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.

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).

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

AWOH - Aerospace Walk of Honor Test Pilots Recognition Program

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 “PBID”

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 or 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 proposed budget to the legislative body.

CAFR - Comprehensive Annual Financial Report - 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.

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 proposed 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.

CALSTART - A state-wide 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 proposed 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 $200.

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

CHAG - City Hall Art Gallery, a small art gallery within Lancaster City Hall.

CMP - Congestion Management Program, designed to reduce traffic congestion throughout the state.
**Code Red** – The Code Red System allows for ultra high-speed emergency communications to residents and businesses as well as a mechanism to give instructions and information to targeted groups in the community.

**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.

**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.

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

**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.

**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.

**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.

**Enforceable Obligation Payment Schedule** - Prior to February 1st, the former Redevelopment Agency was required to prepare an Enforceable Obligation Payment Schedule (EOPS) for the Community Redevelopment Agency of the City of Citrus Heights through June 2012. The EOPS has been amended as necessary. Enforceable obligations are bonds, loans, and contracts that the Agency owes to other entities.

**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.

ERAF – Educational Revenue Augmentation Fund - 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.

ESSCO - Employee Assistance Program - 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.

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

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

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.

FEMA - Federal Emergency Management Agency for emergency preparedness training.

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 ending June 30.

FPPC - Fair Political Practices Commission, 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.

FTE - Full-time equivalent employee; 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.

GAAP - Generally Accepted Accounting 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.

GASB - Governmental Accounting Standards Board is the current standards-setting board for
governmental GAAP.

**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.

**GFOA - Government Finance Officers Association of the United States and Canada** - A non-profit professional association serving 12,650 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 period.

**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.

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

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

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

**MOU** - Memorandum of Understanding, a formalized agreement of processes, results, or operating criteria between two or more entities.

**MTA** - Metropolitan Transit Authority administers transportation funds in Los Angeles County.


**Negative Declaration** - A written statement by the City of Lancaster briefly describing the reasons that a proposed 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.

**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 Throughs** – The Tax Increment that is shared with other entities such as the County and School Districts is called Pass Throughs.

**PBID – Property-Based Improvement District** – 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.

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

**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.

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

**Proposition A** - A countywide sales tax of 1/2% approved by the voters in 1980 for use in transit projects.

**Proposition C** - A countywide sales tax of 1/2% approved by the voters in 1990 for use in transit projects.

**Recognized Obligation Payment Schedule** - Per ABx1 26, the Successor Agency is required to prepare a Recognized Obligation Payment Schedule before March 1, 2012. The Recognized Obligation Payment Schedule was approved at a public meeting of the Successor Agency on February 23, 2012.

**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 that was passed in a last-ditch effort to balance the state’s budget, of which was not successful.

**Reserved Fund Balance** - A portion of the fund balance that is not reappropriated 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.

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

**RFQ** - Request for Qualifications, a process whereby professional services are solicited where the product or service requires substantial assistance to define; example would be when soliciting for architectural services for a baseball stadium.

**Sales and Use Tax** - A tax imposed on the sale or use of all tangible personal property. The City's tax is 1%; additionally 6% goes to the State, 1/4% to the county, and two county transportation levies of 1/2% bring the total to 8.25%.

**SB 211** – When you extend the life of a Redevelopment Project Area, you trigger 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.

**SCAG** - Southern California Association of Governments, an association of government leaders who endeavor to improve the local governing process.

**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.

**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.
**Tax Increment** – When a Redevelopment Project Area is formed, the property tax base is set and, as the area develops and the property values increase, the increased property tax is called Tax Increment. The Tax Increment is shared by the Redevelopment Agency and other entities such as the County, School Districts, etc.

**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% of assessed valuation plus voter approved overrides for indebtedness.

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

**TBID – Tourism Business Improvement District** – 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.

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

**TOT – Transient Occupancy Tax** - The tax charged on all motel/hotel 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.

