

CITY OF  
**Los Alamitos**  
*California*



**2024-2025**

**ANNUAL OPERATING BUDGET AND  
CAPITAL IMPROVEMENT PROGRAM**



**July 1, 2024**

**HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

I proudly present the City of Los Alamitos' Annual Operating Budget and Capital Improvement Program for Fiscal Year 2024-25. This budget implements the priorities of the City of Los Alamitos and provides a financial plan that continues the delivery of responsible levels of services to the community and is responsive to the needs of our residents.

This budget document is designed to provide a comprehensive financial overview of City activities during the next twelve months and serves as a communication device, financial plan, policy tool, and operations guide for the City Council and residents of Los Alamitos.

The preparation of this year's budget represents the culmination of a process and collective efforts involving the City Council, the Budget Standing Committee, City Commissions, City staff, and the community, which provided an open forum for community input and transparency.

The budget has been prepared in accordance with local ordinances, state statutes, and professional standards promulgated by the Governmental Accounting Standards Board governing its development. The budget also reflects the City's ongoing commitment to providing excellent service and responsible stewardship of public funds.

The new budget again reflects two fiscal years, with the adoption of the first year FY2024-25 and the second year FY2025-26, provided as a planning tool for the future. This is the third consecutive year a two-year budget cycle has been carried out and will assist the City Council in focusing on long-term as well as strategic aspects of the budget.

The projected revenues exceed expenditures, providing a surplus that will allow the City to continue to provide the level of services that preserve the quality of life and serve the residents of Los Alamitos. The budget represents the operating and capital spending plans for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, and Internal Service Funds.

The adopted budget includes updates to the long-term financial model to provide a true picture that reflects a healthy surplus going forward, as depicted below:

	1	2	3	4	5
	Estimate	Estimate	Estimate	Estimate	Estimate
	<u>FY25-26</u>	<u>FY26-27</u>	<u>FY27-28</u>	<u>FY28-29</u>	<u>FY28-29</u>
<b>Revenues:</b>					
Total Revenues	\$ 24,664,464	\$ 24,871,691	\$ 25,401,853	\$ 25,947,886	\$ 26,604,012
<b>Expenditures:</b>					
Total Expenditures	<u>24,043,438</u>	<u>24,134,520</u>	<u>24,716,812</u>	<u>25,420,083</u>	<u>26,036,951</u>
<b>Estimated Budget Surplus</b>	\$ 621,026	\$ 737,170	\$ 685,041	\$ 527,803	\$ 567,061

The total adopted appropriations for all budgeted funds for Fiscal Year 2024-25 is \$28,491,134. The FY24-25 General Fund budget comprises \$23,926,050 operating expenditures, including \$2,030,000 net transfers in/out. Citywide operating expenditures are \$1,163,341, or 5.0% more than the previous fiscal year's operating expenditures.

## BUDGET OVERVIEW

A conservative approach was used in preparing this year's biennial budget, which included information gathered from various sources, including HdL, Beacon Economics, and the U.S. Treasury. According to economists at UCLA School of Management, the forecast is for slow growth for the next few years, tempered by inflation and additional interest rate moves by the U.S. Treasury. Other factors remain in play, including the presidential election in November and larger-scale ongoing geopolitical risks.

Although circumstances may threaten the City's financial position in the future, including high interest rates, uncertainty in financial institutions, and a potential recession, the City's current financial position remains stable, and we anticipate our revenues to trend favorably for the foreseeable future. While we remain hopeful and optimistic, staff will continue to monitor the revenues and any adverse fluctuations in anticipated trends.

The Fiscal Year 2024-25 annual operating budget is balanced with operating revenues of \$24,056,833 and operating expenditures of \$23,126,050, resulting in a surplus. General fund balance reserves are projected to be \$21,004,143 on June 30, 2025. The City Council reviews its Fund Balance Policy once the books have been closed for the prior year. The current reserve includes \$3,400,000 for CalPERS reserves and \$500,000 for other post-employment benefits (OPEB).

**Fiscal Year 2024-25 Budget Overview**

The new budget reflects two fiscal years, with the adoption of the first year, 2024-25, and the second year, 2025-26, provided as a planning tool for the future. This will assist the Council in focusing on long-term and strategic goals.

**General Fund Projected Revenues**

Fiscal Year 2024-25 revenues by category are as follows:

	<b>2023-24 Adopted</b>	<b>2024-25 Proposed</b>	<b>2025-26 Projection</b>	<b>% Change From Prior Year</b>
<b>REVENUE SUMMARY</b>				
PROPERTY TAXES	\$ 5,085,144	\$ 5,436,347	\$ 5,629,908	6.9%
OTHER TAXES	11,884,304	11,176,715	11,507,381	-6.0%
UTILITY USER TAXES	1,799,000	2,283,000	2,289,000	26.9%
FRANCHISE FEES	655,300	864,200	868,200	31.9%
LICENSES & PERMITS	1,075,300	1,123,480	1,170,784	4.5%
FINES & FORFEITURES	696,000	1,031,975	1,052,075	48.3%
INVESTMENT EARNINGS	300,000	750,000	750,000	150.0%
OTHER AGENCIES	12,200	11,000	11,000	-9.8%
CHARGES FOR CURRENT SERVICES	764,818	855,116	861,116	11.8%
MISCELLANEOUS	50,000	100,000	100,000	100.0%
<b>TOTAL REVENUE</b>	<b>22,322,066</b>	<b>23,631,833</b>	<b>24,239,464</b>	<b>5.9%</b>
TRANSFERS IN	870,000	425,000	425,000	-51.1%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$23,192,066</b>	<b>\$24,056,833</b>	<b>\$ 24,664,464</b>	<b>3.7%</b>

**Property Taxes**

The most recent report received from HdL (dated September 19, 2023) indicates that property taxes are continuing an upward trend and estimate increases of 3% in FY24-25, followed by 4% growth for FY25-26 through FY28-29. The projections for secured property taxes for FY24-25 and FY25-26 are \$3.0 million and \$3.1 million, respectively. This revenue category encompasses unsecured property taxes, lighting district, and property tax in lieu of VLF. The total property tax revenue projection for FY24-25 is \$5.4 million, estimated to be \$5.6 million for FY25-26.

**Other Taxes**

The revenue category for Other Taxes includes Sales and Use taxes, Measure Y Local Sales Tax, Transit Occupancy Tax, and Business Licenses.

**Sales & Use Taxes**

An updated report from HdL, dated April 30, 2024, reported data for the quarter ending December 31, 2023. The projection and estimate for Sales & Use Taxes is \$3.7M and \$3.8M for Fiscal Year 2024-25 and FY25-26.

## **Other Taxes (cont.)**

### Measure Y Local Sales Tax

According to the latest report from HdL dated April 30, 2024, estimates for Measure Y Local Sales Tax for FY24-25 are \$6.1M, and FY25-26 \$6.3M.

### Transient Occupancy Tax

Transient Occupancy Tax (TOT) includes TOT tax from three hotels. The estimate for FY24-25 is \$630 thousand, and for FY25-26, \$640 thousand.

### Business Licenses

Business Licenses are projected to reflect strong business activity for FY24-25 and FY25-26, at \$750 thousand and \$787 thousand for both fiscal years. A cost recovery study and review of all fees are being conducted and is expected to be completed later this year.

### **Utility User Tax**

Utility User tax is projected to be \$2.3 million and reflects taxes paid by the following utilities:

- Electricity 6% - Southern California Edison (LAMC 3.20.080)
- Gas 6% - Southern California Gas Company (LAMC 3.20.090)
- Telecommunications 5% - Frontier Communications (LAMC 3.20.070)
- Water 6% - Golden State Water (LAMC 3.20.100)

### **Franchise Fees**

As the Public Utilities Commission allows, franchise fees levied on utilities are passed directly to customers and itemized on their bills as city fees. The utility collects the fee and remits it to the city. Franchise fees include cable, refuse, electric, gas, water, and pipeline, and they are projected to be approximately \$800 thousand for FY24-25 and FY25-26.

### **Licenses & Permits**

Licenses & Permits are expected to reflect continued strong activity for building and construction. Estimates for FY24-25 and FY25-26 are \$1.1 million. A cost recovery study is being conducted and is expected to be completed later this year. The resulting changes to the fees have not yet been factored in. However, the U.S. BLS 12-month CPI adjustment as of March 2024 recommends and supports a CPI adjustment of 4% that is being recommended.

### **Fines & Forfeitures**

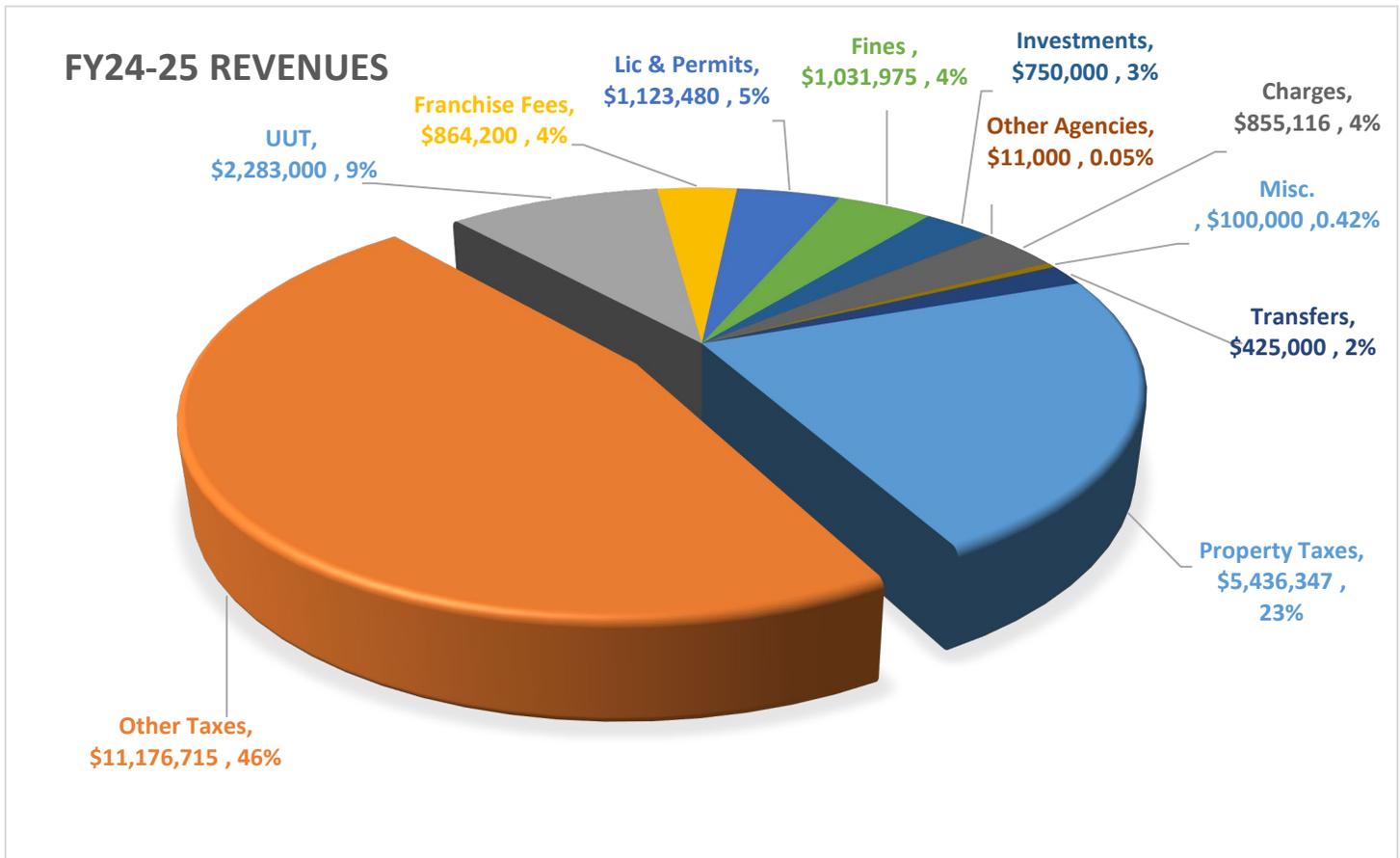
Fines & Forfeitures revenue includes red light cameras, parking fines, and other moving violations. Revenue is expected to return to a more normalized level in the next fiscal year. Projections for Fines & Forfeitures are \$1.0 million for FY24-25 and FY25-26.

## General Fund Projected Revenues (cont.)

### Charges for Current Services

The Recreation Department's various programs, classes, and special events generate the majority of revenue for this category. The Aquatics Program has been added to Recreation's full menu of programs. Estimated revenues total \$853 thousand for FY24-25.

Below is a pie chart depicting the revenues:



### General Fund Projected Expenditures

General Fund expenditures represent further restructuring of the City's internal operations to meet the goals outlined in the departments and the City. Expenditures for FY24-25 are \$23,926,050 million, including transfers. Salaries reflect the recently negotiated four-year MOU agreements and corresponding cost-of-living adjustments.

Other personnel increases include higher CalPERS pension payments, a newly approved position and position upgrade, and other long-term retention strategies. Maintenance and operation expenses include increases that are relative to department operational needs and that align with the City's operational goals.

Depicted below is a summary of expenses by department:

	2023-24 Adopted	2024-25 Proposed	2025-26 Projection	% Change From Prior Year
<b>EXPENDITURE SUMMARY</b>				
CITY COUNCIL	\$ 66,895	\$ 35,957	\$ 35,982	-46.2%
ADMIN - CITY MGR, CITY CLK, HR	1,493,294	1,730,850	1,732,064	15.9%
FINANCE	1,011,972	1,134,465	1,171,415	12.1%
CITY ATTORNEY	196,000	226,000	226,000	15.3%
POLICE	8,345,059	8,208,997	8,354,480	-1.6%
DEVELOPMENT SERVICES	5,003,100	5,695,455	5,740,455	13.8%
RECREATION	2,458,757	3,279,826	3,463,542	33.4%
NON-DEPARTMENTAL	2,582,631	1,209,500	1,210,500	-53.2%
<b>TOTAL EXPENDITURES</b>	<b>21,157,708</b>	<b>21,521,050</b>	<b>21,934,438</b>	<b>1.7%</b>
TRANSFERS OUT	1,521,500	1,605,000	2,109,000	5.5%
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>22,679,208</b>	<b>23,126,050</b>	<b>24,043,438</b>	<b>2.0%</b>

### Council

The Council budget has been revised to reflect the transfer of many line-item expenditures to the Administration budget, including supplies, postage, advertising, employee service awards, commission appreciation, meeting cable casting, and dues & subscriptions, to better align with City operations. The Council budget is projected to decrease by approximately \$32 thousand.

### Administration (City Manager, City Clerk, Human Resources)

Administration includes the City Manager, City Clerk, Administrative Services Manager, two Management Analysts, a Deputy City Clerk, and a Department Secretary. Expenditures for Administration for FY24-25 and FY25-26 are projected to be approximately \$1.7 million, respectively.

### Finance

The Finance Department consists of four full-time staff members: the Finance Director, Finance Manager, Accountant, Senior Finance Assistant, and Part-Time Clerical Assistant. The Finance Manager position is currently vacant and is being recruited. It is currently covered through contract staffing until successful recruitment can be made. Animal services have historically been expensed in Finance and are being moved to Development Services. In addition, leased equipment is being transferred to Non-departmental to better align with operations. Total department expenditures for Finance are projected to be \$1.1 million.

### Expenses by Department (cont.)

## **Police**

The Police budget consists of ten divisions: Administration, Patrol, Investigation, Records, Communication, Community Outreach, Youth Programs, Traffic, Emergency Preparedness, and the K-9 Unit, which will be reported separately. The total department expenditures for FY24-25 is projected to be \$8.2 million and \$8.3 million for FY25-26.

## **Development Services**

Development Services include Administration, Planning, Neighborhood Preservation, Building Inspection, NPDES, Street, Park, Facility Maintenance, City Engineer, and Economic Development. The Street Department (division 542) reflects salaries and benefits for Park Maintenance (division 543) and Facility Maintenance (division 544), which were previously reported separately. The revision will simplify reporting, as salaries and benefits were split for multiple divisions. The total department expenditures for FY24-25 and FY25-26 are projected to be \$5.7 million, respectively.

The Economic Development Division (545) salaries and benefits will continue to be funded and offset by the Economic Development Fund (57). This position will be responsible for Business Licensing and additional oversight of HdL's Business License processing, the Banner Program, Economic Development initiatives, and New Business Programs.

## **Recreation and Community Services**

Recreation and Community Services include divisions for Administration, Community Services, Day Camp, Playgrounds, Sports, Special Classes, and Special Events. Aquatics is now year-round and includes using the pool facilities at JFTB. Due to the expansion of programs, part-time salaries are being increased. Total department expenditures for Recreation and Community Services are projected to be \$3.3 million for FY24-25 and \$3.4 million for FY25-26.

## **Non-Departmental**

Non-departmental includes contractual services not associated with other departments, retiree health insurance costs, credit card processing fees, contributions to North SPA, and capital projects funded by Measure Y and General Fund.

## **Interfund Operating Transfers Out**

Interfund transfers out from the General Fund are to other funds to cover Debt Service payments \$205,000 (Fund 31), Vehicle and Equipment Replacement \$500,000 (Fund 50), Technology Replacement \$200,000 (Fund 53), and Self-insurance costs \$700,000 (Fund 54).

Internal Service Charges for FY24-25 are being eliminated, and line-item charges at the department level have been replaced by direct transfers from the General Fund to better align with operations. This change will reduce the departmental expenses, and the transfers will be made directly by the General Fund to create more transparency.

