,000	11,000	12,500	11,000	12,500
Recycled Water Fund	489,909	276,393	245,030	197,007	140,000	179,506
Lancaster Sewer Maintenance Fund	4,315,205	4,387,895	4,368,100	5,362,331	4,341,100	5,037,266
Fox Field Landscape District	-	-	-	-	-	-
Landscape Maintenance District	1,775,376	2,052,672	1,755,729	3,255,076	1,827,000	2,660,789
Lancaster Lighting District	6,955,981	6,972,160	5,303,000	5,660,080	5,185,000	4,822,029
Lancaster Drainage Maintenance District	1,681,474	1,393,321	1,669,000	1,812,146	1,685,000	1,790,150
Parks Development - Dwelling Unit Fee	123,250	206,675	100,000	713,535	100,000	85,000
Signals - Developer Fee	315,462	1,971,531	300,000	3,133,462	300,000	-
Drainage - Developer Fee	372,229	1,109,085	380,000	2,481,694	450,000	744,000
Biological Impact Fee	1,322,666	455,087	610,000	1,437,510	350,000	-
Urban Structure Program - Operations	-	159,047	-	-	-	-
Urban Structure Program - Parks	312,316	-	350,000	1,142,530	350,000	282,500
Urban Structure Program - Admin	13,792	41,020	12,000	16,498	12,000	-
Urban Structure Program - Yard	13,085	-	12,000	104,500	12,000	-
Traffic Impact Fees Fund	333,051	1,070,382	300,475	2,704,800	300,000	-
Zero Energy (Solar)	46,112	-	45,000	-	22,500	-
Community Services Foundation	-	9,600	-	-	-	-
Lancaster Housing Authority Ops.	-	970,767	-	594,849	-	594,849
Housing Successor	279,265	2,506,512	2,663,813	4,464,110	3,282,182	704,038
Lancaster Housing Authority	-	-	-	-	-	-
Lancaster Power Authority	1,886,732	2,037,223	1,300,605	1,430,463	1,500,000	1,470,048
Lancaster Choice Energy	39,144,827	35,878,697	38,587,233	38,759,222	42,302,218	40,110,782
Finance Authority	116,424	657,678	16,027,875	1,602,357	1,069,100	15,484,842
Total All Funds	\$168,140,324	\$181,760,498	\$285,127,945	\$297,336,107	\$202,662,226	\$209,329,095

STATEMENT OF FUND BALANCES

Statement of Fund Balance

2018-2019 Year-End Estimates

Fund No	Fund Description	July 1, 2018 Beginning Balance	Revenue	Total Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	June 30, 2019 Projected Ending Balance
GENERAL FUNDS									
101	GENERAL FUND	2,067,715	75,578,571	77,646,286	72,871,845	671,600	472,515	1,010,825	4,641,151
104	CAPITAL REPLACEMENT FUND	2,383,439	-	2,383,439	891,284	300,000	-	-	1,192,155
109	GENERAL FUND RESERVES	17,900,181	7,500,000	25,400,181	7,730,936	-	-	793,160	18,462,405
402	PERFORMING ARTS CENTER	(596,366)	-	(596,366)	-	-	-	-	(596,366)
GENERAL FUNDS TOTAL		\$ 21,754,968	\$ 83,078,571	\$ 104,833,539	\$ 81,494,065	\$ 971,600	\$ 472,515	\$ 1,803,985	\$ 23,699,344
SPECIAL REVENUE FUNDS									
203	GAS TAX	1,315,475	5,956,406	7,271,881	7,918,391	3,959,875	293,970	4,900,414	59
204	AQMD	90,733	101,025	191,758	40,000	63,991	-	-	87,767
205	PROP 1B	241,404	-	241,404	-	59,930	-	-	181,474
206	TDA ARTICLE 8 FUND	(1,733,653)	14,577,844	12,844,191	17,700	6,598,620	5,884,640	-	343,231
207	PROP "A" TRANSIT FUND	3,267,154	3,101,970	6,369,124	3,273,017	3,046,244	20,000	-	29,863
208	TDA ARTICLE 3 BIKEWAY FUND	(56,256)	456,517	400,261	-	455,035	-	-	(54,774)
209	PROPOSITION "C" FUND	3,250,558	2,579,720	5,830,278	118,000	6,973,242	-	12,396	(1,248,568)
210	MEASURE R FUND	5,118,252	58,948,517	64,066,769	-	65,141,057	-	-	(1,074,288)
211	MEASURE M	1,373,063	2,187,390	3,560,453	200,000	3,373,840	-	-	(13,387)
212	MEASURE A	-	623,040	623,040	-	298,000	325,040	-	-
248	TRAFFIC SAFETY FUND	-	260,000	260,000	-	-	260,000	-	-
252	PROP 42 CONGESTION MANAGEMENT	649,772	-	649,772	-	390,510	179,414	-	79,848
261	LOS ANGELES COUNTY REIMB	(337,308)	748,615	411,307	70,000	451,690	-	-	(110,383)
321	MTA GRANT - LOCAL	(1,806,074)	4,771,325	2,965,251	-	3,160,250	12,396	86,355	(121,040)
323	STATE GRANT - STPL	(2,478)	1,816,705	1,814,227	-	1,814,225	-	-	2
324	STATE GRANT - OTS	-	10,000	10,000	-	-	-	-	10,000
330	STATE GRANT RECYCLING	211,140	116,140	327,280	216,144	-	-	-	111,136
331	STATE GRANT - OIL RECYCLING	45,153	44,354	89,507	42,540	-	-	-	46,967
349	MISC STATE GRANTS	(30,438)	5,947,002	5,916,564	199,105	5,716,895	-	-	564
361	CDBG	(433,712)	1,941,040	1,507,328	1,941,040	-	-	-	(433,712)
363	NBRHD STABILIZATION PRGM	1,521,525	636,568	2,158,093	1,111,420	-	-	-	1,046,673
391	LANCASTER HOME PROGRAM	743,046	48,488	791,534	10,000	-	-	-	781,534
399	FEDERAL MISCELLANEOUS GRANTS	(352,600)	16,332,699	15,980,099	-	15,876,560	475	-	103,064

Statement of Fund Balance 2018-2019 Year-End Estimates (Cont.)

Fund No	Fund Description	July 1, 2018 Beginning Balance	Revenue	Total Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	June 30, 2019 Projected Ending Balance
456	STILL MEADOW LN SWR ASSMNT DST	3,013	11,000	14,013	-	-	12,500	-	1,513
485	RECYCLED WATER FUND	55,000	100,000	155,000	191,397	-	5,610	145,030	103,023
SPECIAL REVENUE FUNDS TOTAL		\$ 13,132,768	\$ 121,316,365	\$ 134,449,133	\$ 15,348,753	\$ 117,379,964	\$ 6,994,045	\$ 5,144,195	\$ (129,434)
MAINTENANCE DISTRICT FUNDS									
480	SEWER MAINT FUND	4,552,484	4,368,100	8,920,584	4,553,966	535,030	273,335	-	3,558,253
482	LANDSCAPE MAINTENANCE DISTRICT	2,335,198	1,755,729	4,090,927	2,061,768	1,060,388	132,920	-	835,850
483	LIGHTING MAINTENANCE DISTRICT	-	4,823,000	4,823,000	5,553,580	-	106,500	480,000	(357,080)
484	DRAINAGE MAINTENANCE DISTRICT	1,899,485	1,669,000	3,568,485	1,743,056	-	69,090	-	1,756,339
MAINTENANCE DISTRICT FUNDS TOTAL		\$ 8,787,167	\$ 12,615,829	\$ 21,402,996	\$ 13,912,371	\$ 1,595,418	\$ 581,845	\$ 480,000	\$ 5,793,362
DEVELOPER FEE FUNDS									
213	PARKS DEVELOPMENT FUND	799,029	100,000	899,029	21,700	691,835	-	-	185,494
217	SIGNALS - DEVELOPER FEES FUND	2,911,178	300,000	3,211,178	-	3,133,462	-	-	77,716
220	DRAINAGE - DEVELOPER FEES FUND	4,253,316	380,000	4,633,316	37,282	2,444,412	-	-	2,151,622
224	BIOLOGICAL IMPACT FEE FUND	1,530,020	610,000	2,140,020	1,330,000	107,510	-	-	702,510
226	USP - OPERATION	2,569	-	2,569	-	-	-	-	2,569
227	USP - PARKS	1,478,548	350,000	1,828,548	-	1,100,030	42,500	-	686,018
228	USP - ADMIN	19,979	12,000	31,979	11,498	5,000	-	-	15,481
229	USP - CORP YARD	150,037	12,000	162,037	-	104,500	-	-	57,537
230	MARIPOSA LILY FUND	62,733	-	62,733	-	-	-	-	62,733
232	TRAFFIC IMPACT FEES FUND	2,387,900	300,000	2,687,900	-	2,704,800	-	475	(16,425)
233	Zero Net Energy (Solar)	46,112	45,000	91,112	-	-	-	-	91,112
DEVELOPER FEE FUNDS TOTAL		\$ 13,641,420	\$ 2,109,000	\$ 15,750,420	\$ 1,400,480	\$ 10,291,549	\$ 42,500	\$ 475	\$ 4,016,366
LANCASTER HOUSING AUTHORITY FUNDS									
301	LANCASTER HOUSING AUTH. OPS.	2,459,054	-	2,459,054	594,849	-	-	-	1,864,205
306	LOW & MOD INCOME HOUSING	5,902,417	2,663,813	8,566,230	4,377,230	-	86,880	-	4,102,119
LANCASTER HOUSING AUTHORITY FUNDS TOTAL		\$ 8,361,471	\$ 2,663,813	\$ 11,025,284	\$ 4,972,080	\$ -	\$ 86,880	\$ -	\$ 5,966,324

Statement of Fund Balance 2018-2019 Year-End Estimates (Cont.)

Fund No	Fund Description	July 1, 2018 Beginning Balance	Revenue	Total Resources Available	Operating Expenditures	Capital Projects	Operating Transfers Out	Operating Transfers In	June 30, 2019 Projected Ending Balance
ENTERPRISE FUNDS									
486	LANCASTER POWER AUTHORITY	795,071	1,300,605	2,095,676	1,427,663	-	2,800	-	665,213
490	LANCASTER CHOICE ENERGY	2,457,431	38,587,233	41,044,664	38,657,052	-	102,170	-	2,285,442
ENTERPRISE FUNDS TOTAL		\$ 3,252,502	\$ 39,887,838	\$ 43,140,340	\$ 40,084,715	\$ -	\$ 104,970	\$ -	\$ 2,950,655
FINANCE AUTHORITY									
701	FINANCE AUTHORITY	-	15,173,775	15,173,775	1,187,357	415,000	-	854,100	14,425,518
FINANCE AUTHORITY TOTAL		\$ -	\$ 15,173,775	\$ 15,173,775	\$ 1,187,357	\$ 415,000	\$ -	\$ 854,100	\$ 14,425,518
GRAND TOTAL		\$ 68,930,297	\$ 276,845,190	\$ 345,775,486	\$ 158,399,821	\$ 130,653,531	\$ 8,282,755	\$ 8,282,755	\$ 56,722,134

Statement of Fund Balance

2019-2020 Adopted

Fund No	Description	July 1, 2019 Beginning Balance	FY 2020 Revenue	FY 2020 Total Resources Available	FY 2020 Operating Expenditures	FY 2020 Capital Projects	FY 2020 Operating Transfers Out	FY 2020 Operating Transfers In	June 30, 2020 Projected Ending Balance
GENERAL FUNDS									
101	GENERAL FUND	4,641,151	77,251,127	81,892,278	77,025,729	-	425,000	1,093,640	5,535,188
104	CAPITAL REPLACEMENT FUND	1,192,155	-	1,192,155	387,655	-	-	-	804,500
109	GENERAL FUND RESERVES	18,462,405	2,782,457	21,244,862	3,684,000	-	-	796,770	18,357,632
402	PERFORMING ARTS CENTER	(596,366)	-	(596,366)	-	-	-	-	(596,366)
GENERAL FUNDS TOTAL		\$ 23,699,344	\$ 80,033,584	\$ 103,732,928	\$ 81,097,384	\$ -	\$ 425,000	\$ 1,890,410	\$ 24,100,954
SPECIAL REVENUE FUNDS									
203	GAS TAX	59	6,853,944	6,854,003	10,006,692	2,836,094	362,900	6,351,950	267
204	AQMD	87,767	100,000	187,767	50,000	-	-	-	137,767
205	PROP 1B	181,474	-	181,474	-	181,474	-	-	-
206	TDA ARTICLE 8 FUND	343,231	6,862,652	7,205,883	-	500,000	6,689,950	-	15,933
207	PROP "A" TRANSIT FUND	29,863	3,279,717	3,309,580	3,288,684	-	-	-	796
208	TDA ARTICLE 3 BIKEWAY FUND	(54,774)	116,462	61,688	-	-	-	-	61,688
209	PROPOSITION "C" FUND	(1,248,568)	2,726,793	1,478,225	85,000	1,299,912	-	-	93,313
210	MEASURE R FUND	(1,074,288)	24,010,939	22,936,651	-	22,662,262	-	-	274,389
211	MEASURE M	(13,387)	3,736,123	3,722,736	200,000	1,691,649	562,000	-	1,269,087
212	MEASURE A	-	623,040	623,040	-	298,000	325,040	-	-
248	TRAFFIC SAFETY FUND	-	260,000	260,000	-	-	260,000	-	-
252	PROP 42 CONGESTION MANAGEMENT	79,848	-	79,848	-	79,848	-	-	-
261	LOS ANGELES COUNTY REIMB	(110,383)	-	(110,383)	-	-	-	-	(110,383)
321	MTA GRANT - LOCAL	(121,040)	326,852	205,812	-	326,852	-	-	(121,040)
323	STATE GRANT - STPL	2	-	2	-	-	-	-	2
324	STATE GRANT - OTS	10,000	45,000	55,000	45,000	-	-	-	10,000
330	STATE GRANT RECYCLING	111,136	111,175	222,311	40,000	-	-	-	182,311
331	STATE GRANT - OIL RECYCLING	46,967	83,354	130,321	44,354	-	-	-	85,967
349	MISC STATE GRANTS	564	-	564	-	-	-	-	564
361	CDBG	(433,712)	1,962,644	1,528,932	1,962,604	-	-	-	(433,672)

Statement of Fund Balance 2019-2020 Adopted (Cont.)

Fund No	Description	July 1, 2019 Beginning Balance	FY 2020 Revenue	FY 2020 Total Resources Available	FY 2020 Operating Expenditures	FY 2020 Capital Projects	FY 2020 Operating Transfers Out	FY 2020 Operating Transfers In	June 30, 2020 Projected Ending Balance
363	NBRHD STABILIZATION PRGM	1,046,673	-	1,046,673	-	-	-	-	1,046,673
391	LANCASTER HOME PROGRAM	781,534	48,488	830,021	10,000	-	-	-	820,021
399	FEDERAL MISCELLANEOUS GRANTS	103,064	-	103,064	-	-	-	-	103,064
456	STILL MEADOW LN SWR ASSMNT DST	1,513	11,000	12,513	-	-	12,500	-	13
485	RECYCLED WATER FUND	103,023	90,000	193,023	174,816	-	4,690	50,000	63,517
SPECIAL REVENUE FUNDS TOTAL		\$ (129,434)	\$ 51,248,183	\$ 51,118,748	\$ 15,907,149	\$ 29,876,091	\$ 8,237,180	\$ 6,401,950	\$ 3,500,278
MAINTENANCE DISTRICT FUNDS									
480	SEWER MAINT FUND	3,558,253	4,341,100	7,899,353	4,773,016	-	264,250	-	2,862,086
482	LANDSCAPE MAINTENANCE DISTRICT	835,850	1,827,000	2,662,850	2,077,059	450,000	133,730	-	2,061
483	LIGHTING MAINTENANCE DISTRICT	(357,080)	4,965,000	4,607,920	4,808,169	-	13,860	220,000	5,892
484	DRAINAGE MAINTENANCE DISTRICT	1,756,339	1,685,000	3,441,339	1,714,120	-	76,030	-	1,651,189
MAINTENANCE DISTRICT FUNDS TOTAL		\$ 5,793,362	\$ 12,818,100	\$ 18,611,462	\$ 13,372,363	\$ 450,000	\$ 487,870	\$ 220,000	\$ 4,521,228
DEVELOPER FEE FUNDS									
213	PARKS DEVELOPMENT FUND	185,494	100,000	285,494	-	85,000	-	-	200,494
217	SIGNALS - DEVELOPER FEES FUND	77,716	300,000	377,716	-	-	-	-	377,716
220	DRAINAGE - DEVELOPER FEES FUND	2,151,622	450,000	2,601,622	-	744,000	-	-	1,857,622
224	BIOLOGICAL IMPACT FEE FUND	702,510	350,000	1,052,510	-	-	-	-	1,052,510
226	USP - OPERATION	2,569	-	2,569	-	-	-	-	2,569
227	USP - PARKS	686,018	350,000	1,036,018	-	240,000	42,500	-	753,518
228	USP - ADMIN	15,481	12,000	27,481	-	-	-	-	27,481
229	USP - CORP YARD	57,537	12,000	69,537	-	-	-	-	69,537
230	MARIPOSA LILY FUND	62,733	-	62,733	-	-	-	-	62,733
232	TRAFFIC IMPACT FEES FUND	(16,425)	300,000	283,575	-	-	-	-	283,575
233	Zero Net Energy (Solar)	91,112	22,500	113,612	-	-	-	-	113,612
DEVELOPER FEE FUNDS TOTAL		\$ 4,016,366	\$ 1,896,500	\$ 5,912,866	\$ -	\$ 1,069,000	\$ 42,500	\$ -	\$ 4,801,366

Statement of Fund Balance 2019-2020 Adopted (Cont.)

Fund No	Description	July 1, 2019 Beginning Balance	FY 2020 Revenue	FY 2020 Total Resources Available	FY 2020 Operating Expenditures	FY 2020 Capital Projects	FY 2020 Operating Transfers Out	FY 2020 Operating Transfers In	June 30, 2020 Projected Ending Balance
LANCASTER HOUSING AUTHORITY FUNDS									
301	LANCASTER HOUSING AUTH. OPS.	1,864,205	-	1,864,205	594,849	-	-	-	1,269,356
306	LOW & MOD INCOME HOUSING	4,102,119	3,282,182	7,384,301	626,448	-	77,590	-	6,680,264
LANCASTER HOUSING AUTHORITY FUNDS TOTAL		\$ 5,966,324	\$ 3,282,182	\$ 9,248,506	\$ 1,221,297	\$ -	\$ 77,590	\$ -	\$ 7,949,619
ENTERPRISE FUNDS									
486	LANCASTER POWER AUTHORITY	665,213	1,500,000	2,165,213	1,470,048	-	-	-	695,165
490	LANCASTER CHOICE ENERGY	2,285,442	42,302,218	44,587,660	40,014,462	-	96,320	-	4,476,878
ENTERPRISE FUNDS TOTAL		\$ 2,950,655	\$ 43,802,218	\$ 46,752,873	\$ 41,484,510	\$ -	\$ 96,320	\$ -	\$ 5,172,043
FINANCE AUTHORITY									
701	FINANCE AUTHORITY	14,425,518	215,000	14,640,518	849,842	14,635,000	-	854,100	9,776
FINANCE AUTHORITY TOTAL		\$ 14,425,518	\$ 215,000	\$ 14,640,518	\$ 849,842	\$ 14,635,000	\$ -	\$ 854,100	\$ 9,776
GRAND TOTAL		\$ 56,722,134	\$ 193,295,766	\$ 250,017,901	\$ 153,932,544	\$ 46,030,091	\$ 9,366,460	\$ 9,366,460	\$ 50,055,265



REVENUE

Citywide Revenue Detail

Fund	Account Number	Description	Year-End		
			Actuals FY 2018	Estimates FY 2019	Projected FY 2020
GENERAL FUND					
TAXES	101 3100100	PROPERTY TAXES (AD VALOREM)	6,560,915	6,906,420	7,286,273
	101 3100101	PROPERTY TAXES - IN-LIEU VLF	13,862,855	14,652,334	15,458,212
	101 3101100	SALES & USE TAX	21,359,335	21,840,000	21,050,000
	101 3101101	SALES & USE TAX - TRIPLE FLIP #1	-	-	-
	101 3103100	TRANSIENT OCCUPANCY TAX	2,201,205	2,287,807	2,290,000
	101 3103101	TRANSIENT OCCUPANCY PENALTIES	1,247	-	-
	101 3104100	MISC COURT FINES - LOCAL	23	-	-
	101 3105100	PROPERTY TAX TRANSFER	654,645	600,000	600,000
		TOTAL TAXES	\$ 44,640,225	\$ 46,286,561	\$ 46,684,485
REVENUE FROM OTHER AGENCIES	101 3303100	VEHICLE IN-LIEU FEE	83,074	77,515	77,515
	101 3305100	SB-90 MANDATED COSTS REIMB	205,539	139,200	131,400
	101 3307100	CRT SETTLEMENT FUND GRANT	15,000	-	-
	101 3614100	OTHER AGENCY FEE ADMIN	60,982	15,975	16,000
		REVENUE FROM OTHER AGENCIES TOTAL	\$ 364,595	\$ 232,690	\$ 224,915
LICENSES & PERMITS	101 3102200	BUSINESS LICENSES	479,404	504,240	750,000
	101 3102250	BUSINESS LICENSE - PROCESS FEE	194,789	207,208	-
	101 3102251	TOBACCO LICENSE - PROCESS FEE	2,925	8,577	11,500
	101 3102300	BUSINESS LICENSE - PENALTY	36,556	38,624	-
	101 3102400	RENTAL HOUSING BUSINESS LIC	136,781	143,569	145,000
	101 3102500	RENTAL HOUSING BUS LIC PENALTY	1,112	1,191	-
	101 3102600	TAXI & TOW LICENSE FEE	10,803	11,428	8,000
	101 3102700	TAXI & TOW LIC FEE PENALTY	-	350	-
	101 3102800	LICENSING APPEALS	4,700	2,500	2,500
	101 3102900	SB1186 - DISABLTY ACCESS BL FEE	21,825	30,287	35,000
	101 3201240	FILMING PERMIT FEES	5,700	6,000	5,000
	101 3201250	PARADE/SPECL EVENT PERMIT FEES	750	-	-
	101 3201420	MED CANNABS GROW COND USE PRMT	-	-	-
	101 3411100	MHP - PERMIT/LOT/INSPECTION FEES	42,857	42,857	42,857
	101 3420100	MC - PRIMARY LICENSE/RENEWAL FEE	7,206	9,952	3,218
	101 3420102	MC - PRIMARY LICENSE MOD FEE	-	1,244	-
	101 3420110	MC - TENANT LICENSE FEE	3,646	4,976	8,194
	101 3420120	MC - EMPLOYEE LICENSE FEE	-	1,510	7,420
	101 3420130	MC - PRIMARY LIC SITE REG FEE	-	68,887	275,548
	101 3420140	MC - CULTIVATION SURCHARGE	-	94,500	818,955
	101 3420150	MC - MANUFACTURING SURCHARGE	-	-	32,418
	101 3420160	MC - CONDITIONAL USE PERMIT	70,050	48,376	24,188
	101 3420170	MC - SECURITY DEPOSIT	-	20,000	60,000
		LICENSE & PERMITS TOTAL	\$ 1,019,104	\$ 1,246,276	\$ 2,229,798
CHARGES FOR CURRENT SERVICE	101 3102100	FRANCHISES	4,706,453	7,549,100	7,507,855
	101 3102110	PEG FEES	325,723	279,670	288,060
	101 3102150	CONTRACT FEES - AB939	190,620	190,620	195,000
	101 3102401	RENTAL HOUSING INSPECTION FEE	201,906	166,747	170,000
	101 3102402	MOBILE HOME INSPECTION FEE	9,041	6,000	6,000
	101 3102420	LOCL INITL LIC APP - MED MARIJNA	-	-	-
	101 3201100	OTHER IMPACT FEES	1,901,228	1,000,000	1,000,000
	101 3203100	PLANNING & ZONING FEES	407,736	443,785	488,165
	101 3208100	PLANNING - LANDSCAPE FEES	10,516	9,000	11,000
	101 3209100	PLANNING - PLAN/BLDG PLAN REV	11,291	15,800	17,500
	101 3210100	PLANNING - GENERAL PLAN MAINT	32,449	28,000	30,000

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Year-End		
			Actuals FY 2018	Estimates FY 2019	Projected FY 2020
	101 3310500	FALSE ALARM FEES	-	500	500
	101 3584100	PW REIMBURSED SERVICES	6,000	5,000	7,000
	101 3585100	DEVELOPER IN LIEU REVENUE	-	38,008	20,000
	101 3588100	PW STRONG MOTION SEISMIC ED	398	250	250
	101 3605100	PASSPORT EXECUTION FEE	61,745	55,125	54,000
	101 3605200	PASSPORT PHOTO FEE	10,800	7,790	7,500
	101 3608100	PUBLIC WORKS SERVICES	15,105	10,000	15,000
		CHANGES FOR CURRENT SERVICES TOTAL	\$ 7,891,010	\$ 9,805,395	\$ 9,817,830
FINES & FORFEITURES	101 3309100	PUBLIC SAFETY - ADMIN CITATION	1,743	8,500	10,000
	101 3310200	PARKING VIOLATION FINES	709,750	650,000	650,000
	101 3310300	IMPOUND FEES	57,424	50,000	50,000
	101 3310400	CODE ENFORCEMENT FINES	221,962	192,158	192,158
	101 3310410	CODE ENF - CRT ORDERED REST	4,100	1,500	1,500
	101 3310600	YOUTH COURT FEES & FINES	-	4,000	4,000
		FINES & FORFEITURES TOTAL	\$ 994,979	\$ 906,158	\$ 907,658
GRANTS	101 3308100	C. O. P. S. REVENUE	336,826	285,000	285,000
	101 3409100	MEASURE A OPERATIONS GRANT	123,176	121,701	-
	101 3409200	AFTER SCHOOL GRANT	637,000	685,020	685,020
		GRANTS TOTAL	\$ 1,097,002	\$ 1,091,721	\$ 970,020
PARKS, RECREATION & ARTS REVENUE	101 3401100	RECREATION FEES	380,490	445,000	380,000
	101 3401150	DAY CAMP	111,815	111,815	121,500
	101 3401199	RECREATION SPNSRSH DONATION	305,028	400,000	325,000
	101 3401200	OUTLOOK MARKETING SPONSORSHIP	110,000	130,000	130,000
	101 3401250	BATTING FACILITY FEES	89,463	89,000	100,000
	101 3401300	ATHLETIC FEES	218,338	200,000	245,000
	101 3401310	ATHLETIC FACILITY RENTALS	23,068	22,000	22,000
	101 3401320	ATHLETIC TOURN FEES (EXCL NSC)	13,600	16,000	16,000
	101 3401330	SOCCER LEAGUE FEES/RENTALS	175,674	175,000	175,000
	101 3401340	SOCCER GATE REVENUE	166,231	160,000	143,000
	101 3401400	POOL FEES	93,156	75,000	108,000
	101 3401500	SPECIAL CLASSES	173,229	171,897	180,000
	101 3401600	MUSEUM & ARTS	12,871	14,000	14,000
	101 3401770	FEE WAIVER PROGRAM CDBG	(1,540)	-	-
	101 3401805	MOAH - FACILITY RENTAL FEES	32,762	65,000	65,000
	101 3401815	MOAH - CLEANING FEES	2,813	58	-
	101 3401900	POPPY FESTIVAL REVENUE	333,119	305,000	305,000
	101 3402100	CONCESSION / LEASE FEES	324,554	320,000	307,000
	101 3402101	SOCCER CONCESSION / LEASE FEES	8,430	9,000	11,000
	101 3402102	SOFTBALL CONCESSION	15,207	10,845	24,000
	101 3402200	INDOOR FACILITY RENTAL FEES	23,921	17,890	25,000
	101 3402300	OUTDOOR FACILITY RENTAL FEES	3,826	5,601	5,000
	101 3402350	FACILITY RENTAL STAFF FEES	13,540	13,448	14,000
	101 3402400	INSURANCE FOR FACILITY RENTAL	2,371	2,904	3,000
	101 3402701	RECREATION EVENT REVENUE	14,508	13,500	20,000
	101 3402751	SPECIAL EVENT REVENUE	180,653	175,000	175,000
	101 3402900	STADIUM RENTAL FEES	25,253	17,000	17,000
	101 3402950	STADIUM RENTAL STAFF FEES	(1,185)	3,000	3,000
	101 3402960	STADIUM UTILITY FEES	177,307	130,000	130,000
	101 3405103	CEDAR STREET MONTHLY RENTAL	29,123	22,753	45,000
	101 3406100	STADIUM LEASE REVENUE - JETHAWKS	130,750	55,750	55,750
	101 3406110	STADIUM MAINT REVENUE - JETHAWKS	25,000	100,000	100,000

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Year-End		
			Actuals FY 2018	Estimates FY 2019	Projected FY 2020
	101 3408100	SPONSORSHIP REVENUE - STADIUM	30,000	-	-
	101 3450100	OTHER PARKS REVENUE & REIMB	56,639	22,000	37,000
		PARKS, RECREATION & ARTS TOTAL	\$ 3,300,012	\$ 3,298,461	\$ 3,301,250
OTHER REVENUES					
	101 3403100	PUBLICATIONS & COPIES	3,167	1,000	1,000
	101 3601100	MISCELLANEOUS	193,789	40,000	40,000
	101 3601120	WASTE MGMT COMMUNITY PROGRAMS	35,000	35,000	35,000
	101 3604500	AUTO MALL EXPENSE REIMBURSEMNT	5,525	-	-
	101 3606100	SALE OF SURPLUS PROPERTY	32,137	3,770	1,000
	101 3610400	NOTE PAYMENTS - SPICE UP LANC	5,453	-	-
	101 3615150	BID/TBID STAFFING REIMB	114,000	85,500	42,750
	101 3615151	MOAH STAFFING REIMB	32,473	50,000	20,000
	101 3616200	E WASTE RECYCLING	41,922	36,000	50,000
	101 3650101	OTHER FINANCING SOURCES	1,165,787	997,500	997,500
	101 3703160	SA ADMIN EXP REIMB TO CITY	315,968	353,670	350,000
		OTHER REVENUES TOTAL	\$ 1,945,219	\$ 1,602,440	\$ 1,537,250
REIMBURSEMENT FROM OTHER FUNDS					
	101 3705100	TRANSF - LANDSCAPE MAINT DIST	251,765	319,853	319,853
	101 3705110	TRANSF - DRAINAGE MAINT DIST 1	454,385	404,887	404,887
	101 3705130	TRNSF - LANC LIGHT MAINT DIST	364,165	727,184	727,184
	101 3705140	TRNSF - RECYCLED WATER	58,375	-	-
	101 3705207	OVERHEAD - PROP A	37,915	127,472	127,472
	101 3705301	OVERHEAD - HOUSING AUTHORITY	681,610	594,849	594,849
	101 3705480	OVERHEAD - SEWER MAINTENANCE	1,166,220	1,359,359	1,359,359
	101 3706110	BLDG/ENG FEES OVERHEAD REIMB	712,165	-	-
	101 3706203	STREET MAINT OVERHEAD REIMB	1,401,470	2,521,161	2,521,161
	101 3706486	LANC POWER AUTHORITY OH REIMB	50,000	50,000	50,000
	101 3706490	LANC CHOICE ENERGY OH REIMB	1,500,000	690,675	690,675
	101 3706491	CALCHOICE ADMIN OH REIMB	-	-	141,180
		REIMBURSEMENT FROM OTHER FUNDS	\$ 6,678,070	\$ 6,795,441	\$ 6,936,621
USE OF MONEY & PROPERTY					
	101 3460100	WALK OF HONOR REVENUE	421	-	-
	101 3470100	BLVD BANNERS & TREES	552	-	-
	101 3501100	INTEREST INCOME	541,999	450,000	475,000
	101 3501110	NET SWEEP INTEREST	(38,517)	-	-
	101 3501120	INTEREST - UNREALIZED	(199,447)	-	-
	101 3610100	NUISANCE ASSESSMENTS	(5,000)	-	-
	101 3610200	FORMER ED LAND RENTAL INCOME	225,113	327,786	489,000
	101 3610201	FORMER ED LAND SALES REVENUE	-	177,200	255,000
	101 3620300	INCUBATOR RENTAL INCOME	138,653	150,000	160,000
	101 3620303	INCUBATOR BLDG OPERATIONS	2,016	-	-
	101 3621300	PW SHARED INFRASTRUCTURE SPACE	12,000	14,118	14,000
		USE OF MONEY & PROPERTY TOTAL	\$ 677,790	\$ 1,119,104	\$ 1,393,000
DEVELOPMENT FEES					
	101 3201102	PLUMBING PERMIT FEES	72,705	75,000	75,000
	101 3201103	BUILDING & SAFETY FEES	-	750,000	750,000
	101 3201104	ELECTRICAL PERMIT FEES	284,638	350,000	350,000
	101 3201106	MECHANICAL PERMIT FEES	62,406	69,110	70,000
	101 3201118	GRADING PLAN CHECK FEES	103,637	75,000	100,000
	101 3201119	TRAFFIC PLAN CHECK FEES	109,622	57,500	100,000
	101 3201120	ENGINEERING FEES - PERMITS & MISC	894,182	700,000	700,000
	101 3201200	ENGINEERING ADD'L FEES	36,321	32,000	35,000
	101 3202100	ENGINEERING FEES - TR & P MAPS	87,014	110,000	110,000
		DEVELOPMENT FEES TOTAL	\$ 1,650,524	\$ 2,218,610	\$ 2,290,000

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Actuals	Year-End	Projected	
			FY 2018	Estimates FY 2019	FY 2020	
LANCASTER PERFORMING ARTS CENTER (LPAC)	101 3405100	CEDAR STREET FACILITY RENTAL	653,228	-	-	
	101 3405101	LOBBY SALES - CEDAR	6,516	-	-	
	101 3405102	CEDAR STREET ALCOHL PERMIT FEE	31,324	-	-	
	101 3405104	THEATER SEASON TICKET SALES	-	755,000	705,000	
	101 3405105	FACILITY FEE	-	30,000	30,000	
	101 3405106	LOBBY SALES - PERF. ARTS CENTER	-	3,200	3,200	
	101 3405127	THEATRE RENTAL FEES - LABOR	95,361	50,000	96,000	
	101 3405200	CO-SPONSORSHIP PROGRAM	-	3,500	10,000	
	101 3405300	THEATER BLDG RENTAL - EXCL ZELDA	47,535	30,000	60,000	
	101 3405301	ZELDA'S BUILDING RENTAL	(1,100)	-	-	
	101 3405302	CREDIT CARD CHARGES	9,069	8,500	4,500	
	101 3405303	THEATRE RENTAL FEES - TICKETING	21,441	18,000	14,000	
	101 3405304	THEATRE RENTAL FEES - MUSICLICFEES	570	276	600	
	101 3405305	THEATRE RENTAL FEES - CLNG/DMG FEE	700	1,711	1,000	
	101 3405306	THEATRE RENTAL FEES - EQUIP CHARGE	3,432	2,000	4,000	
	101 3405307	THEATER EASTEND CONCESSIONS	9,924	10,616	-	
	101 3405308	ZELDA'S CONCESSIONS	79,066	62,911	30,000	
	101 3405400	SPONORSHIPS	3,500	-	-	
	LPAC TOTAL			\$ 960,564	\$ 975,714	\$ 958,300
	GENDERAL FUND TOTAL			\$ 71,219,096	\$ 75,578,571	\$ 77,251,127
CAPITAL REPLACEMENT FUND						
REIMBURSEMENT FROM OTHER FUNDS						
	104 3606100	SALE OF SURPLUS PROPERTY	98,600	-	-	
TOTAL CAPITAL REPLACEMENT TOTAL			\$ 98,600	\$ -	\$ -	
CITY SPECIAL RESERVES FUND						
OTHER REVENUES						
	109 3606100	SALE OF SURPLUS PROPERTY	-	-	2,782,457	
TOTAL OTHER REVENUES			\$ -	\$ -	\$ 2,782,457	
RESERVE FUND						
	109 3102100	CONTRACT NEGOT - WASTE MGMT	-	7,500,000	-	
	109 3200100	TRANS FROM CITY - LEGAL CLAIMS	4,000	-	-	
	109 3200110	RELATED REVENUES - LEGAL CLAIMS	-	-	-	
RESERVE FUND TOTAL			\$ 4,000	\$ 7,500,000	\$ -	
CITY SPECIAL RESERVES FUND TOTAL			\$ 4,000	\$ 7,500,000	\$ 2,782,457	
GAS TAX FUND						
GAS TAX FUND						
	203 3108100	GAS TAX - 2103	618,666	592,310	1,390,841	
	203 3109100	GAS TAX - 2105	841,919	896,922	896,842	
	203 3110100	GAS TAX - 2106	600,598	534,369	534,320	
	203 3112100	GAS TAX - 2107	1,027,898	1,171,453	1,171,347	
	203 3112200	SB1 - ROAD MAINT & REHABILITN	727,495	2,736,401	2,836,094	
	203 3113100	GAS TAX - 2107.5	10,000	10,000	10,000	
	203 3601100	IFD93-2 ASSESSMENTS	9,159	10,000	10,000	
	203 3603100	OTHER REIMB	31,255	4,951	4,500	
GAS TAX TOTAL			\$ 3,866,989	\$ 5,956,406	\$ 6,853,944	

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Actuals FY 2018	Year-End Estimates FY 2019	Projected FY 2020
AQMD					
AB2766 AIR QUALITY IMPROVEMENT FUND	204 3301100	AB2766 - AIR QUALITY GRANT REVS	27,830	40,000	50,000
	204 3750100	AVAQMD CHARGE READY GRANT	25,000	-	-
	204 3751100	AVAQMD PLUG-IN INFR	-	61,025	50,000
		AB2766 AIR QUALITY FUND TOTAL	\$ 52,830	\$ 101,025	\$ 100,000
		AQMD TOTAL	\$ 52,830	\$ 101,025	\$ 100,000
PROPOSITION 1B					
PROPOSITION 1B	205 3501100	INTEREST	1,704	-	-
	205 3501120	INTEREST - UNREALIZED	(683)	-	-
		PROP 1B TOTAL	\$ 1,021	\$ -	\$ -
TDA ARTICLE 8 FUND					
TDA ARTICLE 8 FUND	206 3312100	TDA GRANTS	8,280,618	14,577,844	6,862,652
		TDA ARTICLE 8 TOTAL	\$ 8,280,618	\$ 14,577,844	\$ 6,862,652
TDA ARTICLE 3 BIKEWAY FUND					
TDA ARTICLE 3 BIKEWAY FUND	208 3313100	BIKEWAY FUNDS	13,515	456,517	116,462
	208 3501100	INTEREST	7	-	-
		TDA ARTICLE 3 BIKEWAY FUND TOTAL	\$ 13,522	\$ 456,517	\$ 116,462
MEASURE "R" FUND					
MEASURE R FUND	210 3315100	MEASURE R TAX REVENUE	1,820,508	1,921,705	2,031,813
	210 3320100	MEASURE R-HIGHWAY EQUITY	1,641,755	57,006,812	21,958,626
	210 3501100	INTEREST	29,811	20,000	20,500
	210 3501120	INTEREST - UNREALIZED	(6,485)	-	-
		MEASURE R FUND TOTAL	\$ 3,485,590	\$ 58,948,517	\$ 24,010,939
MEASURE "M" FUND					
MEASURE M FUND	211 3315100	MEASURE M TAX REVENUE	1,649,797	2,177,890	3,726,123
	211 3501100	INTEREST INCOME	9,324	9,500	10,000
	211 3501120	INTEREST UNREALIZED	(8,983)	-	-
		MEASURE M FUND TOTAL	\$ 1,650,138	\$ 2,187,390	\$ 3,736,123
PARKS DEVELOPMENT FUND					
PARK DWELLING UNIT FEE FUND	213 3208100	DWELLING UNIT FEES	123,250	100,000	100,000
		PARKS DWELLING UNIT FEE FUND TOTAL	\$ 123,250	\$ 100,000	\$ 100,000
SIGNALS - DEVELOPER FEES FUND					
SIGNAL IMPACT FEE FUND	217 3100100	DEVELOPER SIGNAL PAYMENTS	311,494	300,000	300,000
	217 3119100	OTHER REIMBURSEMENTS	1,868	-	-
		SIGNAL IMPACT FEE FUND TOTAL	\$ 313,362	\$ 300,000	\$ 300,000

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Actuals FY 2018	Year-End Estimates FY 2019	Projected FY 2020
DRAINAGE - DEVELOPER FEES FUND					
DRAINAGE IMPACT FEE FUND	220 3200100	DEVELOPER DRAINAGE PAYMENTS	372,229	380,000	450,000
		DRAINAGE IMPACT FEE FUND TOTAL	\$ 372,229	\$ 380,000	\$ 450,000
BIOLOGICAL IMPACT FEE FUND					
BIOLOGICAL IMPACT FEE FUND	224 3201100	BIOLOGICAL IMPACT FEE	657,482	610,000	350,000
		BIOLOGICAL IMPACT FEE FUND TOTAL	\$ 657,482	\$ 610,000	\$ 350,000
USP - PARKS FUND					
URBAN STRUCTURE FACILITIES IMPACT FEE FUND	227 3201100	FACILITIES IMPACT - PARKS	312,316	350,000	350,000
		URBAN STRUCTURE FACILITIES TOTAL	\$ 312,316	\$ 350,000	\$ 350,000
USP - ADMIN FUND					
URBAN STRUCTURE ADMIN FACILITIES IMPACT FEE FUND	228 3202100	FACILITIES IMPACT - ADMIN	13,792	12,000	12,000
		URBAN STRUCTURE ADMIN TOTAL	\$ 13,792	\$ 12,000	\$ 12,000
USP - CORP YARD FUND					
URBAN STRUCTURE YARD FACILITIES IMPACT FEE FUND	229 3203100	FACILITIES IMPACT - YARD	13,085	12,000	12,000
		URBAN STRUCTURE YARD TOTAL	\$ 13,085	\$ 12,000	\$ 12,000
TRAFFIC IMPACT FEES FUND					
TRAFFIC IMPACT FEE FUND	232 3216100	TRAFFIC IMPACT FEES	333,051	300,000	300,000
		TRAFFIC IMPACT FEES FUND TOTAL	\$ 333,051	\$ 300,000	\$ 300,000
DEVELOPER IN LIEU FUND					
TRAFFIC IMPACT FEE FUND	233 3100100	ZNE-SOLAR MITIGATION IN-LIEU	46,112	45,000	22,500
		DEVELOPER IN LIEU FUND TOTAL	\$ 46,112	\$ 45,000	\$ 22,500
TRAFFIC SAFETY FUND					
TRAFFIC SAFETY FUND	248 3104100	MISC COURT FINES - LOCAL	54,637	100,000	100,000
	248 3310100	VEHICLE CODE FINES	200,597	160,000	160,000
		TRAFFIC SAFETY FUND TOTAL	\$ 255,234	\$ 260,000	\$ 260,000
PROPOSITION 42 CONGESTION MANAGEMENT					
PROPOSITION 42 CONGESTION MANAGEMENT	252 3116100	PROP 42 TRAFFIC CONGESTION REL	179,414	-	-
		PROP 42 CONGESTION MNGMNT TOTAL	\$ 179,414	\$ -	\$ -

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Actuals	Year-End	Projected
			FY 2018	Estimates FY 2019	FY 2020
LOS ANGELES COUNTY REIMBURSEMENT FUND					
LA COUNTY REIMBURSEMENT FUND	261 3301100	LA COUNTY REIMB	1,114,573	183,615	-
	261 3303130	LA CNTY MSR H - HOMELESS GRNT	-	70,000	-
	261 3303140	LA CNTY GRANT - OWEN MEMORIAL	-	245,000	-
	261 3307100	YEAR-RND SHELTER - HOMELESS GRNT	-	-	-
	261 3405100	LA COUNTY REIMBURSEMENTS	665,184	250,000	-
		LA COUNTY REIMB FUND TOTAL	\$ 1,779,757	\$ 748,615	\$ -
LOW & MOD INCOME HOUSING FUND					
LANCASTER HOUSING AUTHORITY - SUCCESSOR FUND	306 3101100	MRB REVENUES	68,030	75,563	64,750
	306 3102100	COND, COVENANTS & RESTRICTIONS	64,679	-	-
	306 3601100	MISC REVENUE - HOUSING	2,000	-	-
	306 3605400	RENTAL INCOME - NBRHD HOMES	19,800	25,800	19,800
	306 3606100	LAND SALES	202,016	250,000	-
	306 3606101	CONTRA - LAND SALES	(202,016)	-	-
	306 3606200	LAND SALE GAIN	90,300	-	-
	306 3607100	LAND LEASE AGREEMENTS	25,612	25,615	25,615
	306 3610100	NO INTEREST DEF HSG LN PRGM	278,147	40,775	50,000
	306 3610101	CONTRA DEF LN	(282,075)	-	-
	306 3701100	INSURANCE REIMBURSEMENT	12,772	-	-
	306 3703100	SA - LOAN REPAYMENT	1,509,345	2,246,060	3,122,017
	306 3703101	CONTRA SA - LOAN REPAYMENT	(1,509,345)	-	-
		LOW & MOD INCOME HOUSING TOTAL	\$ 279,265	\$ 2,663,813	\$ 3,282,182
MTA GRANT - LOCAL FUND					
MTA GRANT - PROPOSITION C FUND	321 3350100	PROP C GRANT - TRAFFIC OPS	571,145	1,637,647	326,852
	321 3350101	PROP C GRANT - 10TH ST W GAP CLSR	365,255	1,231,395	-
	321 3350103	PROP C GRANT - MEDICAL MAIN ST	-	1,022,760	-
	321 3350104	PROP C GRANT - TRANS MGMT CENT	-	250,510	-
	321 3350105	PROP C GRANT - 10TH ST W BIKE	-	263,000	-
	321 3402100	AVE I CORR IMPR 10TH W - 20TH ST W	-	366,013	-
		MTA GRANT - PROP C FUND TOTAL	\$ 936,400	\$ 4,771,325	\$ 326,852
STATE GRANT - STPL FUND					
MTA GRANT - STPL FUND	323 3351101	STPL - REVIVE 25	-	211,000	-
	323 3351102	STPL - PEDESTRIAN GAP CLOSURE	-	217,705	-
	323 3351103	STPL - 10TH ST W BIKE & DIET	-	715,000	-
	323 3351104	STPL - 2017 TRAFFIC SIGNAL UPG	-	673,000	-
		MTA GRANT - STPL FUND TOTAL	\$ -	\$ 1,816,705	\$ -
STATE GRANT - OTS FUND					
STATE GRANT - OTS FUND	324 3307200	OTS GRANT - SAFE RTS TO SCHOOL	23,985	10,000	45,000
		STATE GRANT - OTS FUND TOTAL	\$ 23,985	\$ 10,000	\$ 45,000

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Actuals	Year-End	
			FY 2018	Estimates FY 2019	Projected FY 2020
STATE GRANT RECYCLING FUND					
STATE GRANT RECYCLING FUND	330 3304100	RECYCLING - BEVERAGE GRANT	28,703	-	-
	330 3304111	COMP BEVERAGE GRANT RBC26	-	-	-
	330 3304112	BVRG CONTAINER CCP	4,579	-	-
	330 3304113	BVRG CONTAINER CCP - 15/16	40,853	-	-
	330 3304114	BVRG CONTAINER CCP - 16/17	39,277	-	-
	330 3304115	BVRG CONTAINER CCP - 17/18	40,237	40,040	40,000
	330 3304210	WASTE TIRE CLEAN-UP TCU-16	21,494	20,162	-
	330 3304211	WASTE TIRE CLEAN-UP TCU-17	-	55,938	-
	330 3304302	ILLEGAL DISPOSAL GRANT - SWC58	-	-	-
	330 3304502	HOUSEHOLD HAZARDOUS WASTE - HD24	26,611	-	-
	330 3304503	HOUSEHOLD HAZARDOUS WASTE - HD26	-	-	71,175
	330 3304504	HOUSEHOLD HAZARDOUS WASTE - HD27	-	-	-
	330 3304506	HOUSEHOLD HAZARDOUS WASTE - HD29	3,870	-	-
	330 3501100	INTEREST INCOME - BEVERAGE GRANT	122	-	-
	330 3501120	INTEREST - UNREALIZED	(96)	-	-
		STATE GRANT RECYCLING FUND TOTAL	\$ 205,649	\$ 116,140	\$ 111,175
STATE GRANT - OIL RECYCLING FUND					
USED OIL GRANT FUND	331 3306200	USED OIL COMP GRANT (UCO1)	36,285	-	39,000
	331 3306786	USED OIL GRANT OPP7	38,411	-	-
	331 3306787	USED OIL GRANT OPP8	42,542	-	-
	331 3306788	USED OIL GRANT OPP9	-	44,354	44,354
	331 3501100	INTEREST INCOME	270	-	-
	331 3501120	INTEREST - UNREALIZED	(111)	-	-
		USED OIL GRANT FUND TOTAL	\$ 117,397	\$ 44,354	\$ 83,354
MISCELLANEOUS STATE GRANTS FUND					
MISCELLANEOUS STATE GRANT FUND	349 3304100	ATP - 2020 SRTS PED IMPV	-	5,272,002	-
	349 3307200	SAFE ROUTES TO SCHOOL GRANT	-	450,000	-
	349 3308100	CALTRANS SYS SAFETY GRANT	-	225,000	-
		MISC. STATE GRANT FUND TOTAL	\$ -	\$ 5,947,002	\$ -
COMMUNITY DEVELOPMENT BLOCK GRANT FUND					
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND	361 3380100	CDBG GRANTS	667,643	1,455,510	1,733,823
	361 3381100	CDBG - SECTION 108 REVENUE	468,709	485,530	228,821
	361 3601100	CDBG PROG INCOME	8,955	-	-
		CDBG FUND TOTAL	\$ 1,145,307	\$ 1,941,040	\$ 1,962,644
NEIGHBORHOOD STABILIZATION PROGRAM FUND					
NEIGHBORHOOD STABILIZATION PROGRAM FUND	363 3100500	NSP - SALE OF PROP/PROG INC	641,200	636,568	-
	363 3200100	NSP - 3 REVENUE	-	-	-
	363 3200101	LAND HELD FOR RESALE - CONTRA	(446,458)	-	-
	363 3200500	NSP 3 - SALE OF PROP/PROG INC	421,570	-	-
	363 3200501	NSP 3 - LAND HELD RESALE-CONTRA	(374,524)	-	-
		NEIGHBORHOOD STABILIZATION TOTAL	\$ 241,788	\$ 636,568	\$ -

Citywide Revenue Detail (Cont.)

