CITY OF LOS ALAMITOS
3191 Katella Avenue
Los Alamitos, CA 90720

AGENDA
BUDGET STANDING COMMITTEE
SPECIAL MEETING
MONDAY, September 12, 2016 – 6:00 p.m.

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 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 Committee on any item on the agenda will be called upon at the time the agenda item is called or during the Committee's consideration of the item and may address the Committee for up to three minutes.

1. CALL TO ORDER

2. ROLL CALL
   Mayor Murphy
   Council Member Edgar

3. CONSENT CALENDAR
   A. Approval of Minutes
   Approve the Minutes of the Special Meetings on December 14, 2015, April 25, 2016, May 2, 2016, June 6, 2016 and August 29, 2016

4. DISCUSSION ITEMS
   A. Fiscal Year 2015-16 Results and Fund Balance Reservations
5. ADJOURNMENT

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

Jason Al-Imam, Administrative Services Director

Date

9/18/16
MINUTES OF THE
BUDGET STANDING COMMITTEE
OF THE CITY OF LOS ALAMITOS

SPECIAL MEETING
MONDAY, December 14, 2015 – 4:00 p.m.

1. CALL TO ORDER

The Budget Standing Committee met in Special Session at 4:00 p.m., Monday, December 14, 2015, at City Hall, 3191 Katella Avenue, Mayor Murphy presiding.

2. ROLL CALL

Present: Committee Members: Mayor Murphy
Mayor Pro Tem Edgar

Absent: Committee Members: None

Present: Staff: Bret M. Plumlee, City Manager
Jason Al-Imam, Admin. Services Director

3. CONSENT CALENDAR

All Consent Calendar items may be acted upon by one motion unless a Committee Member requests separate action on a specific item.

Motion/Second: Edgar/Murphy
Unanimously Carried: The Budget Standing Committee approved the following Consent Calendar item:

A. Approval of Minutes
Approved the Minutes of the Special Meetings on April 23, 2015; May 4, 2015; June 1, 2015; and September 4, 2015

4. DISCUSSION ITEMS

Mayor Murphy opened the item for public comment. There being no one present wishing to speak, Mayor Murphy closed the item for public comment.

A. Online Financial Data Transparency Portal

Administrative Services Director, Al-Imam, gave an online presentation for the City’s new financial data transparency tool. Committee Member Edgar stated it was a great tool for the community, but stated concern for the commitment to the community to respond and the turnaround time. Administrative Services Director, Al-Imam indicated that if requests became burdensome Staff would bring that information back for further consideration.
B. Fiscal Year 2016/17 Budget Calendar

The budget calendar for Fiscal Year 2016/17 was discussed and the following proposed meeting dates were tentative established:

February 8th Preliminary 2016-17 General Fund Budget Review
April 5th Strategic Planning/Departmental Goal Setting Session
April 25th 2016-17 Budget Workshop
May 2nd 2016-17 Budget Workshop
June 6th 2016-17 Budget Workshop (if needed)

5. ADJOURNMENT

The Budget Standing Committee adjourned at 4:50 p.m.

________________________________________
Richard D. Murphy, Mayor

Attest:

________________________________________
Jason Al-Imam, Director
Administrative Services Department
MINUTES OF THE
BUDGET STANDING COMMITTEE
OF THE CITY OF LOS ALAMITOS

SPECIAL MEETING
MONDAY, April 25, 2016 – 8:30 a.m.

1. CALL TO ORDER

The Budget Standing Committee met in Special Session at 8:30 a.m., Monday, April 25, 2016, at City Hall, 3191 Katella Avenue, Mayor Murphy presiding.

2. ROLL CALL

Present:  Committee Members:  Mayor Murphy
           Council Member Edgar

Absent:  Committee Members:  None

Present:  Staff:  Bret M. Plumlee, City Manager
           Jason Al-Imam, Admin. Services Director
           Steven Mendoza, Development Svc.s. Director
           Tony Brandyberry, Pub. Works Superintendent
           Dave Hunt, City Engineer
           Corey Lakin, Rec. & Comm. Svc.s. Director

3. DISCUSSION ITEMS

Mayor Murphy opened the item for public comment. There being no one present wishing to speak, Mayor Murphy closed the item for public comment.