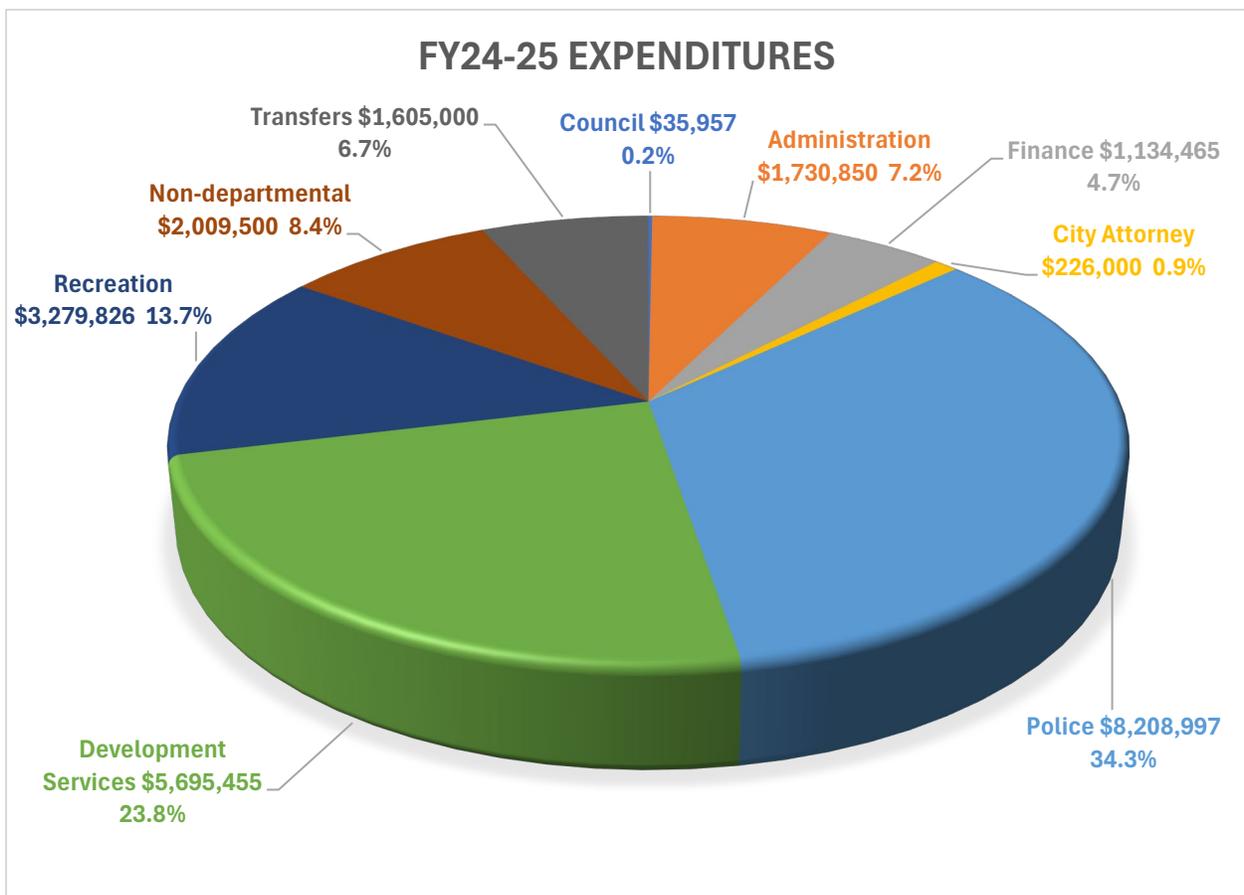
## **Structural Budget Changes**

- City Council – transfer of certain line-item expenditures to Administration to better align with City operations.
- Finance—transfer of Animal Services to Development Services and transfer of expenses for leased equipment to Non-departmental, for better placement of expenditures with operations.
- Development Services: Combined salaries and benefits of the Park and Facility Maintenance division into Street Maintenance to simplify reporting.
- Elimination of internal service charges in favor of direct transfer from General Fund, and reduction department expenses by \$546 thousand – provides truer accounting of department budget expenditures and better transparency.

### Staffing Changes

- Development Services – additional Code Enforcement officer – supports full 7-day coverage.
- Recreation – reclass Recreation Supervisor to Management Analyst – aligns with expanded role and responsibilities.

Below is a pie chart depicting the expenditures for FY24-25 by department:



## **Capital Improvements**

There was a significant influx of new projects during FY23-24. Infrastructure repairs were initiated on the City's Civic Center buildings. This will be largely offset by reimbursement through the Federal Emergency Management Agency (FEMA) funding. The allocated funds will be utilized to address recent storm damage that has affected the Civic Center and other facilities, enabling necessary repairs and upgrades.

In addition, new funding has been earmarked for projects funded by the Road Repair and Accountability Act of 2017 (SB1) and Gas Tax, Orange County Transportation Authority (OCTA) Measure M-2, and other grants secured through Community Development Block Grant (CDBG) and Parks and Water Bond Act of 2018 (Proposition 68). Most of the remaining CIP is pending (carried over) from the FY23-24 budget and will be funded from surplus.

## **Other Budget Considerations**

In connection with the Unfunded Actuarial Liability (UAL), a report was taken to the Council in November for a plan to pay down the unfunded liability. The Council adopted the PERS Unfunded Accrued Liability Pay-Down Funding Policy.

The policy establishes an Additional Discretionary Payment (ADP) of at least \$260,000 to address the City's current PERS UAL. Upon completion of the City's annual independent financial audit, should a surplus be identified and verified, at least 25% of the surplus will be used to make additional ADP payments.

This payment is in addition to and does not replace the already directed \$260,000 annual payment. Due to the extreme fluctuations and uncertainty in the CalPERS rate of returns, the Council also approved funding the trust established with PARS at \$50,000 monthly. This funding would be in addition to the already approved \$260,000 annual ADP, which, combined with the trust funding, will accelerate the UAL paydown.

In closing, I would like to express my appreciation to the City Council and Budget Standing Committee for providing the positive leadership and direction that has assisted in preparing this budget. Thank you to the City staff for their continued dedication and effort, not only in preparing this budget but also in their commitment to providing quality services that continue to meet the needs of the residents of Los Alamitos.

In addition, I wish to acknowledge the work of the City's Finance Department, which once again has successfully prepared an accurate, concise, and easy-to-read document. Staff looks forward to working with you to implement this financial plan and policy document.

This budget is the starting point in the Fiscal Year 2024-25 planning. I am confident that the staff's efforts will result in the continuation of quality public services while providing and planning for a stable and secure financial position for the community.

Respectfully submitted,

A handwritten signature in blue ink that reads "Chester C. Simmons III". The signature is written in a cursive, flowing style.

Chet Simmons  
City Manager



# FY 2024-25, FY 2025-26 Adopted Budget

**Jordan Nefulda**  
Mayor

**Shelley Hasselbrink**  
Mayor Pro Tem

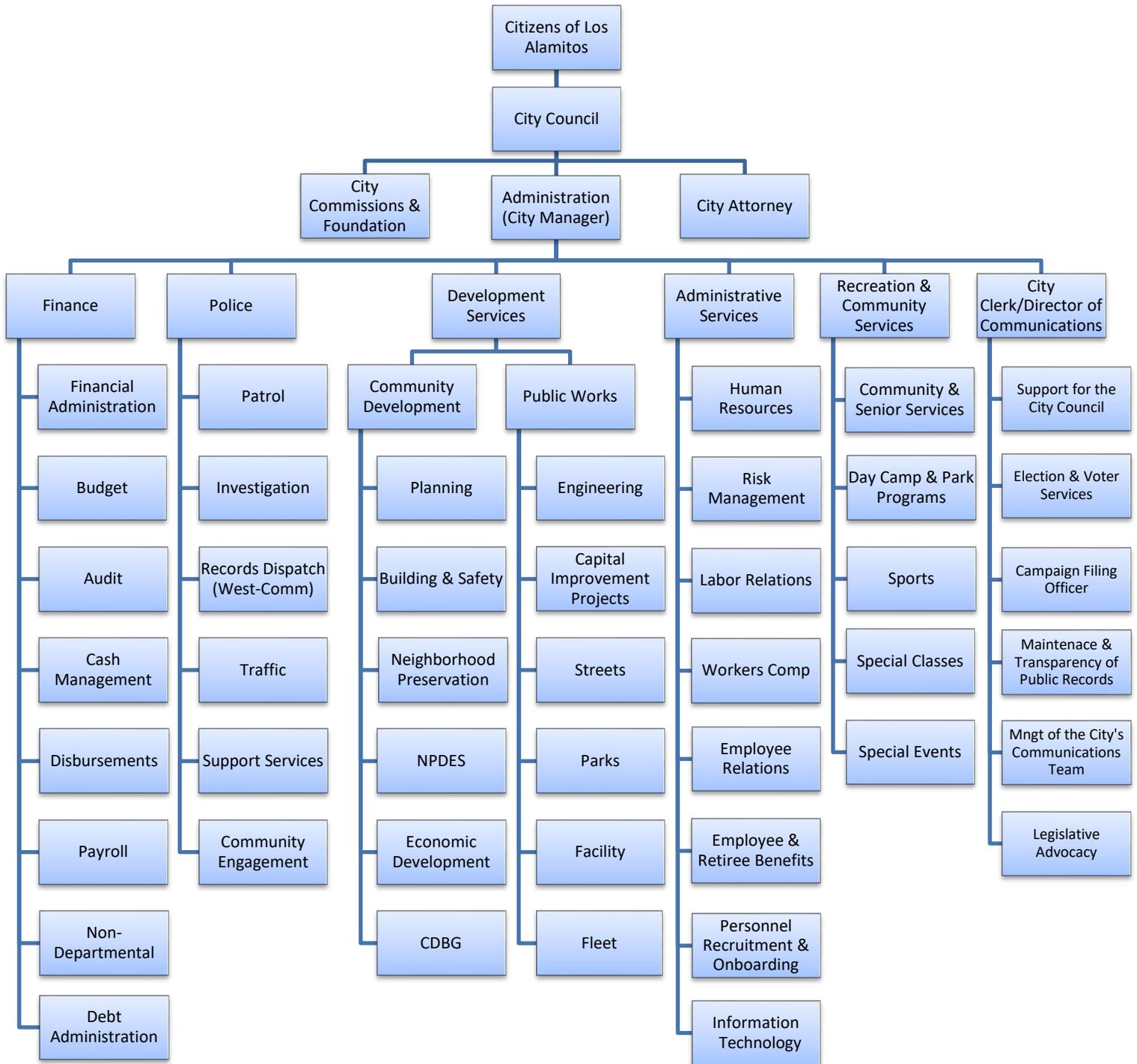
**Tanya Doby**  
Council Member

**Emily Hibard**  
Council Member

**Trisha Murphy**  
Council Member

Submitted to the  
City Council by:  
Chet Simmons  
**City Manager**





**City Manager**

Chet Simmons, City Manager

**City Clerk**

Windmera Quintanar, MMC, City Clerk/Director of Communications

**City Attorney**

Michael S. Daudt, City Attorney

**Administrative Services – Human Resources**

Chelsi Wilson, Administrative Services Manager

**Finance**

Craig Koehler, Finance Director

**Development Services**

Ron Noda, Development Services Director

**Police**

Michael Claborn, Chief of Police

**Engineering**

Chris Kelley, City Engineer

**Recreation and Community Services**

Emeline Noda, Recreation and Community Services Director



**FY 2024-25, FY 2025-26**

**Summary of Sources**

**and Uses by Fund**



**City of Los Alamitos**  
**For Fiscal Year 2024-25, 2025-26**  
**Adopted Budget**  
**Summary of Sources and Uses by Fund**

Fund		Actual Fund Balance June 30, 2023	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2024	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2025
10	<b>General Fund</b>							
	Unassigned	\$ 14,554,960	\$ 22,692,066	\$ 22,679,483	\$ 16,550,026	\$ 24,056,833	\$ 23,126,050	\$ 17,062,884
	OPEB	500,000	-	-	500,000	-	-	500,000
	PERS Reserves	3,400,000	-	-	3,400,000	-	-	3,400,000
	Other	1,618,400						
	<b>TOTAL GENERAL FUND</b>	20,073,360	22,692,066	22,679,483	20,450,026	24,056,833	23,126,050	20,962,884
	<b>OTHER FUNDS</b>							
19	CDBG	(114,182)	300,000	79,913	105,905	350,000	350,000	105,905
20	Gas Tax	56,489	641,153	345,444	352,198	653,027	1,431,627	(426,402)
21	Public Safety Aug. Fund	3,742	141,822	105,000	40,564	142,035	105,000	77,599
22	Supp. Law Enforcement	314,945	171,723	140,000	346,668	171,600	200,000	318,268
23	AQMD	152,845	15,700	-	168,545	15,700	-	184,245
24	Street & Alley Improvement	6,942	50	-	6,992	50	-	7,042
25	Building Improvement	324,501	151,928	86,730	389,699	1,800	-	391,499
26	Measure M	595,810	323,883	60,792	858,901	326,029	590,000	594,930
27	Asset Seizure	28,589	50	1,479	27,160	50	-	27,210
28	Los Alamitos TV	61,257	27,000	40,820	47,437	18,250	40,820	24,867
29	OTS Fund	166,956	15,675	5,000	177,631	12,500	-	190,131
31	Debt Service	7,239	211,500	208,843	9,896	205,000	207,519	7,377
40	Park Development	746,451	5,000	-	751,451	4,000	-	755,451
44	Traffic Improvement	99,844	5,000	-	104,844	3,500	-	108,344
50	Vehicle & Equipment ISF	112,318	86,760	768,060	(568,982)	715,000	595,200	(449,182)
51	Police Capital ISF	147,151	40,000	-	187,151	-	-	187,151
52	Facilities, Streets, Parks ISF	778,869	100,000	4,559	874,310	-	-	874,310
53	Technology Replacement ISF	(12,617)	200,000	233,000	(45,617)	200,000	141,000	13,383
54	Self Insurance ISF	(907,919)	2,168,200	779,317	480,964	718,000	903,918	295,046
57	Economic Development	498,813	879,768	-	1,378,581	-	-	1,378,581
	<b>ALL FUNDS</b>	<b>\$ 23,141,403</b>	<b>\$ 28,177,278</b>	<b>\$ 25,538,440</b>	<b>\$ 26,144,324</b>	<b>\$ 27,593,374</b>	<b>\$ 27,691,134</b>	<b>\$ 25,628,639</b>



**FY 2024-25**  
**Summary of Transfers**  
**In & Out**



**City of Los Alamitos  
Adopted Budget  
For Fiscal Year 2024-25**

**Summary of Transfers In & Out**

Transfer From	Transfer To	FY2022-23	FY2023-24	FY2024-25	Purpose
		Amount	Amount	Amount	
General Fund (10)	Facilities (52)	100,000	100,000	-	Funding for future facilities, streets, & parks projects
General Fund (10)	Vehicle / Equip Repl (50)	-	-	500,000	Funding for Vehicle & Equip Replacement
General Fund (10)	Technology Repl (53)	-	-	200,000	Funding for Technology Replacement
General Fund (10)	Self Insurance (54)	660,000	560,000	700,000	Funding for insurance, claims, & workers' comp
General Fund (10)	Buildg Improv (25)	150,000	150,000	-	Funding for building improvements
General Fund (10)	Debt Service (31)	215,500	211,500	205,000	Funding for bond payments principal and interest
General Fund (10)	Economic Dev (57)	500,000	500,000	-	Funding for Economic Development
		<b>1,625,500</b>	<b>1,521,500</b>	<b>1,605,000</b>	
Gas Tax (20)	General Fund (10)	120,000	120,000	120,000	Reimbursing GF for street-related maintenance
PSAF (21)	General Fund (10)	105,000	105,000	105,000	Reimbursing GF for public safety expenditures
SLESF (22)	General Fund (10)	140,000	140,000	200,000	Reimbursing GF for public safety expenditures
Office of Traffic Safety (29)	General Fund (10)	5,000	5,000	-	Reimbursing GF for traffic safety activity
ARPA (56)	General Fund (10)	600,000	-	-	Reimbursing GF for revenue loss
		<b>970,000</b>	<b>370,000</b>	<b>425,000</b>	



# FY 2024-25, FY 2025-26 General Fund Summary



**City of Los Alamitos  
General Fund Summary  
For Fiscal Year 2024-25, 2025-26**

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>REVENUE SUMMARY</b>					
PROPERTY TAXES	5,067,346	5,085,144	5,076,966	5,436,347	5,629,908
OTHER TAXES	11,989,957	11,884,304	10,958,445	11,176,715	11,507,381
UTILITY USER TAXES	2,307,629	1,799,000	2,255,290	2,283,000	2,289,000
FRANCHISE FEES	1,079,585	655,300	851,222	864,200	868,200
LICENSES & PERMITS	830,148	1,075,300	1,090,282	1,123,480	1,170,784
FINES & FORFEITURES	549,352	696,000	711,663	1,031,975	1,052,075
INVESTMENT EARNINGS	(185,293)	300,000	800,000	750,000	750,000
OTHER AGENCIES	5,454	12,200	174,704	11,000	11,000
CHARGES FOR CURRENT SERVICES	860,161	764,818	714,931	855,116	861,116
MISCELLANEOUS	513,979	50,000	57,617	100,000	100,000
<b>TOTAL REVENUE</b>	<b>23,018,318</b>	<b>22,322,066</b>	<b>22,691,120</b>	<b>23,631,833</b>	<b>24,239,464</b>
TRANSFERS IN	616,043	370,000	370,000	425,000	425,000
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>23,634,361</b>	<b>22,692,066</b>	<b>23,061,120</b>	<b>24,056,833</b>	<b>24,664,464</b>
<b>EXPENDITURE SUMMARY</b>					
CITY COUNCIL	67,974	66,895	67,662	35,957	35,982
ADMIN - CITY MGR, CITY CLK, HR	1,011,172	1,493,294	1,422,644	1,730,850	1,732,064
FINANCE	808,620	1,011,972	984,414	1,134,465	1,171,415
CITY ATTORNEY	331,909	196,000	226,000	226,000	226,000
POLICE	7,689,689	8,345,059	7,699,162	8,208,997	8,354,480
DEVELOPMENT SERVICES	4,772,629	5,003,375	5,546,650	5,695,455	5,740,455
RECREATION	2,485,133	2,458,757	2,504,856	3,279,826	3,463,542
NON-DEPARTMENTAL	2,214,494	2,582,631	2,153,865	1,209,500	1,210,500
<b>TOTAL EXPENDITURES</b>	<b>19,381,620</b>	<b>21,157,983</b>	<b>20,605,254</b>	<b>21,521,050</b>	<b>21,934,438</b>
TRANSFERS OUT	1,125,500	1,521,500	1,521,500	1,605,000	2,109,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>20,507,120</b>	<b>22,679,483</b>	<b>22,126,754</b>	<b>23,126,050</b>	<b>24,043,438</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>3,325,340</b>	<b>12,583</b>	<b>934,366</b>	<b>930,783</b>	<b>621,026</b>
BEGINNING FUND BALANCE	16,748,020	20,073,360	20,073,360	20,073,360	21,004,143
<b>ENDING FUND BALANCE</b>	<b>20,073,360</b>	<b>20,085,943</b>	<b>21,007,726</b>	<b>21,004,143</b>	<b>21,625,169</b>
<b>SUMMARY BY FUNCTION</b>					
SALARIES & BENEFITS	10,838,542	12,946,820	11,671,159	13,509,011	13,793,433
MATERIALS, SUPPLIES, & SERVICES	8,543,078	8,211,163	8,934,094	8,012,039	8,141,005
TRANSFERS OUT	1,125,500	1,521,500	1,521,500	1,605,000	2,109,000
<b>TOTALS</b>	<b>20,507,120</b>	<b>22,679,483</b>	<b>22,126,754</b>	<b>23,126,050</b>	<b>24,043,438</b>



