

**Attachment A**  
**Fiscal Year 2015-2016 Proposed Mid-Year Budget Adjustment**

**Net Impact of Proposed Adjustment by Fund:**

<b>Fund</b>	<b>Description</b>	<b>Revenue Adjustment</b>	<b>Expenditure Adjustment</b>	<b>On-Going Exp. Adjust</b>	<b>One-Time Exp. Adjust</b>	<b>Net Chg to Fund Balance</b>
101	General Fund	4,145,955	1,547,245	1,025,805	521,440	2,598,710
104	Capital Replacement Fund	-	27,285	-	27,285	(27,285)
109	Reserves	-	1,132,000	932,000	200,000	(1,132,000)
203	Gas Tax Fund	-	367,900	205,060	162,840	(367,900)
204	AB 2766 - Air Quality Imp Fund	100,000	100,000	-	100,000	-
205	Proposition 1B Transportation Funds	-	1,300	-	1,300	(1,300)
206	TDA Article 8 Funds	-	500,000	-	500,000	(500,000)
207	Proposition A Fund	-	17,945	6,695	11,250	(17,945)
224	Biological Impact Fee	150,000	-	-	-	150,000
232	Traffic Impact Fees Fund	1,300	-	-	-	1,300
248	Traffic Safety Fund	(120,000.00)	-	-	-	(120,000)
301	Lancaster Housing Authority Ops.	-	34,400	-	34,400	(34,400)
306	Housing Successor	-	124,445	-	124,445	(124,445)
361	CDBG	-	(124,445)	-	(124,445)	124,445
363	Neighborhood Stabilization Program	-	300,000	-	300,000	(300,000)
480	Lancaster Sewer Maint.	-	87,000	87,000	-	(87,000)
482	Landscape Maint. District	-	32,805	32,805	-	(32,805)
484	Lancaster Drainage Maint. District	-	131,590	-	131,590	(131,590)
485	Recycled Water Fund	40,000	30,000	-	30,000	10,000
490	Lancaster Choice Energy	-	135,000.00	-	135,000.00	(135,000)
		<b>4,317,255</b>	<b>4,444,470</b>	<b>2,289,365</b>	<b>2,155,105</b>	<b>(127,215)</b>

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FUND	ACCOUNT	DESCRIPTION	APPROVED BUDGET	ADJUSTED AMOUNT	ADJUSTMENT	EXPLANATION
<b>REVENUES:</b>						
101	3100100	Property Taxes	4,056,885.00	4,869,885.00	813,000.00	PTAF Settlement
101	3100100	Property Taxes	4,056,885.00	5,254,800.00	1,197,915.00	Growth based on FY 14/15 Actuals
101	3100101	Property Taxes in Lieu	11,550,000.00	12,553,175.00	1,003,175.00	Growth based on FY 14/15 Actuals
101	3203100	Planning & Zone Fee	185,000.00	415,000.00	230,000.00	Activity exceeding expected amounts
101	3302100	AB2766 AQMD	-	200,000.00	200,000.00	Funding for Traction Seal Equipment
101	3309100	Public Safety - Admin Cites	-	5,000.00	5,000.00	New activity, which was not anticipated in original budget
101	3402751	Special Event Revenue	105,600.00	172,455.00	66,855.00	Field of Drafts increase in attendance
101	3402752	Thunder on the Lot	-	45,000.00	45,000.00	Thunder on the Lot expense reimbursement
101	3402960	Stadium Utility Fees	90,000.00	150,000.00	60,000.00	Adjusted for agreement with new owners
101	3408100	Sponsorship Revenue - Stadium	30,000.00	60,000.00	30,000.00	FY 14/15 revenue not received until FY 15/16
101	3409100	Measure A Grant	186,000.00	474,885.00	288,885.00	Funds for Soccer Center & Prime Desert Woodlands
101	3450100	Other Parks Revenue	1,000.00	72,000.00	71,000.00	Reflect reimbursements for staff support
101	3605100	Passport Execution Fee	-	50,000.00	50,000.00	New Activity
101	3605200	Passport Photo Fee	-	5,000.00	5,000.00	New Activity
101	3620300	Incubator Rental Income	136,570.00	210,000.00	73,430.00	Reflect current leases through 6/2016
101	3990207	Transfers In - Prop A	90,245.00	96,390.00	6,695.00	Park Ranger reimb for AVTA Transfer Center patrol
	<b>Fund 101 - General Fund Total</b>		<b>20,488,185.00</b>	<b>24,633,590.00</b>	<b>4,145,955.00</b>	
204	3301100	AB2766-Air Quality Grant	245,372.50	345,372.50	100,000.00	AVAQMD Senior subsidy grant
