

# CITY OF LOS ALAMITOS



**Mayor:**  
Ken Stephens

**Mayor Pro Tem:**  
Troy D. Edgar

**Council Members:**  
Warren Kusumoto  
Gerri L. Graham-Mejia  
Marilynn M. Poe

**City Manager:**  
Jeffrey L. Stewart

## SPECIAL CITY COUNCIL MEETING

**MONDAY, MAY 2, 2011 – 5:00 P.M.**

**NOTICE IS HEREBY GIVEN** that a Special Meeting of the City Council is hereby called by the Mayor and will be held on **MONDAY, May 2, 2011 at 5:00 p.m.** in the City Council Chambers, 3191 Katella Avenue, Los Alamitos. The agenda is as follows:

### AGENDA

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.ci.los-alamitos.ca.us](http://www.ci.los-alamitos.ca.us) 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.

**1. CALL TO ORDER**

- 2. ROLL CALL - CITY COUNCIL**  
Council Member Graham-Mejia  
Council Member Kusumoto  
Council Member Poe  
Mayor Pro Tem Edgar  
Mayor Stephens

**3. ORAL COMMUNICATIONS**

At this time any individual in the audience may come forward to speak on any item on the agenda. Remarks are to be limited to not more than five minutes.

3191 Katella Avenue  
Los Alamitos, CA  
90720-5600

Telephone:  
(562) 431-3538

FAX (562) 493-1255

[www.ci.Los-Alamitos.ca.us](http://www.ci.Los-Alamitos.ca.us)

**4. SPECIAL ORDERS OF THE DAY**

**Review of the Fiscal Year 2011-12 Special Revenue, Debt Service, Capital Improvement Program, and Internal Service Funds Proposed Budgets**

This report provides the City Council with the preliminary 2011-12 Proposed Operating and Capital Improvement Budget.

Recommendation:

1. Review and approve the Fiscal Year 2011-12 Special Revenue, Debt Service, Capital Projects, and Internal Service Funds estimated revenues and proposed expenditures as detailed in Attachments A through K; and,
2. Direct staff regarding GASB 54 fund reclassifications.

**5. ADJOURNMENT**

The next meeting of the City Council is scheduled for Monday, May 2, 2011, at 7:00 p.m., in the City Council Chambers.

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 72 hours prior to the meeting.



Adria M. Jimenez, CMC  
City Clerk



Date

# City of Los Alamitos

## Agenda Report Discussion Items

May 2, 2011  
Item No: 4

**To:** Mayor Kenneth Stephens & Members of the City Council

**Via:** Jeffrey L. Stewart, City Manager

**From:** Anita Agramonte, Finance Manager

**Subject:** Review of the Fiscal Year 2011-12 Special Revenue, Debt Service, Capital Improvement Program, and Internal Service Funds Proposed Budgets

**Summary:** This report provides the City Council with the preliminary 2011-12 Proposed Operating and Capital Improvement Budget.

### **Recommendation:**

1. Review and approve the Fiscal Year 2011-12 Special Revenue, Debt Service, Capital Projects, and Internal Service Funds estimated revenues and proposed expenditures as detailed in Attachments A through K;
2. Direct staff regarding GASB 54 fund reclassifications.

### **Background**

In prior fiscal years, budget discussions were started off with in-depth analysis of General Fund revenues and expenditures; however, staff has adjusted the approach to the budget process for fiscal year 2011-12 to begin with "special funds." In order to gain a better understanding of these funds and their impacts on the General Fund, staff is starting the discussion with an overview of the City's Special Revenue, Debt Service, Capital Projects, and Internal Service Funds. This year also marks the first year of GASB 54 implementation. GASB 54 establishes new categories of fund balance and new governmental fund type definitions. Therefore, this year staff has evaluated the City's fund structure and would like to address the recommended changes, prior to diving in to the General Fund budget proposals.

### **Discussion**

#### **SPECIAL REVENUE FUNDS**

Under GASB 54 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) funds that meet this definition:

### **Community Development Block Grant (CDBG) Fund 19**

The City receives U.S. Department of Housing and Urban Development CDBG funding through Orange County. CDBG Funding must be spent to benefit members of the target income group or residents of census tracts meeting target income group demographics. Since the City of Los Alamitos population does not exceed 50,000, the City has to compete for CDBG funds on a project specific basis. The City was awarded \$89,888 in fiscal year 2011-12 for the installation of ADA curb access ramps.

### **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 \$199,000 are projected for fiscal year 2011-12.

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 \$136,000 are projected in this category.

Both these revenue sources may only be used for street and highway maintenance, rehabilitation and reconstruction. The proposed expenditure budget includes \$234,500 in Street Improvement Capital Projects and \$170,000 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 \$69,000 for fiscal year 2011-12, are restricted to the enhancement of public safety services. Transfers out to the General Fund, to offset the costs of police services, total \$82,031, leaving an ending fund balance of zero at June 30, 2012.

### **Supplemental Law Enforcement Service (SLESF) Fund 22**

The Supplemental Law Enforcement Service Fund is used to account 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. At this time it is projected that this funding source has been suspended. The fund is projected to hold a \$33,737 fund balance at the beginning of fiscal year 2011-12. This balance is available to be transferred to the General Fund to offset a portion of the cost of the motor officer position. Staff will continue to monitor the State's budget process and apprise Council.

### **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 fiscal year 2010-11 which includes \$14,000 in AQMD funds as well as \$100 in interest earnings. The fund is projecting a fund balance of \$67,491 at the beginning of fiscal year 2011-12 for a total of \$81,591 in available resources.

Proposed expenditures include the purchase of two hybrid replacement vehicles totaling \$74,000.

### **Measure M Fund 26**

The Measure M Fund receives its revenues from the Orange County Transportation Authority (OCTA) "local turnback" 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 \$148,200 for fiscal year 2011-12. Potential projects for Fiscal Year 2011-12 total \$688,000, and include the Residential Street Program and Business Area Street Improvement projects as well as several other projects, as outlined in Attachments E, F & G.

### **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. The City holds an available fund balance of \$126,293 in this fund. Capital equipment expenditures totaling \$75,500 as outlined in Attachment D are proposed for fiscal year 2011-12.

### **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 \$45,200 in revenues in this fund for fiscal year 2011-12, and proposed operating expenses total \$45,200 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 \$9,700 in revenues for fiscal year 2011-12 which consists of \$7,000 in impound fees and \$2,500 in grant funds. The fund has an available balance of \$81,305 at the beginning of fiscal year 2011-12. Proposed expenditures for the upcoming fiscal year total \$91,005, including a \$88,505 transfer to the General Fund. This transfer will offset the remaining cost of the motor officer position.

### **Energy Efficiency and Conservation Block Grant (EECBG) Fund 30**

The Energy Efficiency Conservation Block Grant Program focuses on projects that deliver lasting financial benefits to California consumers and the economy through energy efficiency. The city was awarded \$63,000 for fiscal year 2010-11, which funded the Civic Center Energy Efficiency Upgrades capital project. No new funding is projected for fiscal year 2011-12 at this time.

## **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 2011-12 the total outstanding debt payable is \$212,667 and is funded by a transfer from the General Fund.

## **CAPITAL PROJECTS FUNDS**

As defined under GASB 54, 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 was previously categorized as a Special Revenue Fund; however, since the fund receives its funding solely from the General Fund, it does not meet the GASB 54 Special Revenue Fund definition. Staff is recommending that the fund be categorized as a Capital Project Fund and titled the Street Improvement Fund for a wider application. The fund is projecting \$300 in revenues for Fiscal Year 2011-12 as a result of interest earnings. Proposed expenditures total \$50,000 for the Alley Improvements Project.

### **Building Improvement Fund 25**

The Building Improvement Fund was previously categorized as a Special Revenue Fund; however, the fund does not meet the new GASB 34 definition, as it does not receive any restricted revenues. Staff is recommending the reclassification of this fund as a Capital Project Fund. The Fund is projecting \$400 in revenues attributed to Investment Earnings. Proposed capital projects for fiscal year 2011-12 amount to \$132,000 and include Community Center and Youth Center Rehabilitation and City Hall Roof and Facility Repairs, as outlined in Attachments E, F & G.

### **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 is projecting \$500 in revenues relating to interest earnings for the 2011-12 fiscal year. The Laurel Park Field Renovation Project budgeted in this fund in the current fiscal will be completed in fiscal year 2011-12. The estimated project carryover is \$155,000.

### **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 \$1,100,000 during the 2010-11 fiscal year for the Coyote Creek Improvements capital project. Work on the project is projected begin this fiscal year, with a \$1,040,000 carryover into fiscal year 2011-12 requested for the completion of the project.

#### **Traffic Improvement Fund 44**

The Traffic Improvement Fund receives its funding from traffic mitigation fees, and development fees from the City of Cypress. The fund is projecting \$50,000 in traffic mitigation fees and \$2,400 in interest earnings. Also, during fiscal year 2008-09, the City was awarded a \$113,120 Federal Highway Safety Improvement Grant (HSIP) for the Katella Medians at Chestnut Avenue improvement project. This project is slated for completion and grant reimbursement in fiscal year 2011-12. Proposed projects in this fund total \$453,620 and include Business Area Street Improvements and Concrete Repairs as well as the carryover of \$110,000 for Residential Street Improvements outlined in Attachments B, E, F and G.