# FY 2024-25, FY 2025-26 General Fund Revenues



**City of Los Alamitos**  
**General Fund Summary**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
4000	CURRENT SECURED PROPERTY TAXES	2,689,066	2,905,272	2,905,272	3,013,950	3,133,880
4001	CURRENT UNSECURED PROPERTY TAX	79,237	93,873	94,671	107,990	111,980
4002	PRIOR YEARS PROPERTY TAXES	22,187	18,000	19,000	20,000	20,200
4003	SUPPLEMENTAL PROPERTY TAXES	117,091	30,000	40,000	115,000	116,150
4004	PUBLIC UTILITY PROPERTY TAXES	47,403	35,000	35,000	47,035	47,035
4005	HOMEOWNER'S EXEMPTION	5,995	10,000	6,000	6,000	6,060
4006	LIGHTING DISTRICT PROPERTY TAX	432,512	300,000	280,000	300,000	300,000
4007	REAL ESTATE TRANSFER TAX	156,279	80,000	84,000	150,000	151,500
4008	PROPERTY TAX IN LIEU OF VLF	1,536,676	1,631,876	1,631,900	1,694,723	1,762,173
4009	COUNTY PROPERTY TAX ADMIN CHG	(19,100)	(18,877)	(18,877)	(18,351)	(19,070)
	<b>PROPERTY TAXES TOTAL</b>	<b>5,067,346</b>	<b>5,085,144</b>	<b>5,076,966</b>	<b>5,436,347</b>	<b>5,629,908</b>
4100	SALES TAX	4,050,438	3,937,304	3,664,445	3,702,715	3,809,881
4101	SALES TAX - LOCAL	6,667,814	6,593,000	6,005,000	6,088,000	6,264,000
4105	SALES TAX GUARANTEE - CONSLDTD					
4106	SALES TAX GUARANTEE - MED CNTR		-			
4170	TRANSIENT OCCUPANCY TAX	634,856	530,000	530,000	630,000	640,000
4250	BUSINESS LICENSES	630,887	815,000	750,000	750,000	787,500
4251	BUSINESS LICENSES - SB1186	5,962	9,000	9,000	6,000	6,000
	<b>OTHER TAXES TOTAL</b>	<b>11,989,957</b>	<b>11,884,304</b>	<b>10,958,445</b>	<b>11,176,715</b>	<b>11,507,381</b>
4160	UTILITY TAX - ELECTRICITY	1,480,994	1,200,000	1,515,130	1,500,000	1,500,000
4161	UTILITY TAX - NATURAL GAS	240,923	140,000	159,526	200,000	200,000
4162	UTILITY TAX - TELEPHONE	318,879	259,000	332,034	333,000	334,000
4163	UTILITY TAX - WATER	266,833	200,000	248,600	250,000	255,000
	<b>UTILITY USER TAXES TOTAL</b>	<b>2,307,629</b>	<b>1,799,000</b>	<b>2,255,290</b>	<b>2,283,000</b>	<b>2,289,000</b>
4201	CABLE TV FRANCHISE FEES	146,144	140,000	64,488	65,000	60,000
4202	REFUSE FRANCHISE FEES	315,536	209,000	142,580	145,000	150,000
4203	ELECTRIC FRANCHISE FEES	292,241	220,000	280,000	290,000	293,000
4204	GAS FRANCHISE FEES	50,172	31,000	60,854	61,000	61,000
4205	WATER FRANCHISE FEES	48,989	54,000	50,000	50,000	51,000
4206	SB1383 REGULATORY	75,000	-	75,000	75,000	75,000
4207	PIPELINE FRANCHISE FEES	1,503	1,300	1,300	1,200	1,200
4208	STREET SWEPPING OFFSET					
4209	STREET SWEEPING & LITER ABATE	125,000		125,000	125,000	125,000
4210	CHARITABLE CONTRIBUTIONS - UWS	20,000		20,000	20,000	20,000
4211	CHARITABLE CONTRIBUTIONS - ABBOTT			12,000	12,000	12,000
4212	CHARITABLE CONTRIBUTIONS - WILDAN			15,000	15,000	15,000
4213	FOOD RECOVERY PROG CONTRIB - UWS	5,000		5,000	5,000	5,000
	<b>FRANCHISE FEES TOTAL</b>	<b>1,079,585</b>	<b>655,300</b>	<b>851,222</b>	<b>864,200</b>	<b>868,200</b>
4260	BUILDING PERMITS	271,547	350,000	350,000	372,750	391,388
4261	ELECTRICAL PERMITS	45,122	70,000	70,000	74,550	78,278
4262	MECHANICAL PERMITS	24,118	37,000	37,000	39,405	41,375
4263	PLUMBING PERMITS	28,576	40,000	40,000	42,600	44,730
4264	PUBLIC WORKS PERMITS	191,035	250,000	250,000	266,250	279,563
4265	PLANNING PERMITS	76,729	85,000	85,000	90,525	95,051
4266	BICYCLE LICENSES		-			
4268	TECHNOLOGY/AUTOMATION FEE	38,887	50,000	50,000	50,000	50,000
4269	GENERAL PLAN FEE	5,615	5,900	5,900	5,900	5,900
4300	MOTOR VEHICLE IN LIEU		-	14,982		
4400	BUILDING PLAN CHECKS	127,302	145,000	145,000	159,500	160,500
4401	NPDES INSPECTIONS	19,973	40,000	40,000	20,000	22,000
4403	TRACT/PARCEL MAPS PLAN CHECK		1,200	1,200	1,000	1,000



**City of Los Alamitos**  
**General Fund Summary**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
4404	PERMIT ISSUANCE CHARGE	1,244	1,200	1,200	1,000	1,000
	<b>LICENSES &amp; PERMITS TOTAL</b>	<b>830,148</b>	<b>1,075,300</b>	<b>1,090,282</b>	<b>1,123,480</b>	<b>1,170,784</b>
4702	CODE ENFORCEMENT COST RECOVERY	3,318	4,000	4,000	3,300	3,400
4703	RED LIGHT CAMERA FINES	242,157	400,000	437,663	718,675	718,675
4704	PARKING FINES	90,203	130,000	110,000	110,000	120,000
4705	MOVING VIOLATIONS	215,155	160,000	160,000	200,000	210,000
4706	DUI COST RECOVERY	(1,481)	2,000	-		
	<b>FINES &amp; FORFEITURES TOTAL</b>	<b>549,352</b>	<b>696,000</b>	<b>711,663</b>	<b>1,031,975</b>	<b>1,052,075</b>
4620	INVESTMENT EARNINGS	(185,293)	300,000	800,000	750,000	750,000
	<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>(185,293)</b>	<b>300,000</b>	<b>800,000</b>	<b>750,000</b>	<b>750,000</b>
4301	POST REIMBURSEMENTS	1,000	1,000		1,000	1,000
4306	SRO REIMBURSEMENT		-	-		
4324	BSCC LOCAL ASSISTANCE		1,200			
4325	MISC. POLICE REIMBURSEMENT	4,454	10,000	123,181	10,000	10,000
4381	OCTA CATCH BASIN GRANT		-	51,523		
	<b>REVENUE FROM OTHER AGENCIES TOTAL</b>	<b>5,454</b>	<b>12,200</b>	<b>174,704</b>	<b>11,000</b>	<b>11,000</b>
4402	SALE OF MAPS AND COPIES	680	120	42	100	100
4450	FINGERPRINTING	480	600	768	700	700
4451	POLICE REPORTS	650	775	438	400	400
4452	POLICE DEPARTMENT ALARM FEES	8,295	11,500	648	1,000	1,000
4501	ARTS & CRAFTS - ADULTS	9,291	4,600	5,000	6,000	6,000
4505	BASKETBALL - ADULT	2,025	2,500	2,700	9,400	9,400
4506	BASKETBALL - YOUTH	90,754	65,500	70,000	13,000	13,000
4513	DANCE - ADULT	30,083	16,000	20,000	25,000	25,000
4517	DAY CAMPS	200,804	130,000	150,000	160,000	160,000
4519	EDUCATION - ADULT	1,149	1,500	1,500	2,000	2,000
4523	EXERCISE & FITNESS - ADULT	11,383	10,000	12,000	15,000	15,000
4526	FACILITY RENTAL - COMM CENTER	32,564	25,000	18,000	30,000	30,000
4527	FACILITY RENTAL - GYM	33,301	30,000	18,500	15,300	15,300
4528	FACILITY RENTAL-PICNIC SHELTER	8,761	6,000	6,000	7,000	7,000
4529	FACILITY RENTAL LIABILITY	612	2,000	1,000	2,000	2,000
4530	FIELD FEES (LAUREL)	7,544	2,200	6,500	6,500	6,500
4531	BIRTHDAY PARTY PACKAGES	118			7,800	7,800
4533	FIELD LIGHT FEES (LAUREL)	1,307	2,200	1,300	1,300	1,300
4534	FIELD LIGHT FEES (MCAULIFFE)	1,620	-	2,300	2,300	2,300
4535	FIELD LIGHT FEES (OAK)	6,884	-	8,000	7,000	7,000
4536	FOOTBALL	485	1,000	1,000	1,000	1,000
4552	PRESCHOOL - READY, SET, GO	73,347	60,000	55,000	60,000	62,000
4553	RACE ON BASE	41,111	35,000	100,000	82,906	82,906
4558	SLO-PITCH			5,050		
4559	SOCCER - ADULT	44,670	30,000	40,300	37,000	37,000
4560	SOCCER - YOUTH	305	2,500	2,750	2,750	2,750
4563	SPECIAL EVENTS	94,799	188,923	22,000	27,000	27,000
4564	SPECIAL INTEREST - ADULT	29,747	15,000	28,000	88,000	88,000
4568	T-BALL	51	1,200	1,200	1,200	1,200
4569	TENNIS CONTRACT	40,719	42,000	36,000	42,000	45,000
4570	TODDLER CLASSES	6,361	6,000	6,000	7,000	7,000
4571	TRACK & FIELD	5,504	3,000	3,500	3,500	3,500
4572	VOLLEYBALL	8,545	7,500	11,785	9,000	9,000
4573	VOLUNTEER PROGRAM	4,660	3,000	4,000	4,200	4,200
4577	AQUATICS CLASSES	16,280	9,000	42,000	140,000	140,000



**City of Los Alamitos  
General Fund Summary  
For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
4587	FIELD PREP FEES	(30)	200	200	60	60
4588	SPECIAL INTEREST - CAMPS	25,991	15,000	20,000	25,000	25,000
4590	SPONSORSHIPS	8,000	27,500			
4591	FIELD FEES (ORVILLE LEWIS)	64		550	200	200
4592	FIELD FEES (COTTONWOOD)	1,162	500	900	500	500
4593	REC PROCESSING FEES	10,085	7,000	10,000	10,000	10,000
4596	PASSPORT PROCESSING FEES				2,000	3,000
	<b>CHARGES FOR CURRENT SERVICES TOTAL</b>	<b>860,161</b>	<b>764,818</b>	<b>714,931</b>	<b>855,116</b>	<b>861,116</b>
4899	MISCELLANEOUS REVENUE	513,979	50,000	57,617	100,000	100,000
	<b>MISCELLANEOUS REVENUE TOTAL</b>	<b>513,979</b>	<b>50,000</b>	<b>57,617</b>	<b>100,000</b>	<b>100,000</b>
4900	LEASE ACQUISITION	198,562				
4920	TRANSFERS IN - GAS TAX (20)	120,000	120,000	120,000	120,000	120,000
4921	TRANSFERS IN - PSAF (21)	105,000	105,000	105,000	105,000	105,000
4922	TRANSFERS IN - SLESF (22)	140,000	140,000	140,000	200,000	200,000
4929	TRANSFERS IN - TRAFFIC SAFETY (29)	5,000	5,000	5,000	-	-
4930	TRANSFERS IN - CRF (55)	246,043	-	-	-	-
	<b>TRANSFERS IN TOTAL</b>	<b>814,605</b>	<b>370,000</b>	<b>370,000</b>	<b>425,000</b>	<b>425,000</b>
	<b>TOTALS</b>	<b>23,832,923</b>	<b>22,692,066</b>	<b>23,061,120</b>	<b>24,056,833</b>	<b>24,664,464</b>



**FY 2024-25, FY 2025-26**

**General Fund  
Expenditures**



**City of Los Alamitos  
General Fund Summary - City Council  
For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-510-5102	STIPENDS	23,700	24,000	24,000	24,000	24,000
10-510-5130	MEDICARE	369	365	365	365	365
10-510-5151	PART-TIME RETIREMENT	821	700	700	700	700
10-510-5162	LIFE INSURANCE	-	-	767	767	767
10-510-5201	SUPPLIES	7,554	3,125	3,125	-	-
10-510-5205	POSTAGE	-	300	300	-	-
10-510-5207	TRAVEL & TRAINING	8,163	6,000	6,000	10,125	10,150
10-510-5209	DUES & SUBSCRIPTIONS	13,961	14,280	14,280	-	-
10-510-5235	ADVERTISING	2,130	3,125	3,125	-	-
10-510-5237	EMPLOYEE SERVICE AWARD	3,301	3,400	3,400	-	-
10-510-5238	COMMISSIONER APPRECIATION	1,375	5,000	5,000	-	-
10-510-5246	MEETING CABLECASTING	5,000	5,000	5,000	-	-
10-510-5287	TECHNOLOGY INTERNL SRVC CHG	1,600	1,600	1,600	-	-
<b>TOTALS</b>		<b>67,974</b>	<b>66,895</b>	<b>66,895</b>	<b>35,957</b>	<b>35,982</b>
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	24,890	25,065	25,832	25,832	25,832
	MATERIALS, SUPPLIES, & SERVICES	43,084	41,830	41,830	10,125	10,150
<b>TOTALS</b>		<b>67,974</b>	<b>66,895</b>	<b>67,662</b>	<b>35,957</b>	<b>35,982</b>



**City of Los Alamitos**  
**General Fund Summary - Administration**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-511-5101	SALARIES - FULL-TIME	455,696	686,077	686,077	830,852	847,126
10-511-5103	SALARIES - PART-TIME	34,118	52,000	75,384	80,000	82,000
10-511-5118	CAR ALLOWANCE	15,265	15,600	15,600	7,200	7,200
10-511-5119	CELL ALLOWANCE	2,597	2,220	2,220	4,800	4,800
10-511-5120	OVERTIME	-	-	619	500	500
10-511-5126	SICK CONVERSION	248	1,800	2,106	2,200	2,300
10-511-5127	VACATION CONVERSION	38,143	15,000	9,537	10,000	10,500
10-511-5130	MEDICARE	8,566	11,033	11,033	13,743	14,023
10-511-5150	RETIREMENT	180,332	240,909	240,909	275,804	275,804
10-511-5151	PART-TIME RETIREMENT	634	2,080	2,080	2,400	2,460
10-511-5161	HEALTH INSURANCE	85,651	81,456	81,456	101,484	101,484
10-511-5162	LIFE INSURANCE	317	1,659	1,659	1,787	1,787
10-511-5163	DISABILITY INSURANCE	310	1,750	1,750	2,030	2,030
10-511-5201	SUPPLIES	9,606	15,000	15,000	18,000	19,000
10-511-5205	POSTAGE	85	100	-	300	300
10-511-5207	TRAVEL & TRAINING	4,638	30,000	5,434	30,000	30,000
10-511-5209	DUES & SUBSCRIPTIONS	16,371	9,000	9,000	36,950	36,950
10-511-5233	ELECTION EXPENSE	5,992	60,000	100	30,000	10,000
10-511-5235	ADVERTISING	270	2,500	2,500	5,000	5,000
10-511-5236	COMMUNITY SHRED EVENTS	-	-	-	2,000	2,000
10-511-5237	EMPLOYEE WELLNESS	-	10,000	5,070	10,000	10,000
10-511-5238	COMMISSIONER APPRECIATION	-	-	-	5,000	5,000
10-511-5239	RECRUITMENT	-	-	-	4,000	4,000
10-511-5241	PASSPORT PROCESSING	-	-	-	2,000	3,000
10-511-5242	COMMUNICATION CHARGES	27,270	23,000	23,000	23,000	23,000
10-511-5245	CELL PHONE	1,201	-	-	-	-
10-511-5246	MEETING CABLECASTING	-	-	-	5,000	5,000
10-511-5260	CONTRACTUAL SERVICES	99,392	200,000	200,000	216,800	216,800
10-511-5266	CODIFICATION SERVICE	2,360	10,000	10,000	10,000	10,000
10-511-5286	GARAGE INTERNAL SRVC CHG	1,210	1,210	1,210	-	-
10-511-5287	TECHNOLOGY INTERNL SRVC CHG	20,900	20,900	20,900	-	-
<b>TOTALS</b>		<b>1,011,172</b>	<b>1,493,294</b>	<b>1,422,644</b>	<b>1,730,850</b>	<b>1,732,064</b>

SUMMARY BY FUNCTION:

10-570-5501.2504	SALARIES & BENEFITS	821,877	1,111,584	1,130,430	1,332,800	1,352,014
	MATERIALS, SUPPLIES, & SERVICES	189,295	381,710	292,214	398,050	380,050
<b>TOTALS</b>		<b>1,011,172</b>	<b>1,493,294</b>	<b>1,422,644</b>	<b>1,730,850</b>	<b>1,732,064</b>



