

CITY OF LOS ALAMITOS

3191 Katella Avenue
Los Alamitos, CA 90720

AGENDA CITY COUNCIL SPECIAL MEETING

Monday, May 19, 2014 – 4:00 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. Review of the Fiscal Year 2014-15 Special Revenue, Debt Service, Capital Improvement Program, and Internal Service Funds Proposed Budgets, and Review of General Fund Reserves (Finance)

This report provides the City Council with the preliminary 2014-15 Proposed Operating and Capital Improvement Budget, and a review of General Fund Reserves.

Recommendation:

- 1 Review the Fiscal Year 2014-15 Special Revenue, Debt Service, Capital Projects, and Internal Service Funds estimated revenues and proposed expenditures as detailed in Attachments 1 through 10; review current and proposed General Fund Reserves, and,
2. Direct Staff regarding adjustments to the proposed budgets.

5. 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

5/15/14

Date

City of Los Alamitos

Agenda Report Special Orders of the Day

May 19, 2014
Item No: 3A

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

Via: Bret M. Plumlee, City Manager

From: Glenn L. Steinbrink, Interim Director of Administrative Services

Subject: Review of the Fiscal Year 2014-15 Special Revenue, Debt Service, Capital Improvement Program, and Internal Service Funds Proposed Budgets, and Review of General Fund Reserves

Summary: This report provides the City Council with the preliminary 2014-15 Proposed Operating and Capital Improvement Budget, and a review of General Fund Reserves.

Recommendation:

- 1 Review the Fiscal Year 2014-15 Special Revenue, Debt Service, Capital Projects, and Internal Service Funds estimated revenues and proposed expenditures as detailed in Attachments 1 through 10; review current and proposed General Fund Reserves, and,
2. Direct Staff regarding adjustments to the proposed budgets.

Background

Fiscal Year 2014-15 budget discussions were held on May 5, 2014, with an in-depth analysis of General Fund revenues and expenditures. The second special budget meeting will provide an overview of the City's Special Revenue, Debt Service, Capital Projects, and Internal Service Funds, as well as a review of the General Fund Gap and measures to close the gap, and current and proposed General Fund Reserves. A third budget study session is scheduled for June 2, 2014, if needed, to address any revisions and follow-up items resulting from the first two meetings. In keeping with the City Charter, a Public Hearing will be held on June 16, 2014, at which time budget adoption will be recommended.

Discussion

SPECIAL REVENUE FUNDS

Special Revenue Funds are defined as funds used to account for and report the proceeds of specific revenue sources that are restricted or committed for specific purposes. The City of Los Alamitos has ten (10) special revenue funds:

Proposition 1B Fund 18

Staff has not applied for any Proposition 1B funding for FY 2014-15.

Community Development Block Grant (CDBG) Fund 19

The City will receive \$126,000 in CDBG funds in FY 2014-15 for the Alley improvements project. The grant requires matching funds of \$14,000 (10%) from the General Fund.

Gas Tax Fund 20

Gas tax revenues are received on a per capita basis each year pursuant to Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highways Code. Gas Tax revenues in the amount of \$185,050 are projected for Fiscal Year 2014-15.

This fund also accounts for the City's Traffic Congestion Relief funding. These funds are appropriated by the State on a per capita basis pursuant to Section 2103 of the Streets and Highways Code. Revenues totaling \$128,267 are projected in this category.

These revenue sources may only be used for street and highway maintenance, rehabilitation and reconstruction. The recommended expenditure budget includes \$162,500 in Street Improvement Capital Projects and \$150,817 to be transferred to the General Fund to offset the costs of the street maintenance division.

Public Safety Augmentation Fund 21

The Public Safety Augmentation Fund accounts for the half-cent sales tax received by the City of Los Alamitos under Proposition 172. The revenues, estimated at \$90,000 for Fiscal Year 2014-15, are restricted to the enhancement of public safety services. Transfers out to the General Fund, to offset the costs of police services, total \$90,000, leaving a projected ending fund balance of \$10,479 at June 30, 2015.

Supplemental Law Enforcement Service (SLESF) Fund 22

The Supplemental Law Enforcement Service Fund is used to account for supplemental State funding for police activities. The State governs use of these funds and funds cannot be used to supplant existing funding for law enforcement. Estimated revenues for Fiscal Year 2014-15 are \$100,000 and transfers out to the General Fund to offset the cost of the motor officer position total \$100,000, leaving a projected ending balance of zero at June 30, 2015.

