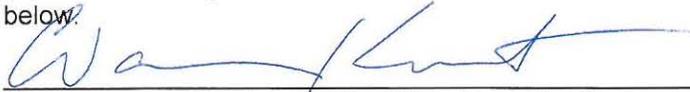


CITY OF LOS ALAMITOS

3191 Katella Avenue
Los Alamitos, CA 90720

AGENDA CITY COUNCIL SPECIAL MEETING Monday, February 19, 2013 – 5:00 P.M.

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



Warren Kusumoto, Mayor of the City of Los Alamitos

NOTICE TO THE PUBLIC

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

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

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

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

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

3. **SPECIAL ORDERS OF THE DAY**

A. Mid-Year Budget Review for Fiscal Year 2012-13 (Finance)

This report provides the City Council with a Mid-Year budget and financial update for the Fiscal Year 2012-13. The report also makes recommendations for budget amendments, both to estimated revenues and to expenditures.

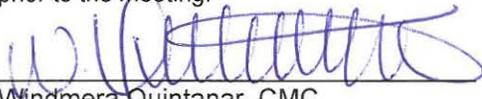
Recommendation:

1. Receive and file the mid-year budget report; and,
2. Approve the budget amendments to the Fiscal Year 2012-13 Operating and Capital Budget as discussed and recommended in this report.

4. **ADJOURNMENT**

The next meeting of the City Council is scheduled for **TUESDAY, February 19, 2013, at 6:00 p.m.**, in the City Council Chamber.

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


Windmera Quintanar, CMC
City Clerk

2/14/13
Date

City of Los Alamitos

Agenda Report February 19, 2013 Special Orders of the Day Item No: 3A

To: Mayor Warren Kusumoto & Members of the City Council
Via: Angie Avery, City Manager
From: Linda G. Magnuson, Interim Finance Director
Subject: Mid-Year Budget Review for Fiscal Year 2012-13

Summary: This report provides the City Council with a Mid-Year budget and financial update for the Fiscal Year 2012-13. The report also makes recommendations for budget amendments, both to estimated revenues and to expenditures.

Recommendation:

1. Receive and file the mid-year budget report; and,
2. Approve the budget amendments to the Fiscal Year 2012-13 Operating and Capital Budget as discussed and recommended in this report.

Background

The City Council adopted the City of Los Alamitos Fiscal Year 2012-13 Operating and Capital Improvement Program Budget at a Public Hearing on June 18, 2012. It is customary to conduct a thorough analysis of all estimated revenues and appropriations at the end of the first six months of the fiscal year. This process updates the City Council on the fiscal status of the City at the midpoint of the fiscal year and provides a forum to address potential budget amendments or adjustments.

Discussion

The adopted fiscal year 2012-13 budget projects a balanced General Fund budget in which anticipated operating revenues equals operating appropriations. In addition the adopted budget includes the use of General Fund Reserves to fund several special Capital Projects and Programs in the amount of \$802,333 plus \$300,000 for the Oak Middle School improvements. It is recommended that the General Fund revenue estimate be reduced by \$44,435 to \$11,331,205. It is also recommended that the General Fund appropriations be reduced by \$55,685 to \$11,318,955. These recommended changes in the General Fund will result in an increase to General Fund

reserves of \$12,250 from operations. These changes in the budget will result in an estimated \$6,700,575 in General Fund balance at the end of the year.

Fiscal Year 2011-2013 General Fund Revenues

	FY2011-12 Actual	FY 2012-13 thru 12/31/2012	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Property Taxes	\$2,848,583	\$1,052,298	\$2,884,000	\$0	\$2,884,000
Taxes	3,161,649	1,056,819	3,153,000	67,300	3,220,300
Utility Users Taxes	2,082,642	894,769	2,157,000	0	2,157,000
Franchise Fees	640,400	108,156	627,500	0	627,500
Licenses and Permits	175,428	102,864	341,020	(127,000)	214,020
Fines and Forfeitures	438,839	262,456	464,000	10,000	474,000
Use of Money and Property	13,970	4,899	20,000	(10,000)	10,000
Revenue From Other Agencies	29,509	2,983	21,600	0	21,600
Charges for Current Services	1,270,251	577,055	1,256,520	15,265	1,271,785
Miscellaneous Revenues	185,525	7,101	80,000	0	80,000
Transfers In	502,787	183,433	371,000	0	371,000
	\$11,349,583	\$4,252,833	\$11,375,640	(\$44,435)	\$11,331,205

Property Tax revenue appears to be in line with the estimate done when the budget was adopted. The December revenue amount doesn't reflect 50% of the budget received for the following reasons. Property taxes are collected throughout the fiscal year with major payments being received in December and April. Property Tax in Lieu – VLF (VLF), included in this category, is received in January and May. The January VLF payment of \$455,310 indicates that the City will meet its revenue estimate.