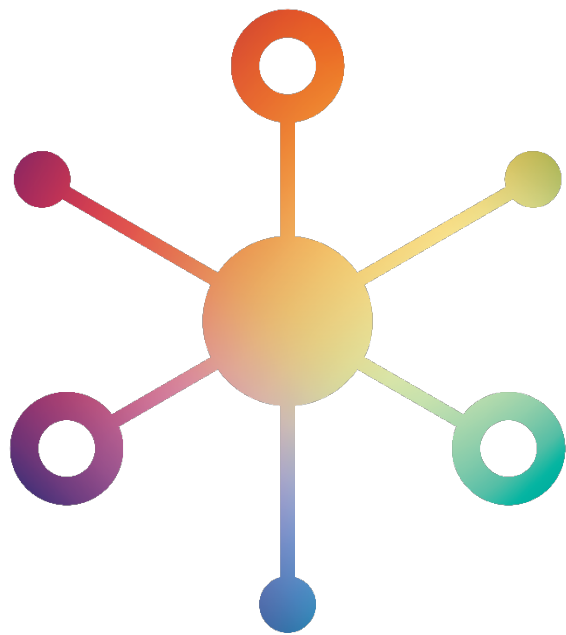
Fund	Account Number	Description	Year-End		
			Actuals FY 2018	Estimates FY 2019	Projected FY 2020
LANCASTER HOME PROGRAM					
HOME GRANT FUND	391 3604100	HOME PROGRAM INCOME - NON ADMIN	43,639	43,639	43,639
	391 3604110	HOME PROGRAM INCOME ADMIN	4,849	4,849	4,849
		LANCASTER HOME GRANT FUND TOTAL	\$ 48,488	\$ 48,488	\$ 48,488
FEDERAL MISCELLANEOUS GRANTS					
FEDERAL MISCELLANEOUS GRANTS	399 3301203	HSIP GRANT - NEIGHBOR CALM	-	1,352,970	-
	399 3301205	HSIP GRANT - AVE I - CHLLNGR/PRICE	3,175	1,220,637	-
	399 3301206	HSIP GRANT - AVE I - PRICE/35TH ST E	3,605	1,473,082	-
	399 3301207	HSIP - INTRRCTN IMP I & 10W/K & 30W	9,375	171,525	-
	399 3301208	HSIP - 15TH ST W/JENNER TO AVE J	-	769,550	-
	399 3301209	HSIP - 15TH E/LANC BLVD ROUNDABT	-	756,900	-
	399 3301211	HSIP - 10W & AVE J IMPROVEMENTS	-	2,456,730	-
	399 3301212	HSIP - AVE G @ SIERRA (ICE IMPS)	-	526,700	-
	399 3301213	HSIP - AVE I @ 60TH ST W (ICE IMPS)	-	214,000	-
	399 3301302	ATP - MASTER PLAN	-	112,206	-
	399 3301303	ATP - 10 W BIKE & ROAD DIET	1,719	783,281	-
	399 3301304	ATP - PEDESTRIAN GAP CLSR IMPR	-	6,259,000	-
	399 3302102	BTA - BIKE FUND	-	236,118	-
	399 3302104	BIKE TRANS GRNT - K-8 BIKE FCLTY	(62,381)	-	-
	399 3308215	LAW ENFORCEMENT GRNT - JAG 2015	2,476	-	-
	399 3308216	LAW ENFORCEMENT GRNT - JAG 2016	46,331	-	-
		FEDERAL MISC. GRANTS TOTAL	\$ 4,300	\$ 16,332,699	\$ -
STILL MEADOW LANE SEWER ASSESSMENT DISTRICT FUND					
STILL MEADOW LANE SEWER ASSESSMENT DISTRICT FUND	456 3100100	TAX REVENUE - STILL MEADOW LANE	11,505	11,000	11,000
		STILL MEADOW LN SWR ASSMNT TOTAL	\$ 11,505	\$ 11,000	\$ 11,000
SEWER MAINTENANCE FUND					
SEWER MAINTENANCE FUND	480 3100100	TAX REVENUE	4,157,328	4,200,000	4,200,000
	480 3213100	SEWER FRONTAGE CHARGE	-	8,000	1,000
	480 3400100	DEVELOPER SEWER FEES	7,644	40,000	20,000
	480 3601100	FOG APPLICATION FEE	22,165	18,000	18,000
	480 3602100	FOG ANNUAL FEE	113,127	100,000	100,000
	480 3604100	FOG - PLAN REVIEW	4,646	1,500	1,500
	480 3701100	IND WASTE PRGM APPLICATION FEE	456	-	-
	480 3704100	IND WASTE PRGM PLAN REVIEW	910	-	-
	480 3801100	INSPECTIONS	8,930	600	600
		SEWER MAINTENANCE FUND TOTAL	\$ 4,315,205	\$ 4,368,100	\$ 4,341,100
LANDSCAPE MAINTENANCE DISTRICT FUND					
LANDSCAPE MAINTENANCE DISTRICT FUND	482 3101100	DEVELOPER CONTRIBUTIONS	35,586	5,000	20,000
	482 3102100	ASSESSMENT PAYMENT	1,739,790	1,750,000	1,800,000
	482 3315100	PROPERTY DAMAGE REIMBURSEMENTS	-	729	7,000
		LANDSCAPE MAINT. DST FUND TOTAL	\$ 1,775,376	\$ 1,755,729	\$ 1,827,000

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Actuals	Year-End	Projected
			FY 2018	Estimates FY 2019	FY 2020
LIGHTING MAINTENANCE DISTRICT FUND					
LIGHTING MAINTENANCE DISTRICT FUND	483 3100100	LIGHTING ASSESSMENTS	4,582,855	4,550,000	4,550,000
	483 3100200	LIGHTING ASSESSMNTS - DEVELOPERS	17,901	18,000	15,000
	483 3314100	OTHER REIMBURSEMENTS	41,470	-	-
	483 3314200	LED REBATES	1,904,726	-	-
	483 3315100	PROPERTY DAMAGE REIMBURSEMENT	137,353	55,000	200,000
	483 3315200	ST LIGHT DAMAGE REIMBURSEMENT	186,050	200,000	200,000
	483 3501100	INTEREST	6,487	-	-
LIGHTING MAINT. DST FUND TOTAL			\$ 6,876,843	\$ 4,823,000	\$ 4,965,000
DRAINAGE MAINTENANCE DISTRICT FUND					
DRAINAGE MAINTENANCE DISTRICT FUND	484 3100100	DRAINAGE ASSESSMENTS	1,664,904	1,650,000	1,670,000
	484 3100200	DRAINAGE ASSESSMNTS - DEVELOPERS	16,570	19,000	15,000
	484 3314100	OTHER REIMBURSEMENTS	-	-	-
DRAINAGE MAINT. DST FUND TOTAL			\$ 1,681,474	\$ 1,669,000	\$ 1,685,000
RECYCLED WATER FUND					
RECYCLED WATER FUND	485 3219100	OTHER REIMBURSEMENTS	(912)	-	-
	485 3630100	RECYCLED WATER SALES	94,945	100,000	90,000
RECYCLED WATER FUND TOTAL			\$ 94,033	\$ 100,000	\$ 90,000
LANCASTER POWER AUTHORITY FUND					
LANCASTER POWER AUTHORITY FUND	486 3501100	INTEREST INCOME	25,250	-	-
	486 3630100	POWER PURCHASE AGREEMENT REVENUE	1,762,986	1,300,605	1,500,000
	486 3630200	PBI REVENUE	93,638	-	-
	486 3630300	AV CLEARVIEW/DEVCO REVENUE	4,858	-	-
	486 3640100	LAND LEASE AGREEMENTS	-	-	-
LANCASTER POWER AUTHORITY TOTAL			\$ 1,886,732	\$ 1,300,605	\$ 1,500,000
LANCASTER CHOICE ENERGY FUND					
LANCASTER CHOICE ENERGY FUND	490 3450100	LCE REIMBURSEMENTS	-	-	-
	490 3460100	EV CHARGING STATION REVENUE	46,469	10,000	15,000
	490 3470100	LCE ENERGY EFFICIENCY PROGRAM	372,341	401,318	401,318
	490 3601100	MISCELLANEOUS REVENUE	2,000	-	-
	490 3630100	LCE ENERGY GENERATION REV	36,734,632	37,275,915	40,682,580
	490 3630200	LCE SMART CHOICE REVENUE	68,327	100,000	100,000
	490 3631100	S-POWER GENERATION REVENUE	651,558	800,000	800,000
	490 3631491	TRANSFER IN - CCEA	-	-	303,320
LANCASTER CHOICE ENERGY TOTAL			\$ 37,875,327	\$ 38,587,233	\$ 42,302,218
LANCASTER FINANCING AUTHORITY FUND					
LANCASTER FINANCE AUTHORITY FUND	701 3501100	INTEREST INCOME	116,424	(171,000)	215,000
	701 3602100	OTHER SOURCES - DEBT ISSUANCE	-	14,957,205	-
	701 3602200	OTHER SOURCES - ISSUE PREMIUM	-	387,570	-
LANCASTER FINANCING AUTH TOTAL			\$ 116,424	\$ 15,173,775	\$ 215,000

Citywide Revenue Detail (Cont.)

Fund	Account Number	Description	Actuals	Year-End	Projected
			FY 2018	Estimates FY 2019	FY 2020
PROPOSITION "A" TRANSIT FUND					
PROPOSITION "A" TRANSIT FUND	207 3314100	PROP "A" ½% TAX	2,930,316	3,088,970	3,265,677
	207 3501100	INTEREST	15,993	13,000	14,040
	207 3501120	INTEREST - UNREALIZED	(8,067)	-	-
		PROP A FUND TOTAL	\$ 2,938,242	\$ 3,101,970	\$ 3,279,717
PROPOSITION "C" TRANSIT FUND					
PROPOSITION "C" TRANSIT FUND	209 3315100	PROP "C" ½% TAX	2,464,046	2,562,220	2,708,793
	209 3501100	INTEREST	27,537	17,500	18,000
	209 3501120	INTEREST - UNREALIZED	(2,022)	-	-
		PROP C FUND TOTAL	\$ 2,489,562	\$ 2,579,720	\$ 2,726,793
MEASURE "A" FUND					
MEASURE "A" FUND	212 3315100	MEASURE A TAX REVENUE	-	623,040	623,040
		MEASURE A FUND TOTAL	\$ -	\$ 623,040	\$ 623,040
		GRAND TOTAL ALL FUNDS	\$156,134,788	\$276,845,190	\$193,295,766



CITY MANAGER'S OFFICE

City Manager's Office

Budget Summary

	Year-End		
	Actuals	Estimates	Adopted
	FY 2018	FY 2019	FY 2020
Dollars by Division			
City Council	342,177	1,276,582	1,157,696
Administration	3,248,732	3,931,738	1,916,705
City Clerk	859,778	517,427	899,393
Human Resources	1,491,287	1,604,902	2,066,131
Legal & Risk Management	1,701,784	1,986,297	2,556,558
Economic Development	38,008,732	43,603,613	45,079,062
Code Enforcement & Emergency Management	-	-	2,383,694
Lancaster Choice Energy (LCE) & Lancaster Power Authority (LPA)	37,056,486	40,084,715	41,484,510
City Manager's Office	\$ 45,652,491	\$ 52,920,561	\$ 53,675,544
Dollars by Category			
Personnel Services	5,125,639	4,958,161	7,553,010
Operating Expenses	37,993,193	42,403,794	44,713,486
Capital Outlay	57,327	100,000	-
Capital Improvements	176,514	4,082,457	-
Debt Service	2,299,819	1,376,149	1,409,048
Total Dollars by Category	\$ 45,652,491	\$ 52,920,561	\$ 53,675,544
Dollars by Funding Source			
Biological Impact Fee Fund	-	1,300,000	-
Community Development Block Grant (CDBG)	-	-	362,235
City Special Reserves Fund	306,352	2,828,197	-
General Fund	7,236,005	8,687,247	11,628,971
Lancaster Choice Energy	35,878,697	38,657,052	40,014,462
Lancaster Power Authority	2,037,223	1,427,663	1,470,048
Low & Mod Income Housing	-	-	47,789
Proposition "C" Fund	176,514	-	-
Sewer Maintenance Fund	-	2,702	152,039
TDA Article 8 Fund	17,700	17,700	-
Total Dollars by Funding Source	\$ 45,652,491	\$ 52,920,561	\$ 53,675,544

Description

The City Manager's Office is responsible for the following functions:

CITY COUNCIL (Division No. 4100) The Mayor and four Council Members comprise the governing body of the City of Lancaster, and also serve as the Lancaster Successor Agency, the Lancaster Financing and Lancaster Power Authority, and the California Choice Energy Authority (CCEA) Board of Directors. All legislative powers of the City as set forth in the California State Constitution, California Government Code and Lancaster Municipal Code are vested in the City Council. The Council's major responsibilities include:

- City government administration through the City Manager
- Enactment, amendment and repeal of laws, ordinances and policies that govern City operations and services as related to the health, safety and general welfare of Lancaster residents, businesses and visitors, and as affecting the environmental interests, physical growth and economic development of the community
- Public leadership through involvement and promotion of community-wide programs and mobilization of maximized local resources
- Positive promotion of City government and its services
- Identification of and responsiveness to community needs and desires
- Oversight of the financial affairs of the City

With exception to the months of April, August, November and December, City Council meetings are held the second and fourth Tuesday of each month with special or adjourned meetings scheduled as needed.

ADMINISTRATION (Division No. 4200) The Administration Division is responsible for providing director, policy and law established by the Mayor and the Lancaster City Council as stated by vote and consensus at City Council meetings. Additionally, this division provides each City Department with supervisor and service level objectives as directed by the City Council.

CITY CLERK (Division No. 4210) The City Clerk is the Chief Elections Official who is responsible for conducting the City's General Municipal Election and acts as a compliance officer for federal, state and local statutes – such as the Ralph M. Brown Act, the Political Reform Act and the Public Records Act. The Department is responsible for the preparation and distribution of official agendas and minutes for the City Council, the Criminal Justice Commission, the Lancaster Healthy Community Commission and the Lancaster Homeless Impact Commission. The City Clerk is the custodian of city records and acts as the Filing Officer for Conflict of Interest filings. Additional duties of the City Clerk Department include processing passport applications, administering oaths of office, attesting and sealing documents, receiving appeals and conducting bid openings.

HUMAN RESOURCES (Division No. 4220) The Human Resources Department (HR) is a strategic partner responsible for developing and administering the City's policies and programs as it relates to the various aspects of employment. We are committed to providing the highest quality of customer service and delivering effective results in our partnered responsibilities of Employee & Labor Relations, Recruitment & Retention, Training & Development, Compensation & Benefits, and Compliance & Safety. It is through this commitment that we strive to recruit, develop and retain extraordinary talent who accomplish much for Lancaster through a safe, innovative and productive work environment.

LEGAL & RISK (Division No. 4230) The City Attorney's office is responsible for Legal Services and Risk Management. The City Attorney works under contract to the City Council. Legal services include attending all City Council Meetings, Planning Commission Meetings and other commission meetings, and providing legal advice to the City Council, City Manager, commissions and City departments. The office represents the City in court cases, drafts ordinances and resolutions, develops legal opinions on contracts and other legal documents, and is responsible for claims administration. Special legal services may be provided through this department by other, outside counsel.

Risk Management responsibilities include procuring and maintaining the City's insurance policies, managing the certificate tracking program for vendors, reviewing insurance requirements and certificates for contracts, making recommendations to departments to reduce the City's liability exposures, processing and managing claims made on behalf of the City for property damage, and tort claims filed against the City.

ECONOMIC DEVELOPMENT (Division No. 4240) The Economic Development Division (ED) seeks to improve the economic well-being and quality of life for the Lancaster community by creating and retaining jobs that facilitate growth and provide a stable tax-base. To achieve this ultimate goal, ED Staff focuses its efforts on such items as business retention and expansion, marketing, community and workforce development, infrastructure and real estate development, business finance, industrial rehabilitation, international trade, entrepreneurship and tourism development.

CODE ENFORCEMENT & EMERGENCY MANAGEMENT (Division No. 4245) The Code Enforcement Program is predicated on Geographic-Based Enforcement: a strategic plan that designates areas where a prescribed code enforcement effort is needed. Code Enforcement highlights education for voluntary non-judicial compliance with an emphasis on public awareness of governmental regulatory provisions. The programs implemented to comply with the Lancaster Municipal Code constitute a much needed and significant commitment of staff resources and program costs.

Code Enforcement responds to citizen complaints for enforcement activity, City Council requests for service, and City departmental referrals for investigation/compliance, inter-governmental enforcement agency referrals and proactive enforcement. Code Enforcement also conducts field inspections and investigations; prepares written Municipal warnings; administers notices to correct violations, administrative citations, parking citations, and order; verifies compliance measures and refers matters to the City Prosecutor's office for consideration.

Emergency Management for the City of Lancaster was formed to keep the City of Lancaster functioning during an Emergency. Inside the City of Lancaster's Emergency Operations Center, it is our job to promote sound public policy and programs designed to protect the public, critical facilities, infrastructure, private and public property, and the environment from natural and human generated hazards.

Our overall goal is to improve emergency preparedness, response and recovery and to satisfy the Standardized Emergency Management System requirements as presented in Title 19 of the California Code of Regulations and the National Incident Management System as presented in Homeland Security Presidential Directive – 5.

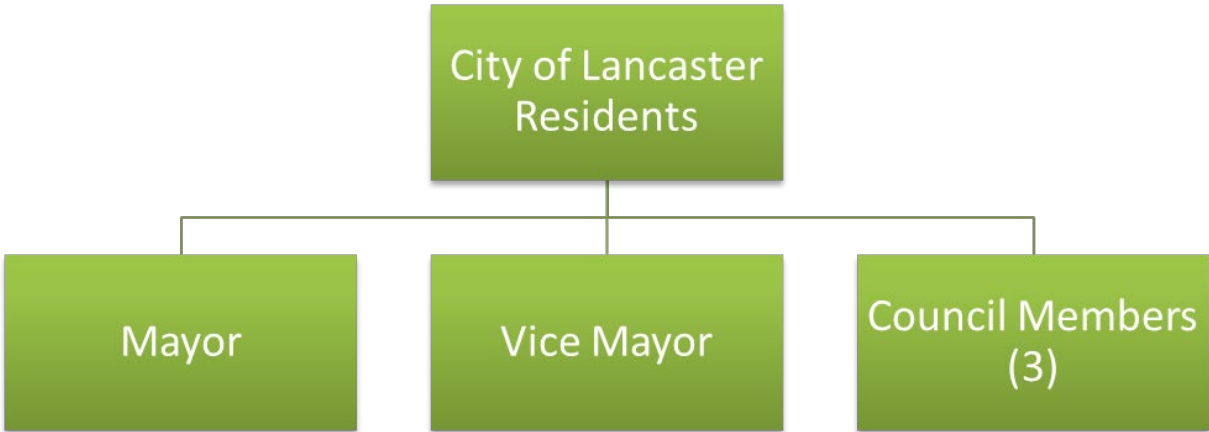
LANCASTER CHOICE ENERGY (Division No. 4250) Lancaster Choice Energy (LCE) is a City of Lancaster municipal service formed to enable customers within its service area to take advantage of the opportunities granted by Assembly Bill 117 (AB 117) – the Community Choice Aggregation law. As a Community Choice Aggregator, LCE provides local control of power procurement, rate setting and generation choices for City residents.

LCE purchases electricity and provides it to Lancaster electric customers, focusing on affordable rates and increased renewable energy content. The Lancaster City Council sets the rates for electric generation, providing local consumers with greater local control over their energy bills. Southern California Edison (SCE) continues to provide transmission and distribution services – including maintenance of power lines, customer service and billing. LCE customers receive a single monthly bill from SCE that contains charges from both SCE and LCE.

LANCASTER POWER AUTHORITY (Division No. 4250) The Lancaster Power Authority (LPA) was formed on March 8, 2011. The LPA affords the City the opportunity to pursue and develop solar energy opportunities for the community, partners and affiliated agencies. Such opportunities include the generation, sale and transmission of solar energy in an effort to accomplish the City's goal of becoming a worldwide leader in renewable energy.

Organizational Detail – City Council

Division No. 4100



Budget Detail – City Council

Division No. 4100

Object Group	Object	Object Description	Actuals	Year-End	Adopted
			FY 2018	Estimates FY 2019	FY 2020
Personnel Services					
	111	SALARIES - SPECIAL	38,775	40,500	40,500
	121	FRINGE BENEFITS	2,256	2,347	2,347
	122	PERS	11,306	11,875	12,240
	124	HEALTH INSURANCE	111,195	132,236	132,236
	125	WORKER'S COMP	1,758	1,774	1,774
Personnel Services Total			\$ 165,290	\$ 188,732	\$ 189,097
Operating Expenses					
	200	REGISTRATION	3,445	3,835	3,835
	201	TRAVEL EXPENSES	2,691	6,055	6,055
	202	LOCAL & REGIONAL EVENTS	8,529	3,300	3,300
	203	REIMBURSED MILEAGE	6,000	6,000	6,000
	205	CITY PROMOTION/ADVERTISING	43,948	39,700	22,000
	206	PUBLICATIONS & DUES	15,889	31,585	31,584
	207	VEHICLE OPERATIONS	108	-	-
	212	POSTAGE-SPECIAL MAILING	80	-	-
	217	VEHICLE - FUEL	1,799	-	-
	251	SPECIAL ACTIVITY SUPPLIES	30,069	30,000	30,000
	253	REPROGRAPHICS	362	500	500
	259	OFFICE SUPPLIES	549	250	250
	261	COMMUNITY AWARDS	270	25,000	25,000
	291	FURN & OFFICE EQUIP (NON CAP)	1,057	-	-
	301	PROFESSIONAL SERVICES	62,091	41,625	40,075
	303	LEGAL SERVICES	-	800,000	800,000
Operating Expenses Total			\$ 176,887	\$ 987,850	\$ 968,599
Capital Outlay					
	753	EQUIPMENT & MACHINERY	-	100,000	-
Capital Outlay Total			\$ -	\$ 100,000	\$ -
GRAND TOTAL			\$ 342,177	\$ 1,276,582	\$ 1,157,696

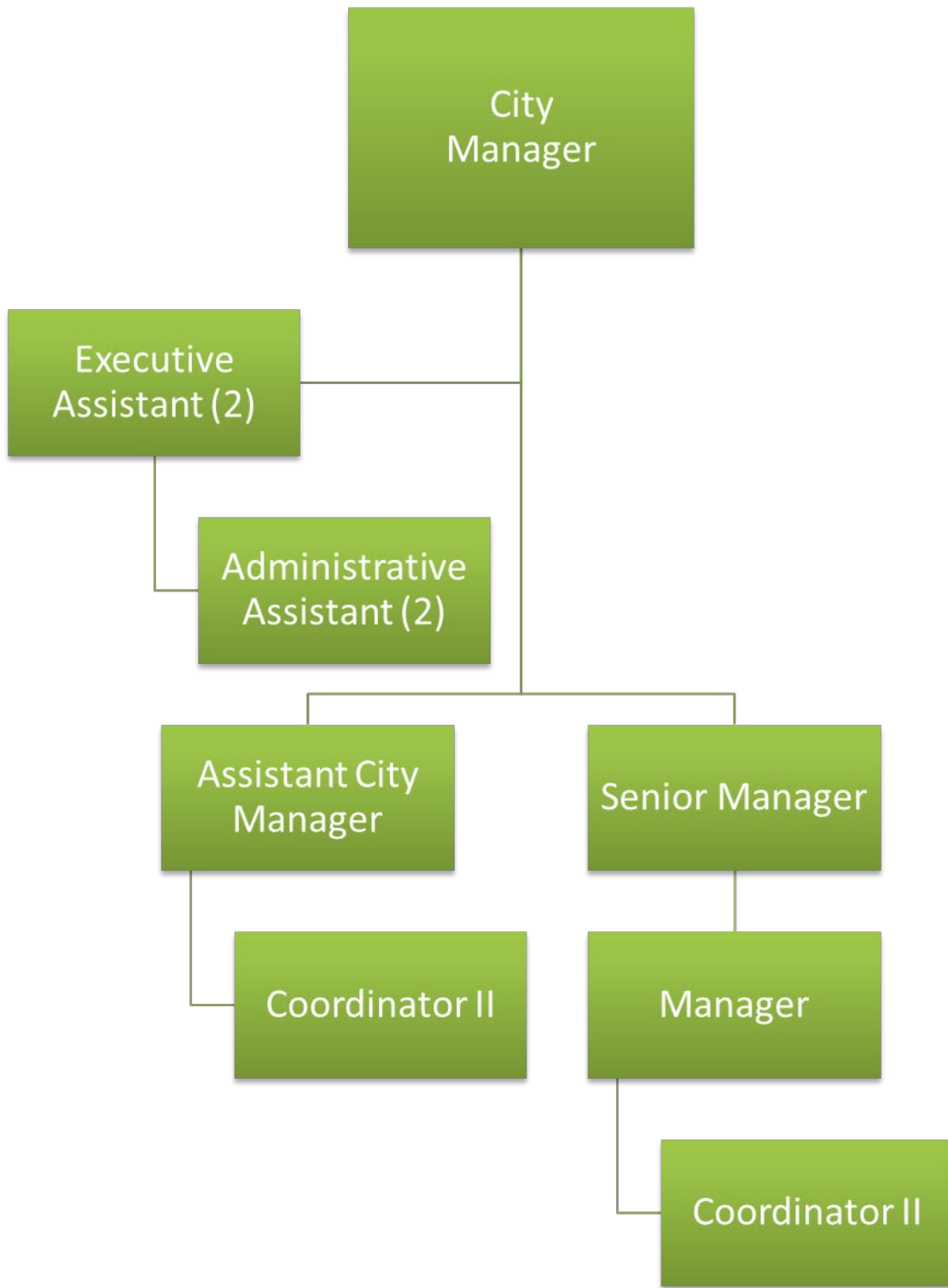
Budget Detail – City Council (Cont.)

Division No. 4100

Object Group	Object	Object Description	Actuals	Year-End	Adopted
			FY 2018	Estimates FY 2019	FY 2020
Funding Sources					
	101	GENERAL FUND	324,477	1,258,882	1,157,696
	206	TDA ARTICLE 8 FUND	17,700	17,700	-
	GRAND TOTAL		\$342,177	\$1,276,582	\$ 1,157,696

Organizational Detail – Administration

Division No. 4200



Budget Detail – Administration

Division No. 4200

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	1,344,488	1,252,321	988,228
104	SALARIES - OVERTIME	644	-	-
112	SALARIES - TEMPORARY	7,728	19,000	45,700
121	FRINGE BENEFITS	60,319	73,162	43,201
122	PERS	325,007	251,037	286,487
124	HEALTH INSURANCE	196,524	136,404	165,600
125	WORKER'S COMP	63,147	41,953	50,456
129	DEFERRED COMP	120,048	89,946	120,318
Personnel Services Total		\$ 2,117,904	\$ 1,863,823	\$ 1,699,990
Operating Expenses				
200	REGISTRATION	4,656	2,500	3,000
201	TRAVEL EXPENSES	12,236	2,000	2,500
202	LOCAL & REGIONAL EVENTS	2,481	500	1,000
203	REIMBURSED MILEAGE	4,074	4,200	4,200
205	CITY PROMOTION/ADVERTISING	2,784	4,500	4,500
206	PUBLICATIONS & DUES	53,710	52,725	53,565
207	VEHICLE OPERATIONS	2,458	2,700	2,700
212	POSTAGE-SPECIAL MAILING	19	-	150
217	VEHICLE - FUEL	2,312	2,400	2,400
251	SPECIAL ACTIVITY SUPPLIES	1,162	3,450	3,450
253	REPROGRAPHICS	315	685	500
259	OFFICE SUPPLIES	2,760	2,500	2,500
301	PROFESSIONAL SERVICES	112,658	260,300	136,250
302	COMPUTER SOFTWARE & SUPPORT	-	350,000	-
350	EMERGENCY PREPAREDNESS	62,445	79,455	-
Operating Expenses Total		\$ 264,068	\$ 767,915	\$ 216,715
Capital Outlay				
753	EQUIPMENT & MACHINERY	7,327	-	-
Capital Outlay Total		\$ 7,327	\$ -	\$ -
Capital Improvements				
912	PROPERTY ACQUISITION	-	1,300,000	-
Capital Improvements Total		\$ -	\$ 1,300,000	\$ -

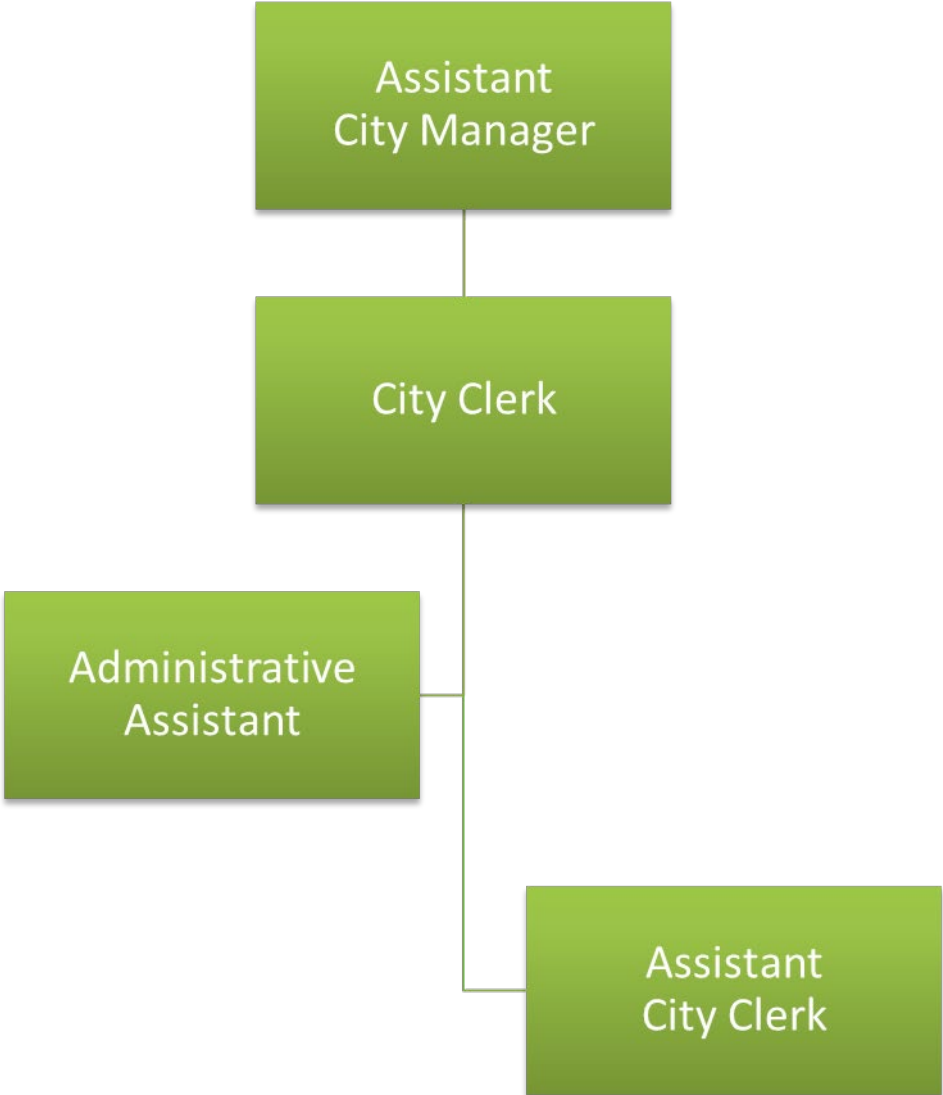
Budget Detail – Administration (Cont.)

Division No. 4200

Object	Object Description	Actuals FY 2018	Year-End	
			Estimates FY 2019	Adopted FY 2020
Debt Service				
981	DEBT SERVICE PRINCIPAL	410,000	-	-
982	DEBT SERVICE INTEREST	449,433	-	-
Debt Service Total		\$ 859,433	\$ -	\$ -
GRAND TOTAL		\$ 3,248,732	\$ 3,931,738	\$ 1,916,705
Funding Sources				
101	GENERAL FUND	2,284,774	2,610,938	1,916,705
109	CITY SPECIAL RESERVES FUND	104,525	20,800	-
224	BIOLOGICAL IMPACT FEE FUND	-	1,300,000	-
486	LANCASTER POWER AUTHORITY	859,433	-	-
GRAND TOTAL		\$ 3,248,732	\$ 3,931,738	\$ 1,916,705

Organizational Detail – City Clerk

Division No. 4210



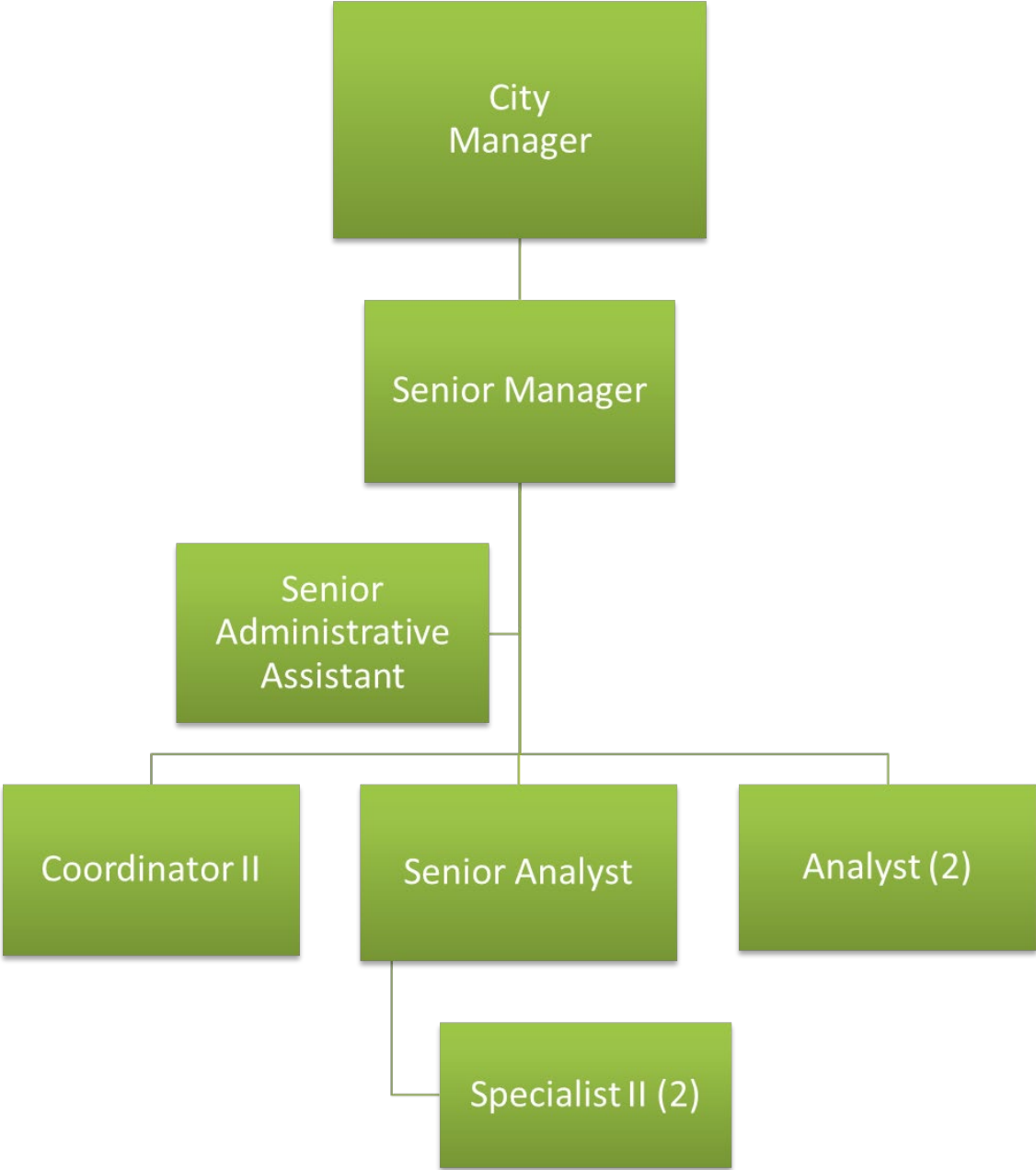
Budget Detail – City Clerk

Division No. 4210

Object	Object Description	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	234,139	250,800	259,685
104	SALARIES - OVERTIME	-	-	700
112	SALARIES - TEMPORARY	863	10,000	10,000
121	FRINGE BENEFITS	12,542	14,179	10,826
122	PERS	57,520	64,251	75,283
124	HEALTH INSURANCE	29,565	28,762	57,600
125	WORKER'S COMP	10,900	10,896	13,161
129	DEFERRED COMP	17,540	18,974	26,088
Personnel Services Total		\$ 363,070	\$ 397,862	\$ 453,343
Operating Expenses				
200	REGISTRATION	50	400	400
202	LOCAL & REGIONAL EVENTS	112	200	200
203	REIMBURSED MILEAGE	267	450	600
206	PUBLICATIONS & DUES	859	1,125	1,150
211	POSTAGE	(63)	-	-
212	POSTAGE - SPECIAL MAILING	27	50	500
251	RECORDS MANAGEMENT SUPPLIES	1,892	2,400	3,200
259	OFFICE SUPPLIES	2,364	1,250	1,250
262	ELECTION EXPENSE	270,961	-	300,000
263	LEGAL ADVERTISING	14,458	12,000	12,000
301	PROFESSIONAL SERVICES	62,550	83,190	121,250
302	COMPUTER SOFTWARE & SUPPORT	139,277	13,000	-
360	CODIFICATION	3,953	5,500	5,500
Operating Expenses Total		\$ 496,708	\$ 119,565	\$ 446,050
GRAND TOTAL		\$ 859,778	\$ 517,427	\$ 899,393
Funding Sources				
101	GENERAL FUND	657,951	492,487	899,393
109	CITY SPECIAL RESERVES FUND	201,827	24,940	-
GRAND TOTAL		\$ 859,778	\$ 517,427	\$ 899,393

Organizational Detail – Human Resources

Division No. 4220



Budget Detail – Human Resources

Division No. 4220

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	619,718	627,811	786,977
104	SALARIES - OVERTIME	1,689	-	-
112	SALARIES - TEMPORARY	25,209	23,000	40,000
121	FRINGE BENEFITS	28,207	32,691	32,206
122	PERS	146,952	160,194	228,145
124	HEALTH INSURANCE	90,156	87,556	151,200
125	WORKER'S COMPENSATION	29,947	29,604	40,357
129	DEFERRED COMPENSATION	48,520	42,950	63,836
Personnel Services Total		\$ 990,398	\$ 1,003,806	\$ 1,342,721
Operating Expenses				
201	TRAVEL & EXPENSES	386	-	-
202	LOCAL & REGIONAL EVENTS	980	2,700	2,700
203	REIMBURSED MILEAGE	-	1,150	1,150
206	PUBLICATIONS & DUES	1,351	7,800	7,800
209	UNIFORMS	8,883	8,885	-
212	POSTAGE - SPECIAL MAILING	262	-	-
245	ORGANIZATIONAL DEVELOPMENT	66,550	53,000	50,000
251	SPECIAL ACTIVITY SUPPLIES	29,223	50,000	60,000
253	REPROGRAPHICS	493	600	600
255	RECRUITMENT EXPENSE	3,292	35,000	10,000
256	STAFF DEVELOPMENT	62,108	128,000	179,408
259	OFFICE SUPPLIES	3,183	2,000	2,500
290	TUITION REIMBURSEMENT	31,823	40,000	40,000
291	FURNI & OFFICE EQUIP (NON CAP)	644	-	-
295	SPECIALIZED EQUIP (NON CAP)	13,725	13,395	-
301	PROFESSIONAL SERVICES	248,969	247,010	350,000
302	COMPUTER SOFTWARE & SUPPORT	2,286	1,500	12,000
303	LEGAL SERVICES	-	-	-
308	CONTRACT SERVICES	14,347	-	-
311	GOVERNMENT FILING FEES	5,062	5,000	5,000
327	DOT DRUG SCREENING COSTS	-	1,750	1,750
402	MAINTENANCE SERVICE - PRIVATE	1,051	-	-
403	BUILDING MAINTENANCE	6,020	2,805	-

Budget Detail – Human Resources (Cont.)

Division No. 4220

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
602	RENT - OTHER EQUIPMENT	251	-	-
779	GENERAL FUND OVERHEAD	-	502	502
Operating Expenses Total		\$ 500,889	\$ 601,097	\$ 723,410

GRAND TOTAL		\$ 1,491,287	\$ 1,604,902	\$ 2,066,131
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Funding Sources				
101	GENERAL FUND	1,491,287	1,602,201	1,914,092
480	SEWER MAINT FUND	-	2,702	152,039
GRAND TOTAL		\$ 1,491,287	1,604,902	\$ 2,066,131

Organizational Detail – Legal & Risk

Division No. 4230



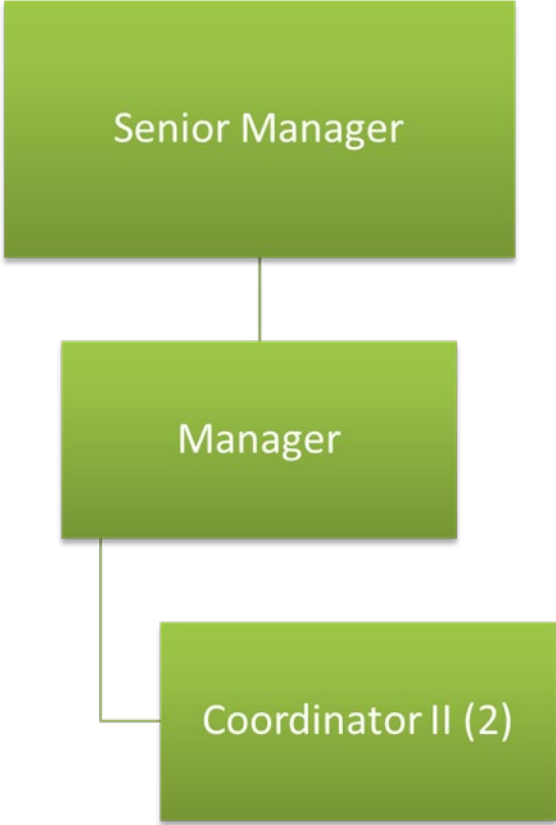
Budget Detail – Legal & Risk

Division No. 4230

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	143,758	244,269	251,080
121	FRINGE BENEFITS	6,798	12,346	10,052
122	PERS	34,681	62,782	72,788
124	HEALTH INSURANCE	12,974	30,458	39,600
125	WORKER'S COMP	6,668	10,628	12,253
129	DEFERRED COMP	10,144	21,465	27,350
Personnel Services Total		\$ 215,023	\$ 381,947	\$ 413,123
Operating Expenses				
200	REGISTRATION	1,150	115	3,045
201	TRAVEL EXPENSES	1,040	870	1,000
203	MILEAGE	201	196	250
206	PUBLICATIONS & DUES	2,019	2,162	2,790
212	POSTAGE-SPECIAL MAILING	96	195	200
251	SPECIAL ACTIVITY SUPPLIES	-	2,062	-
253	REPROGRAPHICS	93	-	-
256	STAFF DEVELOPMENT	41	272	500
259	OFFICE SUPPLIES	222	900	500
260	INSURANCE EXPENSE	-	1,287,140	1,754,150
301	PROFESSIONAL SERVICES	52,322	110,438	181,000
303	LEGAL SERVICES	1,429,578	200,000	200,000
Operating Expenses Total		\$ 1,486,761	\$ 1,604,350	\$ 2,143,435
GRAND TOTAL		\$ 1,701,784	\$ 1,986,297	\$ 2,556,558
Funding Sources				
101	GENERAL FUND	1,701,784	1,986,297	2,556,558
GRAND TOTAL		\$ 1,701,784	1,986,297	\$ 2,556,558

Organizational Detail – Economic Development

Division No. 4240



Budget Detail – Economic Development

Division No. 4240

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	324,597	212,279	340,323
112	SALARIES-TEMPORARY	16,541	11,305	11,305
121	FRINGE BENEFITS	18,153	12,069	14,406
122	PERS	76,448	54,513	98,660
124	HEALTH INSURANCE	54,535	40,399	75,600
125	WORKER'S COMP	14,388	9,432	17,159
129	DEFERRED COMP	24,318	15,019	29,911
Personnel Services Total		\$ 528,980	\$ 355,016	\$ 587,364
Operating Expenses				
200	REGISTRATION	2,385	1,100	600
201	TRAVEL EXPENSE	309	900	900
202	LOCAL & REGIONAL EVENTS	573	800	500
206	PUBLICATIONS & DUES	17,429	32,005	32,635
212	POSTAGE-SPECIAL MAILING	177	100	100
251	SPECIAL ACTIVITY SUPPLIES	100	-	-
259	OFFICE SUPPLIES	332	595	500
301	PROFESSIONAL SERVICES	42,199	177,895	491,100
339	ENTREPRENEUR TRAINING PROGRAM	-	21,000	-
340	BUSINESS ATTRACTION	177,701	147,030	97,160
361	RECORDING & CREDIT FEES	20	-	-
902	OPER OF ACQ PROP-LAN AUTO MALL	5,528	-	-
Operating Expenses Total		\$ 246,752	\$ 381,425	\$ 623,495
Capital Improvements				
912	PROPERTY ACQUISITION EXPENSE	176,514	2,782,457	-
913	CONTRA-PROPERTY ACQUISIT EXP	-	-	-
Capital Improvements Total		\$ 176,514	\$ 2,782,457	\$ -
GRAND TOTAL		\$ 952,246	\$ 3,518,898	\$ 1,210,859

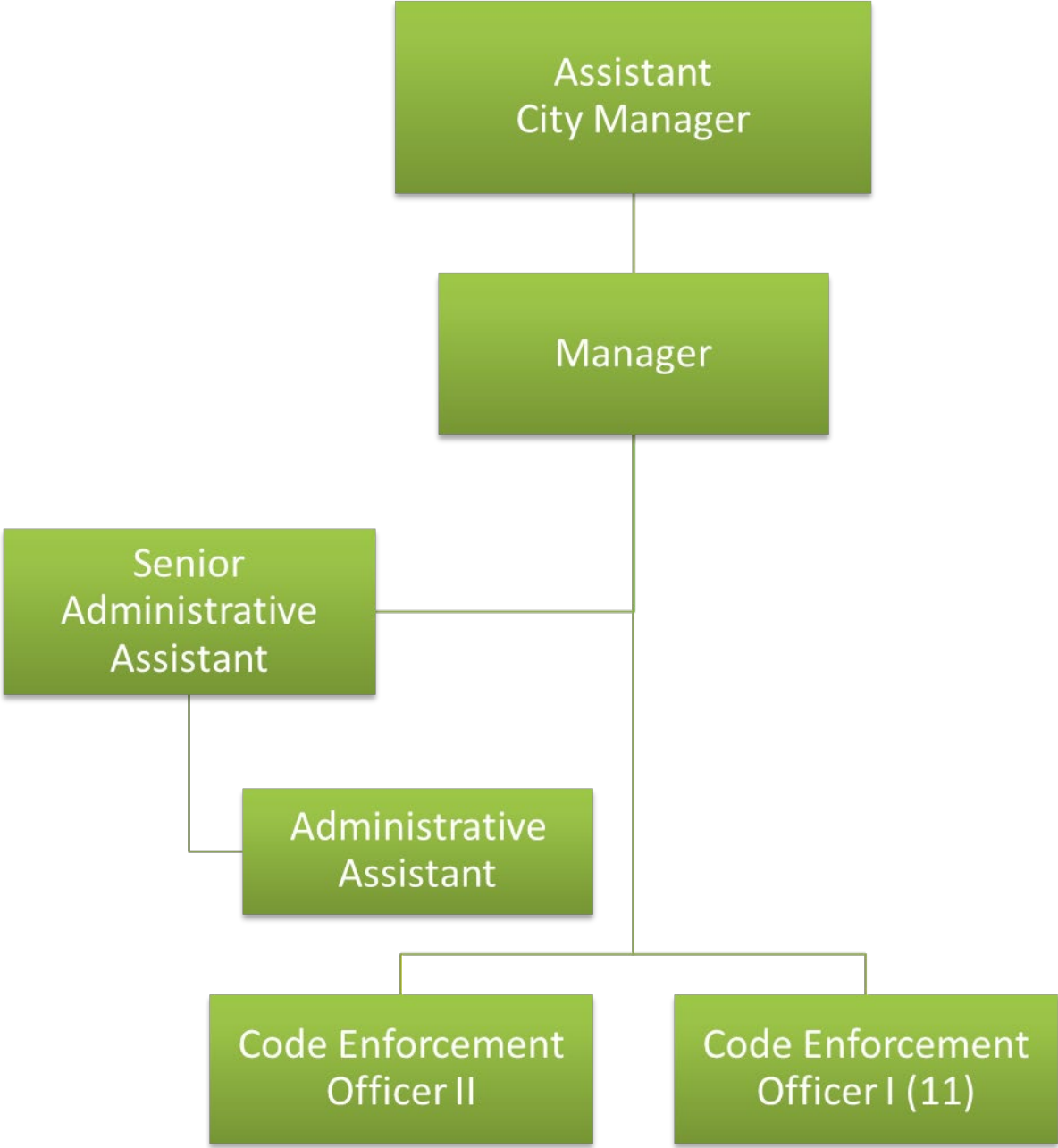
Budget Detail – Economic Development (Cont.)