A.  7-Year Capital Improvement Program

The City Engineer, Dave Hunt, provided an overview of the City’s 7-Year Capital Improvement Program (CIP) and Pavement Management Plan. The 7-Year CIP includes regular scheduled maintenance of streets along with special funded projects such as the Los Alamitos Boulevard Revitalization Project which is funded from the 2015 Certificates of Participation and General Fund reserves. The CIP continues to provide a significant amount of funding for public safety, parks and street projects.

B.  Proposed Budget for Vehicle Replacements

Staff discussed the recommended replacement of seven police vehicles, including 3 patrol vehicles, 2 police captain vehicles, a police watch commander vehicle and the Police Chief’s vehicle. The estimated cost to replace the seven vehicles amount to $269,175, which includes any necessary lighting or communications equipment. Staff also discussed the possibility of financing the
vehicles with a capital lease. The estimated annual debt service on a four-year capital lease would be approximately $70,000 at 1.75%.

C. Proposed Budget for the Replacement of the City’s Phone System

Administrative Services Director, Al-Imam, discussed the recommended replacement of the City’s phone system that was purchased in the 1990s. The estimated cost to replace the City’s aging phone system is approximately $75,000. The Technology Replacement Fund has approximately $150,000 of fund balance reserves available to fund the project.

4. ADJOURNMENT

The Budget Standing Committee adjourned at 9:55 a.m.

_________________________________________
Richard D. Murphy, Mayor

Attest:

_________________________________________
Jason Al-Imam, Director
Administrative Services Department
MINUTES OF THE
BUDGET STANDING COMMITTEE
OF THE CITY OF LOS ALAMITOS

SPECIAL MEETING
MONDAY, May 2, 2016 – 3:30 p.m.

1. CALL TO ORDER

The Budget Standing Committee met in Special Session at 3:30 p.m., Monday, May 2, 2016, at City Hall, 3191 Katella Avenue, Mayor Murphy presiding.

2. ROLL CALL

Present: Committee Members: Mayor Murphy
Council Member Edgar

Absent: Committee Members: None

Present: Staff: Bret M. Plumlee, City Manager
Jason Al-Imam, Admin. Services Director
Dave Hunt, City Engineer

3. DISCUSSION ITEMS

Mayor Murphy opened the item for public comment. There being no one present wishing to speak, Mayor Murphy closed the item for public comment.

A. 7-Year Capital Improvement Program

The City Engineer, Dave Hunt, provided an update on the City’s 7-Year Capital Improvement Program (CIP) based on information recently received from the Orange County Transportation Authority informing the City that the grant funding for Cerritos Avenue had been withdrawn due to project milestones not being met. There was discussion about the management of grants and staff agreed to bring an item back to the Budget Standing Committee on grant revenues and the management of grant funds.

B. Update on 2015/16 General Fund Revenues and Expenditures and Proposed Fiscal Year 2016/17 General Fund Operating Budget

Administrative Services Director, Al-Imam, provided an update on the 2015/16 General Fund revenues and expenditures and the proposed 2016/17 General Fund Operating Budget. A budget surplus of approximately $79,000 was projected for the 2015/16 Fiscal Year primarily due to better than projected revenues, which is largely due to building and public works permit revenue.
Administrative Services Director, Al-Imam, also provided an update on the proposed 2016/17 budget, which was balanced with revenues exceeding expenditures by $267. The preliminary budget gap of approximately $250,000 had been eliminated primarily due to cost savings that the City expects to realize by joining CSAC-EIA, which provides the City with excess insurance for its workers’ compensation and general liability programs at a competitive rate.

4. ADJOURNMENT

The Budget Standing Committee adjourned at 4:30 p.m.

______________________________
Richard D. Murphy, Mayor

Attest:

________________________________
Jason Al-Imam, Director
Administrative Services Department
MINUTES OF THE
BUDGET STANDING COMMITTEE
OF THE CITY OF LOS ALAMITOS

SPECIAL MEETING
MONDAY, June 6, 2016 – 4:00 p.m.

1. CALL TO ORDER

The Budget Standing Committee met in Special Session at 4:00 p.m., Monday, June 6, 2016, at City Hall, 3191 Katella Avenue, Mayor Murphy presiding.

2. ROLL CALL

Present: Committee Members: Mayor Murphy
Council Member Edgar

Absent: Committee Members: None

Present: Staff: Bret M. Plumlee, City Manager
Jason Al-Imam, Admin. Services Director
Rich Kikuchi, Lance, Soll & Lunghard

3. DISCUSSION ITEMS

Mayor Murphy opened the item for public comment. There being no one present wishing to speak, Mayor Murphy closed the item for public comment.

