

CITY OF LOS ALAMITOS



Mayor:
Troy D. Edgar

Mayor Pro Tem:
Marilynn M. Poe

Council Members:
Gerri L. Graham-Mejia
Warren Kusumoto
Ken Stephens

City Manager:
Angle Avery

SPECIAL CITY COUNCIL MEETING

TUESDAY, February 21, 2012 – 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 **TUESDAY, February 21, 2012 at 5:00 p.m.** in the City Council Chambers, 3191 Katella Avenue, Los Alamitos. The agenda is as follows:

AGENDA

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.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.

Persons wishing to address the City Council on any item on the City Council Agenda 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 Graham-Mejia
Council Member Kusumoto
Council Member Stephens
Mayor Pro Tem Poe
Mayor Edgar

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

4. SPECIAL ORDERS OF THE DAY

A. Mid-Year Budget Review for Fiscal Year 2011-12 (Finance)

This report provides the City Council with a mid-year budget and financial update for the Fiscal Year 2011-12. The report also makes recommendations for budget amendments, both to estimated revenues and to appropriations.

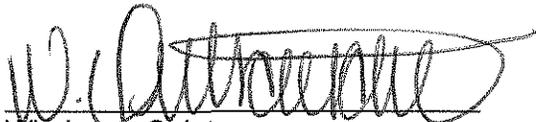
Recommendation:

1. Receive and file the mid-year budget report; and,
2. Approve the budget amendments to the Fiscal Year 2010-11 Operating and Capital Budget as recommended in Attachment "E" to this report.

5. ADJOURNMENT

The next meeting of the City Council is scheduled for **TUESDAY, February 21, 2012, at 6:30 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.


Windmer Quintanar
Department

2/16/12
Date

City of Los Alamitos

Agenda Report

February 21, 2012

Special Orders of the Day Item No: 4

To: Mayor Troy D. Edgar & Members of the City Council

Via: Angie Avery, City Manager

From: Anita Agramonte, Finance Director

Subject: Mid-Year Budget Review for Fiscal Year 2011-12

Summary: This report provides the City Council with a mid-year budget and financial update for the Fiscal Year 2011-12. The report also makes recommendations for budget amendments, both to estimated revenues and to appropriations.

Recommendation:

1. Receive and file the mid-year budget report; and,
2. Approve the budget amendments to the Fiscal Year 2010-11 Operating and Capital Budget as recommended in Attachment "E" to this report.

Background

The City Council adopted the City of Los Alamitos Fiscal Year 2011-12 Operating and Capital Improvement Program Budget at a Public Hearing on June 20, 2011. It is customary to conduct a thorough analysis of all estimated revenues and appropriations at the end of the first six months of the fiscal year. This process updates the City Council on the fiscal status of the City at the midpoint of the fiscal year and provides a forum to address potential budget amendments or adjustments.

Staff began this process by first examining the outcomes of last fiscal year's operations. The City ended fiscal year 2010-11 with a \$1,192,310 surplus resulting from several one-time revenue sources coupled with departmental savings on the expenditure side.

Next, staff took a look at the state and local economy as it impacts the City. Although the economic slowdown shows many signs of having turned a positive corner, economic recovery for the State of California and the City of Los Alamitos will take years. Although the City's sales tax is projected to show increases this fiscal year and in the coming year, it is still 18% below the high point during Fiscal Year 2007-08. The housing market is still unstable, as median prices took another dive at the end of 2011.

Median home prices in Orange County have dropped to \$400,000, which is equivalent to those of mid 2003. Additionally, the City's property tax receipts reflect a number of Prop 8 reassessments, downward assessed value adjustments, particularly in commercial and industrial properties. Overall, City revenues are projected to remain flat.

Finally, staff compiled an in-depth analysis of fiscal year 2011-12 revenues and expenditures. Based on this study, staff has estimated ending balances for the current fiscal year.

Discussion

The originally adopted fiscal year 2010-11 budget projected an operating surplus of \$36,551, estimating general fund revenues/transfers in totaling \$11,249,993, and expenditures/transfers out in the amount of \$11,213,442. The amended budget includes \$100,000 in additional revenues resulting from the award of the Supplemental Law Enforcement Services Fund.

