

TO THE MEMBERS OF THE CITY COUNCIL FOR THE CITY OF STANTON AND TO THE CITY CLERK:

NOTICE IS HEREBY GIVEN that a Special Meeting of the City Council for the City of Stanton is hereby called by the Mayor, to be held on February 26, 2019, commencing at 5:00 p.m. at 7800 Katella Avenue, Stanton, CA 90680.

The Agenda for the Special Meeting is attached to this Notice and Call.

Dated: February 21, 2019

s/ Patricia A. Vazquez, City Clerk

---

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE OFFICE OF THE CITY CLERK AT (714) 890-4245. NOTIFICATION BY 48 HOURS PRIOR TO THE MEETING WILL ENABLE THE CITY TO MAKE REASONABLE ARRANGEMENTS TO ENSURE ACCESSIBILITY TO THIS MEETING.



**AGENDA  
CITY COUNCIL SPECIAL MEETING  
7800 KATELLA AVENUE, STANTON, CA 90680  
TUESDAY, FEBRUARY 26, 2019 - 5:00 P.M.**

***In compliance with the Americans With Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of the City Clerk at (714) 890-4245. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to assure accessibility to this meeting.***

*The City Council agenda and supporting documentation is made available for public review and inspection during normal business hours in the Office of the City Clerk, 7800 Katella Avenue, Stanton California 90680 immediately following distribution of the agenda packet to a majority of the City Council. Packet delivery typically takes place on Thursday afternoons prior to the regularly scheduled meeting on Tuesday. The agenda packet is also available for review and inspection on the city's website at [www.ci.stanton.ca.us](http://www.ci.stanton.ca.us), at the public counter at City Hall in the public access binder, and at the Stanton Library (information desk) 7850 Katella Avenue, Stanton, California 90680.*

- 1. CLOSED SESSION**      **None.**
  
- 2. CALL TO ORDER**
  
- 3. PLEDGE OF ALLEGIANCE**
  
- 4. ROLL CALL**      Council Member Ramirez  
                                 Council Member Taylor  
                                 Council Member Warren  
                                 Mayor Pro Tem Ethans  
                                 Mayor Shawver

## **SPECIAL ORDERS OF THE DAY**

### **5. NEW BUSINESS**

#### **5A. MID-YEAR BUDGET REVIEW FY 2018-19**

This report provides a status report on the FY 2018-19 budget and recommended changes based on the first six months of the fiscal year.

#### **RECOMMENDED ACTION:**

1. City Council find that this item is not subject to California Environmental Quality Act ("CEQA") pursuant to Section 15378(b)(4);
2. Provide any additional direction for staff on the 2018-19 Mid-Year Budget Review; and
3. Approve Budget Adjustment No. 2019-12.

### **6. ADJOURNMENT**

I hereby certify under penalty of perjury under the laws of the State of California, the foregoing agenda was posted at the Post Office, Stanton Community Services Center and City Hall, not less than 24 hours prior to the meeting. Dated this 21<sup>st</sup> day of February, 2019.

s/ Patricia A. Vazquez, City Clerk

---

# CITY OF STANTON

## REPORT TO THE CITY COUNCIL

**TO:** Honorable Mayor and City Council  
**DATE:** February 26, 2019  
**SUBJECT:** MID-YEAR BUDGET REVIEW FY 2018-19

### REPORT IN BRIEF:

This report provides a status report on the FY 2018-19 budget and recommended changes based on the first six months of the fiscal year.

### RECOMMENDED ACTION:

1. City Council find that this item is not subject to California Environmental Quality Act ("CEQA") pursuant to Section 15378(b)(4);
2. City Council provide any additional direction for staff on the 2018-19 Mid-Year Budget Review; and
3. City Council approve Budget Adjustment No. 2019-12.

### BACKGROUND:

Each year staff compares actual revenues and expenditures for the first half of the fiscal year to their current annual budgeted figures for the entire fiscal year, to determine whether the current budget still accurately reflects anticipated revenues and expenditures for the full fiscal year. The primary focus of this review is on General Fund revenues and expenditures.

### ANALYSIS:

The amended General Fund budget currently estimates \$21.6 million in revenues, \$0.6 million of transfers in from other funds, \$1.4 million in City loan repayment, and \$22.4 million in expenditures, transfers out to other funds and contribution to a CIP Reserve, for a net expected increase in the fund balance of the General Fund of \$0.9 million. For

the first six months of FY 2018-19, actual General Fund expenditures were \$11.1 million and actual General Fund revenues were \$7.1 million. Expenditures exceeded revenues by \$4.0 million. Revenue shortfalls typically occur during the first half of the fiscal year, pending receipt of significant tax revenues in January.

A summary of the City's budget by fund is included as Exhibit 1 to this report. The chart shows the opening fund balance, current estimated revenues and expenditure appropriations, transfers in and out, net change to fund balance and ending fund balance for each of the City's 26 individual funds. Changes recommended in this report are included as a separate column in this exhibit as well.

At this point in time, with all known information considered and the changes to the budget as recommended in this report, the change to the fund balance of the General Fund is now expected to increase this year by \$1,157,150, with uncommitted fund balance rising from \$5.9 million to \$7.0 million, and another \$0.4 million expected to be added to committed fund balance. General Fund revenues and transfers in are now expected to exceed expenditures and transfers out by \$347,600, with the increase being due primarily to an increase in projected sales and transactions and use tax.

The uncommitted fund balance of the General Fund is expected to end the year at \$7.0 million and committed fund balance is expected to end the year at \$12.5 million. Uncommitted fund balance is anticipated to be 31.1% of budgeted General Fund expenditures. If the funds committed for various uses are factored in, the City's fund balance reserve is anticipated to be equivalent to 86.2% of annual General Fund expenditures.

