

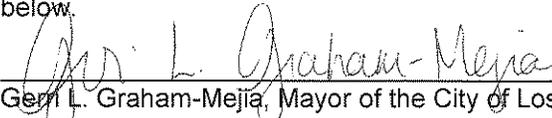
CITY OF LOS ALAMITOS

3191 Katella Avenue
Los Alamitos, CA 90720

AGENDA CITY COUNCIL SPECIAL MEETING

Tuesday, February 18, 2014 – 5:00 P.M.

I, Gerri L. Graham-Mejia, as Mayor of the City of Los Alamitos, do hereby call a special meeting of the City Council of the City of Los Alamitos, to be held at the time and place listed above to discuss the matters listed below.


Gerri L. Graham-Mejia, Mayor of the City of Los Alamitos

NOTICE TO THE PUBLIC

This Agenda contains a brief general description of each item to be considered. Except as provided by law, action or discussion shall not be taken on any item not appearing on the agenda. Supporting documents, including staff reports, are available for review at City Hall in the City Clerk's Office or on the City's website at www.cityoflosalamitos.org once the agenda has been publicly posted.

Any written materials relating to an item on this agenda submitted to the City Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office, 3191 Katella Ave., Los Alamitos CA 90720, during normal business hours. In addition, such writings or documents will be made available for public review at the respective public meeting.

It is the intention of the City of Los Alamitos to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee, or a participant at this meeting, you will need special assistance beyond what is normally provided, please contact the City Clerk's Office at (562) 431-3538, extension 220, 48 hours prior to the meeting so that reasonable arrangements may be made. Assisted listening devices may be obtained from the City Clerk at the meeting for individuals with hearing impairments.

Persons wishing to address the City Council on any item on the City Council Agenda should complete a blue "Request to Speak" card and will be called upon at the time the agenda item is called or during the City Council's consideration of the item and may address the City Council for up to three minutes.

1. CALL TO ORDER
2. ROLL CALL
 - Council Member Edgar
 - Council Member Grose
 - Council Member Kusumoto
 - Mayor Pro Tem Murphy
 - Mayor Graham-Mejia

3. SPECIAL ORDERS OF THE DAY

A. Mid-Year Budget Review for Fiscal year 2013-14 (Finance)

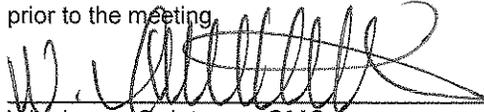
This report provides the City Council a Mid-Year budget and financial update for the Fiscal Year 2013-14. The report also makes recommendations for budget amendments, both to estimated revenues and to expenditures.

Recommendation:

1. Receive and file the mid-year budget report; and,
2. Approve the budget amendments to Fiscal Year 2013-14 Operating and Capital Budget as discussed and recommended in this report.

4. ADJOURNMENT

I hereby certify under penalty of perjury under the laws of the State of California, that the foregoing Agenda was posted at the following locations: Los Alamitos City Hall, 3191 Katella Ave.; Los Alamitos Community Center, 10911 Oak Street; and, Los Alamitos Museum, 11062 Los Alamitos Blvd.; not less than 24 hours prior to the meeting.


Windmera Quintanar, CMC
City Clerk

2/13/14
Date

City of Los Alamitos

Agenda Report Special Orders

February 18, 2014
Item No: 3A

To: Mayor Gerri L. Graham-Mejia & Members of the City Council

From: Bret M. Plumlee, City Manager

Subject: Mid-Year Budget Review for Fiscal Year 2013-14

Summary: This report provides the City Council a Mid-Year budget and financial update for the Fiscal Year 2013-14. The report also makes recommendations for budget amendments, both to estimated revenues and to expenditures.

Recommendation:

1. Receive and file the mid-year budget report; and,
2. Approve the budget amendments to Fiscal Year 2013-14 Operating and Capital Budget as discussed and recommended in this report.

Background

The City Council adopted the City of Los Alamitos Fiscal Year 2013-14 Operating and Capital Improvement Program and Budget at a Public Hearing on June 17, 2013. It is customary to conduct a thorough analysis of all estimated revenues and appropriations at the end of the first six months of the fiscal year. This process updates the City Council on the fiscal status of the City at the midpoint of the fiscal year and provides a forum to address potential budget amendments or adjustments.

Discussion

The adopted fiscal year 2013-14 budget projects a balanced General Fund budget in which anticipated operating revenues equal operating appropriations. In addition the adopted budget includes the use of General Fund Reserves to fund several special Capital Projects and Programs in the amount of \$193,487. It is recommended that the General Fund revenue estimate be increased by \$198,108 to \$11,839,710. It is also recommend that the General Fund appropriations be increased by \$176,789 to \$11,989,878. These recommended changes in the General Fund will result in the use of \$172,168 in General Fund Reserves which is on target with the adopted budget.

These changes in the budget will result in an estimated \$7,688,970 in General Fund balance at the end of the year.