Division No. 4240

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Funding Sources				
101	GENERAL FUND	775,732	736,441	1,020,133
109	CITY SPECIAL RESERVES FUND	-	2,782,457	-
209	PROPOSITION "C" FUND	176,514	-	-
306	LOW & MOD INCOME HOUSING	-	-	47,789
361	CDBG	-	-	142,936
GRAND TOTAL		\$ 952,246	\$ 3,518,898	\$ 1,210,859

Organizational Detail – Code Enforcement & Emergency Management

Division No. 4245



Budget Detail – Code Enforcement & Emergency Management

Division No. 4245

Object	Object Description	*Year-End		
		*Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT			1,316,514
121	FRINGE BENEFITS			54,872
122	PERS			381,657
124	HEALTH INSURANCE			295,200
125	WORKER'S COMP			64,246
129	DEFERRED COMP			48,879
Personnel Services Total				\$ 2,161,369
Operating Expenses				
200	REGISTRATION			1,200
201	TRAVEL EXPENSES			-
202	LOCAL & REGIONAL EVENTS			-
203	REIMBURSED MILEAGE			-
205	CITY PROMOTION & ADVERTISING			-
206	PUBLICATIONS & DUES			1,235
207	VEHICLE OPERATIONS			7,000
209	UNIFORMS			2,000
212	POSTAGE - SPECIAL MAILING			-
216	MHP RENT ARBITRATION			5,000
217	VEHICLE - FUEL			12,950
230	SMALL EQUIPMENT OPERATIONS			-
251	SPECIAL ACTIVITY SUPPLIES			-
253	REPROGRAPHICS			800
256	STAFF DEVELOPMENT			-
259	OFFICE SUPPLIES			2,685
263	LEGAL ADVERTISING			-
291	FURN & OFFICE EQUIP (NON CAP)			-
301	PROFESSIONAL SERVICES			10,000
302	COMPUTER SOFTWARE & SUPPORT			-
303	LEGAL SERVICES			2,000
308	CONTRACT LABOR			-
350	EMERGENCY PREPAREDNESS			86,455

* Moved from Housing Department to City Manager's Office Department for FY 2020

Budget Detail – Code Enforcement & Emergency Management (Cont.)

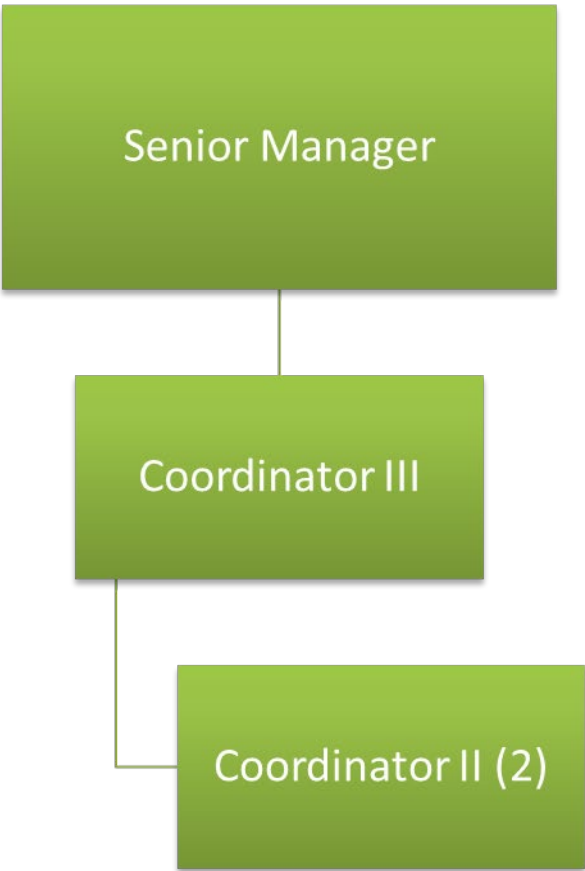
Division No. 4245

Object	Object Description	*Actuals FY 2018	*Year-End	
			Estimates FY 2019	Adopted FY 2020
413	COMMUNICATION EQUIPMENT MAINT			1,000
940	CODE/DEMOLITION ACTIVITY			90,000
Operating Expenses Total				\$ 222,325
GRAND TOTAL				\$ 2,383,694
Funding Sources				
101	GENERAL FUND			2,164,395
361	CDBG			219,298
GRAND TOTAL				\$ 2,383,694

* Moved from Housing Department to City Manager's Office Department for FY 2020

Organizational Detail – Lancaster Choice Energy (LCE) & Lancaster Power Authority (LPA)

Division No. 4250



Budget Detail – Lancaster Choice Energy (LCE) & Lancaster Power Authority (LPA)

Division No. 4250

Object	Object Description	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	476,614	491,279	432,374
112	SALARIES-TEMPORARY	10,590	5,000	4,000
121	FRINGE BENEFITS	21,037	32,409	17,824
122	PERS	115,063	120,854	125,345
124	HEALTH INSURANCE	62,642	65,155	69,300
125	WORKER'S COMP	22,352	20,453	21,295
129	DEFERRED COMP	36,675	31,824	35,865
Personnel Services Total		\$ 744,974	\$ 766,974	\$ 706,005
Operating Expenses				
200	REGISTRATION	555	350	1,100
201	TRAVEL EXPENSE	42,220	25,000	25,000
202	LOCAL & REGIONAL EVENTS	5,273	347	1,000
203	MILEAGE	1,838	-	100
205	CITY PROMOTION & ADVERTISING	100,562	95,500	95,500
206	PUBLICATIONS & DUES	56,398	18,000	26,500
207	VEHICLE OPERATIONS	20	14	250
209	UNIFORMS	10	-	-
212	POSTAGE-SPECIAL MAILING	528	30,000	30,000
213	REQUIRED CUSTOMER MAILINGS	55,426	47,600	47,600
217	VEHICLE - FUEL	389	350	1,200
251	SPECIAL ACTIVITY SUPPLIES	-	500	2,500
253	REPROGRAPHICS	1,513	218	-
259	OFFICE SUPPLIES	3,205	2,500	2,500
287	BAD DEBT EXPENSE	261,353	125,417	-
291	FURNITURE & EQUIPMNT-(NON-CAP)	-	27	-
301	PROFESSIONAL SERVICES	611,204	766,500	775,635
302	COMPUTER SOFTWARE & SUPPORT	291	450,546	-
303	LEGAL SERVICES	462,241	462,000	201,000
308	CONTRACT SERVICES	20,037	27,500	-
319	LCE PROGRAMS	5,968	-	-
463	DAMAGE REPAIRS	3,990	-	-

Budget Detail – Lancaster Choice Energy (LCE) & Lancaster Power Authority (LPA) (Cont.)

Division No. 4250

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
491	TRANSFER OUT - CCEA SHARE	-	2,180,265	1,682,796
651	TELEPHONE	1,941	4,000	4,000
652	ELECTRICITY	5,829	6,200	6,200
	POWER PURCHASE EXPENSE	939,471	-	-
653	POWER PROCUREMENT	31,906,425	32,158,083	34,599,583
658	NEM TRUE-UP PAYOUTS	85,889	150,000	150,000
770	LCE ENERGY EFFICIENCY PROGRAM	13,775	650,000	401,318
771	LAWNMOWER GRANT PROG	-	-	275,000
772	EV (AUTO) INCENTIVE PRG	-	-	300,000
779	GENERAL FUND OVERHEAD	1,550,000	740,675	740,675
909	DEBT SERVICE - CONTRA ACCOUNT	(1,315,222)	-	-
Operating Expenses Total		\$ 34,821,127	\$ 37,941,592	\$ 39,369,457
Capital Outlay				
755	SPECIALIZED EQUIPMENT	50,000	-	-
Capital Outlay Total		\$ 50,000	\$ -	\$ -
Debt Service				
908	DEBT SERVICE	455,788	-	-
961	INTEREST EXPENSE/DISCOUNT	23,454	23,454	23,454
981	DEBT SERVICE PRINCIPAL	-	460,000	510,000
982	DEBT SERVICE INTEREST	961,143	892,695	875,594
Debt Service Total		\$ 1,440,385	\$ 1,376,149	\$ 1,409,048
GRAND TOTAL		\$ 37,056,486	\$ 40,084,715	\$ 41,484,510
Funding Sources				
486	LANCASTER POWER AUTHORITY	1,177,789	1,427,663	1,470,048
490	LANCASTER CHOICE ENERGY	35,878,697	38,657,052	40,014,462
GRAND TOTAL		\$ 37,056,486	\$ 40,084,715	\$ 41,484,510

ADMINISTRATIVE & COMMUNITY SERVICES

Administrative & Community Services

Budget Summary

	Year-End		
	Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Dollars by Division			
Administration	-	1,250,496	1,237,953
Communications	1,047,436	1,183,182	889,845
Lancaster Television (LTV)	-	-	352,599
Information Technology	3,168,915	3,353,523	3,018,803
ACS Housing	-	-	2,779,561
Administrative & Community Services	\$ 4,216,351	\$ 5,787,201	\$ 8,278,761

Dollars by Category			
Personnel Services	1,342,997	2,251,198	3,224,730
Operating Expenses	2,654,555	3,271,002	4,560,210
Capital Outlay	218,800	265,000	265,000
Debt Service	-	-	228,821
Total Dollars by Category	\$ 4,216,351	\$ 5,787,201	\$ 8,278,761

Dollars by Funding Source			
Community Development Block Grant (CDBG)	-	-	1,600,369
City Special Reserves Fund	576,038	700,019	-
Drainage Maintenance District	-	120	120
General Fund	3,637,544	5,013,573	5,498,512
Lancaster Home Program	-	-	10,000
Lancaster Housing Authority Ops.	-	-	594,849
Los Angeles County Reimb	-	70,000	-
Low & Mod Income Housing	-	-	574,343
Neighborhood Stabilization Program	-	-	-
Sewer Maintenance Fund	2,769	3,489	569
Total Dollars by Funding Source	\$ 4,216,351	\$ 5,787,201	\$ 8,278,761

Description

The Administrative & Community Services Department is responsible for the following functions:

ADMINISTRATION (Division No. 4300) The Administration Division, through a collaborative role, supports the priorities of the City Council and the major objectives of the Organization, as well as the general operations of the City and in engaging the community.

COMMUNICATIONS (Division No. 4305) The Communications Division is responsible for all internal and external City communications – including media relations, event publicity, press releases, City publications, website management, social media management and employee communications.

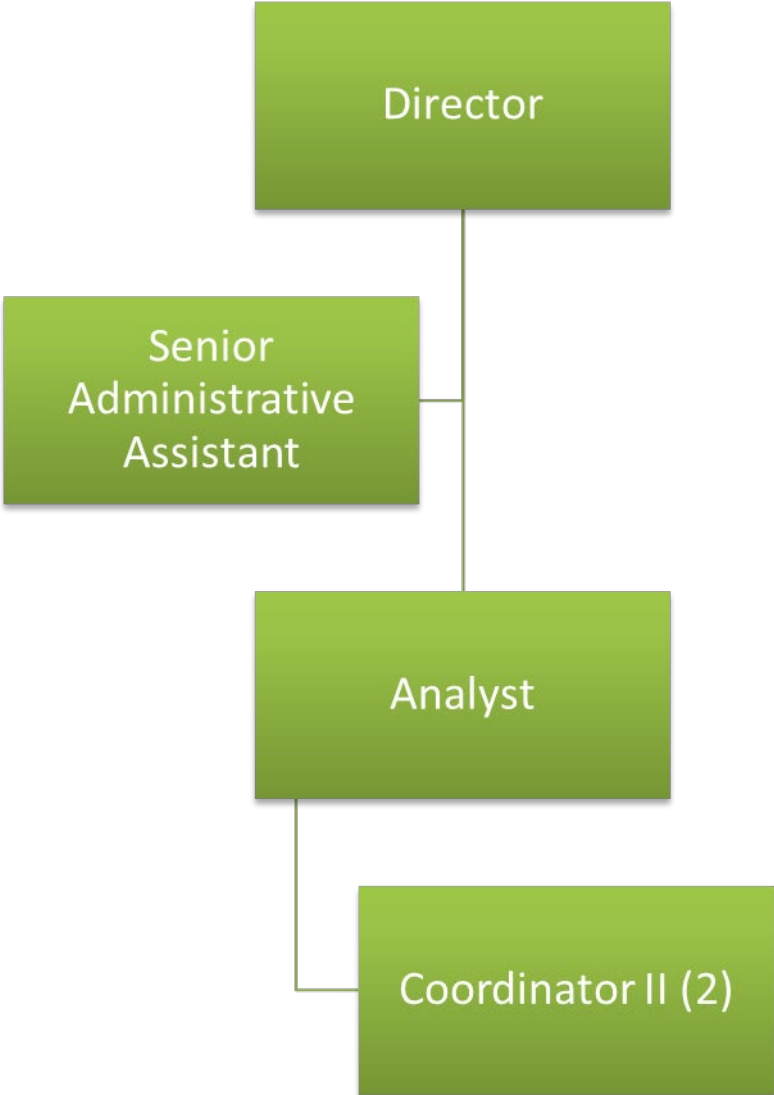
LANCASTER TELEVISION (Division No. 4307) The Lancaster Television (LTV) Division is responsible for the programming of the City's government access channel, social media outlets, and www.LTVwow.com through relevant and topical programming.

INFORMATION TECHNOLOGY (Division No. 4315) The Information Technology Division provides technology solutions that support City departments in delivering quality services to the community.

ACS HOUSING (Division No. 4342) The ACS Housing Division is responsible for establishing and implementing housing programs and projects to improve the quality of life within the City's limits for person and families of very low to low income. The Division is responsible for the removal of blight and prevention of recurring blight conditions by providing affordable housing and rehabilitation of existing housing through housing programs and projects.

Organizational Detail - Administration

Division No. 4300



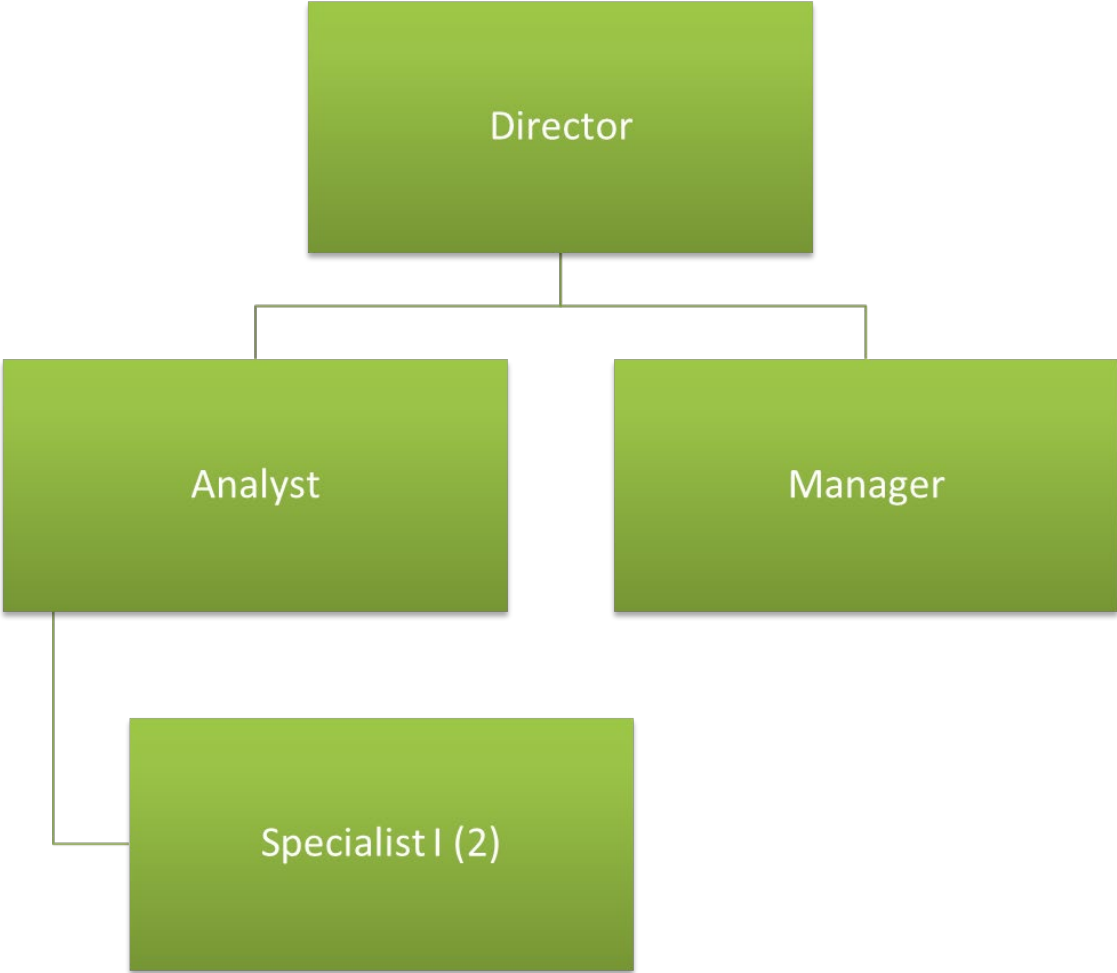
Budget Detail – Administration

Division No. 4300

Object	Object Description	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT		540,049	521,792
112	SALARIES - TEMPORARY		32,000	32,000
121	FRINGE BENEFITS		29,479	22,791
122	PERS		139,147	151,267
124	HEALTH INSURANCE		78,079	82,800
125	WORKER'S COMP		24,161	27,025
129	DEFERRED COMP		38,806	49,303
Personnel Services Total			\$ 881,721	\$ 886,978
Operating Expenses				
202	LOCAL & REGIONAL EVENTS		25	-
206	PUBLICATIONS & DUES		2,000	2,725
217	VEHICLE - FUEL		-	500
251	SPECIAL ACTIVITY SUPPLIES		7,950	7,950
259	OFFICE SUPPLIES		2,000	2,000
301	PROFESSIONAL SERVICES		282,000	112,000
302	COMPUTER SOFTWARE & SUPPORT		-	225,000
308	CONTRACT SERVICES		72,000	-
311	GOVERNMENT FEES		800	800
355	SPECIAL PROGRAMS-WASTE MGMT		2,000	-
Operating Expenses Total			\$ 368,775	\$ 350,975
GRAND TOTAL			\$ 1,250,496	\$ 1,237,953
Funding Sources				
101	GENERAL FUND		1,180,496	1,237,953
261	LOS ANGELES COUNTY REIMB		70,000	-
GRAND TOTAL			\$ 1,250,496	\$ 1,237,953

Organizational Detail – Communications

Division No. 4305



Budget Detail – Communications

Division No. 4305

Object	Object Descriptions	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	259,918	315,694	334,497
112	SALARIES - TEMPORARY	82,260	96,000	40,000
121	FRINGE BENEFITS	13,948	19,522	14,621
122	PERS	80,549	93,486	111,681
124	HEALTH INSURANCE	43,237	47,971	75,600
125	WORKER'S COMP	15,727	16,951	18,275
129	DEFERRED COMP	26,262	28,313	38,600
191	SALARY OFFSET-CAPTIAL PROJECTS	(12,801)	-	-
194	FRINGE OFFSET CIP	(4,486)	-	-
Personnel Services Total		\$ 504,613	\$ 617,937	\$ 633,275
Operating Expenses				
200	REGISTRATION	932	-	-
201	TRAVEL EXPENSES	2,127	-	-
202	LOCAL & REGIONAL EVENTS	750	75	750
203	REIMBURSED MILEAGE	-	-	175
205	CITY PROMOTION/ADVERTISING	50,734	23,000	17,000
206	PUBLICATIONS & DUES	1,226	725	-
211	POSTAGE	28,845	33,000	33,000
212	POSTAGE-SPECIAL MAILING	88	-	-
251	SPECIAL ACTIVITY SUPPLIES	-	-	750
253	REPROGRAPHICS	111,256	80,600	75,000
259	OFFICE SUPPLIES	711	440	995
295	SPECIALIZED EQUIP (NON CAP)	14,813	-	-
296	PEG FEE EXPENSES (NON CAP)	81,829	8,505	-
301	PROFESSIONAL SERVICES	88,546	83,830	83,830
302	COMPUTER SOFTWARE & SUPPORT	14,213	42,100	45,070
402	MAINTENANCE SERVICE - PRIVATE	21,618	27,970	-
Operating Expenses Total		\$ 417,688	\$ 300,245	\$ 256,570
Capital Outlay				
753	EQUIPMENT & MACHINERY	125,135	265,000	-
Capital Outlay Total		\$ 125,135	\$ 265,000	\$ -
GRAND TOTAL		\$ 1,047,436	\$ 1,183,182	\$ 889,845

Budget Detail – Communications (Cont.)

Division No. 4305

Object	Object Descriptions	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Funding Sources				
101	GENERAL FUND	1,047,436	1,183,182	889,845
	GRAND TOTAL	\$ 1,047,436	\$ 1,183,182	\$ 889,845

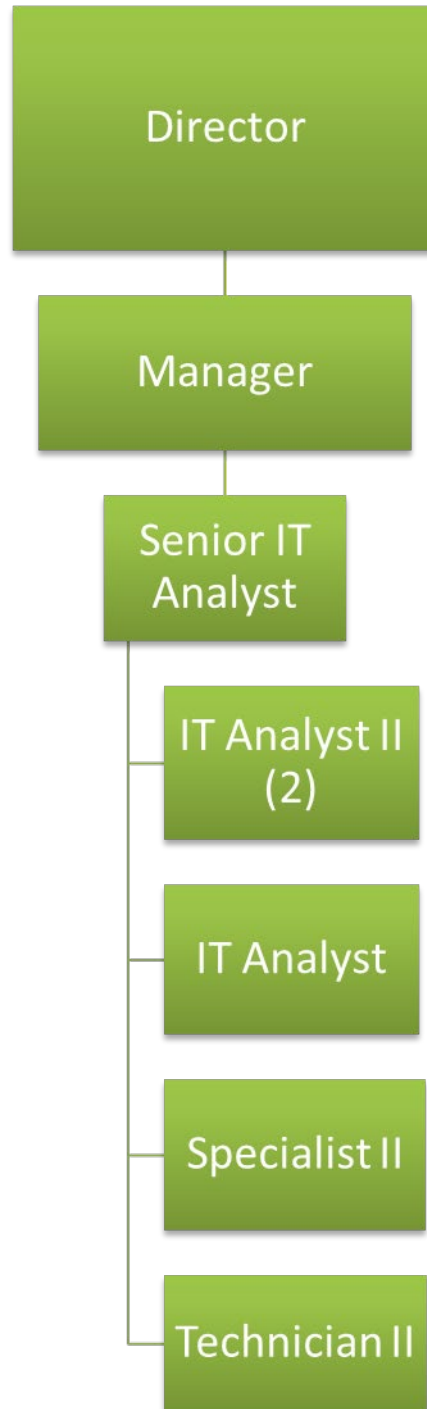
Budget Detail – Lancaster Television (LTV)

Division No. 4307

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
112	SALARIES - TEMPORARY			56,000
121	FRINGE BENEFITS			1,036
125	WORKER'S COMPENSATION			2,733
Personnel Services Total				\$ 59,769
Operating Expenses				
205	CITY PROMOTION/ADVERTISING			5,000
206	PUBLICATIONS & DUES			725
259	OFFICE SUPPLIES			505
402	MAINTENANCE SERVICE - PRIVATE			21,600
Operating Expenses Total				\$ 27,830
Capital Outlay				
753	EQUIPMENT & MACHINERY			265,000
Capital Outlay Total				\$ 265,000
GRAND TOTAL				\$ 352,599
Funding Sources				
101	GENERAL FUND			352,599
GRAND TOTAL				\$ 352,599

Organizational Detail – Information Technology

Division No. 4315



Budget Detail – Information Technology

Division No. 4315

Object	Object Description	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	524,288	467,845	729,135
104	SALARIES - OVERTIME	-	-	5,000
121	FRINGE BENEFITS	25,260	22,452	30,365
122	PERS	126,666	119,904	211,376
124	HEALTH INSURANCE	104,294	97,180	136,800
125	WORKER'S COMP	24,338	20,301	35,582
129	DEFERRED COMP	33,538	23,859	49,416
Personnel Services Total		\$ 838,383	\$ 751,541	\$ 1,197,675
Operating Expenses				
201	TRAVEL EXPENSE	1,905	500	500
203	MILEAGE	164	-	-
205	CITY PROMOTIONS/ADVERTISING	314	-	-
206	PUBLICATIONS & DUES	30	500	500
207	VEHICLE OPERATIONS	424	1,000	1,000
208	SMALL TOOLS	2,681	-	-
212	POSTAGE-SPECIAL MAILING	111	400	400
217	VEHICLE - FUEL	218	1,000	1,000
251	SPECIAL ACTIVITY SUPPLIES	951	10,000	10,000
256	STAFF DEVELOPMENT	10,928	13,400	10,000
259	OFFICE SUPPLIES	969	2,000	2,000
291	FURN & OFFICE EQUIP (NON CAP)	407,511	280,983	178,000
301	PROFESSIONAL SERVICES	431,820	409,781	205,000
302	COMPUTER SOFTWARE & SUPPORT	1,066,649	1,494,210	1,024,520
402	MAINTENANCE SERVICE - PRIVATE	56,798	100,140	100,140
651	TELEPHONE	255,396	287,380	287,380
779	GENERAL FUND OVERHEAD	-	688	688
Operating Expenses Total		\$ 2,236,867	\$ 2,601,982	\$ 1,821,128
Capital Outlay				
753	EQUIPMENT & MACHINERY	93,664	-	-
Capital Outlay Total		\$ 93,664	\$ -	\$ -
GRAND TOTAL		\$ 3,168,915	\$ 3,353,523	\$ 3,018,803

Budget Detail – Information Technology

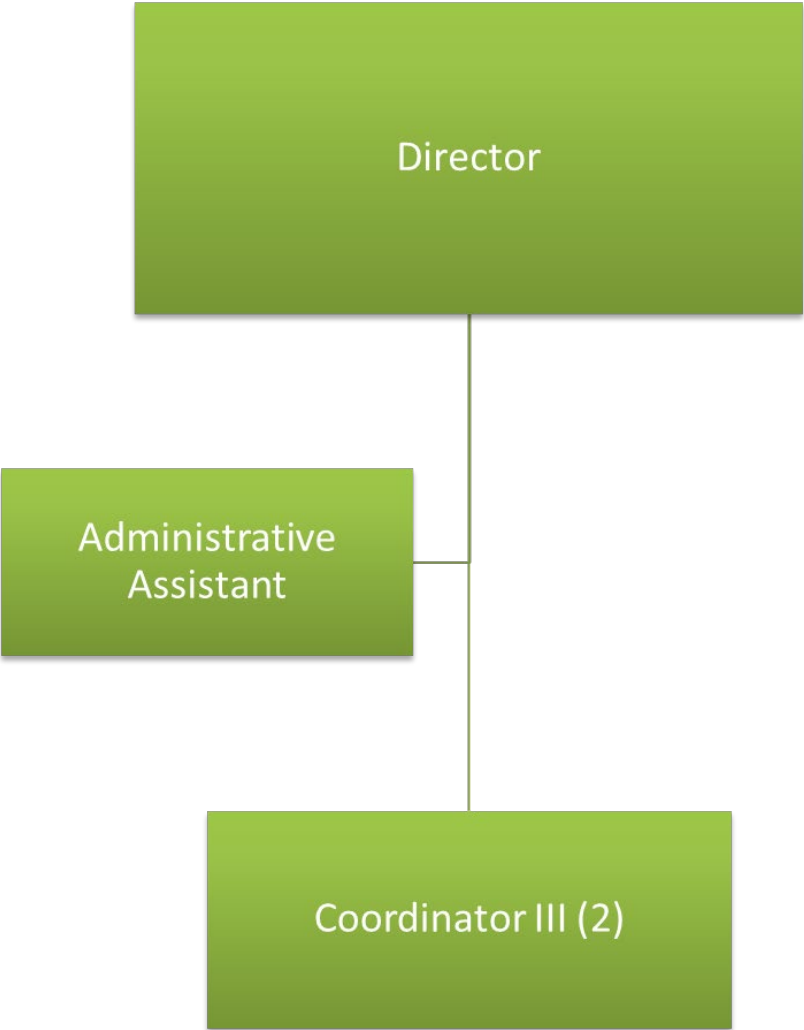
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Division No. 4315

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Funding Sources				
101	GENERAL FUND	2,446,060	2,649,896	3,018,115
109	CITY SPECIAL RESERVES FUND	576,038	700,019	-
251	GENERAL FUND	144,048	-	-
480	SEWER MAINT FUND	2,769	3,489	569
484	DRAINAGE MAINTENANCE DISTRICT	-	120	120
GRAND TOTAL		\$ 3,168,915	\$ 3,353,523	\$ 3,018,803

Organizational Detail – ACS Housing

Division No. 4342



Budget Detail – ACS Housing

Division No. 4342

Object	Object Description	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT			270,703
121	FRINGE BENEFITS			11,170
122	PERS			78,477
124	HEALTH INSURANCE			61,200
125	WORKER'S COMP			13,210
129	DEFERRED COMP			12,274
Personnel Services Total				\$ 447,033
Operating Expenses				
201	TRAVEL EXPENSES			3,000
202	LOCAL & REGIONAL EVENTS			500
203	REIMBURSED MILEAGE			355
205	CITY PROMOTION & ADVERTISING			2,500
206	PUBLICATION & DUES			1,470
207	VEHICLE OPERATIONS			1,500
212	POSTAGE - SPECIAL MAILING			1,600
213	PROGRAM EXPENSES			102
217	VEHICLE - FUEL			1,100
251	SPECIAL ACTIVITY SUPPLIES			200
253	REPROGRAPHICS			400
259	OFFICE SUPPLIES			2,685
263	LEGAL ADVERTISING			7,165
301	PROFESSIONAL SERVICES			81,000
355	SPECIAL PROGRAMS			15,000
361	RECORDING			3,000
682	PROPERTY MAINTENANCE, NON-BOND			90,000
684	PROPERTY MAINTENANCE, BOND			10,000
770	PROGRAM INC ADMIN			7,000
778	YOUTH CENTER FACILITY			194,834
779	GENERAL FUND OVERHEAD ALLOC			594,849
901B	MAPS (TPM/TTPM)-BEECH S OF J			60,000
901BN	MAPS (TPM/TTPM)-BEECH/NEWGROVE			70,000
901D	MAPS (TPM/TTPM)-DIV/AVE I			312,000

Budget Detail – ACS Housing (Cont.)

Division No. 4342

Object	Object Description	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
901H	MAPS (TPM/TTPM)-AVE H-13/3RD E			59,999
901I	MAPS (TPM/TTPM)-AVE I			178,448
901J	MAPS (TPM/TTPM)-AVE J/15W			150,000
901N	MAPS (TPM/TTPM)-NO OF I/10TH W			40,000
901S	MAPS (TPM/TTPM)-SIERRA HWY			215,000
Operating Expenses Total				\$ 2,103,707
Debt Service				
908	SECTION 108 DEBT SERVICE PAYME			228,821
Debt Service Total				\$ 228,821
GRAND TOTAL				\$ 2,779,561
Funding Sources				
301	LANCASTER HOUSING AUTH. OPS.			594,849
306	LOW & MOD INCOME HOUSING			574,343
361	CDBG			1,600,369
391	LANCASTER HOME PROGRAM			10,000
GRAND TOTAL				\$ 2,779,561

FINANCE

Finance Department

Budget Summary

	Actuals FY 2018	Year-End Estimates FY 2019	Adopted FY 2020
Dollars by Division			
Finance - All Divisions	2,618,689	2,963,033	3,182,076
Other - Non-Departmental	9,747,773	9,639,525	8,615,935
Finance	\$ 12,366,462	\$ 12,602,558	\$ 11,798,010

Dollars by Category			
Personnel Services	4,818,241	5,832,288	5,664,321
Operating Expenses	6,890,543	5,582,912	5,283,847
Debt Service	657,678	1,187,357	849,842
Total Dollars by Category	\$ 12,366,462	\$ 12,602,558	\$ 11,798,010

Dollars by Funding Source			
AQMD	21,000	40,000	50,000
City Special Reserves Fund	3,595,163	4,102,720	3,584,000
Gas Tax	63,549	11,850	11,850
General Fund	4,853,250	3,893,793	4,082,836
Lancaster Financing Authority	657,678	1,187,357	849,842
Landscape Maintenance District	5,387	5,000	5,000
Lighting Maintenance District	93,255	200,000	20,000
Prop "A" Transit Fund	3,065,764	3,149,338	3,189,482
Recycled Water Fund	11,416	12,500	5,000
Total Dollars by Funding Source	\$ 12,366,462	\$ 12,602,558	\$ 11,798,010

Description

The Finance Department is responsible for the following functions:

ADMINISTRATION (Division No. 4400) The Finance Administration Division manages all financial activities of the City – including the disbursement of financial resources and assurance that adequate resources are available.

ACCOUNTING (Division No. 4410) The City's Accounting Division is responsible for accounts payable, accounts receivable, payroll, fixed assets, special assessments and financial reporting. Accounting provides accurate and timely financial information to the public, bondholders, grantors, auditors, City Council and City Management.

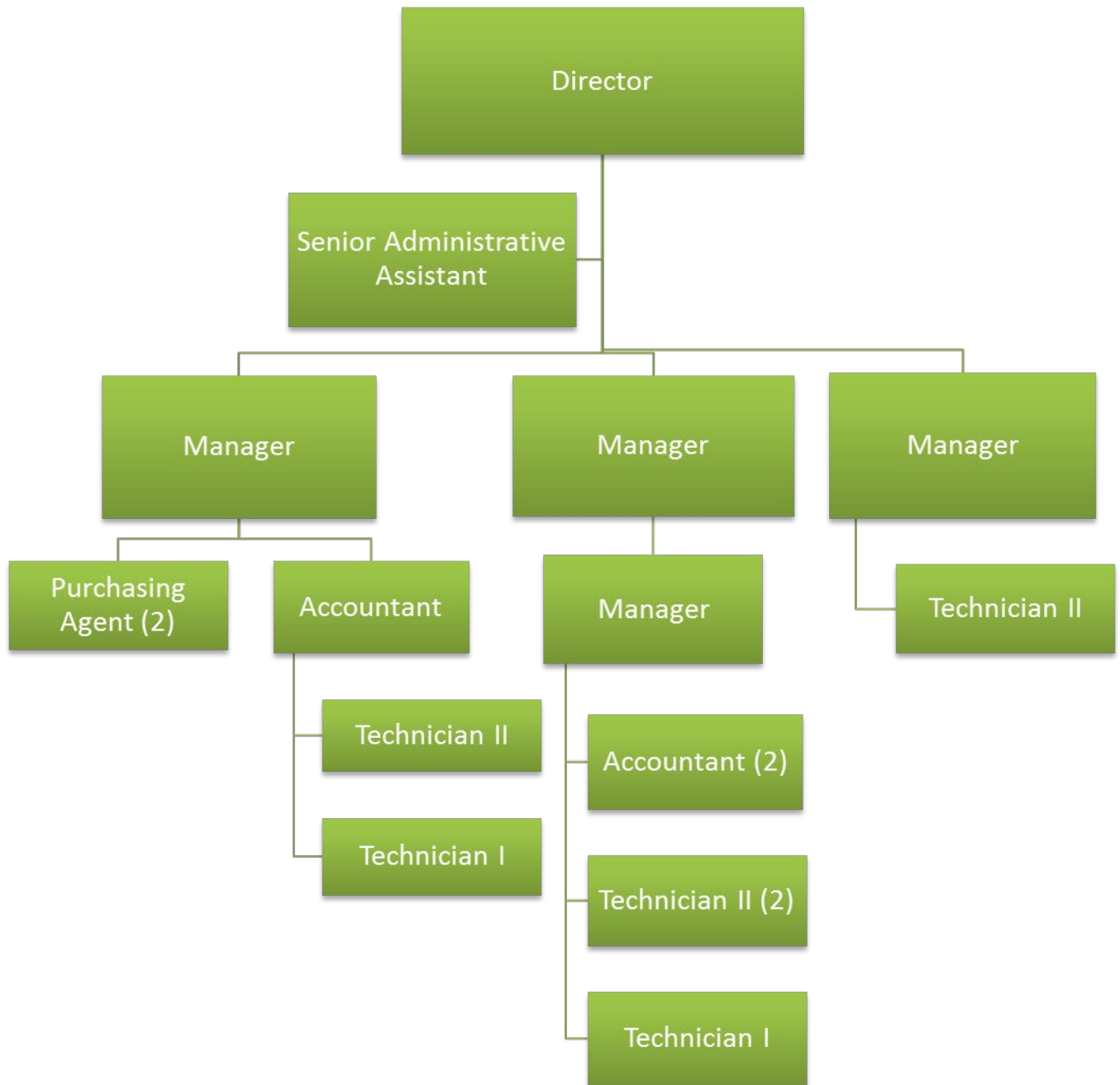
BUSINESS LICENSING (Division No. 4410) The Business Licensing Division is responsible for the processing of new business license and rental housing applications, along with the processing of annual renewal of these licenses. Business Licensing ensures that all applicants comply with Municipal Code Chapter 5 when applying and renewing their licenses.

PROCUREMENT & CONTRACTS (Division No. 4410) The Procurement & Contracts Division performs and coordinates the centralized purchasing activities for all city departments in the procurement of supplies, services and equipment necessary for city operations – including the management of supplier risk. Procurement & Contracts reviews all City contracts that have a procurement component and suggests and drafts revisions to those contracts if necessary.

TREASURY (Division No. 4410) The Treasury Division is responsible for all banking, investments and budget functions for the City. Ancillary tasks include Mello Roos and assessment district management, submitting SB 90 claims of reimbursement from the State, post bond issue compliance, and acting as a liaison between Finance and Development Service's Capital Engineering Division.

Organizational Detail – Finance

Division No. 4410



Budget Detail – Finance

Division No. 4410

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	1,207,807	1,380,778	1,520,453
104	SALARIES - OVERTIME	12,599	12,000	4,000
112	SALARIES - TEMPORARY	25,001	40,000	17,750
121	FRINGE BENEFITS	71,936	126,117	63,975
122	PERS	294,697	327,707	440,779
124	HEALTH INSURANCE	199,859	207,549	312,300
125	WORKER'S COMP	57,309	58,230	75,064
129	DEFERRED COMP	64,243	71,992	120,164
Personnel Services Total		\$ 1,933,452	\$ 2,224,373	\$ 2,554,486
Operating Expenses				
200	REGISTRATION	395	-	-
201	TRAVEL EXPENSES	872	-	-
202	LOCAL & REGIONAL EVENTS	1,323	550	550
203	REIMBURSED MILEAGE	148	450	450
206	PUBLICATIONS & DUES	2,836	2,500	2,500
207	VEHICLE OPERATIONS	156	950	950
212	POSTAGE-SPECIAL MAILING	297	-	-
217	VEHICLE - FUEL	48	400	400
235	CREDIT CARD CHARGES	11,715	16,000	16,000
251	SPECIAL ACTIVITY SUPPLIES	635	-	-
253	REPROGRAPHICS	5,230	8,410	8,410
254	COPY MACHINE COSTS	202,845	252,735	243,820
256	STAFF DEVELOPMENT	2,025	-	-
259	OFFICE SUPPLIES	5,098	4,000	4,000
263	LEGAL ADVERTISING	300	-	-
286	CASH VARIANCE	660	-	-
301	PROFESSIONAL SERVICES	171,535	152,305	120,480
302	COMPUTER SOFTWARE & SUPPORT	13,622	19,800	17,000
304	AUDIT SERVICES	138,011	232,100	212,930

Budget Detail – Finance (Cont.)

Division No. 4410

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
308	CONTRACT SERVICES	64,850	48,360	-
402	MAINTENANCE SERVICE - PRIVATE	-	100	100
651	TELEPHONE	-	-	-
Operating Expenses Total		\$ 622,602	\$ 738,660	\$ 627,590
GRAND TOTAL		\$ 2,556,054	\$ 2,963,033	\$ 3,182,076
Funding Sources				
101	GENERAL FUND	2,556,054	2,963,033	3,182,076
GRAND TOTAL		\$ 2,556,054	\$ 2,963,033	\$ 3,182,076

Budget Detail – Other Non-Departmental Payments

Division No. 4430

Object	Object Description	Actuals FY 2018	Year-End Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	501,493	803,336	816,545
112	SALARIES - TEMPORARY	489	-	-
121	FRINGE BENEFITS	18,202	220	862
122	PERS	3,673	863	4,796
124	HEALTH INSURANCE	2,360,321	2,802,958	2,284,000
125	WORKER'S COMPENSATION	164	146	807
129	DEFERRED COMPENSATION	448	393	2,825
Personnel Services Total		\$ 2,884,789	\$ 3,607,916	\$ 3,109,836
Operating Expenses				
212	POSTAGE - SPECIAL MAILING	-	-	-
251	SPECIAL ACTIVITY SUPPLIES	33,245	-	-
259	OFFICE SUPPLIES	328	-	-
260	INSURANCE EXPENSE	1,255,488	-	-
287	BAD DEBT EXPENSE	153,447	257,500	40,000
300	LEGAL CLAIMS	722,554	500,000	500,000
301	PROFESSIONAL SERVICES	1,519,665	1,535,000	1,550,525
311	GOVERNMENT FILING FEES	466	-	-
404	GROUNDS MAINTENANCE	77,266	79,200	83,180
603	RENT - BUILDINGS & GROUNDS	936,900	890,760	890,760
770	GRANT EXPENSES	21,000	40,000	50,000
779	GENERAL FUND OVERHEAD	37,915	116,792	116,792
991	TRANS/EXCHANGE - OTH AGENCIES	1,425,000	1,425,000	1,425,000
998	OTHER FINANCING USES	22,033	-	-
Operating Expenses Total		\$ 6,205,306	\$ 4,844,252	\$ 4,656,257
Debt Service				
965	COST OF ISSUANCE	-	337,515	-
978	DEBT SERVICE	657,678	849,842	849,842
Debt Service Total		\$ 657,678	\$ 1,187,357	\$ 849,842
GRAND TOTAL		\$ 9,747,773	\$ 9,639,525	\$ 8,615,935

Budget Detail – Other Non-Departmental Payments (Cont.)

Division No. 4430

Object	Object Description	Actuals FY 2018	Year-End Estimates FY 2019	Adopted FY 2020
Funding Sources				
101	GENERAL FUND	2,290,315	930,760	900,760
109	CITY SPECIAL RESERVES FUND	3,595,163	4,102,720	3,584,000
203	GAS TAX	7,795	11,850	11,850
204	AQMD	21,000	40,000	50,000
207	PROP "A" TRANSIT FUND	3,065,764	3,149,338	3,189,482
482	LANDSCAPE MAINTENANCE DISTRICT	5,387	5,000	5,000
483	LIGHTING MAINTENANCE DISTRICT	93,255	200,000	20,000
485	RECYCLED WATER FUND	11,416	12,500	5,000
701	LANCASTER FINANCING AUTHORITY	657,678	1,187,357	849,842
GRAND TOTAL		\$ 9,747,773	\$ 9,639,525	\$ 8,615,935

PARKS, RECREATION & ARTS

Parks, Recreation & Arts Department

Budget Summary

	Year-End		
	Actuals	Estimates	Adopted
	FY 2018	FY 2019	FY 2020
Dollars by Division			
Administration & Film Liasion	1,501,534	1,197,342	1,277,080
Parks & Facilities	9,295,289	10,018,506	10,174,023
Recreation	4,299,754	4,632,063	4,827,534
Arts	2,299,036	2,556,423	2,756,285
Parks, Recreation & Arts	\$ 17,395,613	\$ 18,404,334	\$ 19,034,922

Dollars by Category			
Personnel Services	8,068,440	8,426,997	9,665,873
Operating Expenses	9,064,727	9,705,883	9,250,494
Capital Outlay	151,214	133,009	98,500
Capital Replacement	111,233	138,445	20,055
Total Dollars by Category	\$ 17,395,613	\$ 18,404,334	\$ 19,034,922

Dollars by Funding Source			
AQMD	27,830	-	-
Capital Replacement Fund	199,931	447,699	220,055
City Special Reserves Fund	-	100,000	100,000
Federal Miscellaneous Grants	-	-	-
Gas Tax	1,177,459	1,154,373	1,201,641
General Fund	14,220,940	14,592,875	15,282,788
Landscape Maintenance District	1,504,844	1,914,335	1,979,336
Lighting Maintenance District	84,988	96,900	96,900
Los Angeles County Reimbursement	24,000	-	-
Parks Development Fund	74,186	21,700	-
Prop "A" Transit Fund	40,415	64,954	69,202
Prop "C" Fund	-	-	85,000
USP - Admin	41,020	11,498	-
Total Dollars by Funding Source	\$ 17,395,613	\$ 18,404,334	\$ 19,034,922

Description

The Parks, Recreation & Arts Department is responsible for the following functions:

ADMINISTRATION (Division No. 4600) The Parks, Recreation & Arts Administration Division directs and supports the related divisions and sections within the Department in matters of budgeting, personnel, program development, service delivery, training, clerical and other comparable areas. Additionally, the Director supervises the Department's Capital Improvement Program and works with the development community to ensure that parkland and facilities are provided for the future.

FILM LIASION (Division No. 4601) The Antelope Valley Film Office was established to create a friendly environment and location for the feature film, television and video industry. The goals include: the continuation of a growing marketing presence in the film industry, being an active member of the Film Liaisons in California Statewide (FLICS), coordination of the permitting process among jurisdictions, coordination of the local businesses serving the industry and keeping the Antelope Valley community abreast of film activity.

PARKS & FACILITIES (Division Nos. 4631-4636) The Parks & Facilities program provides for the physical care of all park sites, small business incubator property, landscape maintenance districts, city trees and facilities – including grounds maintenance, irrigation system installation and maintenance (including water conserving renovations), equipment maintenance, chemical control programs, turf care, energy management, horticultural needs (including xeriscape and annual floral displays), tree planting, trimming and spraying. This division is also responsible for maintenance and repair of City buildings and facilities and assists with set up for special events, meetings and rentals.

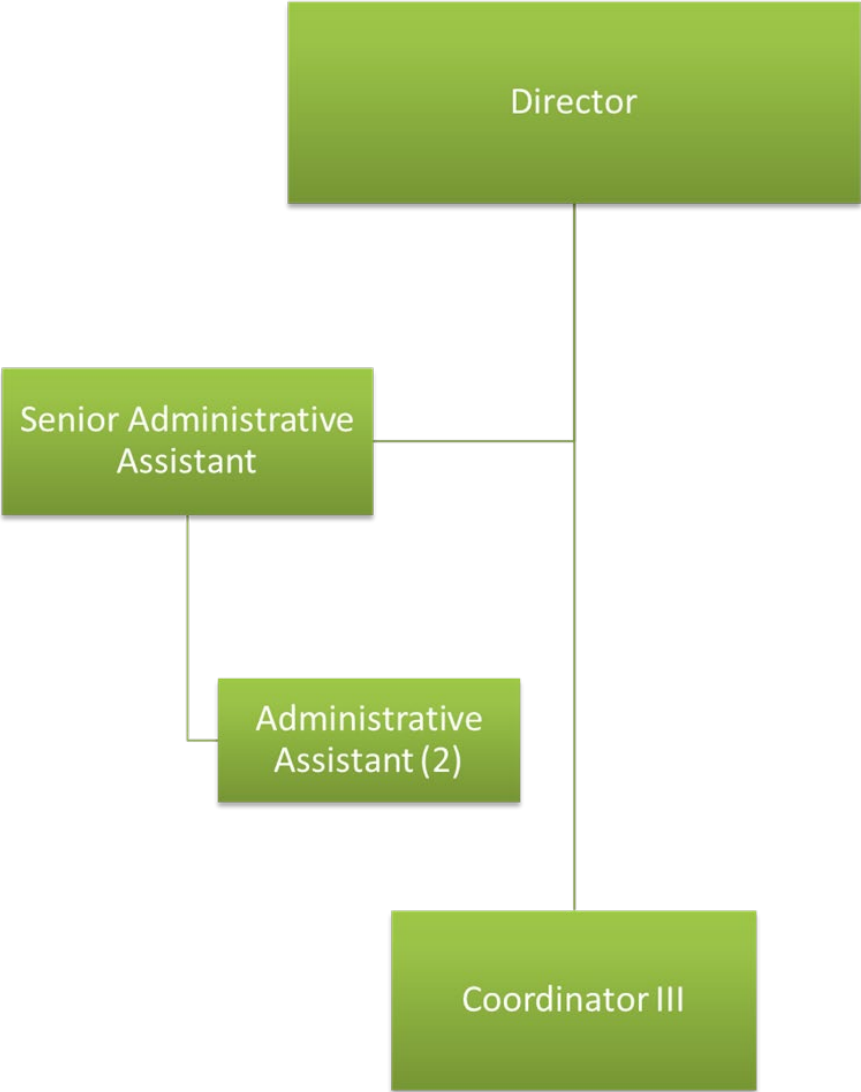
RECREATION (Division Nos. 4640-4643, 4645-4649) The Recreation Division provides a variety of recreation programs, services and special events for residents of all ages in the City of Lancaster. This Division consists of Community Recreation, Athletics, Aquatics, Special Classes and Facility Reservations, James C. Gilley Lancaster National Soccer Center Operations, Park Rangers and Special Events. Additionally, the Recreation Division coordinates the computer registration system and partners with the Lancaster School District in providing the Lancaster CARES After School and Enrichment Center Programs.