Most other funds are in relatively strong condition. Significant fund balances exist in a few of those funds. There is capacity for capital and other expenditures to be funded from these fund balances, especially as it relates to housing and storm drain projects.

### **General Fund Revenues**

Property Taxes are projected to increase by \$76,000. Property Tax-In Lieu is expected to increase by \$46,000 while Property Transfer Tax is expected to increase by \$30,000. Property taxes are the City's most significant revenue based on projections by HdL, the City's property tax consultants, at 24.8% of the total revenue budget.

Sales Tax revenue is currently budgeted at \$4,105,000 or 18.5% of total General Fund revenues. City staff recently received an updated annual revenue budget estimate from our sales tax consultants, HdL, of \$4,274,000, with the increase primarily related to some significant double payments expected. This means much of the current years' increase will not be seen in next years' budget. It is estimated that sales tax for the year will be \$169,000 above the current budgeted amount.

This is the fourth full fiscal year that Transactions and Use Tax revenue is being received by the City, and the local funding source continues to grow. As more quarters come in, it is easier for the City's transactions and use tax consultants, HdL to make informed estimates. Based on the proceeds that have already come in, HdL estimates that the City will receive \$4,195,000 in Transactions and Use Tax proceeds in FY 18/19, resulting in an increase of \$120,000 or 2.9% over initial estimates.

Transient Occupancy Tax (TOT) is being forecasted to increase by \$10,000 for a total of \$520,000. Last year's actual receipts were \$514,000, and this year looks to be trending slightly higher.

Franchise revenues are budgeted to increase by \$100,000 this year. Refuse receipts have been coming in higher than projected, likely due to the increased construction activity in the city. If the current trend holds, revenues should be up \$85,000 over budget this fiscal year. Cable TV receipts have also been coming in higher than expected, and we project an increase of \$15,000 in that line item.

Business License revenue is budgeted to increase by \$10,000 due to an increase in renewals by new businesses discovered through the City's partnership with the Franchise Tax Bureau, which started last year. Business license revenue is budgeted at \$520,000 or 2.3% of the City's revenue.

Utility Users' Tax (UUT) is decreasing this year, primarily due to a reduction in Telephone fees. Telephone usage that complies with Stanton's older municipal code continues to increase – despite a budgeted decrease of \$31,000 over last years' original budget, it appears the current year will be decreasing by 20%, or \$80,000. An increase in Electricity of \$10,000 is anticipated based on proceeds to date, but the net decrease to overall UUT revenues, which are the City's fourth most significant revenue with 8.3% of total revenues, is proposed at \$60,000.

The building boom in Stanton is reflected in the Fees and Permits revenue category, which is expected to increase by \$110,000. A projected \$5,000 decrease to Other Fees and Permits is more than offset by projected increases Solid Waste Impact Fees (\$40,000), Public Works Permit Fees (\$30,000), Mechanical Fees (\$20,000), Building Fees (\$20,000) and Electrical Fees (\$5,000). The 6.3% increase to Fees and Permits is significant since it is the City's fifth largest revenue and makes up 8.1% of the total budget.

The expectation for Intergovernmental revenue is for an increase of \$5,000. Mandated Cost Reimbursement revenues will decrease by \$10,000. However, a projected \$15,000 increase to the Public Safety Augmentation Tax, which is the City's share of the ½ cent tax from Proposition 172 more than offsets that loss.

Charges for Services relates to revenues received from other Orange County cities to

pay for the services the City is performing relating to the North Orange County Public Safety Task Force. There are no recommended changes for this revenue.

Unfortunately, in what could be a leading indicator of where the general economy is headed, Developmental Fees are anticipated to decrease \$23,200 from original budget based on reduced development activity. Decreases include \$3,000 in Conditional Use Permits, \$5,000 in Precise Plan of Design, \$4,500 in Preliminary Plan Review, \$5,600 in Land Divisions, \$2,500 in Sign/Banner/Garage Sale/Temporary Use Permits, \$6,000 in Document Reproduction, and \$1,200 in Landscape Plan Check. The only increases in the budget in Developmental Fees are an increase of \$2,600 in Massage Establishment License and, unfortunately, an increase of \$5,600 in Foreclosure Registration. These recommended changes result in an 18% decrease in revenue in this category.

Revenue from recreation programs are currently running even with budget, which is \$55,000.

Fines and Forfeitures are trending lower than budget this year, with a proposed decrease of \$5,000. Administrative Citations are being forecasted to decrease by \$25,000 due to less aggressive Business License inspections. This decrease is partially offset by Motor Vehicle Fines, which is expected to increase by \$20,000.

Investment Earnings revenue is difficult to predict, as increases in the rate the City is receiving for its investments could be offset at year-end by a write-down of the fair value of the investments due to a large increase in short-term rates. For now the Investment Earnings budget is recommended to stay constant at \$150,000.

There are no recommended changes to the Rental Income.

Miscellaneous revenue expects a \$6,000 decrease in Expense Reimbursement as the Emergency Management Performance Grant is not anticipated to be received this year. This decrease is mostly offset by a \$5,000 increase in Recycling Fees received from Pick Your Part. This account was conservatively budgeted, but an increase will come closer to matching what has been received by Stanton in recent years. The overall decrease of \$1,000 to the category brings the anticipated account total to \$669,050.

The Pass-Thru Payment category represents the pass-thru of former Redevelopment Agency property tax increment to the City's General Fund. As the Successor Agency had its \$2,000,000 loan repayment denied, there were additional funds that were passed through to the City's General Fund. Based on revenues to date, this category will increase by \$35,000 to a total of \$323,000.

Transfers In includes transfers to the General Fund received from the Gas Tax and Fire Emergency Services funds. There are no changes to this budget area.