#### **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. The vehicle replacement charge has been deferred for an additional fiscal year because of budgetary constraints. Projected charges to departments for fiscal year 2011-12 are \$229,333. Proposed appropriations total \$389,397, which include \$229,333 in maintenance and operation costs, \$119,900 in recommended vehicle and equipment replacement costs and \$40,000 for the removal of the gas tank located at the civic center.

#### **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 2011-12 fiscal year total \$146,000. The proposed operational budget for the 2011-12 fiscal year is \$158,000, which includes \$146,000 for operational cost as well as \$12,000 for computer replacement and software needs.

#### **Recommendations**

For GASB 54 compliance, staff recommends the following items be implemented in the current 2010-11 fiscal year and carried forward into the 2011-12 fiscal year budget:

- The reclassification of the Residential Street Fund and the Building Improvement Fund as Capital Project Funds.
- The Residential Street Fund be designated and named the Street Improvement Fund.

Additionally, with respect to the fiscal year 2011-12 budget, staff recommends:

- The approval of the Special Revenue, Debt Service, Capital Projects, and Internal Service Fund estimated revenue budgets as presented in Attachment A.
- The approval of the 2010-11 Capital Project Carryovers, as outlined in Attachment B.
- The approval of the proposed capital equipment replacement purchases outlined in Attachment D.
- The approval of the 2011-12 proposed Capital Improvement Projects, as detailed in Attachments E, F & G.
- The Internal Service Funds operating expenses as outlined in Attachments H & I.
- The approval of the Interfund Transfers, as stated in Attachment J.

### ***Fiscal Impact***

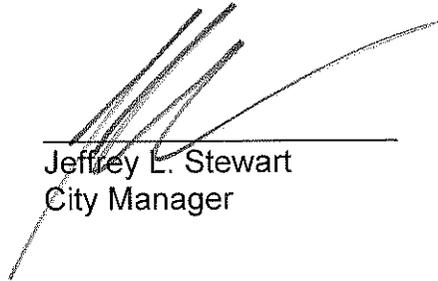
There is no fiscal impact at this time, as staff is requesting comments on the City's Fiscal Year 2011-12 Operating Budget.

Submitted By:



Anita Agramonte  
Finance Manager

Approved By:



Jeffrey L. Stewart  
City Manager

*Attachments:*

- A) *Estimated Revenue Budget FY 2011-12*
- B) *FY 2010-11 Capital Project Carryovers*
- C) *FY 2011-12 Summary of Resources & Requirements (Before New Capital Outlay)*
- D) *Proposed Capital Equipment Purchases FY 2011-12*
- E) *Proposed Capital Improvement Projects FY 2011-12*
- F) *Seven Year Capital Improvement Program Budget*
- G) *FY 2011-12 Proposed Capital Improvement Project Detailed Descriptions*
- H) *Garage Fund FY 2011-12 Operating Budget Request*
- I) *Technology Fund FY 2011-12 Operating Budget Request*
- J) *FY 2011-12 Interfund Transfer Matrix*
- K) *FY 2011-12 Summary of Resources & Requirements (Including Proposed Capital Outlay)*

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

<b>Fund/Source Description</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Estimated</b>	<b>2011-12 Proposed</b>
<b><u>Special Revenue Funds</u></b>					
<b><u>Community Development Block Grant (CDBG) Fund - 19</u></b>					
<b>Revenue From Other Agencies</b>					
Community Development Block Grant	-	-	200,000	200,000	89,888
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>89,888</b>
<b>Total Community Development Block Grant</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>89,888</b>
<b><u>Gas Tax Fund - 20</u></b>					
<b>Taxes</b>					
Gas Tax	200,719	204,839	199,000	202,800	199,000
<b>Total for Source</b>	<b>200,719</b>	<b>204,839</b>	<b>199,000</b>	<b>202,800</b>	<b>199,000</b>
<b>Revenue From Other Agencies</b>					
Traffic Congestion Relief	103,203	-	-	122,800	136,000
Proposition 1B	400,000	-	-	-	-
Federal Economic Stimulus	-	-	385,000	385,000	-
<b>Totals for Source</b>	<b>503,203</b>	<b>-</b>	<b>385,000</b>	<b>507,800</b>	<b>136,000</b>
<b>Use of Money and Property</b>					
Investment Earnings	15,038	1,161	250	250	200
<b>Total for Source</b>	<b>15,038</b>	<b>1,161</b>	<b>250</b>	<b>250</b>	<b>200</b>
<b>Total Gas Tax Fund</b>	<b>718,960</b>	<b>206,000</b>	<b>584,250</b>	<b>710,850</b>	<b>335,200</b>
<b><u>Public Safety Augmentation Fund - 21</u></b>					
<b>Revenue From Other Agencies</b>					
Special Sales Tax Augmentation	80,436	74,545	69,000	69,000	69,000
<b>Total for Source</b>	<b>80,436</b>	<b>74,545</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>
<b>Use of Money and Property</b>					
Investment Earnings	-	-	-	-	-
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Public Safety Augmentation Fund</b>	<b>80,436</b>	<b>74,545</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>
<b><u>Supplemental Law Enforcement Fund - 22</u></b>					
<b>Revenue From Other Agencies</b>					
Supplemental Law Enforcement Grant	75,843	124,254	100,000	100,000	-
<b>Total for Source</b>	<b>75,843</b>	<b>124,254</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>Use of Money and Property</b>					
Investment Earnings	-	-	-	-	-
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Supplemental Law Enforcement Fund</b>	<b>75,843</b>	<b>124,254</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>

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

<b>Fund/Source Description</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Estimated</b>	<b>2011-12 Proposed</b>
<b><u>Air Quality (AQMD) Fund - 23</u></b>					
<b>Use of Money and Property</b>					
Investment Earnings	524	173	100	100	100
<b>Total for Source</b>	<b>524</b>	<b>173</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Revenue From Other Agencies</b>					
AB 2766 - Air Quality	13,714	14,244	14,000	14,000	14,000
<b>Total for Source</b>	<b>13,714</b>	<b>14,244</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Total Air Quality Fund</b>	<b>14,238</b>	<b>14,417</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>
<b><u>Measure M Fund - 26</u></b>					
<b>Revenue From Other Agencies</b>					
Measure M Turnback	154,861	132,928	147,000	147,000	147,000
Go Local	-	-	-	-	-
Intersection Improvement Program Grant	-	268,086	-	-	-
Growth Area Management (GMA) 2	-	275,000	45,000	45,000	-
Master Plan of Arterial Highways (MPAH)	-	-	-	-	-
City of Cypress	497,545	-	-	-	-
Signal Improvement Grant	-	3,415	-	-	-
CIWMB Rubber Grant	-	104,566	-	-	-
Proposition 42	-	110,612	108,000	28,000	-
<b>Totals for Source</b>	<b>652,406</b>	<b>894,607</b>	<b>300,000</b>	<b>220,000</b>	<b>147,000</b>
<b>Use of Money and Property</b>					
Investment Earnings	14,938	1,092	1,200	1,200	1,200
<b>Total for Source</b>	<b>14,938</b>	<b>1,092</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Total Measure M Fund</b>	<b>667,344</b>	<b>895,699</b>	<b>301,200</b>	<b>221,200</b>	<b>148,200</b>
<b><u>Asset Seizure Fund - 27</u></b>					
<b>Revenue From Other Agencies</b>					
Federal Asset Seizure	34,270	110,463	-	-	-
County Asset Seizure	12,071	-	-	-	-
Public Safety Interoperable Comm Grant	-	21,428	-	-	-
<b>Totals for Source</b>	<b>46,340</b>	<b>131,891</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Use of Money and Property</b>					
Investment Earnings	-	-	350	350	350
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>Total Asset Seizure Fund</b>	<b>46,340</b>	<b>131,891</b>	<b>350</b>	<b>350</b>	<b>350</b>

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

<b>Fund/Source Description</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Estimated</b>	<b>2011-12 Proposed</b>
<b><u>Los Alamitos Television Fund - 28</u></b>					
<b>Charges for Current Services</b>					
Franchise Fees/Studio Fees	12,228	-	-	-	-
PEG Grant/Access Fees	31,033	45,430	46,740	46,240	45,000
Event Filming Reimbursements	17,133	-	-	-	-
Miscellaneous Revenue	5,364	185	20,000	20,200	-
<b>Totals for Source</b>	<b>65,758</b>	<b>45,615</b>	<b>66,740</b>	<b>66,440</b>	<b>45,000</b>
<b>Use of Money and Property</b>					
Investment Earnings	2,354	620	1,200	200	200
<b>Total for Source</b>	<b>2,354</b>	<b>620</b>	<b>1,200</b>	<b>200</b>	<b>200</b>
<b>Total Los Alamitos Television</b>	<b>68,112</b>	<b>46,235</b>	<b>67,940</b>	<b>66,640</b>	<b>45,200</b>
<b><u>Office of Traffic Safety (OTS) Fund - 29</u></b>					
<b>Revenue From Other Agencies</b>					
Office of Traffic Safety Grant	4,786	4,302	9,500	17,500	2,500
<b>Total for Source</b>	<b>4,786</b>	<b>4,302</b>	<b>9,500</b>	<b>17,500</b>	<b>2,500</b>
<b>Charges for Current Services</b>					
Vehicle Impound Fees	10,681	9,943	15,000	6,300	7,000
<b>Total for Source</b>	<b>10,681</b>	<b>9,943</b>	<b>15,000</b>	<b>6,300</b>	<b>7,000</b>
<b>Use of Money and Property</b>					
Investment Earnings	1,810	355	-	200	200
<b>Total for Source</b>	<b>1,810</b>	<b>355</b>	<b>-</b>	<b>200</b>	<b>200</b>
<b>Total Office of Traffic Safety (OTS) Fund</b>	<b>17,276</b>	<b>14,600</b>	<b>24,500</b>	<b>24,000</b>	<b>9,700</b>
<b><u>EECBG Fund - 30</u></b>					
<b>Revenue From Other Agencies</b>					
Rivers and Mountains Conservancy	-	-	63,000	63,000	-
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>
<b>Total EECBE Grant Fund</b>	<b>-</b>	<b>-</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>
<b>Total Special Revenue Funds</b>	<b>1,688,549</b>	<b>1,507,641</b>	<b>1,424,340</b>	<b>1,469,140</b>	<b>711,638</b>