ARTS (Division Nos. 4650-4653) The Cultural Arts Program offers a wide range of artistic programming designed to entertain and educate the Antelope Valley community. Through the Performing Arts Center, the City offers a presenting season of regional, national and international performing artists, as well as two theatres available for rent to the Antelope Valley community. The Lancaster Museum of Art and History presents

renowned art and historical exhibitions in nine galleries rotating five times a year. Additionally, the Cultural Arts Program includes: Arts for Youth programming and the Van-Go Trunk Program, each consisting of tours, outreaches, master classes, workshops and school visits from performing and visual artists. All of the programming for Arts for Youth meets California Visual and Performing Arts state standards for K-12 education. The Cedar Center for the Arts provides access for unique recreational programming focused on local youth and artistic development. Included in Cedar is MOAH: Cedar which serves as a catalyst for engaging a diverse audience through captivating exhibitions, innovative artists and dynamic programming.

Organizational Detail – Administration

Division Nos. 4600 - 4601



Budget Detail – Administration

Division Nos. 4600 - 4601

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	796,119	577,332	533,944
104	SALARIES - OVERTIME	347	100	200
112	SALARIES - TEMPORARY	47,330	65,000	49,312
121	FRINGE BENEFITS	41,216	25,965	23,859
122	PERS	195,348	132,194	154,789
124	HEALTH INSURANCE	101,917	63,236	118,800
125	WORKER'S COMP	52,385	24,976	29,004
129	DEFERRED COMP	64,097	42,531	42,047
Personnel Services Total		\$ 1,298,759	\$ 931,335	\$ 951,955
Operating Expenses				
200	REGISTRATION	2,650	-	-
201	TRAVEL EXPENSES	919	160	-
202	LOCAL & REGIONAL EVENTS	125	150	200
203	MILEAGE	-	-	100
206	PUBLICATIONS & DUES	1,980	700	425
207	VEHICLE OPERATIONS	3,609	650	-
211	POSTAGE	44,545	45,000	45,000
212	POSTAGE-SPECIAL MAILING	311	500	2,000
217	VEHICLE - FUEL	566	522	-
251	SPECIAL ACTIVITY SUPPLIES	985	700	700
256	STAFF DEVELOPMENT	-	75	-
259	OFFICE SUPPLIES	3,616	8,500	8,500
301	PROFESSIONAL SERVICES	68,000	76,300	68,000
308	CONTRACT SERVICES	74,270	31,500	99,000
311	GOVERNMENT FEES / LICENSES	-	-	100
355	SPECIAL PROGRAMS	-	100,000	100,000
416	PROPERTY TAX-LAND OUTSIDE CITY	1,199	1,250	1,100
Operating Expenses Total		\$ 202,775	\$ 266,007	\$ 325,125
GRAND TOTAL		\$ 1,501,534	\$ 1,197,342	\$ 1,277,080

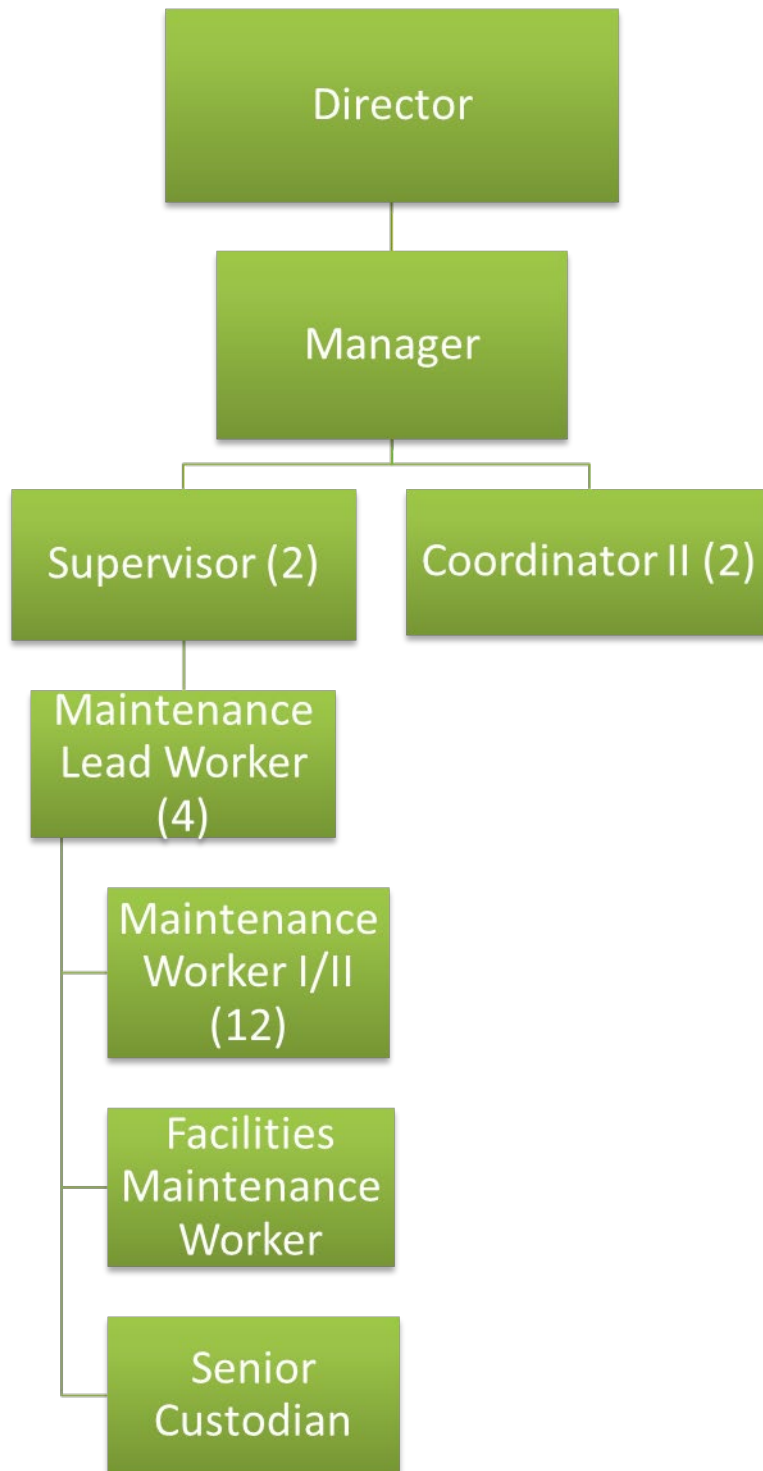
Budget Detail – Administration (Cont.)

Division Nos. 4600 - 4601

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
Funding Sources				
101	GENERAL FUND	1,501,534	1,097,342	1,177,080
109	CITY SPECIAL RESERVES FUND	-	100,000	100,000
GRAND TOTAL		\$ 1,501,534	\$ 1,197,342	\$ 1,277,080

Organizational Detail – Parks & Facilities

Division Nos. 4630 - 4636



Budget Detail – Parks & Facilities

Division Nos. 4630 - 4636

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	1,562,517	1,610,256	1,603,528
104	SALARIES - OVERTIME	131,062	119,704	140,560
112	SALARIES - TEMPORARY	507,836	667,045	781,587
121	FRINGE BENEFITS	76,563	88,993	85,074
122	PERS	393,842	415,126	474,813
124	HEALTH INSURANCE	383,219	368,617	456,480
125	WORKER'S COMP	91,178	89,580	124,976
129	DEFERRED COMP	48,041	48,854	71,791
Personnel Services Total		\$ 3,194,258	\$ 3,408,176	\$ 3,738,809
Operating Expenses				
200	REGISTRATION	299	210	-
207	VEHICLE OPERATIONS	45,653	61,995	48,460
208	SMALL TOOLS	12,064	6,073	3,520
209	UNIFORMS	26,734	29,100	21,055
212	POSTAGE-SPECIAL MAILING	125	-	-
217	VEHICLE - FUEL	50,323	46,307	46,160
230	SMALL EQUIPMENT OPERATIONS	8,393	4,600	6,700
251	SPECIAL ACTIVITY SUPPLIES	951	96	800
253	REPROGRAPHICS	164	-	75
254	COPY MACHINE COSTS	73	-	-
256	STAFF DEVELOPMENT	220	145	-
259	OFFICE SUPPLIES	3,351	90	-
263	LEGAL ADVERTISING	28	1,000	1,000
264	LANDSCAPE MAINTENANCE	308,914	318,915	318,915
265	TREE & PLANT MATERIAL	8,076	14,350	14,550
267	HORTICULTURAL - PRIVATE	509,142	512,271	520,000
291	FURNITURE & EQUIPMNT (NON-CAP)	-	109	-
293	EQUIPMENT & MACHINERY(NON CAP)	50	1,314	2,500
301	PROFESSIONAL SERVICES	112,958	81,640	41,850
311	GOVERNMENT FEES / LICENSES	73,490	85,705	85,420
401	MAINT-LANC BUSINESS PARK	43,515	75,000	75,000
402	MAINTENANCE SERVICE - PRIVATE	1,518,045	1,667,880	1,556,055

Budget Detail – Parks & Facilities (Cont.)

Division Nos. 4630 - 4636

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
403	BUILDING MAINTENANCE	82,032	124,500	125,710
404	GROUNDS MAINTENANCE	333,993	351,700	323,470
406	JANITORIAL SUPPLIES	105,001	114,760	127,675
408	SOIL STERILE & WEED CONTROL	-	21,044	18,100
413	COMMUNICATION EQUIPMENT MAINT	-	796	1,335
416	PROPERTY TAX ON LAND	5,519	5,600	5,075
455	TRAFFIC & REGULATORY SIGNS	4,063	-	-
460	LANDSCAPE-DAMAGE REPAIR	26,201	5,000	5,000
462	REIMBURSED DAMAGE REPAIRS	40,925	16,443	10,000
602	RENT - OTHER EQUIPMENT	12,369	6,953	5,315
603	RENT - BUILDINGS & GROUNDS	-	4,444	-
651	TELEPHONE	7,078	7,500	5,000
652	ELECTRICITY	999,015	1,055,420	1,067,825
654	WATER	1,164,539	1,177,143	1,280,553
655	GAS	85,054	87,600	96,150
670	AQUATICS MAINTENANCE	106,854	32,000	38,000
779	GENERAL FUND OVERHEAD	195,575	505,391	505,391
Operating Expenses Total		\$ 5,890,787	\$ 6,423,094	\$ 6,356,659
Capital Outlay				
753	EQUIPMENT & MACHINERY	45,918	-	58,500
754	OUTDOOR FURNITURE & EQUIPMENT	53,093	48,791	-
Capital Outlay Total		\$ 99,011	\$ 48,791	\$ 58,500
Capital Replacement				
763	REPLACEMENT-EQUIP & MACHINERY	87,233	138,445	20,055
764	REPL-OUTDOOR FURN & EQUIPMENT	24,000	-	-
Capital Replacement Total		\$ 111,233	\$ 138,445	\$ 20,055
GRAND TOTAL		\$ 9,295,289	\$ 10,018,506	\$ 10,174,023

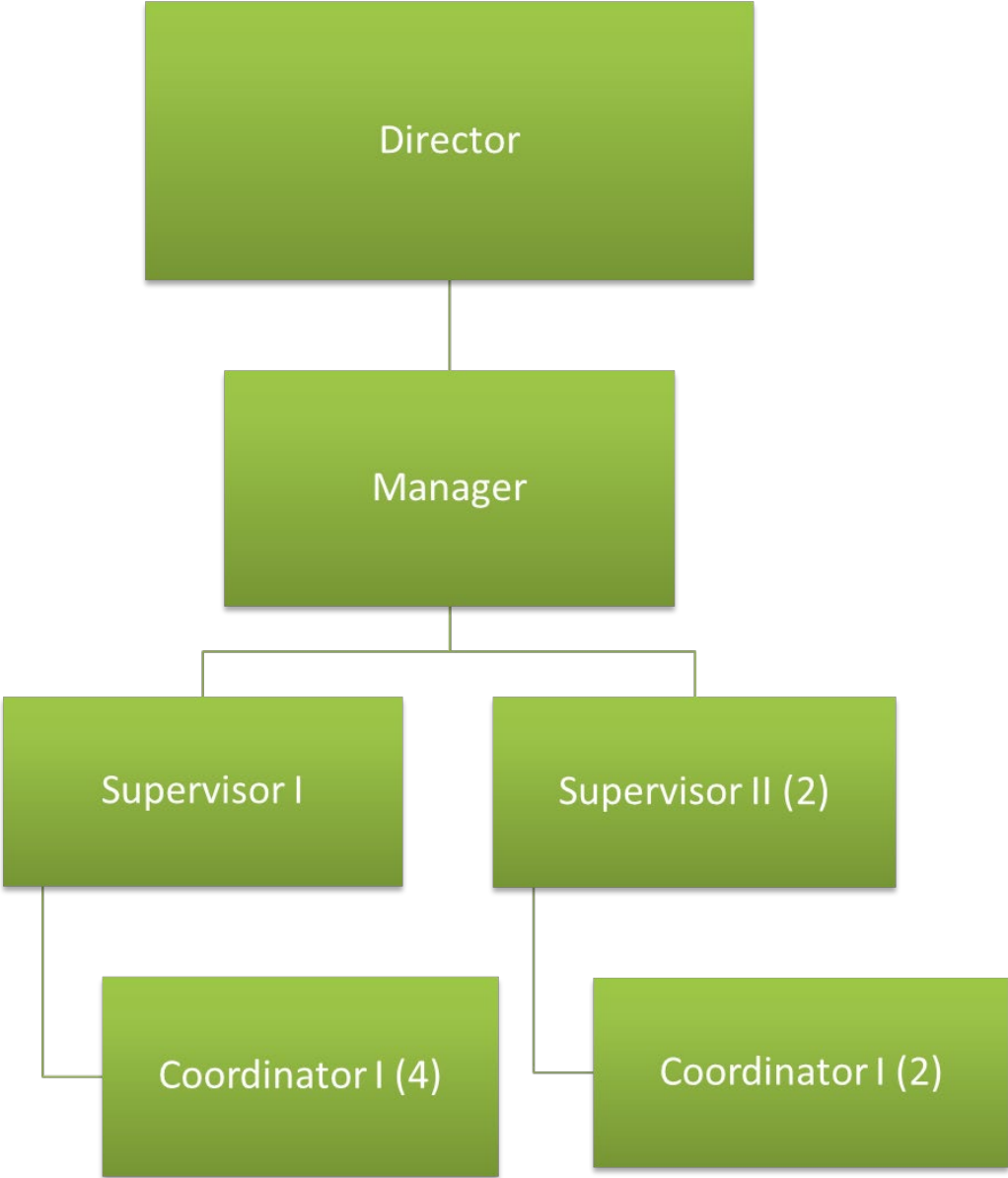
Budget Detail – Parks & Facilities (Cont.)

Division Nos. 4630 - 4636

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Funding Sources				
101	GENERAL FUND	6,194,801	6,328,747	6,521,889
104	CAPITAL REPLACEMENT FUND	199,931	447,699	220,055
203	GAS TAX	1,177,459	1,154,373	1,201,641
204	AQMD	27,830	-	-
207	PROP "A" TRANSIT FUND	40,415	64,954	69,202
209	PROPOSITION "C" FUND	-	-	85,000
228	USP - ADMIN	41,020	11,498	-
261	LOS ANGELES COUNTY REIMB	24,000	-	-
482	LANDSCAPE MAINTENANCE DISTRICT	1,504,844	1,914,335	1,979,336
483	LIGHTING MAINTENANCE DISTRICT	84,988	96,900	96,900
GRAND TOTAL		\$ 9,295,289	\$ 10,018,506	\$ 10,174,023

Organizational Detail – Recreation

Division Nos. 4640 - 4643, 4645 - 4649



Budget Detail – Recreation

Division Nos. 4640 - 4643, 4645 - 4649

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	548,125	664,918	702,203
104	SALARIES - OVERTIME	366	19	-
112	SALARIES - TEMPORARY	1,693,837	1,718,593	2,137,717
121	FRINGE BENEFITS	56,296	70,351	79,599
122	PERS	174,387	208,520	239,989
124	HEALTH INSURANCE	95,474	121,521	176,400
125	WORKER'S COMP	97,880	107,103	162,060
129	DEFERRED COMP	16,440	19,632	36,786
191	SALARIES OFFSET - CAPITAL PROJ	(197)	-	-
194	FRINGE OFFSET - CIP	(9)	-	-
Personnel Services Total		\$ 2,682,598	\$ 2,910,657	\$ 3,534,754
Operating Expenses				
203	MILEAGE	-	-	150
205	CITY PROMOTION/ADVERTISING	1,468	1,563	1,500
206	PUBLICATIONS & DUES	-	150	150
207	VEHICLE OPERATIONS	7,480	7,220	5,700
209	UNIFORMS	6,514	8,334	9,790
211	POSTAGE	19,080	18,600	13,440
212	POSTAGE-SPECIAL MAILING	31	-	-
217	VEHICLE - FUEL	7,585	7,220	6,250
222	SPECIAL EVENTS	440,695	4,285	-
222B	BOOLVD	41,503	-	-
222C	CELEBRATE AMERICA	55,723	-	-
222M	MAGICAL BLVD CHRISTMAS	55,804	-	-
222S	SPECIAL EVENTS	238,049	-	-
223	SOCCER GATE EXPENSE	22,351	32,000	29,000
225	SPONSORSHIP EXPENSES	203,106	175,000	70,000
235	CREDIT CARD CHARGES	17,876	30,060	10,200
251	SPECIAL ACTIVITY SUPPLIES	185,855	190,228	156,670
253	REPROGRAPHICS	47,650	52,880	40,550
256	STAFF DEVELOPMENT	1,200	1,000	1,000
259	OFFICE SUPPLIES	1,178	-	-

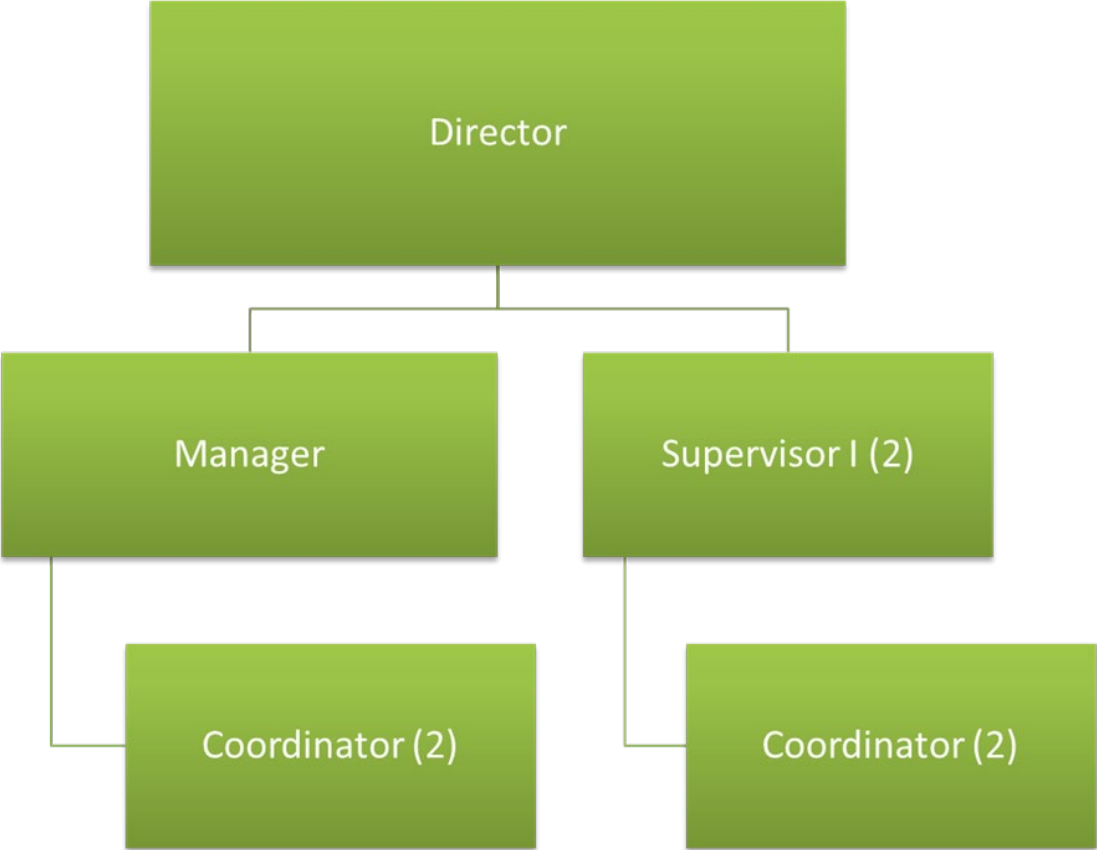
Budget Detail – Recreation (Cont.)

Division Nos. 4640 - 4643, 4645 - 4649

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
270	IN-HOUSE PRODUCTION COSTS	13,901	14,000	19,500
	RECREATION SERVICES	20,796	23,165	23,165
271	RECREATION BUS SERVICE	20,354	22,935	20,000
286	CASH VARIANCE	744	2	-
301	PROFESSIONAL SERVICES	2,551	3,100	3,100
308	CONTRACT SERVICES	195,614	197,215	191,300
311	GOVERNMENT FEES / LICENSES	1,587	-	-
402	MAINTENANCE SERVICE - PRIVATE	425	-	-
403	BUILDING MAINTENANCE	5,157	-	-
559	BLVD Block Party	-	99,682	-
560	4TH OF JULY	-	26,400	26,400
561	BOOLVD	-	42,327	40,550
562	CELEBRATE AMERICA	-	29,005	29,005
563	FIELD OF DRAFTS	-	171,597	106,685
564	HOLIDAY EVENTS	-	623	-
565	MAGICAL BLVD CHRISTMAS	-	55,414	47,465
566	MLK DAY	-	11,000	11,000
567	POPPY FESTIVAL	-	231,375	231,375
568	STREETS OF LANCASTER	-	252,402	194,110
602	RENT - OTHER EQUIPMENT	2,880	7,125	4,725
651	TELEPHONE	-	5,500	-
Operating Expenses Total		\$ 1,617,157	\$ 1,721,407	\$ 1,292,780
GRAND TOTAL		\$ 4,299,754	\$ 4,632,063	\$ 4,827,534
Funding Sources				
101	GENERAL FUND	4,299,754	4,632,063	4,827,534
GRAND TOTAL		\$ 4,299,754	\$ 4,632,063	\$ 4,827,534

Organizational Detail – Arts

Division Nos. 4650 - 4653



Budget Detail – Arts

Division Nos. 4650 - 4653

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	221,166	425,644	541,523
104	SALARIES - OVERTIME	-	-	-
112	SALARIES - TEMPORARY	259,285	244,552	254,800
	TEMPORARY LABOR (NON-RENTAL)	186,639	185,000	214,798
114	RENTAL LABOR - LPAC ONLY	52,671	34,755	-
121	FRINGE BENEFITS	21,048	35,215	33,160
122	PERS	69,615	119,756	164,678
124	HEALTH INSURANCE	44,255	72,538	141,120
125	WORKER'S COMP	31,525	42,837	54,499
129	DEFERRED COMP	6,622	16,532	35,778
Personnel Services Total		\$ 892,825	\$ 1,176,829	\$ 1,440,355
Operating Expenses				
200	REGISTRATION	1,410	1,050	1,050
201	TRAVEL EXPENSES	1,913	1,300	3,500
203	MILEAGE	-	-	150
205	CITY PROMOTION/ADVERTISING	55,464	62,156	77,410
206	PUBLICATIONS & DUES	747	950	1,570
207	VEHICLE OPERATIONS	179	650	-
208	SMALL TOOLS	13	400	400
209	UNIFORMS	668	829	1,375
211	POSTAGE	1,985	912	20,150
212	POSTAGE-SPECIAL MAILING	707	500	500
217	VEHICLE - FUEL	2,611	1,445	1,445
235	CREDIT CARD CHARGES	18,370	20,000	20,000
251	SPECIAL ACTIVITY SUPPLIES	110,147	121,732	133,550
256	STAFF DEVELOPMENT	24	-	-
257	PERFORMER SUPPLIES/COSTS	26,510	30,000	20,000
259	OFFICE SUPPLIES	4,218	-	-
270	IN-HOUSE PRODUCTION COSTS	-	-	3,000
272	THEATER PROGRAMS	-	-	1,500
286	CASH VARIANCE	18	37	-
301	PROFESSIONAL SERVICES	102,438	89,218	48,875
302	COMPUTER SOFTWARE & SUPPORT	27,017	30,615	30,615

Budget Detail – Arts (Cont.)

Division Nos. 4650 - 4653

Object	Object Description	Year-End		
		Actuals FY 2018	Estimates FY 2019	Adopted FY 2020
308	CONTRACT SERVICES	127,639	29,620	16,000
311	GOVERNMENT FEES / LICENSES	432	135	135
318	PERFORMER SERVICES	473,763	500,000	600,000
330	ROYALTIES	5,244	9,250	9,250
402	MAINTENANCE SERVICE - PRIVATE	53,403	42,127	81,715
403	BUILDING MAINTENANCE	94,579	111,142	45,575
404	GROUNDS MAINTENANCE	16	1,200	1,200
406	JANITORIAL SUPPLIES	14,292	16,600	6,000
416	PROPERTY TAX ON LAND	10,408	7,800	7,800
602	PERFORMER RENTAL COSTS	89,808	94,567	22,025
603	RENT - BUILDINGS & GROUNDS	-	-	-
651	TELEPHONE	249	-	-
652	ELECTRICITY	111,000	100,940	100,940
654	WATER	4,539	5,700	5,700
655	GAS	14,199	14,500	14,500
Operating Expenses Total		\$ 1,354,008	\$ 1,295,375	\$ 1,275,930
Capital Outlay				
750	CAPITAL REPLACEMENT FUND	-	62,518	-
751	FURNITURE & OFFICE EQUIP	21,700	21,700	-
753	EQUIPMENT & MACHINERY	30,503	-	40,000
Capital Outlay Total		\$ 52,203	\$ 84,218	\$ 40,000
GRAND TOTAL		\$ 2,299,036	\$ 2,556,423	\$ 2,756,285
Funding Sources				
101	GENERAL FUND	650,048	2,534,723	2,756,285
213	PARKS DEVELOPMENT FUND	74,186	21,700	-
402	GENERAL FUND	1,574,802	-	-
GRAND TOTAL		\$ 2,299,036	\$ 2,556,423	\$ 2,756,285

DEVELOPMENT SERVICES

Development Services Department

Budget Summary

	Actuals FY 2018	Year-End Estimates FY 2019	Adopted FY 2020
Dollars by Division			
Administration	681,417	908,037	996,340
Public Works	6,890,373	8,083,248	8,309,661
Utility Services	9,761,275	5,525,523	5,561,251
Capital Engineering	3,038,188	3,289,472	3,295,589
Community Development	-	999,396	1,484,306
City Engineering	5,044,728	9,100,136	10,023,406
Development Services	1,099,378	514	-
Development Services	\$ 26,515,358	\$ 27,906,326	\$ 29,670,553
Dollars by Category			
Personnel Services	13,326,993	13,371,271	15,195,490
Operating Expenses	11,570,221	12,269,107	13,008,008
Capital Outlay	317,392	540,208	78,700
Capital Replacement	177,721	748,985	411,600
Debt Service	1,123,031	976,755	976,755
Total Dollars by Category	\$ 26,515,358	\$ 27,906,326	\$ 29,670,553
Dollars by Funding Source			
Biological Impact Fee Fund	23,142	30,000	-
Capital Replacement Fund	111,576	443,585	167,600
Drainage - Developer Fees Fund	248,419	37,282	-
Drainage Maintenance District	1,337,341	1,742,936	1,714,000
Federal Miscellaneous Grants	10,997	-	-
Gas Tax	5,194,143	6,752,167	8,793,200
General Fund	7,751,493	7,941,391	9,057,868
Landscape Maintenance District	341,716	142,434	92,723
Lighting Maintenance District	6,728,912	5,256,680	4,691,269
Low & Mod Income Housing	-	-	4,315
Measure M	-	200,000	200,000
Miscellaneous State Grants	224,439	199,105	-
Prop "A" Transit Fund	44,731	58,725	30,000
Prop "C" Fund	57,162	118,000	-
Recycled Water Fund	264,977	178,897	169,816
Sewer Maintenance Fund	4,023,313	4,547,776	4,620,409
State Grant - Oil Recycling	72,753	42,540	44,354
State Grants - OTS	22,353	-	45,000
State Grant Recycling	57,891	214,807	40,000
Total Dollars by Funding Source	\$ 26,515,358	\$ 27,906,326	\$ 29,670,553

Description

The Development Services Department is responsible for the following functions:

ADMINISTRATION (Division No. 4700) The Development Services Administration Division provides support and coordination amongst all Development Services divisions – including budget preparation and control, acting as the liaison between the community and Development Services divisions, management of staff, purchasing and other support services. Staff oversees the Assessment District Administration and Annexation services, shopping cart retrieval and bus shelter cleaning contracts.

PUBLIC WORKS (Division Nos. 4752-4753) The Public Works Division is responsible for Maintenance Services and Fleet Operations.

The Maintenance Services Division conducts right-of-way and transportation maintenance operations – which encompass streets, sidewalks, storm drain channels, flow lines and basins, removal of illegally dumped debris and weeds within the public right-of-way, graffiti abatement, and fleet maintenance.

UTILITY SERVICES (Division No. 4755) The Utility Services Division manages, operates and maintains the City owned recycled water program, storm drain system, the sanitary collection system, environmental and recycling programs, and the Municipal Utility programs.

CAPITAL ENGINEERING (Division Nos. 4761-4762) The Capital Engineering Division is responsible for the design and construction of the 5-Year Capital Improvements Program (CIP). Included in this overall responsibility are the planning, design, utilities coordination, right-of-way coordination/acquisition, environmental clearance, grant management, project design management, inspection, construction management labor compliance and contract administration for City projects. Performs plan check and permitting for infrastructure improvements; map check processing and approval of final maps; undertaking agreements and securities management.

COMMUNITY DEVELOPMENT (Division No. 4770) The Community Development Division facilitates the implementation of the City's General Plan, zoning ordinance, and development of Master Plans. Staff support is provided to both the City's Planning Commission and the Architectural Design Commission. The division manages the overall development and environmental review processing and approval protocols. Preparation of long-range planning documents initiated by the City – such as specific and vision plans.

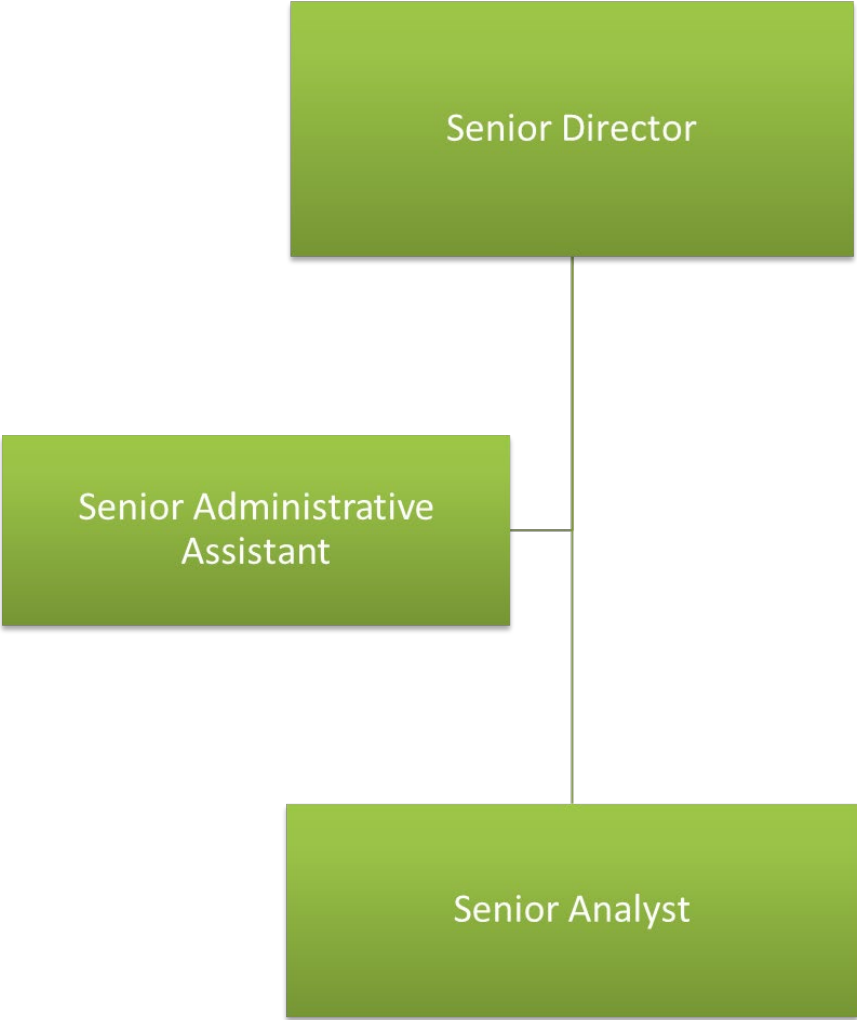
CITY ENGINEERING (Division Nos. 4783 & 4785) The City Engineering Division is responsible for two distinct sections: Traffic Engineering and Building and Safety.

The Traffic Section encompasses the Traffic Engineering, Traffic Signal Maintenance, Traffic Signs and Markings, and Street Light Maintenance. The section is directly involved in long-range street, bicycle and pedestrian planning, safety and design. In addition, the section maintains all the signalized intersections and street lights within the City and maintains all the street signs and roadway striping and markings.

The Building and Safety Section manages the building plan check, permit and inspection process for the residential, commercial and industrial construction within the City.

Organizational Detail – Administration

Division No. 4700



Budget Detail – Administration

Division No. 4700

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
Personnel Services				
101	SALARIES - PERMANENT	372,946	405,991	409,688
112	SALARIES - TEMPORARY	63,581	129,660	174,771
121	FRINGE BENEFITS	15,825	19,532	18,324
122	PERS	95,813	103,939	127,469
124	HEALTH INSURANCE	53,368	53,968	61,200
125	WORKER'S COMP	43,662	24,221	25,002
129	DEFERRED COMP	34,194	36,296	42,361
Personnel Services Total		\$ 679,388	\$ 773,607	\$ 858,815
Operating Expenses				
202	LOCAL & REGIONAL EVENTS	250	400	600
203	MILEAGE	-	-	50
206	PUBLICATIONS & DUES	1,035	360	1,595
212	POSTAGE-SPECIAL MAILING	-	74	-
251	SPECIAL ACTIVITY SUPPLIES	227	-	600
253	REPROGRAPHICS	-	-	390
259	OFFICE SUPPLIES	367	251	850
291	FURNITURE & EQUIPMNT (NON-CAP)	109	6,436	-
301	PROFESSIONAL SERVICES	-	87,769	59,300
355	SPECIAL PROGRAMS-WASTE MGMT	-	-	35,000
779	GENERAL FUND OVERHEAD	-	39,140	39,140
Operating Expenses Total		\$ 1,988	\$ 134,430	\$ 137,525
GRAND TOTAL		\$ 681,376	\$ 908,037	\$ 996,340

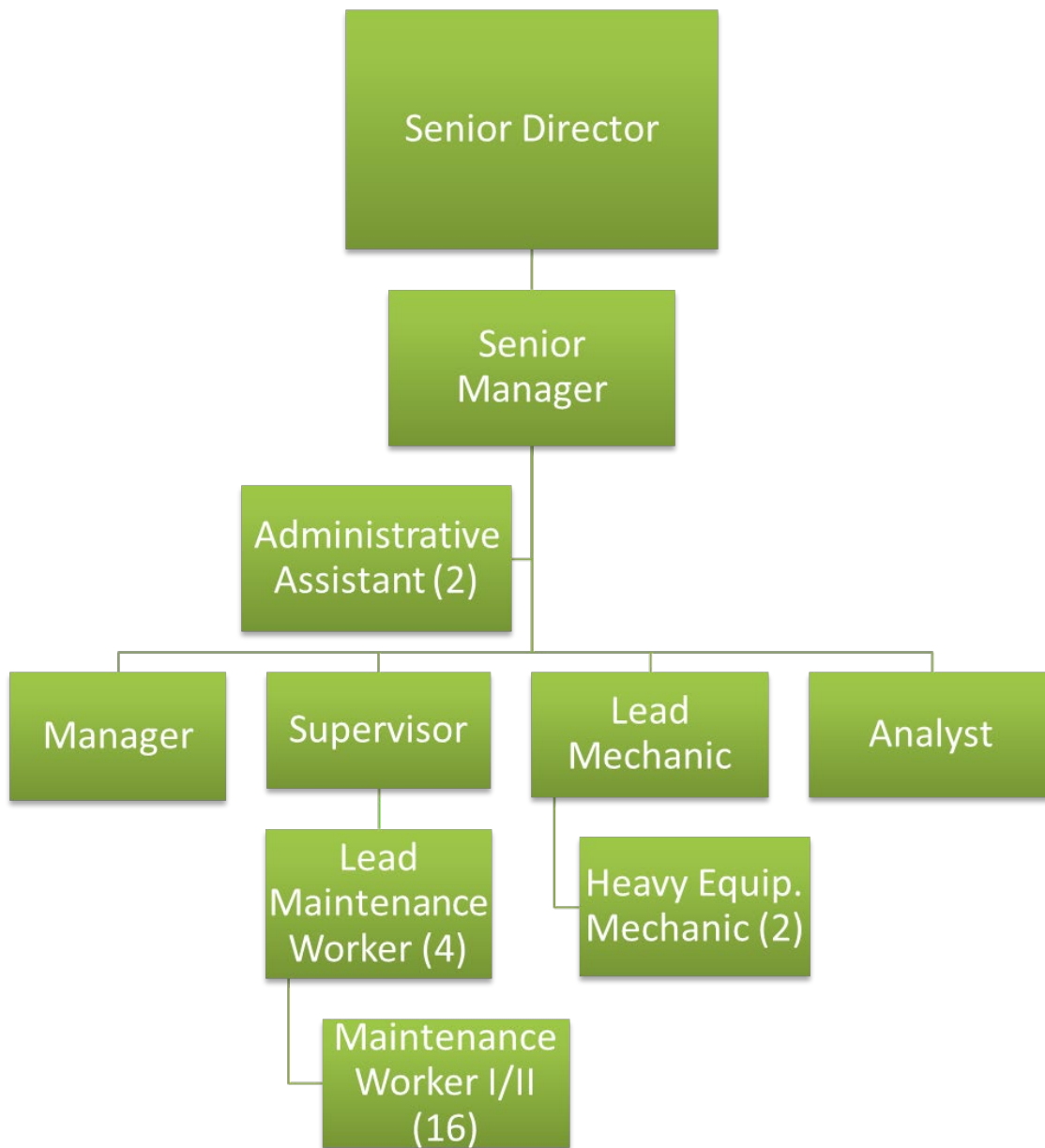
Budget Detail – Administration (Cont.)

Division No. 4700

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Funding Sources				
101	GENERAL FUND	630,934	688,493	776,528
203	GAS TAX	21,581	21,911	42,289
251	GENERAL FUND	(14)	-	-
480	SEWER MAINT FUND	14,649	100,608	69,423
482	LANDSCAPE MAINTENANCE DISTRICT	-	40,000	23,300
483	LIGHTING MAINTENANCE DISTRICT	-	-	12,000
484	DRAINAGE MAINTENANCE DISTRICT	14,227	57,025	72,801
GRAND TOTAL		\$ 681,376	\$ 908,037	\$ 996,340

Organizational Detail – Public Works

Division Nos. 4752 - 4753



Budget Detail – Public Works

Division Nos. 4752 - 4753

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	2,054,106	1,978,678	2,114,166
104	SALARIES - OVERTIME	88,339	128,850	137,300
112	SALARIES - TEMPORARY	46,509	88,350	126,548
121	FRINGE BENEFITS	102,038	105,793	88,100
122	PERS	493,976	508,352	612,897
124	HEALTH INSURANCE	496,661	482,441	586,800
125	WORKER'S COMP	91,509	89,718	105,302
129	DEFERRED COMP	78,130	72,921	118,656
191	SALARY OFFSET-CAPTIAL PROJECTS	(121,246)	-	-
194	FRINGE OFFSET CIP	(53,313)	-	-
Personnel Services Total		\$ 3,276,711	\$ 3,455,104	\$ 3,889,768
Operating Expenses				
200	REGISTRATION	4,871	9,000	9,000
201	LOCAL & REGIONAL EVENTS	-	1,000	1,000
	TRAVEL EXPENSE	3,658	10,900	10,900
202	LOCAL & REGIONAL EVENTS	110	790	790
206	PUBLICATIONS & DUES	864	840	680
207	VEHICLE OPERATIONS	192,520	177,860	174,610
208	SMALL TOOLS	21,860	30,900	30,900
209	UNIFORMS	23,387	35,280	31,360
212	POSTAGE-SPECIAL MAILING	87	50	-
214	BULK VEHICLE MAINT SUPPLIES	23,279	28,000	28,000
217	VEHICLE - FUEL	126,473	137,600	140,120
220	BOOT/PANT ALLOWANCE	10,323	8,750	11,050
230	SMALL EQUIPMENT OPERATIONS	3,701	2,300	2,300
251	SPECIAL ACTIVITY SUPPLIES	898	3,000	2,115
253	REPROGRAPHICS	202	1,500	1,500
259	OFFICE SUPPLIES	1,168	1,845	2,000
263	LEGAL ADVERTISING	-	1,017	1,000
265	TREE & PLANT MATERIAL	-	400	400
266	HORTICULTURE - HERBICIDE/PEST	60,000	147,100	200,000
291	FURN & OFFICE EQUIP (NON CAP)	4,260	1,000	1,000

Budget Detail – Public Works (Cont.)

Division Nos. 4752 - 4753

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
295	SPECIALIZED EQUIP (NON CAP)	13,921	5,455	12,000
301	PROFESSIONAL SERVICES	173,270	223,036	137,300
302	COMPUTER SOFTWARE & SUPPORT	898	2,805	-
308	CONTRACT SERVICES	82,684	103,000	73,000
311	GOVERNMENT FEES & LICENSES	5,636	6,135	8,305
402	MAINTENANCE SERVICE-PRIVATE	52,462	68,900	68,900
403	BUILDING MAINTENANCE	6,672	17,695	20,500
404	GROUPS MAINTENANCE	25,354	36,760	57,500
405	EQUIPMENT MAINTENANCE	2,531	13,900	13,900
406	JANITORIAL SUPPLIES	5,111	12,500	14,500
408	SOIL STERILE & WEED CONTROL	-	12,350	81,919
410	STREET MATERIALS	68,324	130,720	155,000
450	STREET SWEEPING CONTRACT	482,721	487,000	487,000
455	TRAFFIC & REGULATORY SIGNS	18,040	10,350	6,000
457	ROADSIDE MAINTENANCE	-	5,000	5,000
460	RIGHT OF WAY - DAMAGE REPAIR	18,027	22,879	20,000
	TRAFFIC SIGNAL - DAMAGE REPAIR	3,233	4,770	-
502	GRAFFITI REMOVAL	23,459	49,490	49,900
602	RENT - OTHER EQUIPMENT	3,969	6,500	6,500
652	ELECTRICITY	-	-	-
654	WATER	15,678	12,350	17,047
657	HAZARDOUS WASTE HANDLING	3,460	5,000	5,000
660	STREET LIGHTS - MAINT & POWER	1,621	-	-
779	GENERAL FUND OVERHEAD	1,912,045	2,275,298	2,275,298
799	CONTRA CAP REPLC-LEASE PMT	(146,275)	-	-
Operating Expenses Total		\$ 3,250,502	\$ 4,111,025	\$ 4,163,294
Capital Outlay				
752	MOTOR VEHICLES	33,835	-	-
753	EQUIPMENT & MACHINERY	-	49,220	45,000
	GRAFFITI REMOVAL	5,283	-	-
Capital Outlay Total		\$ 39,118	\$ 49,220	\$ 45,000

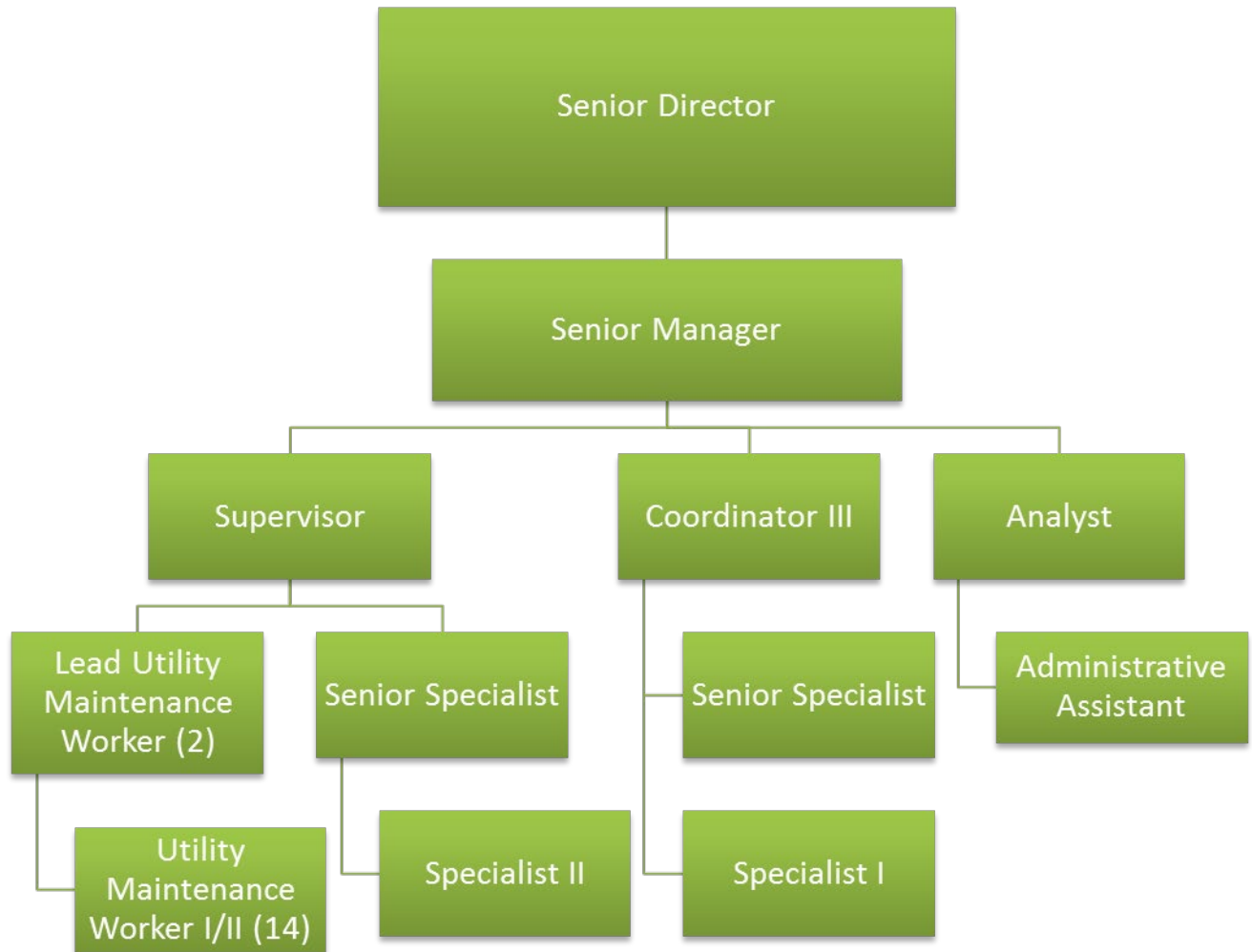
Budget Detail – Public Works (Cont.)

Division Nos. 4752 - 4753

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
Debt Service				
981	DEBT SERVICE-LEASE PRINC	28,973	-	-
	DEBT SVC-PRINC ON LEASE	94,124	-	-
982	DEBT SERVICE-LEASE INT	5,726	-	-
	DEBT SVC-INTEREST ON LEASE	17,453	-	-
Debt Service Total		\$ 146,275	\$ -	\$ -
Capital Replacement				
762	REPLACEMENT-MOTOR VEHICLES	111,576	167,600	167,600
763	REPL-EQUIPMENT & MACHINERY	66,145	300,300	44,000
Capital Replacement Total		\$ 177,721	\$ 467,900	\$ 211,600
GRAND TOTAL		\$ 6,890,328	\$ 8,083,248	\$ 8,309,661
Funding Sources				
101	GENERAL FUND	496,815	501,760	534,326
104	CAPITAL REPLACEMENT FUND	111,576	417,600	167,600
203	GAS TAX	4,585,987	5,712,455	6,261,440
207	PROP "A" TRANSIT FUND	44,731	58,725	30,000
209	PROPOSITION "C" FUND	55,495	-	-
224	BIOLOGICAL IMPACT FEE FUND	23,142	30,000	-
306	LOW & MOD INCOME HOUSING	-	-	4,315
480	SEWER MAINT FUND	217,332	277,021	129,350
482	LANDSCAPE MAINTENANCE DISTRICT	340,093	84,699	62,336
483	LIGHTING MAINTENANCE DISTRICT	84,325	109,348	56,783
484	DRAINAGE MAINTENANCE DISTRICT	930,832	891,641	1,063,511
GRAND TOTAL		\$ 6,890,328	\$ 8,083,248	\$ 8,309,661

Organizational Detail – Utility Services

Division No. 4755



Budget Detail – Utility Services

Division No. 4755

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	1,668,460	1,591,489	1,782,719
104	SALARIES - OVERTIME	81,837	60,700	70,100
112	SALARIES - TEMPORARY	12,362	683	-
121	FRINGE BENEFITS	81,080	81,135	73,980
122	PERS	402,266	410,117	516,811
124	HEALTH INSURANCE	381,657	370,631	496,800
125	WORKER'S COMP	73,658	69,483	86,997
129	DEFERRED COMP	52,551	53,172	94,200
191	SALARY OFFSET - CIP (101)	(3,267)	-	-
194	FRINGE SALARY OFFSET-CIP (121)	(1,622)	-	-
Personnel Services Total		\$ 2,748,983	\$ 2,637,408	\$ 3,121,607
Operating Expenses				
200	REGISTRATION	21,269	25,025	25,025
201	TRAVEL EXPENSE	11,875	15,740	15,740
202	LOCAL & REGIONAL EVENTS	3,091	3,500	3,500
206	PUBLICATIONS & DUES	3,816	4,850	4,900
207	VEHICLE OPERATIONS	60,173	48,400	48,400
208	SMALL TOOLS	43,111	31,550	31,500
209	UNIFORMS	12,474	13,500	13,500
212	POSTAGE-SPECIAL MAILING	347	300	800
217	VEHICLE - FUEL	54,289	48,000	48,000
220	BOOT/PANT ALLOWANCE	4,400	4,350	6,150
230	SMALL EQUIPMENT OPERATIONS	-	289	100
251	SPECIAL ACTIVITY SUPPLIES	32,381	72,064	900
253	REPROGRAPHICS	416	1,250	1,250
259	OFFICE SUPPLIES	1,816	2,600	2,600
260	INSURANCE EXPENSE	(84,227)	84,300	84,300
291	FURN & OFFICE EQUIP (NON CAP)	8,550	1,500	1,500
294	OUTDOOR FURN & EQUIP (NON CAP)	5,769	-	12,000
295	SPECIALIZED EQUIP (NON CAP)	12,451	8,805	6,000
301	PROFESSIONAL SERVICES	39,770	64,250	140,250
302	COMPUTER SOFTWARE & SUPPORT	38,038	15,578	500

Budget Detail – Utility Services (Cont.)

