
City Manager's Transmittal Letter



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July 1, 2023

HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

I am proud to present the City of Los Alamitos' Annual Operating Budget and Capital Improvement Program for Fiscal Year 2023-24. This budget implements the City of Los Alamitos' priorities 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 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 adoption of the first year FY2023-24, and the second year FY2024-25, 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:

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	Estimate <u>FY22-23</u>	Forecast Year <u>FY23-24</u>	Forecast Year <u>FY24-25</u>	Forecast Year <u>FY25-26</u>	Forecast Year <u>2026-27</u>
Revenues:					
Total Revenues	\$ 22,997,567	\$ 23,192,066	\$ 23,109,213	\$ 23,677,582	\$ 24,187,032
Expenditures:					
Total Expenditures	<u>19,317,421</u>	<u>22,679,208</u>	<u>21,017,150</u>	<u>21,222,308</u>	<u>21,580,554</u>
Estimated Budget Surplus	3,680,146	512,858	2,092,063	2,455,274	2,606,477
Projected Gen Fund Balance	<u>\$ 20,453,167</u>	<u>\$ 20,966,025</u>	<u>\$ 23,058,088</u>	<u>\$ 25,513,362</u>	<u>\$ 28,119,839</u>

The total adopted appropriations for all budgeted funds for Fiscal Year 2023-24 is \$28,328,209. The FY23-24 budget is comprised of \$22,679,208 operating expenditures, including \$2,391,500 net transfers in/out, \$546,750 Internal Service Fund charges, and \$8,012,000 of capital-related expenditures.

Citywide operating expenditures are \$2,311,883, or 11.4% more than the previous fiscal year operating expenditures and is largely due to an expanded Capital Improvement Program supported by Measure Y local sales tax that passed in November 2020.

BUDGET OVERVIEW

Inflation remains a key factor as we transition into Fiscal Year 2023-24, affecting financial markets, consumer buying power, and housing costs. The U.S Treasury has made key adjustments to increase the federal funds rate, now at 5.25%. An economic slowdown that was predicted at the end of 2022 has not yet transpired. As such, the City is anticipating normal growth patterns for the balance of 2023, and at the same time, keeping a careful watch on any major shifts in the U.S. economy.

The Fiscal Year 2023-24 annual operating budget is balanced with operating revenues of \$23,192,066 and operating expenditures of \$22,679,208, resulting in an estimated surplus of \$512,858. General fund balance reserves are projected to be \$20,966,025 on June 30, 2024. The City Council reviews its Fund Balance Policy once the books have been closed for the prior year. The current reserve set aside includes \$3,400,000 for CalPERS reserves and \$500,000 for other post-employment benefits (OPEB).

Fiscal Year 2023-24 Budget Overview

The new budget reflects 2 fiscal years, with adoption of the first year 2023-24, and the second year 2024-25 provided as a planning tool for the future. This will assist the Council in focusing on long-term as well as strategic goals.

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General Fund Projected Revenues

Fiscal Year 2023-24 revenues by category are as follows:

Revenue Category	2023-24 Adopted	2024-25 Projection
Property Taxes	\$ 5,085,144	\$ 5,237,990
Other Taxes	11,884,304	12,233,000
Utility Users Tax	1,799,000	1,670,000
Franchise Fees	655,300	629,300
Licenses & Permits	1,075,300	1,080,300
Fines & Forfeitures	696,000	746,000
Use of Money & Property	300,000	300,000
Revenue from Other Agencies	12,200	12,200
Charges for Services	764,818	780,423
Miscellaneous Revenues	50,000	50,000
Transfers In	870,000	370,000
Totals	\$ 23,192,066	\$ 23,109,213

Property Taxes

The projections for secured property taxes for FY23-24 are \$2.9 million. This revenue category encompasses unsecured property taxes, lighting district, and property tax in lieu of VLF. The revenue projection for total property tax revenue for FY23-24 is \$5.1 million.

Note: Other Taxes consist of Sales & Use Taxes Measure Y Local Sales Tax, Business Licenses, and Transit Occupancy Tax.

Sales & Use Taxes

The City's tax consultant, HdL, estimate for Sales & Use Taxes for FY23-24 is \$3.9 million. Continued revenue growth is expected for Measure Y Local Sales Tax and the estimate for FY23-24 is \$6.6 million, up \$1.2 million from the prior fiscal year.

Transient Occupancy Tax

Transit Occupancy Tax (TOT) includes tax from three hotels. The estimate for FY23-24 is \$530 thousand. A study is planned to review the TOT rate and consider a proposal for an increase that will include a portion of the increase to be used for marketing efforts, and resulting tax rate that will be comparable with surrounding cities.

Utility Users Tax, Franchise Fees

Utility Users Tax and Franchise Fees reflect a downward trend, as consumer usage patterns reflect changes in levels and type of consumption. Estimates for FY23-24 are reflective of this trend.

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Licenses & Permits

Licenses & Permits are expected to reflect continued strong activity for building and construction. Estimates for FY23-24 are \$1.9 million.

Fines & Forfeitures

Fines & Forfeitures revenue include red light camera and parking fines, and other moving violations. Revenue is expected to return to a normalized level in the next fiscal year. Estimates for FY23-24 are \$696 thousand.

Charges for Services

Most of the revenue for this category is generated by the Recreation Department's various programs, classes, and special events. In addition, the Aquatics Program has been added back to Recreation's full menu of programs. Estimated revenues for FY23-24 and FY24-25 are \$765 thousand, expected to exceed FY22-23.