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

Fund/Source Description	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimated	2011-12 Proposed
<b><u>Debt Service Fund</u></b>					
<b><u>Laurel Park Certificates of Participation Fund - 31</u></b>					
<b>Use of Money and Property</b>					
Interest With Fiscal Agent	769	-	-	-	-
<b>Total for Source</b>	<b>769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges for Current Services</b>					
Transfers In	209,850	212,330	209,700	209,700	212,667
<b>Total for Source</b>	<b>209,850</b>	<b>212,330</b>	<b>209,700</b>	<b>209,700</b>	<b>212,667</b>
<b>Total Laurel Park COPS Fund</b>	<b>210,619</b>	<b>212,330</b>	<b>209,700</b>	<b>209,700</b>	<b>212,667</b>
<b>Total Debt Service Funds</b>	<b>210,619</b>	<b>212,330</b>	<b>209,700</b>	<b>209,700</b>	<b>212,667</b>

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

<b>Fund/Source Description</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Estimated</b>	<b>2011-12 Proposed</b>
<b><u>Capital Project Funds</u></b>					
<b><u>Streets Improvement Fund - 24</u></b>					
<b>Use of Money and Property</b>					
Investment Earnings	3,233	586	300	300	300
<b>Total for Source</b>	<b>3,233</b>	<b>586</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total Residential Streets/Alleys Fund</b>	<b>3,233</b>	<b>586</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b><u>Building Improvement Fund - 25</u></b>					
<b>Use of Money and Property</b>					
Investment Earnings	4,027	781	400	400	400
<b>Total for Source</b>	<b>4,027</b>	<b>781</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Total Building Improvement Fund</b>	<b>4,027</b>	<b>781</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b><u>Park Development Fund - 40</u></b>					
<b>Use of Money and Property</b>					
Investment Earnings	5,141	994	500	500	500
<b>Total for Source</b>	<b>5,141</b>	<b>994</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Charges for Current Services</b>					
Park Development Fees	-	-	-	-	-
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Park Development</b>	<b>5,141</b>	<b>994</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b><u>Rivers and Mountains Conservancy Fund - 41</u></b>					
<b>Revenue From Other Agencies</b>					
Rivers and Mountains Conservancy	48,360	-	1,100,000	60,000	1,040,000
<b>Total for Source</b>	<b>48,360</b>	<b>-</b>	<b>1,100,000</b>	<b>60,000</b>	<b>1,040,000</b>
<b>Use of Money and Property</b>					
Investment Earnings	2,172	418	-	250	250
<b>Total for Source</b>	<b>2,172</b>	<b>418</b>	<b>-</b>	<b>250</b>	<b>250</b>
<b>Total Rivers and Mountains Conservancy</b>	<b>50,532</b>	<b>418</b>	<b>1,100,000</b>	<b>60,250</b>	<b>1,040,250</b>

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

<b>Fund/Source Description</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Estimated</b>	<b>2011-12 Proposed</b>
<b><i>Traffic Improvement Fund - 44</i></b>					
<b>Use of Money and Property</b>					
Investment Earnings	13,777	3,612	2,400	2,400	2,400
<b>Total for Source</b>	<b>13,777</b>	<b>3,612</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
<b>Revenue From Other Agencies</b>					
Proposition 42	-	40,759	-	-	-
HSIP Grant	-	-	-	-	113,120
City of Cypress Maintenance Agreement	10,000	10,000	10,000	10,000	-
Traffic Mitigation Fees - LAMC	-	-	-	-	50,000
City of Cypress Project Development Fees	38,233	-	-	-	-
<b>Totals for Source</b>	<b>48,233</b>	<b>50,759</b>	<b>10,000</b>	<b>10,000</b>	<b>163,120</b>
<b>Total Traffic Improvement Fund</b>	<b>62,010</b>	<b>54,371</b>	<b>12,400</b>	<b>12,400</b>	<b>165,520</b>
<b>Total Capital Projects Funds</b>	<b>124,943</b>	<b>57,150</b>	<b>1,113,600</b>	<b>73,850</b>	<b>1,206,970</b>

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

<b>Fund/Source Description</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Estimated</b>	<b>2011-12 Proposed</b>
<b><u>Internal Service Funds</u></b>					
<b><u>Garage Fund - 50</u></b>					
<b>Charges for Current Services</b>					
Charges to Other Funds	255,420	235,280	227,330	227,330	229,333
Sale of Property	5,783	7,496	-	-	-
Transfers In	-	-	-	-	-
<b>Totals for Source</b>	<b>261,203</b>	<b>242,776</b>	<b>227,330</b>	<b>227,330</b>	<b>229,333</b>
<b>Use of Money and Property</b>					
Investment Earnings	-	-	-	-	-
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Garage Fund</b>	<b>261,203</b>	<b>242,776</b>	<b>227,330</b>	<b>227,330</b>	<b>229,333</b>
<b><u>Technology Replacement Fund - 53</u></b>					
<b>Charges for Current Services</b>					
Charges to Other Funds	137,630	148,570	148,570	148,570	146,000
Transfers In	-	-	-	-	-
<b>Totals for Source</b>	<b>137,630</b>	<b>148,570</b>	<b>148,570</b>	<b>148,570</b>	<b>146,000</b>
<b>Use of Money and Property</b>					
Investment Earnings	-	-	-	-	-
<b>Total for Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Technology Replacement Fund</b>	<b>137,630</b>	<b>148,570</b>	<b>148,570</b>	<b>148,570</b>	<b>146,000</b>
<b>Total Internal Service Funds</b>	<b>398,833</b>	<b>391,346</b>	<b>375,900</b>	<b>375,900</b>	<b>375,333</b>

**City of Los Alamitos**  
**Capital Improvement Projects**  
**Fiscal Year 2010 - 11 Carryover**

Description	Funding Source	FY 2010-11 Budget	Projected FY 2010-11	Carryover to FY 2011-12
Arterial and Residential Tree Program	Gas Tax Fund	20,000	20,000	
	Traffic Improvement Fund	10,000	10,000	
Street Marking / Striping	Gas Tax Fund	7,000	7,000	
	Traffic Improvement Fund	3,000	3,000	
Concrete Repairs	Traffic Improvement Fund	30,000	10,000	20,000
Residential Street Improvements	Measure M	275,000	-	110,000
	Traffic Improvement Fund	225,000	-	110,000
Alley Improvements	CDBG Fund	200,000	200,000	
	Gas Tax Fund	20,000	20,000	
	Res. Street & Alleys Fund	30,000	30,000	
Katella Ave. Resurfacing - Siboney to Walker	Gas Tax Fund - ARRA Grant	50,000	25,000	
Katella Medians at Chestnut	Traffic Improvement Fund	113,120	-	113,120
Corporate Center Dr. / Calle Lee Reconstruction	Measure M	275,000	75,000	200,000
	Traffic Improvement Fund	25,000	25,000	
Bennington Street Light	Traffic Improvement Fund	5,000	5,000	
Katella at Lexington intersection Improvements	Traffic Improvement Fund	5,000	5,000	
Cerritos Ave./605 Freeway	Measure M Fund	45,000	45,000	
Coyote Creek Improvement Project	Rivers/Mtns Conservancy Fund	1,100,000	60,000	1,040,000
Laurel Park Field Renovations	Park Development Fund	230,000	75,000	155,000
Energy Efficiency Upgrades	EECB Grant Fund	63,000	63,000	
Museum Roof Improvements	Building Improvement Fund	20,000	20,000	
Community Center & Youth Center Rehabilitation	Building Improvement Fund	50,000	8,000	42,000
Parking Lot Security	Building Improvement Fund	9,000	9,000	
	Asset Seizure Fund	32,670	32,670	
<b>Total</b>		<b>2,842,790</b>	<b>747,670</b>	<b>1,790,120</b>

**Capital Improvement Projects Summary by Fund**

Fund	FY 2010-11 Budget	Projected FY 2010-11	Carryover to FY 2011-12
CDBG Fund 19	200,000	200,000	-
Gas Tax Fund 20	97,000	72,000	-
Res. Street & Alleys Fund 24	30,000	30,000	-
Building Improvement Fund 25	79,000	37,000	42,000
Measure M Fund 26	595,000	120,000	310,000
Asset Seizure Fund 27	32,670	32,670	-
EECB Grant Fund 30	63,000	63,000	-
Park Development Fund 40	230,000	75,000	155,000
Rivers/Mtns Conservancy Fund 41	1,100,000	60,000	1,040,000
Traffic Improvement Fund 44	416,120	58,000	243,120
<b>Total</b>	<b>2,842,790</b>	<b>747,670</b>	<b>1,790,120</b>

**City of Los Alamitos**  
**Summary of Resources and Requirements (Before New Capital Outlay)**  
**Fiscal Year 2011 - 2012**