Division No. 4755

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
310	RECYCLED WATER PURCHASES	39,854	23,000	23,000
311	GOVERNMENT FEES & LICENSES	19,097	17,194	18,000
355	eWASTE RECYCLING EXPENSES	62,577	75,000	75,000
402	MAINTENANCE SERVICE-PRIVATE	67,460	49,500	49,500
403	BUILDING MAINTENANCE	980	2,000	2,000
405	EQUIPMENT MAINTENANCE	10,963	40,135	30,135
409	DRAINAGE CHANNELS MAINT	34,622	39,240	35,000
410	STREET MATERIALS	26,082	36,810	32,000
413	COMMUNICATION EQUIP MAINT	142	400	400
455	TRAFFIC & REGULATORY SIGNS	9,798	10,000	10,000
460	TRAFFIC SIGNAL - DAMAGE REPAIR	450,818	48,474	-
470	SEWER MAINTENANCE	77,078	77,125	110,000
602	RENT - OTHER EQUIPMENT	-	7,300	9,750
603	RENT - BUILDINGS & GROUNDS	2,981	2,300	2,300
652	ELECTRICITY	50,413	52,800	53,300
654	WATER	7,525	7,100	7,100
657	HAZARDOUS WASTE HANDLING	813	2,500	8,000
660	STREET LIGHTS - MAINT & POWER	1,179,262	-	-
665	STREET LIGHT FIXTURES	1,890,502	28,775	-
773	RECYCLING - BEVERAGE CONTAINER	930	-	-
775	BEVERAGE CONTAINER CCP	34,939	9,235	-
776	GRANTS - RECYCLING	1,974	39,275	-
777	GRANTS - RECYCLING	-	39,195	40,000
779	GENERAL FUND OVERHEAD	1,588,760	1,442,890	1,442,890
780	WASTE TIRE CLEAN-UP TCU-17	-	55,938	-
786	USED OIL GRANT OPP7	25,108	-	-
787	GRANTS - OIL RECYCLING	-	42,540	44,354
Operating Expenses Total		\$ 5,852,487	\$ 2,594,577	\$ 2,439,644
Capital Outlay				
752	MOTOR VEHICLES	50,628	46,528	-
753	EQUIPMENT & MACHINERY	132,421	217,010	-
754	OUTDOOR FURNITURE & EQUIPMENT	-	-	-
Capital Outlay Total		\$ 183,049	\$ 263,538	\$ -

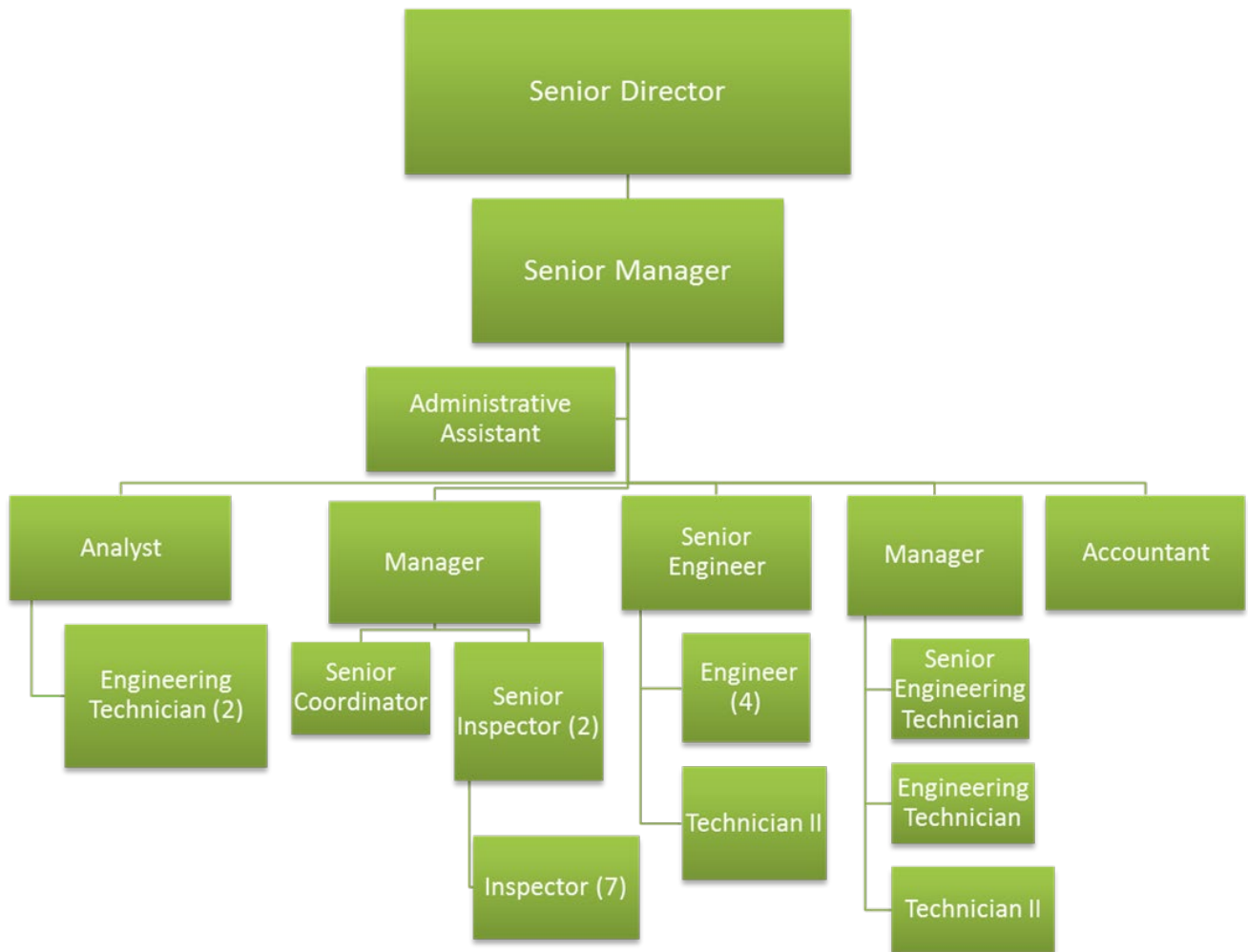
Budget Detail – Utility Services (Cont.)

Division No. 4755

Object	Object Description	Actuals	Year-End	
		FY 2018	Estimates FY 2019	Adopted FY 2020
Debt Service				
978	DEBT SERVICE	-	-	-
981	DEBT SERVICE - PRINCIPAL	530,000	-	-
982	DEBT SERVICE - INTEREST	446,756	-	-
Debt Service Total		\$ 976,756	\$ -	\$ -
Capital Replacement				
763	REPL-EQUIPMENT & MACHINERY	-	30,000	-
Capital Replacement Total		\$ -	\$ 30,000	\$ -
GRAND TOTAL		\$ 9,761,275	\$ 5,525,523	\$ 5,561,251
Funding Sources				
101	GENERAL FUND	71,898	84,615	90,115
203	GAS TAX	-	21,327	237,402
330	STATE GRANT RECYCLING	57,891	214,807	40,000
331	STATE GRANT - OIL RECYCLING	72,753	42,540	44,354
480	SEWER MAINT FUND	3,645,865	4,131,751	4,408,965
483	LIGHTING MAINTENANCE DISTRICT	5,282,465	77,249	-
484	DRAINAGE MAINTENANCE DISTRICT	365,426	774,337	570,600
485	RECYCLED WATER FUND	264,977	178,897	169,816
GRAND TOTAL		\$ 9,761,275	\$ 5,525,523	\$ 5,561,251

Organizational Detail – Capital Engineering

Division Nos. 4761 - 4762



Budget Detail – Capital Engineering

Division Nos. 4761 - 4762

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	2,585,064	1,706,335	2,710,279
104	SALARIES - OVERTIME	9,198	2,600	6,100
112	SALARIES - TEMPORARY	2,695	-	-
121	FRINGE BENEFITS	108,362	80,134	110,668
122	PERS	595,363	460,365	785,710
124	HEALTH INSURANCE	392,078	256,335	486,000
125	WORKER'S COMP	109,410	73,702	132,262
129	DEFERRED COMP	115,668	84,362	172,024
191	SALARY OFFSET-CAPTIAL PROJECTS	(925,935)	-	(915,994)
194	FRINGE OFFSET CIP	(430,606)	-	(575,340)
Personnel Services Total		\$ 2,561,298	\$ 2,663,833	\$ 2,911,709
Operating Expenses				
200	REGISTRATION	210	300	600
201	TRAVEL EXPENSE	-	300	300
202	LOCAL & REGIONAL EVENTS	275	150	150
206	PUBLICATIONS & DUES	2,839	3,610	3,610
207	VEHICLE OPERATIONS	5,471	6,800	8,900
208	SMALL TOOLS	345	500	500
209	UNIFORMS	935	1,125	1,125
212	POSTAGE-SPECIAL MAILING	-	200	200
217	VEHICLE - FUEL	8,571	14,000	17,380
251	SPECIAL ACTIVITY SUPPLIES	121	280	280
253	REPROGRAPHICS	2,137	1,500	2,150
259	OFFICE SUPPLIES	4,413	4,700	4,700
291	FURN & OFFICE EQUIP (NON CAP)	142	145	145
301	PROFESSIONAL SERVICES	289,366	212,179	170,350
308	CONTRACT SERVICES	162,029	300,376	120,000
361	RECORDING/CREDIT FEES	35	-	-
779	GENERAL FUND OVERHEAD	-	53,490	53,490
Operating Expenses Total		\$ 476,891	\$ 599,655	\$ 383,880

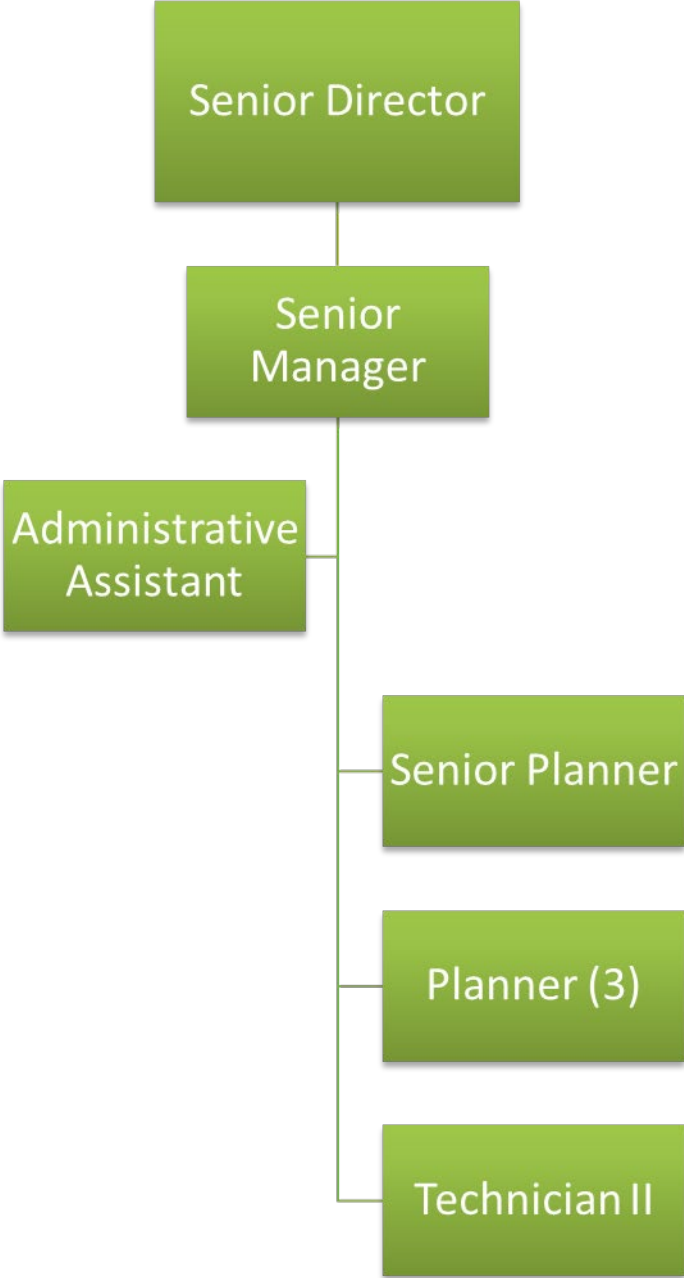
Budget Detail – Capital Engineering (Cont.)

Division Nos. 4761 - 4762

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Capital Replacement				
762	REPLACEMENT-MOTOR VEHICLES	-	25,985	-
Capital Replacement Total		\$ -	\$ 25,985	\$ -
GRAND TOTAL		\$ 3,038,188	\$ 3,289,472	\$ 3,295,589
Funding Sources				
101	GENERAL FUND	1,087,389	3,112,850	3,242,099
104	CAPITAL REPLACEMENT FUND	-	25,985	-
203	GAS TAX	-	19,566	19,566
209	PROPOSITION "C" FUND	713	-	-
220	DRAINAGE - DEVELOPER FEES FUND	248,419	37,282	-
251	GENERAL FUND	1,526,871	-	-
480	SEWER MAINT FUND	135,212	38,396	12,671
482	LANDSCAPE MAINTENANCE DISTRICT	1,624	17,735	7,087
483	LIGHTING MAINTENANCE DISTRICT	11,105	17,725	7,077
484	DRAINAGE MAINTENANCE DISTRICT	26,857	19,933	7,089
GRAND TOTAL		\$ 3,038,188	\$ 3,289,472	\$ 3,295,589

Organizational Detail – Community Development

Division No. 4770



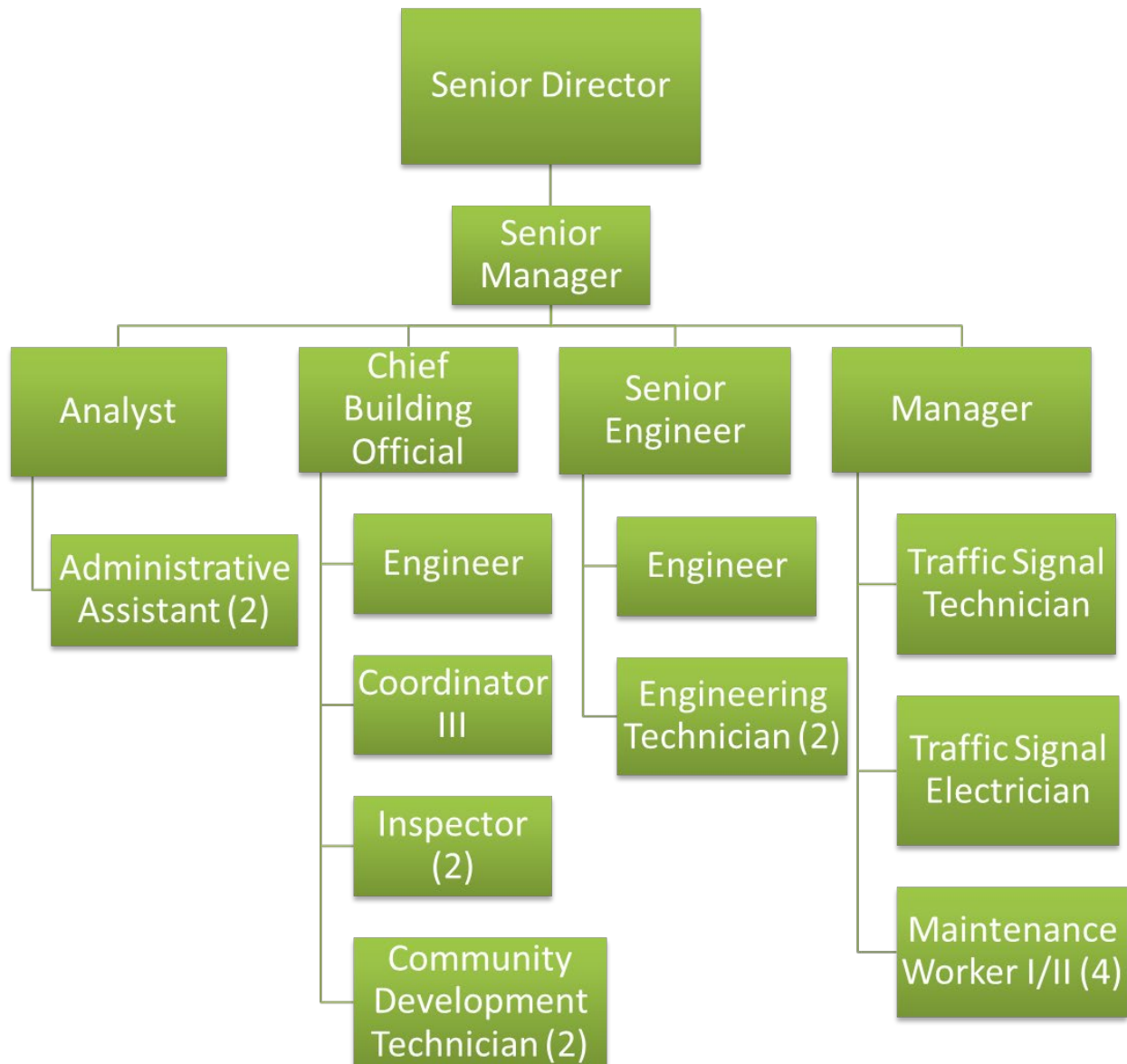
Budget Detail – Community Development

Division No. 4770

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT		554,302	615,982
111	SALARIES-SPECIAL		5,625	-
112	SALARIES - TEMPORARY		18,000	18,000
121	FRINGE BENEFITS		35,406	24,722
122	PERS		142,875	178,573
124	HEALTH INSURANCE		67,222	126,000
125	WORKER'S COMP		24,678	30,060
129	DEFERRED COMP		40,582	63,724
Personnel Services Total			\$ 888,691	\$ 1,057,061
Operating Expenses				
200	REGISTRATION		995	995
201	TRAVEL EXPENSE		1,900	1,900
202	LOCAL & REGIONAL EVENTS		450	450
203	MILEAGE		100	200
206	PUBLICATIONS & DUES		1,120	1,120
207	VEHICLE OPERATIONS		25	700
210	MAPS & PUBLICATIONS		220	220
212	POSTAGE-SPECIAL MAILING		700	700
217	VEHICLE - FUEL		255	370
235	CREDIT CARD CHARGES		5,000	5,000
253	REPROGRAPHICS		710	710
256	STAFF DEVELOPMENT		780	780
259	OFFICE SUPPLIES		3,500	4,150
263	LEGAL ADVERTISING		35,000	35,000
301	PROFESSIONAL SERVICES		56,250	370,250
302	COMPUTER SOFTWARE & SUPPORT		700	700
361	RECORDING/CREDIT FEES		3,000	4,000
Operating Expenses Total			\$ 110,705	\$ 427,245
GRAND TOTAL			\$ 999,396	\$ 1,484,306
Funding Sources				
101	GENERAL FUND		999,396	1,484,306
GRAND TOTAL			\$ 999,396	\$ 1,484,306

Organizational Detail – City Engineering

Division Nos. 4783 & 4785



Budget Detail – City Engineering

Division Nos. 4783 & 4785

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	2,638,550	1,872,053	1,982,741
104	SALARIES - OVERTIME	70,572	81,200	98,700
111	SALARIES-SPECIAL	10,650	-	-
112	SALARIES - TEMPORARY	2,343	13,336	-
121	FRINGE BENEFITS	126,973	81,843	80,667
122	PERS	629,702	466,118	574,796
124	HEALTH INSURANCE	397,721	285,837	403,200
125	WORKER'S COMP	113,328	77,505	96,758
129	DEFERRED COMP	140,779	74,737	119,669
191	SALARY OFFSET-CAPITAL PROJECTS	(47,781)	-	-
194	FRINGE OFFSET CIP	(22,225)	-	-
Personnel Services Total		\$ 4,060,613	\$ 2,952,629	\$ 3,356,531
Operating Expenses				
200	REGISTRATION	4,286	2,555	3,180
201	TRAVEL EXPENSE	1,532	3,950	3,950
202	LOCAL & REGIONAL EVENTS	18	150	200
206	PUBLICATIONS & DUES	6,930	4,500	16,515
207	VEHICLE OPERATIONS	51,424	35,675	25,050
208	SMALL TOOLS	2,715	7,300	10,330
209	UNIFORMS	8,410	7,725	9,675
212	POSTAGE-SPECIAL MAILING	883	600	300
217	VEHICLE - FUEL	34,146	37,000	53,065
220	BOOT/PANT ALLOWANCE	3,600	4,200	3,000
230	SMALL EQUIPMENT OPERATIONS	932	600	1,000
235	CREDIT CARD CHARGES	24,602	26,000	40,000
251	SPECIAL ACTIVITY SUPPLIES	-	100	100
253	REPROGRAPHICS	1,989	530	880
256	STAFF DEVELOPMENT	426	-	-
259	OFFICE SUPPLIES	4,270	5,000	5,590
263	LEGAL ADVERTISING	26,288	-	-

Budget Detail – City Engineering (Cont.)

Division Nos. 4783 & 4785

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
291	FURN & OFFICE EQUIP (NON CAP)	628	-	-
301	CALTRANS SYS SAFETY GRANT	224,439	199,105	-
	PROFESSIONAL SERVICES	78,813	520,765	1,038,000
302	COMPUTER SOFTWARE & SUPPORT	10,734	9,220	9,220
308	TBX TELEMED FEE	7,914	-	-
317	GENERAL PLAN UPDATE	-	-	-
361	RECORDING/CREDIT FEES	2,728	-	-
405	EQUIPMENT MAINTENANCE	603	1,500	1,500
454	MARKING & STRIPING	73,730	61,870	57,370
455	TRAFFIC & REGULATORY SIGNS	38,090	76,500	78,000
456	STREET NAME SIGN MAINTENANCE	3,843	13,845	10,685
457	ROADSIDE MAINTENANCE	-	2,000	2,000
460	TRAFFIC SIGNAL - DAMAGE REPAIR	197,809	540,615	350,000
461	TRAFFIC SIGNAL - CITY	300,141	290,355	456,610
652	ELECTRICITY	99,201	125,000	125,150
660	STREET LIGHTS - MAINT & POWER	37,528	1,565,180	2,063,075
665	STREET LIGHT FIXTURES	5,098	151,150	21,250
770	OTS GRANT-PED/BICYCLE SAFETY	22,353	-	-
	OTS-PED/BICYCLE SAFETY PS19008	-	-	45,000
779	GENERAL FUND OVERHEAD	712,165	1,025,726	1,025,726
Operating Expenses Total		\$ 1,988,268	\$ 4,718,716	\$ 5,456,421
Capital Outlay				
752	MOTOR VEHICLES	33,760	185,460	33,700
753	EQUIPMENT & MACHINERY	61,464	41,990	-
Capital Outlay Total		\$ 95,224	\$ 227,450	\$ 33,700
Debt Service				
	978 DEBT SERVICE	-	976,755	976,755
Debt Service Total		\$ -	\$ 976,755	\$ 976,755
Capital Replacement				
763	REPL-EQUIPMENT & MACHINERY	-	225,100	200,000
Capital Replacement Total		\$ -	\$ 225,100	\$ 200,000
GRAND TOTAL		\$ 6,144,105	\$ 9,100,649	\$ 10,023,406

Budget Detail – City Engineering (Cont.)

Division Nos. 4783 & 4785

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Funding Sources				
101	GENERAL FUND	1,915,832	2,554,278	2,930,495
203	GAS TAX	586,576	976,907	2,232,503
207	PROP "A" TRANSIT FUND	-	-	-
209	PROPOSITION "C" FUND	953	118,000	-
211	MEASURE M	-	200,000	200,000
251	GENERAL FUND	2,021,728	-	-
324	STATE GRANT - OTS	22,353	-	45,000
331	STATE GRANT - OIL RECYCLING	-	-	-
349	MISC STATE GRANTS	224,439	199,105	-
399	FEDERAL MISCELLANEOUS GRANTS	10,997	-	-
480	SEWER MAINT FUND	10,256	-	-
483	LIGHTING MAINTENANCE DISTRICT	1,350,971	5,052,359	4,615,409
GRAND TOTAL		\$ 6,144,105	\$ 9,100,649	\$ 10,023,406

PUBLIC SAFETY

Public Safety Department

Budget Summary

	Actuals FY 2018	Year-End Estimates FY 2019	Adopted FY 2020
Dollars by Division			
Administration	1,300,093	1,574,040	1,666,585
Operations	28,013,938	29,722,257	29,808,170
Public Safety	\$ 29,314,031	\$ 31,296,296	\$ 31,474,754
Dollars by Category			
Personnel Services	1,364,126	1,428,744	1,592,088
Operating Expenses	27,949,905	29,867,552	29,882,666
Total Dollars by Category	\$ 29,314,031	\$ 31,296,296	\$ 31,474,754
Dollars by Funding Source			
General Fund	29,265,223	31,296,296	31,474,754
Federal Miscellaneous Grants	48,807	-	-
Total Dollars by Funding Source	\$ 29,314,031	\$ 31,296,296	\$ 31,474,754

Description

The Public Safety Department is responsible for the following functions:

ADMINISTRATION (Division No. 4800) The Public Safety Administration Department provides programs and services affecting the safety and quality of life of our residents, businesses, and visitors to the City. Public Safety administers Neighborhood Watch and Business Watch programs to educate and engage the public. It coordinates with local service providers and administers youth diversion programs including AV Community Youth Court, Teen Court and AV Education Alliance truancy programs, as well as participates in all four school district's Student Attendance Review Boards promoting education and good citizenship.

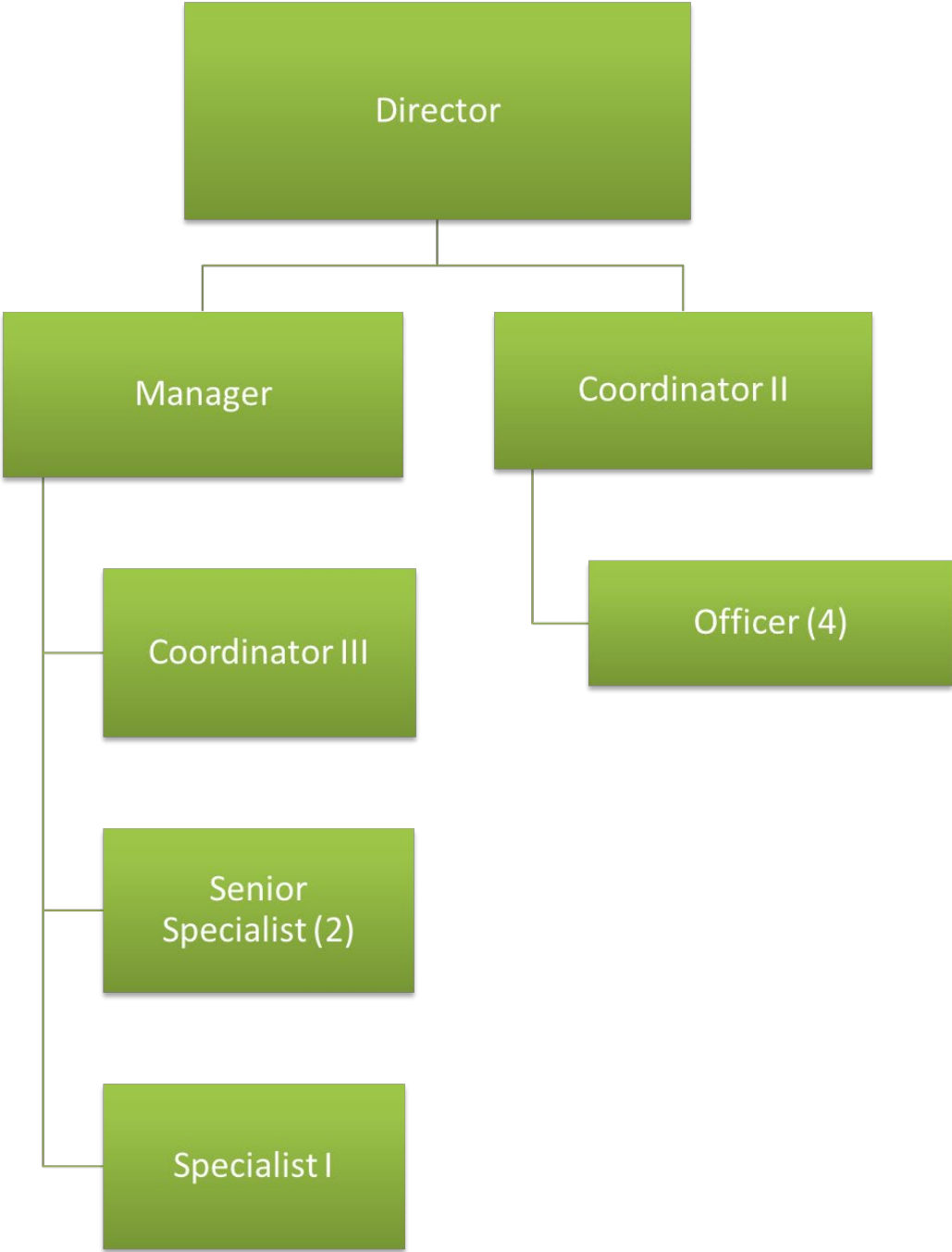
Public Safety coordinates safety for City events, City Hall, its employees and City residents. The Department enforces parking laws, issues truancy citations and administrative citations and offers conflict resolution through the administration of the City's Neighbor to Neighbor Mediation program. It provides staff support to the Criminal Justice Commission.

OPERATIONS (Division No. 4820) The Public Safety Operations program consists of coordination of contracted services delivered to the general public that are intended to provide for the general safety of the residents of the City. Los Angeles Sheriff's Department (LASD) provides law enforcement services to the City of Lancaster under a general services agreement. LASD provides enforcement for local, state, and federal statutes. Lancaster Sheriff Station is the busiest station in Los Angeles County.

Los Angeles Animal Care and Control provides services to ensure the quality care of animals in the community, enforces laws regarding the humane treatment of animals, provides education services, housing and care for animals in transition, maintains the animal shelter and adoption center. This program also monitors and coordinates with other agencies providing services to Lancaster such as the Los Angeles County Fire Department, Department of Probation & Parole, Health Department, and California Department of Corrections and Rehabilitation.

Organizational Detail – Public Safety

Division Nos. 4800 & 4820



Budget Detail – Administration

Division No. 4800

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	717,423	730,500	672,124
104	SALARIES - OVERTIME	8,187	16,000	16,000
112	SALARIES - TEMPORARY	13,970	11,000	11,000
121	FRINGE BENEFITS	41,087	42,289	29,685
122	PERS	173,535	189,144	194,849
124	HEALTH INSURANCE	116,279	119,972	158,400
125	WORKER'S COMP	33,721	32,386	32,800
129	DEFERRED COMP	53,835	57,489	64,073
Personnel Services Total		\$ 1,158,036	\$ 1,198,779	\$ 1,178,931
Operating Expenses				
200	REGISTRATION	565	816	-
201	TRAVEL EXPENSE	2,284	1,287	-
202	LOCAL & REGIONAL EVENTS	1,480	4,318	-
205	CITY PROMOTION & ADVERTISING	9,848	15,000	15,000
206	PUBLICATIONS & DUES	158	460	460
207	VEHICLE OPERATIONS	6,087	3,250	3,250
209	UNIFORMS	1,526	1,025	1,025
212	POSTAGE-SPECIAL MAILING	49	55	-
217	VEHICLE - FUEL	7,699	20,250	20,250
251	SPECIAL ACTIVITY SUPPLIES	2,626	4,000	4,000
253	REPROGRAPHICS	4,957	8,700	8,700
254	COPY MACHINE COSTS	2,036	2,400	-
259	OFFICE SUPPLIES	908	1,000	1,000
261	COMMUNITY AWARDS	-	15,000	15,000
301	PROFESSIONAL SERVICES	97,597	292,100	416,968
350	EMERGENCY PREPAREDNESS	424	2,000	2,000
403	BUILDING MAINTENANCE	3,813	3,600	-
Operating Expenses Total		\$ 142,057	\$ 375,261	\$ 487,653
GRAND TOTAL		\$ 1,300,093	\$ 1,574,040	\$ 1,666,585

Budget Detail – Administration (Cont.)

Division No. 4800

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Funding Sources				
101	GENERAL FUND	1,300,093	1,574,040	1,666,585
	GRAND TOTAL	\$ 1,300,093	\$ 1,574,040	\$ 1,666,585

Budget Detail – Operations

Division No. 4820

Object	Object Description	Actuals	Year-End	Adopted
		FY 2018	Estimates FY 2019	FY 2020
Personnel Services				
101	SALARIES - PERMANENT	121,703	133,556	235,305
104	SALARIES - OVERTIME	5,442	10,000	14,000
121	FRINGE BENEFITS	4,899	5,436	10,486
122	PERS	29,402	34,233	68,215
124	HEALTH INSURANCE	35,937	37,637	64,800
125	WORKER'S COMP	5,664	5,796	11,483
129	DEFERRED COMP	3,043	3,308	8,868
Personnel Services Total		\$ 206,090	\$ 229,966	\$ 413,157
Operating Expenses				
207	VEHICLE OPERATIONS	689	500	500
217	VEHICLE - FUEL	559	2,000	2,000
251	SPECIAL ACTIVITY SUPPLIES	3,962	4,500	4,500
259	OFFICE SUPPLIES	530	504	500
301	PROFESSIONAL SERVICES	1,377,639	1,419,220	359,328
302	COMPUTER SOFTWARE & SUPPORT	-	6,000	6,000
304	AV COMMUNITY YOUTH COURT	10,000	18,681	15,000
308	CONTRACT SERVICES	9,520	18,069	-
354	COMMUNITY SAFETY - SHERIFF CON	23,009,879	23,806,400	24,636,700
355	SHERIFF CONTRACT - SUPPLEMENTA	114,776	255,080	255,080
356	SHERIFF CONTRACT-SUP OPS-REIMB	25,548	165,655	165,655
357	CONTRACT LIABILITY	2,243,133	2,535,000	2,661,750
363	ANIMAL CONTROL	946,647	1,232,682	1,260,000
651	TELEPHONE	16,157	28,000	28,000
775	JAG 2015 PROGRAM EXPENSES	2,476	-	-
776	JAG 2016 PROGRAM EXPENSES	46,331	-	-
Operating Expenses Total		\$ 27,807,847	\$ 29,492,291	\$ 29,395,013
GRAND TOTAL		\$ 28,013,938	29,722,257	\$ 29,808,170

Budget Detail – Operations (Cont.)

Division No. 4820

Object	Object Description	Actuals FY 2018	Year-End Estimates FY 2019	Adopted FY 2020
Funding Sources				
101	GENERAL FUND	27,965,130	29,722,257	29,808,170
399	FEDERAL MISCELLANEOUS GRANTS	48,807	-	-
	GRAND TOTAL	\$ 28,013,938	29,722,257	\$ 29,808,170



PERSONNEL ANALYSIS

Personnel by Department and Division

Department/Division	2017-2018 Approved	2018-2019 Approved	2019-2020 Adopted
CITY MANAGER'S OFFICE			
Administration			
City Manager	1	1	1
Assistant City Manager	1	1	1
Senior Manager	1	1	1
Manager	1	1	1
Coordinator II	1	2	2
Executive Assistant	1	1	2
Senior Administrative Assistant	1	1	0
Administrative Assistant	1.75	2	2
	8.75	10	10
City Clerk			
City Clerk	1	1	1
Assistant City Clerk	1	1	1
Administrative Assistant	1	1	1
	3	3	3
Lancaster Choice Energy			
Manager	1	1	0
Coordinator III	0	1	1
Coordinator II	3	2	2
	4	4	3
Economic Development			
Director	1	1	0
Manager	0	1	1
Analyst	1	0	0
Coordinator II	3	1	2
	5	3	3
Code Enforcement & Emergency Management			
Manager	0	0	1
Coordinator III	1	1	0
Senior Administrative Assistant	1	1	1
Administrative Assistant	1	1	1
Code Enforcement Officer II	1	1	1
Code Enforcement Officer	11	11	11
	15	15	15

Department/Division	2017-2018 Approved	2018-2019 Approved	2019-2020 Adopted
City Attorney			
Assistant City Attorney	1	1	1
Analyst	1	1	1
	2	2	2
Human Resources			
Senior Manager	1	1	1
Senior Administrative Assistant	0	0	1
Senior Analyst	2	2	1
Analyst	2	2	2
Coordinator II	0	0	1
Specialist II	2	2	2
	7	7	8
TOTAL CITY MANAGER'S OFFICE			
	44.75	44	44
ADMINISTRATIVE & COMMUNITY SERVICES			
Administration			
Director	2	2	1
Senior Administrative Assistant	0	1	1
Analyst	1	1	1
Officer	2	0	0
Coordinator II	0	2	2
	5	6	5
Housing			
Coordinator III	3	3	2
Senior Coordinator	2	0	0
Administrative Assistant	1	1	1
	6	4	3
Communications			
Manager	1	1	1
Analyst	1	1	1
Specialist I	1	2	2
	3	4	4
Info. Technology			
Manager	1	1	1
Senior IT Analyst	1	1	1
IT Analyst I	1	1	1
IT Analyst II	2	2	2

Department/Division	2017-2018 Approved	2018-2019 Approved	2019-2020 Adopted
Technician II	1	1	1
Specialist II	1	1	1
	7	7	7
TOTAL ADMINISTRATIVE & COMMUNITY SERVICES	21	21	19

FINANCE

Admin

Director	1	1	1
Senior Administrative Assistant	1	1	1
	2	2	2

Budget & Treasury

Manager	1	1	1
Technician II	1	1	1
	2	2	2

Purchasing & Revenue Operations

Manager	1	1	1
Purchasing Agent	2	2	2
Accountant	1	1	1
Technician II	2	1	1
Technician I	1	2	1
	7	7	6

Accounting & Payroll

Manager	2	2	2
Accountant	2	1	2
Technician II	1	2	2
Technician I	2	2	1
	7	7	7

TOTAL FINANCE	18	18	17
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PUBLIC SAFETY

Admin

Director	1	1	1
Senior Administrative Assistant	1	1	0
Manager	0	0	1
Analyst	2	1	0
Coordinator II	1	0	1
Coordinator III	0	1	1

Department/Division	2017-2018 Approved	2018-2019 Approved	2019-2020 Adopted
Senior Specialist	2	0	2
Specialist I	0	2	1
Officer	4	5	4
	11	11	11
TOTAL PUBLIC SAFETY	11	11	11
PARKS, RECREATION & ARTS			
Admin			
Director	1	1	1
Senior Administrative Assistant	1	1	1
Administrative Assistant	1	1	2
Coordinator III	1	1	1
	4	4	5
Parks & Facilities			
Manager	3	2	1
Supervisor I	1	2	2
Coordinator II	2	2	2
Maintenance Lead Worker	3	4	4
Facilities Maintenance Worker	1	1	1
Sr. Custodian	1	1	1
Maintenance Worker I/II	15	12	12
	26	24	23
Recreation			
Manager	0	1	1
Supervisor II	1	2	2
Supervisor I	3	1	1
Coordinator I	5	6	6
	9	10	10
Arts			
Manager	1	1	1
Supervisor I	2	2	2
Coordinator I	2	4	4
	5	7	7
TOTAL PARKS, RECREATION & ARTS	44	45	45

Department/Division	2017-2018 Approved	2018-2019 Approved	2019-2020 Adopted
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DEVELOPMENT SERVICES

Admin

Senior Director	1	1	1
Senior Analyst	1	1	1
Senior Administrative Assistant	1	1	1
	3	3	3

City Engineering

Senior Manager	1	1	1
Manager	0	0	1
Analyst	1	1	1
Administrative Assistant	3	2	2
Chief Building Official	1	1	1
Senior Engineer	1	1	1
Engineer	2	2	2
Engineering Technician	3	3	2
Coordinator III	1	1	1
Inspector	2	2	2
Technician II	2	2	2
Supervisor I	0	1	0
Traffic Signal Electrician	1	1	1
Traffic Signal Technician	2	2	1
Utility Maintenance Worker I/II	0	1	0
Maintenance Worker I/II	7	5	4
	27	26	22

Capital Engineering

Senior Manager	1	1	1
Manager	2	2	2
Senior Engineer	1	1	1
Engineer	5	5	4
Analyst	1	2	1
Administrative Assistant	0	0	1
Senior Coordinator	1	1	1
Accountant	1	1	1
Senior Engineering Technician	3	3	1
Engineering Technician	1	2	3
Senior Inspector	2	2	2
Inspector	7	10	7
Technician II	2	1	2
	27	31	27

Department/Division	2017-2018 Approved	2018-2019 Approved	2019-2020 Adopted
Public Works			
Senior Manager	1	1	1
Manager	1	1	1
Supervisor I	1	1	1
Analyst	1	1	1
Administrative Assistant	2	2	2
Lead Maintenance Worker	4	5	4
Maintenance Worker I/II	19	18	16
Lead Equipment Mechanic	1	1	1
Heavy Equipment Mechanic	3	3	2
	33	33	29
Utility Services			
Senior Manager	0	1	1
Manager	1	0	0
Supervisor I	1	1	1
Analyst	1	1	1
Coordinator II	1	1	0
Administrative Assistant	1	1	1
Coordinator III	1	1	1
Senior Specialist	2	2	2
Specialist II	1	1	1
Specialist I	1	1	1
Lead Utility Maintenance Worker	2	2	2
Utility Maintenance Worker I/II	15	12	14
	27	24	25
Community Development			
Senior Manager	1	1	1
Administrative Assistant	0	1	1
Senior Planner	2	1	1
Planner	5	3	3
Technician II	1	1	1
	9	7	7
TOTAL DEVELOPMENT SERVICES	126	124	113
	264.75	263	249





CAPITAL IMPROVEMENT PROGRAM
ADOPTED FY 2019-2020
AND PROJECTED
FY 2021-2024

FY 2019 ACCOMPLISHMENTS

The Capital Improvement Program (CIP) budget for new funds in FY 2019 totaled over \$45.7 million. By year-end nearly \$27 million in CIP funds was spent or committed.

Projects completed and closed during the 2019 fiscal year include:

- 2014 Citywide Gap Closures (Design)
- 2016 Pavement Management Program
- 2018 Sidewalk – Curb and Gutter Concrete Repairs
- 10th Street West and Avenue K Improvements
- 10th Street West Gap Closure – Avenue L to Avenue M
- 20th Street West Improvements – Lancaster Boulevard to Avenue J
- Avenue I Corridor Improvements – 10th Street West to 15th Street West
- Avenue J-2 Street Improvements at 17th Street East
- Avenue K-8 and 10th Street West Improvements (Viper)
- Avenue K-8 Fencing Improvements
- Antelope Valley Senior Center Renovation Project
- Auto Mall Improvements
- Cole Middle School and Tierra Bonita Elementary School Pedestrian Improvements
- Genoa Street Improvements at Oldfield (Design)
- North County ITS Expansion – Traffic Op Center & Signal Con and Traffic Signal System Modernization
- Trevor Avenue Widening (Design)

SR-138 (SR-14) Interchange Improvement Phases completed during the 2019 fiscal year include:

- Avenue J Interchange Project Approval and Environmental Document (PAED)
- Avenue K Interchange Project Approval and Environmental Document (PAED)
- Avenue L Planning Phase Project Initiation Documents (PID)
- Avenue M Interchange Project Approval and Environmental Document (PAED)

PROGRAMS AND MASTER PLANS

Measure R Interchange Improvements



Five interchanges in the City of Lancaster have been selected by the Los Angeles County Metropolitan Transportation Authority (Metro) to receive SR-138 (SR-14) Measure R Highway “Equity” Funds – these interchanges include Avenue G, Avenue J, Avenue K, Avenue L and Avenue M.

The purpose of these projects is to improve operational capacity at the interchanges and surrounding local streets, eliminating

congestion, improving mobility between the freeway and local streets, enhancing safety and improving way-finding and other context sensitive solutions. All projects have completed the Planning Phase; Avenue G and Avenue L are in the Environmental Phase; Avenue M, Avenue J and Avenue K have completed the Environmental Phase and are now in the Final Design Phase.

Revive 25

Revive 25, which was launched in 2016, is Lancaster’s innovative and cost effective road maintenance program. But it’s more than just a program – it’s a **plan** to maximize the life of **all** of our roads by investing more in **preventing** road issues before they occur. This preventative approach will enable us to postpone or completely avoid much more expensive treatment down the line, saving tax payers more than \$280 million over the next 10 years as we work to treat every road in Lancaster by 2025.

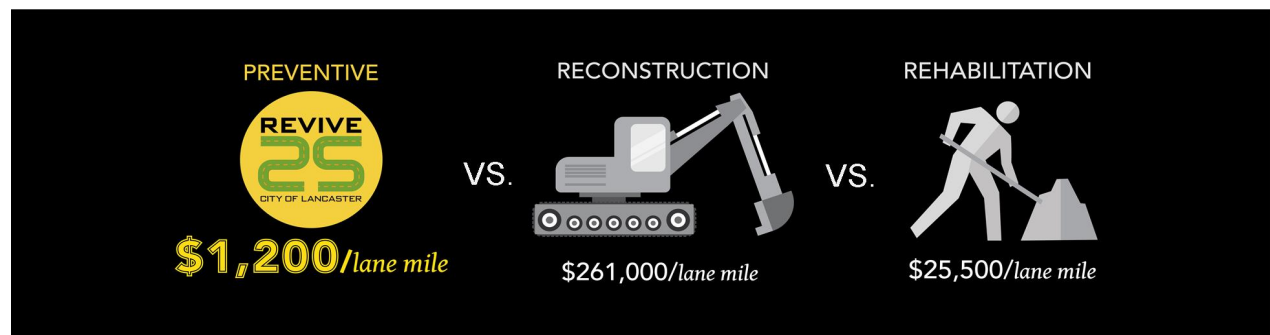
Lancaster has nearly 1,700 lane miles of roads – that’s the distance from Los Angeles to Chicago. Complete reconstruction of all those miles of roads would cost the city and taxpayers over \$500 million dollars. Revive 25 is not a plan to repave every road in Lancaster – it is a plan to maintain and strengthen every road in Lancaster. But it isn’t just a great thing for our roads – it has efficiency, financial, convenience and safety benefits that are worth taking a look at.



Revive 25 is going to enable the City to treat 10 times more roads throughout Lancaster than could be achieved through major road reconstruction. It’s also going to utilize new technology and strategies that will maximize the durability of those treated roads.

That means less time and money will need to be spent on costly, disruptive reconstruction and less major reconstruction means less lengthy road closures, less impact on adjacent businesses in construction areas, and less wait time for you to get back on the road. It also means savings as tax payers will save more than \$280 million over the next 10 years because Revive 25 doesn’t just reduce the need for costly reconstruction – it maximizes a road’s durability so much that it may never need any kind of maintenance.

By the end of fiscal year 2019, the City will have completed nearly 390 lane miles of roadway treatments. Follow the REVIVE 25 journey at www.ABetterRoadAhead.com.



Master Plan of Complete Streets

“Complete Streets” refer to streets, sidewalks, and public rights-of way that are designed, operated, and maintained to enable safe access for all users: pedestrians, bicyclists, transit riders, and freight and motor vehicle drivers of all ages and abilities. The implementation of Complete Streets is intended to increase access and convenience for all users to adjacent land-uses – such as residential neighborhoods, commercial centers and public institutions – while still providing functional, multimodal street performance for all modes whether the users are traveling to, from, or through the area.



In 2017, the City of Lancaster adopted its Master Plan of Complete Streets which identifies existing and potential Complete Streets in Lancaster and provides guidance on future development of Complete Streets through flexible development standards and design guidelines.

The Master Plan of Complete Streets seeks to:

- Encourage the development of a Complete Streets network throughout Lancaster to create a more balanced transportation system for all users
- Provide flexible design concepts and best practices that promote Complete Streets features and concepts
- Ensure that new and updated street projects are planned, designed, maintained and operated to enable safe, comfortable, and convenient travel to the greatest extent possible for users of all ages and abilities – including pedestrians, bicyclists, motorists and transit riders

Safe Routes to School Master Plan

Safe Routes to School is an international movement that has taken hold in communities throughout the United States. The concept is to increase the number of children who walk or bicycle to school by funding projects that remove the barriers that currently prevent them from doing so. In 2016, the City of Lancaster adopted its own Safe Routes to School Master Plan that included an in-depth study of the City’s school traffic and road design which resulted in a list of physical improvement plans for each school area.