Additional Federal Economic Relief

Additional federal economic relief came in the form of a new law enacted on March 11, 2021, The American Rescue Plan Act (ARPA). The funding for Los Alamitos was \$2.7 million, and was distributed in 2 tranches, one-half received in FY21-22, and the remainder 12 months following receipt of the initial payment. The funding remains available for spending until December 31, 2024, with performance by December 31, 2026. Any unexpended funds must be returned to the U.S. Treasury.

General Fund Expenditures

General Fund expenditures represent further restructuring of the City's internal operations to meet the goals set forth in the departments and the City. Expenditures for FY23-24 are \$22.6 million, net of transfers. Salaries reflect the second year of the recently negotiated two-year MOU agreements and corresponding cost of living adjustments.

Other personnel increases include higher CalPERS pension payments, newly approved positions, 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:

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Department	FY2023-24 Adopted	FY2024-25 Projection
City Council	\$ 66,895	\$ 66,895
Administration (City Manager, City Clerk, HR)	1,493,294	1,545,735
Finance	1,011,972	1,049,924
City Attorney	196,000	196,000
Police	8,345,059	8,730,482
Development Services	5,003,100	5,168,285
Recreation and Community Services	2,458,757	2,542,699
Non-Departmental	2,582,631	634,631
Transfers Out	<u>1,521,500</u>	<u>1,082,500</u>
Total Operating Expenditures and Transfers	\$ 22,679,208	\$ 21,017,150

Administration (City Manager, City Clerk, Human Resources)

Administration includes the City Manager, City Clerk, Administrative Services Manager (Human Resources) and Management Analyst. An additional Management Analyst is being added to meet increasing demands in Administration. In addition, a Deputy City Clerk will be added to assist the City Clerk's department with added workload. Department expenditure for Administration for FY23-24 are projected to be \$1.5 million.

Finance

The Finance Department now consists of four full-time staff, including Finance Director, Finance Manager, Accountant, and Senior Finance Assistant, and a Part Time Clerical Assistant has been added for additional support. Total Finance department expenditure for FY23-24 is projected to be \$1.0 million.

Police

The Police budget consists of nine divisions, Administration, Patrol, Investigation, Records, Communication, Community Outreach, Youth Programs, Traffic, and Emergency Preparedness. Salaries reflect the recently negotiated cost of living adjustments and assume the full complement of sworn personnel at 24 sworn officers.

In addition, an additional sworn officer was approved and is being added that will be offset by OCAT through the California Department of Motor Vehicles for a period of three years. The additional position will allow for critical backfill and will enhance overall retention. The total department expenditure for FY23-24 is projected to be \$8.3 million.

Development Services

Development Services consists of Administration, Planning, Neighborhood Preservation, Building Inspection, NPDES, Street, Park, and Facility Maintenance, and City Engineer. The total department expenditure for FY23-24 is projected to be \$5.0 million.

Costs reflect an additional Department Secretary and Management Analyst that will provide additional administrative and analytical support, and six additional maintenance positions. The additional maintenance positions are necessary to cover needed repairs,

City Manager's Transmittal Letter

maintenance of the new parks coming online, provide set-up and takedown for special events, and full seven-day coverage of the City's facilities. This will constitute a fully functioning Public Works department that is able to handle the demands of maintaining the City's infrastructure and facilities, especially at a time when the City is making sizeable investments in both.

For the Economic Development division, the Economic Development will continue to be funded and offset by ARPA. This position will be responsible for Business Licensing and additional oversight of the HdL Business License processing, the Banner Program, Economic Development initiatives, Outdoor Dining, Employment, 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.

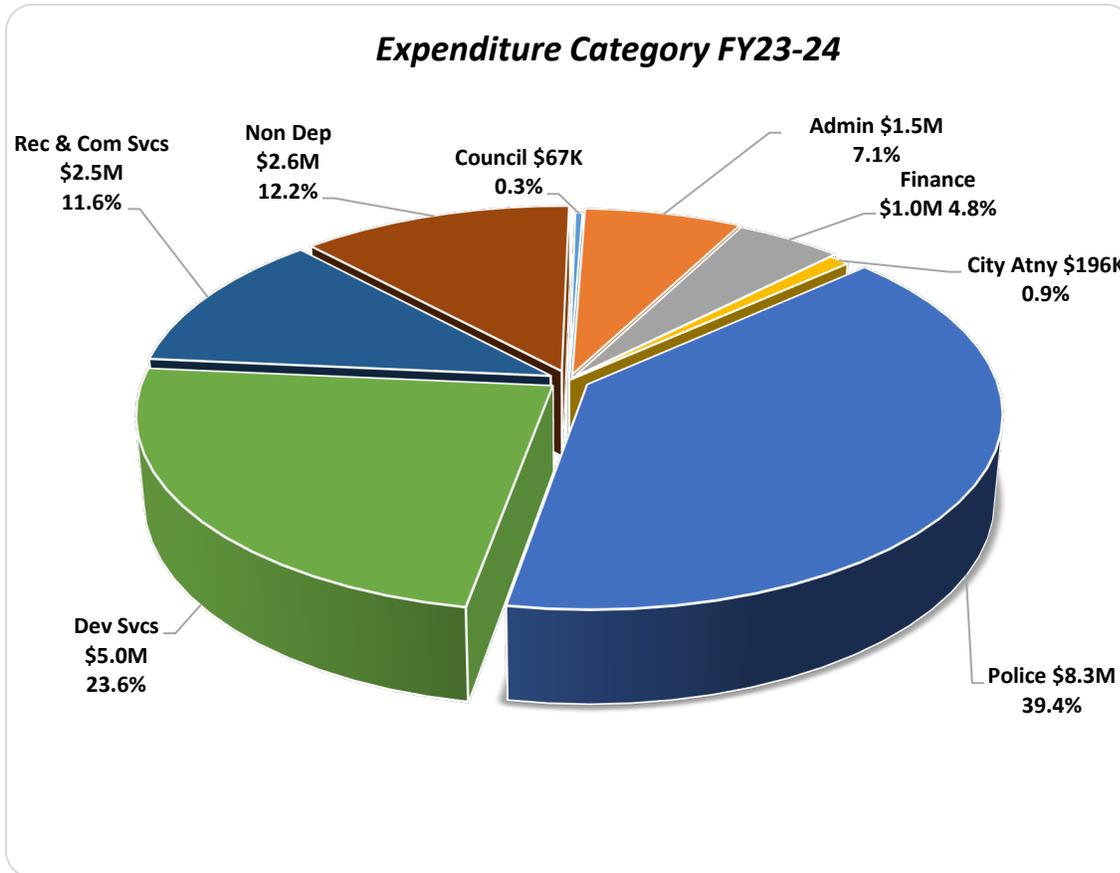
The budget also includes the expansion of the role of Director of Parks and Recreation to include Intergovernmental and Community Affairs portfolios. This position will be responsible for acting as the City's liaison to outside agencies, Federal/State/Local elected officials' offices, and other regional boards that interact with the City of Los Alamitos. This position will also play a lead role in identifying and pursuing funding opportunities that arise from our association with these various outside offices and agencies, as well as tracking legislation that may impact the City.