Air Quality Management (AQMD) Fund 23

In 1990, the California legislature adopted AB 2766, which authorized the imposition of an additional motor vehicle registration fee. The proceeds are used to reduce air pollution from mobile sources. A portion of the revenue collected from these fees is allocated to cities and counties on a per capita basis. Expenditures from this fund must contribute to the reduction of air pollution from motor vehicles. The AQMD Fund is projecting \$14,100 in revenues for Fiscal Year 2014-15 which includes \$14,000 in AQMD funds as well as \$100 in interest earnings.

Measure M Fund 26

The Measure M Fund receives its revenues from the Orange County Transportation Authority (OCTA) "local turn-back" derived from a voter-approved initiative. Additional revenue in this fund includes competitive grant funding for improving the City's roadways. Revenues are estimated at \$204,909 for Fiscal Year 2014-15. Potential projects for Fiscal Year 2014-15 total \$297,200, and include the Old Dutch Haven Rehabilitation and a City-wide traffic count.

Asset Seizure Fund 27

Asset Seizure fund revenues are derived through the seizure of drug related assets by the Los Alamitos Police Department pursuant to applicable State and Federal laws. Expenditure of this revenue is restricted to drug enforcement related projects and/or programs. At 6/30/2013, the City held an available fund balance of \$67,586 in this fund. An additional \$1,314 in revenue is estimated for FY 2013/2014. No funds are budgeted for FY 2014/15.

Los Alamitos Television (LATV) Fund 28

The Los Alamitos Television Fund was created as a Special Revenue Fund of the City upon dissolution of the Los Alamitos Television Corporation. This fund derives its revenues from cable Public, Education, and Government (PEG) fees. The Fund is utilized to promote and develop local usage of the cable television system in the City of Los Alamitos. The City is projecting \$36,700 in revenues in this fund for Fiscal Year 2014-15, and projected operating expenses total \$36,700 as well.

Office of Traffic Safety (OTS) Fund 29

The Office of Traffic Safety provides grant funding for local and state law enforcement agencies to participate in traffic enforcement programs to reduce occurrences of driving under the influence (DUI) and related collisions. A 30-Day Impound Vehicle Release fee is also collected to support this mission. By funding DUI saturation patrols, safety checkpoints, and public awareness campaigns, these grants are intended to reduce traffic fatalities and injuries. The Office of Traffic Safety Fund is projecting \$15,000 in revenues for Fiscal Year 2014-15, which consists of \$5,000 in impound fees and \$10,000 in grant funds. Projected expenditures for the upcoming fiscal year total \$15,000, including a \$15,000 transfer to the general fund partially offsetting Traffic Division expenses.

DEBT SERVICE FUND

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The City has one debt service fund:

Laurel Park Debt Service Fund 31

On May 9, 2006, the City issued \$3,365,000 Certificates of Participation Series 2006. Interest on the bonds is payable semiannually on September 1 and March 1, and principal payments are payable annually on September 1. The proceeds from the bonds were utilized for the acquisition of Laurel Park. During Fiscal Year 2014-15 the total outstanding debt payable is \$214,420 and is funded by a transfer from the general fund.

CAPITAL PROJECTS FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities or other capital assets. The City of Los Alamitos has five (5) funds that meet this description:

Residential Street Fund 24

The Residential Street Fund receives its funding from the General Fund through monies designated for future improvements to streets. The fund is projecting \$200 in revenues for Fiscal Year 2014-15, as a result of interest earnings. There are no proposed expenditures in this fund for Fiscal Year 2014-15.

Building Improvement Fund 25

The Building Improvement Fund was established several years ago with moneys set aside from the City's General Fund. The fund was designated for various capital improvement projects at the Civic Center, including exterior improvements, air conditioning replacement, parking lot improvements and other maintenance projects. For Fiscal Year 2014-15, the fund is anticipated to have a beginning balance of \$50,000. This amount includes \$40,000 that was budgeted for the Community Pool, but is not expected to be spent by 6/30/2014. There are no additional funds yet budgeted out of this fund for FY 2014-2015.

Park Development Fund 40

The Park Development Fund receives revenues from developer impact fees charged to developers on a per unit basis. This fund was established to account for acquisition, construction and repair in existing City parks. The fund balance at 6/30/2013 was \$284,978. Proposed expenditures in FY 2013-14 for the Park Development Fund include tree removal and BBQ and fencing at Little Cottonwood park. Proposed expenditures in FY 2014-15 include \$250,000 for Community Center Internal Renovations and \$16,000 for Park Fencing.

Rivers & Mountains Conservancy Fund 41

The Rivers and Mountains Conservancy dedicates funding for the preservation of urban open space and habitat in Los Angeles and Orange Counties. The Conservancy has awarded the City \$1,440,000 during the 2010-11 fiscal year for the Coyote Creek Improvements capital project.

Work on the project began in FY 2012-13, with a \$1,189,920 carryover into Fiscal Year 2013-14 requested for the completion of the project. No new funds are expected for FY 2014-15 .