Fiscal Year 2013-2014 General Fund Revenues

	FY2012-13 Actual	FY 2013-14 thru 12/31/2013	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Property Taxes	\$3,005,410	\$1,157,546	\$3,001,210	(\$11,400)	\$2,989,810
Taxes	3,355,729	1,241,904	3,259,850	(16,125)	3,243,725
Utility Users Taxes	2,160,281	925,803	2,039,222	(15,862)	2,023,360
Franchise Fees	620,757	111,959	638,347	0	638,347
Licenses and Permits	330,655	339,595	286,820	179,980	466,800
Fines and Forfeitures	614,835	301,089	583,950	0	583,950
Use of Money and Property	7,513	0	10,000	(5,000)	5,000
Revenue From Other Agencies	29,809	99,859	106,500	0	106,500
Charges for Current Services	1,309,085	530,147	1,252,953	17,265	1,270,218
Miscellaneous Revenues	28,394	109,187	80,750	49,250	130,000
Transfers In	373,339	177,679	382,000	0	382,000
	\$11,835,807	\$4,994,768	\$11,641,602	\$198,108	\$11,839,710

Property Tax revenue appears to be on target with the estimate done when the budget was adopted. It appears that the Prior Year Property Tax revenue will be lower and the Supplemental Property Tax collections are higher than anticipated. The December revenue amount doesn't reflect 50% of the budget received for the following reasons: Property taxes are collected throughout the fiscal year with major payments being received in December and April; Property Tax in Lieu – VLF (VLF), included in this category, is received in January and May; and the January VLF payment of \$480,057 indicates that the City will meet or exceed its revenue estimate.

Taxes – Included in the taxes category are Sales & Use tax revenues, Transient Occupancy Tax and Business License revenue.

- ❖ **Sales & Use Tax** is collected in arrears on a monthly basis. This results in the revenue lagging behind due to the fact that revenue received in July and August are accrued back to the previous fiscal year. The City has received 38% of its budgeted \$1,857,000 as of December 31st. This represents a third of the year's collections (September thru December). It appears that the City may exceed the revenue estimate.
- ❖ **Property Tax in Lieu – Sales Tax** – due to the Triple Flip, the State takes 25% of the City's 1% sales tax and replaces it with an additional allocation of property tax. These payments are received twice a year, once in January and the other in May. The City's January payment was \$345,630. According to the City's sales tax consultant, HDL Companies, it is estimated that the City will receive a total of \$683,725 which is \$51,275 less than the budgeted estimate. Therefore it is recommended that the budget be changed accordingly.

- ❖ **Sales Tax Guarantee – Consolidated** – As a part of the solid waste franchise agreement, the waste hauler guarantees the City additional sales tax in the amount of \$75,000 per calendar year. Consolidated Disposal will again be required to pay the City \$75,000 in FY2013-14.
- ❖ **Transient Occupancy Tax** – TOT is collected on a quarterly basis with payments being due in July, October, January and April. As of December 31st, the City has collected only one quarter's payment because the payment received in July was applicable to the prior fiscal year. It is anticipated that the City will meet or exceed its revenue projection.
- ❖ **Business License** – The bulk of business license revenue is received in the month of July due to the fact that business license renewals are due by the 1st of August. Due to proactive collection of business licenses, revenues have already exceeded the budgeted amount, therefore, it is recommended that the revenue estimate be increased by \$35,150.

Utility Users Tax - In November 2012, voters approved Measure DD which reduced the Utility Users Tax from 6% to 5% and modernized the Telephone User Tax. The changes in the law are in effect this fiscal year. Based on actual revenue receipts so far this fiscal year, a slight reduction in the revenue estimate has been made.

Franchise Fees - The City collects franchise fees on cable television, trash collection, electric, natural gas, water, and pipeline services. This revenue stream has remained fairly level with only slight variations from year to year. Electric, natural gas, and water franchise fees are collected once a year in April which accounts for the low percentage collected in December. It appears this category of revenue will come in on target with budget.

Licenses and Permits will need to be increased from \$286,820 to \$466,800 or by \$179,980. Permits and plan checks for the Los Alamitos Medical Center office building improvements, parking structure and other developments within the City have exceeded expectation. It should be noted that there are also offsetting expenditure increases attributable to these projects.

Fines and Forfeitures revenue is received throughout the year. Revenue estimates for this category appear to be in line with collections.

Use of Money and Property or in this case, Investment Earnings, continue to decline as LAIF interest rates remain low.

Revenue from Other Agencies consist of funds received from other agencies such as grants and other reimbursements. Revenues in this category are projected to come in on target with budget.

Charges for Current Services - Recreation Service revenues are projected to exceed the budget by \$17,265, based on a careful analysis of all of the programs.

Miscellaneous Revenue accounts for one-time revenue items such as the sale of property, insurance reimbursements, funds collected for damages to city property and other miscellaneous receipts. Revenue has exceeded expectations due to the receipt of reimbursement for worker's compensation payments and the trash hauler audit. The budget has been increased by \$49,250 to account for these payments.

Transfers In consists of transfers from the Gas Tax, PSAF, SLESF, and Traffic Safety Funds. These transfers cover eligible street and public safety related costs bourn by the General Fund. This category is estimated to come in on target with the budget.

Overall, the general fund is projected to end the fiscal year with \$11,839,710 in revenues, realizing a \$198,108 budgetary increase.