Taxes – Included in the taxes category are Sales & Use tax revenues, Transient Occupancy Tax and Business License revenue. Although revenues through December don't reflect 50% collected, it is anticipated that this category should be increased.

- ❖ **Sales & Use Tax** is collected in arrears on a monthly basis. This results in the revenue lagging behind due to the fact that revenue received in July and August are accrued back to the previous fiscal year. The City has received 31.7% of its budgeted \$1,850,700 as of December 31st. This represents a third of the year's collections (September thru December).
- ❖ **Property Tax in Lieu – Sales Tax** – due to the Triple Flip, the State takes 25% of the City's 1% sales tax and replaces it with an additional allocation of property tax. These payments are received twice a year, once in January and the other in May. The City's January payment was \$395,564. According to the City's sales tax consultant, HDL Companies, it is estimated that the City will receive a total of \$719,643 which is \$67,343 more than the budgeted estimate. Therefore it is recommended that the budget be increased accordingly.

- ❖ **Sales Tax Guarantee – Consolidated** – as a part of the solid waste franchise agreement, the waste hauler guarantees the City additional sales tax in the amount of \$75,000 per calendar year. Consolidated Disposal will again be required to pay the City \$75,000 in FY2012-13.
- ❖ **Transient Occupancy Tax** – the percentage collected is low in December due to a delinquency which was made up in January. It is anticipated that the City will meet its revenue projection.
- ❖ **Business License** – the bulk of business license revenue is received in the month of July due to the fact that business license renewals are due by the 1st of August. It appears that no adjustment to the revenue estimate is necessary.

Utility Users Tax is estimated to meet projections. In November 2012, voters approved Measure DD which reduced the Utility Users Tax from 6% to 5% and modernized the Telephone User Tax. The changes in the law became effective at the end of December. Although there is a reduction in the base percentage no change has been made in the revenue projection.

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

Licenses and Permits will need to be reduced from \$341,020 to \$214,020 or by \$127,000. When the budget was completed it was anticipated that permits for the Los Alamitos Medical Center office building improvements and parking structure would be issued this fiscal year. It appears that this will not happen within this time frame so an adjustment is necessary. It should be noted that there is an offsetting expenditure reduction as well.

Fines and Forfeitures revenue is received throughout the year. The Red Light Camera fines are expected to exceed the budgeted \$250,000. It is recommended that this revenue be increased by \$10,000.

Use of Money and Property or in this case Investment Earnings continue to decline as LAIF interest rates remain low as witnessed by the 0.32% yield in December 2012. A \$10,000 budget reduction is recommended.

Revenue from Other Agencies consist of funds received from other agencies such as grants and other reimbursements. Revenues in this category are projected to remain as budgeted.

Charges for Current Services - Recreation Service revenues are projected to exceed the budget by \$15,265. This results from a careful analysis of all of the programs. 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.

Miscellaneous Revenue accounts for one-time revenue items such as the sale of property, insurance reimbursements, funds collected for damages to city property and other miscellaneous receipts. Most of the revenue budgeted here is for insurance reimbursements which will not be received until the end of the fiscal year.

Transfers In consists of transfers from the Gas Tax, PSAF, SLESF, and Traffic Safety Funds. These transfers cover eligible street and public safety related costs bourn by the General Fund.

Overall, the general fund is projected to end the fiscal year with \$11,331,205 in revenues, realizing a \$44,435 budgetary increase.

Fiscal Year 2012-13 General Fund Operating Expenditures

	FY2011-12 Actual	FY 2012-13 thru 12/31/2012	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Administration	1,238,106	523,418	1,281,814		1,281,814
Police	4,906,311	2,404,713	5,396,045	2,300	5,398,345
Community Development	623,120	248,671	663,940	(76,000)	587,940
Public Works	1,602,719	716,506	1,597,496	1,750	1,599,246
Recreation	1,565,391	685,372	1,542,806	15,265	1,558,071
Insurance/Other	825,380	520,890	678,775		678,775
Transfers Out	212,667	107,382	214,764		214,764
	10,973,694	5,206,952	11,375,640	(56,685)	11,318,955

Departmental expenditures are projected to end fiscal year 2012-13 on target with just a few variances, as illustrated below.

- ❖ The Police Department requests and additional \$2,300 to cover an increase in the red light camera contract amount. This is offset by additional revenue generated.
- ❖ The Community Development Department will realize \$76,000 savings in contractual services expenditures in the buildings inspections division. These savings are commensurate to revenue reduction in the Licenses and Permits category.
- ❖ Additional funding will be needed in the Public Works Department in the Park Maintenance division to cover the annual property lease for the Coyote Creek Park site.
- ❖ Recreation is requesting an additional \$15,265 to cover the cost of various programs. This is offset by additional revenue.

Overall, the general fund is projected to end the fiscal year with operating expenditures totaling \$11,318,955 which is \$56,685 less than the original operating budget.