Part-Time Salaries are being increased for the Aquatics program, and Special Classes with the expansion of programs. Total department expenditure for Recreation and Community Services is projected to be \$2.5 million for FY23-24.

Non-Departmental

Non-Departmental includes \$158 thousand contractual services not associated with other departments, \$298 thousand retiree health insurance costs, \$30 thousand pre-employment expense, \$34 thousand credit card processing fees, \$44 thousand contributions to North SPA, and \$1.9 million capital projects funded by Measure Y General Fund.

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Interfund Operating Transfers Out

Interfund transfers out from the General Fund are to other funds to cover Debt Service payments (Fund 31), capital improvement projects funded by the General Fund (Building Improvement Fund 25), transfer to cover building improvements (Fund 52), and transfers to cover self-insurance costs (Fund 54).

Internal Service Charges

The adopted expenditures represent further restructuring of the City's internal operations to meet the goals set forth in the departments and the city. Total General Fund expenditures for.

Staffing Retention Strategies

Other potential employee retention strategies are being proposed that include salary tier adjustments, flex scheduling, and percentage increases to recognize additional duties. Non-Represented and Teamsters employees that are currently in Tier 2 or Tier 3, are being proposed to move to an equivalent level in Tier 1. The estimated cost for this change is approximately \$139,000. These costs have been factored into the overall budget.

In addition, to further strengthen workforce retention, a retention-performance bonus system is being added to celebrate those employees that reach career milestones of five, ten, fifteen, and twenty years of service to the City of Los Alamitos. A one-time lump sum

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bonus of \$5,000 will be given to employees who have five years of service with the City as of July 1, 2023. Upon reaching ten years of service, employees will be eligible for a \$10,000 bonus. This \$10,000 bonus would be awarded again at the fifteen, and twenty-year milestone.

This retention-performance bonus would be applicable to Teamsters and Non-Represented staff. Conversely, POA members already have a retention-performance bonus program incorporated in their current MOU. This program would be enhanced to make POA members eligible for the five-year milestone retention-performance bonus but would then follow their current retention-performance program. The estimated cost for fiscal year 2023-24 would be \$115,000 and the one-time retention bonuses would be funded from the remaining ARPA funds.

Additional Budget Considerations

A report was taken to Council in November 2022 for a plan to pay down the PERS unfunded liability. Council adopted Resolution 2022-33, adopting the PERS Unfunded Accrued Liability Pay-Down Funding Policy. The policy establishes the following directives:

- Starting with the 2022/23 Budget cycle, The Los Alamitos City Council directs the City Manager to incorporate within the annual budget an Additional Discretionary Payment (ADP) of at least \$260,000 in order to address the City's current PERS Unfunded Actuarial (UAL). The City Manager is further directed to include the same \$260,000 in subsequent budgets, with the goal of achieving 100% funding within 12 years of adoption of this policy.
- Additionally, upon completion of the City's annual independent financial audit, should a surplus be identified and verified, at least 25% of the identified and verified surplus will be used to make an additional ADP payment. This payment is in addition to and does not supplant the already directed \$260,000 annual payment.
- Any change to or rescission of this policy would require an action approved by the City Council during a public hearing and requiring a finding of extreme financial danger to the City's infrastructure or public safety.

The approved policy will allow the City to fund 100% of the unfunded portion of the pension liability (UAL) within 12 years, or less. This undertaking will be reported on annually in order for the Council to be able to monitor the plan progress and to make adjustments as the plan progresses.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The proposed Capital Improvement Plan for FY23-24 is once again an aggressive plan and exceeds FY22-23 which was \$4.2 million. Many of the facility type projects were formerly funded through department line expenditures and are now included as capital projects to improve tracking and reporting. FY23-24 CIP is projected to be \$8,012,000.

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Funding is as follows:

- \$3,062,000 are pending projects from FY22-23;
- \$3,730,000 will be funded by the estimated FY22-23 surplus; and
- \$1,220,000 funded by Special Funds.