Fiscal Year 2013-14 General Fund Expenditures

	FY2012-13 Actual	FY 2013-14 thru 12/31/2013	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Administration	1,208,118	512,330	1,308,518	0	1,308,518
Police	5,278,039	2,611,615	5,683,258	38,350	5,721,608
Community Development	761,269	398,352	716,537	33,920	750,457
Public Works	1,740,088	764,783	1,677,754	86,000	1,763,754
Recreation	1,888,587	686,388	1,594,296	(481)	1,593,815
Insurance/Other	636,908	636,738	603,775	0	603,775
Capital Improvements			40,000	0	40,000
Transfers Out	214,764	105,476	210,951	19,000	229,951
	11,727,773	5,715,682	11,835,089	176,789	12,011,878

Departmental expenditures are projected to end fiscal year 2013-14 on target with just a few variances, as illustrated below.

- ❖ The Police Department shows a \$38,350 increase in the Telecommunications Technology division and the movement of \$12,630 from personnel appropriations to equipment. The \$38,350 is the City's share of a consultant to oversee the purchase and implementation of new CAD/RMS software for West Comm. As a part of the City's participation in the Integrated Law and Justice Agency the City must purchase electronic citation equipment at a cost of \$37,630. An internal adjustment in the Police Patrol division in the amount of \$12,630 will be reallocated from personnel services to equipment to partially fund this purchase. The balance of the purchase will be made from the Asset Seizure Fund with the existing budget.

- ❖ The Community Development Department budget has increased by \$33,920. Of this amount \$7,920 is allocated to the Business and Residential Improvement program. \$25,000 is due to additional building inspection services as required by the current construction activities related primarily to the hospital project. The balance is necessary to cover the cost of public hearing advertisements.
- ❖ Public Works Department is requesting an additional \$86,000. The City has collected funds to have a waste compliance audit. \$22,000 has been included to accomplish this task. It is anticipated that the City's street tree watering costs will rise \$5,000 due to the current drought. \$27,000 has been added to the Park Maintenance budget to cover the cost of maintaining the sports fields at a higher level. This is partially offset by revenue anticipated for field usage based on the recently approved field usage rates. There is \$7,000 which is being carried over from the previous fiscal year for Building Maintenance. These funds will be used to make repairs to the wood beams at the City Hall facility. Finally there is \$25,000 for plan check services which is offset by plan check revenue. This again is attributable primarily to the hospital project.
- ❖ Recreation has reviewed their budgets with various increases and decreases. Their appropriations are estimated to be on target with budget.
- ❖ Transfers out - \$19,000 has been requested as a transfer from the General Fund to the Equipment & Vehicle Replacement Fund. This transfer is to fund the purchase of a knife aerator and trailer. These pieces of equipment will be used to improve the park fields and increase efficiency.

Overall, the General fund is projected to end the fiscal year with operating expenditures totaling \$11,788,471 which is \$146,869 more than the original operating budget.

General Fund Capital Projects & Programs

The original adopted budget included General Fund Capital Projects and Programs in the amount of \$193,487. The following is a breakdown of those projects and programs:

	FY2013-14	
	Approved	
	Budget	Committed
Business and Residential Improvement Program	\$10,000	\$17,920
General Plan Update	129,487	129,487
Pool Capital Improvements	40,000	
Community Spending Program	14,000	14,000
	<u>\$193,487</u>	<u>\$161,407</u>

Business and Residential Improvement Program – This program is meant to encourage the rehabilitation of properties and provide an incentive for construction by reimbursing permit fees. The program ended on March 5, 2013 and the cost of the program for this fiscal year is \$17,920 so it is requested that an additional \$7,920 be allocated from the General Fund Reserves for this purpose.

General Plan Update – This budgeted amount includes funds for the contractor doing the update as well as funds for legal and engineering review of the plan. In June 2011 the City Council entered into a contract with The Planning Center for an update to the City’s General Plan at a cost of \$429,478, the cost of which could be spread over three fiscal years. So far the City has expended a total of \$242,469 (\$129,609 in FY11-12, \$58,554 in FY12-13, and \$54,306 in FY13-14) for this contract. Please note depending on the total amount expended this fiscal year, the balance of the contract will have to be included in the FY2014-15 budget.

Pool Capital Improvements - The scope of this project has been defined and the cost of this project exceeds the \$100,000 budgeted. Since the funding was uncertain and there were no successful bidders, most of the project has been put on hold.

Community Spending Program – These funds have been used to improve and add to the City’s recreation program.

Fiscal Year 2013-14 General Fund Summary

	Current Budget	Budget Amendment	Adjusted Budget
Revenue	\$11,641,602	\$198,108	\$11,839,710
Operating Expenditures	11,641,602	146,869	11,788,471
Net Change in Fund Balance	0	51,239	51,239
Fund Balance - Beginning	7,861,138		7,861,138
Available Resources	7,861,138	51,239	7,912,377
Capital Projects & Programs	193,487	7,920	201,407
Fund Balance - Ending	\$7,667,651	\$43,319	\$7,710,970

General Fund Balance Reserves

The General Fund is classified as a governmental fund in which the difference between revenue and expenditures results in a change in Fund Balance. There has been some discussion of what comprises Fund Balance. According to the Government Finance Officers Association (GFOA) the term Fund Balance is used to describe the difference between assets and liabilities reported in a governmental fund. Because governmental funds report only current assets and current liabilities, Fund Balance is similar to the working capital of a private-sector business. It is more of a measure of liquidity than net worth.