Traffic Improvement Fund 44

The Traffic Improvement Fund receives its funding from traffic mitigation fees, and development fees from the City of Cypress. No new funds are expected for FY 2014-15.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of a government, on a cost-reimbursement basis. The City has two (2) internal service funds:

Garage Fund 50

The Garage Fund is an internal service fund established for Citywide vehicle acquisition and maintenance. Revenues are received from City departments and generally include charges to cover maintenance and operation costs and to collect a vehicle replacement fee. Total projected charges to departments for Fiscal Year 2014-15 are \$232,407. Proposed appropriations total \$392,965, which include \$248,965 in salaries, maintenance and operation costs, and \$144,000 in recommended vehicle and equipment replacement costs.

Technology Replacement Fund 53

The Technology Fund is an internal service fund created to provide funding for ongoing technology upgrades and replacements. Charges to Citywide departments for the 2014-15 fiscal year total \$146,000. The proposed operational budget for the 2014-15fiscal year is \$164,240 which includes \$130,930 for operational and maintenance costs as well as \$33,310 for computers and software.

Discussion on FY 2014-15 Budget Gap and Measures to Close the Gap

As discussed at the Budget workshop on May 5, 2014, Proposed Expenditures for FY 2014-15 exceed projected revenues by \$520,707. Staff has proposed a list of possible revenue producing or cost cutting measures that can be considered to close this budget shortfall. They include:

A parcel tax for public safety	\$300,000
An increase in the Utility User's Tax for public safety	\$300,000
Charge for parking on City property at the Medical Center	\$131,300
Diversify the City's Investment Portfolio	\$ 20,000

Consideration of the future of the Cable function and LATV	\$ 20,000
Leasing of City owned land for Electronic Billboards	\$ 50,000
Annual cost of Crossing Guards with the School District	\$ 60,000
Payoff the Side Fund Liability in CalPERS	\$ 12,500
Eliminate Donated Services at special events	\$ 7,000
Renegotiate the Youth Center Agreement(Capital and Operating Costs)	\$?
Pass along credit card processing costs to consumers	\$ 9,000
Conduct a fee study for all depts. to increase fee revenue	\$ 0
Consideration of the implementation of an admissions tax	\$?
Cuts in appropriations across all departments	\$ 83,910

Discussion on General Fund Reserves and Fund Balance Policy

The General Fund Reserves Projected at 6/30/2014 are \$8,347,919. Staff is proposing to use \$261,281 of the General Fund Reserves to pay off the side fund liability in CalPERS. This will save \$12,500 per year in interest expense for 12 years for a total of \$150,000 in savings. Below are the recommendations for Fund Balance Reserves proposed by staff:

Current Fund Balance Reserves		Proposed Fund Balance Reserves	
Reserve for Emergencies	\$2,300,000	\$ 3,123,565	(25%)
Risk Mgmt. Reserves	\$ 500,000	\$ 250,000	
OPEB Reserve	\$ 250,000	\$ 250,000	
CIP-Downtown Imps.	\$ 200,000	\$ 200,000	
Unassigned	\$5,097,919	\$ 13,073	
PERS Reserves		\$ 3,350,000	(Funding at 80%)
Reserve for Police Capital		\$ 700,000	
Reserve for Facilities and Street Capital Outlay		\$ 200,000	
Totals	\$8,347,919	\$ 8,086,638*	*(After using \$261,281 PERS Side Fund)

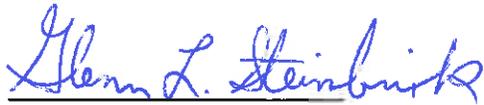
The City's excess of expenditures over revenues for FY 2014-15 has been reduced to \$315,930 because of better than expected growth in some General Fund revenues, as well as expected budget savings in some appropriation accounts. For the future, the use of reserves set aside to fund capital purchases such as the Police CAD/RMS system will enable the City to maintain a balance between revenues and expenditures for ongoing operations. If PERS continues to do well with investment returns as they have for FY 2012-13 and thus far in FY 2013-14, the City can reallocate the PERS reserves for other priority capital expenditures, especially street related and facilities capital expenditures. Staff will be bringing back a revised General Fund reserve policy at some future date based upon the options decided by City Council for the FY 2014-15 budget. Staff is seeking City Council direction on the gap closure items and fund balance reserve policies.

Fiscal Impact

There is no fiscal impact at this time, as Staff is requesting comments on the City's Fiscal Year 2014-15 Operating and Capital Improvement Program Budget.