Fund Type/Description	Estimated Beginning Balance July 2011	Resources			Requirements						Surplus (Deficit)	Projected Ending Balance June 2012	
		Estimated Revenue	Transfers In	Total Resources	Salaries & Benefits	Maintenance & Operations	Capital Equipment	Capital Projects	Transfers Out	Total Requirements			
<b>General Fund:</b>													
10- General Fund	7,210,855	10,692,925	381,273	18,285,053	7,210,510	3,651,021	-	-	212,667	11,074,198	-	\$7,210,855	
<b>Special Revenue Funds:</b>													
19- C.D.B.G. Fund	-	89,888	-	89,888	-	-	-	-	-	-	89,888	89,888.00	
20- Gas Tax Fund	242,323	335,200	-	577,523	-	-	-	-	177,000	177,000	158,200	400,523	
21- Public Safety Augmentation Fund	13,030.97	69,000	-	82,031	-	-	-	-	82,031	82,031	(13,031)	-	
22- Supplemental Law Enforcement Fund	33,737.08	-	-	33,737	-	-	-	-	33,737	33,737	(33,737)	-	
23- Air Quality Fund	67,491	14,100	-	81,591	-	-	-	-	-	-	14,100	81,591	
26- Measure M Fund	627,849	148,200	-	776,049	-	-	-	310,000	-	310,000	(161,800)	466,049	
27- Asset Seizure	126,293	350	-	126,643	-	-	-	-	-	-	350	126,643	
28- Los Alamitos Television Fund	96,370	45,200	-	141,570	-	45,200	-	-	-	45,200	-	96,370	
29- Office of Traffic Safety Fund	81,305	9,700	-	91,005	2,500	-	-	-	88,505	91,005	(81,305)	-	
30- EECBG Fund	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Special Revenue Funds Total:</b>	1,288,399	711,638	-	2,000,037	2,500	45,200	-	310,000	381,273	738,973	(27,335)	1,261,064	
<b>Debt Service Fund:</b>													
31 - Laurel Park Debt Service Fund	260,168.38	-	212,667	472,835	-	212,667	-	-	-	212,667	-	260,168	
<b>Debt Service Fund Total:</b>	260,168	-	212,667	472,835	-	212,667	-	-	-	212,667	-	260,168	
<b>Capital Projects Funds:</b>													
24- Residential Street Fund	108,171	300	-	108,471	-	-	-	-	-	-	300	108,471	
25- Building Improvement Fund	151,141	400	-	151,541	-	-	-	42,000	-	42,000	(41,600)	109,541	
40- Park Development Fund	164,589	500	-	165,089	-	-	-	155,000	-	155,000	(154,500)	10,089	
41- Rivers/Mountains Conservancy Fund	96,048	1,040,250	-	1,136,298	-	-	-	1,040,000	-	1,040,000	250	96,298	
44- Traffic Improvement Fund	628,110	165,520	-	793,630	-	-	-	243,120	-	243,120	(77,600)	550,510	
<b>Capital Projects Funds Total:</b>	1,148,059	1,206,970	-	2,355,029	-	-	-	1,480,120	-	1,480,120	(273,150)	874,909	
<b>Internal Service Funds:</b>													
50- Garage Fund	510,491	229,333	-	739,824	83,418	145,915	-	-	-	229,333	-	510,491	
53- Technology Replacement Fund	205,204	146,000	-	351,204	-	146,000	12,000	-	-	158,000	(12,000)	193,204	
<b>Internal Service Funds Total:</b>	715,695	375,333	-	1,091,028	83,418	291,915	12,000	-	-	387,333	(12,000)	703,695	
<b>Grand Totals</b>	10,623,176	12,986,866	593,940	24,203,982	7,296,428	4,200,803	12,000	1,790,120	593,940	13,893,291	(312,485)	10,310,691	

**City of Los Alamitos  
Proposed Capital Equipment Budget  
Fiscal Year 2011-12**

**Air Quality (AQMD) Fund - 23**

Public Works Truck Replacement - 1 Unit	43,000
Hybrid Police Pool Vehicle - 1 Unit	31,000
<b>Air Quality Fund Fund 23 Total</b>	<b>74,000</b>

**Asset Seizure Fund - 27**

Mobil Data Computer Replacement	64,000
Wireless Video Transfer/Download System	7,500
Command Center Equipment	1,500
Replace Furniture in Report Writing Room	2,500
<b>Asset Seizure Fund 27 Total</b>	<b>75,500</b>

**Garage Fund - 50**

Mowing Equipment Replacement - 6 Units	3,400
Police Patrol Vehicle Replacement - 2 Units	63,000
Sergeants / Mobil Command SUV Replacement - 1 Unit	38,500
Detective / Undercover Units Retrofit - 2 Units	15,000
<b>Garage Fund 50 Total</b>	<b>119,900</b>

**Technology Replacement Fund - 53**

Replacement Computers/Software (Carryover)	12,000
<b>Technology Replacement Fund 53 Total</b>	<b>12,000</b>

<b>Total Capital Equipment</b>	<b>281,400</b>
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**City of Los Alamitos**  
**Proposed Capital Improvement Projects**  
**Fiscal Year 2011 - 12**

Description	Funding Source	Proposed Budget
Arterial and Residential Tree Program	Gas Tax Fund	10,000
	Traffic Improvement Fund	10,000
Street Marking / Striping	Gas Tax Fund	7,000
	Traffic Improvement Fund	3,000
Street Signs Replacement	Gas Tax Fund	12,500
	Traffic Improvement Fund	12,500
Alley Speed Limit Signs	Gas Tax Fund	10,000
Concrete Repairs	Traffic Improvement Fund	30,000
Residential Street Improvements	Gas Tax Fund	185,000
	Measure M Turnback Fund	185,000
ADA Access Ramps	CDBG	89,888
Business Area Street Improvements	Measure M Turnback Fund	155,000
	Traffic Improvement Fund	155,000
Highland Neighborhood Signals	Measure M Turnback Fund	38,000
Alley Improvements Project	Residential Streets/Alleys Fund	50,000
City Hall Complex Roof Repairs	Building Improvement Fund	50,000
City Hall Complex Facility Repairs	Building Improvement Fund	25,000
Gas Tank Removal	Garage Fund	40,000
City Hall Fencing	Building Improvement Fund	15,000
Fenley Pump Station/Water Quality Improvements	Gas Tax Fund	10,000
<b>Total</b>		<b>1,092,888</b>

**Capital Improvement Projects Summary by Fund**

Fund	Proposed Budget
CDBG Fund 19	89,888
Gas Tax Fund 20	234,500
Res. Street & Alleys Fund 24	50,000
Building Improvement Fund 25	90,000
Measure M Fund 26	378,000
Traffic Improvement Fund 44	210,500
Garage Fund 50	40,000
<b>Total</b>	<b>1,092,888</b>

## Seven Year Capital Improvement Program Budget

PROJECT TITLE	FUNDING SOURCE	FISCAL YEAR 2011-12	FISCAL YEAR 2012-13	FISCAL YEAR 2013-14	FISCAL YEAR 2014-15	FISCAL YEAR 2015-16	FISCAL YEAR 2016-17	FISCAL YEAR 2017-18	TOTAL PROJECT COSTS
<b>STREETS AND DRAINAGE</b>									
Arterial and Residential Tree Program	Gas Tax, Traffic Impr.	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 140,000
Street Markings/Striping	Gas Tax, Traffic Impr.	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 70,000
Replacement of Street Signs	Gas Tax, Traffic Impr.	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 85,000
Alley Speed Limit Signs	Gas Tax	\$ 10,000							\$ 10,000
Concrete Repairs (Sidewalks, Curbs, Gutters, Ramps)	Traffic Impr.	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 270,000
Residential Street Improvements	Measure M / Gas Tax	\$ 370,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,170,000
Handicapped Access Ramps	CDBG Grant	\$ 89,899							\$ 89,899
Cerritos Ave, Via El Mercado,	Measure M	\$ 310,000							\$ 310,000
Highland Neighborhood Protective-Permissive Signals	Measure M	\$ 38,000							\$ 38,000
Alley Improvements	Streets/Alleys Fund	\$ 50,000	\$ 200,000	\$ 200,000	\$ 100,000				\$ 550,000
Cerritos Avenue/Los Alamitos Boulevard Intersection Improvements	Measure M/Gas Tax			\$ 150,000					\$ 150,000
Ball Road Pavement Rehabilitation	Measure M/AHRP		\$ 300,000						\$ 300,000
Storm Drain Master Plan - Citywide	Unfunded				\$ 150,000				\$ 150,000
Winners Circle and Humbolt St	Measure M				\$ 50,000				\$ 50,000
Farquhar Avenue/Los Alamitos Boulevard Intersection Imp.	Measure M/Gas Tax		\$ 40,000	\$ 300,000					\$ 340,000
Traffic Calming Study Implementation - Phase 2	Gas Tax				\$ 50,000				\$ 50,000
Traffic Calming Study Implementation - Phase 3	Gas Tax					\$ 50,000			\$ 50,000
Katella Avenue Bus Turnouts	Measure M					\$ 200,000			\$ 200,000
Bloomfield Street Pavement Rehabilitation	Measure M/AHRP					\$ 300,000			\$ 300,000
Cerritos and Lexington Intersection Improvements	Measure M						\$ 200,000		\$ 200,000
Bloomfield/Los Alamitos Elementary Traffic Signal	Measure M						\$ 395,000		\$ 395,000
Orangewood Avenue Pavement Rehabilitation	Unfunded							\$ 150,000	\$ 150,000
<b>Subtotal</b>		<b>\$ 952,899</b>	<b>\$ 930,000</b>	<b>\$ 1,040,000</b>	<b>\$ 740,000</b>	<b>\$ 920,000</b>	<b>\$ 965,000</b>	<b>\$ 520,000</b>	<b>\$ 5,547,899</b>