	Actual at June 30, 2011	Actual at June 30, 2012	Actual at June 30, 2013	Projected at June 30, 2014
Assigned:				
Emergencies	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Workers Comp & General				
Liability Claims	500,000	500,000	500,000	500,000
Downtown Development Project	200,000	200,000	200,000	200,000
GASB 45 - OPEB	250,000	250,000	250,000	250,000
Subtotal Assigned	3,250,000	3,250,000	3,250,000	3,250,000
Unassigned:	4,164,769	4,540,658	4,611,131	4,460,970
Total Reserves	\$7,414,769	\$7,790,658	\$7,861,131	\$7,710,970

Los Alamitos' total General Fund reserves are \$7,861,131 as of June 30, 2013. Of the total reserves \$3,250,000 have been assigned for emergencies and other contingencies.

Fund Balance Projections

The following is a summarization of fund balances for the different types of funds. The attached budget amendment provides the detail for each fund.

Fund Type/Description	Fund Balance Beginning Actual	FY 2013-14 Estimated Revenues & Transfers In	FY 2013-14 Estimated Expenditures & Transfers Out	Fund Balance Ending Estimated
General Fund	\$7,861,138	\$11,839,710	\$11,989,878	\$7,710,970
Special Revenue Funds	667,430	1,154,961	1,635,200	187,191
Debt Service Fund	259,328	210,951	210,951	259,328
Capital Projects Funds	651,464	1,375,936	1,753,820	273,580
Internal Service Funds	734,484	397,407	553,155	578,736
Grand Totals	\$10,173,844	\$14,978,965	\$16,143,004	\$9,009,805

Fiscal Year 2013-14

Estimated Revenues – Special Funds

The budget amendment outlines estimated revenues for all other funds. Notable variances are projected in the following areas:

- ❖ Prop 1B Revenue is being increased by \$26,000 to a total of \$318,000. This is funding for the Business Area Street Improvement project which was completed earlier this fiscal year.
- ❖ Gas Tax revenue is being decreased by \$48,760 based on revised estimates provided by the State. This will result in a negative fund balance projection for this fund. A careful analysis of the budgeted projects is being done to make sure the fund balance remains positive.
- ❖ Park Development Fund revenue is being increased by \$18,000 to account for park development fees, which have been received this fiscal year for the Sausalito housing project.
- ❖ Garage Fund shows a \$19,000 increase in transfers in from the General Fund. This transfer is to fund the purchase of equipment for field maintenance.

Fiscal Year 2012-13 Expenditures (Appropriations) – Special Funds

The budget amendment illustrates budgeted expenditures in all other funds and summarizes Capital Improvement Projects for fiscal year 2013-14. The grand total allocated for Capital Improvement Projects has increased by \$12,000. Some projects have been combined and funding moved as a result of the approval of the Business Area Street Improvement project, which was completed earlier this fiscal year. The following budget amendments are requested:

- ❖ **Proposition 1B Fund** – There is a \$26,000 increase in expenditures due to the change in funding for the Business Area Street Improvement project.
- ❖ **Traffic Improvement Fund** – There is \$14,000 less required from this fund for the Business Area Street Improvement project due to the additional money available from other sources.
- ❖ **Garage Fund** - An appropriation of \$19,000 has been included to provide funds for the purchase of a knife aerator and trailer. The aerator is necessary for the improvement of the playing fields. The trailer will be used to transport equipment from one site to another, eliminating extra trips to and from the City's equipment yard. Another appropriation of \$27,000 has been added for the replacement of a police motorcycle. This vehicle was slated for replacement next fiscal year, however, in order to purchase the same type of motorcycle as what the City currently has, the order must be placed prior to July 1st.

Planning for the Future

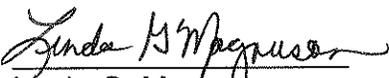
As illustrated by this report, the City of Los Alamitos is anticipated to finish FY2013-14 with a balanced budget. As the City heads into FY2014-2015, there are some key issues that will need to be addressed in future budgets:

- ❖ Effects of the ongoing Police Officers' Association and City Employee Association negotiations.
- ❖ Effects of increasing PERS retirement rates projected to increase. Miscellaneous employees rate will increase by ½% in FY2014-15 and by 6.2% in FY2015-16, while Public Safety rates will increase by 1.78% in FY2014-15 and by 2.19% in FY2015-16.
- ❖ Effects of long-term pension and health benefit obligations.
- ❖ The migration from the West Covina CAD/RMS system and implementation of the new police dispatch and records system.
- ❖ The upgrade in the 800 MHz communication system at a cost of \$702,000 – which can be spread over four years. The first installment will be due on July 1, 2014 at a minimum of \$55,000, which includes the City's share of West Comm.'s portion.
- ❖ Consideration of the purchase of Video Archive and Meeting Management system for additional meeting transparency.
- ❖ Review of Worker's Compensation and General Liability Premiums.
- ❖ ADA compliance which will require a study and the implementation of a capital improvement plan to achieve compliance.
- ❖ Effects of joint use agreements with the Los Alamitos Unified School District.

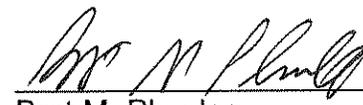
Fiscal Impact

The fiscal impacts of the recommended budget amendments are detailed in the attached FY2013-2014 Mid Year Budget Amendment.