Fiscal Year 2010-11 General Fund Revenues

A \$60,870 revenue budget shortfall is projected for Fiscal Year 2011-12 as illustrated in the chart below.

Estimated Revenues FY 2011-12

	FY 2010-11 Actuals	Amended Budget	Estimated to Close	Variance + / (-)	
				\$	%
General Fund					
Property Taxes	2,904,974	3,089,500	2,884,000	(205,500)	-6.7%
Sales and Use Taxes	2,284,711	2,298,000	2,465,000	167,000	7.3%
Utility Users Taxes	2,132,011	2,150,000	2,150,000	-	0.0%
Transient Occupancy Taxes	80,080	82,000	88,000	6,000	7.3%
Franchise Fees	595,093	611,700	627,500	15,800	2.6%
Business Licenses	471,203	479,000	479,000	-	0.0%
Licenses and Permits	157,481	159,020	141,020	(18,000)	-11.3%
Fines and Forfeitures	597,316	570,500	464,000	(106,500)	-18.7%
Intergovernmental	87,636	57,600	18,700	(38,900)	-67.5%
Charges for Services	105,524	90,400	81,400	(9,000)	-10.0%
Recreation Services	1,229,686	1,176,000	1,200,000	24,000	2.0%
Investment Earnings	20,600	30,000	15,000	(15,000)	-50.0%
Miscellaneous Revenue	474,447	75,000	175,000	100,000	133.3%
Transfers In	500,482	481,273	500,503	19,230	4.0%
Priop Period Adjustment	(47,052)	-	-	-	0.0%
General Fund Total	11,594,192	11,349,993	11,289,123	(60,870)	-0.5%

Property Tax performance suggests a marginal decline under previous years due to County wide decreases in assessed values particularly in the commercial category. In comparing this year's receipts as of January 31, to those of January last fiscal year we

are estimating a 0.7% decline this year. Thus, we are projecting receipts to come in \$205,500 below the original budget for this fiscal year.

Sales Tax receipts this fiscal year are projected to increase about 7.9% over last fiscal year. Receipts to date in this category show a 10% increase that is attributed to economic growth in the City, however, that amount is offset by a decrease in the “triple flip” portion of this category, which is projected to show a \$50,000 shortfall this year. The “triple flip” was instituted in 2004. California voters approved Proposition 57, the California Economic Recovery Bond Act, which authorized \$15 billion in bonds to close out the State’s budget deficit. To guarantee bond repayment, ¼ of the sales and use taxes levied for local governments under the Bradley-Burns Uniform Sales Tax law was shifted to the State. This ¼ of confiscated local sales tax is reimbursed through a backfill of property tax revenue from the County Educational Revenue Augmentation Fund (ERAF), and any additional shortfall is back filled from the State general fund. The County ERAF backfill payment is based upon estimated sales and use tax revenues allocated to the jurisdiction in the prior fiscal year, plus an adjustment for statewide growth/decline. Given that the backfill payments are based on estimates, there is a true-up adjustment each year. The backfill payment, including adjustments, received by the City in January was 8.4% lower than that of the prior year. This category is augmented by the \$75,000 sales tax guarantee provision of the City’s refuse contract. Overall, this category is projected to close the year \$167,000 above the original budget.

Utility Tax is estimated to remain level to last fiscal year. The City collects a 6% utility user tax on electricity, natural gas, telephone and water utilities. In comparison to the prior year in this category, we project increases in electricity and water taxes, and decreases in telephone taxes. This revenue stream has remained level with the prior year, showing only a slight, less than 1%, overall increase, thus projected ending figures for this category remain as originally budgeted.

Transient Occupancy Taxes collected in the first half of this fiscal year have shown improvement over the prior year’s collections, thus we are projecting to end the year \$6,000 over budget.