The net increase in General Fund revenues from all of these adjustments is \$545,800, a 2.5% upward adjustment.

### **General Fund Expenditures**

Actual General Fund expenditures by City departments at mid-year were \$11,101,960, representing 49.5% of budgeted annual expenditures. At this time last year, General Fund expenditures totaled \$10,572,855, 49.6% of total actual expenditures for last year. Exhibit 3 is the expenditure analysis of the General Fund.

A recommended list of expenditure increases in the General Fund is included. Adjustments to the positive and negative are recommended in the Code Enforcement, Public Facilities, Storm Drains, Planning, Community Services, and Transfers Out areas.

The most significant increase is to the Building Regulations division. A \$100,000 increase to the Inspection Services line item is included to account for increased inspection services provided by Charles Abbott Associates. The majority of the increase relates to the increase in development fees, which are increasing by \$110,000 in this mid-year budget. Another increase relates to additional work performed by Charles Abbott in the Grading and Public Works Inspections area due to more significant projects under development.

The second most significant increase is to the Code Enforcement area. The current budget in Code Enforcement's Prosecution/Code Enforcement line item is \$43,000. However, additional work by Best Best & Krieger relating to unexpected work such as closing down illegally operating gambling halls necessitates an increase. A budgeted increase of \$37,000 is proposed for the current year to ensure there are sufficient funds to continue keeping illegal businesses out of the city.

The next most significant increase is to the Transfers Out area. Transfers Out are recorded in the Non-Departmental area, but shown on its own line in the support attached to this staff report. The Stanton Central Park Maintenance account needs a contribution to maintain a positive balance. A \$50,000 contribution from W-Power was anticipated to be received in the prior fiscal year, but a delay in the development delayed their first contribution until the current fiscal year. Despite otherwise beating budget last year, the fund began the year with a deficit of \$27,464. Thus, a proposed transfer from the General Fund of \$27,500 is being proposed.

The next four adjustments are all under the Public Works umbrella. The Public Facilities division is requesting a total increase of \$49,000 in three areas. \$35,000 would be to the Building Maintenance line item due to significant unplanned maintenance repair costs relating to the HVAC system at City hall. Communications is being projected to increase by \$4,000, and Contractual Services is projected to need a \$10,000 increase



primarily due to unexpected costs for parking structure light repair, hazardous waste removal at the Corp Yard. The Storm Drains division is trending lower than budgeted in the Storm Water Monitor Program, and a \$20,000 decrease is projected for this year.

The Community Services division is requesting an increase of \$4,700 to the Land Lease line item. The increase relates to a 5-year payment for Stanton Park's easement from Edison. This item was budgeted last fiscal year, but the payment was not made until the current fiscal year. This line item will experience a decrease over the next four years in an amount exceeding the current years' increase as there was a discount of 8% by paying all 5 years up front instead of spreading the cost in annual installments.

The net total expenditure appropriation increase for the General Fund is \$198,200, a 0.9% increase.

### **General Fund Committed and Restricted Fund Balance**

City Council's General Fund Reserve Policy calls for 5 reserves:

- 1) The Economic Uncertainty Reserve, which sets aside 1/12 or 16.67% (rounded to the next \$100,000) of annual General Fund expenditures as a commitment of fund balance to be used to mitigate annual budget revenue shortfalls as a protection from a fluctuating economy.
- 2) The Emergency Equipment and Maintenance Reserve, which has a target of \$250,000 for non-scheduled capital asset repair and replacement
- 3) The Emergency Disaster Contingency Reserve, which has a target of \$2,500,000 for unforeseeable emergencies, such as natural disasters.
- 4) The Capital Improvement Reserve, which budgets 1% of operating expenses and receives 40% of operating year-end surplus and is set aside for capital repair and replacement funding for key infrastructure and capital improvement projects.
- 5) The Pension Stabilization Reserve, which receives 20% of operating year-end surplus and is set aside to mitigate volatile annual increases in CalPERS contribution rates.

With the mid-year budget adjustment, the Economic Uncertainty Reserve will be increased to \$3,800,000. The Emergency Equipment and Maintenance Reserve and Emergency Disaster Contingency Reserve balances are both at their targeted levels. The Capital Improvement Reserve balance will be \$5,911,735 and an additional \$6,520 will be contributed to the PARS Section 115 Trust, where the current balance (as of January 31, 2019) is \$3,519,908. Before factoring in anticipated returns from this year's projected operational surplus, the Committed account balance will be \$12,461,735, with an additional \$3,526,428 in Restricted fund balance held in trust by PARS in conjunction with the Pension Stabilization Reserve.

## **Total General Fund Spendable Fund Balance**

As shown on Exhibit 4, the net of the adjustments in General Fund revenues and expenses of \$243,600 results in a total increase to the committed fund balance of \$425,000.

Based on the calculation at mid-year, the uncommitted fund balance percentage is projected to rise to 30.6% of General Fund expenditures by fiscal year end.

If the recommendations in this report are approved, total General Fund spendable fund balance (committed plus uncommitted) at year end will be \$12,460,735 (committed) plus \$6,929,206 (uncommitted), which is \$19,389,942, or 85.7% of the total General Fund budget.

### **Other Funds:**

#### Gas Tax

The City receives annual funding from the State of California from the gasoline tax that is paid by drivers at the pump. The California Department of Finance recently released revised expectations for the revenues to be received in the current fiscal year. The net result is a decrease of \$24,110. In addition, there are three proposed decreases to the expenditures; 2 Pedestrian Accessibility accounts can be decreased by \$125,000 due primarily to a lower than budgeted cost in the current year for the Dale & Chanticleer Traffic Signal as well as a \$4,000 decrease in the Communications line item. The net effect of all the adjustments is an increase of \$104,890.