Submitted By:


Linda G. Magnuson
Interim Finance Director

Approved By:


Bret M. Plumlee
City Manager

Attachments: 1. FY2013-2014 Mid Year Budget Amendment

City of Los Alamitos
Mid Year Budget Amendment
FY2013-14

General Fund - Summary

	FY2012-13 Actual	FY 2013-14 thru 12/31/2013	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Revenue					
Property Taxes	\$3,005,410	\$1,157,546	\$3,001,210	(\$11,400)	\$2,989,810
Taxes	3,355,729	1,241,904	3,259,850	(16,125)	3,243,725
Utility Users Taxes	2,160,281	925,803	2,039,222	(15,862)	2,023,360
Franchise Fees	620,757	111,959	638,347	0	638,347
Licenses and Permits	330,655	339,595	286,820	179,980	466,800
Fines and Forfeitures	614,835	301,089	583,950	0	583,950
Use of Money and Property	7,513	0	10,000	(5,000)	5,000
Revenue From Other Agencies	29,809	99,859	106,500	0	106,500
Charges for Current Services	1,309,085	530,147	1,252,953	17,265	1,270,218
Miscellaneous Revenues	28,394	109,187	80,750	49,250	130,000
Transfers In	373,339	177,679	382,000	0	382,000
Total General Fund Revenue	11,835,807	4,994,768	11,641,602	198,108	11,839,710
Operating Expenditures					
Administration	1,208,118	512,330	1,308,518	0	1,308,518
Police	5,278,039	2,611,615	5,683,258	38,350	5,721,608
Community Development	761,269	398,352	577,050	26,000	603,050
Public Works	1,740,088	764,783	1,677,754	86,000	1,763,754
Recreation	1,888,587	686,388	1,580,296	(481)	1,579,815
Insurance/Other	636,908	636,738	603,775	0	603,775
Transfers Out	214,764	105,476	210,951	19,000	229,951
Total General Fund Operating Exp.	11,727,773	5,715,682	11,641,602	168,869	11,810,471
Change in Fd Balance from Operations	108,034		0	29,239	29,239
Capital Projects & Programs Exp. - Use of Gen Fund Balance Reserves					
Business and Improvement Program	0	0	10,000	7,920	17,920
General Plan Update	0	0	129,487	0	129,487
Community Spending Priorities Program			14,000		14,000
Pool Capital Improvements	0	0	40,000	0	40,000
	0	0	193,487	7,920	201,407
Total Expenditures	11,727,773	5,715,682	11,835,089	176,789	12,011,878
Net Change to Fund Balance	108,034		(193,487)	21,319	(172,168)
Fund Balance Reserves - Beginning	7,753,104		7,861,138		7,861,138
Fund Balance Reserves - Ending	\$7,861,138		\$8,054,625		\$7,688,970

City of Los Alamitos

Mid Year Budget Amendment

FY2013-2014

General Fund Revenue

	FY2012-13 Actual	FY 2013-14 thru 12/31/2013	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Property Taxes					
Property Tax - Secured	\$1,557,425	\$872,562	\$1,596,000		\$1,596,000
Property Tax - Unsecured	60,304	42,423	65,000		65,000
Property Tax - Prior Year	30,294	15,509	51,000	(21,000)	30,000
Property Tax - Supplemental	19,899	24,787	20,400	9,600	30,000
Property Tax - Public Utility	28,622		26,520		26,520
Property Tax - In-Lieu of VLF	922,773	13,389	925,000		925,000
Lighting District	249,570	141,538	255,000		255,000
Homeowner's Tax Relief	13,420	1,930	14,790		14,790
County Tax Administrative Charge	49,659		(20,000)		(20,000)
Property Transfer Tax	73,444	45,408	67,500		67,500
Total Property Tax	3,005,410	1,157,546	3,001,210	(11,400)	2,989,810
Taxes					
Sales & Use Tax	1,951,367	706,314	1,857,000		1,857,000
Property Tax in Lieu - Sale Tax	719,644		735,000	(51,275)	683,725
Sales Tax Guarantee	75,000		75,000		75,000
Transient Occupancy Tax	103,710	36,672	103,000		103,000
Business Licenses	506,008	498,918	489,850	35,150	525,000
Total Taxes	3,355,729	1,241,904	3,259,850	(16,125)	3,243,725
Utility Users Taxes					
Utility Users Tax - Electric	1,110,724	562,975	1,070,600		1,070,600
Utility Users Tax - Gas	166,014	49,758	157,560		157,560
Utility Users Tax - Telephone	625,690	196,478	545,862	(15,862)	530,000
Utility Users Tax - Water	257,853	116,592	265,200		265,200
Total Utility Users Taxes	2,160,281	925,803	2,039,222	(15,862)	2,023,360
Franchise Fees					
Franchise Fees - Cable Television	159,454	39,476	165,000		165,000
Franchise Fees - Trash	193,074	72,483	196,860		196,860
Franchise Fees - Electric	193,835		197,712		197,712
Franchise Fees - Gas	26,721		27,000		27,000
Franchise Fees - Water	46,538		47,775		47,775
Franchise Fees - Other	1,135		4,000		4,000
Total Franchise Fees	620,757	111,959	638,347	0	638,347
Licenses and Permits					
Building Permits	92,398	128,765	76,500	78,000	154,500
Electrical Permits	9,368	7,456	6,630		6,630
Mechanical Permits	5,082	2,846	4,080		4,080
Plumbing Permits	6,649	4,140	7,140		7,140
Planning Permits	24,722	27,738	15,300	18,000	33,300
Plan Checks/NPDES Inspection Fees	125,137	39,987	115,150		115,150
Public Works Permits	49,680	104,136	51,000	69,000	120,000
Other Licenses and Permits	17,619	24,527	11,020	14,980	26,000
Total Licenses & Permits	330,655	339,595	286,820	179,980	466,800