Franchise Fee revenues are projected to increase 5% over the prior year. The City collects franchise fees on cable television, trash collection, electric, natural gas, water, and pipeline services. This revenue stream has remained fairly level from year to year, however, this year an increase is projected due to utility rate increases. Thus, revenue in this category is projected to exceed the budget by \$15,800.

Business License revenues have increased 2% this fiscal year and are projected to end the year as budgeted.

Licenses and Permits have experienced a 10% decline this fiscal year. This is one area that is clearly impacted by the recession. Based on receipts collected for the first half of the fiscal year, a \$18,000 budget reduction in planning fees is recommended.

The **Charges for Services** category is projected to end the year \$9,000 below budget as a result of a decline in NPDES permit issuance. This reduction is mirrored on the expenditure side with savings in the NPDES Contract Services line item.

Intergovernmental revenues consist of revenues from other agencies such as grants, vehicle license fees (VLF) revenues and other reimbursements. This year the State of California cut VLF funding as a means to balance its budget deficit. This represents a \$40,000 revenue shortfall for Los Alamitos. State mandated cost reimbursements were also reduced resulting in an additional \$4,900 reduction, while POST and Abandoned Vehicle Reimbursements are projected to exceed the budget by \$5,500 and \$500 respectively. Overall, this category is projected to end the year \$38,900 below the original budget.

Recreation Service revenues are projected to exceed the budget by \$24,000 due in large to the Race on the Base event. Historically, recreation services revenues are budgeted conservatively, and typically surpassed in actual performance. This year is no different, as actual receipts may even exceed the estimated surplus.

Investment Earnings continue to decline as LAIF interest rates are at an all time low 0.38% as of December 2011. A \$15,000 budget reduction is recommended.

The **Miscellaneous Revenue** category accounts for one-time revenue items such as the sale of property, insurance reimbursements, funds collected for damages to city property and other miscellaneous receipts. This fiscal year the City will receive an additional \$100,000 in workers compensation insurance reimbursements.

The **Fines and Forfeitures** category is projected to finish the year \$106,500 below the original budget. This is due to a \$100,000 projected decline in red light camera fines, and declines in code enforcement and DUI fines.

The **Transfers In** category is projected to exceed the budget by \$19,230 as a result of an increase in Public Safety Augmentation funds the City receives to offset police services.

Overall, the general fund is projected to end the fiscal year with \$11,289,123 in total revenues, or 0.5% below the original revenue budget for the fiscal year.

Fiscal Year 2010-11 General Fund Expenditures

Departmental expenditures are projected to end Fiscal Year 2011-12 with \$100,000 in expenditure budget savings. Departmental budget variances are illustrated in the following chart and discussed in detail below.

**General Fund Expenditure Projections
Fiscal Year 2011-12**

	FY 2010-11 Actuals	Amended Budget	Projected to Close	Variance + / (-)	
				\$	%
General Fund					
City Council	66,515	66,915	66,915	-	0%
City Manager	577,415	547,762	586,795	39,033	7%
Finance	401,099	515,566	485,566	(30,000)	-6%
City Attorney	147,070	155,000	155,000	-	0%
Police Department					
Police Administration	749,916	687,317	687,317	-	0%
Patrol	2,201,545	2,545,991	2,445,991	(100,000)	-4%
Investigation	512,595	641,410	641,410	-	0%
Records	169,818	174,893	174,893	-	0%
Communications Technology	655,734	641,585	641,585	-	0%
Community Outreach	801	590	590	-	0%
Traffic	442,103	437,662	437,662	-	0%
Emergency Preparedness	3,361	8,640	8,640	-	0%
Total Police Department	4,735,873	5,138,088	5,038,088	(100,000)	-2%
Community Development Department					
Community Development Admin.	212,829	266,359	266,359	-	0%
Planning	50,258	119,970	69,970	(50,000)	-42%
Neighborhood Preservation	100,748	106,822	96,822	(10,000)	-9%
Building Inspection	94,505	88,830	88,830	-	0%
NPDES	67,201	86,524	61,524	(25,000)	-29%
Total Community Development Dpt.	525,541	668,505	583,505	(85,000)	-13%
Public Works Department					
Public Works Administration	190,178	195,410	195,410	-	0%
Street Maintenance	562,515	642,528	642,528	-	0%
Park Maintenance	358,700	402,750	417,750	15,000	4%
Building Maintenance	277,525	287,389	287,389	-	0%
Street Sweeping	45,196	-	-	-	0%
City Engineer	124,646	56,000	56,000	-	0%
Total Public Works Department	1,558,760	1,584,077	1,599,077	15,000	1%
Recreation and Community Services Dpt.					
Recreation Administration	537,349	573,817	582,402	8,585	1%
Aquatics	353,431	397,852	374,043	(23,809)	-6%
Community Services	48,755	59,265	59,265	-	0%
Day Camp	52,000	58,015	58,015	-	0%
Playgrounds	7,650	9,953	9,953	-	0%
Sports	200,204	188,734	164,925	(23,809)	-13%
Special Classes	120,194	127,936	127,936	-	0%
Special Events	207,052	182,290	182,290	-	0%
Total Recreation and Comm. Svcs.	1,526,634	1,597,862	1,558,829	(39,033)	-2%
Insurance	522,746	593,000	693,000	100,000	17%
Benefits and Liability	130,529	134,000	134,000	-	0%
Transfers Out	209,700	212,667	212,667	-	0%
Capital Outlay - General Plan		150,000	150,000	-	0%
General Fund Total	10,401,882	11,363,442	11,263,442	(100,000)	-1%