**City of Los Alamitos**  
**General Fund Expenditure - Finance**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-512-5101	SALARIES - FULL-TIME	261,709	435,848	226,610	469,191	486,500
10-512-5103	SALARIES - PART-TIME	3,307	31,024	75,932	76,000	78,000
10-512-5118	CAR ALLOWANCE	3,461	3,600	3,600	3,600	3,600
10-512-5119	CELL ALLOWANCE	971	1,440	1,440	1,440	1,440
10-512-5120	OVERTIME	3,741	2,000	2,000	2,500	2,500
10-512-5126	SICK CONVERSION	-	1,500	-	1,500	1,500
10-512-5127	VACATION CONVERSION	1,457	4,000	-	4,000	4,000
10-512-5130	MEDICARE	4,323	6,890	4,538	8,016	8,297
10-512-5150	RETIREMENT	91,242	97,395	97,395	98,583	98,583
10-512-5151	PART-TIME RETIREMENT	40	1,241	1,241	2,280	2,340
10-512-5161	HEALTH INSURANCE	34,368	52,276	52,276	63,312	63,312
10-512-5162	LIFE INSURANCE	52	682	682	682	682
10-512-5163	DISABILITY INSURANCE	48	1,166	1,166	1,161	1,161
10-512-5201	SUPPLIES	7,603	7,500	7,500	9,000	10,000
10-512-5205	POSTAGE	7,513	6,200	6,200	8,000	9,000
10-512-5207	TRAVEL & TRAINING	139	2,500	2,500	2,500	2,500
10-512-5209	DUES & SUBSCRIPTIONS	2,075	3,200	3,200	3,200	3,300
10-512-5217	INSURANCE ADMIN COST	3,983	2,700	2,700	3,000	3,000
10-512-5218	EAP PROGRAM	36	300	300	-	-
10-512-5220	ORAL BOARD EXPENSE	157	100	100	100	100
10-512-5222	SANITATION DIST USER FEE	9,472	8,500	9,744	10,000	10,200
10-512-5229	TUITION REIMBURSEMENT	-	2,500	-	2,500	2,500
10-512-5235	ADVERTISING	555	1,600	-	500	500
10-512-5260	CONTRACTUAL SERVICES	219,795	185,000	332,480	308,400	318,400
10-512-5262	ANIMAL CONTROL CONTRACT	85,221	80,000	80,000	-	-
10-512-5263	AUDIT SERVICES	33,446	40,000	40,000	55,000	60,000
10-512-5280	LEASED EQUIPMENT	15,596	14,500	14,500	-	-
<b>TOTALS</b>		<b>808,620</b>	<b>1,011,972</b>	<b>984,414</b>	<b>1,134,465</b>	<b>1,171,415</b>
SUMMARY BY FUNCTION:						
SALARIES & BENEFITS		404,719	639,062	466,880	732,265	751,915
MATERIALS, SUPPLIES, & SERVICES		403,901	372,910	517,534	402,200	419,500
10-570-5501.2504						
<b>TOTALS</b>		<b>808,620</b>	<b>1,011,972</b>	<b>984,414</b>	<b>1,134,465</b>	<b>1,171,415</b>



**City of Los Alamitos**  
**General Fund Expenditure - City Attorney**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-513-5249	PROSECUTION SERVICES	46,651	20,000	20,000	20,000	20,000
10-513-5261	LEGAL SERVICES	222,570	156,000	156,000	156,000	156,000
10-513-5264	LITIGATION	62,688	20,000	50,000	50,000	50,000
<b>TOTALS</b>		<b>331,909</b>	<b>196,000</b>	<b>226,000</b>	<b>226,000</b>	<b>226,000</b>

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES	331,909	196,000	226,000	226,000	226,000
<b>TOTALS</b>	<b>331,909</b>	<b>196,000</b>	<b>226,000</b>	<b>226,000</b>	<b>226,000</b>



**City of Los Alamitos**  
**General Fund Expenditure - Police**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Police Administration</b>						
10-521-5101	SALARIES - FULL-TIME	644,993	730,569	730,569	798,020	821,961
10-521-5104	HOLIDAY PAY	4,989	-	-	-	-
10-521-5119	CELL ALLOWANCE	1,841	1,800	1,800	1,500	1,500
10-521-5120	OVERTIME	-	500	500	500	500
10-521-5126	SICK CONVERSION	3,526	5,000	5,000	5,000	5,000
10-521-5127	VACATION CONVERSION	3,333	15,000	4,991	5,000	5,000
10-521-5130	MEDICARE	9,103	10,619	10,619	11,597	11,945
10-521-5150	RETIREMENT	347,622	446,796	407,000	443,631	443,631
10-521-5161	HEALTH INSURANCE	55,082	63,384	63,384	69,684	69,684
10-521-5162	LIFE INSURANCE	308	1,509	1,509	1,509	1,509
10-521-5163	DISABILITY INSURANCE	184	1,458	1,458	1,451	1,451
10-521-5201	SUPPLIES	15,010	20,000	20,000	20,000	20,000
10-521-5205	POSTAGE	300	100	100	100	100
10-521-5206	UNIFORMS	7,198	4,000	4,000	3,000	3,000
10-521-5207	TRAVEL	5,738	20,000	20,000	10,000	10,000
10-521-5208	TRAINING	4,239	16,500	16,500	10,000	10,000
10-521-5209	DUES & SUBSCRIPTIONS	11,387	9,800	9,800	10,000	10,000
10-521-5210	POLICE RECOGNITION	-	-	-	10,000	10,000
10-521-5243	TELECOMMUNICATION CHARGES	1,723	-	248	510	510
10-521-5260	CONTRACTUAL SERVICES	14,876	11,200	11,200	11,200	11,200
10-521-5280	LEASED EQUIPMENT	4,814	5,000	5,000	5,000	5,000
10-521-5281	REAL PROPERTY LEASE	6,000	4,500	4,500	4,500	4,500
10-521-5286	GARAGE INTERNL SRVC CHG	31,447	31,460	31,460	-	-
10-521-5287	TECHNOLOGY INTERNL SRVC CHG	12,350	12,350	12,350	-	-
10-521-5288	POLICE CAPITAL SRVC CHG	40,000	40,000	40,000	-	-
	<b>Division Total</b>	<b>1,226,063</b>	<b>1,451,545</b>	<b>1,401,988</b>	<b>1,422,202</b>	<b>1,446,491</b>
<b>Patrol</b>						
10-522-5101	SALARIES - FULL-TIME	1,630,345	1,827,266	1,700,000	1,551,296	1,594,735
10-522-5103	SALARIES - PART-TIME	95,003	45,000	100,000	120,000	120,000
10-522-5104	HOLIDAY PAY	59,905	77,180	70,180	65,632	67,429
10-522-5105	BILINGUAL PAY	1,307	336	1,014	2,600	2,600
10-522-5111	SPECIAL SKILL PAY	3,251	8,865	3,086	3,324	3,324
10-522-5113	SPECIAL ASSIGNMENT PAY	20,345	10,193	21,688	25,574	26,341
10-522-5114	EDUCATIONAL INCENTIVE	67,090	62,814	62,814	63,057	68,185
10-522-5115	FIELD TRAINING PAY	4,813	2,500	2,500	2,500	2,500
10-522-5117	UNIFORM ALLOWANCE	18,167	17,000	17,000	13,000	13,000
10-522-5120	OVERTIME	461,335	300,000	250,000	200,000	200,000
10-522-5126	SICK CONVERSION	8,604	10,000	7,187	7,200	7,200
10-522-5127	VACATION CONVERSION	7,832	6,000	1,174	1,200	1,200
10-522-5130	MEDICARE	36,031	29,223	28,000	24,940	24,940
10-522-5150	RETIREMENT	1,069,458	1,341,056	1,100,000	1,108,440	1,108,440
10-522-5151	PART TIME RETIREMENT	2,253	1,800	3,000	3,600	3,600
10-522-5161	HEALTH INSURANCE	230,482	222,234	221,000	203,508	203,508
10-522-5162	LIFE INSURANCE	918	3,067	2,400	2,492	2,492
10-522-5201	SUPPLIES & SAFETY EQUIPMENT	88,772	23,000	28,733	29,000	30,000
10-522-5202	ARSENAL	16,139	25,000	25,000	20,000	20,000
10-522-5206	UNIFORMS	10,153	3,000	3,851	2,000	2,000
10-522-5207	TRAVEL	7,791	1,000	1,000	10,000	10,000
10-522-5208	TRAINING	17,493	2,000	7,863	10,000	10,000



**City of Los Alamitos**  
**General Fund Expenditure - Police**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-522-5243	TELECOMMUNICATION CHARGES	6,321	6,444	5,196	5,200	5,200
10-522-5245	CELL PHONE	11,450	5,900	7,580	10,030	10,030
10-522-5260	CONTRACTUAL SERVICES	11,353	8,600	5,372	5,400	5,400
<b>Division Total</b>		<b>4,009,689</b>	<b>4,153,628</b>	<b>3,789,788</b>	<b>3,489,993</b>	<b>3,542,124</b>



**City of Los Alamitos**  
**General Fund Expenditure - Police**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Investigation</b>						
10-523-5101	SALARIES - FULL-TIME	317,997	346,944	346,944	490,254	504,962
10-523-5103	SALARIES - PART-TIME	8,624	9,000	116	-	-
10-523-5104	HOLIDAY PAY	-	13,367	13,367	20,742	21,364
10-523-5111	SPECIAL SKILL PAY	-	16,678	-	-	-
10-523-5113	SPECIAL ASSIGNMENT PAY	16,201	11,458	14,208	17,347	17,347
10-523-5114	EDUCATIONAL INCENTIVE	7,982	8,285	5,700	14,971	14,971
10-523-5117	UNIFORM ALLOWANCE	3,000	3,000	3,000	4,000	4,000
10-523-5119	CELL ALLOWANCE	-	-	-	2,020	2,020
10-523-5120	OVERTIME	-	34,000	32,260	30,000	30,000
10-523-5126	SICK CONVERSION	36,249	3,100	911	1,000	1,000
10-523-5127	VACATION CONVERSION	904	-	-	-	-
10-523-5130	MEDICARE	5,846	5,687	5,687	7,936	7,936
10-523-5150	RETIREMENT	248,970	267,305	267,305	319,815	319,815
10-523-5151	PART TIME RETIREMENT	-	360	3	-	-
10-523-5161	HEALTH INSURANCE	53,544	46,584	39,026	58,884	58,884
10-523-5162	LIFE INSURANCE	121	575	575	767	767
10-523-5201	SUPPLIES	3,140	6,000	1,858	2,000	2,000
10-523-5207	TRAVEL	4,373	2,700	-	2,000	2,000
10-523-5208	TRAINING	1,526	6,000	770	3,000	3,000
10-523-5209	DUES & SUBSCRIPTIONS	5,990	4,200	3,930	8,500	8,500
10-523-5245	CELL PHONE	1,723	1,300	912	920	920
10-523-5286	GARAGE INTERNL SRVC CHG	31,449	31,460	31,460	-	-
10-523-5287	TECHNOLOGY INTERNL SRVC CHG	9,500	9,500	9,500	-	-
	<b>Division Total</b>	<b>757,139</b>	<b>827,503</b>	<b>777,532</b>	<b>984,156</b>	<b>999,486</b>
<b>Records</b>						
10-524-5101	SALARIES - FULL-TIME	177,927	181,480	176,322	210,465	213,268
10-524-5103	SALARIES - PART-TIME	54,072	47,000	48,958	49,000	50,000
10-524-5117	UNIFORM ALLOWANCE	1,955	1,950	1,810	1,950	1,950
10-524-5119	CELL ALLOWANCE	1,176	1,080	1,080	1,080	1,080
10-524-5120	OVERTIME	5,832	5,000	3,430	3,000	3,000
10-524-5126	SICK CONVERSION	804	600	1,256	1,200	1,200
10-524-5127	VACATION CONVERSION	-	-	-	-	-
10-524-5130	MEDICARE	3,878	2,675	2,675	3,831	3,886
10-524-5150	RETIREMENT	32,165	41,869	41,869	44,752	44,752
10-524-5151	PART-TIME RETIREMENT	2,142	1,880	1,844	1,470	1,500
10-524-5161	HEALTH INSURANCE	35,759	46,584	40,000	40,056	40,056
10-524-5162	LIFE INSURANCE	38	383	383	383	383
10-524-5163	DISABILITY INSURANCE	73	875	870	870	870
10-524-5201	SUPPLIES	3,866	3,500	6,029	5,000	5,000
10-524-5206	UNIFORMS	1,781	3,000	590	600	600
10-524-5207	TRAVEL	90	100	100	250	250
10-524-5208	TRAINING	4,780	5,000	1,341	1,500	1,500
10-524-5209	DUES & SUBSCRIPTIONS	78	350	86	100	1,000
10-524-5286	GARAGE INTERNL SRVC CHG	4,838	4,840	4,840	-	-
10-524-5287	TECHNOLOGY INTERNL SRVC CHG	13,300	13,300	13,300	-	-
	<b>Division Total</b>	<b>344,554</b>	<b>361,466</b>	<b>346,783</b>	<b>365,507</b>	<b>370,295</b>



**City of Los Alamitos**  
**General Fund Expenditure - Police**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Communication Technologies</b>						
10-525-5201	SUPPLIES	-	-	-	-	-
10-525-5240	TELEPHONE	5,336	3,492	2,886	3,000	3,000
10-525-5242	COMMUNICATION CHARGES	1,875	1,300	1,238	1,300	1,300
10-525-5260	CONTRACTUAL SERVICES	14,420	23,000	22,378	23,000	23,000
10-525-5272	WEST-COMM CONTRACTUAL	757,480	761,966	774,700	852,170	894,779
10-525-5291	MAINTENANCE - COMMUNICATIONS	39,225	37,000	37,000	37,000	37,000
10-525-5292	MAINTENANCE - COMPUTERS	-	4,000	4,000	-	-
	<b>Division Total</b>	<b>818,336</b>	<b>830,758</b>	<b>842,202</b>	<b>916,470</b>	<b>959,079</b>
<b>Community Outreach</b>						
10-526-5101	SALARIES - FULL-TIME					
10-526-5103	SALARIES - PART-TIME	26,135	46,915	46,826	50,000	50,000
10-526-5117	UNIFORM ALLOWANCE	-	650	650	650	650
10-526-5120	OVERTIME	-	-	-	-	-
10-526-5126	SICK CONVERSION	-	-	-	-	-
10-526-5130	MEDICARE	403	695	695	750	750
10-526-5150	RETIREMENT	-	-	-	-	-
10-526-5151	PART-TIME RETIREMENT	980	1,877	1,877	1,500	1,500
10-526-5161	HEALTH INSURANCE	-	-	-	-	-
10-526-5162	LIFE INSURANCE	-	-	-	-	-
10-526-5163	DISABILITY INSURANCE	-	-	-	-	-
10-526-5201	SUPPLIES	9,229	2,500	12,850	20,000	20,000
10-526-5206	UNIFORMS	829	-	63	1,000	1,000
10-526-5207	TRAVEL	-	1,000	140	200	200
10-526-5208	TRAINING	562	1,100	5	1,100	1,100
10-526-5209	DUES & SUBSCRIPTIONS	220	500	100	100	100
10-526-5245	CELL PHONE	488	360	360	360	360
	<b>Division Total</b>	<b>38,846</b>	<b>55,597</b>	<b>63,566</b>	<b>75,660</b>	<b>75,660</b>
<b>Youth Programs</b>						
10-527-5101	SALARIES - FULL-TIME	55,183	99,518	92,068	110,119	113,422
10-527-5104	HOLIDAY PAY	3,719	4,314	4,314	4,659	4,314
10-527-5113	SPECIAL ASSIGNMENT PAY	2,354	-	4,676	5,098	5,098
10-527-5114	EDUCATIONAL INCENTIVE	1,339	-	1,522	1,800	1,800
10-527-5115	FTO PAY	-	-	-	1,000	1,000
10-527-5117	UNIFORM ALLOWANCE	1,000	1,000	1,000	1,000	1,000
10-527-5120	OVERTIME	2,793	2,000	1,960	-	-
10-527-5126	SICK CONVERSION	486	1,000	778	800	800
10-527-5127	VACATION CONVERSION	-	5,000	-	-	-
10-527-5130	MEDICARE	1,107	1,525	1,624	1,661	1,661
10-527-5150	RETIREMENT	32,990	42,054	42,054	54,738	54,738
10-527-5161	HEALTH INSURANCE	5,691	8,400	16,561	16,561	16,561
10-527-5162	LIFE INSURANCE	-	192	192	192	192
10-527-5163	DISABILITY INSURANCE	-	192	-	-	-
10-527-5201	SUPPLIES	-	3,000	-	1,000	1,000
10-527-5207	TRAVEL	477	1,000	-	1,000	1,000
10-527-5208	TRAINING	1,181	3,000	-	1,000	1,000
10-527-5209	DUES & SUBSCRIPTIONS	-	100	-	100	100
10-527-5234	POLICE EXPLORERS PROGRAM	-	500	-	-	-
	<b>Division Total</b>	<b>108,320</b>	<b>172,795</b>	<b>166,749</b>	<b>200,728</b>	<b>203,686</b>



