

CITY OF LANCASTER

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2008

| | Total Governmental Funds |
|--------------------------------------------------|-----------------------------------------|
| Assets: | |
| Pooled cash and investments | \$ 69,288,042 |
| Receivables: | |
| Accounts | 789,162 |
| Notes and loans | 3,601,694 |
| Accrued interest | 191,983 |
| Deposits | 4,130 |
| Due from other governments | 2,782,878 |
| Land held for resale | 1,151,664 |
| Restricted assets: | |
| Cash and investments | 224,077 |
| Cash and investments with fiscal agents | 1,024,884 |
| | <hr/> |
| Total Assets | \$ 79,058,514 |
| | <hr/> <hr/> |
| Liabilities and Fund Balances: | |
| Liabilities: | |
| Accounts payable | \$ 1,053,757 |
| Accrued liabilities | 171,600 |
| Deferred revenues | 4,168,549 |
| Unearned revenues | 378,642 |
| Deposits payable | 37,237 |
| Due to other funds | 7,682,244 |
| | <hr/> |
| Total Liabilities | 13,492,029 |
| | <hr/> |
| Fund Balances: | |
| Reserved: | |
| Reserved for encumbrances | 4,248,139 |
| Reserved for land held for resale | 1,151,664 |
| Unreserved: | |
| Designated for Antelope Valley Transit Authority | 557,554 |
| Undesignated | 59,609,128 |
| | <hr/> |
| Total Fund Balances | 65,566,485 |
| | <hr/> |
| Total Liabilities and Fund Balances | \$ 79,058,514 |
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CITY OF LANCASTER

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008**

| | Special Revenue Funds | | | |
|--------------------------------------------------------------|-----------------------|--------------------|--------------------------------|-----------------------------------|
| | Gas Tax | Community Services | Landscape Maintenance District | Housing and Community Development |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 2,503,890 | - | - | 1,892,523 |
| Charges for services | 9,158 | - | 1,030,784 | - |
| Use of money and property | (1,301) | - | 37,996 | - |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | 19,889 | 69,081 | 8,802 | - |
| Total Revenues | 2,531,636 | 69,081 | 1,077,582 | 1,892,523 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | 100 | - | - |
| Public safety | - | - | - | - |
| Community development | - | 30,573 | - | 546,896 |
| Parks and recreation | - | - | - | - |
| Public works | 4,672,699 | - | 1,109,977 | - |
| Housing | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | 543,000 |
| Interest and fiscal charges | - | - | - | 444,568 |
| Total Expenditures | 4,672,699 | 30,673 | 1,109,977 | 1,534,464 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,141,063) | 38,408 | (32,395) | 358,059 |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 2,390,000 | - | 11,981 | 24,796 |
| Transfers out | (217,626) | - | (364,922) | (815,295) |
| Total Other Financing Sources (Uses) | 2,172,374 | - | (352,941) | (790,499) |
| Net Change in Fund Balances | 31,311 | 38,408 | (385,336) | (432,440) |
| Fund Balances, Beginning of Year | 403,479 | 185,264 | 1,871,769 | 1,413,862 |
| Restatements | - | - | - | - |
| Fund Balances, Beginning of Year, as Restated | 403,479 | 185,264 | 1,871,769 | 1,413,862 |
| Fund Balances, End of Year | \$ 434,790 | \$ 223,672 | \$ 1,486,433 | \$ 981,422 |

CITY OF LANCASTER

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008**

Continued

| | Special Revenue Funds | | | |
|--------------------------------------------------------------|--------------------------------------------|---------------------|------------------------|---------------------|
| | Transportation Development Authority | Proposition A | Bikeway Improvement | Proposition C |
| | Revenues: | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | 5,000,795 | 2,370,375 | 202,083 | 1,936,971 |
| Charges for services | - | - | - | - |
| Use of money and property | 169,194 | 41,071 | 4,513 | 69,112 |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | - | - | 60 | - |
| Total Revenues | 5,169,989 | 2,411,446 | 206,656 | 2,006,083 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | 1,684,270 | - | - |
| Public safety | - | - | - | - |
| Community development | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Public works | - | - | 103,208 | - |
| Housing | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | - | 1,684,270 | 103,208 | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 5,169,989 | 727,176 | 103,448 | 2,006,083 |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 55,521 | - | - | - |
| Transfers out | (2,602,394) | (573,382) | (29,195) | (129,258) |
| Total Other Financing Sources (Uses) | (2,546,873) | (573,382) | (29,195) | (129,258) |
| Net Change in Fund Balances | 2,623,116 | 153,794 | 74,253 | 1,876,825 |
| Fund Balances, Beginning of Year | 6,643,272 | 1,591,308 | 103,369 | 1,770,034 |
| Restatements | (50,000) | - | - | - |
| Fund Balances, Beginning of Year, as Restated | 6,593,272 | 1,591,308 | 103,369 | 1,770,034 |
| Fund Balances, End of Year | \$ 9,216,388 | \$ 1,745,102 | \$ 177,622 | \$ 3,646,859 |

CITY OF LANCASTER

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008**

| | Special Revenue Funds | | | |
|--------------------------------------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| | Federal Grants | State Grants | Parks Development | County and Other |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | 306,250 | - |
| Intergovernmental | 305,973 | 2,282,569 | - | 1,135 |
| Charges for services | - | - | - | - |
| Use of money and property | - | 3,158 | 63,958 | - |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | 305,973 | 2,285,727 | 370,208 | 1,135 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | 112,993 | - | 121,626 |
| Public safety | - | 77,370 | - | - |
| Community development | 29,598 | 163,186 | - | - |
| Parks and recreation | - | - | - | - |
| Public works | - | - | - | - |
| Housing | 95,915 | 134,176 | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | 125,513 | 487,725 | - | 121,626 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 180,460 | 1,798,002 | 370,208 | (120,491) |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | 134,339 | - | 81,437 |
| Transfers out | (327,827) | (1,465,028) | (471,828) | - |
| Total Other Financing Sources (Uses) | (327,827) | (1,330,689) | (471,828) | 81,437 |
| Net Change in Fund Balances | (147,367) | 467,313 | (101,620) | (39,054) |
| Fund Balances, Beginning of Year | (1,817,139) | (1,939,752) | 3,002,738 | (121,227) |
| Restatements | 80,000 | 50,000 | - | - |
| Fund Balances, Beginning of Year, as Restated | (1,737,139) | (1,889,752) | 3,002,738 | (121,227) |
| Fund Balances, End of Year | \$ (1,884,506) | \$ (1,422,439) | \$ 2,901,118 | \$ (160,281) |

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008

Continued

| | Special Revenue Funds | | | |
|--------------------------------------------------------------|-------------------------------------|--------------------------------------|------------------------|-----------------------------------|
| | Developer Fees Fund - Signals | Developer Fees Fund - Drainage | Sewer Frontage Fund | Developer Fees Fund - Sewer |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | 681,910 | 1,883,777 | 1,026 | - |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Use of money and property | 152,087 | 260,175 | (2,997) | (942) |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | - | 13,793 | - | 233 |
| Total Revenues | 833,997 | 2,157,745 | (1,971) | (709) |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Community development | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Public works | - | - | - | - |
| Housing | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 833,997 | 2,157,745 | (1,971) | (709) |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (2,430,063) | (3,800,089) | (399,031) | (125,287) |
| Total Other Financing Sources (Uses) | (2,430,063) | (3,800,089) | (399,031) | (125,287) |
| Net Change in Fund Balances | (1,596,066) | (1,642,344) | (401,002) | (125,996) |
| Fund Balances, Beginning of Year | 7,497,216 | 18,927,718 | 401,002 | 125,996 |
| Restatements | - | - | - | - |
| Fund Balances, Beginning of Year, as Restated | 7,497,216 | 18,927,718 | 401,002 | 125,996 |
| Fund Balances, End of Year | \$ 5,901,150 | \$ 17,285,374 | \$ - | \$ - |

CITY OF LANCASTER

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008**

| | Special Revenue Funds | | | |
|--------------------------------------------------------------|------------------------------|-------------------------------------------|-------------------------------------|-------------------|
| | Recycle Water | Biological Impact Fee Fund | Traffic Impact Fees Fund | AQMD Fund |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | 152,086 | 1,050,883 | - |
| Intergovernmental | - | - | - | 75,000 |
| Charges for services | 150,734 | - | - | - |
| Use of money and property | 21,311 | 7,233 | 124,091 | 2,590 |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | 1,516 | - | 17,490 | - |
| Total Revenues | 173,561 | 159,319 | 1,192,464 | 77,590 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Community development | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Public works | 80,621 | - | - | - |
| Housing | - | - | - | - |
| Capital outlay | - | - | - | 93,014 |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | 80,621 | - | - | 93,014 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 92,940 | 159,319 | 1,192,464 | (15,424) |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (270,347) | - | (2,132,532) | - |
| Total Other Financing Sources (Uses) | (270,347) | - | (2,132,532) | - |
| Net Change in Fund Balances | (177,407) | 159,319 | (940,068) | (15,424) |
| Fund Balances, Beginning of Year | 994,734 | 205,148 | 5,922,578 | 143,712 |
| Restatements | - | - | - | - |
| Fund Balances, Beginning of Year, as Restated | 994,734 | 205,148 | 5,922,578 | 143,712 |
| Fund Balances, End of Year | \$ 817,327 | \$ 364,467 | \$ 4,982,510 | \$ 128,288 |

CITY OF LANCASTER

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008**

Continued

| | Special Revenue Funds | | | |
|--------------------------------------------------------------|----------------------------------------|--------------------------------------|----------------------|------------------------------|
| | Lancaster Lighting District Fund | Lancaster Drainage Maintenance | HOME Program Fund | Miscellaneous Grants Fund |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | - | 713,456 | - |
| Charges for services | 3,128,724 | 1,063,233 | - | - |
| Use of money and property | 11,556 | 63,421 | (1,739) | - |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | 15,960 | 1,947 | - | 8,000 |
| Total Revenues | 3,156,240 | 1,128,601 | 711,717 | 8,000 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | 41,610 |
| Community development | - | - | - | - |
| Parks and recreation | - | - | - | 9,194 |
| Public works | 3,725,470 | 872,453 | - | - |
| Housing | - | - | 585,192 | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | 3,725,470 | 872,453 | 585,192 | 50,804 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (569,230) | 256,148 | 126,525 | (42,804) |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | - | 753,350 |
| Transfers out | (436,773) | (496,564) | - | (101,425) |
| Total Other Financing Sources (Uses) | (436,773) | (496,564) | - | 651,925 |
| Net Change in Fund Balances | (1,006,003) | (240,416) | 126,525 | 609,121 |
| Fund Balances, Beginning of Year | 1,294,873 | 2,822,700 | 119,692 | (1,004,643) |
| Restatements | - | - | (80,000) | - |
| Fund Balances, Beginning of Year, as Restated | 1,294,873 | 2,822,700 | 39,692 | (1,004,643) |
| Fund Balances, End of Year | \$ 288,870 | \$ 2,582,284 | \$ 166,217 | \$ (395,522) |

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008

| | Special Revenue Funds | | | LA County |
|--------------------------------------------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| | Traffic Safety Fund | Building Fees Fund | Engineering Fees fund | Reimbursement Fund |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | 1,897,801 | 894,755 | - |
| Intergovernmental | - | - | - | 91,024 |
| Charges for services | - | - | - | - |
| Use of money and property | 19,281 | 72,874 | 3,940 | - |
| Fines and forfeitures | 1,414,799 | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | 1,434,080 | 1,970,675 | 898,695 | 91,024 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Community development | - | - | - | 150 |
| Parks and recreation | - | - | - | - |
| Public works | - | 2,093,627 | 1,917,275 | - |
| Housing | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | - | 2,093,627 | 1,917,275 | 150 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,434,080 | (122,952) | (1,018,580) | 90,874 |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | - | 397,000 |
| Transfers out | (1,440,444) | (828,690) | (750,090) | (1,809,575) |
| Total Other Financing Sources (Uses) | (1,440,444) | (828,690) | (750,090) | (1,412,575) |
| Net Change in Fund Balances | (6,364) | (951,642) | (1,768,670) | (1,321,701) |
| Fund Balances, Beginning of Year | 107,472 | 3,749,700 | 1,185,870 | (201,358) |
| Restatements | - | - | - | - |
| Fund Balances, Beginning of Year, as Restated | 107,472 | 3,749,700 | 1,185,870 | (201,358) |
| Fund Balances, End of Year | \$ 101,108 | \$ 2,798,058 | \$ (582,800) | \$ (1,523,059) |