City of Los Alamitos

Mid Year Budget Amendment

FY2013-2014

General Fund Revenue

	FY2012-13 Actual	FY 2013-14 thru 12/31/2013	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Fines and Forfeitures					
Moving Violations	80,634	51,961	87,550		87,550
Red Light Camera	441,136	212,660	385,000		385,000
Parking Fines	82,264	33,753	100,000		100,000
Other Fines and Forfeitures	10,801	2,715	11,400		11,400
Total Fines & Forfeitures	614,835	301,089	583,950	0	583,950
Use of Money and Property					
Investment Earnings	7,513	0	10,000	(5,000)	5,000
Total Use of Money & Property	7,513	0	10,000	(5,000)	5,000
Revenue From Other Agencies					
Abandoned Vehicle Reimbursement	4,257		5,000		5,000
SRO Reimbursement		89,500	95,000		95,000
Motor Vehicle in Lieu	5,206				0
P.O.S.T. Reimbursements	9,259	3,446	6,000		6,000
BSCC Local Assistance	5,517	6,323			0
Misc. Police Reimbursement	5,570	590	500		500
Total Revenue-Other Agencies	29,809	99,859	106,500	0	106,500
Charges for Current Services					
Police Reports/Fingerprinting	346	418	600		600
Police Alarm Fees	13,310	5,675	22,000		22,000
Document Services & Fees	967	190	2,000		2,000
Recreation Revenues	1,294,462	523,864	1,228,353	17,265	1,245,618
Total Charges for Current Services	1,309,085	530,147	1,252,953	17,265	1,270,218
Miscellaneous Revenues					
W/C & G/L Reimbursements	2,485	66,734	50,000	25,000	75,000
Damages to City Properties			15,000	(10,000)	5,000
Miscellaneous Revenue	25,909	42,453	15,750	34,250	50,000
Total Miscellaneous Revenue	28,394	109,187	80,750	49,250	130,000
Transfers In					
Transfers In - Gas Tax	177,000	88,500	177,000		177,000
Transfers In - PSAF	86,339	31,083	95,000		95,000
Transfers In - SLESF	100,000	50,684	100,000		100,000
Transfers In - Traffic Safety	10,000	7,412	10,000		10,000
	373,339	177,679	382,000	0	382,000
Total General Fund Revenue	\$11,835,807	\$4,994,768	\$11,641,602	\$198,108	\$11,839,710

City of Los Alamitos

Mid Year Budget Amendment

FY2013-2014

General Fund - Expenditures (Appropriations)

	FY2012-13 Actual	FY 2013-14 thru 12/31/2013	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Operating Expenditures					
Administration					
City Council	61,961	45,131	67,915		67,915
City Manager	509,557	212,466	552,214		552,214
Administrative Services	456,650	218,893	533,389		533,389
City Attorney	179,950	35,840	155,000		155,000
Total Administration	1,208,118	512,330	1,308,518	0	1,308,518
Police					
Police Administration	701,387	329,860	727,026		727,026
Patrol	2,598,501	1,209,207	2,749,638		2,749,638
Investigation	702,248	339,872	710,506		710,506
Records	163,775	83,863	187,470		187,470
Communications Technology	644,006	412,140	644,972	38,350	683,322
Community Outreach	734	125	590		590
Youth Programs (SRO)		48,504	190,000		190,000
Traffic	463,489	184,910	466,941		466,941
Emergency Preparedness	3,899	3,134	6,115		6,115
Total Police	5,278,039	2,611,615	5,683,258	38,350	5,721,608
Community Development					
Community Development Administration	283,060	124,002	208,587	1,000	209,587
Planning	137,232	83,197	111,799		111,799
Neighborhood Preservation	112,341	36,093	55,073		55,073
Building Inspection	172,101	123,109	139,591	25,000	164,591
NPDES	56,535	31,951	62,000		62,000
Total Community Development	761,269	398,352	577,050	26,000	603,050
Public Works					
Public Works Administration	203,033	96,004	207,995	22,000	229,995
Street Maintenance	675,565	291,026	663,339	5,000	668,339
Park Maintenance	438,068	196,732	462,071	27,000	489,071
Building Maintenance	271,101	119,937	253,349	7,000	260,349
City Engineer	152,321	61,084	91,000	25,000	116,000
	1,740,088	764,783	1,677,754	86,000	1,763,754
Recreation					
Recreation Administration	926,066	291,548	626,023	4,250	630,273
Aquatics	286,120	88,689	303,116	(200)	302,916
Community Services	57,469	29,911	59,386	3,150	62,536
Day Camp	54,844	37,485	53,275	2,400	55,675
Playgrounds	9,064	17,291	22,890	390	23,280
Sports	141,322	57,032	126,105	(2,255)	123,850
Special Classes	149,069	61,079	140,101	(964)	139,137
Special Events	264,633	103,353	249,400	(7,252)	242,148
Total Recreation	1,888,587	686,388	1,580,296	(481)	1,579,815