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 the preparation of this budget. Thank you to City staff for their continued dedication and effort, not only in the preparation of 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, who once again has successfully prepared a document that is accurate, concise and easy to read. Staff looks forward to working with you to implement this financial plan and policy document.

This budget forms the starting point in planning for Fiscal Year 23-24. I am confident that the result of the staff's efforts will be a continuation of quality public services while providing and planning for a continued stable and secure financial position for the community.

Respectfully submitted,



Chet Simmons,
City Manager



FY 2023-24, FY 2024-25 Adopted Budget

CITY OF LOS ALAMITOS ADOPTED BUDGET

For Fiscal Year 2023-24, 2024-25

Tanya Doby
Mayor

Jordan Nefulda
Mayor Pro Tem

Shelley Hasselbrink
Council Member

Emily Hibard
Council Member

Trisha Murphy
Council Member

Submitted to the
City Council by:
Chet Simmons
City Manager



CITY OF LOS ALAMITOS Organization



Administrative Officials

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 2023-24, FY 2024-25

Summary of Sources

and Uses by Fund



City of Los Alamitos
For Fiscal Year 2023-24, 2024-25
Adopted Budget
Summary of Sources and Uses by Fund

Fund		Actual Fund Balance June 30, 2022	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2023	Estimated Revenues & Transfers In	Estimated Expenditures & Transfers Out	Estimated Fund Balance June 30, 2024
10	General Fund							
	Unassigned	\$ 12,570,232	\$ 22,997,567	\$ 19,317,421	\$ 16,553,167	\$ 23,192,066	\$ 22,679,208	\$ 17,066,025
	OPEB	500,000	-	-	500,000	-	-	500,000
	PERS Reserves	3,400,000	-	-	3,400,000	-	-	3,400,000
	Other	302,789						
	TOTAL GENERAL FUND	16,773,021	22,997,567	19,317,421	20,453,167	23,192,066	22,679,208	20,966,025
	OTHER FUNDS							
19	CDBG	5,972	350,000	82,008	273,964	300,000	650,000	(76,036)
20	Gas Tax	225,616	571,303	627,846	169,073	641,153	1,080,000	(269,774)
21	Public Safety Aug. Fund	36,693	138,010	105,000	69,703	141,822	105,000	106,525
22	Supp. Law Enforcement	188,848	185,682	140,000	234,530	171,200	140,000	265,730
23	AQMD	118,156	16,094	-	134,250	15,700	-	149,950
24	Street & Alley Improvement	6,804	53	-	6,857	50	-	6,907
25	Building Improvement	233,403	151,928	87,101	298,230	150,400		448,630
26	Measure M	590,590	231,199	206,607	615,182	230,300	-	845,482
27	Asset Seizure	21,623	300	-	21,923	400	-	22,323
28	Los Alamitos TV	73,947	17,406	40,820	50,533	27,000	40,820	36,713
29	OTS Fund	83,872	15,675	5,000	94,547	15,500	5,000	105,047
31	Debt Service	3,255	215,500	211,517	7,238	211,500	211,769	6,969
40	Park Development	733,371	5,667	-	739,038	5,000	-	744,038
44	Traffic Improvement	274,983	278,180	275,000	278,163	5,000	-	283,163
50	Vehicle & Equipment ISF	730,297	316,750	554,256	492,791	316,750	772,750	36,791
51	Police Capital ISF	164,482	40,000	1,803	202,679	40,000	-	242,679
52	Facilities, Streets, Parks ISF	623,693	100,000	6,938	716,755	100,000	690,000	126,755
53	Technology Replacement ISF	346,438	190,000	349,889	186,549	190,000	245,500	131,049
54	Self Insurance ISF	431,010	660,000	577,471	513,539	561,000	756,553	317,985
55	Coronavirus Relief Fund	201,833	-	201,833	-	-	-	-
56	American Rescue Plan Act Funding	255,531	1,363,442	951,609	667,364	-	500,000	167,364
57	Economic Development		500,000	-	500,000	500,000	-	1,000,000
	ALL FUNDS	22,123,437	\$ 27,844,756	\$ 23,742,119	\$ 26,226,074	\$ 26,314,841	\$ 27,876,600	\$ 24,664,315



FY 2023-24

Summary of Transfers In & Out



**City of Los Alamitos
Adopted Budget
For Fiscal Year 2023-24**

Summary of Transfers In & Out

Transfer From	Transfer To	FY 2021-22	FY2022-23	FY2023-24	Purpose
		Amount	Amount	Amount	
General Fund (10)	Facilities (52)	-	100,000	100,000	Funding for future facilities, streets, & parks projects
General Fund (10)	Self Insurance (54)	660,000	660,000	560,000	Funding for insurance, claims, & workers' comp
General Fund (10)	Buildg Improv (25)	240,000	150,000	150,000	Funding for building improvements
General Fund (10)	Debt Service (31)	213,500	215,500	211,500	Funding for bond payments principal and interest
General Fund (10)	Economic Dev (57)		500,000	500,000	Funding for Economic Development
		1,113,500	1,625,500	1,521,500	
Gas Tax (20)	General Fund (10)	-	120,000	120,000	Reimbursing GF for street-related maintenance
PSAF (21)	General Fund (10)	110,000	105,000	105,000	Reimbursing GF for public safety expenditures
SLESF (22)	General Fund (10)	140,000	140,000	140,000	Reimbursing GF for public safety expenditures
Office of Traffic Safety (29)	General Fund (10)	5,000	5,000	5,000	Reimbursing GF for traffic safety activity
CARES (55)	General Fund (10)		201,833	-	Reimbursing GF for Pandemic related expenses
ARPA (56)	General Fund (10)	-	600,000	500,000	Reimbursing GF for revenue loss
		255,000	1,171,833	870,000	