CITY OF LANCASTER

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008**

Continued

| | Special Revenue Funds | | | USP - Operations Fund |
|--------------------------------------------------------------|-----------------------------|---------------------------|----------------|-----------------------------|
| | Sanitation District Fund | Lancaster Housing Fund | MTA Grant | |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | 5,648 |
| Intergovernmental | - | - | - | - |
| Charges for services | - | - | - | - |
| Use of money and property | - | 1,614,871 | - | 5,048 |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | - | 1,614,871 | - | 10,696 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Community development | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Public works | - | - | - | - |
| Housing | - | 966,149 | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | - | 966,149 | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | 648,722 | - | 10,696 |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | 443,555 | - |
| Transfers out | (472,300) | (651,667) | - | - |
| Total Other Financing Sources (Uses) | (472,300) | (651,667) | 443,555 | - |
| Net Change in Fund Balances | (472,300) | (2,945) | 443,555 | 10,696 |
| Fund Balances, Beginning of Year | 472,300 | 204,129 | (443,555) | 215,356 |
| Restatements | - | - | - | - |
| Fund Balances, Beginning of Year, as Restated | 472,300 | 204,129 | (443,555) | 215,356 |
| Fund Balances, End of Year | \$ - | \$ 201,184 | \$ - | \$ 226,052 |

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008

| | Special Revenue Funds | | | |
|--------------------------------------------------------------|-----------------------|---------------------|-------------------------|-----------------------|
| | USP - Parks Fund | USP - Admin Fund | USP - Corp Yard Fund | Mariposa Lily Fund |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | 691,378 | 28,328 | 26,840 | 19,168 |
| Intergovernmental | 223,673 | - | - | - |
| Charges for services | - | - | - | - |
| Use of money and property | 233,244 | 14,752 | 9,510 | 768 |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | 1,148,295 | 43,080 | 36,350 | 19,936 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Community development | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Public works | - | - | - | - |
| Housing | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,148,295 | 43,080 | 36,350 | 19,936 |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (376,098) | - | (49,560) | - |
| Total Other Financing Sources (Uses) | (376,098) | - | (49,560) | - |
| Net Change in Fund Balances | 772,197 | 43,080 | (13,210) | 19,936 |
| Fund Balances, Beginning of Year | 9,623,378 | 618,190 | 439,134 | 25,157 |
| Restatements | - | - | - | - |
| Fund Balances, Beginning of Year, as Restated | 9,623,378 | 618,190 | 439,134 | 25,157 |
| Fund Balances, End of Year | \$ 10,395,575 | \$ 661,270 | \$ 425,924 | \$ 45,093 |

CITY OF LANCASTER

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008

Continued

| | Special Revenue Funds | | Capital Projects | Debt Service |
|--------------------------------------------------------------|----------------------------------|---------------------|--------------------------------------------------|-------------------------------------------|
| | Sewer Maintenance District | Proposition 1B | Fund Community Facilities District 91-1 | Fund Lancaster Housing Authority |
| Revenues: | | | | |
| Taxes | \$ 336,379 | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Intergovernmental | - | 2,313,215 | - | - |
| Charges for services | - | - | - | - |
| Use of money and property | 41,435 | - | 11,451 | 35,233 |
| Fines and forfeitures | - | - | - | - |
| Miscellaneous | 70,278 | - | - | - |
| Total Revenues | 448,092 | 2,313,215 | 11,451 | 35,233 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Community development | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Public works | 539,454 | - | - | - |
| Housing | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | 305,000 |
| Interest and fiscal charges | - | - | - | 382,000 |
| Total Expenditures | 539,454 | - | - | 687,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (91,362) | 2,313,215 | 11,451 | (651,767) |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 524,318 | - | - | 651,667 |
| Transfers out | (1,548,800) | (582) | - | - |
| Total Other Financing Sources (Uses) | (1,024,482) | (582) | - | 651,667 |
| Net Change in Fund Balances | (1,115,844) | 2,312,633 | 11,451 | (100) |
| Fund Balances, Beginning of Year | 1,529,458 | - | 317,013 | 685,520 |
| Restatements | - | - | - | (389,196) |
| Fund Balances, Beginning of Year, as Restated | 1,529,458 | - | 317,013 | 296,324 |
| Fund Balances, End of Year | \$ 413,614 | \$ 2,312,633 | \$ 328,464 | \$ 296,224 |

CITY OF LANCASTER

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2008**

| | Total Governmental Funds |
|--------------------------------------------------------------|-----------------------------------------|
| Revenues: | |
| Taxes | \$ 336,379 |
| Licenses and permits | 7,639,850 |
| Intergovernmental | 19,912,682 |
| Charges for services | 5,382,633 |
| Use of money and property | 3,086,894 |
| Fines and forfeitures | 1,414,799 |
| Miscellaneous | 227,049 |
| | <hr/> |
| Total Revenues | 38,000,286 |
| | <hr/> |
| Expenditures: | |
| Current: | |
| General government | 1,918,989 |
| Public safety | 118,980 |
| Community development | 770,403 |
| Parks and recreation | 9,194 |
| Public works | 15,114,784 |
| Housing | 1,781,432 |
| Capital outlay | 93,014 |
| Debt service: | |
| Principal retirement | 848,000 |
| Interest and fiscal charges | 826,568 |
| | <hr/> |
| Total Expenditures | 21,481,364 |
| | <hr/> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 16,518,922 |
| | <hr/> |
| Other Financing Sources (Uses): | |
| Transfers in | 5,467,964 |
| Transfers out | (25,116,672) |
| | <hr/> |
| Total Other Financing Sources (Uses) | (19,648,708) |
| | <hr/> |
| Net Change in Fund Balances | (3,129,786) |
| | <hr/> |
| Fund Balances, Beginning of Year | 69,085,467 |
| Restatements | (389,196) |
| | <hr/> |
| Fund Balances, Beginning of Year, as Restated | 68,696,271 |
| | <hr/> |
| Fund Balances, End of Year | \$ 65,566,485 |
| | <hr/> <hr/> |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
GAS TAX
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 403,479 | \$ 403,479 | \$ 403,479 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 2,534,960 | 2,534,960 | 2,503,890 | (31,070) |
| Charges for services | 10,000 | 10,000 | 9,158 | (842) |
| Use of money and property | 10,000 | 10,000 | (1,301) | (11,301) |
| Miscellaneous | - | - | 19,889 | 19,889 |
| Transfers in | 2,538,958 | 2,538,958 | 2,390,000 | (148,958) |
| Amounts Available for Appropriation | 5,497,397 | 5,497,397 | 5,325,115 | (172,282) |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 4,913,775 | 5,082,928 | 4,672,699 | 410,229 |
| Transfers out | 185,125 | 353,613 | 217,626 | 135,987 |
| Total Charges to Appropriations | 5,098,900 | 5,436,541 | 4,890,325 | 546,216 |
| Budgetary Fund Balance, June 30 | \$ 398,497 | \$ 60,856 | \$ 434,790 | \$ 373,934 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
COMMUNITY SERVICES
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 185,264 | \$ 185,264 | \$ 185,264 | \$ - |
| Resources (Inflows): | | | | |
| Miscellaneous | 5,000 | 35,500 | 69,081 | 33,581 |
| Amounts Available for Appropriation | 190,264 | 220,764 | 254,345 | 33,581 |
| Charges to Appropriation (Outflow): | | | | |
| General government | 9,100 | 9,100 | 100 | 9,000 |
| Community development | - | - | 30,573 | (30,573) |
| Total Charges to Appropriations | 9,100 | 9,100 | 30,673 | (21,573) |
| Budgetary Fund Balance, June 30 | \$ 181,164 | \$ 211,664 | \$ 223,672 | \$ 12,008 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
LANDSCAPE MAINTENANCE DISTRICT
YEAR ENDED JUNE 30, 2008**

| | <u>Budget Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Budgetary Fund Balance, July 1 | \$ 1,871,769 | \$ 1,871,769 | \$ 1,871,769 | \$ - |
| Resources (Inflows): | | | | |
| Charges for services | 1,000,000 | 1,000,000 | 1,030,784 | 30,784 |
| Use of money and property | 67,500 | 67,500 | 37,996 | (29,504) |
| Miscellaneous | 70,000 | 30,000 | 8,802 | (21,198) |
| Transfers in | - | - | 11,981 | 11,981 |
| Amounts Available for Appropriation | <u>3,009,269</u> | <u>2,969,269</u> | <u>2,961,332</u> | <u>(7,937)</u> |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 1,200,785 | 1,280,785 | 1,109,977 | 170,808 |
| Transfers out | 265,345 | 367,589 | 364,922 | 2,667 |
| Total Charges to Appropriations | <u>1,466,130</u> | <u>1,648,374</u> | <u>1,474,899</u> | <u>173,475</u> |
| Budgetary Fund Balance, June 30 | <u>\$ 1,543,139</u> | <u>\$ 1,320,895</u> | <u>\$ 1,486,433</u> | <u>\$ 165,538</u> |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
HOUSING AND COMMUNITY DEVELOPMENT
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 1,413,862 | \$ 1,413,862 | \$ 1,413,862 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 1,407,975 | 1,775,975 | 1,892,523 | 116,548 |
| Transfers in | - | - | 24,796 | 24,796 |
| Amounts Available for Appropriation | 2,821,837 | 3,189,837 | 3,331,181 | 141,344 |
| Charges to Appropriation (Outflow): | | | | |
| Community development | 237,805 | 605,805 | 546,896 | 58,909 |
| Debt service: | | | | |
| Principal retirement | 245,000 | 245,000 | 543,000 | (298,000) |
| Interest and fiscal charges | 310,425 | 310,425 | 444,568 | (134,143) |
| Transfers out | 617,000 | 1,582,380 | 815,295 | 767,085 |
| Total Charges to Appropriations | 1,410,230 | 2,743,610 | 2,349,759 | 393,851 |
| Budgetary Fund Balance, June 30 | \$ 1,411,607 | \$ 446,227 | \$ 981,422 | \$ 535,195 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
 TRANSPORTATION DEVELOPMENT AUTHORITY
 YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 6,593,272 | \$ 6,593,272 | \$ 6,593,272 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 4,667,600 | 4,667,600 | 5,000,795 | 333,195 |
| Use of money and property | 72,000 | 72,000 | 169,194 | 97,194 |
| Transfers in | - | - | 55,521 | 55,521 |
| Amounts Available for Appropriation | 11,332,872 | 11,332,872 | 11,818,782 | 485,910 |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 6,713,000 | 11,688,466 | 2,602,394 | 9,086,072 |
| Total Charges to Appropriations | 6,713,000 | 11,688,466 | 2,602,394 | 9,086,072 |
| Budgetary Fund Balance, June 30 | \$ 4,619,872 | \$ (355,594) | \$ 9,216,388 | \$ 9,571,982 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
PROPOSITION A
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 1,591,308 | \$ 1,591,308 | \$ 1,591,308 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 2,074,820 | 2,226,993 | 2,370,375 | 143,382 |
| Use of money and property | 86,000 | 86,000 | 41,071 | (44,929) |
| Amounts Available for Appropriation | 3,752,128 | 3,904,301 | 4,002,754 | 98,453 |
| Charges to Appropriation (Outflow): | | | | |
| General government | 2,146,500 | 2,197,732 | 1,684,270 | 513,462 |
| Transfers out | 1,435,580 | 2,282,367 | 573,382 | 1,708,985 |
| Total Charges to Appropriations | 3,582,080 | 4,480,099 | 2,257,652 | 2,222,447 |
| Budgetary Fund Balance, June 30 | \$ 170,048 | \$ (575,798) | \$ 1,745,102 | \$ 2,320,900 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
BIKEWAY IMPROVEMENT
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|--------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 103,369 | \$ 103,369 | \$ 103,369 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 171,210 | 171,210 | 202,083 | 30,873 |
| Use of money and property | - | - | 4,513 | 4,513 |
| Miscellaneous | - | - | 60 | 60 |
| Amounts Available for Appropriation | 274,579 | 274,579 | 310,025 | 35,446 |
| Charges to Appropriation (Outflow): | | | | |
| Public works | - | - | 103,208 | (103,208) |
| Transfers out | 200,000 | 302,083 | 29,195 | 272,888 |
| Total Charges to Appropriations | 200,000 | 302,083 | 132,403 | 169,680 |
| Budgetary Fund Balance, June 30 | \$ 74,579 | \$ (27,504) | \$ 177,622 | \$ 205,126 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
PROPOSITION C
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|--------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 1,770,034 | \$ 1,770,034 | \$ 1,770,034 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 1,763,600 | 1,847,465 | 1,936,971 | 89,506 |
| Use of money and property | 58,500 | 58,500 | 69,112 | 10,612 |
| Amounts Available for Appropriation | 3,592,134 | 3,675,999 | 3,776,117 | 100,118 |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 3,397,000 | 3,731,451 | 129,258 | 3,602,193 |
| Total Charges to Appropriations | 3,397,000 | 3,731,451 | 129,258 | 3,602,193 |
| Budgetary Fund Balance, June 30 | \$ 195,134 | \$ (55,452) | \$ 3,646,859 | \$ 3,702,311 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
FEDERAL GRANTS
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-----------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ (1,737,139) | \$ (1,737,139) | \$(1,737,139) | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | - | 25,000 | 305,973 | 280,973 |
| Amounts Available for Appropriation | (1,737,139) | (1,712,139) | (1,431,166) | 280,973 |
| Charges to Appropriation (Outflow): | | | | |
| Community development | - | - | 29,598 | (29,598) |
| Housing | - | - | 95,915 | (95,915) |
| Transfers out | - | 705,409 | 327,827 | 377,582 |
| Total Charges to Appropriations | - | 705,409 | 453,340 | 252,069 |
| Budgetary Fund Balance, June 30 | \$ (1,737,139) | \$ (2,417,548) | \$(1,884,506) | \$ 533,042 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
STATE GRANTS
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-----------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ (1,889,752) | \$ (1,889,752) | \$(1,889,752) | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 872,000 | 2,486,264 | 2,282,569 | (203,695) |
| Use of money and property | - | - | 3,158 | 3,158 |
| Transfers in | - | - | 134,339 | 134,339 |
| Amounts Available for Appropriation | (1,017,752) | 596,512 | 530,314 | (66,198) |
| Charges to Appropriation (Outflow): | | | | |
| General government | - | 165,869 | 112,993 | 52,876 |
| Public safety | - | 65,503 | 77,370 | (11,867) |
| Community development | - | 1,214,129 | 163,186 | 1,050,943 |
| Housing | - | - | 134,176 | (134,176) |
| Transfers out | 872,000 | 5,398,396 | 1,465,028 | 3,933,368 |
| Total Charges to Appropriations | 872,000 | 6,843,897 | 1,952,753 | 4,891,144 |
| Budgetary Fund Balance, June 30 | \$ (1,889,752) | \$ (6,247,385) | \$(1,422,439) | \$ 4,824,946 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
PARKS DEVELOPMENT
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 3,002,738 | \$ 3,002,738 | \$ 3,002,738 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 600,000 | 450,000 | 306,250 | (143,750) |
| Use of money and property | 25,000 | - | 63,958 | 63,958 |
| Amounts Available for Appropriation | 3,627,738 | 3,452,738 | 3,372,946 | (79,792) |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | - | 2,540,780 | 471,828 | 2,068,952 |
| Total Charges to Appropriations | - | 2,540,780 | 471,828 | 2,068,952 |
| Budgetary Fund Balance, June 30 | \$ 3,627,738 | \$ 911,958 | \$ 2,901,118 | \$ 1,989,160 |