Master Plan for Trails and Bikeways



In 2012, the City of Lancaster adopted its Master Plan for Trails and Bikeways. The overall intent of the Master Plan for Trails and Bikeways is to guide the planning and design of pedestrian,

bicycle and equestrian facilities in a comprehensive manner throughout Lancaster. The City’s vision is to create a connected network of on-road and off-road trails and bikeway facilities to accommodate users of all ages and abilities including equestrians. When implemented, this network will provide linkages between residential areas, commercial centers, transportation hubs, employment centers and recreational activities. The overarching, long-term of this Master Plan is to guide the development of a pleasant, safe and convenient non-motorized transportation network that everyone in Lancaster can use.

The Master Plan for Trails and Bikeways has been a collaborative effort with a variety of community interest – from transportation, public health, law enforcement, people with disabilities, schools, public and community-based bicycling, walking, equestrian groups and general public. The Master Plan directly responds to citizen input from the General Planning process. The Master Plan is a comprehensive plan that will guide the design and development of pedestrian, bicycle and trail facilities that will encourage people to use healthy transportation modes in Lancaster.



Senate Bill 1

Senate Bill 1 (SB1), the Road Repair and Accountability Act of 2017, was signed into law on April 28, 2017. This legislative package invests \$54 billion over the next decade to fix roads, freeways and bridges in communities across California and puts more dollars toward transit and safety. These funds will be split equally between state and local investments. SB 1's investment in transportation is split equally between the state and cities and counties.

The City of Lancaster will receive \$2,854,948 in Road Maintenance and Rehabilitation Account funding in Fiscal Year 2020. This is the third year in which the City is receiving SB1 funding, and will enable the City to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB1.



Measure M

Measure M, also known as the “Los Angeles County Traffic Improvement Plan,” is a comprehensive plan that will allocate over \$860 million per year to improve transportation and mobility options for all in Los Angeles County. Measure M adds a ½-cent increase to the sales tax – which will increase to 1-cent when the existing Measure R tax expires in 2039.

During the next 50 years, over \$4 billion will be dedicated towards projects that will benefit people of all ages and abilities to walk and bike (especially our youth who often walk to and from school) and complete streets projects. This includes over \$900 million for first-and-last mile improvements that improve access to transit. Metro has also reserved \$857.5 million, which is about \$20 million per year, for countywide walking and biking programs. This will provide a stable funding source for ongoing program costs currently subject to the uncertainty of grant funding – such as bicycle safety and education classes and public education campaigns.

Additionally, a local return of 17% of the funding is distributed to cities to use at their discretion. They may choose to use a portion or all of that funding for bicycle and pedestrian-related projects.

PROJECT DEVELOPMENT/PRIORITIZATION

Projects included in the CIP budget are developed using master plans, studies, observation, and staff, council and citizen input. Each department proposes projects, determines the scope of work to be accomplished, develops estimates and prioritizes their proposals.

Capital projects are often adopted using a “corridor” approach where the City is viewed as paths or corridors running either north and south or east and west through the city. A corridor may contain a master planned drainage facility (in or out of the street right-of-way), incomplete street improvements, need for sewer or waterlines, warranted traffic signal or lack of other improvement. There may be needed improvements due to traffic safety concerns, drainage or flooding problems, or environmental issues. At times solutions are bundled together as a single project to address the concerns, problems or issues within the same general area. Street resurfacing is prioritized using the City’s Pavement Management System. There are various needs throughout the City and projects are adopted and prioritized with these needs in mind.

Projects are prioritized utilizing an “urgent,” “necessary” and “desirable” ranking system. “Urgent” priority projects are funded first with available resources, followed by “necessary” and then “desirable” if there are funds remaining. The projects are reviewed and recommended for funding by the full executive team in order to ensure the Capital Improvement Program is consistent with city goals and objectives for the coming year.

CIP POLICY

The City has enjoyed a significant CIP budget in past years and anticipates continuing to be successful in obtaining grants and other sources of funding for CIP projects. To manage the CIP most effectively, a multi-year approach is desirable with all affected Departments involved in the CIP process.

The purpose of the CIP is to provide an organized approach to the development of the City of Lancaster for a five-year period. Comprehensive and cost-effective approaches will address the needs of the City.

1. A “Capital Improvement” is considered a major, non-routine expenditure for improvements to an existing building, facility, land, streets, storm drains, utilities or the expansion of the City park system in excess of \$125,000. All new construction projects are categorized as capital improvement projects regardless of their cost. If a project is clearly a repair or upgrade to an existing facility, then such project shall be performed as an operating expense.
2. The City recognizes the need for a multi-year CIP as a way to address the needs of the City through responsible City government with a comprehensive and cost-effective approach for obtaining the benefits described below.
3. The CIP is a long-term program and is intended to achieve the following benefits:
 - a. Focuses attention of community goals and needs. Capital projects can be brought into line with the City’s objectives, allowing projects to be prioritized based on need. Furthermore, the CIP can be used as an effective tool for achieving the goals set forth in the City’s General Plan.
 - b. Allows for an informed public. The CIP keeps the public informed about the future capital investment plans of the City and allows them to play a more active role in the process.
 - c. Encourages more efficient program administration. By enhancing the level of communication among the various departments implementing capital improvement projects, we are able to better coordinate efforts and avoid potential conflicts. Work can be more effectively scheduled and available personnel and equipment can be better utilized when it is known in advance what, when and where projects will be undertaken.
 - d. Identifies the most economically sound means of funding projects. Through proper planning, the need for bond issues or other revenue production measures can be foreseen and action can be taken before the need becomes so critical that emergency financing measures are required. By fiscally constraining all five years of the CIP, the City is able to identify projects without a viable funding source and work to put in place sources of funding.
 - e. Enhances the City’s credit rating. Dramatic changes in the tax structure and bonded indebtedness may be avoided with proper planning which allows the City to minimize the impact of capital improvement projects. By keeping planned projects within the financial capabilities of the City, it is better able to preserve its credit rating and make the City more attractive to business industry.
4. The development of the CIP is a continual process and, consequently, should be viewed as a working document. Therefore, while the CIP document covers multi-year planning perspective, it is revised every year in order to accommodate new projects, reflect changes in ongoing projects and extend the program an additional year.

5. The first year of the plan is incorporated into the annual budget to appropriate funds. Improvements identified in subsequent years are approved only on a planning basis and do not receive expenditure appropriation. Cost estimates for years two and beyond are also for planning purposes only, to be used in conjunction with the City's long-range financial plan.
6. The CIP development process utilizes a "project-ready" approach whereby the scope and budget for an adopted improvement are clearly defined prior to the appropriation of funds for construction.
7. In recognizing the importance of a CIP that allows the City to continue to be a "great place to live and work", City Council considers input from citizens, the Planning Commission, and City staff members in the preparation of the CIP.
8. The City Finance Department coordinates the preparation of the CIP for the City. Each Department affected by the CIP will participate in its development in accordance with a schedule to be determined. The schedule will be prepared by Finance and provide timelines for proposing, estimating, ranking, reviewing and funding of projects.

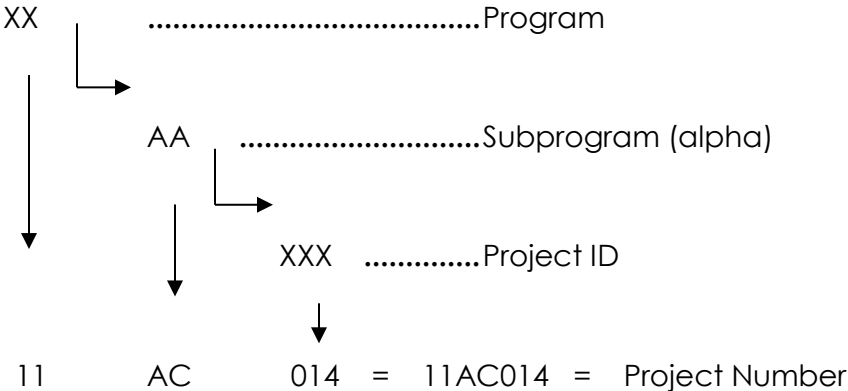
Project Identification System

The sequence of numbers/letters is formed as shown below. By creating project numbers in this way the main information about a project – such as Program Type, Subprogram Type and Project ID – can be known. Collectively the sequence is referred to as the Project Number and is shown with each funded project in the CIP.

Program Number	Program Type
11	Facilities/Fixtures
12	Maintenance & Repair
13	Master Plans/Studies
14	Property Acquisition
15	Streets & Right-of-Way
16	Transportation Safety
17	Utilities

Sub-Program Identifier	Sub-Program Type	Sub-Program Identifier	Sub-Program Type
AC	Parking Lots & Hardscape	GS	Parks (Green Space)
BA	Business Assistance	RA	Relocation Assistance
BR	Bridges & Overpasses	RW	Recycled Water
BS	Buildings & Structures	SD	Storm Drainage
BW	Bikeways	SE	Security Systems
CB	Flood Channels & Basins	SG	Street Lighting
DE	Demolition & Removal	SR	Sanitary Sewers
DR	Downtown Renewal	ST	Street, Roads & Alleys
DW	Potable (Drinking) Water	SW	Pedestrian Ways – Sidewalks
EE	Electricity Supply	TC	Traffic Control Markings
EV	Environment Enhancement	TR	Trails and Pathways
FA	Housing Development	TS	Traffic Signals & Beacons
FW	Fences & Walls	WT	Lighting (Outdoor)
GA	Natural Gas Supply	ZZ	Other – Miscellaneous
GB	Landscaping (Green Belt)		

A project that is the 14th Facility or Fixture involving a Parking Lot or Hardscape Improvement would be created as shown below. The Project ID Number is sequential for each Program and Subprogram combination.



CIP SUMMARY BY PROGRAM

Adopted
FY 2020

Facilities/Fixtures

11BS019	City Hall Face Lift	4,500,000
11BS022	LPAC Improvements	125,000
11BS027	Transportation Management Center (CFP)	463,764
11BS028	Jane Reynolds Skate Park	835,000
* 11BS029	PW Yard Improvements	2,000,000
* 11BS030	Community Center	2,750,000
* 11BS031	Parks Improvement Bond Funds	2,550,000
* 11ZZ004	ADA Compliance	100,000
* 11ZZ005	City Beautification	2,000,000
* 11ZZ006	Park Improvements - Measure A	298,000
		15,621,764

Maintenance & Repair

* 12AC003	Park & Ride Parking Lots Refrb	905,000
* 12BS014	Municipal Stadium Rehabilitation	100,000
* 12FW003	Drainage Fencing	300,000
* 12GB003	Landscape Maintenance	450,000
12ST037	2018 Pavement Management Program - Revive 25	68,000
12ST040	2020 Pavement Management Program - Revive 25	3,594,416
* 12ST041	2021 Pavement Management Program - Revive 25	200,000
		5,617,416

Streets & Right-of-Way

15BR006	Ave G & SR 14 Interchange - Measure R Hwy Equity	11,900,000
15BR007	Ave J & SR 14 Interchange - Measure R Hwy Equity	6,700,000
15BR008	Ave L & SR 14 Interchange - Measure R Hwy Equity	3,358,626
* 15ST070	Traffic Overhead Sign Replacement	200,000
* 15ST073	Avenue I Improvements, Sierra Hwy to 10th W - MSP	91,348
* 15ST074	Avenue I Improvements, 15th W to 30th - MSP	189,017
* 15ST077	Prime Desert Woodlands Preserve Gap Closure (Ave K-4)	363,636
* 15ST078	2020 Long Line Striping	340,000
15SW016	Pedestrian Gap Closure Improvement	1,143,284
		24,285,911

Utilities

* 17SD027	Ave K & Challenger Drainage	223,000
* 17SD028	Ave K & 42nd W Drainage	282,000
		505,000

TOTAL

46,030,091

*New Capital Projects for FY 2020

CIP SUMMARY BY FUNDING SOURCE

Proposed
FY 2020

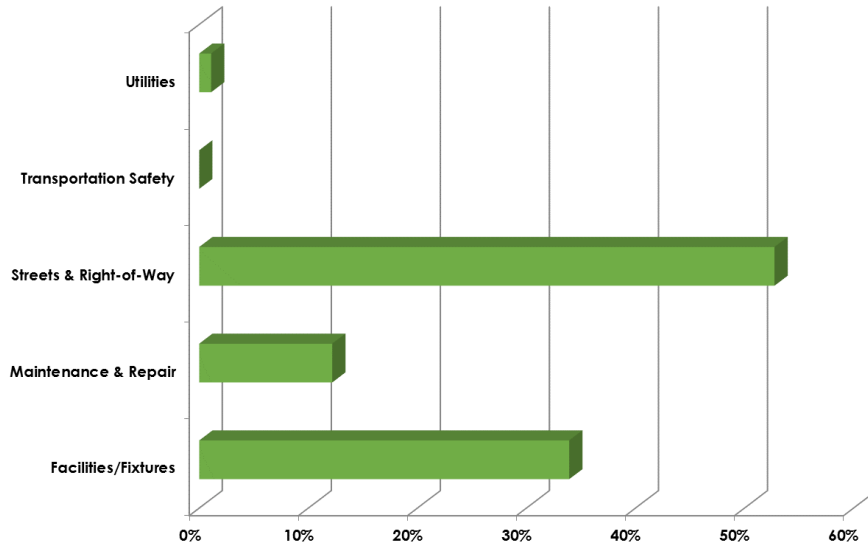
<u>203 - Gas Tax</u>		
12ST040	2020 Pavement Management Program - Revive 25	2,636,094
* 12ST041	2021 Pavement Management Program - Revive 25	200,000
		2,836,094
<u>205 - Prop 1B</u>		
12ST040	2020 Pavement Management Program - Revive 25	181,474
		181,474
<u>206 - TDA Article 8</u>		
12ST040	2020 Pavement Management Program - Revive 25	500,000
		500,000
<u>209 - Proposition C</u>		
11BS027	Transportation Management Center (CFP)	136,912
* 12AC003	Park & Ride Parking Lots Refrb	905,000
12ST040	2020 Pavement Management Program - Revive 25	197,000
* 17SD027	Ave K & Challenger Drainage	61,000
		1,299,912
<u>210 - Measure R</u>		
15BR006	Ave G & SR 14 Interchange - Measure R Hwy Equity	11,900,000
15BR007	Ave J & SR 14 Interchange - Measure R Hwy Equity	6,700,000
15BR008	Ave L & SR 14 Interchange - Measure R Hwy Equity	3,358,626
* 15ST077	Prime Desert Woodlands Preserve Gap Closure (Ave K-4)	363,636
* 15ST078	2020 Long Line Striping	340,000
		22,662,262
<u>211 - Measure M</u>		
12ST037	2018 Pavement Management Program - Revive 25	68,000
* 15ST070	Traffic Overhead Sign Replacement	200,000
* 15ST073	Avenue I Improvements, Sierra Hwy to 10th W - MSP	91,348
* 15ST074	Avenue I Improvements, 15th W to 30th W - MSP	189,017
15SW016	Pedestrian Gap Closure Improvement	1,143,284
		1,691,649
<u>212 - Measure A</u>		
* 11ZZ006	Park Improvements - Measure A	298,000
		298,000
<u>213 - Parks Development</u>		
11BS022	LPAC Improvements	85,000
		85,000
*New Capital Projects for FY 2020		

CIP SUMMARY BY FUNDING SOURCE (CONT.)

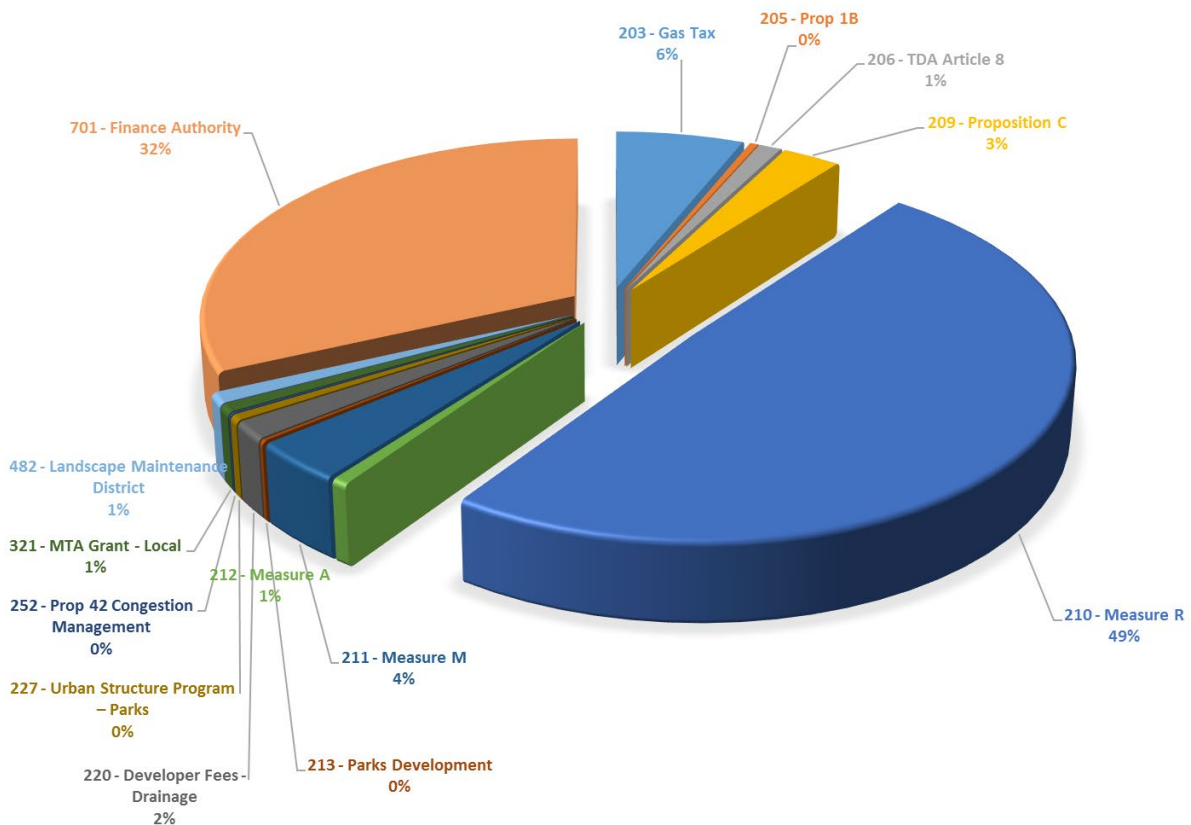
		Proposed FY 2020
<u>220 - Developer Fees - Drainage</u>		
* 12FW003	Drainage Fencing	300,000
* 17SD027	Ave K & Challenger Drainage	162,000
* 17SD028	Ave K & 42nd W Drainage	282,000
		744,000
<u>227 - Urban Structure Program – Parks</u>		
11BS022	LPAC Improvements	40,000
* 11ZZ004	ADA Compliance	100,000
* 12BS014	Municipal Stadium Rehabilitation	100,000
		240,000
<u>252 - Prop 42 Congestion Management</u>		
12ST040	2020 Pavement Management Program - Revive 25	79,848
		79,848
<u>321 - MTA Grant - Local</u>		
11BS027	Transportation Management Center (CFP)	326,852
		326,852
<u>482 - Landscape Maintenance District</u>		
* 12GB003	Landscape Maintenance	450,000
		450,000
<u>701 - Finance Authority</u>		
11BS019	City Hall Face Lift	4,500,000
11BS028	Jane Reynolds Skate Park	835,000
* 11BS029	PW Yard Improvements	2,000,000
* 11BS030	Community Center	2,750,000
* 11BS031	Parks Improvement Bond Funds	2,550,000
* 11ZZ005	City Beautification	2,000,000
		14,635,000
TOTAL		46,030,091

*New Capital Projects for FY 2020

Projects by Program Type



Projects by Funding Source



FY 2020 - FY 2024 Capital Improvement Program

Project Number	Project Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
11BS019	City Hall Face Lift	4,500,000	-	-	-	-
11BS022	LPAC Improvements	125,000	-	-	-	-
11BS023	LCP Concession Building Renovation	-	-	-	-	-
11BS026	Sgt Owen Park Memorial	-	-	-	-	-
11BS027	Transportation Management Center (CFP)	463,764	-	-	-	-
11BS028	Jane Reynolds Skate Park	835,000	-	-	-	-
* 11BS029	PW Yard Improvements	2,000,000	-	-	-	-
* 11BS030	Community Center	2,750,000	-	-	-	-
* 11BS031	Parks Improvement Bond Funds	2,550,000	-	-	-	-
11FW003	Prime Desert Woodland Expansion - Fence Relocation	-	100,000	100,000	100,000	-
11GS007	Park Improvements	-	-	-	-	-
11GS010	Municipal Golf Center	-	-	-	-	-
11GS011	Prime Desert Woodland Expansion	-	-	-	-	-
11TR008	Tierra Bonita Park Improvement Phase II	-	-	-	-	-
11ZZ004	ADA Compliance	100,000	100,000	100,000	100,000	-
* 11ZZ005	City Beautification	2,000,000	-	-	-	-
* 11ZZ006	Park Improvements - Measure A	298,000	-	-	-	-
12AC002	BLVD Parking Lot Improvements	-	-	-	-	-
* 12AC003	Park & Ride Parking Lots Refrb	905,000	-	-	-	-
12BS014	Municipal Stadium Rehabilitation	100,000	100,000	100,000	100,000	-
* 12FW003	Drainage Fencing	300,000	-	-	-	-
12GB001	LMD Restoration Program	-	-	-	-	-
* 12GB003	Landscape Maintenance	450,000	-	-	-	-
12GS006	2017 Parks Concrete Repair	-	-	-	-	-
12ST036	2017 Pavement Management Program - Revive 25	-	-	-	-	-
12ST037	2018 Pavement Management Program - Revive 25	68,000	-	-	-	-
12ST038	2019 Pavement Management Program - Revive 25	-	-	-	-	-
12ST039	10th Street West & Avenue J Improvements (HSIP)	-	-	-	-	-

* New Capital Project

FY 2020 - FY 2024 Capital Improvement Program (Cont.)

Project Number	Project Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
12ST040	2020 Pavement Management Program (Revive 25)	3,594,416	-	-	-	-
* 12ST041	FY 21 Pavement Management Program (Revive 25)	200,000	-	-	-	-
12ZZ003	Eastside Pool Rehabilitation	-	-	-	-	-
13EV001	Amargosa Crk Habitat Mitigatn	-	-	-	-	-
13EV002	Ave M Drain Imp Habitat & Mitig	-	-	-	-	-
13ZZ004	Solar Interconnect Study	-	-	-	-	-
15BA008	Corridors Project	-	-	-	-	-
15BR004	Ave K and SR 14 Interchange	-	-	-	-	-
15BR005	Ave M and SR 14 Interchange	-	-	-	-	-
15BR006	Ave G and SR 14 Interchange	11,900,000	-	-	-	-
15BR007	Ave J and SR 14 Interchange	6,700,000	-	-	-	-
15BR008	Ave L and SR 14 Interchange	3,358,626	-	-	-	-
15BR009	Interchange Enhancement Projects	-	-	-	-	-
15BW008	10th Street West Bikeway & Road Diet	-	-	-	-	-
15ST026	10TH St W Gap Clsr Ave L-Ave M	-	-	-	-	-
15ST053	Ave I St Imp Challenger-Price	-	-	-	-	-
15ST054	Ave I St Imp Price-35th St E	-	-	-	-	-
15ST055	5th St E Corridor Improvements	-	-	-	-	-
15ST058	Lancaster Health District (Formerly Medical Main Street)	-	10,417,646	-	-	-
15ST059	2017 Bus Stop Improvements	-	-	-	-	-
15ST062	2018 Bus Stop Improvements	-	-	-	-	-
15ST064	Ave H & 7th St W Improvements (Byd)	-	-	-	-	-
15ST067	18/19 Bus Stop Improvements	-	-	-	-	-
15ST068	Gadsden & Kildare Improvements (Marriott)	-	-	-	-	-
15ST069	Installation of D3-1 Street Name Signs	-	-	-	-	-
* 15ST070	Traffic Overhead Sign Replacement	200,000	375,000	-	-	-
15ST071	Street Light Improvements	-	-	-	-	-
15ST072	2019 Long Line Striping	-	-	-	-	-
* 15ST073	Avenue I Improvements, Sierra Hwy to 10th W-MSP	91,348	411,065	411,065	-	-

* New Capital Project

FY 2020 - FY 2024 Capital Improvement Program (Cont.)

Project Number	Project Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
* 15ST074	Avenue I Improvements, 15th W to 30th W-MSP	189,017	850,576	850,576	-	-
* 15ST077	Prime Desert Woodlands Preserve Gap Closure (Ave K-4)	363,636	-	-	-	-
* 15ST078	2020 Long Line Striping	340,000	-	-	-	-
15SW015	Sidewalk Imp at Rr Crossing	-	-	-	-	-
15SW016	Pedestrian Gap Closure Improvement	1,143,284	-	-	-	-
15SW017	2020 ATP-SRTS Ped Improvements	-	-	-	-	-
16ST005	15th St W/Lanc Blvd Roundabout	-	-	-	-	-
16ST006	15th St E/Lanc Blvd Roundabout	-	-	-	-	-
16ST007	Intersctn Imp-10W/I & 30W/K	-	-	-	-	-
16ST010	Tierra Del Sol Imp, Phiiiia	-	-	-	-	-
16ST029	Avenue I at 50th Street West (ICE Improvements)	-	1,250,000	1,000,000	-	-
16ST030	Avenue I at 60th Street West (ICE Improvements)	-	-	-	-	-
16TS027	1/4 Traffic Signal, Ave L/42 W	-	-	-	-	-
16TS029	2017 Traffic Signal Upgrades	-	-	-	-	-
16TS030	2018 Traffic Signal Upgrades	-	-	-	-	-
	Annual Long Line Striping and Pavement Markings	-	640,000	640,000	640,000	640,000
17SD021	Drainage Impact Fees Refunded	-	-	-	-	-
* 17SD027	Ave K & Challenger Drainage and Bus Stops	223,000	-	-	-	-
* 17SD028	Ave K & 42nd W Drainage	282,000	-	-	-	-
17SR004	Sewer Maintenance	-	-	-	400,000	-
	FY 22 Pavement Management Program (Revive 25)	-	-	-	9,800,000	-
	FY 23 Pavement Management Program (Revive 25)	-	-	-	200,000	9,800,000
	FY 24 Pavement Management Program (Revive 25)	-	-	-	-	200,000
	Annual Traffic Calming	-	150,000	150,000	150,000	-
	Recycled Water 1-Million Gallon Tank	-	350,000	1,650,000	-	-
	20th St W, Ave K-10 to Ave K-8 and 20th St W	-	150,000	1,255,000	-	-
	@ Ave L Drainage Repair	-	-	-	-	-

* New Capital Project

FY 2020 - FY 2024 Capital Improvement Program (Cont.)

Project Number	Project Description	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Ave H-8 Recycled Water Main Extension	-	-	-	700,000	-
	Ave K Storm Drain Improvements from Yaffa to Challenger Way	-	675,000	-	-	-
	North Valley Recycled Water Pump Station	-	1,700,000	18,000,000	-	-
	Reservoir & Main Extension	-	-	-	-	-
	Carter Park Recycled Water Main Extension	-	-	-	1,200,000	-
	Avenue L Improvements, 15th W to 40th W	-	580,450	2,612,025	-	-
	Challenger Way Improvements, Ave I to Ave L	-	295,020	1,204,975	-	-
	BLVD Bollard Replacement	-	400,000	-	-	-
	MPD Improvements, Basin at Ave M/32nd W to Ave K	-	200,000	5,000,000	-	-
	Sewer Condition Assessment and Improvements	-	-	360,000	-	-
	Lift Station & Force Maintenance	-	-	-	-	-
	GRAND TOTAL	46,030,091	18,744,757	33,433,641	13,390,000	10,640,000



FY 2020 ADOPTED NEW PROJECTS

Facilities/Fixtures

1. 11BS029 PW Yard Improvements
2. 11BS030 Community Center
- * 11BS031 Parks Improvement Bond Funds
- * 11ZZ005 City Beautification

Maintenance & Repair

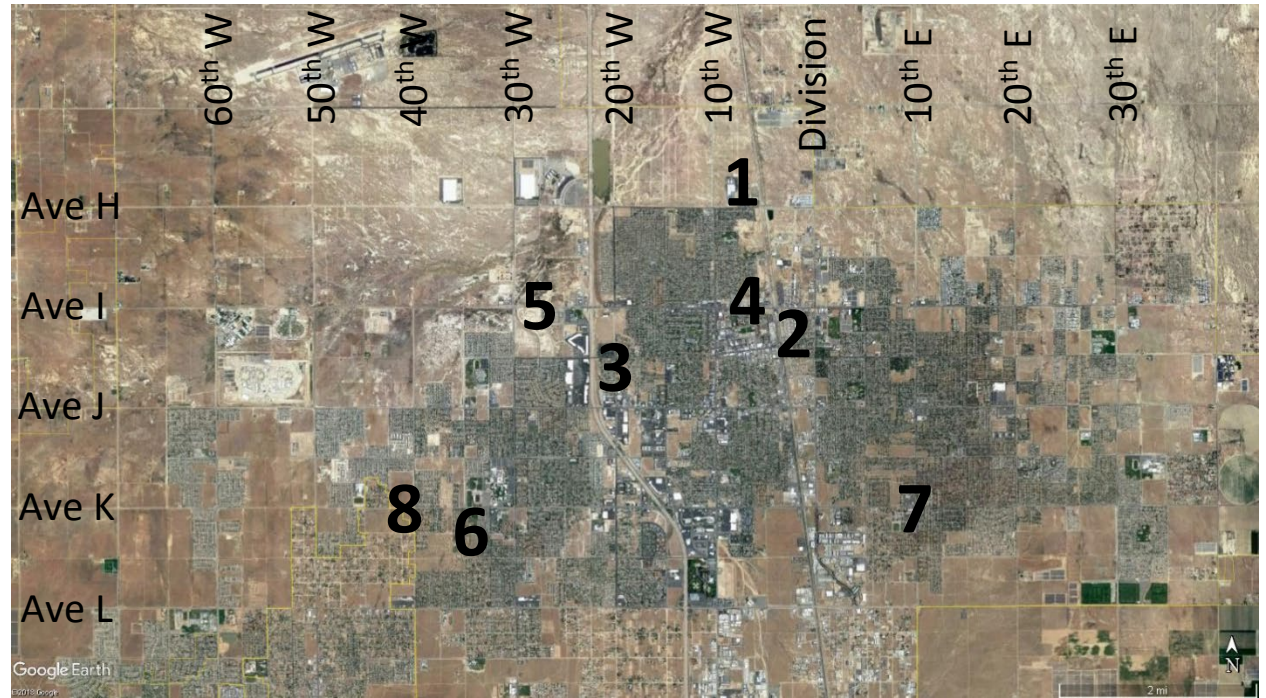
- * 12AC003 Park & Ride Parking Lot Refrb
3. 12FW003 Drainage Fencing
- * 12GB003 Landscape Maintenance
- * 12ST041 2021 Pavement Management Program – Revive 25

Streets & Right-of-Way

4. 15ST073 Ave I Imp, Sierra Hwy to 10th W
5. 15ST074 Ave I Imp, 15th W to 30th W
6. 15ST077 Prime Desert Woodlands Preserve Gap Closure (K-4)
- * 15ST078 2020 Long Line Striping

Utilities

7. 17SD027 Ave K & Challenger Drainage
8. 17SD028 Ave K & 42nd W Drainage



FY 2020 ADOPTED CARRYFORWARD PROJECTS WITH NEW FUNDING

Facilities/Fixtures

- 9. 11BS019 City Hall Facelift
- 10. 11BS022 LPAC Improvements
- 1. 11BS027 Transportation Management Center
- 11. 11BS028 Jane Reynolds Skate Park

Maintenance & Repair

- * 12ST040 2020 Pavement Management Program – Revive 25

Streets & Right-of-Way

- 12. 15BR006 Ave G and SR 14 Interchange
- 13. 15BR007 Ave J and SR 14 Interchange
- 14. 15BR008 Ave L and SR 14 Interchange
- * 15SW016 Pedestrian Gap Closure Improvements

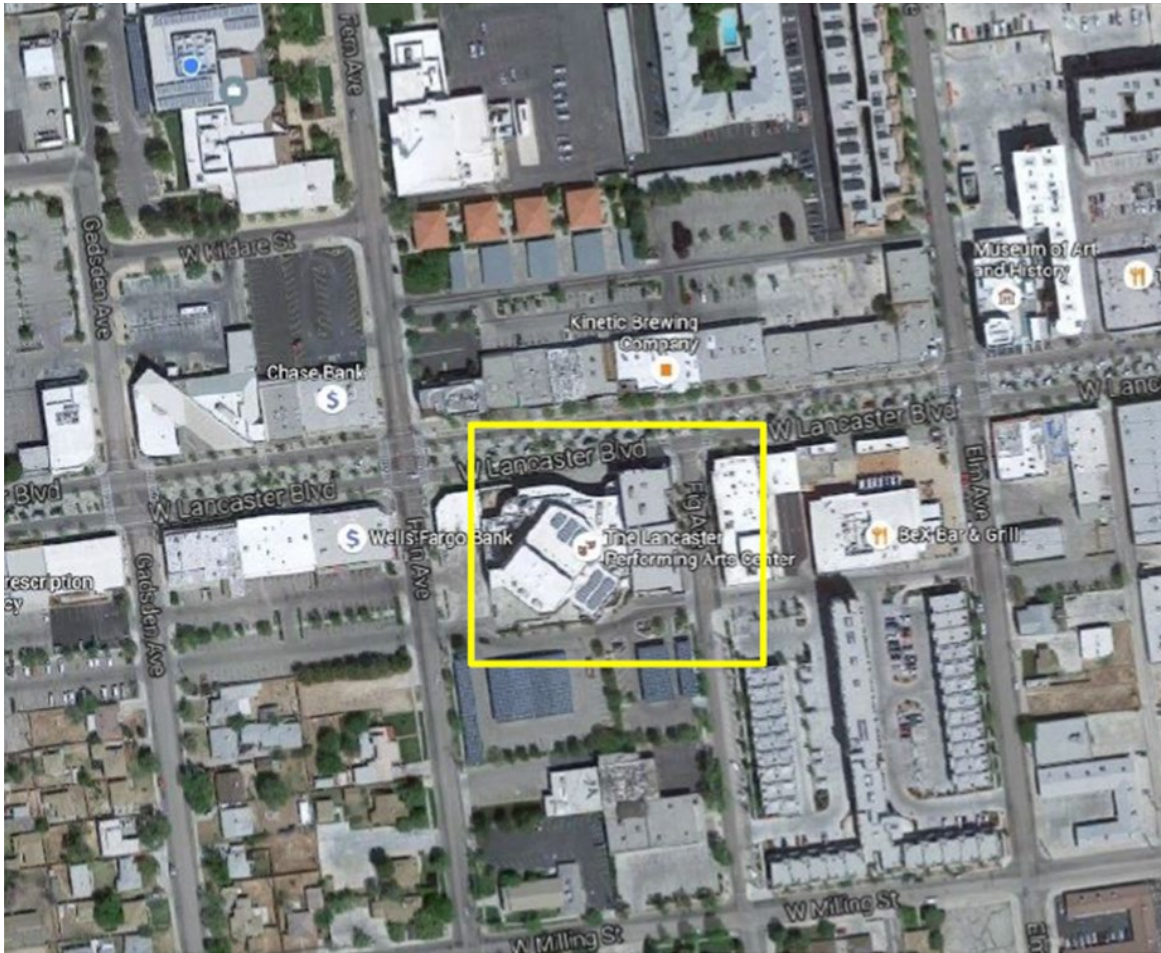




Description

In an effort to address the deferred maintenance needs of its aging facilities, the Lancaster City Council approved the issuance of \$15 million in Lease Revenue Bonds which are planned to fund a public improvement program that seeks to construct or refurbish key City assets. These projects include the modernization of City Hall, Public Works Maintenance Yard improvements, park improvements and City beautification. This specific project includes a complete remodel of City Hall's interior by updating technology, security, and FFE for ~65,000 square feet of office space. There will also be an update of customer access and service types – effectively creating a more welcoming customer- and employee-centered design. This new design will improve the City's image to prospective developers and community members.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
101	Capital Replacement	\$ 136,000						\$ 136,000
104	Capital Replacement	\$ 1,285,000						\$ 1,285,000
228	USP - Admin	\$ 39,000						\$ 39,000
229	USP - Yard	\$ 100,000						\$ 100,000
480	Sewer Maint. District	\$ 100,000						\$ 100,000
701	Finance Authority	\$ -	\$ 4,500,000					\$ 4,500,000
TOTAL PROJECT		\$ 1,660,000	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ 6,160,000



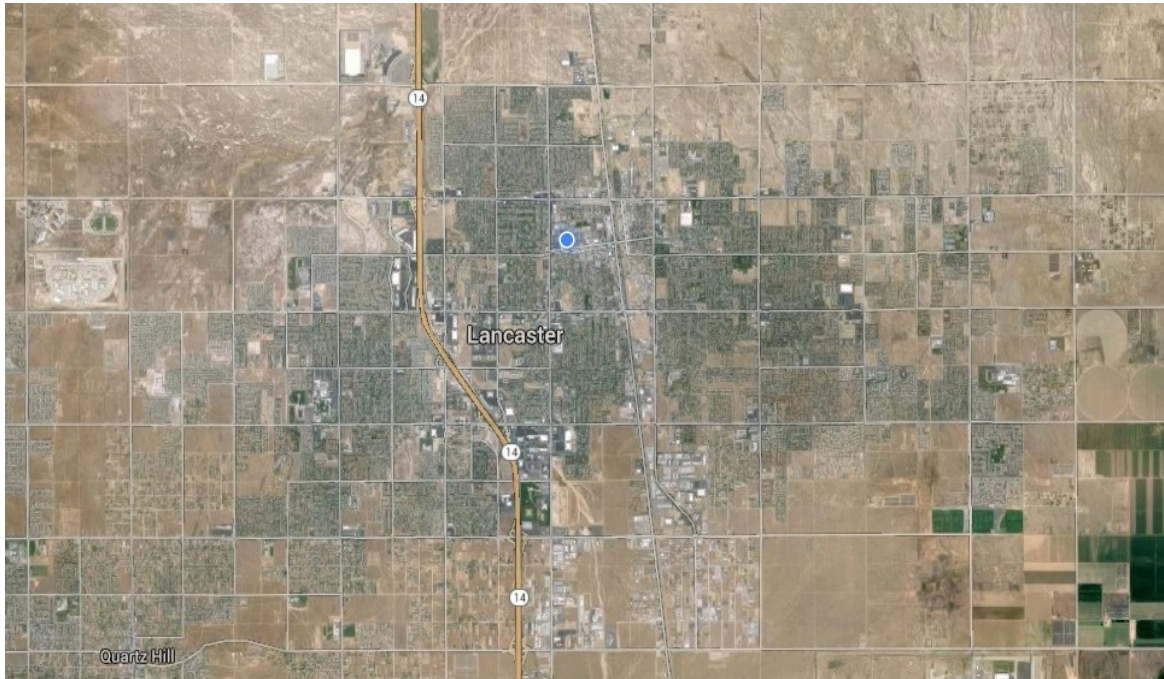
Description

Repaint the exterior of LPAC and stain the mahogany in the lobby.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
213	Parks Development	\$ 150,000	\$ 85,000					\$ 235,000
227	USP - Parks	\$ 125,000	\$ 40,000					\$ 165,000
TOTAL PROJECT		\$ 275,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Transportation Management Center (CFP)

Project #11BS027



Description

Install Transportation Services Center in DS building. Install TMC interface and video wall in City EOC. Install 6 new CCTV cameras at various locations within the City.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
207	Prop A	\$ 104,934	\$ -					\$ 104,934
209	Prop C	\$ -	\$ 136,912					\$ 136,912
321	MTA Grant - Local	\$ 250,510	\$ 326,852					\$ 577,362
TOTAL PROJECT		\$ 355,444	\$ 463,764	\$ -	\$ -	\$ -	\$ -	\$ 819,208

Jane Reynolds Skate Park

Project #11BS028



Description

The City of Lancaster's first skate park, to be located at Jane Reynolds Park, is expected to open in fall of 2019. The City hosted two community meetings, on January 30, 2019 and March 6, 2019, with more than 300 attendees combined. Input was received from numerous members of the skate park community as well as other residents. The design resulted from comments at the public meetings and social media input. The skate park will be approximately 15,000 square feet. The addition of a skate park in Lancaster will bring new life to an underutilized park as well as provide a safe and centralized spot for the local skating community to engage with one another.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
701	Finance Authority	\$ 365,000	\$ 835,000					\$ 1,200,000
TOTAL PROJECT		\$ 365,000	\$ 835,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000

PW Yard Improvements

Project #11BS029



Description

In an effort to address the deferred maintenance needs of its aging facilities the Lancaster City Council approved the issuance of \$15 million in Lease Revenue Bonds, which are planned to fund a public improvement program that seeks to construct or refurbish key City assets. These projects include the modernization of City Hall, Public Works Maintenance Yard improvements, park improvements, and City beautification. This project consists of upgrades and improvements to the Public Works yard. These include updated access, security, lighting as well as expansion and updating of staff areas and offices and the construction of additional vehicle bays and equipment storage areas.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
701	Finance Authority		\$ 2,000,000					\$ 2,000,000
TOTAL PROJECT		\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Community Center

Project #11BS030



Description

In an effort to address the deferred maintenance needs of its aging facilities the Lancaster City Council approved the issuance of \$15 million in Lease Revenue Bonds, which are planned to fund a public improvement program that seeks to construct or refurbish key City assets. These projects include the modernization of City Hall, Public Works Maintenance Yard improvements, park improvements, and City beautification. This project will focus on creating a community center - publicly accessible facility and technology center to be used for local events including weddings, business meeting, and seminars. A small portion of this \$2.75 million will be held in reserve as project contingency for other bond projects.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
701	Finance Authority		\$ 2,750,000					\$ 2,750,000
TOTAL PROJECT		\$ -	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000



Description

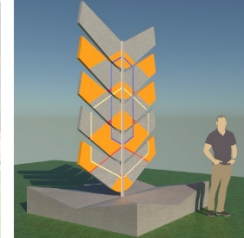
In an effort to address the deferred maintenance needs of its aging facilities the Lancaster City Council approved the issuance of \$15 million in Lease Revenue Bonds, which are planned to fund a public improvement program that seeks to construct or refurbish key City assets. These projects include the modernization of City Hall, Public Works Maintenance Yard improvements, park improvements, and City beautification. This project consists of park improvement at each of our 13 parks. This includes deferred maintenance items such as building enhancements, roofing projects, aesthetic updates, and upgrades to access, technology, lighting, and security.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
701	Finance Authority		\$ 2,550,000					\$ 2,550,000
TOTAL PROJECT		\$ -	\$ 2,550,000	\$ -	\$ -	\$ -	\$ -	\$ 2,550,000

City Beautification

Project #11ZZ005

IMPACT INITIATIVE
 Innovative Municipal Programs Achieving Community Transformation



Description

In an effort to address the deferred maintenance needs of its aging facilities the Lancaster City Council approved the issuance of \$15 million in Lease Revenue Bonds, which are planned to fund a public improvement program that seeks to construct or refurbish key City assets. These projects include the modernization of City Hall, Public Works Maintenance Yard improvements, park improvements, and City beautification. Under the IMPACT Initiative, the City of Lancaster will plan, create, contribute and support activities and innovative programs that transform the visual character of our City. Projects will reduce crime, improve aesthetics in businesses, homes, LMDs, perimeter areas, parks, drainage basins, signage, art, etc. and eliminate illegal dumping and graffiti. Improvements will consider security measures, attractiveness and usability.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
701	Finance Authority		\$ 2,000,000					\$ 2,000,000
TOTAL PROJECT		\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000



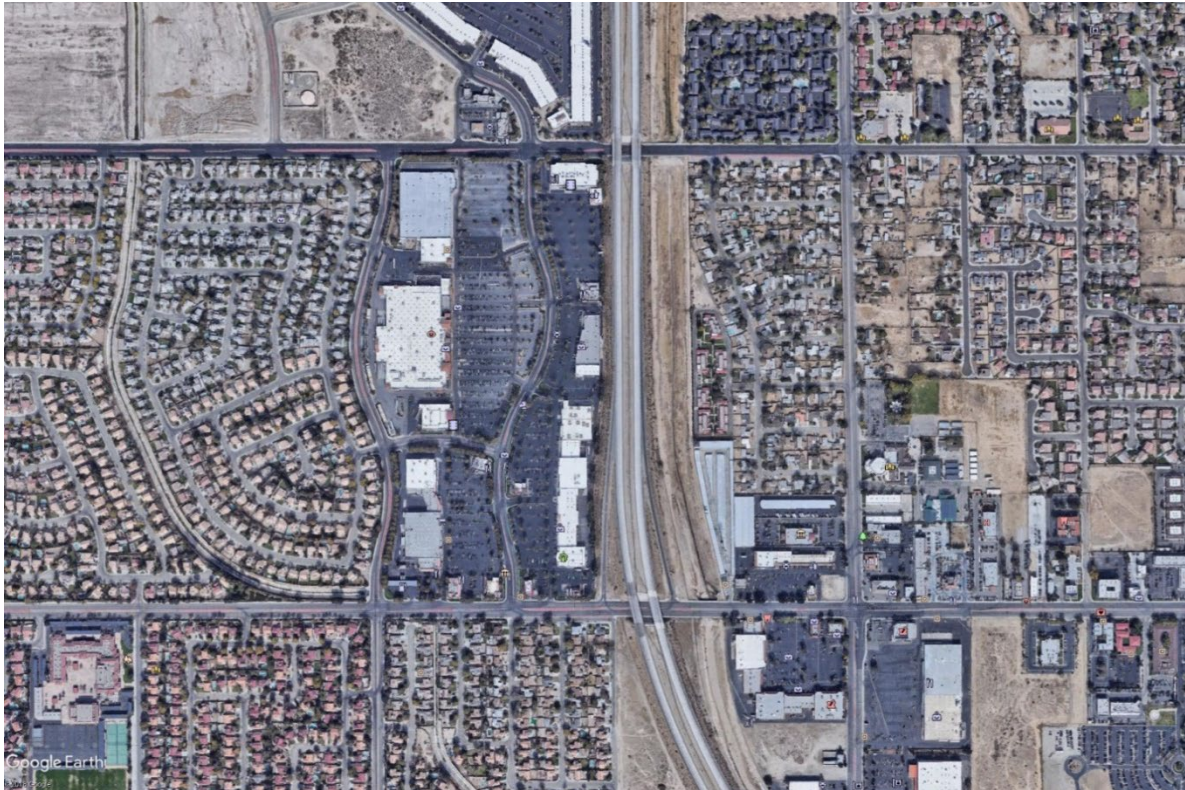
Description

Parks and facilities parking lots are in dire need of refurbishment. This project would crack-seal, slurry, and stripe parking lots at the following Prop A funded parks and facilities – Deputy Pierre Bain park, Sgt. Steve Owen Memorial Park, AVTA transfer station, Lancaster National Soccer Center, Lancaster University Center and the Avenue K overpass. This project will help with preserving current asphalt conditions and slow down deterioration.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
209	Prop C		\$ 905,000					\$ 905,000
TOTAL PROJECT		\$ -	\$ 905,000	\$ -	\$ -	\$ -	\$ -	\$ 905,000

Drainage Fencing

Project #12FW003



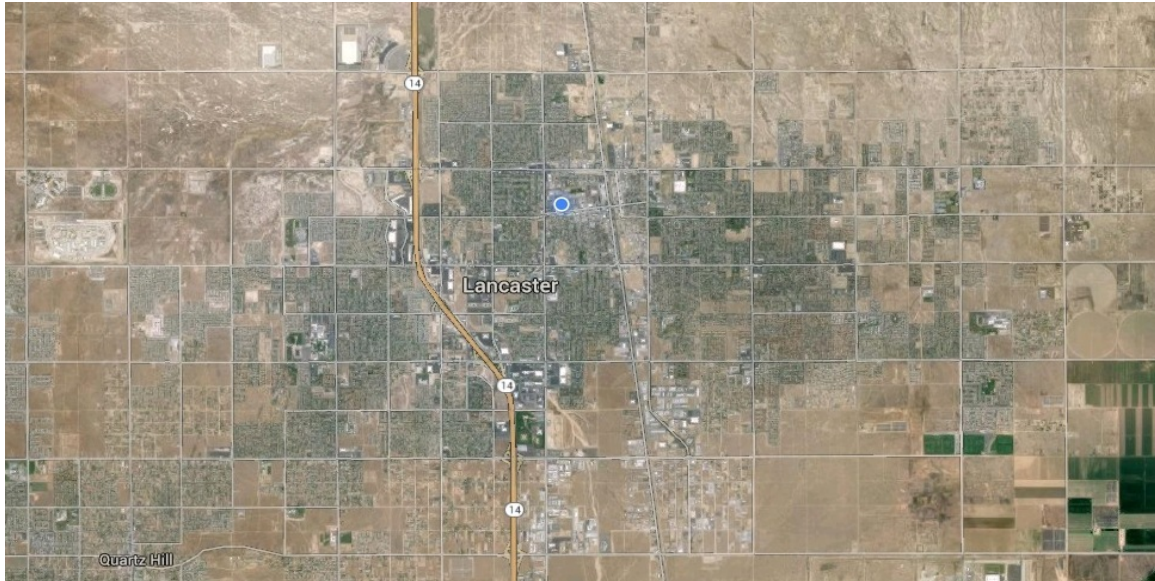
Description

Refurbish fencing and replace, as needed, to improve channel security and improve aesthetics of existing drainage channel fencing along the east bank of Amargosa Creek between Lancaster Boulevard and Avenue J.