Submitted By:

Approved By:



Glenn L. Steinbrink
Interim Administrative Services Director



Bret M. Plumlee
City Manager

- Attachments:*
- 1. Estimated Revenue Budget FY 2014-15*
 - 2. FY 2014-15 Capital Project Carryovers*
 - 3. Proposed Capital Improvement Program FY 2014-15*
 - 4. FY 2014-15 Inter-fund Transfer Matrix*

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>General Fund</u>						
Property Taxes						
Property Tax - Secured	1,620,391	1,586,790	1,557,425	1,596,000	1,639,682	1,696,000
Property Tax - Unsecured	64,107	64,299	60,304	65,000	68,000	69,030
Prior Years Property Taxes			30,294	30,000	32,000	32,490
Property Tax - Supplemental	15,571	10,525	19,899	30,000	35,000	40,000
Public Utility Property taxes			28,622	26,520	33,400	33,910
Property Tax - In-Lieu of VLF Lighting District	909,998	898,354	922,774	925,000	931,040	946,000
Homeowner's Tax Relief	243,256	244,467	249,570	255,000	255,000	260,000
County Tax Administrative Charge	14,076	13,645	13,420	14,790	13,750	14,250
Property Transfer Tax	(33,617)	(33,371)	49,659	(20,000)	(20,000)	(20,300)
Totals for Source	2,904,974	2,848,583	3,005,411	2,989,810	3,077,872	3,171,380
Taxes						
Sales & Use Tax	2,284,711	2,519,047	2,671,011	2,540,725	2,750,000	2,828,000
Sales Tax Guarantee	-	75,000	75,000	75,000	75,000	75,000
Transient Occupancy Tax	80,080	87,798	103,710	103,000	107,000	110,000
Business Licenses	471,203	479,804	506,008	525,000	546,820	551,000
Totals for Source	2,835,994	3,161,649	3,355,729	3,243,725	3,478,820	3,564,000
Utility Users Taxes						
Utility Users Tax - Electric	1,112,134	1,095,895	1,110,724	1,070,600	1,070,600	1,116,560
Utility Users Tax - Gas	179,998	173,289	166,014	157,560	174,000	177,000
Utility Users Tax - Telephone	639,599	581,230	625,690	530,000	546,000	560,000
Utility Users Tax - Water	200,280	232,228	257,853	265,200	265,200	270,000
Totals for Source	2,132,011	2,082,642	2,160,281	2,023,360	2,055,800	2,123,560
Franchise Fees						
Franchise Fees - Cable Television	141,273	150,977	159,454	165,000	160,000	165,000
Franchise Fees - Trash	177,026	209,702	193,074	196,860	200,000	205,000
Franchise Fees - Electric	195,093	195,190	193,835	197,712	209,078	220,000
Franchise Fees - Gas	33,274	33,503	26,721	27,000	31,140	32,000
Franchise Fees - Water	47,109	47,427	46,538	47,775	49,288	50,000
Franchise Fees - Other	1,317	3,601	1,135	4,000	2,080	4,000
Totals for Source	595,092	640,400	620,757	638,347	651,586	676,000
Licenses and Permits						
Building Permits	64,900	56,738	92,398	154,500	180,000	60,000
Electrical Permits	7,737	5,269	9,368	6,630	12,000	6,000
Mechanical Permits	3,780	2,950	5,082	4,080	9,000	3,000
Plumbing Permits	5,695	4,199	6,649	7,140	7,000	4,000
Plan Checks/NPDES Inspection Fees	59,288	34,588	116,086	115,150	51,600	19,000
Public Works Permits	47,755	35,763	49,680	120,000	118,000	36,000
Other Licenses and Permits	27,614	21,594	24,732	59,300	15,020	16,100
Totals for Source	216,769	161,101	303,995	466,800	392,620	144,100