## Seven Year Capital Improvement Program Budget

PROJECT TITLE	FUNDING SOURCE	FISCAL YEAR 2011-12	FISCAL YEAR 2012-13	FISCAL YEAR 2013-14	FISCAL YEAR 2014-15	FISCAL YEAR 2015-16	FISCAL YEAR 2016-17	FISCAL YEAR 2017-18	TOTAL PROJECT COSTS
<b>PARKS</b>									
									\$ -
Little Cottonwood Park Field Renovations	Unfunded		\$ 140,000						\$ 140,000
Orville Lewis Park Field/Basketball Court Renovations	Unfunded			\$ 200,000					\$ -
Little Cottonwood Park Parking Lot Resurfacing	Unfunded		\$ 35,000						
Block Wall Installation - Little Cottonwood Park	Unfunded				\$ 200,000				
Block Wall Installation Orville Lewis Park Wall	Unfunded		\$ 60,000						\$ -
Roberts Park Sitting Area	Unfunded*		\$ 20,000						\$ -
<b>Subtotal</b>		\$ -	\$ 255,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 655,000
<b>FACILITIES</b>									
City Hall Complex Roof Repairs	Building Improvement Fund	\$ 50,000	\$ 50,000	\$ 50,000					\$ 150,000
City Hall Complex Facility Repairs	Building Improvement Fund	\$ 25,000	\$ 25,000						\$ 50,000
Gas Tank Removals	Garage Fund	\$ 40,000							\$ 40,000
City Hall Fencing	Building Fund	\$ 15,000							\$ 15,000
Fenley Pump Station/Water Quality Improvements	Gas Tax	\$ 10,000							\$ 10,000
Community Center Parking Lot Renovation	General Fund		\$ 25,000						\$ 25,000
Pine Street Parking Lot Pavement Rehabilitation	Unfunded			\$ 50,000					\$ 50,000
Police Department Office Construction	General Fund				\$ 50,000				\$ 50,000
Los Alamitos Museum Seismic Retrofits	Unfunded				\$ 20,000				\$ 20,000
City Hall Parking Lot Renovation (Asphalt Overlay)	General Fund					\$ 35,000			\$ 35,000
Air Conditioner Replacement (4 units)	General Fund						\$ 65,000		\$ 65,000
<b>Subtotal</b>		\$ 140,000	\$ 100,000	\$ 100,000	\$ 70,000	\$ 35,000	\$ 65,000	\$ -	\$ 510,000
<b>TOTAL PROJECT COSTS</b>		\$ 1,092,899	\$ 1,285,000	\$ 1,340,000	\$ 1,010,000	\$ 955,000	\$ 1,030,000	\$ 520,000	\$ 6,667,899

\* Fund Raising has gathered \$7,000 to date for this project





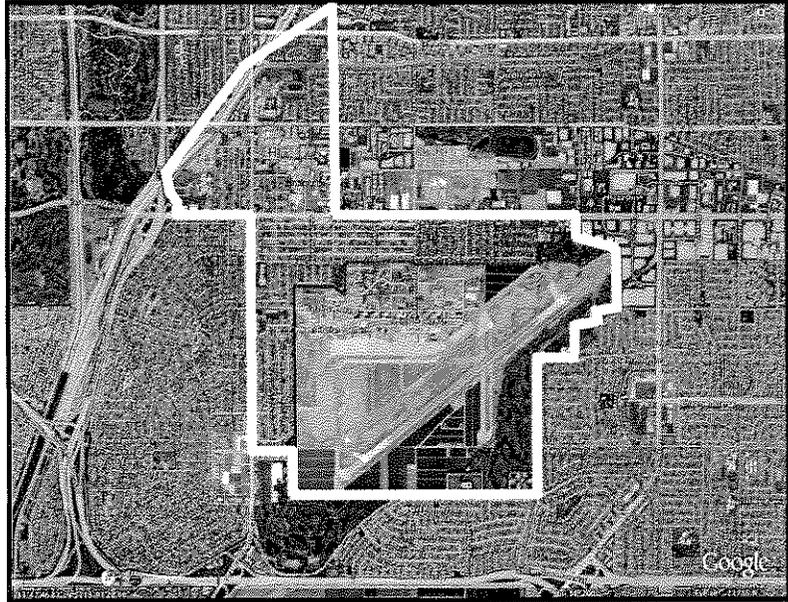
# Replacement of Street Signs

**Project Description:**

Replacement of new street signs.

**Project Location:**

Citywide



**Project Type:**

New street signs

Project Cost	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
<b>Construction Costs</b>	\$ -							
Preliminary Eng/Environ	\$ 25,000	25,000						
Design	\$ -							
Right-of-Way	\$ -							
Construction	\$ 60,000		20,000	20,000	20,000			
Construction Management	\$ -							
<b>Total Construction</b>	<b>\$ 85,000</b>	<b>\$ 25,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Source	Seven Year							
	Total	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Gas Tax	\$ 87,000	24,000	14,000	14,000	14,000	7,000	7,000	7,000
Traffic Fund	43,000	16,000	6,000	6,000	6,000	3,000	3,000	3,000
<b>Total Funding</b>	<b>\$ 130,000</b>	<b>\$ 40,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

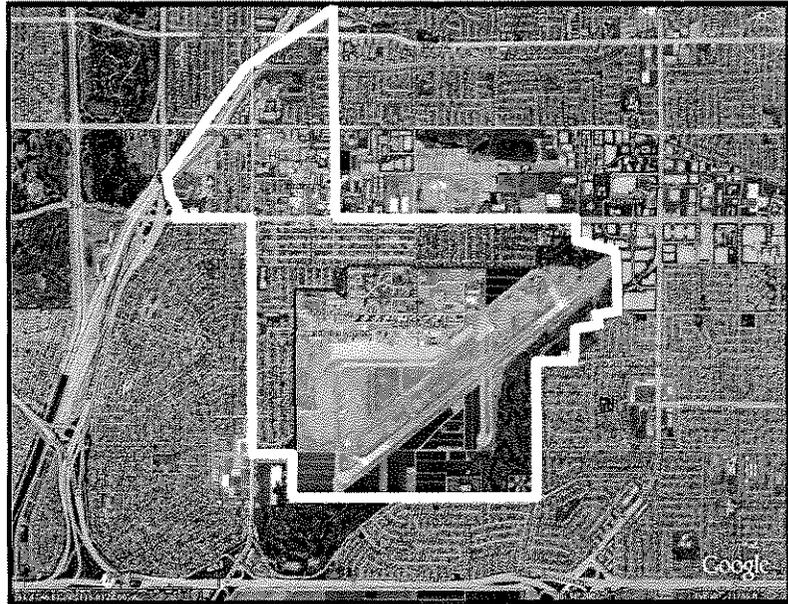
# Alley Speed Limit Signs

**Project Description:**

This project provides for the installation of speed limit signs in all alleys in the City per a Traffic Commission request.

**Project Location:**

Citywide



**Project Type:**

Placement of alley speed limit signs

Project Cost	Seven Year							
	Total	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
<b>Construction Costs</b>	\$ -							
Preliminary Eng/Environ	\$ -							
Design	\$ -							
Right-of-Way	\$ -							
Construction	\$ 10,000	10,000						
Construction Management	\$ -							
<b>Total Construction</b>	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Source	Seven Year							
	Total	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Gas Tax	\$ 10,000	10,000						
<b>Total Funding</b>	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



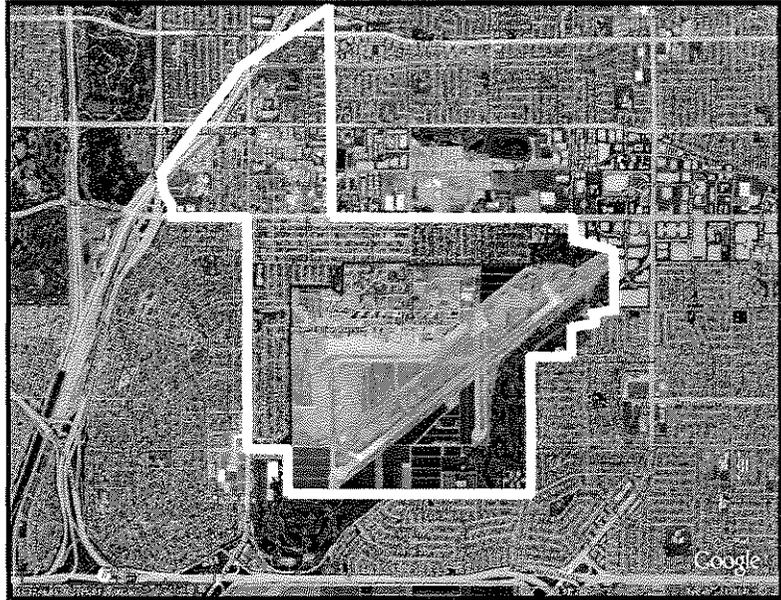
# Residential Street Improvements

**Project Description:**

This project provides for construction of street improvements via slurry sealing and pavement overlay and repairs to residential streets throughout the City in accordance with the City's adopted Pavement Management Program. The FY 2011-12 project will involve an asphalt overlay of residential streets as determined by the city wide pavement management program.