#### RMRA

With the passage of SB-1, the Road Maintenance and Rehabilitation Account (RMRA) funding was established two years ago. Revenue that came in last year was lower than anticipated. In addition, the California Department of Finance recently released revised expectations for the revenues to be received in the current fiscal year. The projected decrease is \$36,896 in 5 different accounts. Current budgeted expenditures intended to spend all RMRA funding received to date. Since the beginning balance was lower than anticipated and current year revenue is projected to come in lower, a \$100,000 reduction to expenditures is being recommended in the mid-year budget. The net effect of the adjustments is an increase of \$63,104.

#### Senior Transportation

There is one projected decrease to the Senior Transportation Fund in the current year. To ensure that revenues from the County are not expended in their entirety, when an employee retired earlier this year, the position was back-filled with existing personnel.

As a result, a decrease of \$17,000 is being included for Salaries-Part Time in the Senior Transportation Fund for the current fiscal year.

#### Stanton Central Park Maintenance

There is one increase to Stanton Central Park Maintenance Fund expenditures in this budget adjustment. Contractual Services are up \$8,000 due to unexpected additional costs, primarily to Splash Pad and gate repairs. The final recommended change is a Transfer In from the General Fund of \$27,500 which is the deficit amount for the fund at the start of the fiscal year. The net effect of all adjustments is an increase of \$19,500.

#### Capital Projects

The Capital Projects Fund accounts for capital projects of the city. While the fund has no ongoing funding source, Council has established a Capital Projects Reserve that can be utilized as a future source. The Capital Projects Fund paid for the fencing at the Stanton Family Resources Center on Santa Paula, but was to be repaid by the Parks and Recreation Facilities Capital Project Fund once the fund had available balances. The fencing budget was \$60,000 and thus a Transfer from Park Improvement account for \$60,000 was budgeted this year. Actual fencing cost came in at \$64,900, so the mid-year adjustment increases the Transfer In by the \$4,900 difference.

#### Parks and Recreation Facilities

The Parks and Recreation Facilities Capital Project Fund receives revenue from Park In-Lieu fees (or Quimby Fees). The Parks and Recreation Facilities Fund had budgeted \$60,000 in Transfer to CP Fund for repaying the Capital Projects Fund for constructing fencing at the Stanton Family Resources Center. As the ultimate cost of the fencing came in at \$64,900, an adjustment of \$4,900 is included in the mid-year budget.

#### Sewer Maintenance

The City's Sewer Maintenance Fund has one proposed adjustments to the expenditures. The Sewer Improvement account has a requested increase of \$100,000 for additional maintenance to the sewer in the current fiscal year.

#### **Position Revisions:**

Recently multiple employees have requested a review of their job duties, believing that their performance had them working out of class. After Personnel and the City Manager reviewed each situation, it was determined that in one instance an employee was working out of class. That employee, Steve Martin, has accordingly been reclassified from a Facilities Maintenance Worker II to a Senior Facilities Maintenance Worker. The increased cost to the General Fund in the current fiscal year is estimated at \$187, and

thus no budget adjustment has been made.

**FISCAL IMPACT:**

The City's General Fund budget, prior to this mid-year review, anticipated an increase in the General Fund committed fund balance of \$322,000 and an increase to the uncommitted fund balance of \$913,550 due primarily to an installment repayment of the City loan to the former redevelopment agency. This review recommends a net increase of \$347,600 in the General Fund for a total increase in committed fund balance of \$1,157,150, and an anticipated contribution to the committed fund balance of \$426,000.

Based on the adopted budget and amendments prior to this report, the fund balances of all funds other than the General Fund were expected to decrease by a net of \$6,515,713. In this report, the recommended adjustments to funds other than the General Fund are positive. The total recommended net increase in this report to fund balances for all funds other than the General Fund is \$104,890 for a total anticipated decrease in uncommitted fund balance of \$6,411,219.

In total, the recommended change to fund balance for all City funds in this report is an increase of \$452,094.

**ENVIRONMENTAL IMPACT:** None.

**PUBLIC NOTIFICATION:** Through the normal agenda process.

**STRATEGIC PLAN OBJECTIVE ADDRESSED:**

- 4. Ensure Fiscal Stability and Efficiency in Governance

Prepared by:

Approved:



---

Stephen M. Parker, CPA  
Assistant City Manager

---

Robert W. Hall  
Interim City Manager

Attachments:

- Exhibit 1: Budget Summary Information
- Exhibits 2A and 2B: Revenue Presentation
- Exhibit 3: Expenditure Presentation
- Exhibit 4: Change in General Fund Uncommitted Fund Balance
- Exhibit 5: Budget Adjustment 2019-12