A. Rich Kikuchi, Managing Partner at Lance, Soll & Lunghard, LLP discussed the following items:
   - Audit Responsibilities and Process
   - Auditor Communication Letter

There was discussion about the audit process, including but not limited to the risk assessment of internal control and procedures to be performed during the planning phase of the audit, which is scheduled to take place during the week of June 13th. Rich Kikuchi agreed to return to the Budget Standing Committee with the results from the planning phase of the audit at a future meeting.

B. Review and discussion of the City Attorney’s request for an increase in fees

The Committee reviewed and discussed the request for the following modifications to the City Attorney’s contract:
   - Increase in the monthly retainer by 6% to $6,360 per month
   - Increase in the hourly rate for excess retainer time by 6.67% to $250/hour
   - Increase in the hourly rate for hours reimbursed by 3rd parties by 6% to $265 per hour
• Increase in reimbursement for training and conferences to $1,200 per year
• Payment for travel time of no more than one hour total per meeting for all non-routine meetings
• Clarification that West-Comm hours are non-routine services

4. ADJOURNMENT

The Budget Standing Committee adjourned at 4:45 p.m.

______________________________
Richard D. Murphy, Mayor

Attest:

______________________________
Jason Al-Imam, Director
Administrative Services Department
1. CALL TO ORDER

The Budget Standing Committee met in Special Session at 7:30 a.m., Monday, August 29, 2016, at City Hall, 3191 Katella Avenue, Mayor Murphy presiding.

2. ROLL CALL

Present:  Committee Members:  Mayor Murphy
           Council Member Edgar

Absent:  Committee Members:  None

Present:  Staff:  Bret M. Plumlee, City Manager
           Jason Al-Imam, Admin. Services Director
           Rich Kikuchi, Lance, Soll & Lunghard

3. DISCUSSION ITEMS

Mayor Murphy opened the item for public comment. There being no one present wishing to speak, Mayor Murphy closed the item for public comment.

A. Rich Kikuchi, Managing Partner at Lance, Soll & Lunghard, LLP discussed the results from the interim planning phase of the annual financial statement audit.

Rich Kikuchi, Managing Partner at Lance, Soll & Lunghard discussed the results from the interim planning phase of the annual financial statement audit, which was conducted in June 2016. Rich Kikuchi provided an overview of the auditor's risk assessment and how that resulted in a tailored audit plan. The Committee requested that the auditors consider in their auditing procedures procurement policies and City Council approval of items that exceed the City Manager's contract authority. In addition, the Committee asked that the auditors look at expense reimbursements. Rich Kikuchi indicated that this would be factored into their risk assessment and the planning of procedures to be performed during the final phase of the audit which will take place in October 2016.
B. Review and Discussion of Grant Revenues and the Management of Grant Funds

Grant revenues and the management of grant funds were discussed with the Committee. The Committee discussed the status of certain grant funded projects along with projects funded by bond proceeds.

4. ADJOURNMENT

The Budget Standing Committee adjourned at 8:35 a.m.

________________________________________
Richard D. Murphy, Mayor

Attest:

________________________________________
Jason Al-Imam, Director
Administrative Services Department
Summary: This report provides the Budget Standing Committee with an update on Fiscal Year 2015-16 revenues and expenditures and recommends adjustments to fund balance reserves.

Recommendations:
That the Budget Standing Committee recommend that the City Council:
1) Receive and file this year-end report for Fiscal Year 2015-16;
2) Approve carryover of appropriations to Fiscal Year 2016-17 for various projects as outlined in this report;
5) Approve transfers from the General Fund in the amounts of $100,000 to the Police Capital Internal Service Fund and $350,000 to the Self-Insurance Trust Fund; and,
6) Approve transfer of $71,898 from the Rivers & Mountains Conservancy (RMC) Fund to the Police Capital Internal Service Fund associated with Coyote Creek project costs that were originally funded by the General Fund and have since been reimbursed.

Background

In May 2016 staff provided City Council with an update on the Fiscal Year 2015-16 projected revenues and expenditures, which projected ending fund balance to be $7.35 million at June 30, 2016. This report provides the City Council with an update on Fiscal Year 2015-16 revenues and expenditures and recommends adjustments to General Fund reserves.
Discussion

Fiscal Year 2015-16 Revenues & Expenditures

In May 2016 staff provided the City Council with an update on the 2015-16 General Fund budget. At that time, an operating surplus of approximately $81,000 was projected. However, now that the books have been closed, year-end actual (unaudited) revenues over expenditures (excluding capital amounts) are approximately $281,000 better with ending fund balance at approximately $7.83 million including $200,000 that has been set-aside for the Los Alamitos Boulevard Revitalization Project.