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 COUNTY AND OTHER
 YEAR ENDED JUNE 30, 2008

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|---------------------|---------------------|---------------------|---------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ (121,227) | \$ (121,227) | \$ (121,227) | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 750,000 | 1,016,109 | 1,135 | (1,014,974) |
| Transfers in | - | - | 81,437 | 81,437 |
| Amounts Available for Appropriation | 628,773 | 894,882 | (38,655) | (933,537) |
| Charges to Appropriation (Outflow): | | | | |
| General government | - | 160,539 | 121,626 | 38,913 |
| Transfers out | 750,000 | 900,000 | - | 900,000 |
| Total Charges to Appropriations | 750,000 | 1,060,539 | 121,626 | 938,913 |
| Budgetary Fund Balance, June 30 | \$ (121,227) | \$ (165,657) | \$ (160,281) | \$ 5,376 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
DEVELOPER FEES FUND - SIGNAL
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 7,497,216 | \$ 7,497,216 | \$ 7,497,216 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 1,500,000 | 681,800 | 681,910 | 110 |
| Use of money and property | 25,000 | 25,000 | 152,087 | 127,087 |
| Amounts Available for Appropriation | 9,022,216 | 8,204,016 | 8,331,213 | 127,197 |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 300,000 | 5,886,730 | 2,430,063 | 3,456,667 |
| Total Charges to Appropriations | 300,000 | 5,886,730 | 2,430,063 | 3,456,667 |
| Budgetary Fund Balance, June 30 | \$ 8,722,216 | \$ 2,317,286 | \$ 5,901,150 | \$ 3,583,864 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
DEVELOPER FEES FUND - DRAINAGE
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 18,927,718 | \$18,927,718 | \$ 18,927,718 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 4,500,000 | 2,045,500 | 1,883,777 | (161,723) |
| Use of money and property | 67,500 | 160,000 | 260,175 | 100,175 |
| Miscellaneous | - | - | 13,793 | 13,793 |
| Amounts Available for Appropriation | 23,495,218 | 21,133,218 | 21,085,463 | (47,755) |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 916,000 | 22,018,508 | 3,800,089 | 18,218,419 |
| Total Charges to Appropriations | 916,000 | 22,018,508 | 3,800,089 | 18,218,419 |
| Budgetary Fund Balance, June 30 | \$ 22,579,218 | \$ (885,290) | \$ 17,285,374 | \$ 18,170,664 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
SEWER FRONTAGE FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-----------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 401,002 | \$ 401,002 | \$ 401,002 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | - | - | 1,026 | 1,026 |
| Use of money and property | - | - | (2,997) | (2,997) |
| Amounts Available for Appropriation | 401,002 | 401,002 | 399,031 | (1,971) |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 394,995 | 394,995 | 399,031 | (4,036) |
| Total Charges to Appropriations | 394,995 | 394,995 | 399,031 | (4,036) |
| Budgetary Fund Balance, June 30 | \$ 6,007 | \$ 6,007 | \$ - | \$ (6,007) |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
DEVELOPER FEES FUND - SEWER
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|--------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 125,996 | \$ 125,996 | \$ 125,996 | \$ - |
| Resources (Inflows): | | | | |
| Use of money and property | - | - | (942) | (942) |
| Miscellaneous | - | - | 233 | 233 |
| Amounts Available for Appropriation | 125,996 | 125,996 | 125,287 | (709) |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 137,497 | 137,497 | 125,287 | 12,210 |
| Total Charges to Appropriations | 137,497 | 137,497 | 125,287 | 12,210 |
| Budgetary Fund Balance, June 30 | \$ (11,501) | \$ (11,501) | \$ - | \$ 11,501 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
RECYCLE WATER
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|--------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 994,734 | \$ 994,734 | \$ 994,734 | \$ - |
| Resources (Inflows): | | | | |
| Charges for services | - | 15,000 | 150,734 | 135,734 |
| Use of money and property | 15,000 | 15,000 | 21,311 | 6,311 |
| Miscellaneous | - | - | 1,516 | 1,516 |
| Amounts Available for Appropriation | 1,009,734 | 1,024,734 | 1,168,295 | 143,561 |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 228,345 | 228,345 | 80,621 | 147,724 |
| Transfers out | - | 877,098 | 270,347 | 606,751 |
| Total Charges to Appropriations | 228,345 | 1,105,443 | 350,968 | 754,475 |
| Budgetary Fund Balance, June 30 | \$ 781,389 | \$ (80,709) | \$ 817,327 | \$ 898,036 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
 BIOLOGICAL IMPACT FEES FUND
 YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 205,148 | \$ 205,148 | \$ 205,148 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 100,000 | 40,000 | 152,086 | 112,086 |
| Use of money and property | 5,000 | 5,000 | 7,233 | 2,233 |
| Amounts Available for Appropriation | 310,148 | 250,148 | 364,467 | 114,319 |
| Charges to Appropriation (Outflow): | | | | |
| Capital outlay | - | 45,000 | - | 45,000 |
| Total Charges to Appropriations | - | 45,000 | - | 45,000 |
| Budgetary Fund Balance, June 30 | \$ 310,148 | \$ 205,148 | \$ 364,467 | \$ 159,319 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
TRAFFIC IMPACT FEES FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 5,922,578 | \$ 5,922,578 | \$ 5,922,578 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 2,100,000 | 954,550 | 1,050,883 | 96,333 |
| Use of money and property | 58,500 | 298,500 | 124,091 | (174,409) |
| Miscellaneous | 15,000 | 15,000 | 17,490 | 2,490 |
| Amounts Available for Appropriation | 8,096,078 | 7,190,628 | 7,115,042 | (75,586) |
| Charges to Appropriation (Outflow): | | | | |
| Public works | - | 946,010 | - | 946,010 |
| Transfers out | 1,020,000 | 4,779,141 | 2,132,532 | 2,646,609 |
| Total Charges to Appropriations | 1,020,000 | 5,725,151 | 2,132,532 | 3,592,619 |
| Budgetary Fund Balance, June 30 | \$ 7,076,078 | \$ 1,465,477 | \$ 4,982,510 | \$ 3,517,033 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
AQMD FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-------------------|-------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 143,712 | \$ 143,712 | \$ 143,712 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 100,000 | 100,000 | 75,000 | (25,000) |
| Use of money and property | - | - | 2,590 | 2,590 |
| Amounts Available for Appropriation | 243,712 | 243,712 | 221,302 | (22,410) |
| Charges to Appropriation (Outflow): | | | | |
| Capital outlay | - | 100,000 | 93,014 | 6,986 |
| Total Charges to Appropriations | - | 100,000 | 93,014 | 6,986 |
| Budgetary Fund Balance, June 30 | \$ 243,712 | \$ 143,712 | \$ 128,288 | \$ (15,424) |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
LANCASTER LIGHTING DISTRICT FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 1,294,873 | \$ 1,294,873 | \$ 1,294,873 | \$ - |
| Resources (Inflows): | | | | |
| Charges for services | 2,875,000 | 2,835,000 | 3,128,724 | 293,724 |
| Use of money and property | 45,000 | 45,000 | 11,556 | (33,444) |
| Miscellaneous | 80,000 | 80,000 | 15,960 | (64,040) |
| Amounts Available for Appropriation | 4,294,873 | 4,254,873 | 4,451,113 | 196,240 |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 3,731,590 | 3,741,654 | 3,725,470 | 16,184 |
| Transfers out | 436,770 | 436,770 | 436,773 | (3) |
| Total Charges to Appropriations | 4,168,360 | 4,178,424 | 4,162,243 | 16,181 |
| Budgetary Fund Balance, June 30 | \$ 126,513 | \$ 76,449 | \$ 288,870 | \$ 212,421 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
LANCASTER DRAINAGE MAINTENANCE DISTRICT
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 2,822,700 | \$ 2,822,700 | \$ 2,822,700 | \$ - |
| Resources (Inflows): | | | | |
| Charges for services | 1,100,000 | 1,035,000 | 1,063,233 | 28,233 |
| Use of money and property | 36,000 | 36,000 | 63,421 | 27,421 |
| Miscellaneous | - | - | 1,947 | 1,947 |
| Amounts Available for Appropriation | 3,958,700 | 3,893,700 | 3,951,301 | 57,601 |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 1,083,270 | 1,112,057 | 872,453 | 239,604 |
| Transfers out | 273,800 | 1,956,497 | 496,564 | 1,459,933 |
| Total Charges to Appropriations | 1,357,070 | 3,068,554 | 1,369,017 | 1,699,537 |
| Budgetary Fund Balance, June 30 | \$ 2,601,630 | \$ 825,146 | \$ 2,582,284 | \$ 1,757,138 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
HOME PROGRAM FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 39,692 | \$ 39,692 | \$ 39,692 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 180,000 | 4,694,687 | 713,456 | (3,981,231) |
| Use of money and property | 10,000 | 10,000 | (1,739) | (11,739) |
| Amounts Available for Appropriation | 229,692 | 4,744,379 | 751,409 | (3,992,970) |
| Charges to Appropriation (Outflow): | | | | |
| Housing | 190,000 | 704,687 | 585,192 | 119,495 |
| Total Charges to Appropriations | 190,000 | 704,687 | 585,192 | 119,495 |
| Budgetary Fund Balance, June 30 | \$ 39,692 | \$ 4,039,692 | \$ 166,217 | \$ (3,873,475) |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
MISCELLANEOUS GRANTS FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-----------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ (1,004,643) | \$ (1,004,643) | \$(1,004,643) | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 70,000 | - | - | - |
| Miscellaneous | 8,000 | 8,000 | 8,000 | - |
| Transfers in | - | - | 753,350 | 753,350 |
| Amounts Available for Appropriation | (926,643) | (996,643) | (243,293) | 753,350 |
| Charges to Appropriation (Outflow): | | | | |
| Public safety | - | - | 41,610 | (41,610) |
| Parks and recreation | 7,000 | 8,000 | 9,194 | (1,194) |
| Transfers out | - | - | 101,425 | (101,425) |
| Total Charges to Appropriations | 7,000 | 8,000 | 152,229 | (144,229) |
| Budgetary Fund Balance, June 30 | \$ (933,643) | \$ (1,004,643) | \$ (395,522) | \$ 609,121 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
TRAFFIC SAFETY FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 107,472 | \$ 107,472 | \$ 107,472 | \$ - |
| Resources (Inflows): | | | | |
| Use of money and property | 15,000 | 15,000 | 19,281 | 4,281 |
| Fines and forfeitures | 1,649,190 | 1,413,000 | 1,414,799 | 1,799 |
| Amounts Available for Appropriation | 1,771,662 | 1,535,472 | 1,541,552 | 6,080 |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 1,664,190 | 1,664,190 | 1,440,444 | 223,746 |
| Total Charges to Appropriations | 1,664,190 | 1,664,190 | 1,440,444 | 223,746 |
| Budgetary Fund Balance, June 30 | \$ 107,472 | \$ (128,718) | \$ 101,108 | \$ 229,826 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
BUILDING FEES FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 3,749,700 | \$ 3,749,700 | \$ 3,749,700 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 2,805,490 | 1,303,590 | 1,897,801 | 594,211 |
| Use of money and property | 157,500 | - | 72,874 | 72,874 |
| Amounts Available for Appropriation | 6,712,690 | 5,053,290 | 5,720,375 | 667,085 |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 2,687,170 | 2,663,018 | 2,093,627 | 569,391 |
| Transfers out | 828,690 | 828,690 | 828,690 | - |
| Total Charges to Appropriations | 3,515,860 | 3,491,708 | 2,922,317 | 569,391 |
| Budgetary Fund Balance, June 30 | \$ 3,196,830 | \$ 1,561,582 | \$ 2,798,058 | \$ 1,236,476 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
ENGINEERING FEES FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 1,185,870 | \$ 1,185,870 | \$ 1,185,870 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 3,295,000 | 970,000 | 894,755 | (75,245) |
| Use of money and property | 67,500 | - | 3,940 | 3,940 |
| Amounts Available for Appropriation | 4,548,370 | 2,155,870 | 2,084,565 | (71,305) |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 3,201,660 | 2,373,032 | 1,917,275 | 455,757 |
| Transfers out | 750,090 | 750,090 | 750,090 | - |
| Total Charges to Appropriations | 3,951,750 | 3,123,122 | 2,667,365 | 455,757 |
| Budgetary Fund Balance, June 30 | \$ 596,620 | \$ (967,252) | \$ (582,800) | \$ 384,452 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
LA COUNTY REIMBURSEMENT FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|-----------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ (201,358) | \$ (201,358) | \$ (201,358) | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | - | 1,000,000 | 91,024 | (908,976) |
| Transfers in | - | - | 397,000 | 397,000 |
| Amounts Available for Appropriation | (201,358) | 798,642 | 286,666 | (511,976) |
| Charges to Appropriation (Outflow): | | | | |
| Community development | - | - | 150 | (150) |
| Transfers out | - | 2,640,207 | 1,809,575 | 830,632 |
| Total Charges to Appropriations | - | 2,640,207 | 1,809,725 | 830,482 |
| Budgetary Fund Balance, June 30 | \$ (201,358) | \$ (1,841,565) | \$(1,523,059) | \$ 318,506 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
LANCASTER HOUSING FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 204,129 | \$ 204,129 | \$ 204,129 | \$ - |
| Resources (Inflows): | | | | |
| Use of money and property | 1,500,000 | 1,500,000 | 1,614,871 | 114,871 |
| Amounts Available for Appropriation | 1,704,129 | 1,704,129 | 1,819,000 | 114,871 |
| Charges to Appropriation (Outflow): | | | | |
| Housing | 950,095 | 950,095 | 966,149 | (16,054) |
| Transfers out | 689,100 | 689,100 | 651,667 | 37,433 |
| Total Charges to Appropriations | 1,639,195 | 1,639,195 | 1,617,816 | 21,379 |
| Budgetary Fund Balance, June 30 | \$ 64,934 | \$ 64,934 | \$ 201,184 | \$ 136,250 |