2018-19 BUDGET SUMMARY

Amended Budget as of 2/26/19

Fund	Fund #	7/1/2018 Opening Available Fund Balance/ Working Capital	Estimated Revenues	Appropriations	Revenues less Appropriations	Transfers In/(Out)	Net Change	Proposed Changes This Report	City Loan Repayment	Contribution to Committed	6/30/2019 Ending Available Fund Balance/ Working Capital
<b>CITY:</b>											
General Fund:											
Uncommitted Fund Balance (Assigned and Unassigned)	101/	5,876,056	21,563,195	22,380,842	(817,647)	615,000	(202,647)	347,600	1,438,197	(426,000)	7,033,206
Committed Fund Balance	102	12,035,735								426,000	12,461,735
Restricted Fund Balance	101	3,508,076									3,508,076
Special Revenue Funds:											
Gas Tax	211	999,648	883,995	1,203,550	(319,555)	(280,000)	(579,555)	104,890			524,983
RMRA	215	183,036	662,772	894,068	(231,296)	-	(231,296)	63,104			14,844
Measure M	220	675,258	510,000	650,000	(140,000)	-	(140,000)				535,258
CDBG	222	246,341	102,000	100,000	2,000	-	2,000				248,341
Fire Emergency Services	223	44,845	380,000	3,750	376,250	(380,000)	(3,750)				41,095
Lighting Maintenance (1919 Act)	224	1,018,547	480,302	-	480,302	(1,260,000)	(779,698)				238,849
Lighting/Median Maint. (1972 Act)	225	838,374	205,000	1,626,001	(1,421,001)	1,260,000	(161,001)				677,373
Air Quality Improvement	226	173,241	50,000	4,150	45,850	-	45,850				219,091
State COPS Grant	242	-	200,000	200,000	-	-	-				-
FACT Parks and Recreation Grant	250	28,428	300,000	338,877	(38,877)	25,000	(13,877)	17,000			14,551
Senior Transportation	251	17,018	35,000	67,203	(32,203)	-	(32,203)				1,815
CalGRIP Grant 15-16	255	34,015	-	-	-	-	-				34,015
Street Fee	261	55,546	20,150	-	20,150	-	20,150				75,696
Traffic Signal Fee	262	12,424	4,495	-	4,495	-	4,495				16,919
Community Center Fee	263	37,676	9,145	-	9,145	-	9,145				46,821
Police Services Fee	264	34,100	8,277	-	8,277	-	8,277				42,377
Public Safety Task Force	271	7,914	633,333	557,333	76,000	(76,000)	0	19,500			7,915
Stanton Central Park Maintenance	280	(27,484)	75,000	60,000	15,000	-	15,000				7,036
Housing Authority	285	18,138,868	556,000	5,640,504	(5,084,504)	-	(5,084,504)		358,549		13,054,364
Capital Projects Funds:											
Capital Projects	305	594,001	64,000	195,000	(131,000)	60,000	(71,000)	4,900			527,901
Parks and Recreation Facilities	310	314,995	346,363	300,000	46,363	(60,000)	(13,637)	(4,900)			296,458
Enterprise Fund:											
Sewer Maintenance Fund	501	3,569,641	1,042,533	911,966	130,567	-	130,567	(100,000)			3,700,208
Internal Service Funds:											
Workers' Compensation	602	778,046	141,002	141,002	-	-	-				778,046
Liability Risk Management	603	165,632	122,000	122,000	-	-	-				165,632
Employee Benefits	604	150,166	443,075	443,075	-	-	-				150,166
Fleet Maintenance	605	324,740	121,682	121,908	(226)	-	(226)				324,514
<b>TOTAL CITY</b>		<b>46,326,828</b>	<b>28,959,319</b>	<b>35,961,229</b>	<b>(7,001,910)</b>	<b>(76,000)</b>	<b>(6,875,263)</b>	<b>452,094</b>	<b>1,797,746</b>	<b>-</b>	<b>41,239,209</b>

**City of Stanton  
General Fund  
Mid-Year Revenue Analysis  
FY 2018-19**

	Amended Budget	2018-19 Actual thru 50% of Year	Percent Received to Date	2018-19 Projected	Projected vs. Adopted Budget	Percentage Difference Projected vs. Adopted	New Budget with Adjustments
Property tax	5,630,940	595,017	11%	5,706,940	76,000	1%	5,706,940
Property transfer tax	80,000	78,267	98%	80,000	0	0%	80,000
Sales tax	4,105,000	1,550,566	38%	4,274,000	169,000	4%	4,274,000
Transactions and use tax	4,075,000	1,394,911	34%	4,195,000	120,000	3%	4,195,000
Transient occupancy tax	510,000	185,443	36%	520,000	10,000	2%	520,000
Franchise	931,000	231,400	25%	1,031,000	100,000	11%	1,031,000
Business license	420,000	209,199	50%	430,000	10,000	2%	430,000
Utility user tax	1,950,000	878,008	45%	1,890,000	(60,000)	-3%	1,890,000
Fees & permits	1,735,550	844,727	49%	1,845,550	110,000	6%	1,845,550
Intergovernmental	184,000	77,717	42%	189,000	5,000	3%	189,000
Charges for services	140,000	0	0%	140,000	0	0%	140,000
Development fees	127,955	80,192	63%	104,755	(23,200)	-18%	104,755
Parks and recreation fees	55,000	22,521	41%	55,000	0	0%	55,000
Fines & forfeitures	415,500	210,863	51%	410,500	(5,000)	-1%	410,500
Investment earnings	150,000	200	0%	150,000	0	0%	150,000
Rental income	95,200	60,264	63%	95,200	0	0%	95,200
Miscellaneous	670,050	330,314	49%	669,050	(1,000)	0%	669,050
Pass-thru payment	288,000	0	0%	323,000	35,000	12%	323,000
<b>Total Revenues</b>	<b>21,563,195</b>	<b>6,749,608</b>	<b>31%</b>	<b>22,108,995</b>	<b>545,800</b>	<b>3%</b>	<b>22,108,995</b>
Transfers In	640,000	320,000	50%	640,000	0	0%	640,000
<b>GRAND TOTAL</b>	<b>22,203,195</b>	<b>7,069,608</b>	<b>32%</b>	<b>22,748,995</b>	<b>545,800</b>	<b>2%</b>	<b>22,748,995</b>