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
Fines and Forfeitures						
Moving Violations	106,958	93,105	80,634	87,550	97,550	87,550
Red Light Camera	363,162	239,587	441,136	385,000	460,000	385,000
Parking Fines	108,543	92,883	82,264	100,000	75,000	100,000
Other Fines and Forfeitures	18,654	13,264	10,801	11,400	5,000	5,000
Totals for Source	597,317	438,839	614,835	583,950	637,550	577,550
Use of Money and Property						
Investment Earnings	20,600	9,991	7,513	5,000	5,000	5,000
Total for Source	20,600	9,991	7,513	5,000	5,000	5,000
Revenue From Other Agencies						
Homeland Security Grant	11,682	-	-	-	4,467	-
Abandoned Vehicle Reimbursement	8,222	12,993	4,257	5,000	2,500	5,000
SB-90 Reimbursement	1,373	65	-	-	-	-
SRO Reimbursement	-	-	-	95,000	89,500	85,570
Motor Vehicle in Lieu	62,106	6,290	5,206	-	-	-
P.O.S.T. Reimbursements	3,604	6,461	9,259	6,000	14,500	10,000
FEMA Reimbursement	-	-	-	-	-	-
BSCC Local Assistance	-	-	5,517	-	8,000	3,000
Misc. Police Reimbursement	649	3,700	5,570	500	1,500	1,500
Totals for Source	87,636	29,509	29,809	106,500	120,467	105,070
Charges for Current Services						
Police Reports/Fingerprinting	747	701	346	600	232	200
Police Alarm Fees	24,800	17,297	13,310	22,000	15,000	15,000
Document Services & Fees	17,820	15,859	30,044	2,000	13,000	13,000
Recreation Revenues	1,229,686	1,248,255	1,294,462	1,245,618	1,235,426	1,294,620
Totals for Source	1,273,053	1,282,112	1,338,162	1,270,218	1,263,658	1,322,820
Miscellaneous Revenues						
W/C & G/L Reimbursements	171,077	144,955	2,485	75,000	205,000	75,000
Damages to City Properties	12,140	24,338	-	5,000	-	5,000
Sanitation District	453	-	-	-	-	-
Miscellaneous Reimbursements	246,594	18,696	23,492	50,000	50,000	30,000
Totals for Source	430,264	187,989	25,977	130,000	255,000	110,000
Transfers In	500,482	502,787	373,339	382,000	382,000	350,817
Total General Fund	11,594,192	11,345,602	11,835,808	11,839,710	12,320,373	12,150,297

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>Special Revenue Funds</u>						
<u>Community Development Block Grant (CDBG) Fund - 19</u>						
Revenue From Other Agencies						
Community Development Block Grant	-	137,764	202,318	18,640	18,640	126,000
Total for Source	-	137,764	202,318	18,640	18,640	126,000
Total Community Development Block Grant	-	137,764	202,318	18,640	18,640	126,000
<u>Gas Tax Fund - 20</u>						
Taxes						
Gas Tax	204,839	194,131	283,796	313,368	313,368	313,317
Total for Source	204,839	194,131	283,796	313,368	313,368	313,317
Revenue From Other Agencies						
Traffic Congestion Relief	-	116,171	-	-	-	-
Federal Economic Stimulus	-	342,481	-	-	-	-
Totals for Source	-	458,652	-	-	-	-
Use of Money and Property						
Investment Earnings	(53)	386	290	200	200	200
Total for Source	(53)	386	290	200	200	200
Total Gas Tax Fund	204,786	653,169	284,086	313,568	313,568	313,517
<u>Public Safety Augmentation Fund - 21</u>						
Revenue From Other Agencies						
Special Sales Tax Augmentation	77,230	84,536	90,282	90,000	90,000	90,000
Total for Source	77,230	84,536	90,282	90,000	90,000	90,000
Use of Money and Property						
Investment Earnings	-	-	-	-	-	-
Total for Source	-	-	-	-	-	-
Total Public Safety Augmentation Fund	77,230	84,536	90,282	90,000	90,000	90,000
<u>Supplemental Law Enforcement Fund - 22</u>						
Revenue From Other Agencies						
Supplemental Law Enforcement Grant	10,016	100,000	100,000	100,000	100,000	100,000
Total for Source	10,016	100,000	100,000	100,000	100,000	100,000
Use of Money and Property						
Investment Earnings	-	-	-	-	-	-
Total for Source	-	-	-	-	-	-
Total Supplemental Law Enforcement Fund	10,016	100,000	100,000	100,000	100,000	100,000

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>Air Quality (AQMD) Fund - 23</u>						
Use of Money and Property						
Investment Earnings	146	100	79	100	100	100
Total for Source	146	100	79	100	100	100
Revenue From Other Agencies						
AB 2766 - Air Quality	13,363	14,393	13,941	14,000	14,000	14,000
Total for Source	13,363	14,393	13,941	14,000	14,000	14,000
Total Air Quality Fund	13,509	14,493	14,020	14,100	14,100	14,100
<u>Measure M Fund - 26</u>						
Revenue From Other Agencies						
Measure M Turnback	144,929	170,349	183,285	192,543	192,543	204,909
Go Local	-	-	-	-	-	-
Intersection Improvement Program Grant	-	-	-	-	-	-
Growth Area Management (GMA) 2	-	-	-	-	-	-
Environmental - Catch Basin Inserts	-	-	-	75,000	75,000	-
City of Cypress	-	-	-	-	-	-
Signal Improvement Grant	-	-	-	-	-	-
CIWMB Rubber Grant	-	-	-	-	-	-
Proposition 42	28,453	-	-	-	-	-
Totals for Source	173,382	170,349	183,285	267,543	267,543	204,909
Use of Money and Property						
Investment Earnings	1,613	1,375	342	-	-	-
Total for Source	1,613	1,375	342	-	-	-
Total Measure M Fund	174,995	171,724	183,627	267,543	267,543	204,909
<u>Asset Seizure Fund - 27</u>						
Revenue From Other Agencies						
Federal Asset Seizure	-	751	-	-	1,314	-
County Asset Seizure	-	-	-	-	-	-
Public Safety Interoperable Comm. Grant	-	-	-	-	-	-
Totals for Source	-	751	-	-	1,314	-
Use of Money and Property						
Investment Earnings	390	192	76	150	150	150
Total for Source	390	192	76	150	150	150
Total Asset Seizure Fund	390	943	76	150	1,464	150