FY 2023-24

**Summary of Internal
Service Charges**



**City of Los Alamitos
Adopted Budget
For Fiscal Year 2023-24**

Summary of Internal Service Charges

Department/Division	Account	Amount	Purpose
GF - City Council	10-510-5287	1,600	Information Technology ISF
GF - Administration	10-511-5287	20,900	Information Technology ISF
GF - Finance	10-512-5287	17,100	Information Technology ISF
GF - Police Administration	10-521-5287	12,350	Information Technology ISF
GF - Police Patrol	10-522-5287	24,700	Information Technology ISF
GF - Police Investigation	10-523-5287	9,500	Information Technology ISF
GF - Police Records	10-524-5287	13,300	Information Technology ISF
GF - Police Traffic	10-528-5287	1,900	Information Technology ISF
GF - CD/PW Administration	10-531-5287	25,650	Information Technology ISF
GF - Planning	10-532-5287	5,700	Information Technology ISF
GF - Neighborhood Preservation	10-533-5287	8,280	Information Technology ISF
GF - Building Inspection	10-534-5287	4,750	Information Technology ISF
GF - Street Maintenance	10-542-5287	1,900	Information Technology ISF
GF - Park Maintenance	10-543-5287	1,900	Information Technology ISF
GF - Economic Development	10-545-5287	1,900	Information Technology ISF
GF - Recreation Admin.	10-551-5287	19,000	Information Technology ISF
GF - Community Services	10-553-5287	4,750	Information Technology ISF
GF - Special Classes	10-557-5287	4,750	Information Technology ISF
PEG - Los Al TV	28-518-5287	5,320	Information Technology ISF
Vehicles & Equipment ISF	50-546-5287	4,750	Information Technology ISF
		<u>190,000</u>	Total GL Account 53-4475
GF - Administration	10-511-5286	1,210	Vehicle & Equipment Replacement ISF
GF - Finance	10-512-5286	1,210	Vehicle & Equipment Replacement ISF
GF - Police Administration	10-521-5286	31,460	Vehicle & Equipment Replacement ISF
GF - Police Patrol	10-522-5286	89,450	Vehicle & Equipment Replacement ISF
GF - Police Investigation	10-523-5286	31,460	Vehicle & Equipment Replacement ISF
GF - Police Records	10-524-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Police Traffic	10-528-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Neighborhood Preservation	10-533-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Street Maintenance	10-542-5286	41,140	Vehicle & Equipment Replacement ISF
GF - Park Maintenance	10-543-5286	26,620	Vehicle & Equipment Replacement ISF
GF - Economic Development	10-545-5286	4,840	Vehicle & Equipment Replacement ISF
GF - Recreation Admin.	10-551-5286	4,840	Vehicle & Equipment Replacement ISF
		<u>246,750</u>	Total GL Account 50-4470
GF - Non Departmental	10-560-5486	70,000	Vehicle Capital Replacement
		<u>70,000</u>	Total GL Account 50-4480
GF - Police Administration	10-521-5288	40,000	Police Capital Replacement
		<u>40,000</u>	Total GL Account 51-4481



FY 2023-24, FY 2024-25 General Fund Summary



**City of Los Alamitos
General Fund Summary
For Fiscal Year 2023-24, 2024-25**

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
REVENUE SUMMARY					
PROPERTY TAXES	4,713,161	4,899,967	4,939,763	5,085,144	5,237,990
OTHER TAXES	10,333,899	9,919,350	11,803,189	11,884,304	12,233,000
UTILITY USER TAXES	2,122,766	2,052,487	1,975,889	1,799,000	1,670,000
FRANCHISE FEES	1,052,199	671,300	621,600	655,300	629,300
LICENSES & PERMITS	1,043,588	958,200	1,083,880	1,075,300	1,080,300
FINES & FORFEITURES	382,498	669,000	405,400	696,000	746,000
USE OF MONEY & PROPERTY	114,822	180,000	308,114	300,000	300,000
OTHER AGENCIES	45,724	12,200	5,000	12,200	12,200
CHARGES FOR CURRENT SVCS	905,074	702,278	628,690	764,818	780,423
MISCELLANEOUS	56,318	68,000	10,000	50,000	50,000
TOTAL REVENUE	20,770,049	20,132,782	21,781,524	22,322,066	22,739,213
TRANSFERS IN	375,000	1,216,043	1,216,043	870,000	370,000
TOTAL REVENUE & TRANSFERS IN	21,145,049	21,348,825	22,997,567	23,192,066	23,109,213
EXPENDITURE SUMMARY					
CITY COUNCIL	70,020	66,895	67,841	66,895	66,895
ADMIN - CITY MGR, CITY CLK, HR	917,014	1,053,023	1,042,657	1,493,294	1,545,735
FINANCE	662,261	835,328	757,308	1,011,972	1,049,924
CITY ATTORNEY	210,871	196,000	196,000	196,000	196,000
POLICE	6,617,305	8,005,752	7,776,486	8,345,059	8,730,482
DEVELOPMENT SERVICES	4,093,460	4,436,904	4,939,120	5,003,100	5,168,285
RECREATION	1,911,542	2,104,743	2,189,784	2,458,757	2,542,699
NON-DEPARTMENTAL	1,185,732	2,443,181	622,726	2,582,631	634,631
TOTAL EXPENDITURES	15,668,205	19,141,825	17,591,921	21,157,708	19,934,650
TRANSFERS OUT	1,303,500	1,225,500	1,725,500	1,521,500	1,082,500
TOTAL EXPENDITURES & TRANSFERS OUT	16,971,705	20,367,325	19,317,421	22,679,208	21,017,150
REVENUE OVER/(UNDER) EXPENDITURES	4,173,344	981,500	3,680,146	512,858	2,092,063
BEGINNING FUND BALANCE	12,599,677	16,773,021	16,773,021	20,453,167	20,966,025
ENDING FUND BALANCE	16,773,021	17,754,521	20,453,167	20,966,025	23,058,088
SUMMARY BY FUNCTION					
SALARIES & BENEFITS	9,314,570	11,375,770	11,027,224	12,827,217	13,579,629
MATERIALS, SUPPLIES, & SERVICES	6,353,635	7,766,056	6,564,697	8,330,491	6,355,021
TRANSFERS OUT	1,303,500	1,225,500	1,725,500	1,521,500	1,082,500
TOTALS	16,971,705	20,367,325	19,317,421	22,679,208	21,017,150