General Fund  
Revenue Trends  
Last 10 Years

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Amended Budget 2018-19	(50% of year) 12/31/2018 Actual	Revised Budget 2018-19
Property tax	1,076,805	677,573	1,059,670	1,052,657	4,950,932	4,882,405	4,623,703	4,780,087	5,080,382	5,704,008	5,630,940	595,017	5,706,940
Property transfer tax	76,102	61,961	54,228	45,565	88,742	95,183	88,342	97,062	79,050	71,149	80,000	78,267	80,000
Sales tax	3,075,670	3,079,791	3,091,571	3,579,392	3,683,199	3,925,838	4,012,917	4,169,215	4,152,378	4,204,519	4,105,000	1,550,566	4,274,000
Transactions and use tax	0	0	0	0	0	0	792,300	3,591,594	4,105,593	4,122,756	4,075,000	1,394,911	4,195,000
Transient occupancy tax	316,794	289,855	326,316	367,092	341,838	323,938	375,876	437,676	512,550	514,102	510,000	186,443	520,000
Franchise fees	786,130	721,326	932,977	992,917	986,947	1,031,034	964,450	1,011,630	982,798	1,086,226	931,000	231,400	1,031,000
Business license	233,089	239,330	251,241	304,047	262,089	291,659	397,690	471,769	443,937	503,218	420,000	209,199	430,000
Utility user's tax	2,272,122	2,219,051	2,123,881	2,083,748	2,110,373	2,189,067	2,177,808	2,015,948	1,980,854	1,986,236	1,950,000	878,008	1,890,000
Fees & permits	429,034	455,820	763,211	865,885	917,433	1,121,116	1,143,115	1,088,020	1,170,176	1,921,923	1,735,550	844,727	1,845,550
Intergovernmental	3,434,379	3,265,206	3,255,097	3,096,819	201,385	249,756	272,166	219,508	200,328	212,600	184,000	771,717	189,000
Charges for services	-	-	-	-	-	-	-	-	-	140,000	140,000	-	140,000
Developmental fees	108,500	130,508	71,361	93,938	92,299	131,613	129,136	146,132	108,344	232,542	127,955	80,192	104,755
Parks and recreation fees	69,003	58,476	86,998	75,515	51,021	55,216	49,177	56,163	50,165	69,406	55,000	22,521	55,000
Fines & forfeitures	402,363	430,763	436,153	329,492	320,212	279,541	292,491	296,608	360,663	460,794	415,500	210,863	410,500
Investment earnings	1,104,088	1,373,345	679,434	288,010	221,644	163,201	142,548	163,581	29,708	(98,150)	150,000	200	150,000
Rental income	452,380	122,957	138,356	142,214	139,528	146,796	168,824	90,240	104,548	101,863	95,200	60,264	95,200
Miscellaneous	4,575,097	106,817	195,638	147,651	102,244	506,251	493,081	583,838	660,984	380,488	670,050	330,314	669,050
Pass-thru payment	504,138	212,765	171,970	202,998	174,228	189,920	227,097	253,712	275,993	296,574	288,000	-	323,000
Total Revenues	18,885,694	13,445,645	13,638,100	13,597,741	14,654,113	15,582,534	16,350,721	19,442,793	20,308,441	21,911,256	21,563,195	6,749,608	22,108,995
Transfers In	1,395,765	2,265,890	1,544,732	724,932	724,932	1,858,445	580,500	588,148	540,000	1,727,070	640,000	320,000	640,000
GRAND TOTAL	20,281,459	15,711,435	15,182,832	14,322,673	15,379,045	17,440,979	16,931,221	20,010,941	20,848,441	23,638,326	22,203,195	7,069,608	22,748,995

**CITY OF STANTON  
GENERAL FUND  
MID-YEAR EXPENDITURE ANALYSIS  
FISCAL YEAR 2018-19**

Exhibit 3

(General Fund only)

Dept No.	Department	Amended Budget 2018-19	2018-19 Actual thru 50% of Year	% of YTD Spent	2018-19 Projected	Projected vs. Budget		Adjusted Budget 2018-19
						Budget	Percentage	
1100	City Council	125,801	47,823	38.0%	125,801	-	-	125,801
1200	City Attorney	260,000	79,421	30.5%	260,000	-	-	260,000
1300	City Manager	452,681	150,593	33.3%	452,681	-	-	452,681
1400	City Clerk	170,710	63,860	37.4%	170,710	-	-	170,710
1410	Personnel/Risk Mgmt	123,185	110,443	89.7%	123,185	-	-	123,185
1430	Liability/Risk Mgmt	89,820	64,975	72.3%	89,820	-	-	89,820
1500	Administrative Services	812,511	372,522	45.8%	812,511	-	-	812,511
1510	Information Technology	137,954	70,563	51.1%	137,954	-	-	137,954
1520	Emergency Preparedness	4,500	0	0.0%	4,500	-	-	4,500
1600	Non-Dept (net of transfers) Administration	321,500	131,171	40.8%	321,500	-	-	321,500
		<u>2,498,662</u>	<u>1,091,371</u>	<u>43.7%</u>	<u>2,498,662</u>			<u>2,498,662</u>
2100	Law Enforcement	11,345,717	5,794,628	51.1%	11,345,717	-	-	11,345,717
2200	Fire Protection	4,784,838	2,523,144	52.7%	4,784,838	-	-	4,784,838
4300	Parking Control	249,559	103,394	41.4%	249,559	-	-	249,559
6200	Code Enforcement	486,143	245,857	50.6%	523,143	37,000	37,000	523,143
	Public Safety	<u>16,866,257</u>	<u>8,667,023</u>	<u>51.4%</u>	<u>16,903,257</u>		<u>37,000</u>	<u>16,903,257</u>
3100	Engineering	127,133	69,392	54.6%	127,133	-	-	127,133
3200	Public Facilities	350,889	203,783	58.1%	399,889	49,000	49,000	399,889
3400	Parks Maintenance	428,338	181,260	42.3%	428,338	-	-	428,338
3500	Street Maintenance	291,414	129,221	44.3%	291,414	-	-	291,414
3600	Storm Drains	125,000	11,394	9.1%	105,000	(20,000)	(20,000)	105,000
	Public Works	<u>1,322,774</u>	<u>595,050</u>	<u>45.0%</u>	<u>1,351,774</u>		<u>29,000</u>	<u>1,351,774</u>
4100	Planning	285,458	135,185	47.4%	285,458	-	-	285,458
4200	Building Regulation	365,119	211,897	58.0%	465,119	100,000	100,000	465,119
4400	Business Relations Community Development	167,192	36,386	21.8%	167,192	-	-	167,192
		<u>817,769</u>	<u>383,468</u>	<u>46.9%</u>	<u>917,769</u>		<u>100,000</u>	<u>917,769</u>
5100	Community Services	646,556	260,994	40.4%	651,256	4,700	4,700	651,256
5200	Community Center (Beach)	36,431	13,110	36.0%	36,431	-	-	36,431
5300	Stanton Central Park Parks and Recreation	192,393	78,444	40.8%	192,393	-	-	192,393
		<u>875,380</u>	<u>352,548</u>	<u>40.3%</u>	<u>880,080</u>		<u>4,700</u>	<u>880,080</u>
	Total Expenditures	<u>22,380,842</u>	<u>11,089,460</u>	<u>49.5%</u>	<u>22,551,542</u>		<u>170,700</u>	<u>22,551,542</u>
	Add: Transfers Out	25,000	12,500	50.0%	52,500	27,500	27,500	52,500
	<b>GRAND TOTAL</b>	<u>22,405,842</u>	<u>11,101,960</u>	<u>49.5%</u>	<u>22,604,042</u>		<u>198,200</u>	<u>22,604,042</u>