General Fund Capital Projects & Programs

The original adopted budget included General Fund Capital Projects and Programs in the amount of \$802,333. Since that time the City Council has committed an additional \$300,000 for the improvement of the Oak Middle School gymnasium and outdoor restroom facility. The following is a breakdown of those projects and programs:

	FY2012-13	
	Approved Budget	Committed
Business and Residential Improvement Program	\$162,000	\$96,202
General Plan Update	175,000	150,000
Pool Capital Improvements	107,000	9,956
Oak Middle School Improvements	300,000	300,000
Community Spending Program	358,333	
	<u>\$1,102,333</u>	<u>\$556,158</u>

Business and Residential Improvement Program – This program is meant to encourage the rehabilitation of properties and provide an incentive for construction by reimbursing permit fees. Currently there is \$96,202 either expended or on reserve. The program reaches its sunset date on March 5, 2013. All parties with funds reserved by that date will be honored, but no new funds will be reserved past the sunset date. Tonight the City Council will be discussing the possibility of extending the program through to the end of the fiscal year or capping the program on March 5, 2013.

General Plan Update – This budgeted amount includes funds for the contractor doing the update as well as funds for legal and engineering review of the plan. In June 2011 the City Council entered into a contract with The Planning Center for the update to the City’s General Plan at a cost of \$429,478, the cost of which could be spread over three fiscal years. So far the City has expended a total of \$176,158 (\$129,609 in FY11-12 and \$45,649 in FY12-13) for this contract. Please note depending on the total amount expended this fiscal year, the balance of the contract will have to be included in the FY2013-14 budget. At this time assuming the total \$150,000 is expended the remaining amount to be budgeted in FY2013-14 would be \$149,869.

Pool Capital Improvements - The scope of this project has been defined and the cost of this project exceeds the \$107,000 budgeted. Since the funding was uncertain and there were no successful bidders, most of the project has been put on hold. The part of the project that has moved forward is the installation of ADA accessible lifts at a cost of \$9,956 which was paid for out of the existing pool CIP funds.

Community Spending Program – At this time nothing has been committed. A survey has been completed and the results will be presented at a future City Council meeting for the City Council’s consideration.

Fiscal Year 2012-13 General Fund Summary

	Current Budget	Budget Amendment	Adjusted Budget
Revenue	\$11,375,640	(\$44,435)	\$11,331,205
Operating Expenditures	11,375,640	(56,685)	11,318,955
Net Change in Fund Balance	0	12,250	12,250
Fund Balance - Beginning	7,790,658		7,790,658
Available Resources	7,790,658	12,250	7,802,908
Capital Projects & Programs	1,102,333		1,102,333
Fund Balance - Ending	\$6,688,325	\$12,250	\$6,700,575

General Fund Balance Reserves

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

	Actual at June 30, 2010	Actual at June 30, 2011	Actual at June 30, 2012	Projected at June 30, 2013
Assigned:				
Emergencies	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Workers Comp & General				
Liability Claims	500,000	500,000	500,000	500,000
Downtown Development Project		200,000	200,000	200,000
GASB 45 - OPEB		250,000	250,000	250,000
Subtotal Assigned	2,800,000	3,250,000	3,250,000	3,250,000
Unassigned:	3,422,459	4,164,769	4,540,658	3,450,575
Total Reserves	\$6,222,459	\$7,414,769	\$7,790,658	\$6,700,575
Reserves as a % of Expenditures	59.1%	71.3%	71.0%	59.1%

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, 2012 we possess \$7,790,658 representing 71.0% coverage of reserves to appropriations. Assuming all money is expended for the Capital Projects and Special Programs the fund balance reserves will return to a percentage of expenditures similar to that of FY 2009-2010.

Fund Balance Projections

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

Fund Type/Description	Fund Balance Beginning Actual	FY 2012-13 Estimated Revenues & Transfers In	FY 2012-13 Estimated Expenditures & Transfers Out	Fund Balance Ending Estimated
General Fund	\$7,790,658	\$11,331,205	\$12,421,288	\$6,700,575
Special Revenue Funds	897,091	1,236,101	1,740,029	393,163
Debt Service Fund	260,088	214,764	214,764	260,088
Capital Projects Funds	603,522	1,366,330	1,564,619	405,233
Internal Service Funds	816,375	396,080	644,080	568,375
Grand Totals	\$10,367,734	\$14,544,480	\$16,584,780	\$8,327,434

Fiscal Year 2010-11 Estimated Revenues – Special Funds

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

- ❖ CDBG Fund – CDBG revenue should be increased by \$8,000 to cover the funds carried over from FY2011-12. These funds were surplus from the ADA Access Ramp project and re-budgeted as a carryover project. The revenue wasn't budgeted accordingly.
- ❖ Building Improvement Fund – revenue should be increased by \$4,380. The City received an insurance reimbursement for damages incurred at the pool and City Hall back in 2011. These funds have been placed in the Building Improvement fund since repairs will or have been made from this fund.