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 MTA GRANT
 YEAR ENDED JUNE 30, 2008

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|---------------------|---------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ (443,555) | \$ (443,555) | \$ (443,555) | \$ - |
| Resources (Inflows): | | | | |
| Transfers in | - | - | 443,555 | 443,555 |
| Amounts Available for Appropriation | (443,555) | (443,555) | - | 443,555 |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | - | 150,000 | - | 150,000 |
| Total Charges to Appropriations | - | 150,000 | - | 150,000 |
| Budgetary Fund Balance, June 30 | \$ (443,555) | \$ (593,555) | \$ - | \$ 593,555 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
USP - PARKS FUND
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 9,623,378 | \$ 9,623,378 | \$ 9,623,378 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 1,150,000 | 936,325 | 691,378 | (244,947) |
| Intergovernmental | - | - | 223,673 | 223,673 |
| Use of money and property | 40,500 | 280,000 | 233,244 | (46,756) |
| Amounts Available for Appropriation | 10,813,878 | 10,839,703 | 10,771,673 | (68,030) |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 2,575,125 | 3,564,808 | 376,098 | 3,188,710 |
| Total Charges to Appropriations | 2,575,125 | 3,564,808 | 376,098 | 3,188,710 |
| Budgetary Fund Balance, June 30 | \$ 8,238,753 | \$ 7,274,895 | \$ 10,395,575 | \$ 3,120,680 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
 USP - ADMIN FUND
 YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 618,190 | \$ 618,190 | \$ 618,190 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 75,000 | 30,000 | 28,328 | (1,672) |
| Use of money and property | 12,000 | 12,000 | 14,752 | 2,752 |
| Amounts Available for Appropriation | 705,190 | 660,190 | 661,270 | 1,080 |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 385,762 | 588,562 | - | 588,562 |
| Total Charges to Appropriations | 385,762 | 588,562 | - | 588,562 |
| Budgetary Fund Balance, June 30 | \$ 319,428 | \$ 71,628 | \$ 661,270 | \$ 589,642 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
 USP - CORP YARD FUND
 YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|--------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 439,134 | \$ 439,134 | \$ 439,134 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 75,000 | 30,000 | 26,840 | (3,160) |
| Use of money and property | 12,000 | 12,000 | 9,510 | (2,490) |
| Amounts Available for Appropriation | 526,134 | 481,134 | 475,484 | (5,650) |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 275,000 | 557,036 | 49,560 | 507,476 |
| Total Charges to Appropriations | 275,000 | 557,036 | 49,560 | 507,476 |
| Budgetary Fund Balance, June 30 | \$ 251,134 | \$ (75,902) | \$ 425,924 | \$ 501,826 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
 MARIPOSA LILY FUND
 YEAR ENDED JUNE 30, 2008**

| | <u>Budget Amounts</u> | | <u>Actual Amounts</u> | Variance with Final Budget Positive (Negative) |
|----------------------------------------|-------------------------|-------------------------|---------------------------|-------------------------------------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Budgetary Fund Balance, July 1 | \$ 25,157 | \$ 25,157 | \$ 25,157 | \$ - |
| Resources (Inflows): | | | | |
| Licenses and permits | 20,000 | 20,000 | 19,168 | (832) |
| Use of money and property | - | - | 768 | 768 |
| Budgetary Fund Balance, June 30 | <u>\$ 45,157</u> | <u>\$ 45,157</u> | <u>\$ 45,093</u> | <u>\$ (64)</u> |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
SEWER MAINTENANCE DISTRICT
YEAR ENDED JUNE 30, 2008**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|-----------------------|---------------------|---------------------------|-------------------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 1,529,458 | \$ 1,529,458 | \$ 1,529,458 | \$ - |
| Resources (Inflows): | | | | |
| Taxes | - | 400,000 | 336,379 | (63,621) |
| Use of money and property | 10,000 | 10,000 | 41,435 | 31,435 |
| Miscellaneous | 70,000 | 70,000 | 70,278 | 278 |
| Transfers in | 532,492 | 532,492 | 524,318 | (8,174) |
| Amounts Available for Appropriation | 2,141,950 | 2,541,950 | 2,501,868 | (40,082) |
| Charges to Appropriation (Outflow): | | | | |
| Public works | 400,000 | 987,980 | 539,454 | 448,526 |
| Transfers out | - | - | 1,548,800 | (1,548,800) |
| Total Charges to Appropriations | 400,000 | 987,980 | 2,088,254 | (1,100,274) |
| Budgetary Fund Balance, June 30 | \$ 1,741,950 | \$ 1,553,970 | \$ 413,614 | \$ (1,140,356) |

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION 1B
 YEAR ENDED JUNE 30, 2008

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|------------------|---------------------|---------------------|---------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ - | \$ - | \$ - | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | 1,307,000 | 2,313,000 | 2,313,215 | 215 |
| Amounts Available for Appropriation | 1,307,000 | 2,313,000 | 2,313,215 | 215 |
| Charges to Appropriation (Outflow): | | | | |
| Transfers out | 1,307,000 | 1,307,000 | 582 | 1,306,418 |
| Total Charges to Appropriations | 1,307,000 | 1,307,000 | 582 | 1,306,418 |
| Budgetary Fund Balance, June 30 | \$ - | \$ 1,006,000 | \$ 2,312,633 | \$ 1,306,633 |

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 CAPITAL PROJECTS
 YEAR ENDED JUNE 30, 2008

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|---------------------|------------------------|-------------------|---------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 413,295 | \$ 413,295 | \$ 413,295 | \$ - |
| Resources (Inflows): | | | | |
| Miscellaneous | - | - | 91,000 | 91,000 |
| Transfers in | 24,293,225 | 100,130,641 | 30,790,916 | (69,339,725) |
| Amounts Available for Appropriation | 24,706,520 | 100,543,936 | 31,295,211 | (69,248,725) |
| Charges to Appropriation (Outflow): | | | | |
| Capital outlay | 24,293,225 | 101,245,536 | 30,795,230 | 70,450,306 |
| Transfers out | 1,400,100 | 11,548,753 | - | 11,548,753 |
| Total Charges to Appropriations | 25,693,325 | 112,794,289 | 30,795,230 | 81,999,059 |
| Budgetary Fund Balance, June 30 | \$ (986,805) | \$ (12,250,353) | \$ 499,981 | \$ 12,750,334 |

CITY OF LANCASTER

**BUDGETARY COMPARISON SCHEDULE
LANCASTER REDEVELOPMENT AGENCY CAPITAL PROJECTS
YEAR ENDED JUNE 30, 2008**

| | <u>Budget Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--------------------------------------------|-----------------------|-----------------------|---------------------------|-------------------------------------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Budgetary Fund Balance, July 1 | \$ 21,668,345 | \$ 21,668,345 | \$ 21,668,345 | \$ - |
| Resources (Inflows): | | | | |
| Intergovernmental | - | - | 1,280,790 | 1,280,790 |
| Charges for services | - | - | 949,821 | 949,821 |
| Use of money and property | 900,000 | 900,000 | 6,059,723 | 5,159,723 |
| Miscellaneous | - | - | 782,671 | 782,671 |
| Transfers in | 14,100,000 | 15,700,000 | 15,675,562 | (24,438) |
| Amounts Available for Appropriation | 36,668,345 | 38,268,345 | 46,416,912 | 8,148,567 |
| Charges to Appropriation (Outflow): | | | | |
| General government | 1,806,695 | 1,834,056 | 3,799,402 | (1,965,346) |
| Community development | 99,900 | 247,345 | 1,705,411 | (1,458,066) |
| Capital outlay | - | - | 6,067,727 | (6,067,727) |
| Debt service: | | | | |
| Interest and fiscal charges | - | - | 3,700,541 | (3,700,541) |
| Transfers out | 20,692,418 | 37,784,119 | 12,091,101 | 25,693,018 |
| Total Charges to Appropriations | 22,599,013 | 39,865,520 | 27,364,182 | 12,501,338 |
| Budgetary Fund Balance, June 30 | \$ 14,069,332 | \$ (1,597,175) | \$ 19,052,730 | \$ 20,649,905 |

CITY OF LANCASTER

BUDGETARY COMPARISON SCHEDULE
 LANCASTER REDEVELOPMENT AGENCY DEBT SERVICE
 YEAR ENDED JUNE 30, 2008

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------|
| | Original | Final | | |
| Budgetary Fund Balance, July 1 | \$ 24,142,132 | \$ 24,142,132 | \$ 24,142,132 | \$ - |
| Resources (Inflows): | | | | |
| Taxes | 22,386,952 | 24,750,000 | 25,271,212 | 521,212 |
| Intergovernmental | 2,600,000 | 2,600,000 | 2,505,703 | (94,297) |
| Use of money and property | 627,300 | 627,300 | 763,598 | 136,298 |
| Transfers in | 1,914,000 | 1,914,000 | 5,848,870 | 3,934,870 |
| Amounts Available for Appropriation | 51,670,384 | 54,033,432 | 58,531,515 | 4,498,083 |
| Charges to Appropriation (Outflow): | | | | |
| General government | 2,152,855 | 2,368,202 | 921,095 | 1,447,107 |
| Debt service: | | | | |
| Principal retirement | 9,370,000 | 9,370,000 | 5,280,000 | 4,090,000 |
| Interest and fiscal charges | 11,822,721 | 11,822,721 | 11,991,104 | (168,383) |
| Transfers out | 15,788,613 | 15,788,613 | 15,675,562 | 113,051 |
| Total Charges to Appropriations | 39,134,189 | 39,349,536 | 33,867,761 | 5,481,775 |
| Budgetary Fund Balance, June 30 | \$ 12,536,195 | \$ 14,683,896 | \$ 24,663,754 | \$ 9,979,858 |