Project Budget	<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u> <u>Fund Desc.</u>							
220 Drainage - Developer Fees		\$ 300,000					\$ 300,000
TOTAL PROJECT	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

Landscape Maintenance

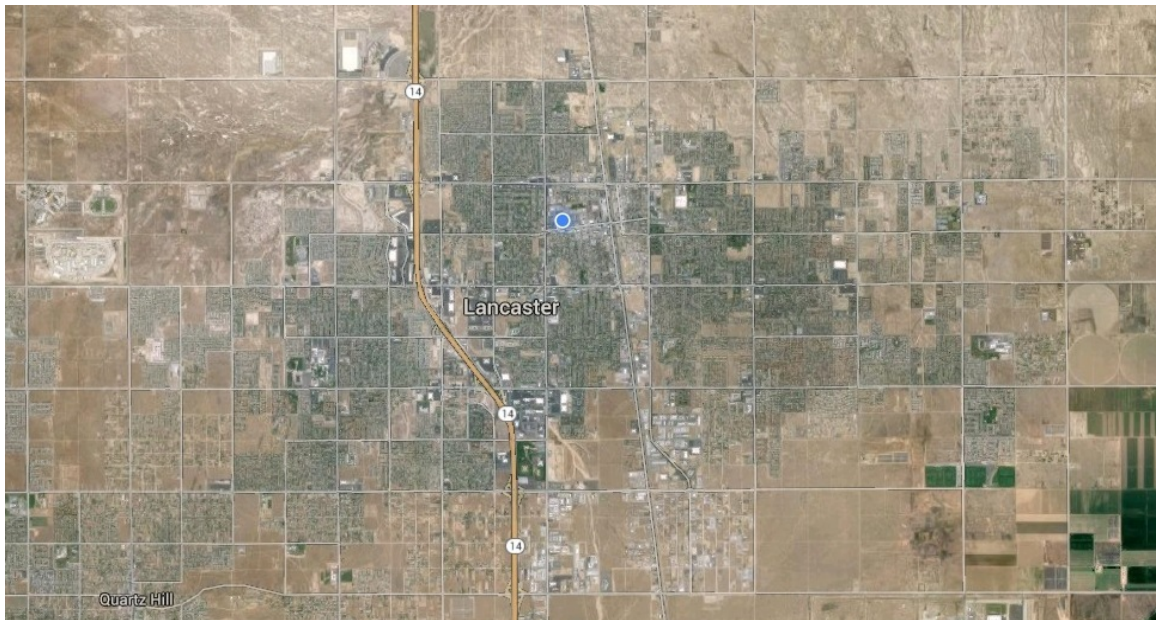
Project #12GB003



Description

Reconstruction and rehabilitation of Citywide landscape maintenance districts.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
482	Landscape Maint. Dist.		\$ 450,000					\$ 450,000
TOTAL PROJECT		\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000



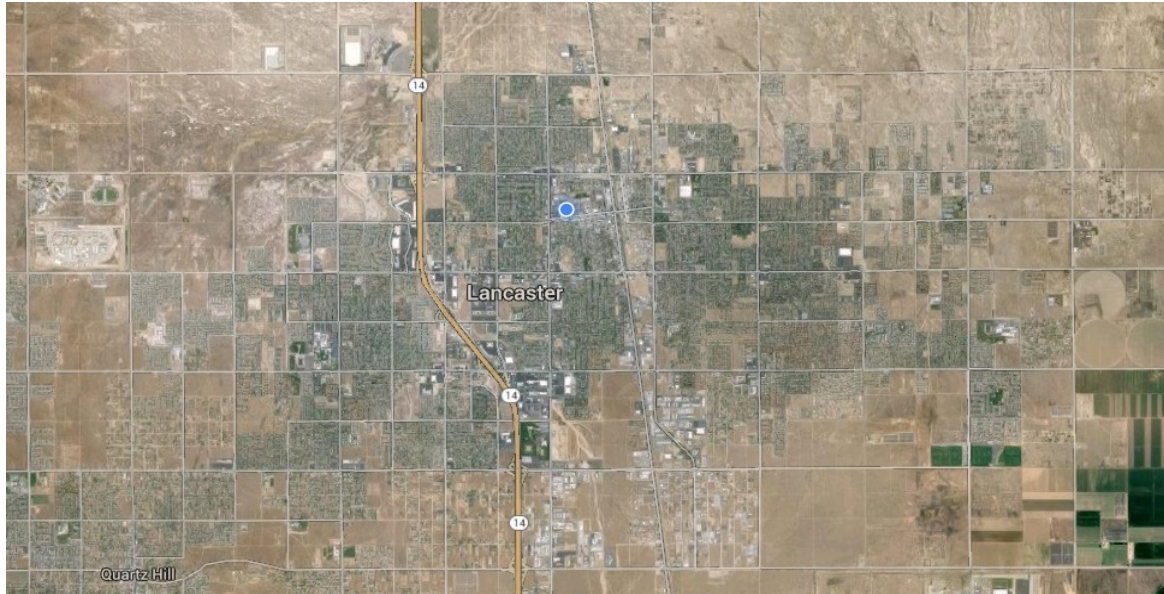
Description

Funding in support of Revive 25. Fiscal year 2020 funding is a continuation of the City of Lancaster's efforts to improve the safety and economic vitality of its roadway network. The Revive 25 program details a plan to 'revive' every lane mile within City limits by the year 2025. Revive 25 will greatly improve the City's road network, which will lead to a number of positive effects – including: more desirable streets, increased property values, increased safety for vehicles and reduced future road maintenance.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
203	Gas Tax		\$ 2,636,094					\$ 2,636,094
205	Prop 1B		\$ 181,474					\$ 181,474
206	TDA Article 8		\$ 500,000					\$ 500,000
209	Prop C		\$ 197,000					\$ 197,000
211	Measure M	\$ 200,000	\$ -					\$ 200,000
252	Prop 42		\$ 79,848					\$ 79,848
TOTAL PROJECT		\$ 200,000	\$ 3,594,416	\$ -	\$ -	\$ -	\$ -	\$ 3,794,416

2021 Pavement Management Program (Revive 25)

Project #12ST041



Description

Funding in support of Revive 25. Fiscal year 2021 funding is a continuation of the City of Lancaster's efforts to improve the safety and economic vitality of its roadway network. The Revive 25 program details a plan to 'revive' every lane mile within City limits by the year 2025. Revive 25 will greatly improve the City's road network which will lead to a number of positive effects – including more desirable streets, increased property values, increased safety for vehicles and reduced future road maintenance.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
203	Gas Tax		\$ 200,000					\$ 200,000
TOTAL PROJECT		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Ave G and SR 14 Interchange – Measure R

Project #15BR006



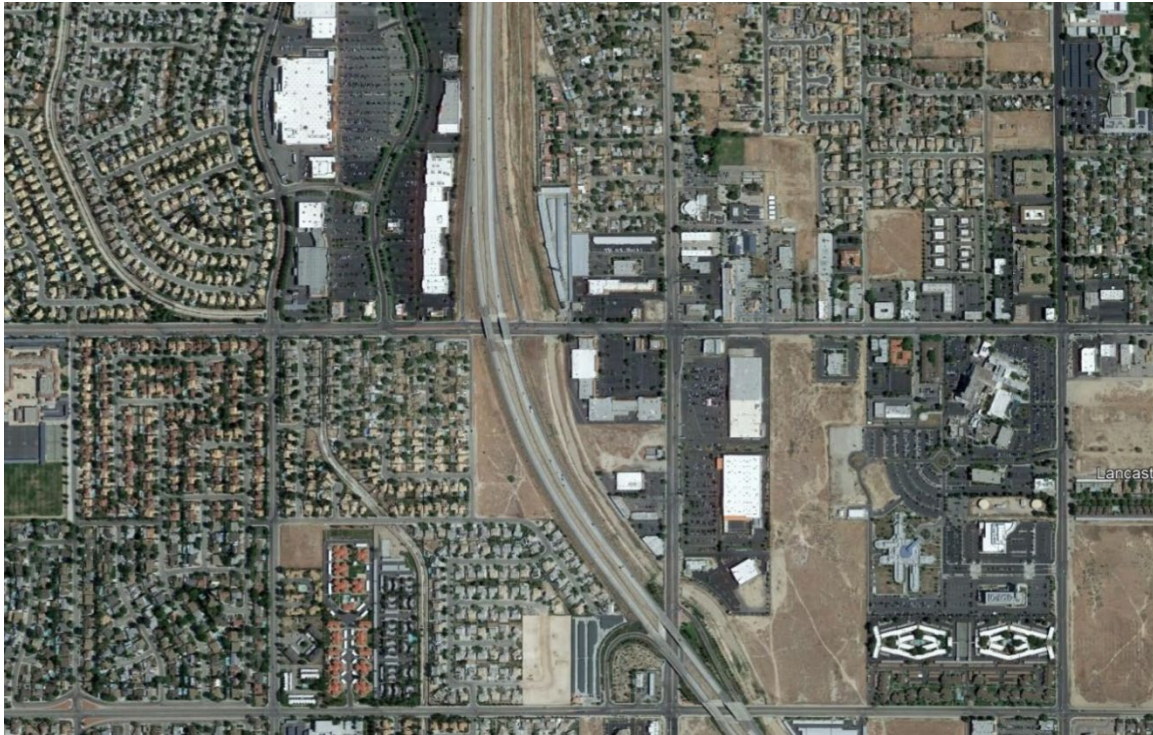
Description

Widen overpass multiple lanes in each direction to accommodate future traffic volumes; improvements include signals at on and off ramps; and improvements along Avenue G from 20th to 30th Streets West – at a minimum. Project may require right-of-way acquisition and include new medians, landscaping, improvements to 30th Street West and Avenue G intersection, pedestrian improvements, wayfinding improvements per "Corridors" plan, and many other context sensitive solutions.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
210	Highway Equity Funds	\$ 3,100,000	\$ 11,900,000					\$ 15,000,000
TOTAL PROJECT		\$ 3,100,000	\$ 11,900,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000

Ave J and SR 14 Interchange – Measure R

Project #15BR007



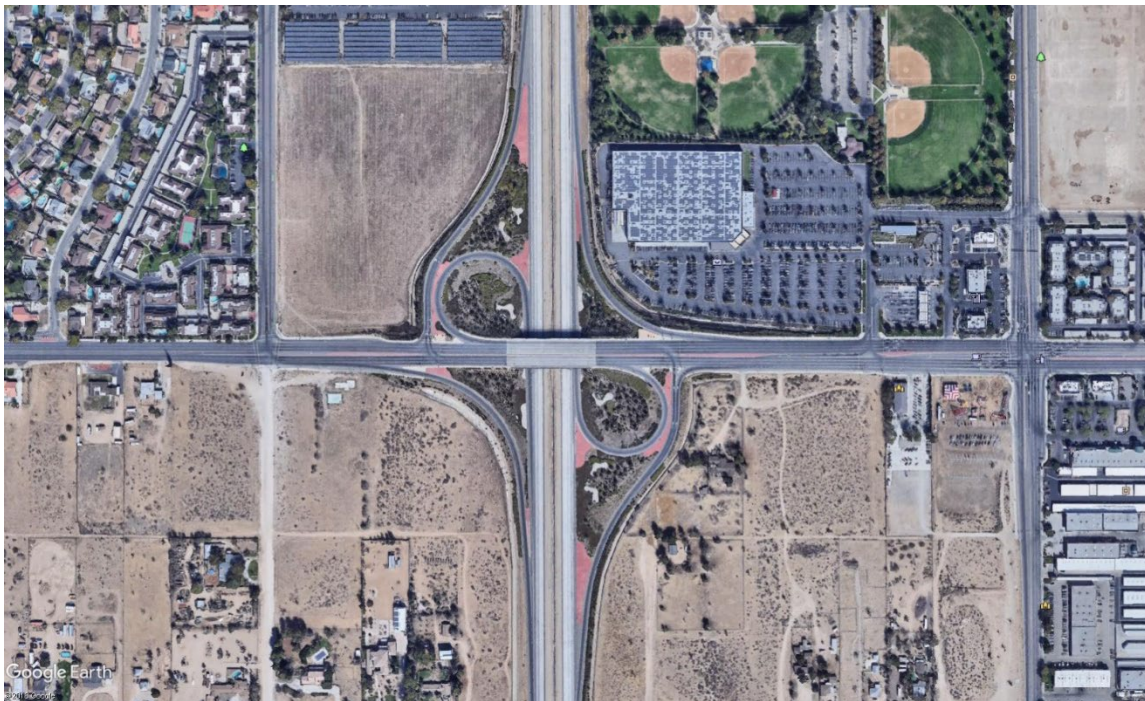
Description

Improvements include new signals, landscaping, wayfinding, frontage road improvements/elimination, right-of-way acquisition, new medians, bike lanes, pedestrian improvements – and many other context sensitive solutions. Improvements will extend along Avenue J from 20th to 15th Streets West (at a minimum).

Project Budget	<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Total
<u>Fund #</u> <u>Fund Desc.</u>							
210 Highway Equity Funds	\$ 3,300,000	\$ 6,700,000					\$ 10,000,000
TOTAL PROJECT	\$ 3,300,000	\$ 6,700,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000

Ave L and SR 14 Interchange – Measure R

Project #15BR008

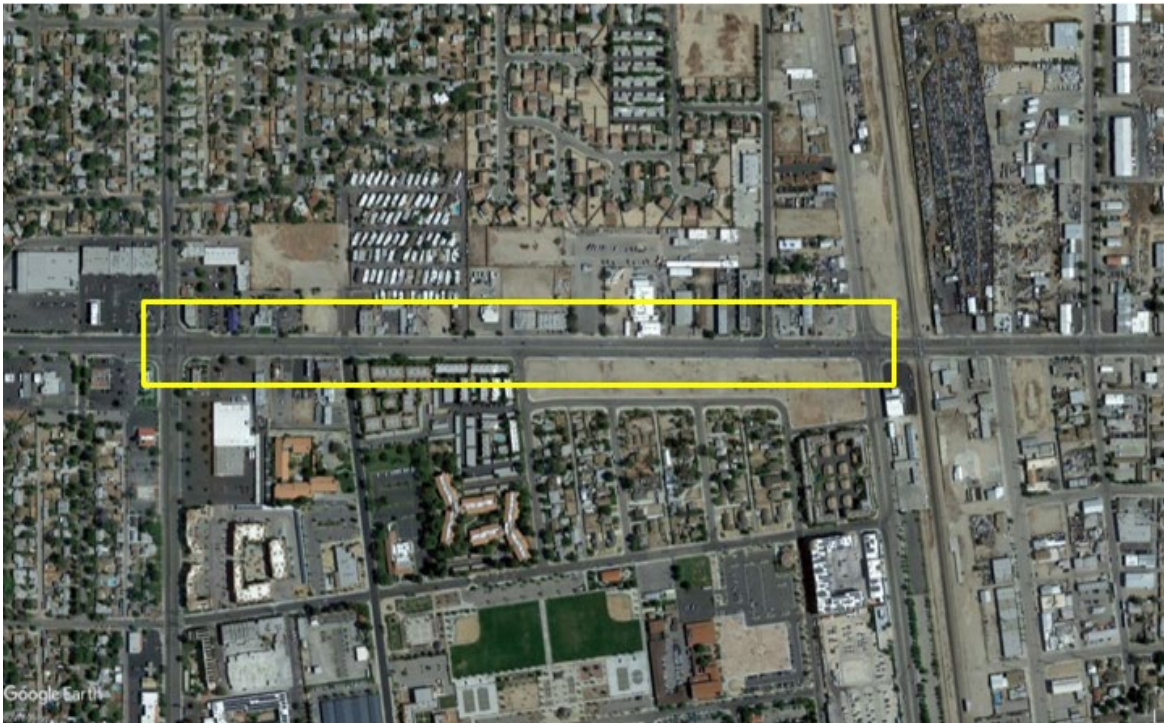


Description

The Avenue L and SR 14 Interchange project will improve the interchange to control traffic on and off the freeway to create safer overpass for pedestrian and bike usage. Improvements will extend along Avenue L from 15th to 10th Streets West (at a minimum) and include improved wayfinding signage and other context sensitive solutions. This project will incorporate design elements identified from the following plans: Wayfinding Plan, Master Plan of Trails and Bikeways and the State Route 138 Capacity Improvements (MTA). This project is funded with Measure R Highway Equity funds.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
210	Highway Equity Funds	\$ 1,641,374	\$ 3,358,626					\$ 5,000,000
TOTAL PROJECT		\$ 1,641,374	\$ 3,358,626	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000

Ave I Improvements, Sierra Highway to 10th Street West – MSP Project #15ST073

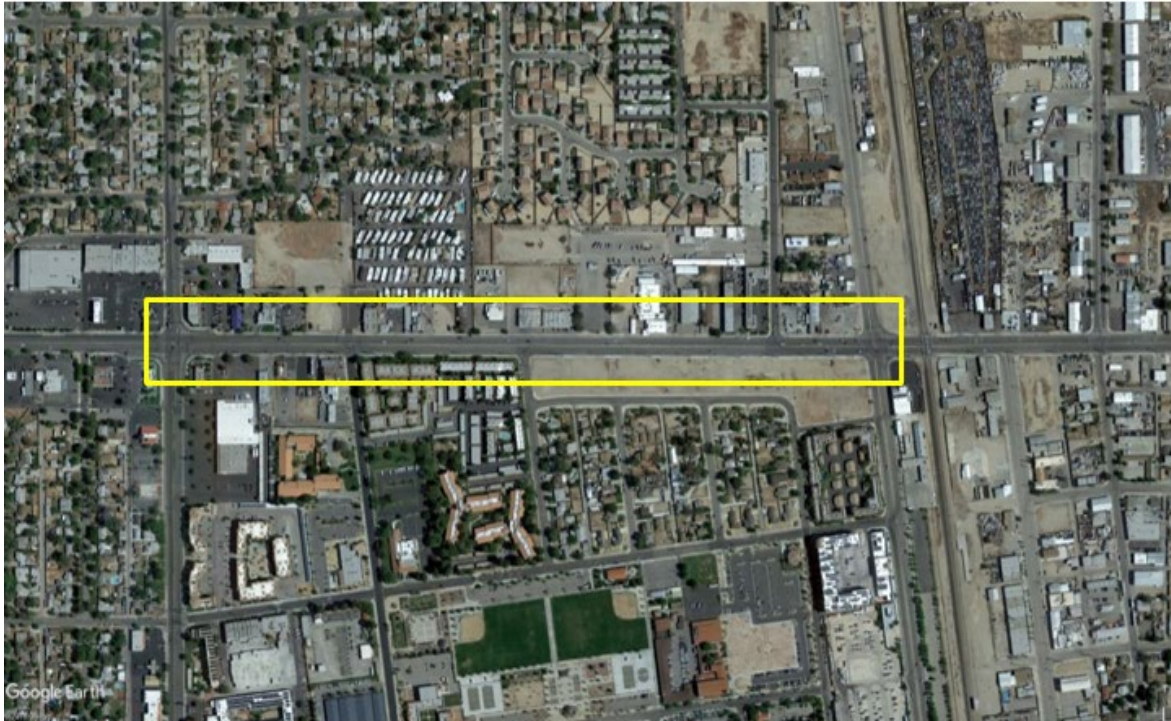


Description

Active transportation improvements along Avenue I between Sierra Highway and 10th Street West in accordance with the City's Master Plan of Complete Streets and Master Plan of Trails and Bikes.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
211	Measure M-MSP		\$ 91,348	\$ 411,065	\$ 411,065			\$ 913,478
TOTAL PROJECT		\$ -	\$ 91,348	\$ 411,065	\$ 411,065	\$ -	\$ -	\$ 913,478

Ave I Improvements, 15th Street West to 30th Street West – MSP Project #15ST074



Description

Active transportation improvements along Avenue I between 15th Street West and 30th Street West in accordance with the City's Master Plan of Complete Streets and Master Plan of Trails and Bikes.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
211	Measure M-MSP		\$ 189,017	850,576	850,576			\$ 1,890,169
TOTAL PROJECT		\$ -	\$ 189,017	\$ 850,576	\$ 850,576	\$ -	\$ -	\$ 1,890,169

Prime Desert Woodlands Preserve Gap Closure (Ave K-4)

Project #15ST077



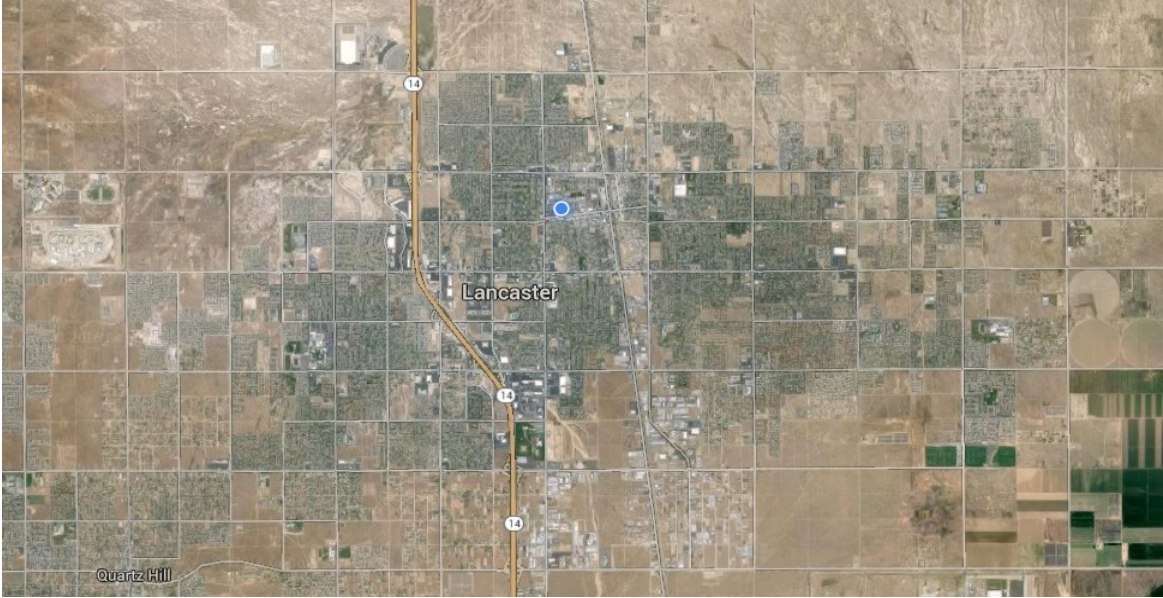
Description

Widen pavement and close the gap in curb, gutter, and sidewalk improvements on the north side of the Prime Desert Woodland Preserve, along the southside of Avenue K-4.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
210	Measure R		\$ 363,636					\$ 363,636
TOTAL PROJECT		\$ -	\$ 363,636	\$ -	\$ -	\$ -	\$ -	\$ 363,636

2020 Long Line Striping

Project #15ST078



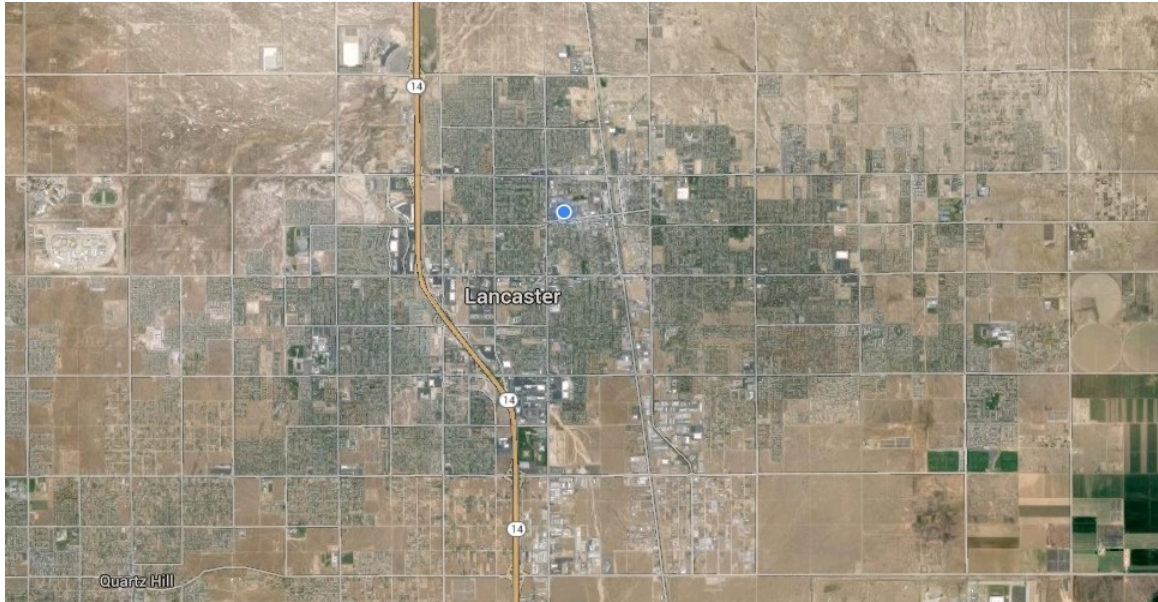
Description

Refresh long line striping on half of City's arterial streets (approx. 425 lane miles).

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
210	Measre R		\$ 340,000					\$ 340,000
TOTAL PROJECT		\$ -	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000

Pedestrian Gap Closure Improvement

Project #15SW016



Description

Construction of curb, gutter, and sidewalk improvements to close the gap between existing improvements. Pedestrian safety and mobility is increased with these improvements.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
204	Air Quality	\$ 80,000						\$ 80,000
211	Measure M	\$ 124,049						\$ 124,049
211	Measure M-MSP*	\$ -	\$ 1,143,284					\$ 1,143,284
323	STPL	\$ 217,705						\$ 217,705
	Federal Misc.							
399	Grants	\$ 6,258,600						\$ 6,258,600
TOTAL PROJECT		\$ 6,680,354	\$ 1,143,284	\$ -	\$ -	\$ -	\$ -	\$ 7,823,638

Ave K and Challenger Drainage

Project #17SD027



Description

Repair existing railtop box, install lateral to existing storm drain system and install bus stop amenities at two locations.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
209	Prop C		\$ 61,000					\$ 61,000
220	Drainage - Developer Fees		\$ 162,000					\$ 162,000
TOTAL PROJECT		\$ -	\$ 223,000	\$ -	\$ -	\$ -	\$ -	\$ 223,000

Ave K and 42nd West Drainage

Project #17SD028



Description

Remove existing asphalt concrete pavement, replace with joint planed concrete pavement and install cutoff walls at Avenue K and 42nd Street West to mitigate undermining of the roadway and allow for continued regional overland surface drainage.

Project Budget		<u>Prior Years</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Total</u>
<u>Fund #</u>	<u>Fund Desc.</u>							
220	Drainage - Developer Fees		\$ 282,000					\$ 282,000
TOTAL PROJECT		\$ -	\$ 282,000	\$ -	\$ -	\$ -	\$ -	\$ 282,000



OPERATING TRANSFERS

Detail of Operating Transfers Year-End Estimates FY 2018-2019

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
FUND 101 - GENERAL FUND			
Fund 485 - Recycled Water Fund	Funding for Recycled Water Operations	72,515	-
Fund 701 - Finance Authority	Funding for Debt Service	400,000	-
Fund 212 - Measure A	Funding for Parks Facilities Maint Ops	-	121,040
Fund 206 - TDA Article 8 Fund	Funding for Traffic Operations	-	597,285
Fund 207 - Proposition A	Funding for Recreation Bus Service	-	20,000
Fund 248 - Traffic Safety Funds	Funding for Public Safety Operations	-	260,000
Fund 456 - Stillmeadow Assessment	Reimburse Prior Years' Capital Imprvmnts	-	12,500
TOTAL GENERAL FUND		\$ 472,515	\$ 1,010,825
Fund 109 Reserves			
Fund 203 - Gas Tax	Funding for Retiree Health Benefits	-	271,870
Fund 306 - Low & Moderate Income Housing	Funding for Retiree Health Benefits	-	86,880
Fund 480 - Sewer Maintenance District	Funding for Retiree Health Benefits	-	176,570
Fund 482 - Landscape Maintenance District	Funding for Retiree Health Benefits	-	22,420
Fund 483 - Lighting Maintenance District	Funding for Retiree Health Benefits	-	106,500
Fund 484 - Drainage Maintenance District	Funding for Retiree Health Benefits	-	44,840
Fund 456 - Stillmeadow Assessment	Funding for Retiree Health Benefits	-	5,610
Fund 486 - Lancaster Power Authority	Funding for Retiree Health Benefits	-	2,800
Fund 490 - Lancaster Choice Energy	Funding for Retiree Health Benefits	-	75,670
TOTAL RESERVES		\$ -	\$ 793,160
Fund 203 - Gas Tax Fund			
Fund 109 - Reserves	Funding for Retiree Health Benefits	271,870	-
Fund 701 - Finance Authority	Funding for Debt Service	22,100	-
Fund 206 - TDA Article 8 Fund	Funding for Street Maintenance Ops	-	4,721,000
Fund 252 - Prop 42 Congestion Management	Correct Prior Year Funding Recognition	-	179,414
TOTAL GAS TAX		\$ 293,970	\$ 4,900,414
Fund 206 - TDA Article 8			
Fund 101 - General Fund	Funding for Traffic Operations	597,285	-
Fund 203 - Gas Tax	Funding for Street Maintenance Ops	4,721,000	-
Fund 321 - MTA Grant Local	Adjust Grant Funding between Funds	86,355	-
Fund 483 - Lancaster Lighting Maintenance Dist	Funding for Traffic/Streetlight Operations	480,000	-
TOTAL TDA ARTICLE 8		\$ 5,884,640	\$ -
Fund 207 - Proposition A			
Fund 101 - General Fund	Funding for Recreation Bus Service	20,000	-
TOTAL PROPOSITION A		\$ 20,000	\$ -
Fund 209 - Proposition C Funding			
Fund 321 - MTA Grant Local	Adjust Grant Funding between Funds	-	12,396
TOTAL PROPOSITION C		\$ -	\$ 12,396
Fund 212 - Measure A			
Fund 101 - General Fund	Funding for Parks Facilities Maint Ops	121,040	-
Fund 701 - Finance Authority	Funding for Debt Service	204,000	-
TOTAL MEASURE A FUND		\$ 325,040	\$ -
Fund 227 - UPS Parks			
Fund 701 - Finance Authority	Funding for Debt Service	42,500	-
TOTAL UPS PARKS FUND		\$ 42,500	\$ -

Detail of Operating Transfers Year-End Estimates FY 2018-2019 (Cont.)

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 232 - Traffic Impact Fees			
Fund 399 - Federal Miscellaneous Grants	Funding for Parks Facilities Maint Ops	-	475
TOTAL TRAFFIC IMPACT FEES		\$ -	\$ 475
Fund 248 - Traffic Safety Fund			
Fund 101 - General Fund	Funding for Public Safety Operations	260,000	-
TOTAL TRAFFIC SAFETY FUND		\$ 260,000	\$ -
Fund 252 - Prop 42 Congestion Management			
Fund 203 - Gas Tax	Correct Prior Year Funding Recognition	179,414	-
TOTAL PROP 42 CONGESTION MANAGEMENT		\$ 179,414	\$ -
Fund 306 - Low & Moderate Income Housing			
Fund 109 - Reserves	Funding for Retiree Health Benefits	86,880	-
TOTAL LOW & MODERATE INCOME HOUSING		\$ 86,880	\$ -
Fund 321 - MTA Grant Local			
Fund 209 - Proposition "C" Fund	Adjust Grant Funding between Funds	12,396	-
Fund 206 - TDA Article 8 Fund	Adjust Grant Funding between Funds	-	86,355
TOTAL MTA GRANT LOCAL		\$ 12,396	\$ 86,355
Fund 399 - Federal Miscellaneous Grants			
Fund 232 - Traffic Impact Fees Fund	Adjust Grant Funding between Funds	475	-
TOTAL FEDERAL MISCELLANEOUS GRANTS		\$ 475	\$ -
Fund 456 - Still Meadow Assessment District			
Fund 101 - General Fund	Reimburse Prior Years' Capital Imprvmnts	12,500	-
TOTAL STILL MEADOW ASSESSMENT DISTRICT		\$ 12,500	\$ -
Fund 480 - Sewer Maintenance Fund			
Fund 109 - Reserves	Funding for Retiree Health Benefits	176,570	-
Fund 485 - Recycled Water Fund	Funding for Recycled Water Operations	72,515	-
Fund 701 - Finance Authority	Funding for Debt Service	24,250	-
TOTAL SEWER MAINTENANCE FUND		\$ 273,335	\$ -
Fund 482 - Landscape Maintenance District			
Fund 109 - Reserves	Funding for Retiree Health Benefits	22,420	-
Fund 701 - Finance Authority	Funding for Debt Service	110,500	-
TOTAL LANDSCAPE MAINTENANCE DISTRICT		\$ 132,920	\$ -
Fund 483 - Lighting Maintenance Fund			
Fund 109 - Reserves	Funding for Retiree Health Benefits	106,500	-
Fund 206 - TDA Article 8 Fund	Funding for Traffic/Streetlight Operations	-	480,000
TOTAL LIGHTING MAINTENANCE DISTRICT		\$ 106,500	\$ 480,000
Fund 484 - Drainage Maintenance District			
Fund 109 - Reserves	Funding for Retiree Health Benefits	44,840	-
Fund 701 - Finance Authority	Funding for Debt Service	24,250	-
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$ 69,090	\$ -

Detail of Operating Transfers Year-End Estimates FY 2018-2019 (Cont.)

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 485 - Recycled Water Fund			
Fund 101 - General Fund	Funding for Recycled Water Operations	-	72,515
Fund 109 - Reserves	Funding for Retiree Health Benefits	5,610	-
Fund 480 - Sewer Maintenance District	Funding for Recycled Water Operations	-	72,515
TOTAL RECYCLED WATER		\$ 5,610	\$ 145,030
Fund 486 - Lancaster Power Authority			
Fund 109 - Reserves	Funding for Retiree Health Benefits	2,800	-
TOTAL LANCASTER POWER AUTHORITY		\$ 2,800	\$ -
Fund 490 - Lancaster Choice Energy			
Fund 109 - Reserves	Funding for Retiree Health Benefits	75,670	-
Fund 701 - Finance Authority	Funding for Debt Service	26,500	-
TOTAL LANCASTER CHOICE ENERGY		\$ 102,170	\$ -
Fund 701 - Finance Authority			
Fund 101 - General Fund	Funding for Debt Service	-	400,000
Fund 203 - Gas Tax	Funding for Debt Service	-	22,100
FUND 212 - Measure A	Funding for Debt Service	-	204,000
Fund 227 - USP Parks	Funding for Debt Service	-	42,500
Fund 480 - Sewer Maintenance District	Funding for Debt Service	-	24,250
Fund 482 - Landscape Maintenance District	Funding for Debt Service	-	110,500
Fund 484 - Drainage Maintenance District	Funding for Debt Service	-	24,250
Fund 490 - Lancaster Choice Energy	Funding for Debt Service	-	26,500
TOTAL FINANCE AUTHORITY		\$ -	\$ 854,100
TOTAL TRANSFERS		\$ 8,282,755	\$ 8,282,755

Detail of Operating Transfers FY 2019-2020 Adopted

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
FUND 101 - GENERAL FUND			
Fund 485 - Recycled Water Fund	Funding for Recycled Water Operations	25,000	-
Fund 701 - Finance Authority	Funding for Debt Service	400,000	-
Fund 212 - Measure A	Funding for Parks Facilities Maint Ops	-	121,040
Fund 206 - TDA Article 8 Fund	Funding for Traffic Operations	-	680,000
Fund 207 - Proposition A	Funding for Recreation Bus Service	-	20,100
Fund 248 - Traffic Safety Funds	Funding for Public Safety Operations	-	260,000
Fund 456 - Stillmeadow Assessment	Reimburse Prior Years' Capital Imprvmnts	-	12,500
TOTAL GENERAL FUND		\$ 425,000	\$ 1,093,640
Fund 109 Reserves			
Fund 203 - Gas Tax	Funding for Retiree Health Benefits	-	340,800
Fund 306 - Low & Moderate Income Housing	Funding for Retiree Health Benefits	-	77,590
Fund 480 - Sewer Maintenance District	Funding for Retiree Health Benefits	-	215,000
Fund 482 - Landscape Maintenance District	Funding for Retiree Health Benefits	-	23,230
Fund 483 - Lighting Maintenance District	Funding for Retiree Health Benefits	-	13,860
Fund 484 - Drainage Maintenance District	Funding for Retiree Health Benefits	-	51,780
Fund 485 - Recycled Water Fund	Funding for Retiree Health Benefits	-	4,690
Fund 490 - Lancaster Choice Energy	Funding for Retiree Health Benefits	-	69,820
TOTAL RESERVES		\$ -	\$ 796,770
Fund 203 - Gas Tax Fund			
Fund 109 - Reserves	Funding for Retiree Health Benefits	340,800	-
Fund 701 - Finance Authority	Funding for Debt Service	22,100	-
Fund 206 - TDA Article 8 Fund	Funding for Street Maintenance Ops	-	6,009,950
Fund 211 - Measure M	Funding for Street Maintenance Ops	-	342,000
TOTAL GAS TAX		\$ 362,900	\$ 6,351,950
Fund 206 - TDA Article 8			
Fund 101 - General Fund	Funding Traffic Operations	680,000	-
Fund 203 - Gas Tax	Funding for Street Maintenance Ops	6,009,950	-
TOTAL TDA ARTICLE 8		\$ 6,689,950	\$ -
Fund 207 - Proposition A			
Fund 101 - General Fund	Funding for Recreation Bus Service	20,100	-
TOTAL PROPOSITION A		\$ 20,100	\$ -
Fund 211 - Measure M			
Fund 203 - Gas Tax	Funding for Street Maintenance Ops	342,000	-
Fund 483 - Lancaster Lighting Maintenance Dist	Funding for Streetlight Operations	220,000	-
TOTAL MEASURE M		\$ 562,000	\$ -
Fund 212 - Measure A			
Fund 101 - General Fund	Funding for Parks Facilities Maint Ops	121,040	-
Fund 701 - Finance Authority	Funding for Debt Service	204,000	-
TOTAL MEASURE A FUND		\$ 325,040	\$ -
Fund 227 - UPS Parks			
Fund 701 - Finance Authority	Funding for Debt Service	42,500	-
TOTAL UPS PARKS FUND		\$ 42,500	\$ -
Fund 248 - Traffic Safety Fund			
Fund 101 - General Fund	Transfer for Public Safety Operations	260,000	-
TOTAL TRAFFIC SAFETY FUND		\$ 260,000	\$ -

Detail of Operating Transfers FY 2019-2020 Adopted (Cont.)

Fund Number & Description	Description of Transfer	Transfer Out	Transfer In
Fund 306 - Low & Moderate Income Housing			
Fund 109 - Reserves	Funding for Retiree Health Benefits	77,590	-
TOTAL LOW & MODERATE INCOME HOUSING		\$ 77,590	\$ -
Fund 456 - Still Meadow Assessment District			
Fund 101 - General Fund	Reimburse Prior Years' Capital Imprvmnts	12,500	-
TOTAL STILL MEADOW ASSESSMENT DISTRICT		\$ 12,500	\$ -
Fund 480 - Sewer Maintenance Fund			
Fund 109 - Reserves	Funding for Retiree Health Benefits	215,000	-
Fund 485 - Recycled Water Fund	Funding for Recycled Water Operations	25,000	-
Fund 701 - Finance Authority	Funding for Debt Service	24,250	-
TOTAL SEWER MAINTENANCE FUND		\$ 264,250	\$ -
Fund 482 - Landscape Maintenance District			
Fund 109 - Reserves	Funding for Retiree Health Benefits	23,230	-
Fund 701 - Finance Authority	Funding for Debt Service	110,500	-
TOTAL LANDSCAPE MAINTENANCE DISTRICT		\$ 133,730	\$ -
Fund 483 - Lighting Maintenance Fund			
Fund 109 - Reserves	Funding for Retiree Health Benefits	13,860	-
Fund 211 - Measure M	Funding for Streetlight Operations	-	220,000
TOTAL LIGHTING MAINTENANCE DISTRICT		\$ 13,860	\$ 220,000
Fund 484 - Drainage Maintenance District			
Fund 109 - Reserves	Funding for Retiree Health Benefits	51,780	-
Fund 701 - Finance Authority	Funding for Debt Service	24,250	-
TOTAL DRAINAGE MAINTENANCE DISTRICT		\$ 76,030	\$ -
Fund 485 - Recycled Water Fund			
Fund 101 - General Fund	Funding for Recycled Water Operations	-	25,000
Fund 109 - Reserves	Funding for Retiree Health Benefits	4,690	-
Fund 480 - Sewer Maintenance District	Funding for Recycled Water Operations	-	25,000
TOTAL RECYCLED WATER		\$ 4,690	\$ 50,000
Fund 490 - Lancaster Choice Energy			
Fund 109 - Reserves	Funding for Retiree Health Benefits	69,820	-
Fund 701 - Finance Authority	Funding for Debt Service	26,500	-
TOTAL LANCASTER POWER AUTHORITY		\$ 96,320	\$ -
Fund 701 - Finance Authority			
Fund 101 - General Fund	Funding for Debt Service	-	400,000
Fund 203 - Gas Tax	Funding for Debt Service	-	22,100
FUND 212 - Measure A	Funding for Debt Service	-	204,000
Fund 227 - USP Parks	Funding for Debt Service	-	42,500
Fund 480 - Sewer Maintenance District	Funding for Debt Service	-	24,250
Fund 482 - Landscape Maintenance District	Funding for Debt Service	-	110,500
Fund 484 - Drainage Maintenance District	Funding for Debt Service	-	24,250
Fund 490 - Lancaster Choice Energy	Funding for Debt Service	-	26,500
TOTAL FINANCE AUTHORITY		\$ -	\$ 854,100
TOTAL TRANSFERS		\$ 9,366,460	\$ 9,366,460

APPENDIX

REVENUE SOURCES, TAXES AND FEES

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

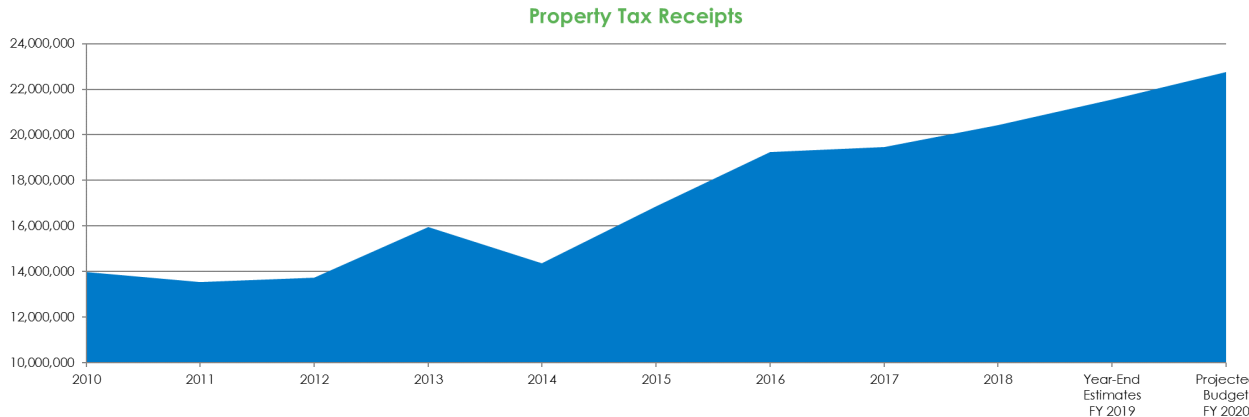
Franchise Fees - Taxes paid by businesses that have a franchise to operate in Lancaster. The businesses include Southern California Edison, The Gas Company, Spectrum, AT&T U-Verse, Verizon, and Waste Management. Estimates are based on "new construction" and rate analysis for the individual franchisees.

Miscellaneous 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 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% of a property’s assessed value. Counties are responsible for the administration of property tax.



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.

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

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 1% of all sales tax collected in Lancaster.

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.

SB1186 - Disability Access Fee - A \$4.00 tax required on business licenses. Portion of revenue remitted to the State to fund the expanded CASP Inspection Program.

Transient Occupancy Tax - The 7% tax charged on all hotel and motel room rates in the City. Current year estimate based on information from both hotels and motels.

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.

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.

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](#).

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

Engineering Fees - Fees charged to developers for inspections.

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.

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

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.

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

GRANTS

Community Development Block Grant (CDBG) - The CDBG program was 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.

Federal Emergency Management Agency Grant (FEMA) - The FEMA program funds emergency preparedness programs and reimbursement from damages of Declared Emergencies.

LOCAL FEES

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

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

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.

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

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

Theater Fees - Derived from ticket sales, concessions and rents charged at the Lancaster Performing Arts Center.

OTHER REVENUE SOURCES

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

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

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

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.

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

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

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

PARKS IMPROVEMENT FUNDS

Measure A - Los Angeles County Parks and Open Space Parcel Tax.

REIMBURSEMENT FROM OTHER FUNDS

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

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.

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.

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

TRANSPORTATION/ROAD FUNDS

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 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.

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.

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.

Senate Bill 1 (SB 1) - Road Maintenance & Rehabilitation Programs - Created to address deferred maintenance on the State Highway system and local street and road systems.

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

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.

CITY FUNDS

The City's budget and accounting system includes more than 40 individual funds, which operate much like individual bank accounts with specific sources of revenue. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts (comprised of assets, liabilities, fund equity, revenues, and expenditures), which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with regulatory requirements. The largest single account is the General Fund. State and Los Angeles County collections of retail sales, property, and other taxes are deposited into this account.

The City has the following fund type categories:

Fiduciary Fund Types The fiduciary funds account for assets held by the City in trust or as an agent for various assessment and community facilities districts. The City budget process does not include fiduciary funds.

Governmental Fund Types The governmental funds include the General and Special Revenue. Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Proprietary Fund Types The proprietary funds – which include the Enterprise and Internal Service Funds – are used to account for the City's business-type activities. Proprietary funds are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

DEVELOPER FEES FUNDS

Biological Impact Fee - accounts for biological impact fees collected to mitigate the long-term incremental impact of additional new development.

Building Fees - accounts for fees collected for services provided by Building and Safety, including inspections. The fees will be used to fund Building and Safety and related operations.

Drainage - Developer Fees - accounts for fees collected under AB1600 to fund new drainage infrastructure.

Engineering Fees - accounts for fees collected for services provided by Engineering, including plan-checks. The fees will be used to fund Subdivision Engineering and related operations.

Parks Development - accounts for park development fees collected to mitigate the impacts of new residential development on the availability of open space land and park and recreational facilities. The park development fee shall provide funds for the development of park, recreation and arts facilities.

Sewer - Developer Fees - accounts for fees collected under AB1600 to fund new sewer infrastructure.

Sewer Frontage Fees - accounts for new development fees for use in the construction of sewer lines in front of affected properties.

Signals - Developer Fees - accounts for fees collected under AB1600 to fund new signal infrastructure.

Traffic Impact Fees - accounts for the traffic impact fees collected on all new development in the City. To mitigate the additional traffic burdens created by new development to the City's arterial and collector street system, the fee shall be used to finance the costs of street improvements – including acquisition, widening and reconstruction, street landscaping, intersection improvements and freeway interchange improvements.

ENTERPRISE FUNDS

Lancaster Choice Energy (LCE) - accounts for the first municipally-operated community choice aggregator in the state of California and the first to operate in Southern California.

Lancaster Choice Energy Authority (CCEA) - a joint powers authority (JPA) designed to help cities in Southern California Edison (SCE) territory participate in community choice aggregation (CCA) without having to sacrifice control or any of the benefits associated with a traditional JPA. The CCEA is governed by the Lancaster City Council with each City joining as an associate member of the JPA.

Lancaster Power Authority (LPA) - affords the city the opportunity to pursue and develop solar energy opportunities for the community.

GENERAL FUNDS

Capital Replacement Fund - accounts for the replacement and depreciation cost of capital assets

General Fund - accounts for all financial resources necessary to carry out basic governmental activities

Performing Arts Center Fund - accounts for the operation of the Lancaster Performing Arts Center

Reserves - accounts for the legal restriction of a portion of the General Fund for specified purposes

LANCASTER COMMUNITY SERVICES FOUNDATION

The Foundation – established by City Council – is a separate non-profit entity. The Foundation provides an avenue for citizens who wish to contribute to specific projects for community benefit.

LANCASTER FINANCING AUTHORITY

Joint Exercise of Powers which undertakes the financing of public capital improvements and other projects for revitalization of the City.

LANCASTER HOUSING AUTHORITY

Accounts for the purpose of providing affordable, decent housing for lower income residents of the City of Lancaster. The Housing Authority assumed responsibilities for the prior low/moderate Housing Fund.

MAINTENANCE DISTRICTS

Lancaster Drainage Maintenance District - accounts for the revenues and expenditures associated with the operation of the Lancaster Drainage Maintenance District.

Lancaster Lighting District - accounts for the revenues and expenditures associated with the operation of the Lancaster Lighting District.

Landscape Maintenance District - accounts for the revenues and expenditures associated with the operation of the Landscape Maintenance District.

Lancaster Sewer Maintenance District - accounts for the revenues and expenditures associated with the operation of the Lancaster Sewer Maintenance District.

SPECIAL REVENUE FUNDS

AB 2766/Air Quality Improvement Fund - accounts for revenues collected under AB 2766. These funds are restricted to air quality improvement related expenditures.

Federal Misc. Grants - accounts for miscellaneous, one-time federal grants.

Gas Tax Fund - accounts for the City's share of the state gas tax allocation. Gasoline taxes must be used for the maintenance, construction and improvement of City streets.

LA County Reimbursement - accounts for monies received from the County for jointly funded projects.

Lancaster HOME Program - accounts for loans made to developers (from federal monies allocated by the state as grant funds to the City), for the construction of multi-family housing and to account for Program Income from previous loans which are used to provide loans for first-time buyers to purchase a mobile home. The HOME program is administered by the Administrative & Community Services Department.

Proposition 1B Fund - accounts for highway safety, traffic reduction and air quality projects funded by the State general obligation bond monies which was voter approved in 2006.

Proposition A Fund - accounts for the operation of transit-related projects funded by an allocation from the voter-approved ½ percent sales tax levied within Los Angeles County.

Proposition C Fund - accounts for transit-related projects funded by an allocation from the voter-approved ½ percent sales tax levy.