In May 2016 revenues were projected to be $13,072,717. However, actual revenues were approximately $115,000 higher than projected primarily due to red light camera fine revenue ($45,000), permit revenue ($19,000), investment earnings ($23,000) and workers' compensation insurance reimbursements ($14,000).

Approximately 68% of General Fund revenue consists of tax revenue, which is comprised of property taxes, sales and use tax, utility users' taxes and transient occupancy taxes. While variances exist between the various types of tax revenue, total tax revenue for the year was in line with projected amounts with actual revenues $252 better than projected.

<table>
<thead>
<tr>
<th>Revenues and Transfers In</th>
<th>(A) Amended Budget</th>
<th>(B) Projected</th>
<th>(B) - (A) Budget Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$3,372,411</td>
<td>$3,381,175</td>
<td>$43,805</td>
</tr>
<tr>
<td>Sales &amp; Use Taxes</td>
<td>3,289,579</td>
<td>3,279,579</td>
<td>(20,574)</td>
</tr>
<tr>
<td>Utility Users Taxes</td>
<td>2,121,672</td>
<td>2,122,323</td>
<td>(542)</td>
</tr>
<tr>
<td>Transient Occupancy Tax</td>
<td>145,000</td>
<td>150,000</td>
<td>11,088</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>677,705</td>
<td>679,461</td>
<td>(542)</td>
</tr>
<tr>
<td>Licenses &amp; Permits</td>
<td>854,203</td>
<td>856,420</td>
<td>21,497</td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>715,300</td>
<td>725,300</td>
<td>60,149</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>57,000</td>
<td>52,012</td>
<td>5,988</td>
</tr>
<tr>
<td>Revenue From Other Agencies</td>
<td>101,400</td>
<td>101,400</td>
<td>(7,183)</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,205,772</td>
<td>1,219,203</td>
<td>33,431</td>
</tr>
<tr>
<td>Miscellaneous Revenues</td>
<td>122,124</td>
<td>140,177</td>
<td>32,189</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>365,667</td>
<td>365,667</td>
<td>(2,378)</td>
</tr>
<tr>
<td><strong>Total Revenues and Transfers In</strong></td>
<td><strong>$13,027,833</strong></td>
<td><strong>$13,072,717</strong></td>
<td><strong>$160,183</strong></td>
</tr>
</tbody>
</table>

In May 2016 revenues were projected to be $13,072,717. However, actual revenues were approximately $115,000 higher than projected primarily due to red light camera fine revenue ($45,000), permit revenue ($19,000), investment earnings ($23,000) and workers' compensation insurance reimbursements ($14,000).

Approximately 68% of General Fund revenue consists of tax revenue, which is comprised of property taxes, sales and use tax, utility users' taxes and transient occupancy taxes. While variances exist between the various types of tax revenue, total tax revenue for the year was in line with projected amounts with actual revenues $252 better than projected.
In May 2016 operating expenditures were projected to be $13,045,737 whereas actual operating expenditures were $12,880,455. While variances exist between the various departments, total expenditures were approximately $165,000 lower than projected, which is primarily attributable to salary savings in the Police department ($110,000). In addition, Recreation’s expenditures were approximately $39,000 lower than projected, which is also largely due to salary savings.

1 Includes encumbrances related to the 15-16 audit ($16,693), the user fees & charges study ($4,400), and the strategic plan ($6,110) which have been encumbered against the 15-16 budget.

**Capital Project Carryovers**

The City’s Municipal Code provides that all appropriations shall lapse at the end of the fiscal year to the extent that they have not been expended or encumbered. Therefore, it is recommended that remaining unspent appropriations for the following ongoing capital projects be carried-over into Fiscal Year 2016-17.