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

The budget amendment illustrates budgeted expenditures in all other funds and summarizes Capital Improvement Projects for fiscal year 2012-13. Although the grand total allocated for the Capital Improvement Projects hasn't changed, some projects have been combined and funding moved as a result of the approval of the Old Town – East/West Street Improvement project in December. The following budget amendments are requested:

- ❖ **Measure M Fund** – There is a \$200,000 reduction in expenditures due to the completion of the Corp/Center Dr./Calle Lee Reconstruction project being completed in the prior fiscal year.
- ❖ **Park Development Fund** – There is a \$2,986 reduction in the funding of the Orville Lewis Park Basketball Court Renovations from the Park Development Fund due to the limitation of resources in this fund. The funding has been replaced with Building Improvement Funds.
- ❖ **Rivers and Mountains Conservancy Fund** – This budget is being reduced by \$80,331 which is the amount already expended against this carryover project. This adjustment brings the expenditures in to line with the anticipated revenue from this source. It should be noted that the revenue in this fund has not been adjusted since the City has not received any funds yet.
- ❖ **Traffic Improvement Fund** – The \$5,000 increase in this fund is for the carryover of the Bennington Street Light project which was originally budgeted in FY2010-11. With this change it is anticipated that the Traffic Improvement Fund will have an ending fund balance of \$356,686. Not included in this mid-year amendment are additional funds for alley speed bumps. Staff is seeking guidance from the City Council on budgeting additional funds for alley speed bumps from the Traffic Improvement Fund. In August, 2012 the City Council approved \$20,000 for this purpose. Since that time, there have been requests to put additional speed bumps in several other places. Staff estimates the amount necessary to complete these requests would be an additional allocation of \$7,600. If approved by the City Council, the new projected ending fund balance in the Traffic Improvement would be \$349,086.

Planning for the Future

As illustrated by this report the City of Los Alamitos will finish FY2012-13 in good financial condition. Some of the issues that will need to be addressed in future budgets include:

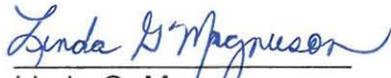
- ❖ The completion of the General Plan Update – as mentioned earlier, the General Plan is currently being updated and the remaining contract balance of \$150,000 will be expended in FY2013-14. In addition it is anticipated that the update to the Housing Element will cost an additional \$20,000.
- ❖ The conversion to the 800 MHz communication system at a cost of \$800,000 – which could possibly be spread over several years. More information will be available next year regarding timing and funding options, but at this time it is presumed funding needs to be available starting in 2015.

- ❖ The addition of School Resource Officers at the City's schools – cost unknown at this time, however there is a possibility of sharing some of that cost with Seal Beach and Los Alamitos Unified School District.
- ❖ The City needs to replace its outdated phone system in the very near future.
- ❖ Effects of the upcoming Police Officer's Association negotiations.

Fiscal Impact

The fiscal impacts of the recommended budget amendments are detailed in the attached FY2012-2013 Mid Year Budget Amendment.

Submitted By:



Linda G. Magnuson
Interim Finance Director

Approved By:



Angie Avery
City Manager

Attachments: 1. FY2012-2013 Mid Year Budget Amendment

City of Los Alamitos
Mid Year Budget Amendment
FY2012-2013

General Fund - Summary

	FY2011-12 Actual	FY 2012-13 thru 12/31/2012	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Revenue					
Property Taxes	\$2,848,583	\$1,052,298	\$2,884,000	\$0	\$2,884,000
Taxes	3,161,649	1,056,819	3,153,000	67,300	3,220,300
Utility Users Taxes	2,082,642	894,769	2,157,000	0	2,157,000
Franchise Fees	640,400	108,156	627,500	0	627,500
Licenses and Permits	175,428	102,864	341,020	(127,000)	214,020
Fines and Forfeitures	438,839	262,456	464,000	10,000	474,000
Use of Money and Property	13,970	4,899	20,000	(10,000)	10,000
Revenue From Other Agencies	29,509	2,983	21,600	0	21,600
Charges for Current Services	1,270,251	577,055	1,256,520	15,265	1,271,785
Miscellaneous Revenues	185,525	7,101	80,000	0	80,000
Transfers In	502,787	183,433	371,000	0	371,000
Total General Fund Revenue	11,349,583	4,252,833	11,375,640	(44,435)	11,331,205
Operating Expenditures					
Administration	1,238,106	523,418	1,281,814	0	1,281,814
Police	4,906,311	2,404,713	5,396,045	2,300	5,398,345
Community Development	623,120	248,671	663,940	(76,000)	587,940
Public Works	1,602,719	716,506	1,597,496	1,750	1,599,246
Recreation	1,565,391	685,372	1,542,806	15,265	1,558,071
Insurance/Other	825,380	520,890	678,775	0	678,775
Transfers Out	212,667	107,382	214,764	0	214,764
Total General Fund Operating Exp.	10,973,694	5,206,952	11,375,640	(56,685)	11,318,955
Change in Fund Balance - Operations	375,889		0	12,250	12,250
Capital Projects & Programs					
Business and Improvement Program	0	8,205	162,000	0	162,000
General Plan Update	0	34,971	175,000	0	175,000
Pool Capital Improvements	0	0	107,000	0	107,000
Oak Middle School Improvements	0	0	300,000	0	300,000
Community Spending Priorities Program	0	0	358,333	0	358,333
Total Capital Projects & Prgm Exp.	0	43,176	1,102,333	0	1,102,333
Fund Balance Reserves - Beginning	7,414,769		7,790,658		7,790,658
Fund Balance Reserves - Ending	\$7,790,658		\$6,688,325	\$12,250	\$6,700,575