CITY OF LANCASTER

COMBINING BALANCE SHEET
 ALL AGENCY FUNDS
 JUNE 30, 2008

| | <u>Assessment Districts</u> | <u>Agency</u> | <u>AD 93-3</u> | <u>AD 92-101</u> | <u>IFD 92-1</u> |
|-----------------------------------------|---------------------------------|--------------------------|----------------------------|--------------------------|----------------------|
| Assets: | | | | | |
| Pooled cash and investments | \$ 155,209 | \$ 711,191 | \$ 530,757 | \$ 207,232 | \$ 871 |
| Receivables: | | | | | |
| Accounts | - | 1,500 | - | - | - |
| Accrued interest | - | - | - | 642 | 3 |
| Restricted assets: | | | | | |
| Cash and investments with fiscal agents | - | - | 726,183 | 159,533 | - |
| Total Assets | <u>\$ 155,209</u> | <u>\$ 712,691</u> | <u>\$ 1,256,940</u> | <u>\$ 367,407</u> | <u>\$ 874</u> |
| Liabilities: | | | | | |
| Accounts payable | \$ - | \$ 798 | \$ 20,049 | \$ 3,013 | \$ - |
| Deposits payable | - | 711,893 | - | - | 855 |
| Due to other governments | - | - | 591 | - | - |
| Due to bondholders | 155,209 | - | 1,236,300 | 364,394 | 19 |
| Total Liabilities | <u>\$ 155,209</u> | <u>\$ 712,691</u> | <u>\$ 1,256,940</u> | <u>\$ 367,407</u> | <u>\$ 874</u> |

CITY OF LANCASTER

COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 2008

| | <u>CFD 89-1</u> | <u>CFD 90-1</u> | <u>CFD 91-1</u> | <u>CFD 91-2</u> | <u>Totals</u> |
|-----------------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Assets: | | | | | |
| Pooled cash and investments | \$ 807,715 | \$ 884,635 | \$ 443,711 | \$ 1,412,960 | \$ 5,154,281 |
| Receivables: | | | | | |
| Accounts | - | - | - | - | 1,500 |
| Accrued interest | 2,508 | 2,742 | - | 4,379 | 10,274 |
| Restricted assets: | | | | | |
| Cash and investments with fiscal agents | 636,544 | 776,625 | 555,114 | 833,800 | 3,687,799 |
| Total Assets | <u>\$ 1,446,767</u> | <u>\$ 1,664,002</u> | <u>\$ 998,825</u> | <u>\$ 2,251,139</u> | <u>\$ 8,853,854</u> |
| Liabilities: | | | | | |
| Accounts payable | \$ 8,588 | \$ 302 | \$ 188 | \$ 42 | \$ 32,980 |
| Deposits payable | - | - | - | 15,810 | 728,558 |
| Due to other governments | - | - | - | - | 591 |
| Due to bondholders | 1,438,179 | 1,663,700 | 998,637 | 2,235,287 | 8,091,725 |
| Total Liabilities | <u>\$ 1,446,767</u> | <u>\$ 1,664,002</u> | <u>\$ 998,825</u> | <u>\$ 2,251,139</u> | <u>\$ 8,853,854</u> |

CITY OF LANCASTER

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2008

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|-----------------------------------------|-------------------------|-------------------|-------------------|--------------------------|
| <u>Assessment Districts</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 155,209 | \$ - | \$ - | \$ 155,209 |
| Total Assets | \$ 155,209 | \$ - | \$ - | \$ 155,209 |
| Liabilities: | | | | |
| Due to bondholders | \$ 155,209 | \$ - | \$ - | \$ 155,209 |
| Total Liabilities | \$ 155,209 | \$ - | \$ - | \$ 155,209 |
| <u>Agency</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 731,087 | \$ - | \$ 19,896 | \$ 711,191 |
| Receivables: | | | | |
| Accounts | 1,680 | - | 180 | 1,500 |
| Total Assets | \$ 732,767 | \$ - | \$ 20,076 | \$ 712,691 |
| Liabilities: | | | | |
| Accounts payable | \$ 738 | \$ 60 | \$ - | \$ 798 |
| Deposits payable | 732,029 | - | 20,136 | 711,893 |
| Total Liabilities | \$ 732,767 | \$ 60 | \$ 20,136 | \$ 712,691 |
| <u>AD 93-3</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 1,371,398 | \$ - | \$ 840,641 | \$ 530,757 |
| Due from other governments | 58,181 | - | 58,181 | - |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 222,345 | 503,838 | - | 726,183 |
| Total Assets | \$ 1,651,924 | \$ 503,838 | \$ 898,822 | \$ 1,256,940 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 20,049 | \$ - | \$ 20,049 |
| Due to other governments | 591 | - | - | 591 |
| Due to bondholders | 1,651,333 | - | 415,033 | 1,236,300 |
| Total Liabilities | \$ 1,651,924 | \$ 20,049 | \$ 415,033 | \$ 1,256,940 |
| <u>AD 92-101</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 203,530 | \$ 3,702 | \$ - | \$ 207,232 |
| Receivables: | | | | |
| Accrued interest | - | 642 | - | 642 |
| Due from other governments | 5,930 | - | 5,930 | - |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 158,725 | 808 | - | 159,533 |
| Total Assets | \$ 368,185 | \$ 5,152 | \$ 5,930 | \$ 367,407 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 3,013 | \$ - | \$ 3,013 |
| Due to bondholders | 368,185 | - | 3,791 | 364,394 |
| Total Liabilities | \$ 368,185 | \$ 3,013 | \$ 3,791 | \$ 367,407 |

CITY OF LANCASTER

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2008**

| | Balance July 1, 2007 | Additions | Deductions | Balance June 30, 2008 |
|-----------------------------------------|-------------------------|-------------------|-------------------|--------------------------|
| <u>IFD 92-1</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 855 | \$ 16 | \$ - | \$ 871 |
| Receivables: | | | | |
| Accrued interest | - | 3 | - | 3 |
| Total Assets | \$ 855 | \$ 19 | \$ - | \$ 874 |
| Liabilities: | | | | |
| Deposits payable | \$ 827 | \$ 28 | \$ - | \$ 855 |
| Due to bondholders | 28 | - | 9 | 19 |
| Total Liabilities | \$ 855 | \$ 28 | \$ 9 | \$ 874 |
| <u>CFD 89-1</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 993,291 | \$ - | \$ 185,576 | \$ 807,715 |
| Receivables: | | | | |
| Accrued interest | - | 2,508 | - | 2,508 |
| Due from other governments | 9,161 | - | 9,161 | - |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 504,616 | 131,928 | - | 636,544 |
| Total Assets | \$ 1,507,068 | \$ 134,436 | \$ 194,737 | \$ 1,446,767 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 8,588 | \$ - | \$ 8,588 |
| Due to bondholders | 1,507,068 | - | 68,889 | 1,438,179 |
| Total Liabilities | \$ 1,507,068 | \$ 8,588 | \$ 68,889 | \$ 1,446,767 |
| <u>CFD 90-1</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 847,838 | \$ 36,797 | \$ - | \$ 884,635 |
| Receivables: | | | | |
| Accrued interest | - | 2,742 | - | 2,742 |
| Due from other governments | 26,510 | - | 26,510 | - |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 776,746 | - | 121 | 776,625 |
| Total Assets | \$ 1,651,094 | \$ 39,539 | \$ 26,631 | \$ 1,664,002 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 302 | \$ - | \$ 302 |
| Due to bondholders | 1,651,094 | 12,606 | - | 1,663,700 |
| Total Liabilities | \$ 1,651,094 | \$ 12,908 | \$ - | \$ 1,664,002 |
| <u>CFD 91-1</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ (306,755) | \$ 750,466 | \$ - | \$ 443,711 |
| Due from other governments | 6,599 | - | 6,599 | - |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 562,430 | - | 7,316 | 555,114 |
| Total Assets | \$ 262,274 | \$ 750,466 | \$ 13,915 | \$ 998,825 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 188 | \$ - | \$ 188 |
| Due to bondholders | 262,274 | 736,363 | - | 998,637 |
| Total Liabilities | \$ 262,274 | \$ 736,551 | \$ - | \$ 998,825 |

CITY OF LANCASTER

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED JUNE 30, 2008**

| | <u>Balance July 1, 2007</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance June 30, 2008</u> |
|-----------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <u>CFD 91-2</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 1,538,862 | \$ - | \$ 125,902 | \$ 1,412,960 |
| Receivables: | | | | |
| Accrued interest | - | 4,379 | - | 4,379 |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 833,863 | - | 63 | 833,800 |
| Total Assets | <u>\$ 2,372,725</u> | <u>\$ 4,379</u> | <u>\$ 125,965</u> | <u>\$ 2,251,139</u> |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 42 | \$ - | \$ 42 |
| Deposits payable | 15,810 | - | - | 15,810 |
| Due to bondholders | 2,356,915 | - | 121,628 | 2,235,287 |
| Total Liabilities | <u>\$ 2,372,725</u> | <u>\$ 42</u> | <u>\$ 121,628</u> | <u>\$ 2,251,139</u> |
| <u>Totals - All Agency Funds</u> | | | | |
| Assets: | | | | |
| Pooled cash and investments | \$ 5,535,315 | \$ 790,981 | \$1,172,015 | \$ 5,154,281 |
| Receivables: | | | | |
| Accounts | 1,680 | - | 180 | 1,500 |
| Accrued interest | - | 10,274 | - | 10,274 |
| Due from other governments | 106,381 | - | 106,381 | - |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 3,058,725 | 629,074 | - | 3,687,799 |
| Total Assets | <u>\$ 8,702,101</u> | <u>\$ 1,430,329</u> | <u>\$ 1,278,576</u> | <u>\$ 8,853,854</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 738 | \$ 32,242 | \$ - | \$ 32,980 |
| Deposits payable | 748,666 | 28 | 20,136 | 728,558 |
| Due to other governments | 591 | - | - | 591 |
| Due to bondholders | 7,952,106 | 748,969 | 609,350 | 8,091,725 |
| Total Liabilities | <u>\$ 8,702,101</u> | <u>\$ 781,239</u> | <u>\$ 629,486</u> | <u>\$ 8,853,854</u> |

City of Lancaster

Statistical Section

This part of the City of Lancaster's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

| <u>Contents</u> | <u>Page</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Financial Trends <i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i> | 124-127 |
| Revenue Capacity <i>These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.</i> | 128-134 |
| Debt Capacity <i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the city's ability to issue additional debt in the future.</i> | 135-139 |
| Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.</i> | 140-141 |
| Operating Information <i>These schedules contain information about the City's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.</i> | 142-146 |

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The city implemented Statement 34 for the fiscal year ended June 30, 2003; schedules presenting government-wide information include information beginning in that year.*

CITY OF LANCASTER

**Net Assets by Component,
Last Four Fiscal Years
(accrual basis of accounting)**

| | Fiscal Year | | | |
|-------------------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
| Governmental activities | | | | |
| Invested in capital assets, net of related debt | \$ 78,497,929 | \$ 94,068,075 | \$ 822,650,031 | \$ 880,722,283 |
| Restricted | 49,398,517 | 87,569,015 | 120,838,558 | 115,527,885 |
| Unrestricted | <u>(84,993,525)</u> | <u>(80,808,829)</u> | <u>(111,545,878)</u> | <u>(108,634,823)</u> |
| Total governmental activities net assets | <u>\$ 42,902,921</u> | <u>\$ 100,828,261</u> | <u>\$ 831,942,711</u> | <u>\$ 887,615,345</u> |
| Primary government | | | | |
| Invested in capital assets, net of related debt | \$ 78,497,929 | \$ 94,068,075 | \$ 822,650,031 | \$ 880,722,283 |
| Restricted | 49,398,517 | 87,569,015 | 120,838,558 | 115,527,885 |
| Unrestricted | <u>(84,993,525)</u> | <u>(80,808,829)</u> | <u>(111,545,878)</u> | <u>(108,634,823)</u> |
| Total primary government net assets | <u>\$ 42,902,921</u> | <u>\$ 100,828,261</u> | <u>\$ 831,942,711</u> | <u>\$ 887,615,345</u> |

Source: The information is derived from the Comprehensive Financial Reports for the relevant year. The City of Lancaster implemented GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

Note: The City of Lancaster does not have any business-type activities to report.