Savings totaling \$30,000 are projected in the **Administrative Services Department** resulting from salary savings as well as savings in the animal services contract.

The **Police Department** will realize \$100,000 in savings in the patrol division due to staff vacancies.

The **Community Development Department** will realize \$50,000 in savings resulting from a vacant planner position, an additional \$10,000 in salary savings in the neighborhood preservation division due to staff taking an uncompensated leave of absence, and \$25,000 in savings in contractual services expenditures in the NPDES inspections division.

Additional funding will be needed in the **Public Works Department** in the park maintenance division, as the water rates have increased more than originally projected this fiscal year.

Additional funding will also be needed in the **Insurance** category to fund a workers' compensation claim. This is offset by an equal revenue increase, as all costs resulting from this claim will be reimbursed by the City's excess insurance carrier.

A transfer in the amount of \$39,033 is necessary to adjust for the **City Manager / Recreation and Community Services Department** reorganization that was approved in December 2011, and fund the Assistant to the City Manager position.

Overall, the general fund is projected to end the fiscal year with expenditures totaling \$11,263,442, thus realizing \$100,000 in expenditure budget savings.

Estimated Fiscal Year 2010-11 General Fund Outcomes

Staff estimates that the general fund will complete the current year with a \$25,681 surplus. It is important to note that although revenues have declined slightly this fiscal year, the City continues to maintain a balanced budget, operating within its means.

General Fund Estimated Outcome FY 2011-12

	Budget	Projected
Operating Revenues	11,349,993	11,289,123
Operating Expenditures	11,213,442	11,113,442
Capital Outlay	150,000	150,000
Excess/(Deficiency)	\$ (13,449)	\$ 25,681

General Fund Reserves

The City's financial position is arguably stronger than many other municipalities because of its reserve holdings. Moreover, Los Alamitos is fortunate to have been able to increase its reserves over the past couple of years, in spite of the difficult economy. At June 30, 2011 we possess \$7,414,768 representing 71.3% coverage of reserves to expenditures.

City of Los Alamitos General Fund "Fund Balance"

	Actual at June 30, 2006	Actual at June 30, 2007	Actual at June 30, 2008	Actual at June 30, 2009	Actual at June 30, 2010	Actual at June 30, 2011	Projected at June 30, 2012
Emergencies	-	-	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Work Comp & General							
Liability Claims	889,208	-	500,000	500,000	500,000	500,000	500,000
Building Improvements	249,064	237,272	-	-	-	-	-
GASB 45 - OPEB	-	-	-	-	-	250,000	250,000
Los Alamitos Blvd. Project	-	-	-	-	-	200,000	200,000
Undesignated	5,179,870	6,544,877	3,103,257	3,329,940	3,422,459	4,164,768	4,190,449
Total Reserves	6,318,142	6,782,149	5,903,257	6,129,940	6,222,459	7,414,768	7,440,449
Reserves as % of							
Expenditures	49.5%	63.4%	48.3%	55.4%	59.1%	71.3%	66.1%

With sound fiscal management and planning, the city is projecting to further increase reserves to \$7,440,449 in fiscal year 2011-12.