**City of Los Alamitos**  
**General Fund Expenditure - Police**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Traffic</b>						
10-528-5101	SALARIES - FULL-TIME	750	104,615	-	110,119	113,422
10-528-5103	SALARIES - PART-TIME	76,257	67,000	64,722	65,000	66,000
10-528-5104	HOLIDAY PAY	-	4,527	-	4,659	4,799
10-528-5113	SPECIAL ASSIGNMENT PAY	-	5,231	-	5,506	5,671
10-528-5114	EDUCATIONAL INCENTIVE	-	-	-	5,506	5,671
10-528-5117	UNIFORM ALLOWANCE	-	1,000	-	1,000	1,000
10-528-5120	OVERTIME	-	5,000	-	5,000	5,000
10-528-5126	SICK CONVERSION	-	-	-	-	-
10-528-5127	VACATION CONVERSION	-	-	-	-	-
10-528-5130	MEDICARE	934	1,597	956	2,813	2,813
10-528-5150	RETIREMENT	25,159	44,184	-	56,274	56,274
10-528-5151	PART-TIME RETIREMENT	2,981	2,680	2,470	1,950	1,980
10-528-5161	HEALTH INSURANCE	-	8,400	-	8,400	8,400
10-528-5162	LIFE INSURANCE	-	192	-	128	128
10-528-5163	DISABILITY INSURANCE	-	292	-	-	-
10-528-5201	SUPPLIES	9,745	5,000	4,102	4,000	4,000
10-528-5206	UNIFORMS	390	1,000	954	5,000	1,000
10-528-5207	TRAVEL	-	1,000	-	5,000	5,000
10-528-5208	TRAINING	-	2,500	-	10,000	10,000
10-528-5209	DUES & SUBSCRIPTIONS	-	250	-	100	100
10-528-5260	CONTRACTUAL SERVICES	245,420	214,000	192,062	200,000	200,000
10-528-5269	CITATION PROCESSING	10,731	7,000	4,648	-	-
10-528-5286	GARAGE INTERNL SRVC CHG	4,838	4,840	4,840	-	-
10-528-5287	TECHNOLOGY INTERNL SRVC CHG	1,900	1,900	1,900	-	-
	<b>Division Total</b>	<b>379,105</b>	<b>482,208</b>	<b>276,654</b>	<b>490,455</b>	<b>491,258</b>
<b>Emergency Preparedness</b>						
10-529-5103	SALARIES - PART-TIME	425	1,000	27,462	28,000	29,000
10-529-5130	MEDICARE	6	20	398	560	580
10-529-5151	PART-TIME RETIREMENT	16	40	824	840	870
10-529-5201	SUPPLIES	2,225	1,000	868	1,000	1,000
10-529-5208	TRAINING	-	1,000	75	500	500
10-529-5230	CERT	-	1,000	-	1000	1,000
10-529-5250	INFRASTRUCTURE	-	-	-	-	-
10-529-5251	VIP PROGRAM	-	4,500	648	4500	4,500
10-529-5260	CONTRACTUAL SERVICES	4,965	1,000	3,625	3700	3,700
	<b>Division Total</b>	<b>7,637</b>	<b>9,560</b>	<b>33,900</b>	<b>40,100</b>	<b>41,150</b>
<b>K-9 UNIT</b>						
10-530-5101	SALARIES - FULL-TIME	-	-	-	115,555	117,008
10-530-5104	HOLIDAY PAY	-	-	-	4,889	4,889
10-530-5113	SPECIAL ASSIGNMENT PAY	-	-	-	5,778	5,850
10-530-5114	EDUCATIONAL INCENTIVE	-	-	-	5,350	5,350
10-530-5117	UNIFORM ALLOWANCE	-	-	-	1,000	1,000
10-530-5120	OVERTIME	-	-	-	5,000	5,000
10-530-5126	SICK CONVERSION	-	-	-	1,000	1,000
10-530-5127	VACATION CONVERSION	-	-	-	2,000	2,000
10-530-5130	MEDICARE	-	-	-	1,839	1,839
10-530-5150	RETIREMENT	-	-	-	55,495	55,495
10-530-5161	HEALTH INSURANCE	-	-	-	17,628	17,628
10-530-5162	LIFE INSURANCE	-	-	-	192	192
10-530-5163	DISABILITY INSURANCE	-	-	-	-	-



**City of Los Alamitos**  
**General Fund Expenditure - Police**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-530-5201	SUPPLIES	-	-	-	5,000	5,000
10-530-5206	UNIFORMS	-	-	-	-	-
10-530-5207	TRAVEL	-	-	-	500	500
10-530-5208	TRAINING	-	-	-	1,000	1,000
10-530-5209	DUES & SUBSCRIPTIONS	-	-	-	500	500
10-530-5260	CONTRACTUAL SERVICES	-	-	-	1,000	1,000
	<b>Division Total</b>	-	-	-	<b>223,726</b>	<b>225,251</b>
	<b>DEPARTMENT TOTALS</b>	<b>7,689,689</b>	<b>8,345,059</b>	<b>7,699,162</b>	<b>8,208,997</b>	<b>8,354,480</b>
	SALARIES & BENEFITS	6,044,087	6,799,513	6,181,101	6,608,331	6,711,780
	MATERIALS, SUPPLIES, & SERVICES	1,645,602	1,545,546	1,518,061	1,600,666	1,642,700
	<b>TOTALS</b>	<b>7,689,689</b>	<b>8,345,059</b>	<b>7,699,162</b>	<b>8,208,997</b>	<b>8,354,480</b>



**City of Los Alamitos**  
**General Fund Expenditure - Development Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Comm Dev / PW Administration</b>						
10-531-5101	SALARIES - FULL-TIME	475,706	764,685	499,410	744,816	744,816
10-531-5103	SALARIES - PART TIME	49,811	83,280	105,000	147,000	155,000
10-531-5118	CAR ALLOWANCE	3,600	3,600	3,600	3,600	3,600
10-531-5119	CELL ALLOWANCE	1,442	2,160	1,522	2,160	2,160
10-531-5120	OVERTIME	5,401	1,400	9,344	4,500	4,500
10-531-5126	SICK CONVERSION	1,848	4,200	2,256	4,200	4,200
10-531-5127	VACATION CONVERSION	18,216	11,000	9,000	10,000	10,000
10-531-5130	MEDICARE	8,475	11,847	9,646	14,163	16,074
10-531-5150	RETIREMENT	185,825	216,175	216,175	263,779	263,779
10-531-5151	PART TIME RETIREMENT	1,868	3,331	2,250	4,410	4,650
10-531-5161	HEALTH INSURANCE	65,125	102,840	78,050	109,554	109,554
10-531-5162	LIFE INSURANCE	102	1,674	1,400	1,493	1,493
10-531-5163	DISABILITY INSURANCE	738	2,333	2,000	2,177	2,177
10-531-5201	SUPPLIES	44,069	24,000	65,000	53,500	53,500
10-531-5205	POSTAGE	-	4,000	4,000	5,000	5,000
10-531-5207	TRAVEL & TRAINING	5,834	7,000	12,000	14,000	14,000
10-531-5209	DUES & SUBSCRIPTIONS	10,006	1,000	1,000	1,000	1,000
10-531-5229	TUITION REIMBURSEMENT	7,767	9,500	9,500	7,000	-
10-531-5235	ADVERTISING	13,051	15,000	15,000	18,000	13,000
10-531-5245	CELL PHONE	5,404	7,500	4,040	-	-
10-531-5260	CONTRACTUAL SERVICES	86,824	73,240	55,656	-	-
10-531-5287	TECHNOLOGY INTERNL SRVC CHG	25,650	25,650	25,650	-	-
10-531-5260	CONTRACTUAL SERVICES	61,007	-	-	61,000	66,000
	<b>Division Total</b>	<b>1,077,769</b>	<b>1,375,415</b>	<b>1,131,499</b>	<b>1,471,352</b>	<b>1,474,503</b>
<b>Planning</b>						
10-532-5101	SALARIES - FULL-TIME	145,492	86,721	86,721	95,719	98,591
10-532-5103	SALARIES - PART TIME	9,841	-	-	-	-
10-532-5120	OVERTIME	1,926	2,000	2,069	1,900	1,900
10-532-5126	SICK CONVERSION	514	600	494	500	500
10-532-5130	MEDICARE	2,432	1,263	1,337	1,400	1,400
10-532-5150	RETIREMENT	40,944	39,726	39,726	41,903	41,903
10-532-5151	PART TIME RETIREMENT	502	-	-	-	-
10-532-5161	HEALTH INSURANCE	17,978	15,528	15,528	15,828	15,828
10-532-5162	LIFE INSURANCE	11	128	128	128	128
10-532-5163	DISABILITY INSURANCE	24	292	292	290	290
10-532-5201	SUPPLIES	1,057	-	66	-	-
10-532-5205	POSTAGE	507	2,500	-	2,000	2,000
10-532-5207	TRAVEL & TRAINING	-	1,500	-	1,500	1,500
10-532-5209	DUES & SUBSCRIPTIONS	-	450	-	450	450
10-532-5235	ADVERTISING	7,445	9,000	5,321	9,000	9,000
10-532-5245	CELL ALLOWANCE	392	360	248	360	360
10-532-5260	CONTRACTUAL SERVICES	24,251	55,000	56,847	-	-
10-532-5260.1250	GENERAL PLAN	2,548	-	-	-	-
10-532-5260.1260	ZONING CODE UPDATE	-	-	-	-	-
10-532-5260.1280	AUTOMATION SERVICES	44,204	34,210	1,458	35,000	35,000



**City of Los Alamitos**  
**General Fund Expenditure - Development Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-532-5260.1290	HOUSING ELEMENT	20,272	-	90	-	-
10-532-5287	TECHNOLOGY INTERNL SRVC CHG	5,700	5,700	5,700	-	-
	<b>Division Total</b>	<b>326,040</b>	<b>254,978</b>	<b>216,025</b>	<b>205,978</b>	<b>208,850</b>



**City of Los Alamitos**  
**General Fund Expenditure - Development Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Neighborhood Preservation</b>						
10-533-5101	SALARIES - FULL-TIME	45,950	64,013	64,246	73,390	75,592
10-533-5103	SALARIES - PART TIME	74,107	86,009	50,982	90,400	90,400
10-533-5120	OVERTIME	1,085	2,000	2,000	2,200	2,200
10-533-5126	SICK CONVERSION	482	600	637	700	700
10-533-5130	MEDICARE	1,885	1,402	1,402	2,793	2,793
10-533-5150	RETIREMENT	12,939	29,324	29,324	15,467	15,467
10-533-5151	PART-TIME RETIREMENT	2,845	1,278	1,278	2,712	2,712
10-533-5161	HEALTH INSURANCE	10,840	15,528	15,200	15,462	15,462
10-533-5162	LIFE INSURANCE	-	128	128	128	128
10-533-5163	DISABILITY INSURANCE	-	292	290	290	290
10-533-5201	SUPPLIES	5,867	3,000	3,000	3,000	3,000
10-533-5207	TRAVEL & TRAINING	2,365	2,500	2,500	2,500	2,500
10-533-5209	DUES & SUBSCRIPTIONS	-	300	300	300	300
10-533-5245	CELL PHONE	2,759	720	1,356	800	800
10-533-5260	CONTRACTUAL SERVICES	4,980	5,000	-	5,000	5,000
10-533-5265	COMPLIANCE SERVICES	1,094	2,000	2,000	2,000	2,000
10-533-5286	GARAGE INTERNAL SRVC CHG	4,838	4,840	4,840	-	-
10-533-5287	TECHNOLOGY INTERNL SRVC CHG	8,280	8,280	8,280	-	-
	<b>Division Total</b>	<b>180,316</b>	<b>227,214</b>	<b>187,763</b>	<b>217,142</b>	<b>219,344</b>
<b>Building Inspection</b>						
10-534-5201	SUPPLIES	180	-	-	-	-
10-534-5260	CONTRACTUAL SERVICES	196,654	349,000	358,682	384,000	384,000
10-534-5267	INSPECTION/PLAN CHECKS	96,257	3,000	2,980	3,000	3,000
10-534-5287	TECHNOLOGY INTERNL SRVC CHG	4,750	4,750	4,750	-	-
	<b>Division Total</b>	<b>297,661</b>	<b>356,750</b>	<b>366,412</b>	<b>387,000</b>	<b>387,000</b>
<b>NPDES</b>						
10-537-5288	NPDES PERMIT	30,893	30,900	45,000	100,000	100,000
10-537-5289	NPDES PLAN CONTRACT	28,118	30,000	30,000	100,000	100,000
	<b>Division Total</b>	<b>59,011</b>	<b>60,900</b>	<b>75,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Street Maintenance</b>						
10-542-5101	SALARIES - FULL-TIME	175,198	235,135	200,000	446,034	474,488
10-542-5109	ON CALL PAY	5,934	9,225	4,620	10,000	10,000
10-542-5117	UNIFORM ALLOWANCE	5,114	4,750	1,810	10,000	10,000
10-542-5120	OVERTIME	5,032	4,000	3,420	15,000	15,000
10-542-5126	SICK CONVERSION	699	700	902	2,000	2,000
10-542-5127	VACATION CONVERSION	8,185	8,000	630	1,500	1,500
10-542-5130	MEDICARE	3,097	3,409	3,308	6,496	6,880
10-542-5150	RETIREMENT	61,870	66,458	48,000	112,306	112,306
10-542-5161	HEALTH INSURANCE	45,949	85,362	41,532	108,168	108,168
10-542-5162	LIFE INSURANCE	134	575	384	895	895
10-542-5163	DISABILITY INSURANCE	97	1,312	870	2,030	2,030
10-542-5201	SUPPLIES	17,070	13,000	20,388	20,000	20,000
10-542-5206	UNIFORMS	3,054	4,500	1,874	12,000	12,000
10-542-5207	TRAVEL & TRAINING	3,807	4,000	2,788	8,500	8,500
10-542-5245	CELL PHONE	4,055	5,500	3,208	-	-



**City of Los Alamitos**  
**General Fund Expenditure - Development Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-542-5252	ELECTRICITY-ST LIGHTS	189,430	125,000	275,000	275,000	275,000
10-542-5255	NATURAL GAS	169	-	-	-	-
10-542-5256	WATER	51,530	74,000	54,666	70,000	70,000
10-542-5260	CONTRACTUAL SERVICES	-	-	375,000	361,000	361,000
10-542-5286	GARAGE INTERNAL SRVC CHG	41,425	41,425	41,425	-	-
10-542-5287	TECHNOLOGY INTRNL SRVC CHG	1,900	1,900	1,900	-	-
10-542-5294	MAINTENANCE - TRAFFIC SIGNALS	40,767	80,000	174,640	75,000	75,000
10-542-5295	MAINTENANCE - STREETS	286,528	100,000	113,864	195,000	195,000
	<b>Division Total</b>	<b>951,044</b>	<b>868,251</b>	<b>1,370,229</b>	<b>1,730,929</b>	<b>1,759,767</b>



**City of Los Alamitos**  
**General Fund Expenditure - Development Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Park Maintenance</b>						
10-543-5101	SALARIES - FULL-TIME	166,161	331,024	331,024	-	-
10-543-5103	SALARIES - PART-TIME	29,481	-	7,340	-	-
10-543-5109	ON CALL PAY	2,790	9,225	9,225	-	-
10-543-5112	SPECIAL CERT PAY	-	-	-	-	-
10-543-5117	UNIFORM ALLOWANCE	3,537	4,750	5,722	-	-
10-543-5120	OVERTIME	1,802	4,000	4,000	-	-
10-543-5126	SICK CONVERSION	11,724	700	114	-	-
10-543-5127	VACATION CONVERSION	14,161	8,000	1,576	-	-
10-543-5130	MEDICARE	3,369	3,493	3,493	-	-
10-543-5150	RETIREMENT	69,101	85,059	85,059	-	-
10-543-5151	PART TIME RETIREMENT	1,111	-	312	-	-
10-543-5161	HEALTH INSURANCE	36,869	50,445	50,445	-	-
10-543-5162	LIFE INSURANCE	11	639	639	-	-
10-543-5163	DISABILITY INSURANCE	24	1,458	1,458	-	-
10-543-5201	SUPPLIES	8,140	64,500	15,000	20,000	20,000
10-543-5250	ELECTRICITY-BUILDINGS	29,504	2,000	248	6,600	6,600
10-543-5251	ELECTRICITY - PARKS	7,222	6,000	2,042	4,000	4,000
10-543-5254	ELECTRICITY-McAULIFFE	1,294	3,000	4,272	4,400	4,500
10-543-5256	WATER	58,566	90,000	66,044	80,000	80,000
10-543-5257	WATER - McAULIFFE PARK	28,479	-	39,688	-	-
10-543-5260	CONTRACTUAL SERVICES	125,118	126,750	130,000	36,500	36,500
10-543-5271	TREE TRIMMING	24,722	67,000	35,000	25,000	25,000
10-543-5281	REAL PROPERTY LEASE	4,256	3,218	3,218	3,300	3,300
10-543-5286	GARAGE INTERNAL SRVC CHG	26,610	26,610	26,610	-	-
10-543-5287	TECHNOLOGY INTRNL SRVC CHG	1,900	1,900	1,900	-	-
10-543-5298	MAINT - FIELDS/FENCING/FACIL	-	-	-	-	-
10-543-5299	MAINTENANCE-OTHER	56,916	55,500	55,000	72,500	72,500
	<b>Division Total</b>	<b>712,868</b>	<b>945,271</b>	<b>879,429</b>	<b>252,300</b>	<b>252,400</b>
<b>Facility Maintenance</b>						
10-544-5101	SALARIES - FULL-TIME	54,139	61,890	53,788	-	-
10-544-5103	SALARIES - PART-TIME	3,358	-	-	-	-
10-544-5109	ON CALL PAY	1,867	2,050	2,514	-	-
10-544-5117	UNIFORM ALLOWANCE	1,558	1,900	650	-	-
10-544-5120	OVERTIME	691	1,750	5,124	-	-
10-544-5126	SICK CONVERSION	-	500	-	-	-
10-544-5127	VACATION CONVERSION	-	1,000	-	-	-
10-544-5130	MEDICARE	900	813	838	-	-
10-544-5150	RETIREMENT	12,053	21,800	13,000	-	-
10-544-5151	PART-TIME RETIREMENT	126	-	-	-	-
10-544-5161	HEALTH INSURANCE	17,466	11,964	11,964	-	-
10-544-5162	LIFE INSURANCE	11	128	128	-	-
10-544-5163	DISABILITY INSURANCE	24	292	290	-	-
10-544-5201	SUPPLIES	166,244	38,000	100,000	40,000	45,000
10-544-5206	UNIFORMS	-	-	-	-	-
10-544-5250	ELECTRICITY - BUILDINGS	59,769	100,000	150,000	150,000	150,000



**City of Los Alamitos**  
**General Fund Expenditure - Development Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-544-5253	ELECTRICITY-PUMP STATION	22,994	500	1,400	1,400	1,400
10-544-5255	NATURAL GAS	12,051	1,500	1,500	3,400	3,400
10-544-5256	WATER	10,631	12,000	12,000	11,000	11,000
10-544-5260	CONTRACTUAL SERVICES	-	75,000	75,000	105,000	105,000
10-544-5293	MAINTENANCE-BUILDINGS	282,168	70,000	450,000	200,000	200,000
10-544-5299	MAINTENANCE-OTHER	849	-	-	-	-
<b>Division Total</b>		<b>646,899</b>	<b>401,087</b>	<b>878,196</b>	<b>510,800</b>	<b>515,800</b>