FY 2023-24, FY 2024-25 General Fund Revenues



City of Los Alamitos
General Fund Summary
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
4000	CURRENT SECURED PROPERTY TAXES	2,520,490	2,797,131	2,821,348	2,905,272	3,001,608
4001	CURRENT UNSECURED PROPERTY TAX	85,217	86,306	85,000	93,873	96,986
4002	PRIOR YEARS PROPERTY TAXES	18,843	17,000	8,600	18,000	18,000
4003	SUPPLEMENTAL PROPERTY TAXES	59,331	40,000	38,690	30,000	30,000
4004	PUBLIC UTILITY PROPERTY TAXES	41,476	39,000	39,000	35,000	35,000
4005	HOMEOWNER'S EXEMPTION	11,798	11,000	10,000	10,000	10,000
4006	LIGHTING DISTRICT PROPERTY TAX	397,952	325,000	300,000	300,000	300,000
4007	REAL ESTATE TRANSFER TAX	146,183	80,000	120,000	80,000	80,000
4008	PROPERTY TAX IN LIEU OF VLF	1,450,273	1,522,932	1,535,527	1,631,876	1,685,891
4009	COUNTY PROPERTY TAX ADMIN CHG	(18,402)	(18,402)	(18,402)	(18,877)	(19,495)
	PROPERTY TAXES TOTAL	4,713,161	4,899,967	4,939,763	5,085,144	5,237,990
4100	SALES TAX	3,481,223	3,328,270	3,957,789	3,937,304	4,064,000
4101	SALES TAX - LOCAL	5,594,808	5,371,740	6,465,000	6,593,000	6,805,000
4105	SALES TAX GUARANTEE - CONSLDTD	-	75,000	-	-	-
4106	SALES TAX GUARANTEE - MED CNTR	-	-	-	-	-
4170	TRANSIENT OCCUPANCY TAX	522,187	325,340	488,000	530,000	540,000
4250	BUSINESS LICENSES	728,490	810,000	884,000	815,000	815,000
4251	BUSINESS LICENSES - SB1186	7,191	9,000	8,400	9,000	9,000
	OTHER TAXES TOTAL	10,333,899	9,919,350	11,803,189	11,884,304	12,233,000
4160	UTILITY TAX - ELECTRICITY	1,179,294	1,293,194	1,354,854	1,200,000	1,100,000
4161	UTILITY TAX - NATURAL GAS	240,688	155,000	145,000	140,000	130,000
4162	UTILITY TAX - TELEPHONE	387,573	339,360	269,913	259,000	240,000
4163	UTILITY TAX - WATER	315,211	264,933	206,122	200,000	200,000
	UTILITY USER TAXES TOTAL	2,122,766	2,052,487	1,975,889	1,799,000	1,670,000
4201	CABLE TV FRANCHISE FEES	146,681	161,000	150,000	140,000	120,000
4202	REFUSE FRANCHISE FEES	584,811	207,000	200,000	209,000	210,000
4203	ELECTRIC FRANCHISE FEES	226,265	219,000	200,000	220,000	215,000
4204	GAS FRANCHISE FEES	39,949	30,000	20,000	31,000	30,000
4205	WATER FRANCHISE FEES	53,100	53,000	50,000	54,000	53,000
4206	SB1383 REGULATORY	-	-	-	-	-
4207	PIPELINE FRANCHISE FEES	1,393	1,300	1,600	1,300	1,300
4208	STREET SWEEPING OFFSET	-	-	-	-	-
4209	STREET SWEEPING & LITER ABATE	-	-	-	-	-
4210	CHARITABLE CONTRIBUTIONS - UWS	-	-	-	-	-
4211	CHARITABLE CONTRIBUTIONS - ABBOTT	-	-	-	-	-
4212	CHARITABLE CONTRIBUTIONS - WILDAN	-	-	-	-	-
4213	FOOD RECOVERY PROG CONTRIB - UWS	-	-	-	-	-
	FRANCHISE FEES TOTAL	1,052,199	671,300	621,600	655,300	629,300
4260	BUILDING PERMITS	244,114	325,000	351,208	350,000	350,000
4261	ELECTRICAL PERMITS	42,290	70,000	67,403	70,000	70,000
4262	MECHANICAL PERMITS	20,557	37,000	36,864	37,000	37,000
4263	PLUMBING PERMITS	32,318	40,000	38,658	40,000	40,000
4264	PUBLIC WORKS PERMITS	438,572	219,000	260,215	250,000	250,000
4265	PLANNING PERMITS	83,327	81,000	84,292	85,000	85,000
4266	BICYCLE LICENSES	-	-	-	-	-
4268	TECHNOLOGY/AUTOMATION FEE	33,117	47,000	49,834	50,000	50,000
4269	GENERAL PLAN FEE	3,385	5,900	8,084	5,900	5,900
4300	MOTOR VEHICLE IN LIEU	13,329	-	-	-	-
4400	BUILDING PLAN CHECKS	130,104	110,000	144,896	145,000	150,000
4401	NPDES INSPECTIONS	-	23,000	39,946	40,000	40,000
4403	TRACT/PARCEL MAPS PLAN CHECK	-	300	1,236	1,200	1,200
4404	PERMIT ISSUANCE CHARGE	58	-	1,244	1,200	1,200
4408	WATER MAIN REIMBURSEMENT	2,417	-	-	-	-
	LICENSES & PERMITS TOTAL	1,043,588	958,200	1,083,880	1,075,300	1,080,300
4702	CODE ENFORCEMENT COST RECOVERY	3,119	500	5,400	4,000	4,000