Fiscal Year 2010-11 Projected Variances – Other Funds

The City has ten Special Revenue Funds, a Debt Service Fund, five Capital Projects Funds, and two Internal Service Funds. Attachment "A" outlines estimated revenues for all these funds, Attachment "B" illustrates projected expenditures in these funds and Attachment "C" summarizes Capital Improvement Project projections for fiscal year 2011-12. Notable projected variances are discussed in further detail below.

In the **CDBG Grant Fund** revenues are projected to exceed the budget by \$137,764 as this type of grant funding is reimbursed after project completion. Thus, fiscal year 2010-11 grant expenditures were reimbursed in the current fiscal year.

The **Public Safety Augmentation Fund** ended FY 2010-11 \$8,230 higher than estimated and is projected to end FY 2011-12 \$11,000 over budget. This funding is transferred to the general fund to offset the cost of police services.

Measure M Fund revenues are projected to exceed the budget by \$23,000. Measure M funding is tied to sales tax revenues, therefore, increases in sales tax also result in increases in Measure M funding.

Los Alamitos TV Fund is projected to end the year \$2,800 below budget due to the loss of funding for broadcasting RCSD meetings.

EECBG Grant Fund was originally budgeted in FY 2010-11 however the project will be completed in the current year with a projected budget of \$22,683.

The **Rivers and Mountains Conservancy Fund** accounts for grant funding for the Coyote Creek Improvement Project. The City has applied for an extension on the funding of this project. If approved, the remaining grant balance will be carried over to FY 2012-13.

The Residential Street Improvements Project is projected to be 50% complete this FY with the remaining \$185,000 to be carried over into FY 2012-13. This results in savings in both the **Gas Tax Fund** and the **Measure M Fund**.

The Katella Medians at Chestnut project was incorporated into the Business Area Street Improvements Project, which is projected to be 2/3 completed this FY, with the remaining \$110,000 to be carried forward into FY 2012-13. This results in savings in the **Measure M Fund** and the **Traffic Improvement Fund**.

In the **Garage Fund**, an additional appropriation of \$29,500 is recommended to fund the delayed replacement of an unmarked Police Administration vehicle. The vehicle in question is a 2004 Ford Crown Victoria with over 140,000 miles on the odometer. Staff was able to successfully extend the useful life of the vehicle an additional 2.5 years. However, at this time major engine repairs are anticipated, therefore, staff recommends replacement of this vehicle.

Fund Balance Projections

Attachment "D" reflects audited fund balances at the beginning of the fiscal year and projected balances at June 30, 2011, factoring in the effects of the revenue and expenditure projections discussed herein.

Fiscal Impact

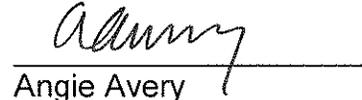
The General Fund is projecting to end Fiscal Year 2011-12 with a \$60,870 revenue shortfall, \$100,000 in departmental expenditure budget savings resulting in a \$26,681 fund balance surplus. Projections for the City's other funds include some variances, as discussed in the previous sections, however none of these variances present particular concern. The recommended budget amendments discussed herein are detailed in Attachments "E" to this report.