	<b>Fund 204 - AB2766 Air Quality</b>		<b>245,372.50</b>	<b>345,372.50</b>	<b>100,000.00</b>	
224	3201100	Biological Impact Fee	450,000.00	600,000.00	150,000.00	Large Impact Fee Deposit
	<b>Fund 224 - Biological Impact Fees Total</b>		<b>450,000.00</b>	<b>600,000.00</b>	<b>150,000.00</b>	
232	3990205	Transfer In	-	1,300.00	1,300.00	Reclassified prior year expenses
	<b>Fund 232 - Traffic Impact Fees Total</b>		<b>-</b>	<b>1,300.00</b>	<b>1,300.00</b>	
248	3104100	Misc. Court Fines - Local	180,000.00	60,000.00	(120,000.00)	Reduction in amounts being collected by the County
	<b>Fund 248 - Traffic Safety Total</b>		<b>180,000.00</b>	<b>60,000.00</b>	<b>(120,000.00)</b>	
485	3630100	Recycled Water Sales	40,000.00	80,000.00	40,000.00	Increase in usage
	<b>Fund 485 - Recycled Water Total</b>		<b>40,000.00</b>	<b>80,000.00</b>	<b>40,000.00</b>	
	<b>Total Overall Increase in Revenues</b>				<b>4,317,255.00</b>	
<b>EXPENDITURES:</b>						
101	4110112	Salaries - Temporary	1,000.00	10,000.00	9,000.00	Part-time staff to assist with passport processing
101	4110121	Fringe Benefits	7,900.00	8,350.00	450.00	Part-time staff to assist with passport processing
101	4110125	Worker's Comp	6,120.00	6,480.00	360.00	Part-time staff to assist with passport processing
101	4320260	Insurance Expense	980,000.00	1,230,000.00	250,000.00	Insurance rate increase/audit
101	4400303	Legal Services	400,000.00	700,000.00	300,000.00	Higher than expected legal fees
101	4631104	Salaries - Overtime	12,500.00	23,715.00	11,215.00	Increase in overtime costs for PRA special events
101	4631112	Salaries - Temporary	83,000.00	89,755.00	6,755.00	Hourly wage increase not included in original budget
101	4631121	Fringe Benefits	11,180.00	11,900.00	720.00	Add'l OT costs for PRA special events & Hourly P/T incr
101	4631125	Worker's Comp	11,190.00	12,090.00	900.00	Add'l OT costs for PRA special events & Hourly P/T incr
101	4631301	Professional Services	-	20,000.00	20,000.00	Additional security at AHP & JRP
101	4632112	Salaries - Temporary	53,900.00	127,465.00	73,565.00	Hourly wage increase not included in original budget
101	4632121	Fringe Benefits	5,340.00	8,285.00	2,945.00	Hourly wage increase not included in original budget
101	4632125	Worker's Comp	6,190.00	9,870.00	3,680.00	Hourly wage increase not included in original budget
101	4632402	Maintenance Services	53,540.00	83,540.00	30,000.00	Stadium field improvements (reimb by LCE sponsorship)
101	4633104	Salaries - Overtime	14,250.00	20,380.00	6,130.00	Increase in overtime costs for PRA special events
101	4633121	Fringe Benefits	22,135.00	22,380.00	245.00	Add'l OT costs for PRA special events & Hourly P/T incr
101	4633125	Worker's Comp	21,660.00	21,965.00	305.00	Add'l OT costs for PRA special events & Hourly P/T incr
101	4633301	Professional Services	19,000.00	24,000.00	5,000.00	Underground storage tank report
101	4633311	Government Fees/Licenses	31,400.00	45,325.00	13,925.00	Increase in DPBID costs
101	4633402	Maintenance Services	-	250,000.00	250,000.00	City security improvements
101	4633750	Capital Replacement	-	15,600.00	15,600.00	HVAC units at MOAH
101	4634402	Maintenance Services	138,340.00	157,975.00	19,635.00	Increase due to LCP irrigation mainline rpr & vandalism
101	4635104	Salaries - Overtime	12,870.00	63,875.00	51,005.00	Increase in overtime costs for PRA special/rain event