**USP - Urban Structure Program** - A computerized fiscal model that calculates the development fees for proposed 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.
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
CAFR - Comprehensive Annual Financial Report
CAT – Combat Auto Theft
CCEA – California Clean Energy Authority
CCI – Construction Cost Index
CDBG – Community Development Block Grant
CDCR – California Department of Corrections and Rehabilitation
CERT – Community Emergency Response Team
CEQA - California Environmental Quality Act
CFC - California Film Commission
CHAG - City Hall Art Gallery
CIC - Career Information Center
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
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<tbody>
<tr>
<td>CIP</td>
<td>Capital Improvement Program</td>
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<tr>
<td>CMP</td>
<td>Congestion Management Program</td>
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<tr>
<td>CNG</td>
<td>Compressed Natural Gas</td>
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<td>CPI</td>
<td>Consumer Price Index</td>
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<tr>
<td>CPTED</td>
<td>Crime Prevention through Environmental Design</td>
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<tr>
<td>CRA</td>
<td>Community Redevelopment Agency</td>
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<tr>
<td>CRM</td>
<td>Customer Relationship Management</td>
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<tr>
<td>CSI</td>
<td>Crime Stopping Initiatives</td>
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<td>CSMFO</td>
<td>California Society of Municipal Finance Officers</td>
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<td>CSO</td>
<td>Community Service Officer</td>
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<td>CSTI</td>
<td>California Specialized Training Institute</td>
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<td>CSU</td>
<td>Cal State University</td>
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<td>DOF</td>
<td>California Department of Finance</td>
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<td>ED</td>
<td>Economic Development</td>
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<td>EDMS</td>
<td>Electronic Document Management Systems</td>
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<tr>
<td>EIA</td>
<td>Energy Information Administration</td>
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<tr>
<td>EIR</td>
<td>Environmental Impact Report</td>
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<tr>
<td>ERAF</td>
<td>Educational Revenue Augmentation Fund</td>
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<tr>
<td>FEMA</td>
<td>Federal Emergency Management Agency</td>
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<tr>
<td>FY</td>
<td>Fiscal Year</td>
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<tr>
<td>FLICS</td>
<td>Film Liaisons in California, Statewide</td>
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<tr>
<td>FLSA</td>
<td>Fair Labor Standards Act</td>
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<tr>
<td>FOMC</td>
<td>Federal Open Market Committee</td>
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<tr>
<td>FPPC</td>
<td>Fair Political Practices Commission</td>
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</tbody>
</table>
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
HRIS – Human Resources Information System
IT – Information Technology
ITSP – Information Technology Strategic Plan
JLUS – Joint Land Use Study
LAHSA - Los Angeles Homeless Services Authority
LAIF - Local Agency Investment Fund
LASD - Los Angeles County Sheriff's Department
LBP – Lancaster Business Park
LCP – Lancaster City Park
LLEBG – Local Law Enforcement Block Grant
LMAG - Lancaster Museum/Art Gallery
LNP – Lowtree Neighborhood Project
LNSC - Lancaster National Soccer Center
LOTS – Lancaster Old Town Site
LPA – Lancaster Power Authority
LPAC - Lancaster Performing Arts Center
LRA – Lancaster Redevelopment 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 Transit Authority
NCGP – Northeast Gateway Corridors Project
NDTVP – North Downtown Vision Plan
NEG – North East Gateway Corridor
O&M – Operations and Maintenance
OPA - Owner Participation Agreement
OPEB – Other Post Employment Benefits
OSHA – Occupational Safety and Health Administration
OTS – Office of Traffic Safety
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
GENERAL FUNDS

Capital Replacement Fund – accounts for the replacement/depreciation cost of capital assets.

General Fund - accounts for the general operations of the City.

Performing Arts Center Fund – accounts for the operation of the City’s Performing Arts Center.

Reserves – accounts used to legally restrict a portion of the General Fund – Fund Balance 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 HOUSING AUTHORITY

Account for the operation of mobile home parks purchased by the Authority.

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.

Aerospace Grants – accounts for grants received from various organizations to fund aerospace military base retention initiatives.

CCA - Fairgrounds Construction – accounts for the acquisition and development of the fairground site.

EDA Grants - accounts for grants received from the U.S. Economic Development Administration.

EDI Grants – accounts for Economic Development Administration grants received from the U.S. Department of Housing and Urban Development.

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.

Grants Fund (Closed to new grants) – accounts for miscellaneous grant funds received.

LA County Park Bond - accounts for competitive grants received for Parks related projects funded by voter-approved bonds.

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 Department of Housing and Community Development.

Local Law Enforcement Block Grant – accounts for Local Law Enforcement block grant revenues collected. These revenues are restricted to providing additional law enforcement personnel.

Local Private Grants – accounts for grants received from local private organizations and businesses.

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 % sales tax increase at the November 2008 election to begin July 1, 2009.