**City of Los Alamitos**  
**General Fund Expenditure - Development Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Economic Development</b>						
10-545-5101	SALARIES - FULL-TIME	2,806	78,462	20,670	93,383	96,184
10-545-5103	SALARIES - PART TIME	-	1,346	-	2,400	2,400
10-545-5130	MEDICARE	82	1,138	248	1,359	1,395
10-545-5150	RETIREMENT	11,010	18,010	12,806	19,552	19,552
10-545-5151	PART-TIME RETIREMENT	-	54	-	72	72
10-545-5161	HEALTH INSURANCE	380	8,400	2,423	15,828	15,828
10-545-5201	SUPPLIES	-	-	-	102,000	102,000
10-545-5207	TRAVEL & TRAINING	-	1,500	1,800	1,500	1,500
10-545-5209	DUES & SUBSCRIPTIONS	100	500	50	500	500
10-545-5245	CELL PHONE	-	360	360	360	360
10-545-5260	CONTRACTUAL SERVICES	-	75,000	75,000	75,000	75,000
10-545-5286	GARAGE INTERNAL SRVC CHG	4,840	4,840	4,840	-	-
10-545-5287	TECHNOLOGY INTRNL SRVC CHG	1,900	1,900	1,900	-	-
	<b>Division Total</b>	<b>21,118</b>	<b>191,510</b>	<b>120,097</b>	<b>311,954</b>	<b>314,791</b>
<b>City Engineer</b>						
10-548-5260	CONTRACTUAL SERVICES	228,690	200,000	200,000	278,000	278,000
10-548-5261	TRAFFIC ENGINEERING	35,753	22,000	22,000	30,000	30,000
10-548-5268	PLAN CHECK	235,460	100,000	100,000	100,000	100,000
	<b>Division Total</b>	<b>499,903</b>	<b>322,000</b>	<b>322,000</b>	<b>408,000</b>	<b>408,000</b>
	<b>DEPARTMENT TOTALS</b>	<b>4,772,629</b>	<b>5,003,375</b>	<b>5,546,650</b>	<b>5,695,455</b>	<b>5,740,455</b>
<b>SUMMARY BY FUNCTION:</b>						
	SALARIES & BENEFITS	1,991,573	2,616,804	2,099,474	2,414,987	2,459,685
	MATERIALS, SUPPLIES, & SERVICES	2,781,056	2,386,571	3,447,176	3,280,468	3,280,770
	<b>TOTALS</b>	<b>4,772,629</b>	<b>5,003,375</b>	<b>5,546,650</b>	<b>5,695,455</b>	<b>5,740,455</b>



**City of Los Alamitos**  
**General Fund Expenditure - Recreation and Community Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Recreation Administration</b>						
10-551-5101	SALARIES - FULL-TIME	570,542	679,977	660,264	1,072,342	1,104,512
10-551-5103	SALARIES - PART-TIME	159,373	102,643	129,883	149,275	156,738
10-551-5105	BILINGUAL PAY	654	600	600	600	600
10-551-5118	CAR ALLOWANCE	3,461	3,600	3,600	3,600	3,600
10-551-5119	CELL ALLOWANCE	3,279	2,880	2,880	2,700	2,700
10-551-5120	OVERTIME	908	-	7,000	7,000	7,000
10-551-5126	SICK CONVERSION	1,281	1,500	3,000	3,000	3,000
10-551-5127	VACATION CONVERSION	10,775	6,000	9,605	9,000	10,000
10-551-5130	MEDICARE	11,766	9,239	9,239	17,903	18,707
10-551-5150	RETIREMENT	212,141	235,246	235,246	314,322	341,350
10-551-5151	PART TIME RETIREMENT	5,396	4,280	4,280	4,478	4,702
10-551-5161	HEALTH INSURANCE	87,208	93,828	93,828	123,498	123,498
10-551-5162	LIFE INSURANCE	116	1,102	1,102	1,613	1,613
10-551-5163	DISABILITY INSURANCE	169	2,187	2,187	3,188	3,188
10-551-5201	SUPPLIES	41,463	15,000	15,100	15,100	15,100
10-551-5205	POSTAGE	7,727	8,800	12,050	12,050	13,255
10-551-5207	TRAVEL & TRAINING	12,773	15,750	20,400	27,700	27,700
10-551-5209	DUES & SUBSCRIPTIONS	14,280	10,697	14,248	14,248	13,348
10-551-5237	RECREATION BROCHURE	44,837	34,688	35,992	35,992	35,992
10-551-5260	CONTRACTUAL SERVICES	432	10,000	45,000	60,600	145,600
10-551-5286	GARAGE INTERNAL SRVC CHG	4,838	4,840	4,840	-	-
10-551-5287	TECHNOLOGY INTRNL SRVC CHG	19,000	19,000	19,000	-	-
10-551-5290	MAINTENANCE-OFFICE EQUIP	6,672	5,850	5,850	5,850	5,850
	<b>Division Total</b>	<b>1,219,091</b>	<b>1,267,707</b>	<b>1,335,194</b>	<b>1,884,059</b>	<b>2,038,053</b>
<b>Aquatics</b>						
10-552-5103	SALARIES - PART-TIME	9,294	41,028	44,382	86,657	90,900
10-552-5130	MEDICARE	135	821	888	1,733	1,818
10-552-5151	PART-TIME RETIREMENT	349	1,641	1,775	2,600	2,727
10-552-5201	SUPPLIES	9,165	4,500	6,000	10,000	10,000
10-552-5259	POOL RENT	-	-	5,000	60,000	60,000
	<b>Division Total</b>	<b>18,943</b>	<b>47,990</b>	<b>58,045</b>	<b>160,990</b>	<b>165,445</b>
<b>Community Services</b>						
10-553-5103	SALARIES - PART-TIME	77,740	95,358	73,137	62,379	65,497
10-553-5130	MEDICARE	1,150	1,907	1,463	1,248	1,310
10-553-5151	PART-TIME RETIREMENT	2,975	3,814	2,194	1,871	1,965
10-553-5201	SUPPLIES	1,827	1,000	1,000	4,400	4,400
10-553-5326	FAC RENT - COMM CENTER	4,750	3,000	3,000	3,000	3,000
10-533-5287	TECHNOLOGY INTRNL SRVC CHG	4,448	4,750	4,750	-	-
	<b>Division Total</b>	<b>92,890</b>	<b>109,829</b>	<b>85,544</b>	<b>72,898</b>	<b>76,172</b>
<b>Day Camp</b>						
10-554-5103	SALARIES - PART-TIME	78,335	78,508	91,686	96,857	101,700
10-554-5130	MEDICARE	1,289	1,570	1,834	1,937	2,034
10-554-5151	PART-TIME RETIREMENT	3,332	3,140	2,750	2,906	3,051
10-554-5201	SUPPLIES	8,313	10,000	10,200	10,700	10,700
10-554-5317	DAY CAMPS	24,160	20,000	-	28,000	28,000
	<b>Division Total</b>	<b>115,429</b>	<b>113,218</b>	<b>106,470</b>	<b>140,400</b>	<b>145,485</b>



**City of Los Alamitos**  
**General Fund Expenditure - Recreation and Community Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
<b>Playgrounds</b>						
10-555-5103	SALARIES - PART-TIME	16,299	26,073	23,040	20,359	22,395
10-555-5130	MEDICARE	276	521	461	407	448
10-555-5151	PART-TIME RETIREMENT	713	1,043	691	611	672
10-555-5201	SUPPLIES	1,033	3,300	3,470	3,470	3,470
10-555-5260	CONTRACTUAL SERVICES	5,760	6,000	6,000	6,000	6,000
	<b>Division Total</b>	<b>24,081</b>	<b>36,937</b>	<b>33,662</b>	<b>30,847</b>	<b>32,985</b>
<b>Sports</b>						
10-556-5101	SALARIES - FULL-TIME	9,959	-	-	-	-
10-556-5103	SALARIES - PART-TIME	118,136	121,545	102,892	145,282	145,282
10-556-5120	OVERTIME	299	-	-	2,906	2,906
10-556-5130	MEDICARE	2,335	2,431	2,058	-	-
10-556-5150	RETIREMENT	1,179	-	-	-	-
10-556-5151	PART-TIME RETIREMENT	4,485	4,862	3,087	4,358	4,358
10-556-5161	HEALTH INSURANCE	5,026	-	-	-	-
10-556-5201	SUPPLIES	9,508	6,900	8,000	8,000	8,000
10-556-5245	CELL ALLOWANCE	330	-	-	-	-
10-556-5298	MAINTENANCE-FIELDS/FACILITIES	2,825	3,000	3,000	3,000	3,000
10-556-5305	BASKETBALL - ADULT	117	300	550	1,200	1,200
10-556-5306	BASKETBALL - YOUTH	78,922	50,000	57,000	12,000	13,000
10-556-5330	FIELD FEES - LAUREL	1,440	2,940	1,440	2,940	2,940
10-556-5331	FIELD FEES - MCAULIFFE	70,893	3,000	425	3,000	3,000
10-556-5332	FIELD FEES - OAK	(40,540)	3,000	225	3,000	3,000
10-556-5336	FOOTBALL	174	900	700	900	900
10-556-5359	SOCCER - ADULT	101,226	32,000	32,000	32,000	32,000
10-556-5360	SOCCER - YOUTH	562	650	650	750	750
10-556-5368	T-BALL	426	400	400	1,100	1,100
10-556-5371	TRACK & FIELD	2,584	1,000	2,750	2,750	2,750
10-556-5372	VOLLEYBALL	2,810	4,700	5,200	6,500	6,500
	<b>Division Total</b>	<b>372,696</b>	<b>237,628</b>	<b>220,979</b>	<b>229,686</b>	<b>230,686</b>
<b>Special Classes</b>						
10-557-5103	SALARIES - PART-TIME	94,537	144,584	170,859	184,557	193,785
10-557-5130	MEDICARE	1,431	2,892	3,417	3,691	3,876
10-557-5151	PART-TIME RETIREMENT	3,702	5,783	6,834	5,537	5,814
10-557-5201	SUPPLIES	1,024	3,000	3,000	3,000	3,000
10-557-5287	TECHNOLOGY INTRNL SRVC CHG	4,750	4,750	4,750	-	-
10-557-5301	ARTS & CRAFTS	6,622	3,000	3,250	4,000	4,000
10-557-5313	DANCE	20,746	13,000	13,000	17,000	17,000
10-557-5319	EDUCATION	1,044	1,000	1,000	1,300	1,300
10-557-5323	EXERCISE/FITNESS	7,607	11,000	8,000	10,000	10,000
10-557-5352	PRESCHOOL	5,319	5,500	6,000	7,000	7,000
10-557-5364	SPECIAL INTEREST	14,974	5,000	18,500	64,500	64,500
10-557-5369	TENNIS CONTRACT	29,238	22,000	27,500	27,500	27,500
10-557-5370	TODDLER CLASSES	6,266	4,000	4,000	4,500	4,500
10-557-5373	VOLUNTEER PROGRAM	-	1,000	1,000	1,500	1,500
10-557-5388	SPECIAL INTEREST - CAMPS	15,719	9,500	15,500	18,500	18,500
	<b>Division Total</b>	<b>212,979</b>	<b>236,009</b>	<b>286,611</b>	<b>352,585</b>	<b>362,274</b>
<b>Special Events</b>						



**City of Los Alamitos**  
**General Fund Expenditure - Recreation and Community Services**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-558-5103	SALARIES - PART-TIME	63,002	69,989	67,246	53,696	57,583
10-558-5130	MEDICARE	930	1,400	1,345	1,074	1,152
10-558-5151	PART-TIME RETIREMENT	2,404	2,800	2,690	1,611	1,727
10-558-5201	SUPPLIES	337,082	303,350	253,072	297,480	297,480
10-558-5337	FOURTH OF JULY	2,730	-	-	-	-
10-558-5353	RACE ON THE BASE	22,876	31,900	54,000	54,500	54,500
<b>Division Total</b>		<b>429,024</b>	<b>409,438</b>	<b>378,353</b>	<b>408,361</b>	<b>412,442</b>
<b>DEPARTMENT TOTALS</b>		<b>2,485,133</b>	<b>2,458,757</b>	<b>2,504,856</b>	<b>3,279,826</b>	<b>3,463,542</b>
<b>SUMMARY BY FUNCTION:</b>						
	SALARIES & BENEFITS	1,551,396	1,754,792	1,767,442	2,394,796	2,492,207
	MATERIALS, SUPPLIES, & SERVICES	933,737	703,965	737,414	885,030	971,335
<b>TOTALS</b>		<b>2,485,133</b>	<b>2,458,757</b>	<b>2,504,856</b>	<b>3,279,826</b>	<b>3,463,542</b>



**City of Los Alamitos**  
**General Fund Expenditure - Non-departmental**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-518-5260	CONTRACTUAL SERVICES	(9,880)	30,737	30,737	45,000	45,000
10-560-5219	PRE-EMPLOYMENT EXPENSE	36,129	30,000	30,000	30,000	30,000
10-560-5219.1851	NON-EMPLOYEE LIVE SCAN	576	300	300	500	500
10-560-5260	CONTRACTUAL SERVICES	117,215	120,000	144,000	-	48,000
10-560-5261	CONTRIBUTION TO HOMELESS SHELTER - NORTH SPA	4,229	43,594	78,179	45,000	46,000
10-560-5285	CREDIT CARD FEES	47,654	35,000	35,000	40,000	40,000
10-560-5486	VEHICLE CAPITAL REPLACEMENT	70,000	70,000	70,000	-	-
10-562-5161	HEALTH INSURANCE-RETIREES	269,344	298,000	298,000	300,000	300,000
10-560-5290	ADDITIONAL UAL FUNDING FOR TRUST	-	-	300,000	600,000	600,000
10-560-7190	WHSE CAP LEASE INTEREST	39,070	-	-	71,988	77,558
10-560-7191	WHSE CAP PRINCIPAL	8,930	-	-	72,012	18,442
10-570-5501.1703	BSCC LOCAL ASSISTANCE	10,000	5,000	5,000	5,000	5,000
10-570-5501.1705	TOWNE CNTR MIXED USE ZONE	(28,679)	-	-	-	-
10-570-5501.1706	TIER 1 PROJECT STORM DRAIN COVERS	1,107	-	-	-	-
10-570-5501.1707	YEAR ONE RESIDENTIAL STREET IMPROV (Y)	1,331,807	-	-	-	-
10-570-5501.1709	RIGHT TO USE ASSET ACQ	198,562	-	-	-	-
10-570-5501.1003	STREET MARKINGS/STRIPING	9,250	-	-	-	-
10-570-5501.2301	STERN PARK PROJECT (Y) (C/O)	24,270	950,000	950,000	-	-
10-570-5501.2303	PHASE II RESIDENTIAL STREET IMPROV (Y)	45,933	1,000,000	100,000	-	-
10-570-5501.2304	EMERGENCY EXIT SIGNS	6,624	-	-	-	-
10-570-5501.1708	CATCH BASIN CPS PROJECT (CITY MATCH)	32,353	-	-	-	-
VARIOUS	CIP PROJECTS (FY22-23 SURPLUS)	-	-	112,649	-	-
10-570-5501.2507	ATP PROJECT BLOOMFIELD (M STEEL \$582,410; GF \$175,000)	-	-	-	-	-
<b>DEPARTMENT TOTALS</b>		<b>2,214,494</b>	<b>2,582,631</b>	<b>2,153,865</b>	<b>1,209,500</b>	<b>1,210,500</b>
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	-	-	-	-	-
	MATERIALS, SUPPLIES, & SERVICES	2,214,494	2,582,631	2,153,865	1,209,500	1,210,500
<b>TOTALS</b>		<b>2,214,494</b>	<b>2,582,631</b>	<b>2,153,865</b>	<b>1,209,500</b>	<b>1,210,500</b>



**City of Los Alamitos**  
**General Fund Expenditure - Transfers Out**  
**For Fiscal Year 2024-25, 2025-26**

Account	Description	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
10-563-6031	TRANSFERS OUT - DEBT SERVICE (31)	215,500	211,500	211,500	205,000	209,000
10-563-6025	TRANSFERS OUT - BUILDING (25)	150,000	150,000	150,000	-	-
10-563-6050	TRANSFERS OUT - GARAGE FUND (50)	-	-	-	700,000	700,000
10-563-6052	TRANSFERS OUT - FACILITY CAPITAL (52)	100,000	100,000	100,000	-	500,000
10-563-6053	TRANSFERS OUT - TECHNOLOGY REPLAC. (53)	195,872	190,000	190,000	-	-
10-563-6054	TRANSFERS OUT - SELF INSURANCE (54)	660,000	560,000	560,000	700,000	700,000
10-563-6057	TRANSFERS OUT - ECONOMIC DEVELOPMENT (57)	-	500,000	500,000	-	-
<b>TRANSFER OUT TOTALS</b>		<b>1,125,500</b>	<b>1,521,500</b>	<b>1,521,500</b>	<b>1,605,000</b>	<b>2,109,000</b>



# FY 2024-25, FY 2025-26

## Other Funds



**City of Los Alamitos  
Special Revenue Fund - CDBG Fund  
For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	(114,182)	273,964	(114,182)	105,905	105,905
19-4360	CDBG GRANT	10,671	300,000	300,000	350,000	350,000
19-4620	INVESTMENT EARNINGS					
	<b>TOTAL REVENUES</b>	<b>10,671</b>	<b>300,000</b>	<b>300,000</b>	<b>350,000</b>	<b>350,000</b>
19-570-5501.2004	ROUND #1 HOWARD ST FROM NOEL TO LEXINGTON	7,008	-	-	-	-
19-570-5501.2005	ROUND #2 BLOOMFIELD FROM FARQUHAR TO KATELLA	3,663	-	-	-	-
19-570-5501.2301	STERN PARK PROJECT	-	350,000	72,054	-	-
19-540-5501.2400	LABOURDETTE PARK PROJECT	-	300,000	7,859	-	-
19-570-5501.2501	HOWARD (REAGAN TO BLOOMFIELD) MAPLE (GREEN TO FARQUHAR)	-	-	-	350,000	-
	<b>TOTAL EXPENDITURES</b>	<b>10,671</b>	<b>650,000</b>	<b>79,913</b>	<b>350,000</b>	<b>-</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>-</b>	<b>(350,000)</b>	<b>220,087</b>	<b>-</b>	<b>350,000</b>
	<b>ENDING FUND BALANCE</b>	<b>(114,182)</b>	<b>(76,036)</b>	<b>105,905</b>	<b>105,905</b>	<b>455,905</b>