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101	4635112	Salaries - Temporary	51,275.00	58,735.00	7,460.00	Hourly wage increase not included in original budget
101	4635121	Fringe Benefits	11,420.00	13,715.00	2,295.00	Add'l OT costs for PRA special events & Hourly P/T incr
101	4635125	Worker's Comp	11,570.00	14,440.00	2,870.00	Add'l OT costs for PRA special events & Hourly P/T incr
101	4635750	Capital Replacement	-	12,025.00	12,025.00	Increase due to A/C theft at NSC
101	4641112	Salaries - Temporary	156,475.00	164,625.00	8,150.00	Hourly wage increase not included in original budget
101	4641121	Fringe Benefits	7,765.00	8,090.00	325.00	Hourly wage increase not included in original budget
101	4641125	Worker's Comp	7,765.00	8,175.00	410.00	Hourly wage increase not included in original budget
101	4642112	Salaries - Temporary	219,795.00	228,235.00	8,440.00	Hourly wage increase not included in original budget
101	4642121	Fringe Benefits	7,715.00	8,055.00	340.00	Hourly wage increase not included in original budget
101	4642125	Worker's Comp	11,335.00	11,755.00	420.00	Hourly wage increase not included in original budget
101	4643112	Salaries - Temporary	85,960.00	115,835.00	29,875.00	Hourly wage increase not included in original budget
101	4643121	Fringe Benefits	3,650.00	4,845.00	1,195.00	Hourly wage increase not included in original budget
101	4643125	Worker's Comp	5,480.00	6,975.00	1,495.00	Hourly wage increase not included in original budget
101	4644112	Salaries - Temporary	95,200.00	165,325.00	70,125.00	Hourly wage increase & LMPAF grant staffing
101	4644121	Fringe Benefits	4,985.00	7,980.00	2,995.00	Hourly wage increase & LMPAF grant staffing
101	4644125	Worker's Comp	6,845.00	10,690.00	3,845.00	Hourly wage increase & LMPAF grant staffing
101	4651112	Salaries - Temporary	45,090.00	86,845.00	41,755.00	Hourly wage increase not included in original budget
101	4651121	Fringe Benefits	655.00	2,325.00	1,670.00	Hourly wage increase not included in original budget
101	4651125	Worker's Comp	1,680.00	3,770.00	2,090.00	Hourly wage increase not included in original budget
101	4660112	Salaries - Temporary	69,085.00	79,275.00	10,190.00	Hourly wage increase not included in original budget
101	4660121	Fringe Benefits	3,645.00	4,055.00	410.00	Hourly wage increase not included in original budget
101	4660125	Worker's Comp	4,905.00	5,415.00	510.00	Hourly wage increase not included in original budget
101	4662112	Salaries - Temporary	55,860.00	62,005.00	6,145.00	Hourly wage increase not included in original budget
101	4662121	Fringe Benefits	810.00	1,055.00	245.00	Hourly wage increase not included in original budget
101	4662125	Worker's Comp	2,085.00	2,390.00	305.00	Hourly wage increase not included in original budget
101	4680112	Salaries - Temporary	68,255.00	136,190.00	67,935.00	Hourly wage increase not included in original budget
101	4680121	Fringe Benefits	990.00	3,705.00	2,715.00	Hourly wage increase not included in original budget
101	4680125	Worker's Comp	2,545.00	5,940.00	3,395.00	Hourly wage increase not included in original budget
101	4684222	Special Events	365,100.00	396,000.00	30,900.00	Offset by previously unbudgeted revenue
101	4688104	Salaries - Overtime	-	20,505.00	20,505.00	Thunder on the Lot staffing
101	4688112	Salaries - Temporary	-	7,370.00	7,370.00	Thunder on the Lot staffing
101	4688121	Fringe Benefits	-	3,100.00	3,100.00	Thunder on the Lot staffing
101	4688222	Thunder on the Lot	-	14,025.00	14,025.00	Thunder on the Lot operations