**City of Los Alamitos
General Fund Summary
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
4703	RED LIGHT CAMERA FINES	149,084	350,000	150,000	400,000	450,000
4704	PARKING FINES	79,730	130,000	100,000	130,000	130,000
4705	MOVING VIOLATIONS	149,084	180,000	150,000	160,000	160,000
4706	DUI COST RECOVERY	1,481	8,500	-	2,000	2,000
	FINES & FORFEITURES TOTAL	382,498	669,000	405,400	696,000	746,000
4620	INVESTMENT EARNINGS	114,822	180,000	308,114	300,000	300,000
	USE OF MONEY & PROPERTY TOTAL	114,822	180,000	308,114	300,000	300,000
4301	POST REIMBURSEMENTS	3,112	1,000	-	1,000	1,000
4306	SRO REIMBURSEMENT	-	-	-	-	-
4324	BSCC LOCAL ASSISTANCE	-	1,200	-	1,200	1,200
4325	MISC. POLICE REIMBURSEMENT	42,612	10,000	5,000	10,000	10,000
4381	OCTA CATCH BASIN GRANT	-	-	-	-	-
	REVENUE FROM OTHER AGENCIES TOTAL	45,724	12,200	5,000	12,200	12,200
4402	SALE OF MAPS AND COPIES	37	118	610	120	100
4450	FINGERPRINTING	416	605	224	600	500
4451	POLICE REPORTS	591	725	774	775	700
4452	POLICE DEPARTMENT ALARM FEES	8,903	11,456	8,876	11,500	11,500
4501	ARTS & CRAFTS - ADULTS	4,348	4,600	4,187	4,600	4,600
4505	BASKETBALL - ADULT	3,407	2,700	875	2,500	2,500
4506	BASKETBALL - YOUTH	59,839	31,000	51,357	65,500	65,500
4513	DANCE - ADULT	26,202	19,000	19,000	16,000	16,000
4517	DAY CAMPS	153,720	105,000	105,000	130,000	130,000
4519	EDUCATION - ADULT	2,695	3,000	1,304	1,500	1,500
4523	EXERCISE & FITNESS - ADULT	20,972	15,000	12,122	10,000	10,000
4526	FACILITY RENTAL - COMM CENTER	30,174	25,000	36,456	25,000	25,000
4527	FACILITY RENTAL - GYM	28,466	24,000	39,918	30,000	30,000
4528	FACILITY RENTAL-PICNIC SHELTER	7,718	6,000	6,000	6,000	6,000
4529	FACILITY RENTAL LIABILITY	847	2,000	352	2,000	2,000
4530	FIELD FEES (LAUREL)	8,951	6,500	5,000	2,200	2,200
4533	FIELD LIGHT FEES (LAUREL)	2,474	2,200	2,200	2,200	2,200
4534	FIELD LIGHT FEES (MCAULIFFE)	3,523	6,800	1,084	-	6,800
4535	FIELD LIGHT FEES (OAK)	9,688	7,000	9,562	-	7,000
4536	FOOTBALL	4,410	3,500	970	1,000	1,000
4552	PRESCHOOL - READY, SET, GO	50,800	55,000	39,150	60,000	60,000
4553	RACE LOS AL	27,871	60,000	38,450	35,000	35,000
4559	SOCCER - ADULT	40,070	27,500	24,660	30,000	30,000
4560	SOCCER - YOUTH	2,559	2,500	-	2,500	2,500
4563	SPECIAL EVENTS	240,085	156,875	120,518	188,923	188,923
4564	SPECIAL INTEREST - ADULT	14,010	15,000	27,738	15,000	15,000
4568	T-BALL	1,104	1,200	102	1,200	1,200
4569	TENNIS CONTRACT	52,984	35,000	22,460	42,000	42,000
4570	TODDLER CLASSES	8,964	7,500	6,760	6,000	6,000
4571	TRACK & FIELD	3,117	2,500	-	3,000	3,000
4572	VOLLEYBALL	5,557	3,500	8,545	7,500	7,500
4573	VOLUNTEER PROGRAM	3,235	3,600	1,318	3,000	3,000
4577	AQUATICS CLASSES	-	-	-	9,000	9,000
4587	FIELD PREP FEES	281	200	-	200	200
4588	SPECIAL INTEREST - CAMPS	28,550	12,000	6,206	15,000	17,000
4590	SPONSORSHIPS	29,500	25,000	16,000	27,500	27,500
4591	FIELD FEES (ORVILLE LEWIS)	58	200	-	-	-
4592	FIELD FEES (COTTONWOOD)	863	500	1,964	500	500
4593	PROCESSING FEES	18,085	18,000	8,948	7,000	7,000
	CHARGES FOR CURRENT SERVICES TOTAL	905,074	702,278	628,690	764,818	780,423
4899	MISCELLANEOUS REVENUE	56,318	68,000	10,000	50,000	50,000
	MISCELLANEOUS REVENUE TOTAL	56,318	68,000	10,000	50,000	50,000