Misc. State Grants – accounts for miscellaneous, one-time state grants.
MTA Grant – Prop C - accounts for competitive grants received for transit-related projects funded by a voter-approved ½ % sales tax levy.

Other County Reimbursements – accounts for monies received from other county districts for jointly funded projects

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

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

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.

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

Reimbursable Grants – accounts for miscellaneous reimbursable grants.

Roberti-Zberg – accounts for grant funds awarded for parks acquisition through the California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Act of 2002.

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 – OTS – accounts for state grants received from the Office of Traffic Safety.

State Grant – Parks - accounts for competitive grants received for Parks related projects funded by voter-approved bonds.

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 Grant – STPL – accounts for Regional Surface Transportation Program – Local competitive grants received. The grants are federal monies managed by the state for the improvement of surface transportation.

State Grant – Used Tire Collection - accounts for the California Integrated Waste Management Board Used Tire Collection Grants. The grant is issued on a competitive basis and is to fund used tire collection/amnesty programs. Funding is made available annually on a competitive basis.

State Homeland Security Grant – accounts for Federal Homeland Security grant monies received from the State of California. The grant is issued to local jurisdictions based on specific annual program objectives. Funding is made available annually on a competitive basis.
**State Park Bond Fund** - accounts for grant funds awarded through the California Resources Agency Park Bond Act of 2000.

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

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

**TEA 21** – accounts for federal grant funds restricted to street rehabilitation projects.

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

**Vegetative Management** – accounts for developer fees paid and related acquisition expenses for the purpose of preserving native vegetation.

**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 & 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.

**Mariposa Lily Impact Fee** – accounts for the alkali mariposa lily fees collected in lieu of actual land purchase and donation. The funds collected shall be used for acquisition of alkali mariposa lily habitat.

**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.

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.
<table>
<thead>
<tr>
<th>FUND</th>
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<tr>
<td>101</td>
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<td>109</td>
<td>CITY SPECIAL RESERVES</td>
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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 mainenenance 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 horiticulture services for the Sierra Highway Bikepath.

269  **HORTICULTURAL:** Provides for all horiticulture 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**
LANDSCAPE MAINTENANCE: Provides for maintenance of landscape districts.

CASH VARIANCE: Provides for amount of variance between amount of payments collected and the amount owed or reported (cash is either short or over).

TUITION REIMBURSEMENT: Provides for reimbursement of educational expenses to employees. Generally requested by employee and taken on own time.

FURNITURE & OFFICE EQUIPMENT (NON CAP): Provides for furniture & Office Equipment, including computer hardware, purchased for under $5,000. (Use Object Code 690 for leased office equipment and 751 for purchases over $5,000.)

SPECIAL EQUIPMENT – OFFICE: Provides for special office equipment purchased for under $5,000. (Use Object Code 690 for leased office equipment and 753 for purchases over $5,000.)

OUTDOOR FURNITURE & EQUIPMENT (NON CAP): Provides for outdoor furniture & equipment purchased for under $5,000. (Use Object Code 754 for purchases over $5,000.)

SPECIALIZED EQUIPMENT (NON CAP): Provides for specialized equipment purchased for under $5,000. (Use Object Code 690 for leased office equipment and 755 for purchases over $5,000.)

LEGAL CLAIMS: Provides for legal claims filed with the City Clerk’s Office.

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. (Use Object Code 308 for contracting for individuals, usually through an agency.)

COMPUTER SOFTWARE & SUPPORT: Provides for software costs including subscription, upgrades, licenses, etc.

LEGAL SERVICES: Provides for legal services provided to the City.

AUDIT SERVICES: Provides for annual audit services and/or any special audits by outside auditing firm.

COURT COSTS: Provides for litigation.

GENERAL ADMINISTRATION

FEE REIMBURSEMENT: Provides for reimbursement of developer fees paid in prior fiscal year.
CONTRACT SERVICES: Provides for skilled labor hired on a contract basis, usually through an agency, and paid through accounts payable.

HONORARIUMS

RECYCLED WATER PURCHASES

GOVERNMENT FILING FEES: Provides for government permits, applications, etc.

COMMUNITY ORGANIZATIONS: Provides for funds for non-profit organizations serving residents of the City of Lancaster.

ERAF PAYMENT TO COUNTY

SPECIAL STUDIES: Provides for specific studies contracted for by the City.

GENERAL PLAN UPDATE: Provides for costs associated with the General Plan Update every 5 years.