101	4780317	General Plan Update	12,500.00	56,050.00	43,550.00	Next 50 Project
101	4810205	City Promotion/Advertising	-	9,240.00	9,240.00	Public Safety announcements
101	4810356	Narcotic Seizures Fund Exp	-	54,030.00	54,030.00	Various equip-Sheriff Command Post, radios, lights
101	4810402	Maintenance Services	-	1,400.00	1,400.00	Maintenance on public safety facility
101	4810403	Building Maintenance	-	2,060.00	2,060.00	Maintenance on public safety facility
<b>Fund 101 - General Fund Total</b>			<b>3,211,955.00</b>	<b>4,759,200.00</b>	<b>1,547,245.00</b>	
104	4545762	Replace - Motor Vehicles	-	27,285.00	27,285.00	Replacement of damaged vehicle
<b>Fund 104 - Capital Replacement Total</b>			<b>-</b>	<b>27,285.00</b>	<b>27,285.00</b>	
109	4330101	Vacation/Sick Leave	250,000.00	450,000.00	200,000.00	More retirements & vacation buybacks than expected
109	4330124	OPEB	1,191,735.00	2,123,735.00	932,000.00	CERBT contributions from other funds, FY 15-16
<b>Fund 109 - City Special Reserves Total</b>			<b>1,441,735.00</b>	<b>2,573,735.00</b>	<b>1,132,000.00</b>	
203	4636104	Salaries - Overtime	-	2,570.00	2,570.00	Increase in overtime costs for PRA special events
203	4636121	Fringe Benefits	4,025.00	4,130.00	105.00	Increase in overtime costs for PRA special events
203	4636125	Worker's Comp	3,590.00	3,720.00	130.00	Increase in overtime costs for PRA special events
203	4636264	Landscape Maint-Perimeter Areas	106,925.00	148,660.00	41,735.00	Increase in covered areas/newly accepted areas
203	4636267	Horticultural - Private	88,000.00	238,000.00	150,000.00	Tree trimming services
203	4636652	Electricity	10,650.00	12,330.00	1,680.00	Increase in covered areas/newly accepted areas
203	4636654	Water	127,610.00	136,450.00	8,840.00	Increase in covered areas/newly accepted areas
203	4752104	Salaries - Overtime	71,630.00	89,030.00	17,400.00	Increase due to rain event emergency
203	4752207	Vehicle Operations	142,825.00	162,210.00	19,385.00	Increase due to rain event emergency
203	4752301	Professional Services	-	54,740.00	54,740.00	Increase due to rain event emergency
203	4752404	Grounds Maintenance	3,000.00	18,300.00	15,300.00	Increase due to rain event emergency
203	4752450	Street Sweeping Contract	-	42,015.00	42,015.00	Increase due to rain event emergency
203	4752656	Refuse Collection	-	14,000.00	14,000.00	Increase due to rain event emergency

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<b>Fund 203 - Gas Tax Total</b>			<b>558,255.00</b>	<b>926,155.00</b>	<b>367,900.00</b>	
204	4330770	Senior Subsidy Grant	-	100,000.00	100,000.00	Appropriate AVAQMD Senior Subsidy funds
<b>Fund 204 - AB 2766 - Air Quality Imp Fund Total</b>			<b>-</b>	<b>100,000.00</b>	<b>100,000.00</b>	
205	4999232	Transfer Out	-	1,300.00	1,300.00	Reclassified prior year expenses
<b>Fund 205 - Proposition 1B Total</b>			<b>-</b>	<b>1,300.00</b>	<b>1,300.00</b>	
206	15ST058924	Medical Main Street	-	500,000.00	500,000.00	Design/Study costs for Medical Main Street
<b>Fund 206 - TDA Article 8</b>			<b>-</b>	<b>500,000.00</b>	<b>500,000.00</b>	
207	4330308	Contract Services	5,000.00	16,250.00	11,250.00	Transportation consulting fees
207	4999101	Transfer Out	90,245.00	96,940.00	6,695.00	Park Ranger reimb for AVTA Transfer Center patrol
<b>Fund 207 - Proposition "A" Transit Total</b>			<b>95,245.00</b>	<b>113,190.00</b>	<b>17,945.00</b>	
301	4542301	Professional Services	-	34,400.00	34,400.00	Needed for Fair Housing Campaign