**City of Los Alamitos  
Special Revenue Fund - Gas Tax  
For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	225,616	225,616	56,489	352,198	(426,402)
20-4306	GAS TAX - 2106	49,459	53,076	53,076	52,305	53,000
20-4307	GAS TAX - 2107	90,824	93,762	93,762	102,907	102,000
20-4308	GAS TAX - 2107.5	3,103	3,000	3,000	3,000	3,000
20-4309	GAS TAX - 2105	68,212	78,061	78,061	75,300	75,000
20-4322	GAS TAX - 2103	96,665	117,882	117,882	107,705	107,000
20-4328	SB1 LOAN REPAYMENT	-	-	-	-	-
20-4329	ROAD MAINT REHAB ACCT SB-1	283,659	294,072	294,072	310,410	310,000
20-4620	INVESTMENT EARNINGS	516	1,300	1,300	1,400	1,400
	<b>TOTAL REVENUES</b>	<b>592,438</b>	<b>641,153</b>	<b>641,153</b>	<b>653,027</b>	<b>651,400</b>
20-570-5501.1003	STREET MARKINGS/STRIPING	75,000	-	-	-	-
20-570-5501.1004	RESIDENTIAL STREET IMPROVEMENT - SLURRY SEAL	-	660,000	1,800	660,000	-
20-570-5501.2102	WOODCREST & CARRIER ROW ST (SB-1)	209,685	-	-	-	-
20-570-5501.2103	STORM DRAIN MANAGEMENT PLAN (GAS TAX)	10,140	-	-	-	-
20-570-5501.2304	NEW DUTCH HAVEN ST IMP (SB-1)	296,372	-	-	-	-
20-570-5501.2305	BLOOMFIELD ST IMPROVEMENT PROJECT (C/O)	50,368	300,000	223,644	-	-
20-570-5501.2501	WALNUT (KATELLA TO SAUSALITO, OAK (KATELLA TO SAUSALITO) - SB1	-	-	-	310,410	-
20-570-5501.2502	WALNUT (KATELLA TO SAUSALITO, OAK (KATELLA TO SAUSALITO)	-	-	-	341,217	-
20-563-6010	TRANSFERS OUT - GENERAL FUND	120,000	120,000	120,000	120,000	-
	<b>TOTAL EXPENDITURES</b>	<b>761,565</b>	<b>1,080,000</b>	<b>345,444</b>	<b>1,431,627</b>	<b>-</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(169,127)</b>	<b>(438,847)</b>	<b>295,709</b>	<b>(778,600)</b>	<b>651,400</b>
	<b>ENDING FUND BALANCE</b>	<b>56,489</b>	<b>(213,231)</b>	<b>352,198</b>	<b>(426,402)</b>	<b>224,998</b>



**City of Los Alamitos**  
**Special Revenue Fund - Public Safety Augmentation**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	29,000	69,703	3,742	40,564	77,599
21-4110	SPL. SALES TAX AUGMENTATION (PROP 172)	79,141	141,672	141,672	141,885	145,564
21-4620	INVESTMENT EARNINGS	601	150	150	150	150
	<b>TOTAL REVENUES</b>	<b>79,742</b>	<b>141,822</b>	<b>141,822</b>	<b>142,035</b>	<b>145,714</b>
21-563-6010	TRANSFERS OUT - GENERAL FUND	105,000	105,000	105,000	105,000	105,000
	<b>TOTAL EXPENDITURES</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(25,258)</b>	<b>(25,258)</b>	<b>36,822</b>	<b>37,035</b>	<b>40,714</b>
	<b>ENDING FUND BALANCE</b>	<b>3,742</b>	<b>44,445</b>	<b>40,564</b>	<b>77,599</b>	<b>118,313</b>



**City of Los Alamitos**  
**Special Revenue - Supplemental Law Enforcement**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	234,530	234,530	314,945	346,668	318,268
22-4340	SLESF ALLOCATION	214,731	170,000	170,000	170,000	170,000
22-4620	INVESTMENT EARNINGS	5,684	1,200	1,723	1,600	1,600
	<b>TOTAL REVENUES</b>	<b>220,415</b>	<b>171,200</b>	<b>171,723</b>	<b>171,600</b>	<b>171,600</b>
22-563-6010	TRANSFERS OUT - GENERAL FUND	140,000	140,000	140,000	200,000	200,000
	<b>TOTAL EXPENDITURES</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>200,000</b>	<b>200,000</b>
	<b>NET CHANGE TO FUND BALANCE</b>	80,415	31,200	31,723	(28,400)	(28,400)
	<b>ENDING FUND BALANCE</b>	<b>314,945</b>	<b>265,730</b>	<b>346,668</b>	<b>318,268</b>	<b>289,868</b>



**City of Los Alamitos**  
**Special Revenue - AQMD (AB2766)**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	134,250	134,250	152,845	168,545	184,245
23-4319	AB 2766 REVENUES	15,508	15,000	15,000	15,000	15,000
23-4620	INVESTMENT EARNINGS	3,087	700	700	700	700
23-546-5440	SALE OF PROPERTY	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>18,595</b>	<b>15,700</b>	<b>15,700</b>	<b>15,700</b>	<b>15,700</b>
	<b>TOTAL EXPENDITURES</b>	-	-	-	-	-
	<b>NET CHANGE TO FUND BALANCE</b>	<b>18,595</b>	<b>15,700</b>	<b>15,700</b>	<b>15,700</b>	<b>15,700</b>
	<b>ENDING FUND BALANCE</b>	<b>152,845</b>	<b>149,950</b>	<b>168,545</b>	<b>184,245</b>	<b>199,945</b>



**City of Los Alamitos**  
**Special Revenue - Street & Alley Improvements**  
**For Fiscal Year 2024-25, 2025-26**

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
BEGINNING FUND BALANCE	6,804	6,857	6,942	6,992	7,042
24-4620 INVESTMENT EARNINGS	138	50	50	50	50
<b>TOTAL REVENUES</b>	<b>138</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-
<b>NET CHANGE TO FUND BALANCE</b>	138	50	50	50	50
<b>ENDING FUND BALANCE</b>	<b>6,942</b>	<b>6,907</b>	<b>6,992</b>	<b>7,042</b>	<b>7,092</b>



**City of Los Alamitos**  
**Special Revenue - Building Improvement Fund**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	233,403	298,230	324,501	389,699	391,499
25-4620	INVESTMENT EARNINGS	5,489	400	1,928	1,800	1,800
25-4910	TRANSFERS IN - GENERAL FUND	150,000	150,000	150,000	-	-
	<b>TOTAL REVENUES</b>	<b>155,489</b>	<b>150,400</b>	<b>151,928</b>	<b>1,800</b>	<b>1,800</b>
25-570-5503.2101	COMMUNITY CTR FR DR/EMER EXIT	12,101	-	-	-	-
25-570-5503.2306	COMMUNITY CTR DIVIDER PROJECT (C/O)	325	72,000	86,730	-	-
25-570-5503.2307	DEMO PW & LATV BLDG	51,965	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>64,391</b>	<b>72,000</b>	<b>86,730</b>	<b>-</b>	<b>-</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>91,098</b>	<b>78,400</b>	<b>65,198</b>	<b>1,800</b>	<b>1,800</b>
	<b>ENDING FUND BALANCE</b>	<b>324,501</b>	<b>376,630</b>	<b>389,699</b>	<b>391,499</b>	<b>393,299</b>



**City of Los Alamitos**  
**Special Revenue - Measure M**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	598,590	666,706	595,810	858,901	594,930
26-4899	MISC REVENUE	-	-	-	-	-
26-4311.0002	MEASURE M2	252,814	227,000	308,014	321,029	351,503
26-4620	INVESTMENT EARNINGS	11,713	3,300	15,869	5,000	5,000
	<b>TOTAL REVENUES</b>	<b>264,527</b>	<b>230,300</b>	<b>323,883</b>	<b>326,029</b>	<b>356,503</b>
26-570-5501.1003	STREET MARKINGS/STRIPING		85,000	5,452	125,000	85,000
26-570-5501.1008	PAVEMENT MGMT PROJECT	25,000	-	87	-	-
	APARTMENT ROW HOWARD STREET, REAGAN TO			-	-	-
26-570-5501.1320	MAPLE (CDBG MATCH)	11,945	-	-	-	-
26-570-5501.1614	TREE PLANTING - CITYWIDE	51,252	-	-	-	-
26-570-5501.1740	ADA CERRITOS AVE SIDEWALKS	18,760	-	-	-	-
26-570-5501.2103	ARTERIAL AND RESIDENTIAL TREE TRIMMING	23,688	75,000	1,156	115,000	85,000
	STREET SIGNS AT INTERSECTIONS (ARTERIAL				-	-
26-570-5501.2104	OVERHEAD)	35,582	-	46,638		
	HOWARD AVE NOEL ST TO LEXINGTON DR (10%	1,080	-	-	-	-
26-570-5501.2107	MATCH CDBG)					
26-570-5501.2401	CONCRETE/ADA RAMP PROJECT	-	50,000	150	-	-
26-570-5501.2402	KATELLA AVENUE STREET PROJECT (CARRYOVER)	100,000	300,000	7,309	300,000	-
26-570-5501.2403	SIGNAL LIGHT REPLACEMENT PROJECT (LED)	-	50,000	-	50,000	50,000
26-570-5501-2501	ADA CURB RAMPS	-	-	-	25,000	-
26-570-5501.2502	ADA SIDEWALKS	-	-	-	25,000	-
	<b>TOTAL EXPENDITURES</b>	<b>267,307</b>	<b>560,000</b>	<b>60,792</b>	<b>590,000</b>	<b>220,000</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(2,780)</b>	<b>(329,700)</b>	<b>263,091</b>	<b>(263,971)</b>	<b>136,503</b>
	<b>ENDING FUND BALANCE</b>	<b>595,810</b>	<b>337,006</b>	<b>858,901</b>	<b>594,930</b>	<b>731,433</b>



**City of Los Alamitos**  
**Special Revenue - Asset Seizure**  
**For Fiscal Year 2024-25, 2025-26**

	2022-23	2023-24	2023-24	2024-25	2025-26
	Actual	Adopted	Estimate	Adopted	Projection
BEGINNING FUND BALANCE	21,623	4,255	28,589	27,160	27,210
27-4325 MISC. POLICE REIMBURSEMENT		-			
27-4335 FEDERAL ASSET FORFEITURES	6,283				
27-4620 INVESTMENT EARNINGS	683	50	50	50	50
<b>TOTAL REVENUES</b>	<b>6,966</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
27-2320 ASSET FORFEITURE	-	-	1,479	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,479</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE TO FUND BALANCE</b>	<b>6,966</b>	<b>50</b>	<b>(1,429)</b>	<b>50</b>	<b>50</b>
<b>ENDING FUND BALANCE</b>	<b>28,589</b>	<b>4,305</b>	<b>27,160</b>	<b>27,210</b>	<b>27,260</b>



**City of Los Alamitos  
Special Revenue - Los Alamitos TV  
For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	73,947	50,533	61,257	47,437	24,867
28-4220	CHARTER (TW) PEG FEES	4,323	15,000	15,000	14,000	13,000
28-4222	VERIZON PEG FEES	2,457	5,000	5,000	4,000	3,000
28-4461	EVENT FILMING REIMBURSEMENT	-	6,500	6,500	-	-
28-4620	INVESTMENT EARNINGS	2,253	500	500	250	250
	<b>TOTAL REVENUES</b>	<b>9,033</b>	<b>27,000</b>	<b>27,000</b>	<b>18,250</b>	<b>16,250</b>
28-518-5209	DUES & SUBSCRIPTIONS	-	-	-	-	-
28-518-5246	MEETING CABLECASTING	16,403	21,500	21,500	21,500	21,500
28-518-5260	CONTRACTUAL SERVICES	-	8,000	8,000	8,000	8,000
28-518-5273	EVENT FILMING	-	6,000	6,000	6,000	6,000
28-518-5287	TECHNOLOGY INTRNL SRVC CHG	5,320	5,320	5,320	5,320	5,320
28-518-5420	EQUIPMENT	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>21,723</b>	<b>40,820</b>	<b>40,820</b>	<b>40,820</b>	<b>40,820</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(12,690)</b>	<b>(13,820)</b>	<b>(13,820)</b>	<b>(22,570)</b>	<b>(24,570)</b>
	<b>ENDING FUND BALANCE</b>	<b>61,257</b>	<b>36,713</b>	<b>47,437</b>	<b>24,867</b>	<b>297</b>



**City of Los Alamitos**  
**Special Revenue - Office of Traffic Safety**  
**For Fiscal Year 2024-25, 2025-26**

	2022-23	2023-24	2023-24	2024-25	2025-26
	Actual	Adopted	Estimate	Adopted	Projection
BEGINNING FUND BALANCE	148,362	94,547	166,956	177,631	190,131
29-4465 VEHICLE IMPOUND FEES	15,508	15,000	15,000	12,000	12,000
29-4620 INVESTMENT EARNINGS	3,086	500	675	500	500
<b>TOTAL REVENUES</b>	<b>18,594</b>	<b>15,500</b>	<b>15,675</b>	<b>12,500</b>	<b>12,500</b>
29-563-6010 TRANSFERS OUT - GENERAL FUND	-	5,000	5,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE TO FUND BALANCE</b>	<b>18,594</b>	<b>10,500</b>	<b>10,675</b>	<b>12,500</b>	<b>12,500</b>
<b>ENDING FUND BALANCE</b>	<b>166,956</b>	<b>105,047</b>	<b>177,631</b>	<b>190,131</b>	<b>202,631</b>



**City of Los Alamitos**  
**Special Revenue - Debt Service**  
**For Fiscal Year 2024-25, 2025-26**

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
BEGINNING FUND BALANCE	3,255	3,261	7,239	7,220	4,701
31-4620 INVESTMENT EARNINGS					
31-4910 TRANSFERS IN - GENERAL FUND	215,500	211,500	207,500	205,000	209,000
<b>TOTAL REVENUES</b>	<b>215,500</b>	<b>211,500</b>	<b>207,500</b>	<b>205,000</b>	<b>209,000</b>
31-560-7194 FISCAL AGENT FEE	1,324	1,325	1,325	1,325	1,325
31-560-7195 BOND INTEREST	125,192	125,444	121,194	121,194	116,819
31-560-7196 BOND PRINCIPAL	85,000	85,000	85,000	85,000	90,000
<b>TOTAL EXPENDITURES</b>	<b>211,516</b>	<b>211,769</b>	<b>207,519</b>	<b>207,519</b>	<b>208,144</b>
<b>NET CHANGE TO FUND BALANCE</b>	3,984	(269)	(19)	(2,519)	856
<b>ENDING FUND BALANCE</b>	<b>7,239</b>	<b>2,992</b>	<b>7,220</b>	<b>4,701</b>	<b>5,557</b>



**City of Los Alamitos  
Special Revenue - Park Development  
For Fiscal Year 2024-25, 2025-26**

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
BEGINNING FUND BALANCE	733,371	739,038	746,451	751,451	755,451
40-4620 INVESTMENT EARNINGS	13,080	5,000	5,000	4,000	4,000
40-4267 PARK IMPACT FEES		-	-		
40-4380 CALRECYCLE GRANT					
40-4381 CAL RECYCLE SB1383 GRANT					
<b>TOTAL REVENUES</b>	<b>13,080</b>	<b>5,000</b>	<b>5,000</b>	<b>4,000</b>	<b>4,000</b>
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-
<b>NET CHANGE TO FUND BALANCE</b>	13,080	5,000	5,000	4,000	4,000
<b>ENDING FUND BALANCE</b>	<b>746,451</b>	<b>744,038</b>	<b>751,451</b>	<b>755,451</b>	<b>759,451</b>



**City of Los Alamitos**  
**Special Revenue - Traffic Improvement**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	274,983	278,163	99,844	104,844	108,344
44-4270	TRAFFIC MITIGATION FEES		2,000	2,000	1,500	1,500
44-4620	INVESTMENT EARNINGS	7,945	3,000	3,000	2,000	2,000
44-4899	MISCELLANEOUS REVENUE		-	-		
	<b>TOTAL REVENUES</b>	<b>7,945</b>	<b>5,000</b>	<b>5,000</b>	<b>3,500</b>	<b>3,500</b>
44-570-5501.1719	BRIGGEMAN STREET WIDENING	183,084	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>183,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(175,139)</b>	<b>5,000</b>	<b>5,000</b>	<b>3,500</b>	<b>3,500</b>
	<b>ENDING FUND BALANCE</b>	<b>99,844</b>	<b>283,163</b>	<b>104,844</b>	<b>108,344</b>	<b>111,844</b>