<table>
<thead>
<tr>
<th>Description</th>
<th>Funding Source</th>
<th>Account</th>
<th>Carryover to FY 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADA RAMPS/SIDEWALKS</td>
<td>GAS TAX</td>
<td>20-570-5501.3102</td>
<td>46,937.33</td>
</tr>
<tr>
<td>ADA RAMPS/SIDEWALKS</td>
<td>MEASURE M</td>
<td>26-570-5501.3102</td>
<td>47,717.10</td>
</tr>
<tr>
<td>ALLEY IMPROVEMENTS</td>
<td>CDBG</td>
<td>19-570-5501.1106</td>
<td>131,400.00</td>
</tr>
<tr>
<td>ALLEY IMPROVEMENTS</td>
<td>MEASURE M</td>
<td>26-570-5501.1106</td>
<td>8,838.00</td>
</tr>
<tr>
<td>CITY HALL GENERATOR</td>
<td>BUILDING IMPROV. FUND</td>
<td>25-570-5503.1431</td>
<td>90,350.50</td>
</tr>
<tr>
<td>COYOTE CREEK PROJECT</td>
<td>RMC GRANT</td>
<td>41-570-5502.1109</td>
<td>319,001.21</td>
</tr>
<tr>
<td>MEDIAN ISLANDS</td>
<td>GAS TAX</td>
<td>20-570-5501.1501</td>
<td>12,002.05</td>
</tr>
<tr>
<td>MEDIAN ISLANDS</td>
<td>MEASURE M</td>
<td>26-570-5501.1501</td>
<td>6,001.02</td>
</tr>
<tr>
<td>MEDIAN ISLANDS</td>
<td>TRAFFIC IMPROV. FUNDS</td>
<td>44-570-5501.1501</td>
<td>6,001.02</td>
</tr>
<tr>
<td>RUBBERIZED PARK PROJECT</td>
<td>PARK DEVELOPMENT FUNDS</td>
<td>40-570-5502.3121</td>
<td>161,000.00</td>
</tr>
<tr>
<td>RUBBERIZED PARK PROJECT</td>
<td>CALRECYCLE GRANT</td>
<td>40-570-5502.1621</td>
<td>72,000.00</td>
</tr>
</tbody>
</table>

1 Includes encumbrances related to the 15-16 audit ($16,693), the user fees & charges study ($4,400), and the strategic plan ($6,110) which have been encumbered against the 15-16 budget.
General Fund Balance Policy

The Government Finance Officers Association (GFOA) recommends that governments adopt a formal fund balance policy that defines the appropriate level of fund balance target levels. On September 21, 2015, the City Council approved a Fund Balance Policy for the General Fund, which requires an annual review of the policy after adoption of the budget. It is recommended that the Fund Balance Policy for the General Fund for Fiscal Year 2016-17 (Attachment 1) be adopted by the City Council, which incorporates the following recommended changes:

- An increase in the amount set aside for PERS reserves by $250,000, which brings the reserve balance to $3,400,000. CalPERS recently released the actuarial reports for the valuations that were performed on June 30, 2015. The actuarial reports reflected a net pension liability of $13.88 million ($60.69 million pension liability less $46.81 million in assets held by CalPERS). The funded status would be 83% if the amount set-aside was increased to $3.4 million.
- An adjustment to the amount set-aside for emergencies at 25% of General Fund budgeted expenditures for Fiscal Year 2016-17.
- A transfer of $350,000 to the Self-Insurance Trust Fund for Workers’ Compensation/Liability Reserves. The Self-Insurance Trust Fund is a new internal service fund that will be used to account for the operations of the City’s self-insured workers’ compensation, general liability and property insurance programs. Since claims expense will be paid out of this fund it is recommended that the amounts set aside for future potential claims be transferred to the internal service fund. These amounts will not be expended until the City Council has authorized an appropriation of these amounts at a future date.
- A transfer of $100,000 to the Police Capital Expenditures Fund, which has a fund balance of $706,263 at June 30, 2016 – of which $431,112 is earmarked for the 800 MHz project. The remaining balance of $275,151 is available for other police capital needs such as the CAD/RMS project. If $100,000 is transferred from the General Fund and $71,898 is transferred from the RMC Fund (which is available to reimburse the General Fund for costs associated with the Coyote Creek project), $447,049 would be available for the CAD/RMS project. These amounts will not be expended until the City Council has authorized an appropriation of these amounts at a future date.
- A modification to the policy that would permit the use of PERS reserves when annual required contributions increase year-over-year by 5% or more and the PERS funded status (including amounts set-aside) is greater than 80%. Previously, the policy required that PERS reserves only be used when annual required contributions increase year-over-year by 10%.
If the aforementioned recommendations are approved, budgetary fund balance reserves for the General Fund would consist of the following (which excludes $27,203 that has been encumbered against the 2016/17 budget):