**Project Location:**

Citywide



**Project Type:**

Residential street improvements and repairs

Project Cost	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
<b>Construction Costs</b>	\$ -							
Preliminary Eng/Environ Design	\$ 185,000	30,000	30,000	25,000	25,000	25,000	25,000	25,000
Right-of-Way	\$ -							
Construction	\$ 1,940,000	320,000	320,000	260,000	260,000	260,000	260,000	260,000
Construction Management	\$ 115,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000
<b>Total Construction</b>	<b>\$ 2,240,000</b>	<b>\$ 370,000</b>	<b>\$ 370,000</b>	<b>\$ 300,000</b>				

Funding Sources	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Measure M Turnback	\$ 1,120,000	185,000	185,000	150,000	150,000	150,000	150,000	150,000
Gas Tax	\$ 1,120,000	185,000	185,000	150,000	150,000	150,000	150,000	150,000
Traffic Improvement Fund	\$ -							
<b>Total Funding</b>	<b>\$ 2,240,000</b>	<b>\$ 370,000</b>	<b>\$ 370,000</b>	<b>\$ 300,000</b>				







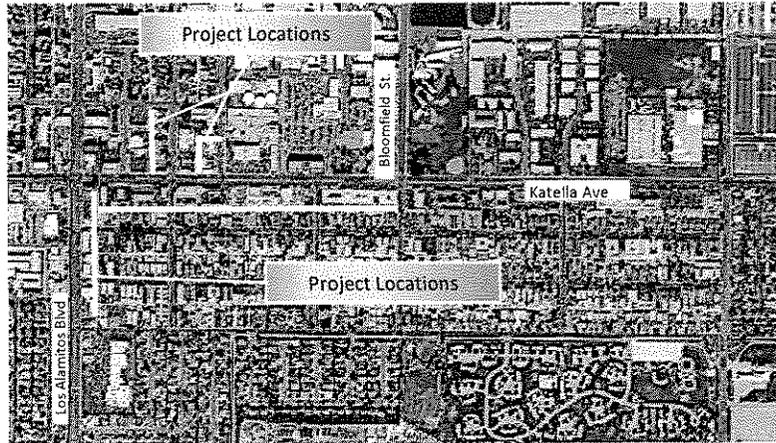
# Alley Improvement Program

**Project Description:**

This project provides for the reconstruction of alley improvements throughout the City in accordance with the City's adopted Pavement Management Program.

**Project Location:**

North Half of Alley from Los Alamitos to Bloomfield between Katella Ave and Green Ave  
 Alley from Farquhar to Katella Ave between Los Alamitos Blvd and Katella Ave  
 Alley from Katella Ave to Catalina St between Pine St and Reagan St  
 Alley from Katella Ave to Los Alamitos Blvd between Reagan St and ending at Los Alamitos Blvd



**Project Type:**

Alley improvements

Project Cost	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
<b>Construction Costs</b>	\$ -							
Preliminary Eng/Environ	\$ -							
Design	\$ 50,000	50,000						
Right-of-Way	\$ -							
Construction	\$ 470,000		190,000	190,000	90,000			
Construction Management	\$ 30,000		10,000	10,000	10,000			
<b>Total Construction</b>	<b>\$ 550,000</b>	<b>\$ 50,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Sources	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
	\$ -							
Gas Tax	\$ 250,000		100,000	100,000	50,000			
Resident Sts/Alleys	\$ 300,000	50,000	100,000	100,000	50,000			
<b>Total Funding</b>	<b>\$ 550,000</b>	<b>\$ 50,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# City Hall Complex Roof Repairs

**Project Description:**

The project provides for needed roof repairs.

**Project Location:**

Community Center and Youth Center



**Project Type:**

Building Improvements

Project Cost	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
<b>Construction Costs</b>								
Preliminary Eng/Environ	\$ -							
Design	\$ 30,000	10,000	10,000	10,000				
Right-of-Way	\$ -							
Construction	\$ 120,000	40,000	40,000	40,000				
Construction Management	\$ -							
<b>Total Construction</b>	<b>\$ 150,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funding Source	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Building Improvement Fund	\$ 150,000	50,000	50,000	50,000				
<b>Total Funding</b>	<b>\$ 150,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# City Hall Complex Facilities Repair

**Project Description:**

General building repairs, painting, plumbing, electrical. The last few years repairs have been scaled back to a minimum due to budget. Unfortunately, the buildings are in disrepair. Repairs need to be made now.

**Project Location:**

City Hall Complex Facilities Repair



**Project Type:**

Building Improvements

Project Cost	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
<b>Construction Costs</b>								
Preliminary Eng/Environ	\$ -							
Design	\$ -							
Right-of-Way	\$ -							
Construction	\$ 50,000	25,000	25,000					
Construction Management	\$ -							
<b>Total Construction</b>	<b>\$ 50,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>				

Funding Source	Seven Year							
	Total	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Building Improvement Fund	\$ 50,000	25,000	25,000					
<b>Total Funding</b>	<b>\$ 50,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>				







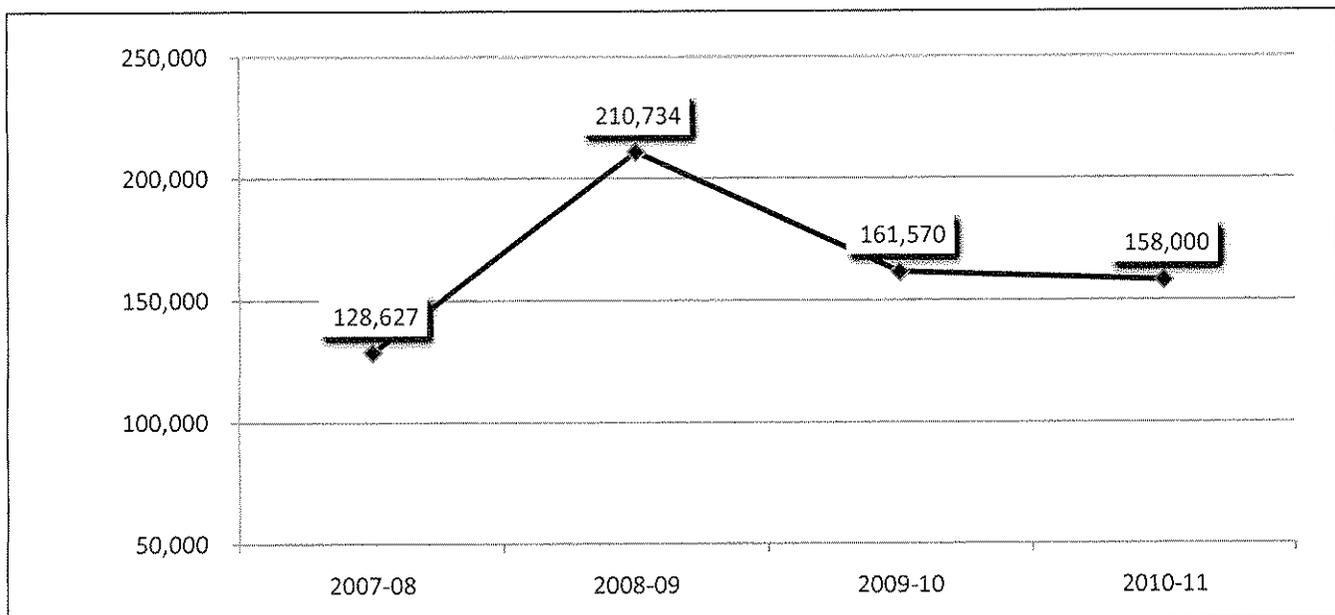
CITY OF LOS ALAMITOS  
MUNICIPAL BUDGET DETAIL

FUNCTION		DEPARTMENT TITLE				
GENERAL GOVERNMENT SERVICES		GARAGE SERVICES				
OBJECT CODE	EXPENSE CLASSIFICATION	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2010-11 Estimated Year-End	2011-12 Department Requested
SALARY & BENEFITS						
5101	SALARIES-FULLTIME	61,379	66,948	53,350	54,075	53,350
5120	OVERTIME	5,597	3,710	7,500	4,432	6,240
5109	ON CALL PAY	675	975	-	1,200	1,260
5150	RETIREMENT	9,305	9,297	8,330	8,354	8,500
5161	HEALTH INSURANCE	11,100	11,936	9,600	9,162	12,150
5162	LIFE INSURANCE	213	205	190	173	160
5163	DISABILITY INSURANCE	364	394	360	300	328
5130	MEDICARE	959	867	780	832	780
5126	SICK CONVERSION	0	0	0	616	0
5117	UNIFORM ALLOWANCE	469	473	470	470	650
SALARY & BENEFITS TOTAL		90,061	94,805	80,580	79,614	83,418
MAINTENANCE & OPERATIONS						
5201	SUPPLIES/DIVISION EXPENSE	9,471	11,995	11,900	13,000	13,000
5258	GASOLINE	72,321	59,593	75,000	69,500	75,000
5255	NATURAL GAS	9,262	8,703	9,000	7,500	7,750
5222	GAS TANK CERTIFICATION	8,942	6,740	5,000	5,000	5,000
5225	AUTO PARTS - POLICE	7,971	19,111	10,000	10,000	10,000
5226	AUTO PARTS - RECREATION	149	243	300	200	300
5227	AUTO PARTS - PUBLIC WORKS	13,348	18,666	11,000	6,000	11,000
5228	AUTO PARTS - OTHER	322		250	0	250
5206	UNIFORMS	583	445	450	0	500
5275	OUTSIDE SERVICES - PD VEHICLE	13,364	9,741	10,000	12,950	10,000
5276	OUTSIDE SERVICES - REC VEHICLE	172	162	600	600	600
5277	OUTSIDE SERVICES - PW VEHICLE	9,068	6,968	9,500	7,000	9,500
5278	OUTSIDE SERVICES - OTHER VEHICLE	376	371	400	130	400
5287	TECHNOLOGY CHARGES	2,870	2,850	2,850	2,850	1,865
5207	TRAVEL & TRAINING	548	0	500	250	750
2650	NON-CAPITAL FURNITURE & EQUIP	1,139	0	0	0	0
MAINTENANCE & OPERATIONS TOTAL		149,906	145,589	146,750	134,980	145,915
DEPARTMENT TOTAL		239,967	240,394	227,330	214,594	229,333