Submitted By:



Anita Agramonte
Finance Director

Approved By:



Angie Avery
City Manager

Attachments:

- A) *Estimated Revenues FY 2011-12*
- B) *Estimated Expenditures FY 2011-12*
- C) *Capital Improvement Projects FY 2011-12*
- D) *Fund Balance Projections FY 2011-12*
- E) *FY 2010-11 Recommended Mid-Year Budget Amendments*

City of Los Alamitos
 Estimated Revenues
 FY 2011-12

	Amended Budget	Estimated to Close	Variance + / (-) \$	(-) %
Special Revenue Funds				
CDBG Fund 19	89,888	227,652	137,764	153%
Gas Tax Fund 20	335,200	335,200	-	0%
Public Safety Augmentation Fund 21	69,000	80,000	11,000	16%
Supplemental Law Enforcement Fund 22	100,000	100,000	-	0%
Air Quality Fund 23	14,100	14,100	-	0%
Measure M Fund 26	148,200	171,200	23,000	16%
Asset Seizure Fund 27	350	350	-	0%
Los Alamitos TV Fund 28	45,200	42,400	(2,800)	-6%
Office of Traffic Safety Fund 29	14,700	17,700	3,000	20%
EECBE Grant Fund 30	-	22,683	22,683	0%
Special Revenue Funds Total	816,638	1,011,285	194,647	24%
Debt Service Fund				
Laurel Park Debt Service Fund 31	212,667	212,667	-	0%
Debt Service Fund Total	212,667	212,667	-	0%
Capital Project Funds				
Residential Streets & Alleys Fund 24	300	300	-	0%
Building Improvement Fund 25	400	400	-	0%
Park Development Fund 40	500	500	-	0%
Rivers/Mountains Conservancy Fund 41	1,040,250	95,469	(944,781)	-91%
Traffic Improvement Fund 44	165,520	1,400	(164,120)	-99%
Capital Project Funds Total	1,206,270	97,369	(1,108,901)	1%
Internal Service Funds				
Garage Fund 50	229,333	229,333	-	0%
Technology Replacement Fund 53	146,000	146,000	-	0%
Internal Service Funds Total	375,333	375,333	-	0%

City of LosAlamitos
Expenditure Projections
FY 2011-12

	Amended Budget	Projected to Close	Variance + / (-)	
			\$	%
Special Revenue Funds				
CDBG Fund 19	89,888	89,888	-	0%
Gas Tax Fund 20	416,500	324,000	(92,500)	-22%
Public Safety Augmentation Fund 21	82,031	101,261	19,230	23%
Supplemental Law Enforcement Fund 22	133,737	133,753	16	0%
Air Quality Fund 23	74,000	74,000	-	0%
Measure M Fund 26	688,000	540,500	(147,500)	-21%
Asset Seizure Fund 27	75,500	75,500	-	0%
Los Alamitos TV Fund 28	45,200	45,200	-	0%
Office of Traffic Safety Fund 29	96,005	96,005	-	0%
EECBE Grant Fund 30	-	9,442	9,442	0%
Special Revenue Funds Total	1,700,861	1,489,549	(211,312)	-12%
Debt Service Fund				
Laurel Park Debt Service Fund 31	212,667	212,667	-	0%
Debt Service Fund Total	212,667	212,667	-	0%
Capital Project Funds				
Residential Streets & Alleys Fund 24	50,000	50,000	-	0%
Building Improvement Fund 25	132,000	132,000	-	0%
Park Development Fund 40	230,000	225,000	(5,000)	-2%
Rivers/Mountains Conservancy Fund 41	1,040,000	80,000	(960,000)	-92%
Traffic Improvement Fund 44	458,620	290,500	(168,120)	-37%
Capital Project Funds Total	1,910,620	777,500	(1,133,120)	-59%
Internal Service Funds				
Garage Fund 50	389,233	418,733	29,500	8%
Technology Replacement Fund 53	158,000	158,000	-	0%
Internal Service Funds Total	547,233	576,733	29,500	5%