City of Los Alamitos

Mid Year Budget Amendment

FY2012-2013

General Fund Revenue

	FY2011-12 Actual	FY 2012-13 thru 12/31/2012	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Property Taxes					
Property Tax - Secured	\$1,524,333	\$819,975	\$1,535,500		\$1,535,500
Property Tax - Unsecured	64,299	39,821	65,000		65,000
Property Tax - Prior Year	33,693	21,444	50,000		50,000
Property Tax - Supplemental	10,525	10,684	20,000		20,000
Property Tax - Public Utility	28,764		26,000		26,000
Property Tax - In-Lieu of VLF	898,354	5,770	905,000		905,000
Lighting District	244,467	132,162	250,000		250,000
Homeowner's Tax Relief	13,645	2,013	14,500		14,500
County Tax Administrative Charge	(33,371)		(32,000)		(32,000)
Property Transfer Tax	63,874	20,429	50,000		50,000
Total Property Tax	2,848,583	1,052,298	2,884,000	0	2,884,000
Taxes					
Sales & Use Tax	1,979,951	585,912	1,850,700		1,850,700
Property Tax in Lieu - Sale Tax	539,096		652,300	67,300	719,600
Sales Tax Guarantee	75,000		75,000		75,000
Transient Occupancy Tax	87,798	5,549	90,000		90,000
Business Licenses	479,804	465,358	485,000		485,000
Total Taxes	3,161,649	1,056,819	3,153,000	67,300	3,220,300
Utility Users Taxes					
Utility Users Tax - Electric	1,095,895	522,768	1,112,000		1,112,000
Utility Users Tax - Gas	173,289	44,567	185,000		185,000
Utility Users Tax - Telephone	581,230	221,311	620,000		620,000
Utility Users Tax - Water	232,228	106,123	240,000		240,000
Total Utility Users Taxes	2,082,642	894,769	2,157,000	0	2,157,000
Franchise Fees					
Franchise Fees - Cable Television	150,977	39,072	140,000		140,000
Franchise Fees - Trash	209,702	69,084	200,000		200,000
Franchise Fees - Electric	195,190		200,000		200,000
Franchise Fees - Gas	33,503		33,500		33,500
Franchise Fees - Water	47,427		50,000		50,000
Franchise Fees - Other	3,601		4,000		4,000
Total Franchise Fees	640,400	108,156	627,500	0	627,500
Licenses and Permits					
Building Permits	56,738	26,587	201,000	(127,000)	74,000
Electrical Permits	5,268	3,426	6,000		6,000
Mechanical Permits	2,950	1,727	4,000		4,000
Plumbing Permits	4,199	2,771	7,000		7,000
Planning Permits	21,573	22,435	15,000		15,000
Plan Checks/NPDES Inspection Fees	48,916	30,816	58,000		58,000
Public Works Permits	35,763	15,098	50,000		50,000
Other Licenses and Permits	21	4	20		20
Total Licenses & Permits	175,428	102,864	341,020	(127,000)	214,020