Measure M - accounts for allocation received from Los Angeles County Metropolitan Transportation Authority on a “per capita” basis for the developing and/or improvement of transit related projects funded by a voter-approved ½ percent sales tax increase at the November 2016 election to begin July 1, 2017.

Measure R - accounts for allocation received from Los Angeles County Metropolitan Transportation Authority on a “per capita” basis for the developing and/or improvement of transit related projects funded by a voter-approved ½ percent sales tax increase at the November 2008 election to begin July 1, 2009.

MTA Grant - Prop C - accounts for competitive grants received for transit-related projects funded by a voter-approved ½ percent sales tax levy.

Recycled Water Fund - accounts for the construction and administration of the City-owned recycled water distribution system.

State Grant - Oil Recycling - accounts for the annual California Integrated Waste Management Board Used Oil Block Grants. The grant is issued on a per capita basis and is to fund permanent, sustainable used oil recycling programs.

State Grant - Recycling Beverage - accounts for the California Division of Recycling Beverage Container Recycling Grants. The grant is issued on a competitive basis and is to fund beverage container recycling programs. Funding is made available annually on a competitive basis.

State Miscellaneous Grants - accounts for miscellaneous, one-time state grants.

Surface Transportation Program (STPL) - Local - Local competitive grants received. The grants are federal monies managed by the state for the improvement of surface transportation.

Traffic Safety Fund - accounts for monies received from vehicle code fines; this fund is used to finance law enforcement expenditures.

Transportation Development Act (TDA) Article 3 Bikeway - accounts for Transportation Development Act (Article 3) allocation collected. Revenues are restricted to pedestrian and bikeway projects.

Transportation Development Act (TDA) Article 8 - accounts for Transportation Development Act (Article 8) allocation received from the County. Revenues are restricted to street and road projects.

U.S.P. (Urban Structure Program) Operations Impact Fund

Administration - to account for administrative offices fees collected on all new residential development in the City. To mitigate the burdens and increased demand for providing administrative facilities needed to serve new development and to support the well-being and general welfare of the City’s residents and businesses, the fee shall be used to finance land acquisition, design, construction, equipping and related capital costs for administrative facilities.

Operations - to account for service and maintenance operations fees collected on all new residential development in the City. To provide adequate public services and to support the well-being and general welfare of the City's growing population, the service and maintenance operations fee shall be used to finance the annual costs for providing service and maintenance of and to infrastructure and facilities.

Parks - to account for park acquisition fees collected on all new residential development in the City. The fee will be used to mitigate the impacts of new residential development on the availability of open space land and park and recreational facilities.

Yard - to account for corporate yard facilities fees collected on all new residential development in the City. To mitigate the burdens and increased demand for governmental services, the corporate yard facilities fee shall be used to finance land acquisition, design, construction, equipping and related capital costs for municipal storage and equipment repair facilities.

GLOSSARY

Accrual Basis Accounting - A method of accounting in which revenues are recorded at the time they are earned and expenditures are recorded when goods are received or services performed.

Adopted Budget - The recommended and unapproved City budget submitted by the City Manager to the City Council and the public.

Agency Fund - A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another.

Agenda - A listing of items that the Governing Body may take action on in a public meeting.

Appropriation - An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation - The value assigned to properties within the City, which is used in computing the property taxes to be paid by property owners. Under Proposition 13 Assessed Valuation is generally defined as the purchase price if the property was purchased after 1975, adjusted upwards annually by a maximum of 2%.

Audit - An examination of the City's records by an independent firm to determine the accuracy and validity of records and reports and the conformity of procedures with established policy. A systematic collection of evidential matter needed to attest to the fairness of management's assertions in the financial statements. The General Accounting Standards Board (GASB) sets standards for financial reporting for units of government, which are referred to as Generally Accepted Accounting Principles (GAAP).

Antelope Valley Transit Authority (AVTA) - A joint powers authority for the provision of bus services within Lancaster, Palmdale, and the unincorporated portions of Los Angeles County.

Balanced Budget - The basic budgetary constraint intended to ensure that a government does not spend beyond its means. Balance should be defined to ensure that a government's use of resources for operating purposes does not exceed available resources over a defined budget period.

Base Budget - The portion of the budget that provides for the continuation of operations at the current service level taking into account the updated costs required to provide these services.

Beginning Fund Balance - The balance available in a fund at the end of the prior year for use in the following year.

Benefit Assessment District - A method of constructing improvements by issuing bonds and debt service being provided by levying assessments on property owners within the district.

BLVD Association - see "Property-Based Improvement District."

Bond - A written promise to pay a specified sum of money (the principal) at a specified date or dates in the future, along with periodic interest at a specified rate.

Budget - The financial plan for the operation of a program/organization for the year (or other fiscal period).

Budget Calendar - The schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

Budget Document - The official written statement prepared by the Finance Department and supporting staff that represents the adopted budget to the legislative body.

California Environmental Quality Act (CEQA) - The statutes contained in Sections 21000-21177 of the Public Resources Code of the State of California that establish the requirements for evaluating the environmental effects of adopted projects. The administration of CEQA is governed by the State CEQA Guidelines.

California Society of Municipal Finance Officers (CSMFO) - A non-profit professional association serving the government finance professionals throughout the State of California.

California Specialized Training Institute (CSTI) - Trains government employees in many phases of handling various emergencies such as floods, fires, earthquakes, etc.

CALSTART - A statewide non-profit consortium of businesses and government agencies dedicated to developing an innovative transportation industry to develop alternative fuel vehicles and infrastructure.

Caltrans - California Department of Transportation in charge of all regional, state, and federal roadways.

Capital Improvement Budget - A plan of adopted capital expenditures for the year and the means of financing them. The capital budget is enacted as part of the complete annual budget, which includes both operating and capital outlays. Capital project budgets are adopted at the time the project is authorized and continue until completion that, due to the nature of these improvements, may take several years.

Capital Improvement Project - The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures, and improvements thereon.

Capital Improvement Projects Fund - A fund created to account for financial resources to be used for the acquisition and/or construction of major capital facilities.

Capital Outlay - Expenditures for furnishings, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year, and has a cost in excess of \$5,000.

Cash Basis Accounting - A method of accounting in which revenues are recorded when received in cash and expenditures are recorded when paid.

Community Development Block Grant - A federally administered program that provides communities with resources to address a wide range of unique community development needs. The CDBG program provides annual grants on a formula basis to 1209 general units of local government and states.

Comprehensive Annual Financial Report (CAFR) - An annual report prepared by the Finance Department that provides the status of the City's finances on a GAAP basis. This includes the Independent Financial Audit Report as well as other statistical and informative data. This award-winning document is prepared according to guidelines set forth by GFOA and CSMFO.

Conditional Use Permit - A permit, approved by either the Planning Commission or City Council of the City of Lancaster, which allows a land use to be established and operated on a particular piece of

property under a specific set of requirements or conditions.

Congestion Management Program (CMP) - designed to reduce traffic congestion throughout the state.

Debt - An obligation resulting from the borrowing of money, or the purchase of goods or services.

Debt Service - The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as utility facilities and expansion.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, debt principal and interest.

Department - An organization unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Depreciation - The systematic and rational allocation of the historical cost of a capital asset over its useful life.

Destination Lancaster - The official destination marketing organization for the City. Destination Lancaster's mission is to promote both Lancaster and the Antelope Valley. Born out of a public-private partnership between the City, the Antelope Valley Fair Board, and local hotels and businesses, Destination Lancaster seeks to dramatically increase the level of tourism the City enjoys by means of advertisement and promotion of local businesses and attractions.

Educational Revenue Augmentation Fund (ERAF) - The shift of local property tax revenues from cities, counties and special districts to the state for redistribution to the school system. Proposition 98 guaranteed schools 60% of the State General Fund revenues; by creating this mechanism, the State was able to shift some of the cost of schools to the cities, counties and special districts, leaving more dollars for the State to spend and less at the local level.

Employee Assistance Program (EAP) - A contract providing employees and their family's confidential assistance with problems that are non-job related but may adversely impact the employee on the job.

Employee Wellness Program - A Citywide employee-driven program designed to provide information and activities promoting good physical and mental health.

Encumbrances - The amount of funds actually committed to vendors for goods or services received or to be received by the City as specified in a City purchase order. Encumbrances may be carried forward into the next fiscal year.

Enterprise Fund - A fund in which the services provided are financed and operated similarly to a private business.

Environmental Impact Report (EIR) - A detailed statement prepared under CEQA describing and analyzing the significant effects of a project and discussing ways to lessen or avoid the effects. The contents of an EIR are discussed in Article 9, beginning with Section 15120 of the State CEQA Guidelines.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditure - Actual spending of funds in accordance with budgeted appropriations.

Federal Emergency Management Agency (FEMA) - Agency for emergency preparedness training.

Fees - Charges for services levied by the government to recover costs associated with providing a service, or permitting an activity. Major types of fees include construction, recreation and planning fees.

Fiscal Year - A twelve-month period used for budgeting, accounting or tax collection purposes. The City of Lancaster operates on a twelve-month period beginning July 1 and ending June 30.

Fair Political Practices Commission (FPPC) - State appointed commission to establish and enforce election guidelines.

Franchise Tax - A tax charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City charges franchise taxes to natural gas, electricity, cable television and solid waste.

Full-Time Equivalent (FTE) - Full-time equivalent employee works 2,080 hours in a year.

Fund - An accounting concept used to separate or subdivide the financial activity of a city for legal and managerial purposes. All financial activity of a municipality must be classified in relation to a fund. The City's budget consists of a general fund, special revenue funds, debt service funds, capital project funds and fiduciary funds.

General Plan - The comprehensive plan, required by Section 65300 of the Government Code of the State of California, that contains the goals, objectives, policies and specific actions that guide the long-term development and operation of the City of Lancaster.

Generally Accepted Accounting Principles (GAAP) - Principles are uniform, minimum standards used for accounting and reporting for both private industry and governments. The Governmental Accounting Standards Board currently sets government GAAP.

Governmental Accounting Standards Board (GASB) - The current standards-setting board for governmental GAAP.

Government Finance Officers Association of the United States and Canada (GFOA) - A non-profit professional association serving government finance professionals throughout North America.

Grant - A contribution from one government unit to another or from a non-profit organization usually made for a specific purpose and time.

Intergovernmental Revenue - Revenue from other governments, primarily shared State revenue from gasoline taxes and vehicle-in-lieu taxes.

Internal Control - The system of controls established by the City to protect the assets from misappropriation and ensure accurate reporting of financial transactions.

Investment Policy - A written and Council adopted policy delineating permitted investments of the City's idle cash. The City of Lancaster's Investment Policy is typically updated and reaffirmed annually.

Joint Powers Authority (JPA) – Legally created entities that allow two or more public agencies to jointly exercise common powers. Forming such entities can provide a creative approach to the provision of public services; and permits public agencies with the means to provide services more efficiently and in a cost-effective manner. The Joint Exercise of Powers Act – as codified in California Government Code section 6500 – governs JPAs.

Licenses and Permits - Revenue category that includes building permits and any other miscellaneous

license.

Local Agency Investment Fund (LAIF) - State Treasurer's Investment Pool of funds from local jurisdictions to take advantage of the State Treasurer's investment expertise.

Los Angeles County Sheriff's Department (LASD) - Provides law enforcement services to the City of Lancaster under a general services agreement. The LASD provides enforcement of local, state and federal statutes.

Memorandum of Understanding (MOU) - A formalized agreement of processes, results or operating criteria between two or more entities.

Metropolitan Transportation Authority (MTA) - Administers transportation funds in Los Angeles County.

Municipal Code - A compilation of City Council approved ordinances (laws) presently in effect. The Code defines City policies in various categories.

Negative Declaration - A written statement briefly describing the reasons that an adopted project will not have a significant effect on the environment and therefore does not require the preparation of an Environmental Impact Report (EIR). The contents of a Negative Declaration are described in Section 15071 of the State CEQA Guidelines.

Nixle - Allows for nearly instant emergency communications to residents and businesses via phone, email and the web. It is also a mechanism to give instructions and information to targeted groups in the community.

Objectives - Identifies the desired results of the activities of a program.

Operating Budget - An operational plan, expressed in financial terms, by which a program is funded. It includes: (1) the departmental function; (2) the services provided; and (3) current year resources and funding allocation.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically a municipal regulation. An Ordinance takes longer to enact than a resolution.

Pass Through - The Tax Increment that is shared with other entities such as the County and School Districts is called a Pass Through.

Personnel Expenses - Salary and fringe benefits such as pensions and insurance for full time, part-time and limited contract employees of the City.

Program - A division of a department that specifies a group of activities.

Program & Financial Plan - The Council approved document stating goals and objectives for a fiscal year and the method of financing thereof.

Property-Based Improvement District (PBID) - The special assessment district managed by The BLVD Association for the benefit of the member businesses which also serve as the source of the fees. These funds help to promote the downtown area in a variety of ways – including joint marketing efforts, training opportunities for businesses and hosting BLVD Association special events.

Proposition A - A countywide sales tax of ½ percent approved by the voters in 1980 for use in transit projects.

Proposition C - A countywide sales tax of ½ percent approved by the voters in 1990 for use in transit projects.

Public, Educational and Governmental Access Programming (PEG)

Public Employees Retirement System (PERS) - Provided for government employees within the State of California. Each government agency may contract with PERS if they wish; not all belong.

Recognized Obligation Payment Schedule - Per ABx1 26, the Successor Agency is required to prepare a Recognized Obligation Payment Schedule annually. The Recognized Obligation Payment Schedules are approved at public meetings of the Successor Agency and Oversight Board.

Redevelopment Agency - A government body dedicated to urban renewal. Typically, it is a municipal level city department focused on a particular district or corridor that has become neglected or blighted. Redevelopment existed in CA for over 60 years and over 420 agencies were established by cities and counties. Redevelopment was eliminated in 2011 by ABx1 26 – a State budget trailer bill.

Request for Proposals (RFP) - Similar to a bid but used when the desired product or service is not fully quantifiable – such as ‘design a computer network.’

Request for Qualifications (RFQ) - A process whereby professional services are solicited where the product or service requires substantial assistance to define – an example would be when soliciting for architectural services for a baseball stadium.

Reserved Fund Balance - A portion of the fund balance that is not re-appropriated as a source of funds. In the General Fund, it is the city's formal policy to maintain a minimum of 10% of annual budgeted expenditures as a reserved fund balance.

Resolution - A City Council Policy constituting a written action or decision.

Revenue - Funds received by the city as income, including tax payments, licenses and permits, fees for specific services, receipts/reimbursements from other governmental entities, fines and forfeitures, grants and investment income.

Revenue Estimate - A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.

Sales and Use Tax - A tax imposed on the sale or use of all tangible personal property. As of April 2015, the tax rate for purchases in Lancaster is 9.0% – 6.5% goes to the State, 1.0% to the county/city and three county transportation levies of 0.5%.

SB 211 - When the life of a Redevelopment Project Area is extended, this triggers the provisions of SB 211; whereby, over time, additional increment is passed through to entities that would have received the property taxes based on the normal property tax allocation formulas. This only applies to entities that do not have a previously existing Pass through Agreement with the Redevelopment Agency.

Single Audit - An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and local Governments. The Single

Audit Act requires governments to have one audit performed to meet the needs of all Federal grantor agencies, thus reducing the overall costs of audits.

Southern California Association of Governments (SCAG) - An association of government leaders who endeavor to improve the local governing process.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Successor Agency - On February 1, 2012 the Lancaster Redevelopment Agency was dissolved per ABx1 26. The legislation requires a successor agency to wind down the activities of the dissolved redevelopment agency. On January 24, 2012, the Lancaster City Council assumed the responsibilities of the Successor Agency for the former Redevelopment Agency.

Target Oriented Policing (TOP) - Funds set aside for the specific directed law enforcement designed to immediately and administratively direct law enforcement efforts to specific needs.

Tax Rate - The amount of real property tax levied for each \$1,000 assessed valuation. This rate is limited in California by Article XIII of the State Constitution to 1 percent of assessed valuation plus voter approved overrides for indebtedness.

Taxes - Compulsory charges levied by a government to finance services provided for the common benefit.

Tourism Business Improvement District (TBID) - In 2013, seven Lancaster hotels recently joined together to form the Lancaster Tourism Business Improvement District providing funding for Destination Lancaster via a small self-assessment on the hotels.

Transient Occupancy Tax (TOT) - The tax charged on all hotel and motel room rates in the City.

User Fees/Charges - A fee or charge for receipt of a service by the user who benefits from using the service.

Urban Structure Program (USP) - A computerized fiscal model that calculates the development fees for adopted projects based on the estimated costs and revenues the project will create to the City. The intent of the Urban Structure Program is to implement Objective 15.3 of the City of Lancaster General Plan by ensuring that new development pays for the costs of providing services and infrastructure needed to serve that development. This program has won the GFOA Award of Excellence award in 1996 as well as the Helen Putnam Award.

Zoning Ordinance - The adopted ordinance of the City of Lancaster that establishes the allowed uses, development standards and the procedural and administrative requirements related to them for all property within the City. The purpose of the Zoning Ordinance is to implement the City's adopted General Plan.

ACRONYMS

AB - Assembly Bill

ADA - American Disabilities Act

ARC - Annual Required Contribution

AVBOT - Antelope Valley Board of Trade

AVC - Antelope Valley College

AVEK - Antelope Valley-Eastern Kern Water Agency

AVTA - Antelope Valley Transit Authority

AVTTF - Antelope Valley Traffic Task Force

AVUHSD - Antelope Valley Union High School District

AWOH - Aerospace Walk of Honor

BAIP - Business Attraction Incentive Program

BYD - Build Your Dreams

CAFR - Comprehensive Annual Financial Report

CAT - Combat Auto Theft

CCEA - California Choice Energy Authority

CCI - Construction Cost Index

CDBG - Community Development Block Grant

CDCR - California Department of Corrections and Rehabilitation

CEC - California Energy Commission

CERT - Community Emergency Response Team

CEQA - California Environmental Quality Act

CFC - California Film Commission

CHAG - City Hall Art Gallery

CIC - Career Information Center

CIP - Capital Improvement Program

CMP - Congestion Management Program

CNG - Compressed Natural Gas

CORE - Community Oriented Response and Enforcement

CPI - Consumer Price Index

CPTED - Crime Prevention through Environmental Design

CRA - Community Redevelopment Agency

CRM - Customer Relationship Management

CRPTF - Community Redevelopment Property Trust Fund

CSI - Crime Stopping Initiatives

CSMFO - California Society of Municipal Finance Officers

CSO - Community Service Officer

CSTI - California Specialized Training Institute

CSU - Cal State University

DOF - California Department of Finance

ED - Economic Development

EDMS - Electronic Document Management Systems

EIA - Energy Information Administration

EIR - Environmental Impact Report

ERAF - Educational Revenue Augmentation Fund

FEMA - Federal Emergency Management Agency

FY - Fiscal Year

FLICS - Film Liaisons in California, Statewide

FLSA - Fair Labor Standards Act

FOMC - Federal Open Market Committee

FPPC - Fair Political Practices Commission

FTE - Full-time Equivalent

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GAVEA - Greater Antelope Valley Economic Alliance

GPCAC - General Plan Citizens Advisory

GFOA - Government Finance Officers Association

GIS - Graphical Imagery System

GDP - Gross Domestic Product

HCD - Housing and Community Development
HERO - California Home Energy Renovation Opportunity
HRIS - Human Resources Information System
IT - Information Technology
ITSP - Information Technology Strategic Plan
JLUS - Joint Land Use Study
LAEDC - Los Angeles County Economic Development Corporation
LAHSA - Los Angeles Homeless Services Authority
LAIF - Local Agency Investment Fund
LASD - Los Angeles County Sheriff's Department
LBP - Lancaster Business Park
LCE - Lancaster Choice Energy
LCP - Lancaster City Park
LFA - Lancaster Financing Authority
LHA - Lancaster Housing Authority
LLEBG - Local Law Enforcement Block Grant
LNSC - Lancaster National Soccer Center
LPA - Lancaster Power Authority
LPAC - Lancaster Performing Arts Center
LRA - Lancaster Redevelopment Agency
LSA - Lancaster Successor Agency
LSD - Lancaster School District
MCI - Municipal Cost Index
MEA - Master Environmental Assessment
MOAH - The Lancaster Museum of Art and History
MOU - Memorandum of Understanding
MTA - Metropolitan Transportation Authority
O&M - Operations and Maintenance
OMP - Sgt. Steve Owen Memorial Park
OPA - Owner Participation Agreement

OPEB - Other Post-Employment Benefits
OSHA - Occupational Safety and Health Administration
OTS - Office of Traffic Safety
PACE - Property Assessed Clean Energy
PBID - Property-Based Improvement District
PERS - Public Employees Retirement System
PPI - Producer Price Index
PROP - Proposition
PSAHC - Public Safety Ad Hoc Committee
RFP - Request for Proposals
RFQ - Request for Qualifications
SB - Senate Bill
SBAP - Small Business Attraction Program
SCAG - Southern California Association of Governments
SCE - Southern California Edison
SRRE - Source Reduction and Recycling Element
STPL - Surface Transportation Program - Local
TAC - Technical Advisory Committee
TBID - Tourism Business Improvement District
TDA - Transportation Development Act
TOP - Target Oriented Policing
USP - Urban Structure Program
VOP - Volunteers on Patrol
VLF - Vehicle In-Lieu Fee
WHM - Western Hotel Museum

FUND LISTING

FUND	DESCRIPTION
101	General Fund
104	Capital Replacement
106	Community Services Foundation
109	City Special Reserves
138	Long Term Debt Account Group
139	Fixed Assets Account Group
150	Capital Projects
203	Gas Tax
204	Air Quality Management District
205	Proposition 1B
206	TDA Article 8
207	Proposition "A" Transit
208	TDA Article 3 Bikeway
209	Proposition "C"
210	Measure R
211	Measure M
213	Parks Development
215	Roberti-Zberg
217	Signals - Developer Fees
219	State Park Bond (Proposition 12)
220	Drainage - Developer Fees (Drainage Impact Fees)
221	Sewer Frontage
222	Sewer - Developer Fees
224	Biological Impact Fees
225	Urban Structure Program - Operations Impact Fund
226	Urban Structure Program - Operation
227	Urban Structure Program - Parks

FUND	DESCRIPTION
228	Urban Structure Program - Administration
229	Urban Structure Program - Corporate Yard
232	Traffic Impact Fees
248	Traffic Safety
251	Engineering Fees
252	Congestion Management (Proposition 42)
261	Los Angeles County Reimbursement
263	Los Angeles County Park Bond
299	Private Developer Reimbursement
301	Lancaster Housing Authority
306	Low & Moderate Income Housing
315	Local Private Grants
320	State Grants - Parks
321	Metropolitan Transportation Agency Grant - Local
323	State Grant - Surface Transportation Program Local
324	State Grant - Office of Traffic Safety
326	State Homeland Security
327	MTA Grant - Measure R
330	State Grant - Recycling Beverage
331	State Grant - Oil Recycling
349	Miscellaneous State Grants
361	Community Development Block Grant (CDBG)
362	CDBG - Section 108
363	Neighborhood Stabilization Program
364	Homeless Prevention & Rapid Re-Housing (HPRR)
371	Federal TEA
381	Economic Development Administration (EDA)
382	Economic Development Initiative (EDI)

FUND	DESCRIPTION
390	OES / Federal Emergency Management Agency (FEMA)
391	Federal HOME Grant
399	Federal Miscellaneous Grants
401	Agency Fund
402	Performing Arts Center
404	Grants Fund
408	Aerospace Grants
409	Reimbursable Grants
456	Still Meadow Lane Sewer Assessment District
463	Damage Repairs
480	Sewer Maintenance District
481	Fox Field Landscape Maintenance District
482	Landscape Maintenance District
483	Lighting Maintenance District
484	Drainage Maintenance District
485	Recycled Water
486	Lancaster Power Authority (LPA)
490	Lancaster Choice Energy (LCE)
491	California Choice Energy Authority (CCEA)
811	Assessment District 93-3
812	Assessment District 92-101
820	Infrastructure Financing District 92-1
831	Community Facilities District 90-1 (Belle Tierra)
832	Community Facilities District 91-1 (Quartz Hill)
833	Community Facilities District 91-2 (Lancaster Business Park)
990	Lancaster Successor Agency
991	Redevelopment Obligation Retirement Fund
992	Debt Service Fund - Former RDA

FUND	DESCRIPTION
993	Debt Service Fund - Schools
994	Debt Service Fund - County
996	Community Redevelopment Property Trust Fund

OBJECT CODES

PERSONNEL SERVICES

- 101 SALARIES - PERMANENT:** Provides for compensation for full time, regular employees
- 104 SALARIES - OVERTIME:** Provides for compensation for overtime at one and one-half times the regular salary
- 105 SALARIES - OVERTIME (REIMB):** Provides for compensation for employees to be reimbursed by developers for expedited service
- 111 SALARIES - SPECIAL:** Provides for compensation paid to Councilmembers, Commissioners, City Treasurer or other positions as designated by City Council
- 112 SALARIES - TEMPORARY:** Provides for compensation for temporary employees
- 113 CONTRACT LABOR:** Provides for cost for individuals hired on a contract basis and paid directly through payroll
- 114 SALARIES - RENTAL:** Provides for cost of billable rental labor
- 121 OTHER FRINGE BENEFITS:** Provides for long-term disability, Medicare, unemployment and other miscellaneous payroll liabilities
- 122 PERS:** Provides for retirement benefits for regular employees
- 124 HEALTH INSURANCE:** Provides for health insurance for all regular employees
- 125 WORKER'S COMPENSATION:** Provides for Worker's Compensation insurance coverage
- 129 DEFERRED COMPENSATION:** Provides employer-paid contributions
- 134 PARS:** Provides supplemental retirement benefits
- 136 LONG TERM CARE**
- 191 SALARY OFFSET - CAPITAL PROJECTS:** Provides for charge-back to Capital Project of full time, regular employees salaries for actual hours worked on projects
- 192 OVERTIME SALARY OFFSET - CIP:** Provides for charge-back to Capital Project of full time, regular employees overtime salaries for actual hours worked on projects
- 193 TEMPORARY SALARY OFFSET - CIP:** Provides for charge-back to Capital Project of temporary salaries for actual hours worked on projects
- 194 FRINGE OFFSET-CIP:** Provides for charge-back to Capital Project of fringe benefits for actual hours worked on projects

OPERATING EXPENSES - SUPPLIES & SERVICES

- 200 REGISTRATION:** Provides for registration expenses incurred in meetings or outside seminars, conferences or workshops

- 201 **TRAVEL & EXPENSES:** Provides for meetings or outside seminars, conferences or workshops - examples are per diem/meals, airfare and hotels
- 202 **LOCAL & REGIONAL EVENTS:** Provides for local/regional conferences, meetings, training or workshops
- 203 **REIMBURSED MILEAGE:** Provides for monthly automobile allowance and mileage reimbursement incurred in use of personal vehicle on City business
- 205 **CITY PROMOTION & ADVERTISING:** Provides for community events and the publicity of the City
- 206 **PUBLICATIONS & DUES:** Provides for books, publications and membership dues in job-related organizations
- 207 **VEHICLE OPERATIONS:** Provides for maintenance of City-owned vehicles
- 208 **SMALL TOOLS:** Provides for tools valued under \$5,000 for use by City employees (Use object code 293 for Equipment & Machinery)
- 209 **UNIFORMS:** Provides for required clothing and protective gear for employees
- 210 **MAPS & PUBLICATIONS:** Provides for maps, plans, specifications, publications and other printed material provided to contractors, other technical or professional groups and citizens. This is partially offset by the revenue account "Sales of Maps and Publications"
- 211 **POSTAGE:** Provides for mailing expense incurred through use of the City postage meter
- 212 **POSTAGE - SPECIAL MAILING:** Provides for mailing expenses - bulk mailing, UPS, Express Mail
- 213 **PROGRAM EXPENSES - CDBG:** Provides for administration of the CDBG Program
- 214 **BULK VEHICLE MAINT. SUPPLIES:** Provides for maintenance supplies for City-owned vehicles
- 215 **EQUIPMENT CHARGES:** Provides for maintenance of City-owned large equipment with EQ#s assigned - generally utilized by the fleet services division
- 216 **MHP RENT ARBITRATION:** Provides for arbitration for mobile home park rent
- 217 **VEHICLE FUEL:** Provides for fuel for City owned vehicles
- 218 **SPONSOR OFFSET:** Provides for amounts collected from sponsors or donated to the City generally for special events - this will offset the expenditures for the special event
- 219 **STRONG NEIGHBORHOOD INITIATIVE**
- 220 **BOOT/PANT ALLOWANCE**
- 221 **SPONSORSHIP:** Costs associated with other organization's special community events sponsored by the City
- 222 **SPECIAL EVENTS:** Costs associated with individual events
- 223 **SOCCER GATE EXPENSE**
- 225 **SPONSORSHIPS**

- 230 SMALL EQUIPMENT OPERATIONS:** Provides for equipment maintenance and repair under \$5,000 - including office equipment and small field equipment
(Use object code 215 for large equipment operations)
- 235 CREDIT CARD CHARGES:** Provides for credit card payments collected by the City
- 240 SUCCESSOR AGENCY OPERATIONS**
- 245 ORGANIZATIONAL DEVELOPMENT:** Provides for Human Resource's costs for organizational development to enhance performance
- 250 GENERAL CITY OFFICE SUPPLIES:** Provides for office supplies purchased for all Departments use
- 251 SPECIAL ACTIVITY SUPPLIES:** Provides for special purpose supplies usually unique to the program wherein budgeted
- 252 PHOTO FILM & PROCESSING**
- 253 REPROGRAPHICS:** Provides for outside printing or copying services
- 254 PHOTOCOPY MACHINE COSTS:** Provides for chargebacks to each division for the use of City-owned copiers - meter readings are taken and associated costs are charged monthly according to usage
- 255 RECRUITMENT EXPENSE:** Provides for expenses occurred in hiring employees - such as newspaper ads, pre-employment physicals, fingerprinting, relocation expenses
- 256 STAFF DEVELOPMENT:** Provides for development of employees through job-oriented training, seminars, educational classes, etc.
- 257 PERFORMER SUPPLIES/COSTS:** Provides for supplies for Parks, Recreation and Arts performers
- 258 CONCESSION SUPPLIES**
- 259 OFFICE SUPPLIES:** Provides for general office supplies for individual divisions not including the purchase or maintenance of office equipment
- 260 INSURANCE EXPENSE:** Provides for premiums paid for tangible and intangible property insurance including bonds for employees
- 261 COMMUNITY AWARDS:** Provides for plaques, proclamations, flowers and other presentation-type materials
- 262 ELECTION EXPENSE**
- 263 LEGAL ADVERTISING:** Provides for advertising handled through the City Clerk's Office for public hearing notices and other advertising as required by law
- 264 LANDSCAPE MAINTENANCE**
- 265 TREE & PLANT MATERIAL:** Provides for new or replacement trees and materials purchased for parks, parkways, residential and commercial areas throughout the City
- 266 HORTICULTURAL - HERBICIDE & PESTICIDE:** Provides for herbicide and pesticide application services

- 267 HORTICULTURAL - PRIVATE:** Provides for tree trimming services
- 268 HORTICULTURAL:** Provides for all horticulture services for the Sierra Highway Bikepath
- 269 HORTICULTURAL:** Provides for all horticulture services for the freeway entrances
- 270 RECREATION SERVICES:** Provides for facilities and programs for sports and cultural programs
- 271 RECREATION BUS SERVICES - PROP A:** Provides for bus services for recreation programs, funded by Prop A funds
- 272 THEATER PROGRAMS**
- 273 IN-HOUSE PRODUCTION COSTS**
- 274 THEATER CONCESSIONS**
- 280 LANDSCAPE MAINTENANCE:** Provides for maintenance of landscape districts
- 286 CASH VARIANCE:** Provides for amount of variance between amount of payments collected and the amount owed or reported (cash is either short or over)
- 290 TUITION REIMBURSEMENT:** Provides for reimbursement of educational expenses to employees - generally requested by employee and taken on own time
- 291 FURNITURE & OFFICE EQUIPMENT (NON CAP):** Provides for furniture & Office Equipment, including computer hardware, purchased for under \$5,000
(See object code 751 for purchases over \$5,000)
- 293 SPECIAL EQUIPMENT - OFFICE:** Provides for special office equipment purchased for under \$5,000
(See object code 753 for purchases over \$5,000)
- 294 OUTDOOR FURNITURE & EQUIPMENT (NON CAP):** Provides for outdoor furniture & equipment purchased for under \$5,000
(See object code 754 for purchases over \$5,000)
- 295 SPECIALIZED EQUIPMENT (NON CAP):** Provides for specialized equipment purchased for under \$5,000
(See object code 755 for purchases over \$5,000)
- 300 LEGAL CLAIMS:** Provides for legal claims filed with the City Clerk's Office
- 301 PROFESSIONAL SERVICES:** Provides for contracting with a firm or company for outside professional services - these services are of a technical nature where special licensing or education is usually required, such as: accountants, appraisers, attorneys, engineers, consultants, information technology specialists, etc. Whenever this account is used, a complete description must be included
(See object code 308 for contracting for individuals, usually through an agency)
- 302 COMPUTER SOFTWARE & SUPPORT:** Provides for software costs including subscription, upgrades, licenses, etc.
- 303 LEGAL SERVICES:** Provides for legal services provided to the City

- 304 **AUDIT SERVICES:** Provides for annual audit services and/or any special audits by outside auditing firm
- 305 **COURT COSTS:** Provides for litigation
- 306 **GENERAL ADMINISTRATION**
- 307 **FEE REIMBURSEMENT:** Provides for reimbursement of developer fees paid in prior fiscal year
- 308 **CONTRACT SERVICES:** Provides for skilled labor hired on a contract basis, usually through an agency, and paid through accounts payable
- 309 **HONORARIUMS**
- 310 **RECYCLED WATER PURCHASES**
- 311 **GOVERNMENT FILING FEES:** Provides for government permits, applications, etc.
- 313 **COMMUNITY ORGANIZATIONS:** Provides for funds for non-profit organizations serving residents of the City of Lancaster
- 315 **ERAF PAYMENT TO COUNTY**
- 316 **SPECIAL STUDIES:** Provides for specific studies contracted for by the City
- 317 **GENERAL PLAN UPDATE:** Provides for costs associated with the General Plan Update every 5 years
- 318 **PERFORMER SERVICES**
- 323 **PASS-THROUGH PAYMENTS**
- 327 **DOT DRUG SCREENING COSTS**
- 328 **LBP CFD91-2 PAYMENTS**
- 330 **ROYALTIES**
- 331 **LICENSING COSTS**
- 334 **CITY STORE EXPENSE**
- 350 **EMERGENCY PREPAREDNESS:** Provides for operation of the City's emergency preparedness program
- 351 **EMERGENCY LOGISTICS**
- 354 **COMMUNITY SAFETY - SHERIFF:** Provides for police services funded with City general funds
- 355 **SPECIAL PROGRAMS**
- 356-359 **SHERIFF DEPT SPECIAL GRANT PROGRAM**
- 360 **CODIFICATION:** Provides for costs associated with law or code requirements
- 361 **RECORDING & CREDIT FEES:** Provides for recording of documents by the County Recorder or State of California

- 363 ANIMAL CONTROL SERVICES - CONTRACT:** Provides for animal control services
- 369 CONTRACT LIABILITY**
- 370 STORM DAMAGE**
- 402 MAINTENANCE SERVICE - PRIVATE:** Provides for maintenance agreements and service costs for all small equipment and office equipment
(See object code 405 for large equipment operations)
- 403 BUILDING MAINTENANCE:** Provides for supplies and other expenses incurred for the maintenance of various City buildings and facilities by City staff
- 404 GROUNDS MAINTENANCE:** Provides for supplies and other expenses incurred for maintenance of public grounds by City staff
- 405 EQUIPMENT MAINTENANCE:** Provides for maintenance agreements and service costs for all large equipment - equipment with an EQ# assigned
(See object code 402 for small equipment operations)
- 406 JANITORIAL SUPPLIES**
- 407 ENERGY MANAGEMENT SYSTEM**
- 408 SOIL STERILE & WEED CONTROL:** Provides for sterilization and/or weed abatement of areas off streets which are deemed to be a public nuisance and require City action
- 409 DRAINAGE CHANNELS MAINTENANCE:** Provides for clearing and cleaning of drainage channels and box culverts
- 410 STREET MATERIALS**
- 412 COMMUNICATIONS MAINTENANCE**
- 413 COMMUNICATION EQUIPMENT MAINTENANCE**
- 416 PROPERTY TAX ON LAND**
- 450 STREET SWEEPING CONTRACT**
- 454 MARKING & STRIPING:** Provides for painting of traffic control markings on street pavement surfaces
- 455 TRAFFIC & REGULATORY SIGNS:** Provides for installation and maintenance of all regulatory, informative and directional signs
- 456 STREET NAME SIGN MAINTENANCE:** Provides for maintenance of all street name signs
- 457 ROADSIDE MAINTENANCE:** Provides for maintenance activities for improvements normally located within the parkway; i.e. inside public right-of-way but outside the normal riding surface - this would include maintenance of such things as grading of shoulders, drainage ditches, AC sidewalks and installation of traffic barricades

- 459 **TRAFFIC SIGNAL - STATE & COUNTY:** Provides for City's share of the maintenance of traffic signals under the jurisdiction of the State of California and/or County of Los Angeles and performed by the entity
- 460 **TRAFFIC SIGNAL - DAMAGE REPAIR**
- 461 **TRAFFIC SIGNAL - CITY:** Provides for maintenance of traffic signals within the City limits performed by the City or by contract
- 462 **REIMBURSED DAMAGE REPAIRS**
- 470 **SEWER MAINTENANCE**
- 502 **GRAFFITI REMOVAL:** Provides for removal of graffiti on public or private property
- 503 **MOSQUITO ABATEMENT:** Provides for the clearing of debris, spraying, and otherwise to abate potential mosquito breeding areas through the Mosquito Abatement District
- 601 **RENT - OFFICE EQUIPMENT:** Provides for rental costs of office equipment not owned by the City
- 602 **RENT - OTHER EQUIPMENT:** Provides for rental costs for equipment needed on a temporary basis, other than office equipment
- 603 **RENT - BUILDINGS & GROUNDS:** Provides for rental costs of office or storage trailers and/or buildings and land
- 605 **RENT - MOTOR VEHICLES:** Provides for rental cost for City vehicles
- 651 **TELEPHONE:** Provides for telephone expenses
- 652 **ELECTRICITY:** Provides for electricity used by City facilities
- 654 **WATER:** Provides for water used by City facilities
- 655 **GAS:** Provides for gas used by City facilities
- 656 **REFUSE COLLECTION**
- 657 **HAZARDOUS WASTE HANDLING**
- 660 **STREET LIGHTS - MAINTENANCE & POWER:** Provides for private maintenance and power necessary to operate all City owned street lights
- 661 **PARKING LOT MAINTENANCE:** Provides for maintenance of City owned parking lots
- 662 **NEW DEVELOPMENT SIGN/STRIPING**
- 665 **STREET LIGHT FIXTURES:** Provides for maintenance of street light fixtures
- 670 **AQUATIC MAINTENANCE:** Provides for expenses relating to the maintenance, repairs and chemicals for City pools

CAPITAL OUTLAY (Purchases of items costing \$5,000 or more)

- 751 **FURNITURE & OFFICE EQUIPMENT:** Office furniture and normal office equipment purchased for over \$5,000

- 752 **MOTOR VEHICLES:** Trucks, cars, tractors and other motor vehicles purchased for over \$5,000, that are capable of self-propelled travel on any City streets
- 753 **EQUIPMENT & MACHINERY:** Various capital equipment items purchased for over \$5,000, that are normally associated with field work
- 754 **OUTDOOR FURNITURE & EQUIPMENT:** Various outdoor furniture and equipment used at public facilities, purchased for over \$5,000
- 755 **SPECIALIZED EQUIPMENT:** Special equipment for City photography and audio visual equipment, purchased for over \$5,000
- 756 **PREPAID CAPITAL EXPENSE**

CAPITAL REPLACEMENT (Purchases of items costing \$5,000 or more)

- 761 **REPLACEMENT - FURNITURE & OFFICE EQUIPMENT:** To replace Office furniture and normal office equipment purchased for over \$5,000
- 762 **REPLACEMENT - MOTOR VEHICLES:** To replace trucks, cars, tractors and other motor vehicles purchased for over \$5,000, that are capable of self-propelled travel on any City streets
- 763 **REPLACEMENT - EQUIPMENT & MACHINERY:** To replace various capital equipment items purchased for over \$5,000, that are normally associated with field work
- 764 **REPLACEMENT - OUTDOOR FURNITURE & EQUIPMENT:** To replace various outdoor furniture and equipment used at public facilities, purchased for over \$5,000
- 765 **REPLACEMENT - SPECIALIZED EQUIPMENT:** To replace special equipment for City photography and audio visual equipment, purchased for over \$5,000

GRANTS

- 770 **GRANT EXPENSES:** Local costs associated with various grant programs
- 771 **NON REIMBURSEABLE GRANT EXPENDITURE**
- 774 **UBG - OIL RECYCLING GRANTS**
- 775 - 778 **TRANSFER**
- 779 **GENERAL FUND OVERHEAD**
- 780 - 799 **VARIOUS TRANSFERS**
- 819 **INFILL HOUSING**
- 822 **NEIGHBORHOOD FORECLOSURE PRES - NON BOND**
- 824 **NEIGHBORHOOD FORECLOSURE PRES - BOND**
- 830 **INSURANCE REIMBURSEMENT EXPENSE**

900 CITY CONTRIBUTION

CAPITAL IMPROVEMENTS

- 901 DESIGN & ENGINEERING:** Costs associated with preparing detail plans for capital projects other than buildings - includes both internal costs and outside services contract preparation, bid advertising, award and inspection
- 902 OPERATION OF ACQUIRED PROPERTY**
- 903 RELOCATION COSTS**
- 906 INTEREST EXPENSE**
- 907 BOND DISCOUNT AMORTIZATION EXPENSE**
- 908 DEBT SERVICE**
- 909 CITY LOAN PRINCIPAL REDUCTION:** Repayment of principal on loans made by the City
- 911 RIGHT-OF-WAY ACQUISITION:** Procurement of right-of-way for the City and related expenses
- 912 PROPERTY ACQUISITION:** Purchase of real property holdings by public/private agencies
- 924 CONSTRUCTION - IMPROVEMENTS:** Costs such as excavation, grading, land preparation, landscaping and internal roads, parking, sidewalks, etc.
- 939 EMERGENCY OPERATIONS**

REHABILITATION

- 940 CODE/DEMOLITION ACTIVITY:** Costs associated with repairs required for code enforcement or demolition of properties
- 943 REDEVELOPMENT LOAN REPAYMENT**

SPECIAL FUNDS

- 950 ADMIN OH COSTS - REIMBURSEMENT TO CITY**
- 958 MISCELLANEOUS ADMINISTRATIVE COSTS**
- 959 LOSS ON SALE OF LAND**

BOND PAYMENTS

- 960 TA NOTE PAYMENTS:** Costs associated with retirement of tax allocation notes
- 961 BOND INCIDENTALS/COI:** Costs associated with the preparation and sale of bond issues

- 962 FISCAL AGENT FEES
- 963 DEVELOPMENT DISPOSITION AGREEMENT (DDA)
- 963 REIMBURSEMENT AGREEMENT COSTS
- 964 ERAF LOAN REPAYMENT
- 978 DEBT SERVICE
- 981 DEBT SERVICE - PRINCIPAL
- 982 DEBT SERVICE - INTEREST
- 986 INTEREST EXPENSE - PREMIUM & DEFEASANCE
- 991 TRANSFER/EXCHANGE WITH OTHER AGENCIES
- 998 OTHER FINANCING USES
- 999 CONTINGENCY



BUDGET RESOLUTIONS

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LANCASTER, CALIFORNIA, ADOPTING THE PROPOSED
CITY OF LANCASTER FISCAL YEAR 2019-2020 GENERAL
FUND OPERATING BUDGET, SPECIAL FUNDS BUDGET,
AND CAPITAL IMPROVEMENT PROGRAM BUDGET

WHEREAS, the City Council has reviewed the proposed Fiscal Year 2019-2020 Budget and held a Public Hearing regarding the adoption of the budget on June 11, 2019 (totals as listed below):

Appropriations by Department:

Administration	\$53,675,544
Administrative & Community Services	8,278,761
Finance	11,798,010
Parks, Recreation & Arts	19,034,922
Development Services	29,670,553
Public Safety	<u>31,474,754</u>

Operations Budget	\$153,932,544
Transfers Out	9,366,460
Capital Improvement Projects	<u>46,030,091</u>

Total City of Lancaster Budget	<u>\$209,329,095</u>
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Appropriations by Fund:

General Fund	\$81,522,384
Special Revenue Funds	54,020,420
Maintenance Districts	14,310,233
Developer Fee Funds	1,111,500
Lancaster Housing Authority	1,298,887
Financing Authority	15,484,842
Enterprise Funds	<u>41,580,829</u>

Total City of Lancaster Budget	<u>\$209,329,095</u>
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NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER AS FOLLOWS:

Section 1. The City of Lancaster Fiscal Year 2019-2020 General Fund Operating Budget, Special Funds Budget, and Capital Improvement Program Budget, included in the document entitled "City of Lancaster FY 19/20 Proposed Budget and Five-Year Capital Improvement Program" (the "FY 2019-2020 Budget") is hereby adopted.

Section 2. Interfund transfers, are hereby approved and incorporated into the Fiscal Year 2019-2020 budget.

Section 3. Personnel Analysis is approved, establishing position counts for fiscal year 2019-2020. The City Manager is authorized to make changes to position classifications, as service demands dictate, while staying within approved FTE totals.

Section 4. Unused appropriations at the end of Fiscal Year 2018-2019 for capital projects, special projects, and grant programs that are unfinished and continuing into Fiscal Year 2019-2020 shall be carried forward and become part of the Fiscal Year 2019-2020 budget.

Section 5. The City Manager or his designee is hereby authorized to approve transfers between Operating and Capital Improvement Program budgets as needed to implement the provisions of this budget.

Section 6. The Mayor and the City Manager are authorized and directed to enter into any agreements and to execute any documents as may be necessary or advisable to implement the provisions of this budget.

Section 7. The City Manager's salary is \$290,000 and increased by 1.5% annually on each anniversary of 12/21.

PASSED, APPROVED and ADOPTED this 25th day of June, 2019, by the following vote:

AYES: Council Members Malhi, Mann, Underwood-Jacobs, Vice Mayor Crist,
Mayor Parris

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:

APPROVED:

DocuSigned by:
Ronda Perez
4A273CE77DFB4AC...

DocuSigned by:
R. Rex Parris
8D06ACD1E5DE4B7...

RONDA PEREZ
Acting City Clerk
City of Lancaster

R. REX PARRIS
Mayor
City of Lancaster

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF LANCASTER)

CERTIFICATION OF RESOLUTION
CITY COUNCIL

I, _____, _____ City of Lancaster,
California, do hereby certify that this is a true and correct copy of the original Resolution
No. 19-35, for which the original is on file in my office.

WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this
_____ day of _____, _____.

(seal)

RESOLUTION NO. 19-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LANCASTER, CALIFORNIA, ESTABLISHING THE ANNUAL
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2019-2020

WHEREAS, the voters of California, on November 6, 1979, added Article XIII B to the State Constitution placing various limitations on the appropriations of the state and local governments; and

WHEREAS, Article XIII B provides that the appropriations limit for the Fiscal Year 2019-2020 is to be calculated by adjusting the appropriations limit of the previous fiscal year for changes in the cost of living and population; and

WHEREAS, the information necessary for making these adjustments is found in Exhibit "A", attached hereto and made a part hereof by reference; and

WHEREAS, the City of Lancaster has complied with all the provisions of Article XIII B in determining the appropriations limit for Fiscal Year 2019-2020.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LANCASTER AS FOLLOWS:

Section 1. The appropriations subject to limitation for the City of Lancaster in Fiscal Year 2019-2020 shall be \$205,984,165.

PASSED, APPROVED and ADOPTED this 25th day of June, 2019, by the following vote:

AYES: Council Members Malhi, Mann, Underwood-Jacobs, Vice Mayor Crist,
Mayor Parris

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:

APPROVED:

DocuSigned by:
Ronda Perez
4A273CE77DFB4AC...

DocuSigned by:
R. Rex Parris
8D06ACD1E5DE4B7...

RONDA PEREZ
Acting City Clerk
City of Lancaster

R. REX PARRIS
Mayor
City of Lancaster

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS
CITY OF LANCASTER)

CERTIFICATION OF RESOLUTION
CITY COUNCIL

I, _____, _____ City of Lancaster,
California, do hereby certify that this is a true and correct copy of the original Resolution
No. 19-36, for which the original is on file in my office.

WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this
_____ day of _____, _____.

(seal)

EXHIBIT A

Resolution No. 19-36

**CALCULATIONS FOR DETERMINING THE CITY OF LANCASTER
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2019-2020**

Appropriations Limit Fiscal Year 2017-2018 \$189,823,789

Change in California Per-Capita Income 3.67%

*Change in population for Los Angeles County
((10,274,346-10,221,926) ÷ 10,221,926) 0.51%

Calculation Factor (1.0367 × 1.0051) 1.04198717

**APPROPRIATIONS SUBJECT TO LIMIT FISCAL
YEAR 2018-2019** **\$ 197,793,953**

Appropriations Limit Fiscal Year 2018-2019 \$197,793,953

Change in California Per-Capita Income 3.85%

*Change in population for City of Lancaster
((157,273-156,841) ÷ 156,841) 0.28%

Calculation Factor (1.0385 × 1.0028) 1.0414078

**APPROPRIATIONS SUBJECT TO LIMIT FISCAL
YEAR 2019-2020** **\$ 205,984,165**

*Annual Population Minus Exclusions (calculation based on the higher of Los Angeles County or City of Lancaster change)

January 1, 2019 population estimate per Department of Finance Price Factor & Population Information dated May 2019





lancaster  ca
it's positively clear