City of Los Alamitos
Capital Improvement Projects
Fiscal Year 2011 - 12

Description	Funding Source	Budget	Expenditures	Projected
			as of 12/31/2011	Ending Balance
Arterial and Residential Tree Program	Gas Tax Fund	15,000	15,812	15,000
	Traffic Improvement Fund	15,000	15,138	15,000
Street Marking / Striping	Gas Tax Fund	7,000	-	7,000
	Traffic Improvement Fund	3,000	28	3,000
Street Signs Replacement	Gas Tax Fund	12,500	-	12,500
	Traffic Improvement Fund	12,500	-	12,500
Alley Speed Humps	Gas Tax Fund	10,000	4,075	10,000
Concrete Repairs	Traffic Improvement Fund	30,000	-	30,000
	Traffic Improvement Fund (FY 10-11 Carryover)	20,000	4,900	20,000
Residential Street Improvements	Gas Tax Fund	185,000	-	92,500
	Measure M Turnback Fund	185,000	-	92,500
	Traffic Improvement Fund (FY 10-11 Carryover)	110,000	-	110,000
	Measure M Turnback Fund (FY 10-11 Carryover)	110,000	-	110,000
Katella Medians at Chestnut	Traffic Improvement Fund (FY 10-11 Carryover)	113,120	-	-
Corporate Center Dr. / Calle Lee Reconstruction	Measure M (FY 10-11 Carryover)	200,000	7,298	200,000
ADA Access Ramps	CDBG	89,888	-	89,888
Business Area Street Improvements	Measure M Turnback Fund	155,000	-	100,000
	Traffic Improvement Fund	155,000	-	100,000
Highland Neighborhood Signals	Measure M Turnback Fund	38,000	-	38,000
Ailey Improvements Project	Residential Streets/Alleys Fund	50,000	-	50,000
Coyote Creek Improvement Project	Rivers/Mtns Conservancy Fund (FY 10-11 Carryover)	1,040,000	35,348	80,000
Laurel Park Field Renovations	Park Development Fund (FY 10-11 Carryover)	230,000	431	225,000
City Hall Complex Roof Repairs	Building Improvement Fund	50,000	-	5,000
City Hall Complex Facility Repairs	Building Improvement Fund	25,000	3,639	10,000
Community Center & Youth Center Rehabilitation	Building Improvement Fund (FY 10-11 Carryover)	42,000	2,337	42,000
Museum Roof Improvements	Building Improvement Fund	-	493	60,000
Civic Center Energy Efficiency Improvements	EECBG Grant Fund	-	357	22,683
Gas Tank Removal	Garage Fund	40,000	-	40,000
City Hall Fencing	Building Improvement Fund	15,000	-	15,000
Fenley Pump Station/Water Quality Improvements	Gas Tax Fund	10,000	-	10,000
Total		2,968,008	89,856	1,617,571

Capital Improvement Projects Summary by Fund

Fund	Budget	Expenditures	Projected
		as of 12/31/2011	Ending Balance
CDBG Fund 19	89,888	-	89,888
Gas Tax Fund 20	239,500	19,888	147,000
Res. Street & Alleys Fund 24	50,000	-	50,000
Building Improvement Fund 25	132,000	6,469	132,000
Measure M Fund 26	688,000	7,298	540,500
EECBG Grant Fund 30	-	357	22,683
Park Development Fund 40	230,000	431	225,000
Rivers and Mountains Conservancy Fund 41	1,040,000	35,348	80,000
Traffic Improvement Fund 44	458,620	20,066	290,500
Garage Fund 50	40,000	-	40,000
Total	2,968,008	89,856	1,617,571