City of Los Alamitos

Mid Year Budget Amendment

FY2012-2013

General Fund Revenue

	FY2011-12 Actual	FY 2012-13 thru 12/31/2012	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Fines and Forfeitures					
Moving Violations	93,105	34,024	95,000		95,000
Red Light Camera	239,587	183,542	250,000	10,000	260,000
Parking Fines	92,883	41,201	109,000		109,000
Other Fines and Forfeitures	13,264	3,689	10,000		10,000
Total Fines & Forfeitures	438,839	262,456	464,000	10,000	474,000
Use of Money and Property					
Investment Earnings	13,970	4,899	20,000	(10,000)	10,000
Total Use of Money & Property	13,970	4,899	20,000	(10,000)	10,000
Revenue From Other Agencies					
Homeland Security Grant			5,000		5,000
Abandoned Vehicle Reimbursement	12,993	584	5,000		5,000
SB-90 Reimbursement	65		5,000		5,000
Motor Vehicle in Lieu	6,290				0
P.O.S.T. Reimbursements	6,461	2,281	6,000		6,000
FEMA Reimbursement					0
Grants					0
Misc. Police Reimbursement	3,700	118	600		600
Total Revenue-Other Agencies	29,509	2,983	21,600	0	21,600
Charges for Current Services					
Police Reports/Fingerprinting	701	(88)	500		500
Police Alarm Fees	17,297	9,845	22,000		22,000
Document Services & Fees	3,948	697	1,000		1,000
Recreation Revenues	1,248,305	566,601	1,233,020	15,265	1,248,285
Total Charges for Current Services	1,270,251	577,055	1,256,520	15,265	1,271,785
Miscellaneous Revenues					
W/C & G/L Reimbursements	144,955	144	50,000		50,000
Damages to City Properties	24,338		15,000		15,000
Miscellaneous Revenue	16,232	6,957	15,000		15,000
Total Miscellaneous Revenue	185,525	7,101	80,000	0	80,000
Transfers In					
Transfers In - Gas Tax	177,000	88,500	177,000		177,000
Transfers In - PSAF	101,261	33,998	84,000		84,000
Transfers In - SLESF	133,753	55,862	100,000		100,000
Transfers In - Traffic Safety	90,773	5,073	10,000		10,000
	502,787	183,433	371,000	0	371,000
Total General Fund Revenue	\$11,349,583	\$4,252,833	\$11,375,640	(\$44,435)	\$11,331,205

City of Los Alamitos

Mid Year Budget Amendment

FY2012-2013

General Fund - Expenditures (Appropriations)

	FY2011-12 Actual	FY 2012-13 thru 12/31/2012	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Operating Expenditures					
Administration					
City Council	68,807	36,174	67,915		67,915
City Manager	511,988	209,196	562,749		562,749
Administrative Services	465,979	194,910	496,150		496,150
City Attorney	191,332	83,138	155,000		155,000
Total Administration	1,238,106	523,418	1,281,814	0	1,281,814
Police					
Police Administration	689,189	318,931	706,825		706,825
Patrol	2,359,495	1,109,243	2,713,575		2,713,575
Investigation	625,461	308,548	684,633		684,633
Records	164,251	61,928	194,444		194,444
Communications Technology	631,425	405,397	638,848		638,848
Community Outreach	378	112	590		590
Traffic	429,022	197,475	448,590	2,300	450,890
Emergency Preparedness	7,090	3,079	8,540		8,540
Total Police	4,906,311	2,404,713	5,396,045	2,300	5,398,345
Community Development					
Community Development Administration	261,360	128,863	256,193		256,193
Planning	159,633	39,701	72,946		72,946
Neighborhood Preservation	69,101	32,398	106,810		106,810
Building Inspection	90,472	33,585	165,850	(76,000)	89,850
NPDES	42,554	14,124	62,141		62,141
Total Community Development	623,120	248,671	663,940	(76,000)	587,940
Public Works					
Public Works Administration	197,685	93,499	203,223		203,223
Street Maintenance	619,447	281,123	658,048		658,048
Park Maintenance	412,590	197,923	424,382	1,750	426,132
Building Maintenance	294,408	114,947	255,843		255,843
City Engineer	78,589	29,014	56,000		56,000
	1,602,719	716,506	1,597,496	1,750	1,599,246
Recreation					
Recreation Administration	599,613	273,074	610,704	(2,310)	608,394
Aquatics	308,205	132,578	302,521		302,521
Community Services	56,283	28,262	59,169	(2,455)	56,714
Day Camp	50,197	34,749	63,394	(8,365)	55,029
Playgrounds	8,131	6,839	9,500	(1,055)	8,445
Sports	155,753	61,718	139,230	(9,745)	129,485
Special Classes	154,874	77,447	127,618	17,510	145,128
Special Events	232,335	70,705	230,670	21,685	252,355
Total Recreation	1,565,391	685,372	1,542,806	15,265	1,558,071

City of Los Alamitos
Mid Year Budget Amendment
FY2012-2013

General Fund - Expenditures (Appropriations)

	FY2011-12 Actual	FY 2012-13 thru 12/31/2012	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Insurance/Other					
Insurance	699,595	469,387	543,775		543,775
Benefits & Liability Reserves	125,785	51,503	135,000		135,000
Total Insurance/Other	825,380	520,890	678,775	0	678,775
Transfers Out					
Transfers Out - Debt Service	212,667	107,382	214,764		214,764
	212,667	107,382	214,764	0	214,764
Total General Operating Fund Exp	\$10,973,694	\$5,206,952	\$11,375,640	(\$56,685)	\$11,318,955
Capital Projects & Programs Exp.					
Business and Improvement Program		8,205	162,000		162,000
General Plan Update		34,971	175,000		175,000
Pool Capital Improvements			107,000		107,000
Oak Middle School Improvements			300,000		300,000
Community Spending Priorities Program			358,333		358,333
Total Capital Projects & Prgm Exp.	\$0	\$43,176	\$1,102,333	\$0	\$1,102,333