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>Los Alamitos Television Fund - 28</u>						
Charges for Current Services						
Franchise Fees/Studio Fees	-	-	-	-	-	-
PEG Grant/Access Fees	44,198	42,121	32,092	30,000	30,000	30,000
Event Filming Reimbursements	25	6,500	-	6,500	6,500	6,500
Miscellaneous Revenue	20,126	1,200	50	-	-	-
Totals for Source	64,349	49,821	32,142	36,500	36,500	36,500
Use of Money and Property						
Investment Earnings	278	235	139	200	200	200
Total for Source	278	235	139	200	200	200
Total Los Alamitos Television	64,627	50,056	32,281	36,700	36,700	36,700
<u>Office of Traffic Safety (OTS) Fund - 29</u>						
Revenue From Other Agencies						
Office of Traffic Safety Grant	9,978	3,997	6,571	10,000	10,000	10,000
Total for Source	9,978	3,997	6,571	10,000	10,000	10,000
Charges for Current Services						
Vehicle Impound Fees	4,446	11,742	8,550	5,000	7,866	5,000
Total for Source	4,446	11,742	8,550	5,000	7,866	5,000
Use of Money and Property						
Investment Earnings	203	-	-	-	-	-
Total for Source	203	-	-	-	-	-
Total Office of Traffic Safety (OTS) Fund	14,627	15,739	15,121	15,000	17,866	15,000
<u>EECBG Fund - 30</u>						
Revenue From Other Agencies						
EECBG Grant Revenue	-	22,682	-	-	-	-
Total for Source	-	22,682	-	-	-	-
Total EECBG Grant Fund	-	22,682	-	-	-	-
<u>Proposition 1B Fund - 18</u>						
Revenue From Other Agencies						
Proposition 1B	-	-	-	318,000	320,024	-
Totals for Source	-	-	-	318,000	320,024	-
Total Proposition 1B Fund	-	-	-	318,000	320,024	-
Total Special Revenue Funds	560,180	1,251,106	921,811	1,173,704	1,179,905	900,376

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>Debt Service Fund</u>						
<u>Laurel Park Certificates of Participation Fund - 31</u>						
Use of Money and Property						
Interest With Fiscal Agent	-	-	-	-	-	-
Total for Source	-	-	-	-	-	-
Charges for Current Services						
Transfers In	209,700	212,667	214,764	210,951	210,951	214,420
Total for Source	209,700	212,667	214,764	210,951	210,951	214,420
Total Laurel Park COPS Fund	209,700	212,667	214,764	210,951	210,951	214,420
Total Debt Service Funds	209,700	212,667	214,764	210,951	210,951	214,420

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>Capital Project Funds</u>						
<u>Residential Street/Alley Improvement Fund - 24</u>						
Use of Money and Property						
Investment Earnings	330	193	54	200	200	200
Total for Source	330	193	54	200	200	200
Total Residential Streets/Alleys Fund	330	193	54	200	200	200
<u>Building Improvement Fund - 25</u>						
Use of Money and Property						
Investment Earnings	458	282	140	-	-	-
Total for Source	458	282	140	-	-	-
Charges for Current Services						
Miscellaneous	-	-	4,381	-	-	-
Transfers In	-	-	-	100,000	100,000	-
Total for Source	-	-	4,381	100,000	100,000	-
Total Building Improvement Fund	458	282	4,520	100,000	100,000	-
<u>Park Development Fund - 40</u>						
Use of Money and Property						
Investment Earnings	604	335	38	250	250	-
Total for Source	604	335	38	250	250	-
Charges for Current Services						
Park Development Fees	-	-	289,216	18,000	18,076	-
Total for Source	-	-	289,216	18,000	18,076	-
Total Park Development	604	335	289,254	18,250	18,326	-
<u>Rivers and Mountains Conservancy Fund - 41</u>						
Revenue From Other Agencies						
Rivers and Mountains Conservancy	-	-	-	1,387,000	1,387,000	-
Total for Source	-	-	-	1,387,000	1,387,000	-
Use of Money and Property						
Investment Earnings	232	5	-	250	250	-
Total for Source	232	5	-	250	250	-
Total Rivers and Mountains Conservancy	232	5	-	1,387,250	1,387,250	-

