CITY OF LANCASTER
GLOSSARY OF TERMS - FUNDS

General Funds

**General Fund** - to account for the general operations of the City.

**Capital Replacement Fund** – to account for the replacement/depreciation cost of capital assets.

**Reserves** – accounts used to legally restrict a portion of the General Fund – Fund Balance for specified purposes.

**Performing Arts Center Fund** – to account for the operation of the City’s Performing Arts Center.

Special Revenue Funds

**Gas Tax Fund** – to account 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.

**TDA Article 8** – to account for Transportation Development Act (Article 3) allocation received from the County. Revenues are restricted to street and road projects.

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

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

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

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

**CCA-Fairgrounds Construction** – to account for the acquisition and development of the fairground site.

**Robert Zberg** – to account for grant funds awarded for parks acquisition through the California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Act of 2002.

**State Park Bond Fund** - to account for grant funds awarded through the California Resources Agency Park Bond Act of 2000.

**Recycled Water Fund** – to account for the construction and administration of the City-owned recycled water distribution system.
Vegetative Management – to account for developer fees paid and related acquisition expenses for the purpose of preserving native vegetation.

AB 2766 – Air Quality Improvement Fund – to account for revenues collected under AB 2766. These funds are restricted to Air Quality Improvement related expenditures.

Lancaster HOME Program – to account 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 – to account for Local Law Enforcement block grant revenues collected. These revenues are restricted to providing additional law enforcement personnel.

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

LA County Reimbursement – to account for monies received from the County for jointly funded projects.

Other County Reimbursements – to account for monies received from other county districts for jointly funded projects.

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

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

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

MTA Grant – Prop C - To account for competitive grants received for transit-related projects funded by a voter-approved ½ % sales tax levy.

State Grant – STPL – to account 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 – OTS – to account for state grants received from the Office of Traffic Safety.

State Grant - Domestic Violence

State Homeland Security – to account 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 Grant - Recycling Beverage - to account 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 - Oil Recycling – to account 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 – Used Tire Collection - to account 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.

Misc. State Grants – to account for miscellaneous, one-time state grants.

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

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

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

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

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

Reimbursable Grants – to account for miscellaneous reimbursable grants.

Maintenance Districts

Landscape Maintenance District – to account for the revenues and expenditures associated with the operation of the Landscape Maintenance District.

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

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

Lancaster Sewer Maintenance District - to account for the revenues and expenditures associated with the operation of the Lancaster Sewer Maintenance District.
Developer Fees Funds

Parks Development – to account 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.

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

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

Sewer Frontage Fees – to account for new development fees for use in the construction of sewer lines in front of affected properties.

Sewer – Developer Fees – to account for fees collected under AB1600 to fund new sewer infrastructure.

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

U.S.P. Operations Impact Fund

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.

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.

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.

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.

Mariposa Lily Impact Fee – to account 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.
Traffic Impact Fees – to account 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.

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

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

Lancaster Community Services Foundation

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 of community benefit.

Lancaster Housing Authority

Lancaster Housing Authority - to account for the operation of mobile home parks purchased by the Authority.