City of Los Alamitos

Fund Balance Projections

FY2012-13

Fund Type/Description	Fund Balance July 1, 2012 Actual	FY 2012-13 Estimated Revenues & Transfers In	FY 2012-13 Estimated Expenditures & Transfers Out	Fund Balance June 30, 2013 Estimated
General Fund:				
10- General Fund	\$7,790,658	\$11,331,205	\$12,421,288	\$6,700,575
Special Revenue Funds:				
18- Prop 1B Fund	-	318,000	318,000	
19- C.D.B.G. Fund	-	154,325	154,325	-
20- Gas Tax Fund	283,925	325,273	400,304	208,894
21- Public Safety Augmentation Fund	-	84,000	84,000	-
22- Supplemental Law Enforcement Fund	-	100,000	100,000	-
23- Air Quality Fund	81,426	14,100	86,000	9,526
26- Measure M Fund	322,831	185,053	496,000	11,884
27- Asset Seizure	71,520	150	46,200	25,470
28- Los Alamitos Television Fund	137,389	36,700	36,700	137,389
29- Office of Traffic Safety Fund	-	18,500	18,500	-
Special Revenue Funds Total:	897,091	1,236,101	1,740,029	393,163
Debt Service Fund:				
31 - Laurel Park Debt Service Fund	260,088	214,764	214,764	260,088
Debt Service Fund Total:	260,088	214,764	214,764	260,088
Capital Projects Funds:				
24- Residential Streets & Alleys Fund	46,899	200	-	47,099
25- Building Improvement Fund	136,354	4,580	139,486	1,448
40- Park Development Fund	5,464	50	5,514	-
41- Rivers/Mountains Conservancy Fund	(80,331)	1,360,000	1,279,669	-
44- Traffic Improvement Fund	495,136	1,500	139,950	356,686
Capital Projects Funds Total:	603,522	1,366,330	1,564,619	405,233
Internal Service Funds:				
50- Garage Fund	519,353	250,080	471,080	298,353
53- Technology Replacement Fund	297,022	146,000	173,000	270,022
Internal Service Funds Total:	816,375	396,080	644,080	568,375
Grand Totals	\$10,367,734	\$14,544,480	\$16,584,780	\$8,327,434

City of Los Alamitos
Mid Year Budget Amendment
FY2012-2013

Special Funds Estimated Revenues

	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Special Revenue Funds			
18 Prop 1B Fund	\$318,000		\$318,000
19 CDBG Fund	146,325	8,000	154,325
20 Gas Tax Fund	325,273		325,273
21 Public Safety Augumentation Fund	84,000		84,000
22 Supplemental Law Enforcement Fund	100,000		100,000
23 Air Quality Fund	14,100		14,100
26 Measure M Fund	185,053		185,053
27 Asset Seizure Fund	150		150
28 Los Alamitos TV Fund	36,700		36,700
29 Office of Traffic Safety Fund	18,500		18,500
Special Revenue Funds Total	1,228,101	8,000	1,236,101
Debt Service Fund			
31 Laurel Park Debt Service Fund	214,764		214,764
Debt Service Fund Total	214,764	0	214,764
Capital Project Funds			
24 Streets Improvement Fund	200		200
25 Building Improvement Fund	200	4,380	4,580
40 Park Development Fund	50		50
41 Rivers/Mountains Conservancy Fund	1,360,000		1,360,000
44 Traffic Improvement Fund	1,500		1,500
Capital Projects Funds Total	1,361,950	4,380	1,366,330
Internal Service Funds			
50 Garage Fund	250,080		250,080
53 Technology Replacement Fund	146,000		146,000
Internal Service Funds Total	396,080	0	396,080
Total Special Funds Est. Revenue	\$3,200,895	\$12,380	\$3,213,275

City of Los Alamitos
Mid Year Budget Amendment
FY2012-2013

Special Funds Expenditures (Appropriations)