<table>
<thead>
<tr>
<th>Fund Balance Policy for Internal Service Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>On September 8, 2014, the City Council approved a Fund Balance Policy for the Internal Service Funds. It is recommended that the Fund Balance Policy for the Internal Service Funds for Fiscal Year 2016-17 (Attachment 1) be adopted by the City Council, which incorporates the following recommended changes:</td>
</tr>
<tr>
<td>• The annual capital replacement charge for vehicles and equipment shall be $70,000 per year beginning in Fiscal Year 2016-17.</td>
</tr>
<tr>
<td>• The annual capital replacement for Police capital expenditures shall be $35,000 per year beginning in Fiscal Year 2017-18.</td>
</tr>
<tr>
<td>• The Facilities, Streets and Parks Capital Expenditures Fund was established at $400,000, as part of the adoption of the budget for FY 2014-15, which remains largely unspent with a balance of $391,577 at June 30, 2016. At this time, no</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budgetary Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/15</td>
</tr>
<tr>
<td>Nonspendable:</td>
</tr>
<tr>
<td>Employee Loans</td>
</tr>
<tr>
<td>Reserved for:</td>
</tr>
<tr>
<td>Pool CIP</td>
</tr>
<tr>
<td>Assigned for:</td>
</tr>
<tr>
<td>Emergencies</td>
</tr>
<tr>
<td>PERS</td>
</tr>
<tr>
<td>Workers’ Compensation/Liability</td>
</tr>
<tr>
<td>Los Alamitos Boulevard Revitalization</td>
</tr>
<tr>
<td>Other Post-Employment Benefits (OPEB)</td>
</tr>
<tr>
<td>Total Budgetary Fund Balance</td>
</tr>
</tbody>
</table>

Fund Balance Policy for Internal Service Funds
amounts are recommended for replacement since these funds have not yet been expended.

- The Self-Insurance Trust Fund is a new internal service fund that will be used to account for the operations of the City's self-insured workers' compensation, general liability and property insurance programs. Since claims expense will be paid out of this fund it is recommended that $350,000 be set aside for future potential claims funded from a one-time General Fund transfer. These amounts that are set-aside for claims will not be expended until the City Council has authorized an appropriation of these amounts at a future date. At this time, no amounts are recommended for replacement since these funds have not yet been expended.

Fiscal Impact

There is no direct fiscal impact of implementing the fund balance policy for the General Fund. The reserves will remain in place until changes to the reserve levels are approved by City Council or until Council approves appropriations to spend any portion of the reserves.

Submitted By:  

Jason Al-Imam  
Administrative Services Director

Approved By:  

Bret M. Plumlee  
City Manager

Attachments:
1. Resolution No. 2016-31
2. Resolution No. 2016-32
RESOLUTION NO. 2016-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ESTABLISHING A FUND BALANCE POLICY FOR THE GENERAL FUND AND REPEALING RESOLUTION NO. 2015-23

WHEREAS, the City Council has established certain reserves in the City’s General Fund, and

WHEREAS, the City Council desires to establish the circumstances under which the reserves will be amended each fiscal year,

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Council of the City of Los Alamitos, California, finds that the above recitals are true and correct.

SECTION 2. That the City Council of the City of Los Alamitos approves a fund balance policy for the General Fund of the City, Exhibit A.

SECTION 3. That the reserves were established within the budget adopted by City Council that became effective starting July 1, 2016.

SECTION 4. That the City Council will revisit the reserves each fiscal year after the budget is adopted to approve any recommended changes to the levels of each individual established reserve.

SECTION 5. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 19th day of September, 2016.

_________________________________
Richard D. Murphy, Mayor

ATTEST:

______________________________
Windmera Quintanar, CMC, City Clerk
APPROVED AS TO FORM:

____________________________________
Cary S. Reisman, City Attorney

STATE OF CALIFORNIA  )
COUNTY OF ORANGE     ) ss
CITY OF LOS ALAMITOS )

I, Windmera Quintanar, CMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 19th day of September, 2016, by the following vote to wit:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

________________________________
Windmera Quintanar, CMC, City Clerk
City of Los Alamitos

Fund Balance Policy for the General Fund
Fiscal Year 2016-17

This Fund Balance Policy ("Policy"), as set forth by the City of Los Alamitos ("City"), provides the guidelines for amending General Fund Reserves established by the City Council as of July 1, 2016.