CITY OF LOS ALAMITOS  
MUNICIPAL BUDGET DETAIL

FUNCTION		DEPARTMENT TITLE				
GENERAL GOVERNMENT SERVICES		TECHNOLOGY REPLACEMENT FUND				
OBJECT CODE	EXPENSE CLASSIFICATION	2008-09 Actual	2009-10 Actual	2010-11 Amended Budget	2010-11 Estimated Year-End	2011-12 Department Requested
	SALARIES & BENEFITS					
	NO PERSONNEL ALLOCATIONS					
	SALARIES & BENEFITS TOTAL	-	-	-	-	-
	MAINTENANCE & OPERATIONS					
5201	SUPPLIES	1,700	1,082	2,000	2,000	2,000
5260	CONTRACTUAL SERVICES	92,873	90,981	87,570	87,570	100,000
5280	MAINTENANCE SUPPORT CONTRACT	33,434	36,097	59,000	44,000	44,000
2650	NON-CAPITAL FURNITURE & EQUIPMT	620	-	-	-	-
5450	COMPUTERS	-	4,792	37,800	27,000	10,000 *
3152	TELEPHONE SYSTEM	-	-	-	-	-
5451	SOFTWARE	-	77,782	4,000	1,000	2,000 *
	MAINTENANCE & OPERATIONS TOTAL	128,627	210,734	190,370	161,570	158,000
	DEPARTMENT TOTAL	128,627	210,734	190,370	161,570	158,000

\* NOT INCLUDED IN CHARGE BACK TO DEPARTMENTS



**City of Los Alamitos  
Interfund Transfer Matrix  
Fiscal Year 2010 - 2011**

	FUND	TRANSFER TO		TOTAL
		General Fund	Laurel Park Debt Service Fund	
T R A N S F E R  F R O M	General Fund	-	212,667	212,667
	Gas Tax Fund	177,000		177,000
	Public Safety Augmentation Fund	82,031		82,031
	Supplemental Law Enforcement Fund	33,737		33,737
	Office of Traffic Safety Fund	88,505		88,505
	<b>TOTAL</b>	<b>381,273</b>	<b>-</b>	<b>593,940</b>

**Transfer From:**

General Fund	10-563-6077	-
General Fund	10-563-6031	212,667
Gas Tax Fund	20-563-6010	177,000
Public Safety Augmentation Fund	21-563-6010	82,031
Supplemental Law Enforcement Fund	22-563-6010	33,737
Office of Traffic Safety Fund	29-563-6010	88,505
Garage Fund	53-563-6010	-
<b>Total</b>		<u><u>593,940</u></u>

**Transfer To:**

Joint Forces Training Base Pool Fund	77-4910	-
Laurel Park Debt Service Fund	31-4910	212,667
General Fund	10-4920	177,000
General Fund	10-4921	82,031
General Fund	10-4922	33,737
General Fund	10-4929	88,505
General Fund	10-4953	-
<b>Total</b>		<u><u>593,940</u></u>

**City of Los Alamitos**  
**Summary of Resources and Requirements (Including Proposed Capital Outlay)**  
**Fiscal Year 2011 - 2012**

Fund Type/Description	Estimated Beginning Balance July 2011	Resources			Requirements						Surplus (Deficit)	Projected Ending Balance June 2011	
		Estimated Revenue	Transfers In	Total Resources	Salaries & Benefits	Maintenance & Operations	Capital Equipment	Capital Projects	Transfers Out	Total Requirements			
<b>General Fund:</b>													
10- General Fund	7,210,855	10,692,925	381,273	18,285,053	7,210,510	3,651,021	-	-	212,667	11,074,198	0	\$7,210,855	
<b>Special Revenue Funds:</b>													
19- C.D.B.G. Fund	-	89,888	-	89,888	-	-	-	89,888	-	89,888	-	-	
20- Gas Tax Fund	242,323	335,200	-	577,523	-	-	-	234,500	177,000	411,500	(76,300)	166,023	
21- Public Safety Augmentation Fund	13,031	69,000	-	82,031	-	-	-	-	82,031	82,031	(13,031)	-	
22- Supplemental Law Enforcement Fund	33,737	-	-	33,737	-	-	-	-	33,737	33,737	(33,737)	-	
23- Air Quality Fund	67,491	14,100	-	81,591	-	-	74,000	-	-	74,000	(59,900)	7,591	
26- Measure M Fund	627,849	148,200	-	776,049	-	-	-	688,000	-	688,000	(539,800)	88,049	
27- Asset Seizure	126,293	350	-	126,643	-	-	75,500	-	-	75,500	(75,150)	51,143	
28- Los Alamitos Television Fund	96,370	45,200	-	141,570	-	45,200	-	-	-	45,200	-	96,370	
29- Office of Traffic Safety Fund	81,305	9,700	-	91,005	2,500	-	-	-	88,505	91,005	(81,305)	-	
30- EECBG Fund	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Special Revenue Funds Total:</b>	<b>1,288,399</b>	<b>711,638</b>	<b>-</b>	<b>2,000,037</b>	<b>2,500</b>	<b>45,200</b>	<b>149,500</b>	<b>1,012,388</b>	<b>381,273</b>	<b>1,590,861</b>	<b>(879,223)</b>	<b>409,176</b>	
<b>Debt Service Fund:</b>													
31- Laurel Park Debt Service Fund	260,168	-	212,667	472,835	-	212,667	-	-	-	212,667	-	260,168	
<b>Debt Service Fund Total:</b>	<b>260,168</b>	<b>-</b>	<b>212,667</b>	<b>472,835</b>	<b>-</b>	<b>212,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>212,667</b>	<b>-</b>	<b>260,168</b>	
<b>Capital Projects Funds:</b>													
24- Residential Street Fund	108,171	300	-	108,471	-	-	-	50,000	-	50,000	(49,700)	58,471	
25- Building Improvement Fund	151,141	400	-	151,541	-	-	-	132,000	-	132,000	(131,600)	19,541	
40- Park Development Fund	164,589	500	-	165,089	-	-	-	155,000	-	155,000	(154,500)	10,089	
41- Rivers/Mountains Conservancy Fund	96,048	1,040,250	-	1,136,298	-	-	-	1,040,000	-	1,040,000	250	96,298	
44- Traffic Improvement Fund	628,110	165,520	-	793,630	-	-	-	453,620	-	453,620	(288,100)	340,010	
<b>Capital Projects Funds Total:</b>	<b>1,148,059</b>	<b>1,206,970</b>	<b>-</b>	<b>2,355,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,830,620</b>	<b>-</b>	<b>1,830,620</b>	<b>(623,650)</b>	<b>524,409</b>	
<b>Internal Service Funds:</b>													
50- Garage Fund	510,491	229,333	-	739,824	83,418	145,915	119,900	40,000	-	389,233	(159,900)	350,591	
53- Technology Replacement Fund	205,204	146,000	-	351,204	-	146,000	12,000	-	-	158,000	(12,000)	193,204	
<b>Internal Service Funds Total:</b>	<b>715,695</b>	<b>375,333</b>	<b>-</b>	<b>1,091,028</b>	<b>83,418</b>	<b>291,915</b>	<b>131,900</b>	<b>40,000</b>	<b>-</b>	<b>547,233</b>	<b>(171,900)</b>	<b>543,795</b>	
<b>Grand Totals</b>	<b>10,623,176</b>	<b>12,986,866</b>	<b>593,940</b>	<b>24,203,982</b>	<b>7,296,428</b>	<b>4,200,803</b>	<b>281,400</b>	<b>2,883,008</b>	<b>593,940</b>	<b>15,255,579</b>	<b>(1,674,773)</b>	<b>8,948,403</b>	

**City of Los Alamitos**

Fiscal Year 2011 - 2012  
Budget Study Session

### Agenda

- Special Revenue Funds
- Debt Service Fund
- Internal Service Funds
- FY 2011-12 Proposed Equipment Replacement
- Capital Project Funds
- FY 2010-11 Capital Project Carryovers
- FY 2011-12 Proposed Capital Projects

### Special Revenue Funds

- **Special Revenue Funds** - account for the proceeds of specific revenue sources that are restricted or committed for specific purposes

### Special Revenue Funds (Cont.)

- Under this definition the City has 10 Special Revenue Funds:
  - Community Development Block Grant (CDBG) Fund 19
  - Gas Tax Fund 20
  - Public Safety Fund 21
  - Supplemental Law Enforcement Services (SFESF) Fund 22
  - Air Quality Fund 23
  - Measure M Fund 26
  - Asset Seizure Fund 27
  - Los Alamitos TV Fund 28
  - Office of Traffic Safety Fund 29
  - Energy Efficiency and Conservation Block Grant (EECBG) Fund 30

### CDBG Fund 19

- The City receives U.S. Department of Housing and Urban Development (HUD) CDBG funding through Orange County.