Insurance/Other

FY2013-2014 Mid Year
Budget Amendment
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City of Los Alamitos
Mid Year Budget Amendment
FY2013-2014

General Fund - Expenditures (Appropriations)

	FY2012-13 Actual	FY 2013-14 thru 12/31/2013	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Insurance	514,405	575,591	468,775		468,775
Benefits & Liability Reserves	122,503	61,147	135,000		135,000
Total Insurance/Other	636,908	636,738	603,775	0	603,775
Transfers Out					
Transfer out - Garage Fund	0	0	0	19,000	19,000
Transfers Out - Debt Service	214,764	105,476	210,951		210,951
	214,764	105,476	210,951	19,000	229,951
Total General Fund Operating Exp	\$11,727,773	\$5,715,682	\$11,641,602	\$168,869	\$11,810,471
Capital Projects & Programs Exp. - Use of Gen Fund Balance Reserves					
Business and Improvement Program			10,000	7,920	17,920
General Plan Update			129,487		129,487
Community Spending Priorities Program			14,000		14,000
Pool Capital Improvements			40,000		40,000
Total Capital Projects & Prgm Exp.	\$0	\$0	\$193,487	\$7,920	\$201,407

City of Los Alamitos

Fund Balance Projections

FY2013-2014

Fund Type/Description	Fund Balance July 1, 2013 Actual	FY 2013-14 Estimated Revenues & Transfers In	FY 2013-14 Estimated Expenditures & Transfers Out	Fund Balance June 30, 2014 Estimated
General Fund:				
10- General Fund	\$7,861,138	\$11,839,710	\$11,989,878	\$7,710,970
Special Revenue Funds:				
18- Prop 1B Fund	-	318,000	318,000	-
19- C.D.B.G. Fund	-	-	-	-
20- Gas Tax Fund	232,893	313,568	602,000	(55,539)
21- Public Safety Augmentation Fund	8,480	90,000	95,000	3,480
22- Supplemental Law Enforcement Fund	-	100,000	100,000	-
23- Air Quality Fund	10,784	14,000		24,784
26- Measure M Fund	229,749	267,543	429,000	68,292
27- Asset Seizure	67,586	150	39,500	28,236
28- Los Alamitos Television Fund	114,873	36,700	36,700	114,873
29- Office of Traffic Safety Fund	3,065	15,000	15,000	3,065
Special Revenue Funds Total:	667,430	1,154,961	1,635,200	187,191
Debt Service Fund:				
31 - Laurel Park Debt Service Fund	259,328	210,951	210,951	259,328
Debt Service Fund Total:	259,328	210,951	210,951	259,328
Capital Projects Funds:				
24- Residential Streets & Alleys Fund	46,853	200	-	47,053
25- Building Improvement Fund	96,060	100,000	179,900	16,160
40- Park Development Fund	284,978	18,250	34,000	269,228
41- Rivers/Mountains Conservancy Fund	(206,980)	1,189,920	1,189,920	(206,980)
44- Traffic Improvement Fund	430,553	67,566	350,000	148,119
Capital Projects Funds Total:	651,464	1,375,936	1,753,820	273,580
Internal Service Funds:				
50- Garage Fund	453,368	251,407	291,903	412,872
53- Technology Replacement Fund	281,116	146,000	261,252	165,864
Internal Service Funds Total:	734,484	397,407	553,155	578,736
Grand Totals	\$10,173,844	\$14,978,965	\$16,143,004	\$9,009,805

City of Los Alamitos
Mid Year Budget Amendment
FY2013-2014

Special Funds Estimated Revenues

	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Special Revenue Funds			
18 Prop 1B Fund	\$292,000	\$26,000	\$318,000
19 CDBG Fund	0	0	0
20 Gas Tax Fund	362,328	(48,760)	313,568
21 Public Safety Augumentation Fund	90,000		90,000
22 Supplemental Law Enforcement Fund	100,000		100,000
23 Air Quality Fund	14,000		14,000
26 Measure M Fund	267,543		267,543
27 Asset Seizure Fund	150		150
28 Los Alamitos TV Fund	36,700		36,700
29 Office of Traffic Safety Fund	15,000		15,000
Special Revenue Funds Total	1,177,721	(22,760)	1,154,961
Debt Service Fund			
31 Laurel Park Debt Service Fund	210,951		210,951
Debt Service Fund Total	210,951	0	210,951
Capital Project Funds			
24 Streets Improvement Fund	200		200
25 Building Improvement Fund	100,000		100,000
40 Park Development Fund	250	18,000	18,250
41 Rivers/Mountains Conservancy Fund	1,189,920		1,189,920
44 Traffic Improvement Fund	67,566		67,566
Capital Projects Funds Total	1,357,936	18,000	1,375,936
Internal Service Funds			
50 Garage Fund	232,407	19,000	251,407
53 Technology Replacement Fund	146,000		146,000
Internal Service Funds Total	378,407	19,000	397,407
Total Special Funds Est. Revenue	\$3,125,015	\$14,240	\$3,139,255

City of Los Alamitos
Mid Year Budget Amendment
FY2013-2014

Special Funds Expenditures (Appropriations)