CITY OF LANCASTER

**Changes in Net Assets
Last Four Fiscal Years
(accrual basis of accounting)**

| | Fiscal Year | | | |
|---------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2005 | 2006 | 2007 | 2008 |
| Expenses | | | | |
| Governmental activities: | | | | |
| General government | \$ 13,422,227 | 15,996,662 | 16,300,790 | 19,703,043 |
| Public safety | 13,624,832 | 15,057,609 | 17,142,744 | 22,155,873 |
| Housing | 3,116,089 | 1,232,174 | 5,361,600 | 6,650,286 |
| Community development | 29,372,001 | 19,043,934 | 13,669,830 | 14,734,792 |
| Parks and recreation | 11,285,183 | 14,715,042 | 13,423,273 | 60,663,940 |
| Public works | 16,503,565 | 22,087,634 | 59,019,071 | 1,786,468 |
| Interest on long-term debt | 13,069,272 | 14,921,363 | 16,351,722 | 16,512,637 |
| Total primary governmental activities expenses | <u>\$ 100,393,169</u> | <u>\$ 103,054,418</u> | <u>\$ 141,269,030</u> | <u>\$ 142,207,039</u> |
| Business-type activities: (none) | | | | |
| Total business-type activities expenses | - | - | - | - |
| Total primary government expenses | <u>\$ 100,393,169</u> | <u>\$ 103,054,418</u> | <u>\$ 141,269,030</u> | <u>\$ 142,207,039</u> |
| Program Revenues (see Schedule 3) | | | | |
| Governmental activities: | | | | |
| Charges for services: | | | | |
| General government | \$ 3,901,133 | \$ 3,403,979 | \$ 406,451 | \$ 1,647,842 |
| Public safety | 6,162,797 | 7,371,936 | 2,211,141 | 3,505,516 |
| Housing | 1,708,513 | 1,789,277 | 2,633,713 | 1,610,734 |
| Community development | 3,968,166 | 4,838,078 | 805,132 | 1,478,571 |
| Parks and recreation | 3,377,830 | 3,534,430 | 3,175,710 | 2,991,204 |
| Public works | 24,022,612 | 29,098,965 | 24,686,902 | 17,556,965 |
| Operating grants and contributions | 29,134,303 | 36,717,092 | 21,790,093 | 22,304,176 |
| Capital grants and contributions | 1,170,980 | - | - | 65,570,808 |
| Total governmental activities program revenues | <u>\$ 73,446,334</u> | <u>\$ 86,753,757</u> | <u>\$ 55,709,142</u> | <u>\$ 116,665,816</u> |
| Total primary government program revenues | <u>\$ 73,446,334</u> | <u>\$ 86,753,757</u> | <u>\$ 55,709,142</u> | <u>\$ 116,665,816</u> |
| Governmental activities | \$ (26,946,835) | \$ (16,300,661) | \$ (85,559,888) | \$ (25,541,223) |
| Net Primary Government Revenue (Expense) | <u>\$ (26,946,835)</u> | <u>\$ (16,300,661)</u> | <u>\$ (85,559,888)</u> | <u>\$ (25,541,223)</u> |
| General Revenues and Other Changes in Net Assets | | | | |
| Governmental activities: | | | | |
| Taxes | | | | |
| Property taxes | \$ 17,982,717 | \$ 32,672,098 | \$ 30,773,463 | \$ 44,679,962 |
| Transient Occupancy Taxes | 1,300,448 | 1,257,943 | 1,452,827 | 1,211,514 |
| Franchise taxes | 2,430,956 | 2,844,195 | 2,754,230 | 2,484,807 |
| Sales taxes | 17,471,173 | 21,377,455 | 25,879,313 | 19,449,760 |
| Other taxes | 705,761 | 1,016,196 | 1,888,720 | 1,300,854 |
| Intergovernmental Unrestricted | 7,918,606 | 3,129,626 | 918,534 | 647,932 |
| Use of Money and Property | 25,347,471 | 16,088,474 | 22,647,525 | 13,357,153 |
| Miscellaneous | 1,530,139 | 83,925 | 557,331 | 197,709 |
| Total governmental activities | <u>\$ 74,687,271</u> | <u>\$ 78,469,912</u> | <u>\$ 86,871,943</u> | <u>\$ 83,329,691</u> |
| Total Primary Government | <u>\$ 74,687,271</u> | <u>\$ 78,469,912</u> | <u>\$ 86,871,943</u> | <u>\$ 83,329,691</u> |
| Change in Net Assets | | | | |
| Governmental activities | \$ 47,740,436 | \$ 62,169,251 | \$ 1,312,055 | \$ 57,788,468 |
| Total Primary Government | <u>\$ 47,740,436</u> | <u>\$ 62,169,251</u> | <u>\$ 1,312,055</u> | <u>\$ 57,788,468</u> |

Source: The information is derived from the Comprehensive Financial Reports for the relevant year. The City of Lancaster implemented GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

Note: The City of Lancaster does not have any business-type activities to report.

CITY OF LANCASTER

**Fund Balances, Governmental Funds,
Last Four Fiscal Years
(modified accrual basis of accounting)**

| | Fiscal Year | | | |
|------------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
| General Fund | | | | |
| Reserved | \$ 59,892,933 | \$ 59,733,381 | \$ 64,019,546 | \$ 54,513,982 |
| Unreserved | <u>29,082,237</u> | <u>31,733,381</u> | <u>31,986,738</u> | <u>37,322,306</u> |
| Total general fund | <u>\$ 88,975,170</u> | <u>\$ 91,466,762</u> | <u>\$ 96,006,284</u> | <u>\$ 91,836,288</u> |
| All Other Governmental Funds | | | | |
| Reserved | \$ 30,210,474 | \$ 47,888,239 | \$ 71,637,570 | \$ 59,478,125 |
| Unreserved, reported in: | | | | |
| Special revenue funds | 37,928,560 | 68,008,628 | 52,767,008 | 59,541,994 |
| Capital projects funds | (19,195,383) | (49,662,040) | (30,507,293) | (34,197,147) |
| Debt service funds | <u>18,337,445</u> | <u>20,211,147</u> | <u>23,919,282</u> | <u>24,959,978</u> |
| Total all other governmental funds | <u>\$ 67,281,096</u> | <u>\$ 86,445,974</u> | <u>\$ 117,816,567</u> | <u>\$ 109,782,950</u> |

Source: The information is derived from the Comprehensive Financial Reports for the relevant year. The City of Lancaster implemented GASB 34 for the fiscal year ended June 30, 2003. Information prior to the implementation of GASB 34 is not available.

CITY OF LANCASTER

**Changes in Fund Balances, Governmental Funds,
Last Four Fiscal Years
(modified accrual basis of accounting)**

| | Fiscal Year | | | |
|---------------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
| Revenues | | | | |
| Taxes (see Schedule 6) | \$ 40,966,235 | \$ 58,059,847 | \$ 65,926,362 | \$ 70,162,583 |
| Licenses, fees, and permits | 30,541,425 | 39,580,124 | 18,406,355 | 8,360,699 |
| Intergovernmental | 33,466,522 | 22,928,483 | 27,189,039 | 25,236,245 |
| Charges for services | 9,421,165 | 14,083,950 | 8,901,806 | 9,319,279 |
| Use of money and property | 24,358,065 | 14,994,933 | 13,121,339 | 11,222,381 |
| Fines and forfeitures | 1,334,858 | 1,673,103 | 2,158,669 | 3,505,516 |
| Other revenues | <u>8,723,822</u> | <u>1,647,768</u> | <u>1,893,388</u> | <u>2,841,166</u> |
| Total revenues | <u>\$ 148,812,092</u> | <u>\$ 152,968,208</u> | <u>\$ 137,596,958</u> | <u>\$ 130,647,869</u> |
| Expenditures | | | | |
| General government | \$ 13,081,822 | \$ 19,475,290 | \$ 16,056,247 | \$ 18,935,026 |
| Public safety | 13,595,775 | 15,019,081 | 17,107,689 | 21,945,315 |
| Housing | 3,116,089 | 1,232,174 | 5,361,600 | 1,781,432 |
| Community development | 29,315,974 | 18,412,648 | 13,609,531 | 6,258,047 |
| Parks and recreation | 10,324,903 | 11,837,309 | 11,696,144 | 11,878,211 |
| Public Works | 15,412,990 | 19,278,112 | 21,456,745 | 20,335,433 |
| Capital outlay | 19,486,835 | 22,048,652 | 37,806,315 | 36,955,971 |
| Debt service | | | | |
| Interest | 12,785,258 | 14,753,943 | 16,541,783 | 16,518,213 |
| Principal | 3,184,000 | 5,466,252 | 5,240,000 | 6,128,000 |
| Debt Issuance Costs | 2,784,440 | - | - | - |
| Payment to escrow agent | - | - | 853,689 | - |
| Total expenditures | <u>\$ 123,088,086</u> | <u>\$ 127,523,461</u> | <u>\$ 145,729,743</u> | <u>\$ 140,735,648</u> |
| Excess of revenues over (under) expenditures | <u>\$ 25,724,006</u> | <u>\$ 25,444,747</u> | <u>\$ (8,132,785)</u> | <u>\$ (10,087,779)</u> |
| Other Financing Sources (Uses) | | | | |
| Bonds, Notes and Loans Issued | | | | |
| Refunding bonds issued | \$ 69,285,000 | | 39,315,000 | - |
| Payments to escrow agent | (42,219,454) | | (5,180,403) | - |
| Bonds issuance premium | | | 1,320,578 | - |
| Sale of Real Estate | | | 8,409,173 | - |
| Transfers in | 83,787,767 | \$ 52,066,330 | \$ 68,139,732 | \$ 63,668,972 |
| Transfers out | <u>(83,787,767)</u> | <u>(52,066,330)</u> | <u>(68,139,732)</u> | <u>(63,668,972)</u> |
| Total other financing sources (uses) | 27,065,546 | - | 43,864,348 | - |
| Net change in fund balances | <u>\$ 52,789,552</u> | <u>\$ 25,444,747</u> | <u>\$ 35,731,563</u> | <u>\$ (10,087,779)</u> |
| Debt service as a percentage of noncapital expenditures | 18.82% | 23.72% | 24.07% | 25.52% |

CITY OF LANCASTER

**Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

| <u>Fiscal Year</u> | <u>Property</u> | <u>Property Tax Increment (1)</u> | <u>Sales & Use (2)</u> | <u>Transient Occupancy</u> | <u>Franchise</u> | <u>Real Property Transfer (3)</u> | <u>Business Taxes</u> | <u>Rental Housing</u> | <u>Other</u> | <u>Total</u> |
|---------------------|-----------------|-----------------------------------|----------------------------|----------------------------|------------------|-----------------------------------|-----------------------|-----------------------|--------------|--------------|
| 1999 | 2,372,569 | 7,198,879 | 10,643,357 | 973,557 | 2,263,082 | 207,659 | 268,549 | - | 95,678 | 24,023,330 |
| 2000 | 2,354,859 | 7,381,846 | 12,557,173 | 1,022,630 | 2,483,480 | 211,593 | 234,855 | - | 76,358 | 26,332,794 |
| 2001 | 2,349,633 | 8,270,520 | 12,709,015 | 1,107,312 | 2,701,614 | 240,055 | 330,123 | - | 88,631 | 27,796,903 |
| 2002 | 2,376,368 | 9,214,969 | 12,905,456 | 1,025,256 | 3,112,759 | 325,603 | 318,956 | - | 82,906 | 29,362,273 |
| 2003 | 2,395,158 | 10,701,872 | 13,819,915 | 1,092,648 | 3,129,084 | 398,455 | 325,723 | | 85,971 | 31,948,826 |
| 2004 | 2,473,957 | 12,148,860 | 16,157,657 | 1,214,219 | 3,324,743 | 751,838 | 385,141 | 223,300 | 113,592 | 36,793,306 |
| 2005 | 1,747,125 | 15,029,914 | 17,471,173 | 1,300,448 | 3,525,215 | 1,204,693 | 384,411 | 302,271 | 985 | 40,966,235 |
| 2006 | 2,198,749 | 18,744,058 | 19,591,165 | 1,257,809 | 4,045,444 | 1,675,956 | 480,859 | 320,123 | 1,825 | 58,357,149 |
| 2007 | 3,745,240 | 21,629,620 | 22,083,246 | 1,452,827 | 4,138,417 | 1,000,563 | 831,228 | 65,267 | 1,532 | 54,947,940 |
| 2008 | 4,507,321 | 24,526,457 | 19,054,171 | 1,202,616 | 3,925,366 | 453,934 | 766,851 | 94,858 | 9 | 54,531,583 |
| Change 1999-2008 | 90.0% | 240.7% | 79.0% | 23.5% | 73.5% | 118.6% | 185.6% | | -100.0% | 127.0% |

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Source: City of Lancaster Finance Department

Note 1: The City's property tax increment has increased by 122.7 percent in the last ten years due to the increase in the City's population and the housing boom.

Note 2: The City's sales and use tax has increased by 121.7 percent in the last ten years due to the increased population and related retail growth.

Note 3: Real property transfer tax has increased by 460.3 percent due to the recent housing boom.