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>Traffic Improvement Fund - 44</u>						
Use of Money and Property						
Investment Earnings	2,105	1,497	668	500	500	
Total for Source	2,105	1,497	668	500	500	-
Revenue From Other Agencies						
Proposition 42	-	-	-	-	-	
HSIP Grant	-	-	-	-	-	
City of Cypress Maintenance Agreement	10,000	-	-	-	-	
Traffic Mitigation Fees - LAMC	-	-	-	67,066	67,066	
City of Cypress Project Development Fees	-	-	-	-	-	
Totals for Source	10,000	-	-	67,066	67,066	-
Total Traffic Improvement Fund	12,105	1,497	668	67,566	67,566	-
Total Capital Projects Funds	13,729	2,312	294,497	1,573,266	1,573,342	200

City of Los Alamitos
Revenue Detail by Fund Type and Line Item

Fund/Source Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Proposed
<u>Internal Service Funds</u>						
<u>Garage Fund - 50</u>						
Charges for Current Services						
Charges to Other Funds	227,322	229,497	250,080	232,407	232,407	232,407
Sale of Property	(104,067)	-	37,265	-	-	-
Transfers In	-	-	-	19,000	19,000	-
Totals for Source	123,255	229,497	287,345	251,407	251,407	232,407
Use of Money and Property						
Investment Earnings	-	-	-	-	-	-
Total for Source	-	-	-	-	-	-
Total Garage Fund	123,255	229,497	287,345	251,407	251,407	232,407
<u>Technology Replacement Fund - 53</u>						
Charges for Current Services						
Charges to Other Funds	148,510	146,000	145,085	146,000	146,000	146,000
Transfers In	-	-	-	-	-	-
Totals for Source	148,510	146,000	145,085	146,000	146,000	146,000
Use of Money and Property						
Investment Earnings	-	-	-	-	-	-
Total for Source	-	-	-	-	-	-
Total Technology Replacement Fund	148,510	146,000	145,085	146,000	146,000	146,000
Total Internal Service Funds	271,765	375,497	432,430	397,407	397,407	378,407
Grand Total All Revenues	12,649,566	13,187,184	13,699,309	15,195,035	15,681,978	13,643,700

**City of Los Alamitos
Capital Improvement Projects
Fiscal Year 2014 - 15 Carryover**

Description	Funding Source	Account	Proposed Budget	Projected Expenditures	Carryover to FY 2013-14
Ball Road, Portal, Winners Circle, Cerritos Sidewalk, and Los Alamitos at Bradbury	Gas Tax Fund	20.570.5501.1301	300,000	32,000	268,000
	Traffic Improvement Fund	44.570.5501.1301	200,000	22,000	178,000
	Measure M Fund 26	26.570.5501.1105	200,000	45,000	155,000
Coyote Creek Improvement Project	Rivers/Mtns Conservancy Fund	41.570.5502.1109	1,189,920	789,920	400,000
Little Cottonwood Park BBQ and Laubordette Fencing	Park Development Fund	40.570.5502.1316	4,000	-	4,000
Generator Replacement	Building Improvement Fund	25.570.5503.1314	100,000	8,000	92,000
School Traffic Study	Gas Tax Fund	20.570.5501.1301	30,000	20,000	10,000
Community Pool	Pool CIP Funds	10-2521	40,000		40,000
	Building Improvement Funds	25.570.5503.1314	40,000		40,000
Total			2,103,920	916,920	1,187,000

Capital Improvement Projects Summary by Fund

Fund	Proposed Budget	Projected Expenditures	Carryover to FY 2013-14
10 Pool CIP Funds			
18 - Proposition 1B Fund	40,000		40,000
19 - CDBG Fund			
20 - Gas Tax Fund	330,000	52,000	278,000
25 - Building Improvement Fund	140,000	8,000	132,000
26 - Measure M Fund	200,000	45,000	155,000
40 - Park Development Fund	4,000	-	4,000
41 - Rivers and Mountains Conservancy Fund	1,189,920	789,920	400,000
44 - Traffic Improvement Fund	200,000	22,000	178,000
Total	2,103,920	916,920	1,187,000