	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Special Revenue Funds			
18 Prop 1B Fund	\$292,000	\$26,000	\$318,000
19 CDBG Fund	0		0
20 Gas Tax Fund	602,000		602,000
21 Public Safety Augumentation Fund	95,000		95,000
22 Supplemental Law Enforcement Fund	100,000		100,000
23 Air Quality Fund	0		0
26 Measure M Fund	429,000		429,000
27 Asset Seizure Fund	39,500		39,500
28 Los Alamitos TV Fund	36,700		36,700
29 Office of Traffic Safety Fund	15,000		15,000
Special Revenue Funds Total	1,609,200	26,000	1,635,200
Debt Service Fund			
31 Laurel Park Debt Service Fund	210,951		210,951
Debt Service Fund Total	210,951	0	210,951
Capital Project Funds			
24 Streets Improvement Fund			0
25 Building Improvement Fund	179,900		179,900
40 Park Development Fund	34,000		34,000
41 Rivers/Mountains Conservancy Fund	1,189,920		1,189,920
44 Traffic Improvement Fund	364,000	(14,000)	350,000
Capital Projects Funds Total	1,767,820	(14,000)	1,753,820
Internal Service Funds			
50 Garage Fund	245,903	46,000	291,903
53 Technology Replacement Fund	261,252		261,252
Internal Service Funds Total	507,155	46,000	553,155
Total Special Funds Expenditures	\$4,095,126	\$58,000	\$4,153,126

City of Los Alamitos
Mid Year Budget Amendment
FY2013-2014
Capital Improvement Projects

Description	Funding Source	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Projects Carried Over from Prior Years				
Bennington Street Light	Traffic Improvement Fund	5,000		5,000
Business Area Street Improvements	Traffic Improvement Fund	14,000	(14,000)	0
	Measure M Fund		318,000	318,000
	Prop 1B Fund	138,000	180,000	318,000
Humbolt Drive Street Rehabilitation	Measure M Fund	109,000	(109,000)	0
	Proposition 1B Fund	109,000	(109,000)	0
Los Vaqueros Circle Street Rehabilitation	Measure M Fund	25,000	(25,000)	0
	Proposition 1B Fund	25,000	(25,000)	0
Reagan Street Rehab - Catalina to Sausalito St.	Measure M Fund	20,000	(20,000)	0
	Proposition 1B Fund	20,000	(20,000)	0
Coyote Creek Improvement Project	Rivers/Mtns Conservancy Fd	1,189,920		1,189,920
Museum Roof Repairs	Building Improvement Fund	50,000		50,000
Community & Youth Cntr Rehab	Building Improvement Fd	29,900		29,900
FY2013-2014 Projects				
Arterial & Residential Tree Program	Gas Tax Fund	15,000		15,000
	Traffic Improvement Fund	15,000		15,000
Street Marking / Striping	Gas Tax Fund	10,000		10,000
	Traffic Improvement Fund	5,000		5,000
City Wide Traffic Speed Survey	Gas Tax Fund	10,000		10,000
Concrete Repairs	Traffic Improvement Fund	40,000		40,000
Residential Street Improvements	Gas Tax Fund	25,000		25,000
	Traffic Improvement Fund	25,000		25,000
Ball Rd, Portel Dr & Winner Circle	Gas Tax Fund	250,000		250,000
	Measure M Fund	200,000	(164,000)	36,000
	Traffic Improvement	150,000		150,000
Street Sign Replacement	Gas Tax Fund	10,000		10,000
	Traffic Imp Fund	10,000		10,000
Alley Approaches & Cross Gutters	Gas Tax Fund	20,000		20,000
	Traffic Imp Fund	20,000		20,000
Misc. Crosswalk Improvements	Gas Tax Fund	5,000		5,000
	Traffic Improvement Fund	5,000		5,000
Cerritos Ave Sidewalks	Gas Tax Fund	30,000		30,000
	Traffic Improvement Fund	30,000		30,000

City of Los Alamitos
Mid Year Budget Amendment
FY2013-2014
Capital Improvement Projects

Description	Funding Source	FY2013-14 Approved Budget	Budget Amendment	FY2013-14 Amended Budget
Los Al Bi & Bradbury Intersection Pvmnt	Gas Tax Fund	20,000		20,000
	Traffic Improvement Fund	20,000		20,000
School Traffic Study	Gas Tax Fund	30,000		30,000
Catch Basin Inserts	Measure M Fund	75,000		75,000
	Traffic Improvement Fund	25,000		25,000
L Cottonwood Pk BBQ & Labourdette Pk Fencing	Park Development Fund	4,000		4,000
L Cottonwood Pk Diseased Tree Removal	Park Development Fund	30,000		30,000
Community Pool	General Fund	40,000		40,000
	Aquatics Foundation	40,000		40,000
Generator	Building Imp Fund	100,000		100,000
Total		2,993,820	12,000	3,005,820

Capital Improvement Projects Summary by Fund

Fund	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
General Fund - Pool CIP	40,000	0	40,000
Gas Tax Fd	425,000	0	425,000
Building Improvement Fd	179,900	0	179,900
Measure M Fund	429,000	0	429,000
Proposition 1B Fund	292,000	26,000	318,000
Rivers/Mtn Conservncy Fd	1,189,920	0	1,189,920
Park Development Fund	34,000	0	34,000
Traffic Improvement Fd	364,000	(14,000)	350,000
Aquatics Foundation	40,000		40,000
Total	2,993,820	12,000	3,005,820