Note 4: Lan-Cap is a rental housing business tax that was implemented in FY 2003-04 and reduced in FY 2006-07

CITY OF LANCASTER

**Assessed Value and Estimated Actual
Value of Taxable Property (in thousands)
Last Ten Fiscal Years**

| Fiscal Year | Residential Property | Commercial Property | Industrial Property | Less: Tax-Exempt Property | Total Taxable Assessed Value | Total Direct Tax Rate | Estimated Actual Taxable Value | Taxable Assessed Value^a as a Percentage of Actual Taxable Value |
|--------------------|-----------------------------|----------------------------|----------------------------|----------------------------------|-------------------------------------|------------------------------|---------------------------------------|-----------------------------------------------------------------------------------|
| 1999 | 2,794,158 | 556,902 | 126,286 | (43,999) | 4,258,347 | 0.59733 | 4,302,346 | 98.977% |
| 2000 | 2,776,451 | 550,442 | 138,319 | (39,469) | 4,224,995 | 0.59435 | 4,264,464 | 99.074% |
| 2001 | 2,923,848 | 548,350 | 173,036 | (40,149) | 4,394,525 | 0.49972 | 4,434,674 | 99.095% |
| 2002 | 3,143,908 | 562,683 | 180,292 | (43,730) | 4,688,974 | 0.61675 | 4,732,704 | 99.076% |
| 2003 | 3,478,433 | 582,389 | 188,857 | (40,205) | 5,048,813 | 0.63911 | 5,089,018 | 99.210% |
| 2004 | 3,863,600 | 629,063 | 206,041 | (37,510) | 5,564,640 | 0.66892 | 5,602,150 | 99.330% |
| 2005 | 4,341,543 | 652,927 | 236,132 | (47,337) | 6,202,361 | 0.68648 | 6,249,698 | 99.243% |
| 2006 | 5,303,606 | 724,251 | 272,579 | (48,414) | 7,494,593 | 0.69328 | 7,543,007 | 99.358% |
| 2007 | 7,050,667 | 811,066 | 325,832 | (48,518) | 9,685,762 | 0.6970 | 9,936,382 | 97.478% |
| 2008 | 8,747,825 | 939,776 | 348,343 | (49,979) | 11,727,911 | 0.6999 | 11,977,263 | 97.918% |

Source: City of Lancaster Finance Department.

^a Includes tax-exempt property.

CITY OF LANCASTER

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(rate per \$100 of assessed value)**

| Fiscal Year | General | Los Angeles County | Antelope Valley Union High School District | Westside School District | Community College | Water | Total |
|--------------------|----------------|---------------------------|---------------------------------------------------|---------------------------------|--------------------------|--------------|--------------|
| 1999 | 1.00000% | 0.00142% | 0.00000% | 0.03427% | 0.00000% | 7.63840% | 8.67409% |
| 2000 | 1.00000% | 0.00142% | 0.00000% | 0.03427% | 0.00000% | 7.58340% | 8.61909% |
| 2001 | 1.00000% | 0.00132% | 0.00000% | 0.03427% | 0.00000% | 7.38440% | 8.41999% |
| 2002 | 1.00000% | 0.00113% | 0.02650% | 0.03427% | 0.00000% | 7.13840% | 8.20030% |
| 2003 | 1.00000% | 0.00103% | 0.02650% | 0.03427% | 0.00000% | 7.13840% | 8.20021% |
| 2004 | 1.00000% | 0.00099% | 0.02571% | 0.03427% | 0.00000% | 7.05400% | 8.11497% |
| 2005 | 1.00000% | 0.00092% | 0.02266% | 0.03427% | 0.00000% | 7.05000% | 8.10786% |
| 2006 | 1.00000% | 0.00080% | 0.02266% | 0.03427% | 0.01630% | 7.05000% | 8.12403% |
| 2007 | 1.00000% | 0.00663% | 0.01995% | 0.01407% | 0.02904% | 7.04900% | 8.12247% |
| 2008 | 1.00000% | 0.00000% | 0.01908% | 0.01470% | 0.00983% | 7.04900% | 8.09261% |

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Source: Los Angeles County Tax Collector

In 1978, California voters passed Proposition 13 which set the property tax rate at 1.00% fixed amount. This 1.00% is shared by all taxing agencies in which the subject property resides. In addition, property owners are charged, as a percentage of assessed valuation, for the payment of any voter approved bonds.

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CITY OF LANCASTER

**Principal Property Tax Payers,
Current Year and Ten Years Ago**

| <u>Taxpayer</u> | 2008 | | |
|-------------------------------|----------------------------------------------|--------------------|-------------------------------------------------------------------------------|
| | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total City Taxable Assessed Value</u> |
| Avenue K Investors | \$ 46,894,900 | 1 | 0.40% |
| Basrock Woodcreek Gardens CA | 40,466,654 | 2 | 0.35% |
| Thrify Payless Inc. | 32,932,537 | 3 | 0.28% |
| Countrywide Home Loans Inc. | 32,843,478 | 4 | 0.28% |
| Basrock Antelope Pines CA | 29,309,948 | 5 | 0.25% |
| Wal Mart Real Estate Bus Trst | 29,266,184 | 6 | 0.25% |
| BPP Valley Central | 27,270,280 | 7 | 0.23% |
| Basrock Villa Mirage CA LLC | 26,366,099 | 8 | 0.22% |
| Lexington Lancaster II LLC | 27,813,578 | 9 | 0.24% |
| California Compatction Corp. | 23,637,028 | 10 | 0.20% |
| Top Ten Total | <u>\$ 316,800,686</u> | | <u>2.70%</u> |
| City Total | <u>\$ 11,727,910,814</u> | | |

CITY OF LANCASTER

Principal Property Tax Payers,
Current Year and Ten Years Ago

| <u>Taxpayer</u> | 1999 | | |
|--------------------------------|-------------------------------|-------------|--------------------------------------------------------|
| | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Percentage of Total City Taxable Assessed Value</u> |
| BPP Valley Central | \$ 40,137,681 | 1 | 0.94% |
| Lancaster Commerce Center | 29,078,485 | 2 | 0.68% |
| Lancaster Mall LLC | 19,107,242 | 3 | 0.45% |
| Metrocorp Inc | 17,199,452 | 4 | 0.40% |
| Kaiser Foundation | 12,893,859 | 5 | 0.30% |
| Housing & Urban Development | 18,568,723 | 6 | 0.44% |
| Caritas Affiliated Corporation | 17,024,523 | 7 | 0.40% |
| Woodcreek Garden Apartments | 11,363,600 | 8 | 0.27% |
| Lees Lancaster Investments | 11,325,610 | 9 | 0.27% |
| Frank Visco | 12,516,060 | 10 | 0.29% |
| Top Ten Total | \$ 189,215,235 | | 4.44% |
| City Total | \$ 4,258,347,000 | | |

CITY OF LANCASTER

**Property Tax Levies and Collections,
Last Ten Fiscal Years**

| Fiscal Year Ended June 30, | Taxes Levied for the Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|-------------------------------------|----------------------------------------|-------------------------------------------------|-----------------------|---------------------------------------|---------------------------|-----------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |

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The City of Lancaster neither levies nor collects ad valorem property taxes. The City was incorporated in 1977 as a no-property tax City. Due to special legislation approved in 1988, the City now receives a small percent of the 1% general tax levy. However, the major revenue source of the Lancaster Redevelopment Agency, a Component Unit of the City, is property tax increment revenues. Tax increments do not constitute a levy by the City or any other government agency.

CITY OF LANCASTER

**Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years
(dollars in thousands, except per capita)**

| Fiscal Year | Tax Allocation Redevelopment Bonds | Revenue Bonds | Assessment District Bonds | Community Facilities Dist. Bonds | Total Primary Government | Percentage of Personal Income ^a | Per Capita |
|--------------------|---------------------------------------------------|--------------------------|------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------------------------------|-----------------------|
| 1999 | 157,570 | 16,550 | 10,215 | 28,028 | 212,363 | | 2.25 |
| 2000 | 155,140 | 19,370 | 9,965 | 27,333 | 211,808 | | 2.16 |
| 2001 | 151,815 | 18,975 | 9,695 | 26,523 | 207,008 | | 2.08 |
| 2002 | 149,215 | 18,560 | 9,410 | 25,488 | 202,673 | | 1.97 |
| 2003 | 171,160 | 17,870 | 7,840 | 24,368 | 221,238 | | 1.98 |
| 2004 | 190,435 | 17,425 | 7,375 | 23,178 | 238,413 | | 2.03 |
| 2005 | 216,425 | 17,225 | 7,245 | 21,928 | 262,823 | | 2.14 |
| 2006 | 211,740 | 16,750 | 7,135 | 20,613 | 256,238 | 10.59% | 1.95 |
| 2007 | 240,720 | 16,245 | 5,775 | 17,965 | 280,705 | 10.27% | 2.03 |
| 2008 | 243,910 | 15,720 | 3,745 | 15,420 | 278,795 | 9.37% | 1.94 |

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

a) Personal income data not available for years prior to FY 2005-06

**Ratios of General Bonded Debt Outstanding,
Last Ten Fiscal Years
(dollars in thousands, except per capita)**

| Fiscal Year | General Bonded Debt Outstanding | | | Percentage of Actual Taxable Value ^a of Property | Per Capita ^b |
|----------------|---------------------------------|------------------------------------------|---------|----------------------------------------------------------------------|----------------------------|
| | General Obligation Bonds | Tax Allocation Redevelopment Bonds | Total | | |
| 1999 | - | 157,570 | 157,570 | 3.6624% | 1.67 |
| 2000 | - | 155,140 | 155,140 | 3.6380% | 1.58 |
| 2001 | - | 151,815 | 151,815 | 3.4234% | 1.53 |
| 2002 | - | 149,215 | 149,215 | 3.1528% | 1.45 |
| 2003 | - | 171,160 | 171,160 | 3.3633% | 1.53 |
| 2004 | - | 190,435 | 190,435 | 3.3993% | 1.62 |
| 2005 | - | 216,425 | 216,425 | 3.4630% | 1.76 |
| 2006 | - | 211,740 | 211,740 | 2.8071% | 1.61 |
| 2007 | - | 240,720 | 240,720 | 2.4853% | 1.74 |
| 2008 | - | 243,910 | 243,910 | 2.0797% | 1.76 |

Notes: Details regarding the outstanding redevelopment debt can be found in the notes to the financial statements.

^a See Schedule 6 (Exhibit C-1) for property value data.

^b Population data can be found in Schedule 14 (Exhibit E-1).

CITY OF LANCASTER

**Direct and Overlapping Governmental Activities Debt
As of June 30, 2008
(dollars in thousands)**

| <u>Governmental Unit</u> | <u>Debt Outstanding</u> | <u>Estimated Percentage Applicable^a</u> | <u>Estimated Share of Direct and Overlapping Debt</u> |
|-----------------------------------------------------------|-----------------------------|------------------------------------------------------------|-----------------------------------------------------------------------|
| Debt repaid with property taxes | | | |
| Eastside Union DS 1998 Ser A | \$ 4,867,548 | 67.835% | \$ 3,301,901 |
| Eastside Union SD DS Ser 2002 | 4,725,000 | 67.835% | 3,205,204 |
| Eastside Union SD DS Ser 2003 | 3,320,000 | 67.835% | 2,252,122 |
| Lancaster SD DS 1999 Ser 99 A | 14,399,669 | 97.432% | 14,029,886 |
| Lancaster SD DS 1999 Ser 2001 | 11,030,262 | 97.432% | 10,747,005 |
| Westside Union SD DS Ser C | 4,285,000 | 29.708% | 1,272,988 |
| Westside Union SD DS 1998 Ser A | 6,250,892 | 29.708% | 1,857,015 |
| Westside Union SD DS 1998 S-2001A | 3,685,718 | 29.708% | 1,094,953 |
| Westside Union SD DS 1998 S-2002A | 3,396,250 | 29.708% | 1,008,958 |
| Antelope Valley Union HSD DS 2002 Series A | 45,710,000 | 39.826% | 18,204,465 |
| Antelope Valley Union HSD DS 2002 Series B | 32,676,694 | 39.826% | 13,013,820 |
| Antelope Valley Union HSD DS 2002 Series | 18,598,179 | 39.826% | 7,406,911 |
| Antelope Valley CC DS 2004 Series A | 2,230,000 | 38.530% | 859,219 |
| Antelope Valley Community College District 2004, Series B | 23,527,980 | 38.530% | 9,065,331 |
| Antelope Valley Community College District 2006 Ref Bonds | 52,536,256 | 37.508% | 19,705,299 |
| Antelope Valley Community College District 2004, Series C | 56,460,276 | 37.508% | <u>21,177,120</u> |
| Subtotal, overlapping debt | | | \$ 128,202,196 |
| City direct debt | | | <u>-</u> |
| Total direct and overlapping debt | | | <u>\$ 128,202,196</u> |