	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Special Revenue Funds			
18 Prop 1B Fund	\$318,000		\$318,000
19 CDBG Fund	154,325		154,325
20 Gas Tax Fund	400,304		400,304
21 Public Safety Augumentation Fund	84,000		84,000
22 Supplemental Law Enforcement Fund	100,000		100,000
23 Air Quality Fund	86,000		86,000
26 Measure M Fund	696,000	(200,000)	496,000
27 Asset Seizure Fund	46,200		46,200
28 Los Alamitos TV Fund	36,700		36,700
29 Office of Traffic Safety Fund	18,500		18,500
Special Revenue Funds Total	1,940,029	(200,000)	1,740,029
Debt Service Fund			
31 Laurel Park Debt Service Fund	214,764		214,764
Debt Service Fund Total	214,764	0	214,764
Capital Project Funds			
24 Streets Improvement Fund			0
25 Building Improvement Fund	136,500	2,986	139,486
40 Park Development Fund	8,500	(2,986)	5,514
41 Rivers/Mountains Conservancy Fund	1,360,000	(80,331)	1,279,669
44 Traffic Improvement Fund	134,950	5,000	139,950
Capital Projects Funds Total	1,639,950	(75,331)	1,564,619
Internal Service Funds			
50 Garage Fund	471,080		471,080
53 Technology Replacement Fund	173,000		173,000
Internal Service Funds Total	644,080	0	644,080
Total Special Funds Expenditures	\$4,438,823	(\$275,331)	\$4,163,492

City of Los Alamitos
Mid Year Budget Amendment
FY2012-2013
Capital Improvement Projects

Description	Funding Source	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Projects Carried Over from FY10-11				
Bennington Street Light	Traffic Improvement Fund		5,000	5,000
Projects Carried Over from FY11-12				
Corp Center Dr/Calle Lee Reconstruction	Measure M Fund	200,000	(200,000)	0
Business Area Street Improvements	Traffic Improvement Fund	14,000		14,000
	Prop 1B Fund	138,000		138,000
Highland Neighborhood Street Imprvmnts	Measure M Fund	28,000		28,000
Coyote Creek Improvement Project	Rivers/Mtns Conservancy Fd	1,360,000	(80,331)	1,279,669
City Hall Fencing	Building Improvement Fund	13,000		13,000
FY2012-13 Projects				
Arterial & Residential Tree Program	Gas Tax Fund	15,000		15,000
	Traffic Improvement Fund	20,000		20,000
Street Marking / Striping	Gas Tax Fund	7,000		7,000
	Traffic Improvement Fund	3,000		3,000
Concrete Repairs	Traffic Improvement Fund	40,000		40,000
Residential Street Improvements	Gas Tax Fund	118,804		118,804
	Measure M Fund	102,325		102,325
Street Signs Replacement	Gas Tax Fund	10,000		10,000
	Traffic Improvement Fund	10,000		10,000
Misc. Crosswalk Improvements	Gas Tax Fund	5,000		5,000
	Traffic Improvement Fund	5,000		5,000
Unfinished Priority 1 Street Calming Projects	Gas Tax Fund	7,500		7,500
	Traffic Improvement Fund	7,500		7,500
Humboldt Drive Street Rehabilitation	Measure M Fund	125,000		125,000
	Proposition 1B Fund	125,000		125,000
Los Vaqueros Circle Street Rehabilitation	Measure M Fund	30,000		30,000
	Proposition 1B Fund	30,000		30,000
Reagan Street Rehab - Catalina to Sausalito St.	Measure M Fund	25,000		25,000
	Proposition 1B Fund	25,000		25,000
Two Bus Shelters	Traffic Improvement Fund	15,450		15,450
Museum Roof Repairs	Building Improvement Fund	50,000		50,000
City Hall Complex Facility Repairs	Building Improvement Fund	22,000		22,000
Community Center Rehabilitation	Building Improvement Fund	40,000		40,000

City of Los Alamitos
Mid Year Budget Amendment
FY2012-2013
Capital Improvement Projects

Description	Funding Source	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
Orville Lewis Park Basketball Court Renovations	Park Development Fund	8,500	(2,986)	5,514
	Building Improvement Fund	11,500	2,986	14,486
Pool - Install ADA Accessible Lifts	General Fund Pool CIP	17,000		17,000
Pool - Autofill Valve Replacement	General Fund Pool CIP	5,000		5,000
Pool - Lighting Repairs and Upgrades	General Fund Pool CIP	30,000		30,000
Pool - Deck Repair	General Fund Pool CIP	50,000		50,000
Pool - Overflow Skimmers Drains Replacement	General Fund Pool CIP	5,000		5,000
Old Town - E/W Street Improvements	CDBG Fd	154,325		154,325
	Measure M Fund	185,675		185,675
	Gas Tax Fd	60,000		60,000
	Total	3,118,579	(275,331)	2,843,248

Capital Improvement Projects Summary by Fund

Fund	FY2012-13 Approved Budget	Budget Amendment	FY2012-13 Amended Budget
General Fund - Pool CIP	107,000	0	107,000
CDBG Fund	154,325	0	154,325
Gas Tax Fd	223,304	0	223,304
Building Improvement Fd	136,500	2,986	139,486
Measure M Fund	696,000	(200,000)	496,000
Proposition 1B Fund	318,000	0	318,000
Rivers/Mtn Consrvncy Fd	1,360,000	(80,331)	1,279,669
Park Development Fund	8,500	(2,986)	5,514
Traffic Improvement Fd	114,950	5,000	119,950
Total	3,118,579	(275,331)	2,843,248