This Policy is subject to annual review by the City Council. No changes shall be made to the established reserves unless approved by City Council.

1. Purpose: This statement sets forth policies which shall govern the establishment and amendment of General Fund reserves.

2. Application: It is intended that this policy shall apply only to the General Fund of the City. Reserves established in other funds of the City shall be subject to separate policies for those funds, but are described below for purposes of comparison.

3. Regulation:

Reserve for Emergencies

The Reserve for Emergencies shall be maintained at 25% of General Fund appropriations. This is the minimum amount of reserves established for the General Fund. The Reserve for Emergencies shall never go below 25% of General Fund appropriations unless City Council declares an emergency for natural disasters or financial emergencies that temporarily cause the reserve to fall below 25%. A financial emergency is considered when annual revenues decrease by 5% or more or when annual expenditures increase by 5% or more. City Council will approve the amounts transferred to this reserve each year to maintain the reserve at 25% of General Fund appropriations.

PERS Reserves

PERS Reserves are intended to maintain a funded ratio near 80% of the Actuarial Accrued Liability established each year by PERS in the annual valuation. City Council can increase the funded ratio above the 80% level if investment returns earned by CalPERS in any given year automatically increase the funded level above the 80%. Any recommended changes to this reserve will be brought back to City Council each fiscal year after receipt of the annual valuation report from CalPERS. If there are excess
reserves as a result of exceptional investment returns by CalPERS, Council can decide to reduce the PERS reserves and allocate the excess to other General Fund reserves, Internal Service Fund reserves, or to Unassigned General Fund Reserves. PERS Reserves may be used if the following conditions are both present:
   a. Annual required contributions increase year-over-year by 5% or more
   b. PERS funded status (including amounts set-aside) is greater than 80%

The PERS Reserve has been increased by $250,000, which brings the reserve balance to $3,400,000. CalPERS recently released the actuarial reports for the valuations that were performed on June 30, 2015. The actuarial reports reflected a net pension liability of $13.88 million ($60.69 million pension liability less $46.81 million in assets held by CalPERS). The funded status is 83%, which includes amounts set-aside and assets held by PERS.

**Other Post Employment Benefit Reserves (OPEB)**

The OPEB Reserve is $500,000, which is approximately 12% of the unfunded OPEB liability. The unfunded OPEB liability is approximately $4.29 million based on the actuarial report that is completed every three years, which was last completed in December 2015. The amount set aside for OPEB Reserves will be reevaluated annually and will take into consideration information reflected in the actuarial study.

**Los Alamitos Blvd. Rehabilitation Reserve**

The reserve for the Los Alamitos Boulevard Rehabilitation Project has been established at $200,000. $400,000 has been budgeted for the Los Alamitos Blvd. Project in 2016/17, which is funded by the 2015 Certificates of Participation. The amount set-aside to be spent from General Fund reserves is expected to be expended in Fiscal Year 2017/18.

**Undesignated Reserves**

Any amounts in excess of the reserves established above will be maintained as undesignated reserves, or may be transferred to existing reserves, or new reserves, but only upon approval of City Council.

**Policy Review**

The Fund Balance Policy for the General Fund shall be submitted to the City Council for approval each fiscal year after the adoption of the budget. The CalPERS annual valuation report is generally received each fiscal year around October, and the actuarial report will determine the amount of PERS reserves needed to maintain funding at 80%, or some other percentage amount as approved by City Council. In addition, the emergency reserve cannot be determined until the budget is adopted by City Council, and the amount of 25% of General Fund appropriations is calculated.
RESOLUTION NO. 2016-32


WHEREAS, the City Council has established certain reserves in the City’s Internal Service Funds; and,

WHEREAS, the City Council desires to establish the circumstances under which the reserves will be amended each fiscal year.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Council of the City of Los Alamitos, California, finds that the above recitals are true and correct.

SECTION 2. That the City Council of the City of Los Alamitos approves a fund balance policy for the Internal Service Funds of the City, Exhibit A.

SECTION 3. That the reserves were established within the budget adopted by City Council that became effective starting July 1, 2016.

SECTION 4. That the City Council will revisit the reserves each fiscal year after the budget is adopted to approve any recommended changes to the levels of each individual established reserve, or the allocations to the departments to replenish the reserves.

SECTION 5. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 19th day of September, 2016.