CITY OF LANCASTER

**Legal Debt Margin
Last Ten Fiscal Years
(dollars in thousands)**

| | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|----------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Assessed Valuation | \$ 4,224,995 | \$ 4,394,525 | \$ 4,688,974 | \$ 5,048,813 | \$ 5,564,640 | \$ 6,202,361 | \$ 7,494,593 | \$ 9,685,762 | \$11,727,911 |
| Debt limit (3.75% of Gross AV) | \$ 158,437 | \$ 164,795 | \$ 175,837 | \$ 189,330 | \$ 208,674 | \$ 232,589 | \$ 281,047 | \$ 363,216 | \$ 439,797 |
| Total net debt applicable to limit | - | - | - | - | - | - | - | - | - |
| Legal debt margin | <u>\$ 158,437</u> | <u>\$ 164,795</u> | <u>\$ 175,837</u> | <u>\$ 189,330</u> | <u>\$ 208,674</u> | <u>\$ 232,589</u> | <u>\$ 281,047</u> | <u>\$ 363,216</u> | <u>\$ 439,797</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

CITY OF LANCASTER

Pledged-Revenue Coverage,
Last Ten Fiscal Years
(dollars in thousands)

| Fiscal Year | Redevelopment Tax Allocation Bonds | | | | Coverage |
|----------------|------------------------------------|--------------|----------|------|----------|
| | Property Tax Increment | Debt Service | | | |
| | | Principal | Interest | | |
| 1999 | 22,609 | 5,600 | 9,227 | 1.52 | |
| 2000 | 22,845 | 4,940 | 9,565 | 1.57 | |
| 2001 | 24,979 | 3,485 | 9,353 | 1.95 | |
| 2002 | 27,977 | 4,367 | 9,178 | 2.07 | |
| 2003 | 32,084 | 5,792 | 8,990 | 2.17 | |
| 2004 | 37,374 | 2,125 | 7,177 | 4.02 | |
| 2005 | 45,926 | 2,886 | 9,572 | 3.69 | |
| 2006 | 58,787 | 4,910 | 10,604 | 3.79 | |
| 2007 | 69,681 | 4,870 | 11,284 | 4.31 | |
| 2008 | 78,378 | 5,060 | 11,537 | 4.72 | |

Notes: Details regarding the city's outstanding redevelopment debt can be found in the notes to the financial statements.

CITY OF LANCASTER

**Demographic and Economic Statistics,
Last Ten Calendar Years**

| <u>Calendar Year</u> | <u>Population</u> | <u>Personal Income (thousands of dollars)</u> | <u>Per Capita Personal Income</u> | <u>Unemployment Rate</u> |
|--------------------------|-------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|
| 1999 | 94,485 | | | |
| 2000 | 98,102 | | | |
| 2001 | 99,478 | | | |
| 2002 | 102,794 | | | |
| 2003 | 111,507 | | | |
| 2004 | 117,292 | | | |
| 2005 | 122,989 | | | |
| 2006 | 131,246 | \$ 2,418,995 | \$ 18,431.00 | 4.2% |
| 2007 | 138,392 | \$ 2,731,957 | \$ 19,740.72 | 5.9% |
| 2008 | 143,818 | \$ 2,975,908 | \$ 20,692.18 | 8.6% |

Source: State of California, Department of Finance
excluding FY 2000-2001
United States Census Bureau for fiscal year 2000-2001

Note: Personal Income, Per Capita Personal Income and Unemployment Rate not available prior to FY
2005-06 Source - Greater Antelope Valley Economic Alliance

CITY OF LANCASTER

**Principal Employers,
Current Year and Nine Years Ago**

| <u>Employer</u> | <u>2008</u> | | | <u>Employer</u> | <u>1999</u> | | |
|-------------------------------|------------------|-------------|----------------------------------------------|-------------------------------|------------------|-------------|----------------------------------------------|
| | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total Valley Employment</u> | | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total Valley Employment</u> |
| Edwards Air Force Base | 12,800 | 1 | 20.99% | Edwards Air Force Base | 11,091 | 1 | 17.62% |
| China Lake NWC | 6,580 | 2 | 10.79% | Lockheed Martin | 5,500 | 2 | 8.74% |
| Lockheed Martin | 3,700 | 3 | 6.07% | Lancaster School District | 3,605 | 3 | 5.73% |
| County of Los Angeles | 3,546 | 4 | 5.82% | Northrop-Grumman | 2,735 | 4 | 4.35% |
| Antelope Valley Hospital | 2,370 | 5 | 3.89% | County of Los Angeles | 2,729 | 5 | 4.34% |
| AV Union High School District | 2,232 | 6 | 3.66% | Antelope Valley Hospital | 1,875 | 6 | 2.98% |
| Northrup-Grumman | 2,100 | 7 | 3.44% | AV Union High School District | 1,600 | 7 | 2.54% |
| Walmart (4 stores) | 2,070 | 8 | 3.40% | Boeing (2 Divisions) | 1,000 | 8 | 1.59% |
| Tehachapi State Prison | 1,963 | 9 | 3.22% | Antelope Valley College | 887 | 9 | 1.41% |
| AV Mall | 1,800 | 10 | 2.95% | Lancaster Community Hospital | 600 | 10 | 0.95% |

Source: Greater Antelope Valley Economic Alliance Research (2008); Lancaster Economic Development Corporation (1999).

Note 1: Total employment as used above represents total employment located within the Greater Antelope Valley region. The Antelope Valley region is considered to be the City's economic region and covers 3,514.2 square miles of area and includes the City of Lancaster, Palmdale, Tehachapi and Ridgecrest. The principal employers represent all employers within the greater Antelope Valley region.

Note 2: 1999 total used to calculate the percentage of principal employers is an estimate. The estimate is based on the ratio of the 2004 employment to total population and then applied to total population for the calendar year 1998.

CITY OF LANCASTER

**Full-time-Equivalent City Government
Employees by Function
Last Ten Fiscal Years**

| Function | Full-time-Equivalent Employees as of June 30 | | | | | | | | | |
|-------------------------|-----------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
| General government | | | | | | | | | | |
| City Manager | 4 | 3 | 3 | 3 | 3 | 2.5 | 3.625 | 3 | 4 | 3.9 |
| City Clerk | 3.625 | 3.8 | 3.8 | 3.72 | 3.6 | 3.8 | 4 | 5 | 5 | 5 |
| Administrative Services | 9.8 | 10 | 10 | 10 | 11 | 11 | 10 | 8.5 | 6.9 | 6.85 |
| Finance | 9 | 9 | 10 | 10 | 10 | 11 | 11 | 14.75 | 16.75 | 20.75 |
| Human Resources | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 |
| Community Development | 13.5 | 14 | 14 | 13 | 15 | 15 | 17 | 14 | 16 | 16 |
| Redevelopment | 9.25 | 7.25 | 7 | 7 | 7 | 8 | 9 | 20.3 | 22.3 | 36.3 |
| Community Safety | | | | | | | | 17 | 17.75 | 18.2 |
| Parks and Recreation | 54 | 56 | 59 | 60 | 60 | 61 | 61 | 65 | 67 | 65 |
| Public Works | 96.75 | 92.75 | 94 | 95 | 98 | 98 | 105 | 117 | 137 | 129 |
| Total | 202.9 | 198.8 | 203.8 | 204.7 | 210.6 | 213.3 | 223.6 | 267.6 | 296.7 | 306 |

Source: City Finance Department

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CITY OF LANCASTER

**Operating Indicators by Function/Program,
FY 2006-07**

| <u>Function/Program</u> | <u>2006</u> | <u>Fiscal Year 2007</u> | <u>2008</u> |
|--------------------------------------------|-------------|-----------------------------|-------------|
| General government | | | |
| Business licenses | | | |
| New business licenses issued | 1,426 | 825 | 606 |
| Business licenses renewed | 4,070 | 3,313 | 2,499 |
| Business improvement district | | | |
| BID licenses issued | 21 | 10 | 4 |
| BID licenses renewed | 201 | 159 | 100 |
| Taxi Business licenses | | | |
| New business licenses issued | | | 24 |
| Business licenses renewed | | | 0 |
| Tow Business licenses | | | |
| New business licenses issued | | | 8 |
| Business licenses renewed | | | 2 |
| Group Home Business licenses | | | |
| New business licenses issued | | | 3 |
| Business licenses renewed | | | 0 |
| LANCAP Business licenses | | | |
| New business licenses issued | | | 79 |
| Business licenses renewed | | | 818 |
| Massage Business licenses | | | |
| New business licenses issued | | | 56 |
| Business licenses renewed | | | 5 |
| Human Resource Recruitments | 33 | 44 | 30 |
| Public Safety | | | |
| Physical arrests | 12,064 | 11,042 | 17606 |
| Citations | 18,555 | 24,216 | 23031 |
| Community Safety | | | |
| Parking violations | 40,115 | 17,458 | 28,389 |
| Public Works | | | |
| Building permits issued | 4,416 | 2,363 | 1400 |
| Centerline miles maintained | 1,208 | 590 | 627 |
| No of Traffic Signals | 129 | 130 | 139 |
| No. of trees in right of way | 43,615 | 53,176 | 44773 |
| Fleet Vehicles Maintained | 296 | 272 | 307 |
| Sponsored recycling event | 1 | 4 | 12 |
| Street sweeping - residential miles | 14,880 | 18,000 | 14770 |
| Street sweeping - arterial miles | 8,900 | 8,876 | 8960 |
| Street sweeping - alley miles | 900 | 900 | 900 |
| Street sweeping - raised median curb miles | 1,800 | 1,794 | 2015 |

CITY OF LANCASTER

**Operating Indicators by Function/Program,
FY 2006-07**

| | | | |
|------------------------------------|--------|--------|--------|
| Parks and Recreation | | | |
| Maintenance Services | | | |
| No. of developed park sites | 12 | 13 | 13 |
| No. of acres maintained | 430 | 362 | 365 |
| Recreation | | | |
| Community Events Sponsored | 7 | 12 | 10 |
| Youth Sport Participants | 300 | 289 | 315 |
| Adult league basketball teams | 69 | 61 | 67 |
| Adult league softball teams | 472 | 434 | 474 |
| Softball tournaments- no. of teams | 891 | 680 | 572 |
| Soccer tournaments-no.of teams | 2,240 | 2,222 | 2057 |
| Instructional class enrollments | 2,900 | 14,580 | 10341 |
| Performing Arts Center | | | |
| Season Performances | 108 | 95 | 94 |
| Tickets Sold | 45,789 | 51,694 | 34,850 |
| Outreaches | 22 | 28 | 32 |
| Master Classes | 2 | 2 | 2 |
| Acting Workshops | - | - | 4 |
| Theater Rentals | 140 | 118 | 85 |
| Rental tickets sold | 43,791 | 38,400 | 25,500 |

Notes: Operating indicators are available as of FY 2005-06, ten year history will be developed and presented beginning w

Sources: Various city departments.

CITY OF LANCASTER

**Capital Asset Statistics by Function/Program,
FY 2006-07**

| <u>Function/Program</u> | <u>Fiscal Year</u> | | |
|-------------------------------------------------|--------------------|-------------|-------------|
| | <u>2006</u> | <u>2007</u> | <u>2008</u> |
| General government | | | |
| City Hall | 1 | 1 | 1 |
| Annex/Record Center | 1 | 1 | 1 |
| Community Development | | | |
| Brierwood Mobile Home Park | 1 | 1 | 1 |
| Desert Sands Mobile Home Park | 1 | 1 | 1 |
| Public Works | | | |
| Maintenance Yard - Modular Office Bldg. | 1 | 1 | 1 |
| Maintenance Yard - Office/Warehouse | 1 | 1 | 1 |
| Maintenance Yard - Maintenance Garage | 1 | 1 | 1 |
| Maintenance Yard - Canopy | 1 | 1 | 1 |
| Maintenance Yard - Storage Bldg | 1 | 1 | 1 |
| Streets (miles) | 591 | 591 | 627 |
| Streetlights (owned by City) | 1,000 | 1,405 | 1600 |
| Traffic signals | 129 | 130 | 139 |
| Street Signs | 24,000 | 26,000 | 27000 |
| Fleet Vehicals | 296 | 272 | 307 |
| Parks and Recreation | | | |
| Acreage | 362 | 362 | 365 |
| Developed park sites | 12 | 13 | 12 |
| Pools | 2 | 2 | 2 |
| Big 8 Tournament Baseball complex | 1 | 1 | 1 |
| Batting Cage Facility | 1 | 1 | 1 |
| Soccer complex | 1 | 1 | 1 |
| Community/Activity Centers | 7 | 7 | 7 |
| Prime Desert Woodlands Preserve & Nature Center | 1 | 1 | 1 |
| Municipal Baseball Stadium | 1 | 1 | 1 |
| Performing Arts Center | 1 | 1 | 1 |
| Museum and Art Gallery | 1 | 1 | 1 |
| Western Hotel (historic site) | 1 | 1 | 1 |
| Metrolink Station | 1 | 1 | 1 |
| Park and Ride Lots | 4 | 4 | 4 |

Notes: Capital asset statistics are available as of FY 2005-06, ten year history will be developed and presented beginning with FY 2005-06.

Sources: Various city departments.