**CHANGE IN GENERAL FUND SPENDABLE AND RESTRICTED FUND BALANCE**

	7/1/18 Uncommitted Fund Balance	18-19 Increase (Prior to This Review)	18-19 Increase (Changes This Review)	6/30/19 Fund Balance
<b>GENERAL FUND UNCOMMITTED FUND BALANCE</b>	\$ 5,876,056	\$ 913,550	\$ 243,600	\$ 7,033,206
General Fund Uncommitted Fund Balance as a percentage of expenditures	26.2%	30.3%		31.1%
<b>GENERAL FUND COMMITTED FUND BALANCE</b>	\$ 12,035,735	\$ 322,000	\$ 104,000	\$ 12,461,735
General Fund Committed Fund Balance as a percentage of expenditures	53.7%			55.1%
<b>GENERAL FUND RESTRICTED FUND BALANCE</b>	\$ 3,508,076	\$ -	\$ -	\$ 3,508,076

**CITY OF STANTON BUDGET ADJUSTMENT AUTHORIZATION**

Fiscal Year: 2018-19  
 Department: Administrative Services  
 Requested By: Stephen Parker  
 City Council Approval: \_\_\_\_\_  
 Availability of Funds: \_\_\_\_\_  
 Administrative Services Department

BA # 2019-12  
 Date: February 17, 2019  
 Title: Assistant City Manager  
 Date: February 26, 2019  
 Title: Assistant City Manager

Transfer		Current Budget	Increase (Decrease)	Amended Amount	
	Account Description	Account Number			
1	General Fund: Property Tax-In Lieu	101-0000-430121	\$ (3,860,000)	\$ (46,000)	\$ (3,906,000)
2	General Fund: Property Transfer Tax	101-0000-430140	\$ (80,000)	\$ (30,000)	\$ (110,000)
3	General Fund: Sales and Use Tax	101-0000-430200	\$ (4,105,000)	\$ (169,000)	\$ (4,274,000)
4	General Fund: Transient Occupancy Tax	101-0000-430300	\$ (510,000)	\$ (10,000)	\$ (520,000)
5	General Fund: Cable TV	101-0000-430405	\$ (210,000)	\$ (15,000)	\$ (225,000)
6	General Fund: Refuse	101-0000-430420	\$ (405,000)	\$ (85,000)	\$ (490,000)
7	General Fund: Business License Tax	101-0000-430500	\$ (230,000)	\$ 30,000	\$ (200,000)
8	General Fund: New/Moved BL Applic	101-0000-430505	\$ (40,000)	\$ (30,000)	\$ (70,000)
9	General Fund: Business Tax Renewal	101-0000-430510	\$ (150,000)	\$ (10,000)	\$ (160,000)
10	General Fund: Util Users Tax/Electricity	101-0000-430600	\$ (950,000)	\$ (10,000)	\$ (960,000)
11	General Fund: Util Users Tax/Telephone	101-0000-430605	\$ (390,000)	\$ 70,000	\$ (320,000)
12	General Fund: Mechanical Permits	101-0000-431105	\$ (80,000)	\$ (20,000)	\$ (100,000)
13	General Fund: Building Permits	101-0000-431110	\$ (260,000)	\$ (20,000)	\$ (280,000)
14	General Fund: Electrical Permits	101-0000-431120	\$ (45,000)	\$ (5,000)	\$ (50,000)
15	General Fund: Public Works Permits	101-0000-431135	\$ (40,000)	\$ (30,000)	\$ (70,000)
16	General Fund: Solid Waste Impact Fees	101-0000-431160	\$ (1,110,000)	\$ (40,000)	\$ (1,150,000)
17	General Fund: Other Fees & Permits	101-0000-431195	\$ (35,000)	\$ 5,000	\$ (30,000)
18	General Fund: Mandated Cost Reimb	101-0000-432135	\$ (34,000)	\$ 10,000	\$ (24,000)
19	General Fund: Public Safety Augmentation Tax	101-0000-432180	\$ (150,000)	\$ (15,000)	\$ (165,000)
20	General Fund: Conditional Use Permit	101-0000-433200	\$ (15,000)	\$ 3,000	\$ (12,000)
21	General Fund: Precise Plan of Design	101-0000-433205	\$ (17,080)	\$ 5,000	\$ (12,080)

continued

**JUSTIFICATION:**

To adjust various estimated revenue and expenditure appropriation accounts based on revised projections as of mid-year.