________________________________
Richard D. Murphy, Mayor

ATTEST:

____________________________________
Windmera Quintanar, CMC, City Clerk
STATE OF CALIFORNIA  )
COUNTY OF ORANGE     ) ss
CITY OF LOS ALAMITOS )

I, Windmera Quintanar, CMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 19th day of September, 2016, by the following vote to wit:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

________________________________
Windmera Quintanar, CMC, City Clerk
City of Los Alamitos

Fund Balance Policy for the Internal Service Funds
Fiscal Year 2016-2017

This Fund Balance Policy ("Policy"), as set forth by the City of Los Alamitos ("City"), provides the guidelines for amending Internal Service Funds Reserves established by the City Council as of July 1, 2016.

This Policy is subject to annual review by the City Council. No changes shall be made to the established reserves unless approved by City Council.

1. **Purpose:** This statement sets forth policies which shall govern the establishment and amendment of Internal Service Funds reserves.

2. **Application:** It is intended that this policy shall apply only to the Internal Funds of the City discussed in this policy.

3. **Regulation:**

   **Vehicles and Equipment Fund**

   The Vehicles & Equipment Fund will replenish reserves based upon allocations to the departments for Salaries and Benefits, Maintenance and Operations, Capital Outlay and Debt Service Payments (Principal and Interest Cost) for vehicles and equipment based upon an equipment replacement schedule, Exhibit B, that shall be updated annually by the Public Works Superintendent. The allocations for Salaries and Benefits and Maintenance and Support will be based upon the actual budget of the Fleet Maintenance Division each year. The allocation to the departments for vehicle and equipment replacement shall be $70,000 per year beginning in Fiscal Year 2016/17, which covers the estimated annual debt service associated with the capital lease with Wells Fargo Equipment Finance that was approved by the City Council on June 20, 2016 for the purchase of seven Police vehicles, which is being financed over four years at an annual interest rate of 1.8446%.

   **Technology Replacement Fund**

   The reserves in the Technology Replacement Fund are currently sufficient to fund the capital needs of the departments for computers, software, maintenance and supplies. The allocations to the departments each year will be based upon the actual budget for the information technology division.
Police Capital Expenditures Fund

The Police Capital Expenditures Fund reserves were established at $700,000 in the adopted Fiscal Year 2014-2015 budget. The fund had a balance of $706,263 at June 30, 2016 – of which $431,112 is earmarked for the 800 MHz project. The remaining balance of $275,151 is available for other police capital needs such as the CAD/RMS project. It is recommended that $100,000 from the General Fund and $71,898 from the RMC Fund (which is available to reimburse the General Fund for costs associated with the Coyote Creek project) be transferred to the Police Capital Expenditures Fund. If these transfers are approved, $447,049 would be available for the CAD/RMS project. These amounts will not be expended until the City Council has authorized an appropriation of these amounts at a future date. The replenishment of this fund will be based upon an annual allocation to the Police Department established at $35,000 per year beginning in Fiscal Year 2017/18, to be increased each year based upon CPI.

Facilities, Streets and Parks Capital Expenditures Fund

The Facilities, Streets and Parks Capital Expenditures Fund was established at $400,000, as part of the adoption of the budget for FY 2014-2015, which remains largely unspent with a balance of $391,577 at June 30, 2016. At this time, no amounts are recommended for replacement since these funds have not yet been expended.

Self-Insurance Trust Fund

The Self-Insurance Trust Fund is a new internal service fund that will be used to account for the operations of the City’s self-insured workers’ compensation, general liability and property insurance programs. The expenditure budget consists of amounts appropriated for insurance premiums, third-party administration fees, actuarial services, training costs and estimated claims expense, which is funded from an annual transfer from the General Fund beginning in Fiscal Year 2016/17 to cover budgeted expenditures. In addition, since claims expense will be paid out of this fund it is recommended that $350,000 be set aside for future potential claims funded from a one-time General Fund transfer. These amounts that are set-aside for claims will not be expended until the City Council has authorized an appropriation of these amounts at a future date. At this time, no amounts are recommended for replacement since these funds have not yet been expended.

Policy Review

The Fund Balance Policy for the Internal Services Funds shall be submitted to the City Council for approval each fiscal year after the adoption of the budget. No funds shall be expended from the Internal Services Funds without the express consent of City Council and approval of the appropriations therefor.
## Vehicle & Equipment Replacement Schedule

### Over $5k

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1 - Per Vehicle/Equipment Replacement Policy Approved by City Council on April 15, 2013