<b>Fund 301 - Lancaster Housing Auth Total</b>			<b>-</b>	<b>34,400.00</b>	<b>34,400.00</b>	
306	4542101	Salaries - Permanent	633,415.00	691,025.00	57,610.00	Shift salaries & benefits from CDBG to LMIHAF
306	4542121	Fringe Benefits	25,670.00	30,715.00	5,045.00	Shift salaries & benefits from CDBG to LMIHAF
306	4542122	PERS	149,330.00	178,670.00	29,340.00	Shift salaries & benefits from CDBG to LMIHAF
306	4542124	Health Insurance	91,510.00	109,490.00	17,980.00	Shift salaries & benefits from CDBG to LMIHAF
306	4542125	Worker's Comp	23,625.00	28,265.00	4,640.00	Shift salaries & benefits from CDBG to LMIHAF
306	4542129	Deferred Comp	50,030.00	59,860.00	9,830.00	Shift salaries & benefits from CDBG to LMIHAF
<b>Fund 306 - Low/Mod Income Housing Total</b>			<b>973,580.00</b>	<b>1,098,025.00</b>	<b>124,445.00</b>	
361	4541101	Salaries - Permanent	343,790.00	286,180.00	(57,610.00)	Shift salaries & benefits from CDBG to LMIHAF
361	4541121	Fringe Benefits	13,455.00	8,410.00	(5,045.00)	Shift salaries & benefits from CDBG to LMIHAF
361	4541122	PERS	79,305.00	49,965.00	(29,340.00)	Shift salaries & benefits from CDBG to LMIHAF
361	4541124	Health Insurance	50,000.00	32,020.00	(17,980.00)	Shift salaries & benefits from CDBG to LMIHAF
361	4541125	Worker's Comp	12,825.00	8,185.00	(4,640.00)	Shift salaries & benefits from CDBG to LMIHAF
361	4541129	Deferred Comp	20,925.00	11,095.00	(9,830.00)	Shift salaries & benefits from CDBG to LMIHAF
<b>Fund 361 - Comm Dev Block Grant (CDBG) Total</b>			<b>520,300.00</b>	<b>395,855.00</b>	<b>(124,445.00)</b>	
363	4542771	NSP - 3 Expense	177,852.00	477,852.00	300,000.00	Reprogram NSP program income funds
<b>Fund 363 - Neighborhood Stabilization Total</b>			<b>177,852.00</b>	<b>477,852.00</b>	<b>300,000.00</b>	
480	4755260	Insurance Expense	-	87,000.00	87,000.00	Sewer line insurance policy
<b>Fund 480 - Sewer Maintenance Fund Total</b>			<b>-</b>	<b>87,000.00</b>	<b>87,000.00</b>	
482	4636104	Salaries - Overtime	-	2,570.00	2,570.00	Increase in overtime costs for PRA special events
482	4636121	Fringe Benefits	4,025.00	4,130.00	105.00	Increase in overtime costs for PRA special events
482	4636125	Worker's Comp	3,590.00	3,720.00	130.00	Increase in overtime costs for PRA special events
482	4636654	Water	306,910.00	336,910.00	30,000.00	Increase in water costs
<b>Fund 482 - Landscape Maint District Total</b>			<b>314,525.00</b>	<b>347,330.00</b>	<b>32,805.00</b>	
484	4752410	Street Materials	10,000.00	14,720.00	4,720.00	Increase due to rain event emergency
484	4752602	Rent-Other Equipment	22,930.00	57,480.00	34,550.00	Increase due to rain event emergency
484	16ST026924	Emerg Rain Event Basin Imp	250,000.00	342,320.00	92,320.00	Emergency drainage basin improvements
<b>Fund 484 - Drainage Maint District Total</b>			<b>282,930.00</b>	<b>414,520.00</b>	<b>131,590.00</b>	
485	4755753	Equipment & Machinery	-	30,000.00	30,000.00	Purchase chlorinator for recycled water system
<b>Fund 485 - Recycled Water Total</b>			<b>-</b>	<b>30,000.00</b>	<b>30,000.00</b>	
490	4370301	Professional Services	1,410,450.00	1,470,450.00	60,000.00	Consulting services for Climate Action Plan
490	13ZZ004924	Solar Interconnect Study	-	75,000.00	75,000.00	Engineering study for Solar Interconnect Project
<b>Fund 490 - Lancaster Choice Energy</b>			<b>1,410,450.00</b>	<b>1,545,450.00</b>	<b>135,000.00</b>	
<b>Total Overall Increase in Expenditures</b>					<b>4,444,470.00</b>	