**Budget Adjustment Request Approved:**

\_\_\_\_\_  
City Manager

\_\_\_\_\_  
Date

**Budget Adjustment Processed:**

\_\_\_\_\_  
Date posted

\_\_\_\_\_  
Entered by

**CITY OF STANTON BUDGET ADJUSTMENT AUTHORIZATION**

Fiscal Year: 2018-19

BA # 2019-12

Department: Administrative Services

Date: February 17, 2019

Requested By: Stephen Parker

Title: Assistant City Manager

City Council Approval: \_\_\_\_\_

Date: February 26, 2019

Availability of Funds: \_\_\_\_\_  
Administrative Services Department

Title: Assistant City Manager

Transfer		Current Budget	Increase (Decrease)	Amended Amount	
Account Description	Account Number				
22	General Fund: Preliminary Plan Review	101-0000-433220	\$ (7,550)	\$ 4,500	\$ (3,050)
23	General Fund: Foreclosure Registration	101-0000-433227	\$ (10,000)	\$ (2,000)	\$ (12,000)
24	General Fund: Land Divisions	101-0000-433235	\$ (5,600)	\$ 5,600	\$ -
25	General Fund: Sign/Ban'r/Gar Sa/TU Permit	101-0000-433245	\$ (8,000)	\$ 2,500	\$ (5,500)
26	General Fund: Document Reproduction	101-0000-433255	\$ (6,000)	\$ 6,000	\$ -
27	General Fund: Landscape Plan Check	101-0000-433260	\$ (2,000)	\$ 1,200	\$ (800)
28	General Fund: Massage Establishment Licen.	101-0000-433266	\$ (500)	\$ (2,600)	\$ (3,100)
29	General Fund: Motor Vehicle Fines	101-0000-434105	\$ (120,000)	\$ (20,000)	\$ (140,000)
30	General Fund: Administrative Citation	101-0000-434120	\$ (30,000)	\$ 25,000	\$ (5,000)
31	General Fund: Recycling Fees	101-0000-437115	\$ (90,000)	\$ (5,000)	\$ (95,000)
32	General Fund: Expense Reimbursement	101-0000-437135	\$ (26,000)	\$ 6,000	\$ (20,000)
33	General Fund: SRA Tax Incr Pass Thru Alloc	101-0000-440100	\$ (288,000)	\$ (35,000)	\$ (323,000)
34	General Fund TUT: Transactions & Use Tax	102-0000-430250	\$ (4,075,000)	\$ (120,000)	\$ (4,195,000)
35	Gas Tax: RMRA Loan Repayment	211-0000-432100	\$ (45,031)	\$ 521	\$ (44,510)
36	Gas Tax: Section 2103 Allocation	211-0000-432183	\$ (151,593)	\$ 11,583	\$ (140,010)
37	Gas Tax: Section 2105 Allocation	211-0000-432185	\$ (231,776)	\$ 10,875	\$ (220,901)
38	Gas Tax: Section 2106 Allocation	211-0000-432190	\$ (151,872)	\$ 3,530	\$ (148,342)
39	Gas Tax: Section 2107 Allocation	211-0000-432195	\$ (287,723)	\$ (2,399)	\$ (290,122)
40	RMRA: Road Maint Rehab Act	215-0000-432335	\$ (662,772)	\$ 36,896	\$ (625,876)
41	Stanton Central Park Maint: Transfer from General Fund	280-0000-439101	\$ -	\$ (27,500)	\$ (27,500)
42	Capital Projects: Transfer from Park Imp	305-0000-439310	\$ (60,000)	\$ (4,900)	\$ (64,900)
43	Non-Departmental: Transfer to SCP Maint	101-1600-800280	\$ -	\$ 27,500	\$ 27,500
44	Public Facilities: Building Maintenance	101-3200-603110	\$ 93,450	\$ 35,000	\$ 128,450
45	Public Facilities: Communications	101-3200-604100	\$ 21,000	\$ 4,000	\$ 25,000
46	Public Facilities: Contractual Services	101-3200-608100	\$ 47,000	\$ 10,000	\$ 57,000
47	Storm Drain Maint: Storm Water Monitoring	101-3600-608155	\$ 120,000	\$ (20,000)	\$ 100,000
48	Building Regulation: Inspection Services	101-4200-608115	\$ 275,225	\$ 100,000	\$ 375,225
49	Community Services: Land Lease	101-5100-605100	\$ 3,520	\$ 4,700	\$ 8,220
50	Code Enforcement: Prosecution/Code Enf	101-6200-608180	\$ 43,000	\$ 37,000	\$ 80,000
51	Gas Tax: Communications	211-3200-604100	\$ 10,000	\$ (4,000)	\$ 6,000
52	Gas Tax: Street Maint: Ped Accessibility	211-3500-710195	\$ 200,000	\$ (100,000)	\$ 100,000
53	Gas Tax: Street Impvmt: Ped Accessibility	211-3510-710195	\$ 100,000	\$ (25,000)	\$ 75,000
54	RMRA: Pavement Maintenance	215-3500-710190	\$ 894,068	\$ (100,000)	\$ 794,068
55	Senior Transportation: Salaries-Part Time	251-5100-501120	\$ 49,718	\$ (17,000)	\$ 32,718
56	Stanton Central Park Maint: Contractual Svcs	280-3400-608100	\$ 60,000	\$ 8,000	\$ 68,000
57	Parks & Rec Facilities: Transfer to CP Fund	310-1600-800305	\$ 60,000	\$ 4,900	\$ 64,900
58	Sewer Maintenance: Sewer Improvements	501-3700-730105	\$ 150,000	\$ 100,000	\$ 250,000