PERFORMER SERVICES

PASS-THROUGH PAYMENTS

DOT DRUG SCREENING COSTS

LBP CFD91-2 PAYMENTS

ROYALTIES

LICENSING COSTS

CITY STORE EXPENSE

EMERGENCY PREPAREDNESS: Provides for operation of the City's emergency preparedness program.

EMERGENCY LOGISTICS

COMMUNITY SAFETY – SHERIFF: Provides for police services funded with City general funds.

SPECIAL PROGRAMS

SHERIFF DEPT SPECIAL GRANT PROGRAM

CODIFICATION: Provides for costs associated with law or code requirements.
RECORDING & CREDIT FEES: Provides for recording of documents by the County Recorder or State of California.

ANIMAL CONTROL SERVICES - CONTRACT: Provides for animal control services.

CONTRACT LIABILITY

STORM DAMAGE

MAINTENANCE SERVICE – PRIVATE: Provides for maintenance agreements and service costs for all small equipment and office equipment (see 405 for large equipment).

BUILDING MAINTENANCE: Provides for supplies and other expenses incurred for the maintenance of various City buildings and facilities by City staff.

GROUNDS MAINTENANCE: Provides for supplies and other expenses incurred for maintenance of public grounds by City staff.

EQUIPMENT MAINTENANCE: Provides for maintenance agreements and service costs for all large equipment (equipment with an EQ# assigned - see 402 for small equipment).

JANITORIAL SUPPLIES

ENERGY MANAGEMENT SYSTEM

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.

DRAINAGE CHANNELS MAINTENANCE: Provides for clearing and cleaning of drainage channels and box culverts.

STREET MATERIALS

COMMUNICATIONS MAINTENANCE

COMMUNICATION EQUIPMENT MAINTENANCE

PROPERTY TAX ON LAND

STREET SWEEPING CONTRACT

MARKING & STRIPING: Provides for painting of traffic control markings on street pavement surfaces.

TRAFFIC & REGULATORY SIGNS: Provides for installation and maintenance of all regulatory, informative and directional signs.
STREET NAME SIGN MAINTENANCE: Provides for maintenance of all street name signs.

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.

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.

TRAFFIC SIGNAL – DAMAGE REPAIR

TRAFFIC SIGNAL – CITY: Provides for maintenance of traffic signals within the City limits performed by the City or by contract.

REIMBURSED DAMAGE REPAIRS

SEWER MAINTENANCE

GRAFFITI REMOVAL: Provides for removal of graffiti on public or private property.

MOSQUITO ABATEMENT: Provides for the clearing of debris, spraying, and otherwise to abate potential mosquito breeding areas through the Mosquito Abatement District.

RENT – OFFICE EQUIPMENT: Provides for rental costs of office equipment not owned by the City.

RENT – OTHER EQUIPMENT: Provides for rental costs for equipment needed on a temporary basis, other than office equipment.

RENT – BUILDINGS & GROUNDS: Provides for rental costs of office or storage trailers and/or buildings and land.

RENT – MOTOR VEHICLES: Provides for rental cost for City vehicles.

TELEPHONE: Provides for telephone expenses.

ELECTRICITY: Provides for electricity used by City facilities.

WATER: Provides for water used by City facilities.

GAS: Provides for gas used by City facilities.

REFUSE COLLECTION

HAZARDOUS WASTE HANDLING
STREET LIGHTS – MAINTENANCE & POWER: Provides for private maintenance and power necessary to operate all City owned street lights.

PARKING LOT MAINTENANCE: Provides for maintenance of City owned parking lots.

NEW DEVELOPMENT SIGN/STRIPING

STREET LIGHT FIXTURES: Provides for maintenance of street light fixtures.

AQUATIC MAINTENANCE: Provides for expenses relating to the maintenance, repairs, and chemicals for City pools.

MHP EXPENSES - DESERT SANDS

MHP EXPENSES - DESERT BREEZE

REPLACEMENT FUND

CAPITAL REPLACEMENT FUND: Provides for cost set-aside for future replacement of capital items. This is a depreciation account to be used by Finance only.

CAPITAL OUTLAY (Purchases of items costing $5,000 or more)
(See 291 – 295 for purchases of items costing less than $5,000)

FURNITURE & OFFICE EQUIPMENT: Office furniture and normal office equipment purchased for over $5,000.

MOTOR VEHICLES: Trucks, cars, tractors, other motor vehicles, purchased for over $5,000, that are capable of self-propelled travel on any City streets.