City of Los Alamitos
Capital Improvement Projects
Fiscal Year 2014-15

Attachment 3

Description	Funding Source	Account	Adopted Budget
Arterial and Residential Tree Program	Gas Tax Fund	20.570.5501.1301	15,000
	Traffic Improvement Fund	44.570.5501.1301	20,000
Street Marking / Striping	Gas Tax Fund	20.570.5501.1303	10,000
	Traffic Improvement Fund	44.570.5501.1303	5,000
Concrete Repairs	Traffic Improvement Fund	44.570.5501.1302	40,000
Residential Street Improvements	Gas Tax Fund	20.570.5501.1304	50,000
Misc. Crosswalk Improvements	Gas Tax Fund	20.570.5501.1306	5,000
	Traffic Improvement Fund	44.570.5501.1306	5,000
Additional Speed Bumps in Alleys	Unfunded		20,000
Replace Median Islands Katella Ave and Los Alamitos Blvd	Gas Tax Fund	20.570.5501.1425	7,500
	Traffic Improvement Fund	44.570.5501.1425	7,500
Alley Improvements	CDBG	20.570.5501.1426	126,000
	General Fund	10.2521	14,000
Alley Drive Approaches and Cross Gutter	Gas Tax	26.570.5501.1427	10,000
	Traffic Improvement Fund	44.570.5501.1427	10,000
Los Alamitos Blvd. Revitalization Project	General Fund Reserves	40.570.5502.1428	100,000
Oak Street Restriping	Gas Tax	40.570.5502.1429	5,000
	Traffic Improvement Fund	44.570.5501.1427	5,000
Replacement of Street Signs	Gas Tax	10.2521	10,000
	Traffic Improvement Fund	25.570.5503.1430	10,000
Catalina Truck Crossing Rehabilitation	Gas Tax	25.570.5503.1431	15,000
	Traffic Improvement Fund	44.570.5501.1427	15,000
Old Dutch Haven Rehabilitation	Measure M	26.570.5501.1105	227,200
	Gas Tax	25.570.5503.1431	35,000
	Traffic improvement Fund	44.570.5501.1427	30,000
City-Wide Traffic Count	Measure M	26.570.5501.1105	5,000
Traffic Signal Head Painting	Unfunded		20,000
ADA Study improvements	Unfunded		75,000
City Hall Relocation Study	Unfunded		35,000
Community Center Rehabilitation	Building Improvement Fund	25.570.5503.1431	29,000

City Hall Complex Facility Repairs	Building Improvement Func 25.570.5503.1431	7,000
Air Conditioner Replacement (4 units)	Building Improvement Func 25.570.5503.1431	35,000
Civic Center Parking Lot renovation	Unfunded	77,500
Pine Street Parking Lot Pavement Rehabilitation	Unfunded	50,000
New Carpeting for City Hall 1, Comm Center and Police Dept	Unfunded	30,000
Replace Park Fencing	Park Fund 40.570.5502.1316	16,000
Community Center Internal Renovations	Park Fund 40.570.5502.1316 Unfunded	250,000
Extend Fence at Laurel Park along Katella-JPIA request	Unfunded	10000
Little Cottonwood Park Septic tank Rehab	Unfunded	20000
Pool Painting	Pool CIP Fund	40000
Pool Auto fill Valve Replacement	Unfunded	5000
Pool Lighting Repairs and Upgrade	Unfunded	30000
Pool Overflow/Skimmer Drains replacement	Unfunded	5000
Pool Deck Repair	Unfunded	50000
Pool Landscape and New Concrete	Unfunded	20000
Total		1,606,700

Capital Improvement Projects Summary by Fund

Fund	Adopted Budget
10 - General Fund	114,000
19 - CDBG Fund	126,000
20 - Gas Tax Fund	162,500
25 - Building Improvement Fund	71,000
26 - Measure M Fund	232,200
40 - Park Development Fund	266,000
44 - Traffic Improvement Fund	147,500
10 - General Fund - Pool CIP Designation	40,000
Unfunded	447,500
Total	1,606,700

**City of Los Alamitos
Interfund Transfer Matrix
Fiscal Year 2014-2015**

TRANSFER FROM	FUND	TRANSFER TO			TOTAL
		General Fund	Laurel Park Debt Service Fund	Building Improvement	
General Fund			214,420		214,420
Gas Tax Fund		150,817			150,817
Public Safety Augmentation Fund		95,000			95,000
Supplemental Law Enforcement Fund		100,000			100,000
Office of Traffic Safety Fund		5,000			5,000
Technology Replacement Fund					-
TOTAL		350,817	214,420	-	565,237

Transfer From:		Transfer To:	
General Fund	10-563-6031	Laurel Park Debt Service Fund	31-4910
General Fund	10-563-6025	Building Improvement	25-4910
Gas Tax Fund	20-563-6010	Building Improvement	25-4953
Public Safety Augmentation Fund	21-563-6010	General Fund	10-4920
Supplemental Law Enforcement Fund	22-563-6010	General Fund	10-4921
Office of Traffic Safety Fund	29-563-6010	General Fund	10-4922
Technology Replacement Fund	53-563-6025	General Fund	10-4929
Total	565,237	Total	565,237