City of Los Alamitos
Fund Balance Projections
FY 2011-12

FUND TYPE/DESCRIPTION	Fund Balance July 1, 2011 Actual	FY 2011-12 Estimated Revenues & Transfers In	FY 2011-12 Estimated Expenditures & Transfers Out	FY 2011-12 Estimated Contingency	Fund Balance June 30, 2012 Estimated
General Fund:					
10- General Fund	7,414,768	11,289,123	11,263,442	25,681	7,440,449
Special Revenue Funds:					
19- C.D.B.G. Fund	(137,764)	227,652	89,888	137,764	-
20- Gas Tax Fund	186,323	335,200	324,000	11,200	197,523
21- Public Safety Augmentation Fund	21,261	80,000	101,261	(21,261)	-
22- Supplemental Law Enforcement Fund	33,753	100,000	133,753	(33,753)	-
23- Air Quality Fund	66,900	14,100	74,000	(59,900)	7,000
26- Measure M Fund	696,493	171,200	540,500	(369,300)	327,193
27- Asset Seizure	129,174	350	75,500	(75,150)	54,024
28- Los Alamitos Television Fund	116,344	42,400	45,200	(2,800)	113,544
29- Office of Traffic Safety Fund	79,401	17,700	96,005	(78,305)	1,096
30- EECBE Grant Fund	(13,241)	22,683	9,442	13,241	-
Special Revenue Funds Total:	1,178,644	1,011,285	1,489,549	(478,264)	700,380
Debt Service Fund:					
31 - Laurel Park Debt Service Fund	260,168	212,667	212,667	-	260,168
Debt Service Fund Total:	260,168	212,667	212,667	-	260,168
Capital Projects Funds:					
24- Residential Streets & Alleys Fund	104,873	300	50,000	(49,700)	55,173
25- Building Improvement Fund	158,462	400	132,000	(131,600)	26,862
40- Park Development Fund	228,391	500	225,000	(224,500)	3,891
41- Rivers/Mountains Conservancy Fund	(15,469)	95,469	80,000	15,469	-
44- Traffic Improvement Fund	669,178	1,400	290,500	(289,100)	380,078
Capital Projects Funds Total:	1,145,436	98,069	777,500	(679,431)	466,004
Internal Service Funds:					
50- Garage Fund	651,428	229,333	418,733	(189,400)	462,028
53- Technology Replacement Fund	302,324	146,000	158,000	(12,000)	290,324
Internal Service Funds Total:	953,752	375,333	576,733	(201,400)	752,352

City of Los Alamitos
Fiscal Year 2010-11
Recommended Mid-Year Budget Amendments

Description	Budget Increase/(Decrease)
Recommended General Fund Revenue Budget Amendments	
(for additional information please refer to Pages 2-4 of the staff report.)	
Property Taxes	(205,500)
Sales and Use Taxes	167,000
Utility Users Taxes	
Electricity	2,000
Telephone	(40,000)
Water	38,000
Transient Occupancy Taxes	6,000
Franchise Fees	
Cable Television	11,000
Water	2,500
Pipeline	2,300
Licenses and Permits	
Building Permits	4,000
Planning Permits	(22,000)
Intergovernmental	
Motor Vehicle in Lieu (VLF)	(40,000)
SB 90 Reimbursements	(4,900)
POST and Other Reimbursements	6,000
Charges for Services	
NPDES Inspection Fees	(9,000)
Recreation Services	
Race on the Base	24,000
Fines and Forfeitures	
Red Light Cameras	(100,000)
Code Enforcement Fines	(3,500)
DUI Fines	(3,000)
Investment Earnings	(15,000)
Miscellaneous Revenue	100,000
Transfers In	19,230
Total General Fund Revenue Amendments	(60,870)
Recommended General Fund Expenditure Budget Amendment	
(for additional information please refer to Pages 4-5 of the staff report.)	
City Manager	39,033
Recreation	(39,033)
Public Works - Park Maintenance Division	
Water	15,000
Insurance	100,000
Total General Fund Expenditure Amendments	115,000

Description	Budget Increase/(Decrease)
Recommended CDBG Grant Fund Budget Amendment	
(for additional information please refer to Page 7 of the staff report.)	
Revenues	
FY 2010-11 Grant Receipts	137,764
Recommended Public Safety Augmentation Fund Budget Amendments	
(for additional information please refer to Page 7 of the staff report.)	
Revenues	11,000
Expenditures	
Transfer out	19,230
Recommended Measure M Fund Budget Amendment	
(for additional information please refer to Page 8 of the staff report.)	
Revenues	23,000
Recommended EECBG Grant Fund Budget Amendments	
(for additional information please refer to Page 8 of the staff report.)	
Revenue FY 2010-11 Grant	22,683
Expenditures	
Civic Center Energy Efficiency Improvements	22,683
Recommended Garage Fund Budget Amendment	
(for additional information please refer to Page 8 of the staff report.)	
Expenditures	
Vehicle Purchases	29,500