EQUIPMENT & MACHINERY: Various capital equipment items, purchased for over $5,000, that are normally associated with field work.

OUTDOOR FURNITURE & EQUIPMENT: Various outdoor furniture and equipment used at public facilities, purchased for over $5,000.

SPECIALIZED EQUIPMENT: Special equipment for City photography and audio visual equipment, purchased for over $5,000.

PREPAID CAPITAL EXPENSE

CAPITAL REPLACEMENT (Purchases of items costing $5,000 or more)
(See 291 – 295 for purchases of items costing less than $5,000)

REPLACEMENT – FURNITURE & OFFICE EQUIPMENT: To replace Office furniture and normal office equipment purchased for over $5,000.
REPLACEMENT – MOTOR VEHICLES: To replace trucks, cars, tractors, other motor vehicles, purchased for over $5,000, that are capable of self-propelled travel on any City streets.

REPLACEMENT – EQUIPMENT & MACHINERY: To replace various capital equipment items, purchased for over $5,000, that are normally associated with field work.

REPLACEMENT – OUTDOOR FURNITURE & EQUIPMENT: To replace various outdoor furniture and equipment used at public facilities, purchased for over $5,000.

REPLACEMENT – SPECIALIZED EQUIPMENT: To replace special equipment for City photography and audio visual equipment, purchased for over $5,000.

GRANTS

GRANT EXPENSES: Local costs associated with various grant programs.
NON REIMBURSEABLE GRANT EXPENDITURE
UBG - OIL RECYCLING GRANTS
775 - 778 TRANSFER
779 GENERAL FUND OVERHEAD
780 - 799 VARIOUS TRANSFERS
PROGRAM RESERVES
HOUSING NEEDS ASSESSMENT
ACQUISITION/RELOCATION/DEMOLITION
DESIGN/PLANNING/SUB-DIVISION
DEVELOPMENT/INFRASTRUCTURE
UTILITIES
PARCEL MAPS
ENVIRONMENTAL DOCUMENTATION
HOUSING
SPICE UP LANCASTER LOAN PROGRAM
HOMEOWNER HOME IMPROVEMENT
INFILL HOUSING

NEIGHBORHOOD FORECLOSURE PRES - NON BOND

NEIGHBORHOOD FORECLOSURE PRES - BOND

INSURANCE REIMBURSEMENT EXPENSE

CITY CONTRIBUTION

CAPITAL IMPROVEMENTS

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.

OPERATION OF ACQUIRED PROPERTY

RELOCATION COSTS

INTEREST EXPENSE

BOND DISCOUNT AMORTIZATION EXPENSE

DEBT SERVICE

CITY LOAN PRINCIPAL REDUCTION: Repayment of principal on loans made by the City.

GOVERNMENT FILING FEES

RIGHT-OF-WAY ACQUISITION: Procurement of right-of-way for the City and related expenses.

PROPERTY ACQUISITION: Purchase of real property holdings by public/private agencies.

PROPERTY LEASE

CONDEMNATION EXPENSES: Costs associated with condemnation of private properties.

ENVIRONMENTAL IMPROVEMENTS

CONSTRUCTION MANAGEMENT PROFESSIONAL SERVICES

CONSTRUCTION – IMPROVEMENTS: Costs such as excavation, grading, land preparation, landscaping and internal roads, parking, sidewalks, etc.
<table>
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<tr>
<th>Code</th>
<th>Description</th>
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<tr>
<td>930</td>
<td><strong>EQUIPMENT</strong>: Purchase of major equipment associated with capital construction.</td>
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<td><strong>REHABILITATION</strong></td>
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<td>940</td>
<td><strong>CODE/DEMOLITION ACTIVITY</strong>: Costs associated with repairs required for code enforcement or demolition of properties.</td>
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<td>943</td>
<td><strong>REDEVELOPMENT LOAN REPAYMENT</strong></td>
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<td><strong>SPECIAL FUNDS</strong></td>
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<td>960</td>
<td><strong>BOND PAYMENTS</strong></td>
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<td>960</td>
<td><strong>TA NOTE PAYMENTS</strong>: Costs associated with retirement of tax allocation notes.</td>
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<td><strong>BOND INCIDENTALS/COI</strong>: Costs associated with the preparation and sale of bond issues.</td>
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<td><strong>FISCAL AGENT FEES</strong></td>
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<td>CONTINGENCY</td>
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