Beginning Fund Balance	\$0
Projected Revenues	89,888
Proposed Expenditures	89,888
<b>Ending Fund Balance</b>	<b>\$0</b>

### 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.
- This fund also accounts for the City's Traffic Congestion Relief funding.

Beginning Fund Balance	\$242,323
Projected Revenues	335,200
Proposed Expenditures	411,500
<b>Ending Fund Balance</b>	<b>\$166,023</b>

### Public Safety Fund 21

- The Public Safety Augmentation Fund accounts for the half-cent sales tax received by the City of Los Alamitos under Proposition 172.

<b>Beginning Fund Balance</b>	<b>\$13,031</b>
Projected Revenues	69,060
Proposed Expenditures	\$2,031
<b>Ending Fund Balance</b>	<b>\$0</b>

### SLESF Fund 22

- The Supplemental Law Enforcement Service Fund is used to account supplemental State funding for police activities.

<b>Beginning Fund Balance</b>	<b>\$33,737</b>
Projected Revenues	0
Proposed Expenditures	33,737
<b>Ending Fund Balance</b>	<b>\$0</b>

### Air Quality Fund 23

- AB 2766 proceeds are allocated to the City by the Air Quality Management District (AQMD).
- Expenditures from this fund must contribute to the reduction of air pollution from motor vehicles.

<b>Beginning Fund Balance</b>	<b>\$67,491</b>
Projected Revenues	14,100
Proposed Expenditures	74,000
<b>Ending Fund Balance</b>	<b>\$7,591</b>

### Measure M Fund 26

- The Measure M Fund receives its revenues from "local turnback" derived from a voter-approved initiative.

<b>Beginning Fund Balance</b>	<b>\$627,849</b>
Projected Revenues	148,200
Proposed Expenditures	688,000
<b>Ending Fund Balance</b>	<b>\$88,049</b>

### 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.

<b>Beginning Fund Balance</b>	<b>\$126,293</b>
Projected Revenues	350
Proposed Expenditures	75,500
<b>Ending Fund Balance</b>	<b>\$51,143</b>

### Los Alamitos TV 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.

<b>Beginning Fund Balance</b>	<b>\$96,370</b>
Projected Revenues	45,200
Proposed Expenditures	45,200
<b>Ending Fund Balance</b>	<b>\$96,370</b>

### Office of Traffic Safety 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.

<b>Beginning Fund Balance</b>	<b>\$81,305</b>
Projected Revenues	9,700
Proposed Expenditures	91,005
<b>Ending Fund Balance</b>	<b>\$0</b>

### Debt Service Funds

- Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

### 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 in 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.

<b>Beginning Fund Balance</b>	<b>\$260,168</b>
Projected Revenues (Transfer from General Fund)	212,667
Proposed Expenditures	212,667
<b>Ending Fund Balance</b>	<b>\$260,168</b>

### 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
  - Technology Replacement Fund 53

### 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.
- The vehicle replacement charge has been deferred for an additional fiscal year because of budgetary constraints.

<b>Beginning Fund Balance</b>	<b>\$510,491</b>
Projected Revenues	229,333
Proposed Expenditures	389,233
<b>Ending Fund Balance</b>	<b>\$350,591</b>

### Technology Replacement Fund 53

- The Technology Fund is an internal service fund created to provide funding for ongoing technology upgrades and replacements.

<b>Beginning Fund Balance</b>	<b>\$205,204</b>
Projected Revenues	146,000
Proposed Expenditures	158,000
<b>Ending Fund Balance</b>	<b>\$193,204</b>

### Proposed Equipment Replacement

(Attachment D)

**Air Quality (AQMD) Fund - 23**

Public Works Truck Replacement - 1 Unit	43,000
Hybrid Police Pool Vehicle - 1 Unit	31,000
<b>Air Quality Fund Fund 23 Total</b>	<b>74,000</b>

**Asset Seizure Fund - 27**

Mobil Data Computer Replacement	64,000
Wireless Video Transfer/Download System	7,500
Command Center Equipment	1,500
Replace Furniture in Report Writing Room	2,500
<b>Asset Seizure Fund 27 Total</b>	<b>75,500</b>

**Garage Fund - 60**

Mowing Equipment Replacement - 6 Units	3,400
Police Patrol Vehicle Replacement - 2 Units	63,000
Sergeants / Mobil Command SUV Replacement - 1 Unit	38,500
Detective / Undercover Units Retrofit - 2 Units	16,000
<b>Garage Fund 60 Total</b>	<b>119,900</b>

**Technology Replacement Fund - 53**

Replacement Computers/Software (Carryover)	12,000
<b>Technology Replacement Fund 53 Total</b>	<b>12,000</b>

**Total Capital Equipment 281,400**

### Capital Projects Funds

- As defined under GASB 54, 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 Streets Fund 24
  - Building Improvement Fund 25
  - Park Development Fund 40
  - Rivers/Mountains Conservancy Fund 41
  - Traffic Improvement Fund 44

### Residential Streets Fund 24

- The Residential Street Fund was previously categorized as a Special Revenue Fund; however, since the fund receives its funding solely from the general fund, it does not meet the GASB 54 Special Revenue Fund definition.
- Staff is recommending that the fund be categorized as a Capital Project Fund and titled the Street Improvement Fund for a wider application.

<b>Beginning Fund Balance</b>	<b>\$108,171</b>
Projected Revenues	300
Proposed Expenditures	50,000
<b>Ending Fund Balance</b>	<b>\$58,471</b>

### Building Improvement Fund 25

- The Building Improvement Fund was previously categorized as a Special Revenue Fund; however, the fund does not meet the new GASB 34 definition, as it does not receive any restricted revenues.
- Staff is recommending the reclassification of this fund as a Capital Project Fund.

<b>Beginning Fund Balance</b>	<b>\$151,141</b>
Projected Revenues	400
Proposed Expenditures	132,000
<b>Ending Fund Balance</b>	<b>\$19,541</b>

### 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.

<b>Beginning Fund Balance</b>	<b>\$164,589</b>
Projected Revenues	500
Proposed Expenditures	155,000
<b>Ending Fund Balance</b>	<b>\$10,089</b>

### 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 \$1,100,000 during the 2010-11 fiscal year for the Coyote Creek Improvements capital project.

<b>Beginning Fund Balance</b>	<b>\$96,048</b>
Projected Revenues	1,040,250
Proposed Expenditures	1,040,000
<b>Ending Fund Balance</b>	<b>\$96,298</b>

### Traffic Improvement Fund 44

- The Traffic Improvement Fund receives its funding from traffic mitigation fees, and development fees from the City of Cypress.
- Also, during fiscal year 2008-09, the City was awarded a \$113,120 Federal Highway Safety Improvement Grant (HSIP) for the Katella Medians at Chestnut Avenue improvement project. This project is slated for completion and grant reimbursement in fiscal year 2011-12.

<b>Beginning Fund Balance</b>	\$628,110
Projected Revenues	165,520
Proposed Expenditures	453,620
<b>Ending Fund Balance</b>	<b>\$340,010</b>

### Capital Project Carryovers (Attachment B)

Project	Amount
Concrete Repairs	20,000
Residential Street Improvements	220,000
Katella Medians at Chestnut	113,120
Corporate Ctr. Dr. / Calle Lee Reconstruct.	200,000
Coyote Creek Improvement Project	1,040,000
Laurel Park Field Renovations	155,000
Community Ctr & Youth Ctr. Rehab	42,000

### Proposed Street/Alley Projects (Attachment E)

Arterial and Residential Tree Program	Gas Tax Fund	10,000
	Traffic Improvement Fund	10,000
Street Marking / Striping	Gas Tax Fund	7,000
	Traffic Improvement Fund	3,000
Street Signs Replacement	Gas Tax Fund	12,500
	Traffic Improvement Fund	12,500
Alley Speed Limit Signs	Gas Tax Fund	10,000
Concrete Repairs	Traffic Improvement Fund	30,000

### Proposed Street/Alley Projects (Cont.) (Attachment E)

Residential Street Improvements	Gas Tax Fund	185,000
	Measure M Turnback Fund	185,000
ADA Access Ramps	CDBG	89,888
Business Area Street Improvements	Measure M Turnback Fund	155,000
	Traffic Improvement Fund	155,000
Highland Neighborhood Signals	Measure M Turnback Fund	38,000
Alley Improvements Project	Residential Streets/Alleys Fund	50,000

### Proposed Facilities Projects (Attachment E)

City Hall Complex Roof Repairs	Building Improvement Fund	50,000
City Hall Complex Facility Repairs	Building Improvement Fund	25,000
Gas Tank Removal	Garage Fund	40,000
City Hall Fencing	Building Improvement Fund	15,000
Fanley Pump Station/Water Quality Improvements	Gas Tax Fund	10,000

Questions...

May 16, 2011 - 5:00 PM - Special Meeting  
General Fund Proposed Budget

June 6, 2011 - 6:00 PM - Special Meeting  
Follow-Up Items

June 20, 2011 - 7:00 PM - Regular Meeting  
Public Hearing / Budget Adoption