**City of Los Alamitos**  
**Special Revenue - Vehicle & Equipment Replacement**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	492,791	492,791	112,318	(568,982)	(449,182)
50-4470	GARAGE INTERNAL SERVICE CHARGE	246,750	246,750	246,750	-	-
50-4910	TRANSFERS IN GEN FUND	-	-	-	700,000	700,000
50-4480	VEHICLE CAPITL REPLCMNT CHARGE	70,000	70,000	70,000	-	-
50-4481	POLICE CAPITAL REPL CHG	40,000	-	-	-	-
50-4830	SALE OF PROPERTY	16,675	-	16,760	15,000	15,000
	<b>TOTAL REVENUES</b>	<b>126,675</b>	<b>70,000</b>	<b>86,760</b>	<b>715,000</b>	<b>715,000</b>
50-546-5201	SUPPLIES	1,543	5,000	2,500	2,500	5,000
50-546-5225	AUTO PARTS - POLICE	21,851	70,000	50,000	50,000	70,000
50-546-5226	AUTO PARTS-RECREATION	742	5,000	1,000	1,000	5,000
50-546-5227	AUTO PARTS-PW	2,905	15,000	1,500	1,500	15,000
50-546-5228	AUTO PARTS-OTHER	694	-	-	-	-
50-546-5258	GASOLINE	128,658	120,000	115,000	120,000	120,000
50-546-5275	OUTSIDE SERVICES-PD	44,234	45,000	62,000	45,000	45,000
50-546-5276	OUTSIDE SERVICES-REC	8,017	5,000	10,000	5,000	5,000
50-546-5277	OUTSIDE SERVICES-PW	27,589	15,000	15,500	15,000	15,000
50-546-5278	OUTSIDE SERVICES-OTHER VEHICLE	10,156	-	1,100	-	-
50-546-5285	DEPRECIATION EXPENSE	183,550	95,000	180,000	175,000	170,000
50-546-5287	TECHNOLOGY INTRNL SRVC CHG	4,750	4,750	4,750	-	-
50-546-5435	EQUIPMENT - PW	7,313	78,000	52,000	55,000	55,000
50-546-5440	VEHICLES	-	170,000	207,510	60,000	60,000
50-546-7190	CAPITAL LEASE INTEREST	42,344	5,000	42,000	41,500	41,000
50-546-7191	CAPITAL LEASE PRINCIPAL	22,802	140,000	23,200	23,700	24,200
	<b>TOTAL EXPENDITURES</b>	<b>507,148</b>	<b>772,750</b>	<b>768,060</b>	<b>595,200</b>	<b>630,200</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(380,473)</b>	<b>(702,750)</b>	<b>(681,300)</b>	<b>119,800</b>	<b>84,800</b>
	<b>ENDING FUND BALANCE</b>	<b>112,318</b>	<b>(209,959)</b>	<b>(568,982)</b>	<b>(449,182)</b>	<b>(364,382)</b>



**City of Los Alamitos  
Special Revenue - Police Capital  
For Fiscal Year 2024-25, 2025-26**

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
BEGINNING FUND BALANCE	202,679	202,679	147,151	187,151	187,151
51-4481 POLICE CAPITAL REPLACEMENT CHG	-	40,000	40,000	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
51-525-5420 EQUIPMENT	55,528	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>55,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE TO FUND BALANCE</b>	<b>(55,528)</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>147,151</b>	<b>242,679</b>	<b>187,151</b>	<b>187,151</b>	<b>187,151</b>



**City of Los Alamitos**  
**Special Revenue - Facilities, Streets, Parks, & Pool**  
**For Fiscal Year 2024-25, 2025-26**

	2022-23 Actual	2023-24 Adopted	2023-24 Estimate	2024-25 Adopted	2025-26 Projection
BEGINNING FUND BALANCE	716,755	716,755	778,869	874,310	874,310
52-4910 TRANSFERS IN - GENERAL FUND	100,000	100,000	100,000	-	500,000
<b>TOTAL REVENUES</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>500,000</b>
52-570-5285 DEPRECIATION EXPENSE	7,340	-	-	-	-
52-570-5501.2005 ROUND #2 BLOOMFIELD FARQUHAR	-	40,000	-	-	-
52-570-5501.2308 GENERATOR PROJECT (C/O)	12,469	650,000	4,559	-	-
52-570-5501.1941 COMMUNITY CENTER ROOF	18,077	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>37,886</b>	<b>690,000</b>	<b>4,559</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE TO FUND BALANCE</b>	<b>62,114</b>	<b>(590,000)</b>	<b>95,441</b>	<b>-</b>	<b>500,000</b>
<b>ENDING FUND BALANCE</b>	<b>778,869</b>	<b>126,755</b>	<b>874,310</b>	<b>874,310</b>	<b>1,374,310</b>



**City of Los Alamitos**  
**Special Revenue - Technology Replacement**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	278,168	186,549	(12,617)	(45,617)	13,383
53-4475	TECHNOLOGY INTERNAL SERVICE CH	195,872	190,000	200,000	-	-
53-4910	TRANSFERS IN				200,000	200,000
	<b>TOTAL REVENUES</b>	<b>195,872</b>	<b>190,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
53-512-5201	SUPPLIES	3,549	5,000	1,000	1,000	2,000
53-512-5260	CONTRACTUAL SERVICES	93,556	77,000	111,000	77,000	77,000
53-512-5280	MAINTENANCE SUPPORT CONTRACT	31,257	41,000	-	-	41,000
53-512-5285	DEPRECIATION EXPENSE	-	7,500	-	-	-
53-512-5420	EQUIPMENT	204,129	40,000	39,000	5,000	5,000
53-512-5450	COMPUTERS	81,654	25,000	-	10,000	25,000
53-512-5451	SOFTWARE	72,512	50,000	82,000	48,000	50,000
	<b>TOTAL EXPENDITURES</b>	<b>486,657</b>	<b>245,500</b>	<b>233,000</b>	<b>141,000</b>	<b>200,000</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(290,785)</b>	<b>(55,500)</b>	<b>(33,000)</b>	<b>59,000</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>(12,617)</b>	<b>131,049</b>	<b>(45,617)</b>	<b>13,383</b>	<b>13,383</b>



**City of Los Alamitos**  
**Special Revenue - Self Insurance**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	513,539	513,539	(907,919)	480,964	295,046
54-4899	MISCELLANEOUS REVENUE	-	1,000	1,468,200	18,000	18,000
54-4910	TRANSFER IN - GEN FUND	660,000	560,000	700,000	700,000	700,000
	<b>TOTAL REVENUES</b>	<b>660,000</b>	<b>561,000</b>	<b>2,168,200</b>	<b>718,000</b>	<b>718,000</b>
54-561-5701	CLAIMS ADJUSTMENT EXPENSE	-	28,837	23,500	28,837	29,000
54-561-5211	WORKERS COMP CLAIMS	1,445,999	20,000	20,000	20,000	20,000
54-561-5212	WORKERS COMP INSURANCE	183,593	208,454	215,000	253,683	250,000
54-561-5214	LIABILITY CLAIMS	79,594	40,000	40,000	40,000	40,000
54-561-5215	LIABILITY INSURANCE	204,734	318,163	327,708	383,398	418,000
54-561-5221	PROPERTY INSURANCE	138,180	120,099	132,109	156,000	158,000
54-561-5260	CONTRACTUAL SERVICES	29,358	21,000	21,000	22,000	22,000
	<b>TOTAL EXPENDITURES</b>	<b>2,081,458</b>	<b>756,553</b>	<b>779,317</b>	<b>903,918</b>	<b>937,000</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>(1,421,458)</b>	<b>(195,553)</b>	<b>1,388,883</b>	<b>(185,918)</b>	<b>(219,000)</b>
	<b>ENDING FUND BALANCE</b>	<b>(907,919)</b>	<b>317,985</b>	<b>480,964</b>	<b>295,046</b>	<b>76,046</b>



**City of Los Alamitos**  
**Special Revenue - Economic Development**  
**For Fiscal Year 2024-25, 2025-26**

		2022-23	2023-24	2023-24	2024-25	2025-26
		Actual	Adopted	Estimate	Adopted	Projection
	BEGINNING FUND BALANCE	497,626	500,000	498,813	1,378,581	1,378,581
57-4910	TRANSFER FROM GEN FUND	-	500,000	875,000	-	-
57-4620	INVESTMENT EARNINGS	1,187	-	4,768	-	-
	<b>TOTAL REVENUES</b>	<b>1,187</b>	<b>500,000</b>	<b>879,768</b>	<b>-</b>	<b>-</b>
57-560-5001	GRANT AWARDS	-	-	-	-	-
57-560-5002	PROJECT RELATED EXPENSES	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET CHANGE TO FUND BALANCE</b>	<b>1,187</b>	<b>500,000</b>	<b>879,768</b>	<b>-</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>498,813</b>	<b>1,000,000</b>	<b>1,378,581</b>	<b>1,378,581</b>	<b>1,378,581</b>



**FY 2024-25**

**Capital Improvement**

**Projects**

**CITY OF LOS ALAMITOS**  
**Capital Improvement Projects**  
**Fiscal Year 2024-25**

PROJECT TITLE	FUNDING SOURCE	ACCOUNT	FY2024-25 ADOPTED
<b>Streets &amp; Drainage</b>			
STREET MARKINGS/STRIPING	Measure M	26-570-5501.1003	\$ 125,000
ARTERIAL AND RESIDENTIAL TREE TRIMMING	Measure M	26-570-5501.2103	\$ 115,000
SIGNAL LIGHT REPLACEMENT PROJECT (LED)	Measure M	26-570-5501.2403	\$ 50,000
CERRITOS AVENUE DESIGN	General Fund	10-570-5501.2505	\$ 300,000
SIGNAGE REPLACEMENT	General Fund	10-570-5501.2506	\$ 150,000
KATELLA AVENUE DESIGN	Measure M	26-570-5501.2402	\$ 300,000
<b>Pavement Management</b>			
WALNUT (KATELLA TO SAUSALITO, OAK (KATELLA TO SAUSALITO)	Gas Tax	20-570-5501.2501	\$ 341,217
WALNUT (KATELLA TO SAUSALITO, OAK (KATELLA TO SAUSALITO)	SB-1	20-570-5501.2502	\$ 310,410
HOWARD (REAGAN TO BLOOMFIELD) MAPLE (GREEN TO FARQUHAR)	CDBG	19-570-5501.2501	\$ 350,000
HOWARD (REAGAN TO BLOOMFIELD) MAPLE (GREEN TO FARQUHAR)	General Fund	10-570-5501.2501	\$ 70,000
RESIDENTIAL SLURRY STREET SEAL	Gas Tax	20-570-5501.1004	\$ 660,000
<b>ADA Study</b>			
ADA CURB RAMPS	Measure M	26-570-5501-2501	\$ 25,000
ADA SIDEWALKS	Measure M	26-570-5501.2502	\$ 25,000
<b>Special Funded Projects</b>			
PAVEMENT MANAGEMENT PLAN UPGRADE	General Fund	10-570-5501.2502	\$ 35,000
BRIDGE ASSESSMENTS	General Fund	10-570-5501.2503	\$ 15,000
ATP PROJECT BLOOMFIELD (M STEEL \$582,410; GF \$175,000)	General Fund	10-570-5501.2507	\$ 175,000
ATP PROJECT BLOOMFIELD (M STEEL \$582,410; GF \$175,000)	General Fund	10-570-5501.2507	\$ 582,410
<b>Parks</b>			
SOROPTOMIST PARK PLAY STRUCTURE (PROP 68 GRANT \$185,000; GF \$55,000)	General Fund	10-570-5501.2504	\$ 55,000
SOROPTOMIST PARK PLAY STRUCTURE (PROP 68 GRANT \$185,000; GF \$55,000)	Prop 68	10-570-5501.2504	\$ 185,000
<b>General Fund Pending (FY23-24 SURPLUS)</b>			
CITYWIDE STREET IMPROVEMENT	Gen Fund	10-570-5501.2303	\$ 1,000,000
LAUREL PARK TENNIS COURT PROJECT	Gen Fund	10-570-5501.2404	\$ 305,000
PD PROPERTY ROOM REMODEL	Gen Fund	10-570-5501.2405	\$ 85,000
BRADBURY/ROSSMOOR WAY SIGNAL LIGHT RELOCATION	Gen Fund	10-570-5501.2406	\$ 475,000
MEDIAN ISLAND CONCEPT & DESIGN PROJECT	Gen Fund	10-570-5501.2407	\$ 175,000
DEMO LATV/PW BLDG	Gen Fund	10-570-5501.2408	\$ 150,000
LABOURDETTE PARK PROJECT	Gen Fund	10-570-5501.2400	\$ 400,000
STERNS PARK PROJECT	Measure Y	10-570-5501.2301	\$ 300,000
COMMUNITY CTR KITCHENS REMODEL	Gen Fund	10-570-5501.2409	\$ 325,000
COMMUNITY CTR SOUND SYSTEM/AV UPGRADE	Gen Fund	10-570-5501.2410	\$ 75,000
STORAGE UNIT PD	Gen Fund	10-570-5501.2411	\$ 15,000
OUTDOOR AWNING & LIGHTING PD	Gen Fund	10-570-5501.2412	\$ 130,000
ROOM ADDITION PROJECT (PW BREAKROOM, LACTATING ROOM)	Gen Fund	10-570-5501.2413	\$ 150,000
YOUTH CTR REMODEL (DESIGN)	Gen Fund	10-570-5501.2415	\$ 250,000
COUNCIL CHAMBER REMODEL (DESIGN)	Gen Fund	10-570-5501.2416	\$ 100,000
CIVIC CTR MASTER PLAN	Gen Fund	10-570-5501.2417	\$ 225,000
PD LOCKER ROOM REMODEL (DESIGN)	Gen Fund	10-570-5501.2418	\$ 75,000
PINE STREET (DESIGN)	Gen Fund	10-570-5501.2419	\$ 175,000
<b>Funding Recap</b>			
Pending (Carryover) CIP Projects (FY23-24 Surplus)			\$ 5,370,000
FY24-25 General Fund			\$ 800,000
FY24-25 Special Funds			\$ 2,109,037
<b>Total Funded</b>			<b>\$ 8,279,037</b>

<b>CAPITAL IMPROVEMENT PROJECTS SUMMARY BY FUND - FISCAL YEAR 2024-25</b>	
CDBG (19)	\$ 350,000
Gas Tax Fund (20)	\$ 1,311,627
Measure M Fund (26)	\$ 640,000
Measure Y	\$ 5,792,410
Prop 68	\$ 185,000
<b>Total Capital Improvement Projects - Fiscal Year 2024-25 (Including Pending)</b>	<b>\$ 8,279,037</b>



**FY 2024-25**

**Adopted Budget &  
Annual Appropriation  
Resolutions**

**RESOLUTION NO. 2024-18**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
LOS ALAMITOS, CALIFORNIA, ADOPTING THE ANNUAL  
OPERATING BUDGET FOR FISCAL YEAR 2024-25**

**WHEREAS**, the City Manager, in accordance with Article XII, Sections 1201-1205 of the City Charter, has prepared and submitted a proposed annual budget for Fiscal Year 2024-25; and,

**WHEREAS**, the City Council has reviewed the proposed budget and conducted a Public Hearing on said budget.

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

SECTION 1. That the City Council of the City of Los Alamitos does hereby approve and adopt the Fiscal Year 2024-25 Budget as presented within the Proposed Annual Budget attached hereto as, Exhibit A.

SECTION 2. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

**PASSED, APPROVED AND ADOPTED** this 20<sup>th</sup> day of May, 2024.

DocuSigned by:  
*Jordan B. Nefulda*  
20FB50B2CEDB450...  
\_\_\_\_\_  
Jordan B. Nefulda Mayor

ATTEST:

DocuSigned by:  
*Windmera Quintanar*  
54BCC26B4CA8409...  
\_\_\_\_\_  
Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

DocuSigned by:  
*Michael S. Daudt*  
350A1F4BDCFA45D...  
\_\_\_\_\_  
Michael S. Daudt, City Attorney

STATE OF CALIFORNIA    )

COUNTY OF ORANGE ) ss  
CITY OF LOS ALAMITOS )

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a meeting of the City Council held on the 20<sup>th</sup> day of May, 2024, by the following vote to wit:

AYES: COUNCIL MEMBERS: Doby, Hasselbrink, Hibard, Murphy, Nefulda  
NOES: COUNCIL MEMBERS: None  
ABSENT: COUNCIL MEMBERS: None  
ABSTAIN: COUNCIL MEMBERS: None

DocuSigned by:  
  
54BCC26D4CA8400  
Windmera Quintanar, MMC, City Clerk

**RESOLUTION NO. 2024-21**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-25**

**WHEREAS**, on November 6, 1979, the voters of California added Article XIII to the State Constitution placing limitations on the appropriations of State and local government; and,

**WHEREAS**, Article XIII B was amended by the voters in November 1990 through the passage of Proposition 111; and,

**WHEREAS**, Article XIII B requires the City Council to select population and inflation factors for the year’s appropriation limit calculation.

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

SECTION 1. That the Fiscal Year 2024-25 appropriation limitation shall be \$25,957,898 as documented in Exhibit A.

SECTION 2. That the inflation factor being utilized to determine the 2024-25 appropriation limit is the percentage change in California per capita personal income.

SECTION 3. That the population factor being utilized to calculate the 2024-25 appropriation limit is the County of Orange population growth.

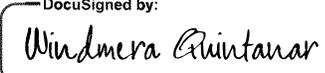
SECTION 4. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

**PASSED, APPROVED AND ADOPTED** this 24th day of June, 2024.

DocuSigned by:  
  
20EB50B2CEDB450

Jordan B. Nefulda, Mayor

ATTEST:

DocuSigned by:  
  
548CC26B4CA8409

Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

DocuSigned by:  
*Michael S. Daudt*  
360A1F4BDEFA46B...  
Michael S. Daudt, City Attorney

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

I, Windmera Quintanar, MMC, 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 24th day of June, 2024, by the following vote to wit:

AYES: COUNCILMEMBERS: Doby, Hasselbrink, Hibard, Murphy, Nefulda  
NOES: COUNCILMEMBERS: None  
ABSENT: COUNCILMEMBERS: None  
ABSTAIN: COUNCILMEMBERS: None

DocuSigned by:  
*Windmera Quintanar*  
54RCC26B4CA8409  
Windmera Quintanar, MMC, City Clerk

**APPROPRIATIONS LIMIT CALCUALTION  
FISCAL YEAR 2024-25**

Previous Appropriations Limit (2023-24)	\$25,536,239
Adjustment Factors:	
Change in Population - County/City	0.98100
Change in Per Capita Income	1.03620
Total Adjustment Factor (1)	1.01651
<b>Appropriations Limit for Fiscal Year 2024-25</b>	<b>\$25,957,898</b>
Proceeds from Taxes	\$20,013,542
Minus Exclusions	-
Appropriations Subject to Limit	\$20,013,542
<b>Appropriations Over (Under) Limit</b>	<b><u><u>(\$5,944,356)</u></u></b>

**2024-25 Proceeds from Taxes**

Property Taxes	\$5,436,347
Sales and Use Taxes	3,702,715
Measure Y Local Sales taxes	6,088,000
Other Taxes	2,913,000
Business Licenses	1,123,480
Interest from Investments	750,000
<b>Total</b>	<b><u><u>\$20,013,542</u></u></b>

(1) Note: calculation may result in minor difference due to rounding.