**City of Los Alamitos
General Fund Summary
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
4920	TRANSFERS IN - GAS TAX (20)	120,000	120,000	120,000	120,000	120,000
4921	TRANSFERS IN - PSAF (21)	110,000	105,000	105,000	105,000	105,000
4922	TRANSFERS IN - SLESF (22)	140,000	140,000	140,000	140,000	140,000
4929	TRANSFERS IN - TRAFFIC SAFETY (29)	5,000	5,000	5,000	5,000	5,000
4930	TRANSFERS IN - CRF (55)		246,043	246,043	-	
4931	TRANSFERS IN - ARPA (56)		600,000	600,000	500,000	
	TRANSFERS IN TOTAL	375,000	1,216,043	1,216,043	870,000	370,000
	TOTALS	21,145,049	21,348,825	22,997,567	23,192,066	23,109,213



FY 2023-24, FY 2024-25

**General Fund
Expenditures**

CITY COUNCIL

MISSION STATEMENT

The primary role of the City Council is to set legislative and fiscal policy for the City. As the elected legislative body, the Los Alamitos City Council is charged with making policy decisions and setting the budget for the City of Los Alamitos.

DEPARTMENT GOALS

- Annually support and implement the City of Los Alamitos Mission, Vision and Values through projects, programs and services
- Determine strategies, priorities and resource allocation needs for the achievement of community objectives
- Provide opportunity for the community to participate in city government through public meetings, workshops and board/commission meetings

PROGRAM DESCRIPTION

The City Council provides policy direction for the City of Los Alamitos and enacts all municipal legislation. The City Council directs the administration of its policy decisions through the City Manager for delegation to appropriate City staff.

SERVICE OBJECTIVES

- Provide for financial stability through strong financial oversight and strategic planning
- Provide the resources needed to maintain and improve the City's infrastructure, public safety and City services
- Work to expand the City's efforts in business retention and attraction through City Council participation
- Cultivate the existing positive relationship with Joint Forces Training Base
- Engage in the State and Federal legislative process to support legislation that benefits City and local government service delivery
- Maintain City's website to ensure that the residents of Los Alamitos maintain access and are connected to the City
- Conduct City Council meetings in a manner that recognizes legitimate differences of opinion, exercises mutual respect and professionalism among all participants



City of Los Alamitos
General Fund Summary - City Council
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
10-510-5102	REGULAR SALARIES	24,069	24,000	24,000	24,000	24,000
10-510-5130	MEDICARE	348	365	365	365	365
10-510-5151	PART-TIME RETIREMENT	720	700	700	700	700
10-510-5162	LIFE INSURANCE		-	-	-	-
10-510-5201	SUPPLIES	8,363	3,125	4,000	7,525	7,525
10-510-5205	POSTAGE		300	300	300	300
10-510-5207	TRAVEL & TRAINING	1,626	6,000	6,000	7,000	7,000
10-510-5209	DUES & SUBSCRIPTIONS	18,816	14,280	14,280	17,280	17,280
10-510-5235	ADVERTISING	3,636	3,125	2,430	3,125	3,125
10-510-5237	EMPLOYEE WELLNESS	4,175	3,400	5,000		
10-510-5238	COMMISSIONER APPRECIATION	-	5,000	5,000		
10-510-5246	MEETING CABLECASTING	6,667	5,000	4,166	5,000	5,000
10-510-5287	TECHNOLOGY INTRNL SRVC CHG	1,600	1,600	1,600	1,600	1,600
	TOTALS	70,020	66,895	67,841	66,895	66,895
 SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	25,137	25,065	25,065	25,065	25,065
	MATERIALS, SUPPLIES, & SERVICES	44,883	41,830	42,776	41,830	41,830
	TOTALS	70,020	66,895	67,841	66,895	66,895

ADMINISTRATION (CITY MANAGER, CITY CLERK, HUMAN RESOURCES)

MISSION STATEMENT

To serve the City of Los Alamitos with strong leadership and vision and implement the policies of City Council. Promote effective involvement from the Los Alamitos City Council, City staff and residents in fulfilling and identifying our community's current and future needs.

DEPARTMENT GOALS

- Develop an agile organizational structure that has the capacity to effectively address the service needs of Los Alamito residents, while allowing for flexibility to address new challenges.
- Continue to improve upon the delivery of first-class services to Los Alamitos Residents and Businesses, as outlined in the FSP.
- Maintain and expand the City's focus of responsible fiscal stewardship.
- Develop citywide strategy for responsible growth and economic development.
- Continue to improve and grow partnerships within the community.

PROGRAM DESCRIPTION

The City Manager is responsible for the implementation of policies set by the City Council; the execution of the adopted budget; the identification of legislative priorities and the overall management of each City Department.

SERVICE OBJECTIVES

- Support the City Council in their representation of residents and businesses through effective implementation of their policy direction.
- Continue to support a management team that is committed to serving the community.
- Constantly strive to enhance the financial position of the City.
- Ensure that the City is a place where residents are safe and where businesses thrive.
- Manage City's personnel system.
- Continue ongoing meetings and relationship with the Los Alamitos Unified School District.
- Work with the Los Alamitos Area Chamber of Commerce to ensure that new businesses are introduced and engaged.
- Establish meetings with Legislative Representatives to discuss key topics and updates.
- Working with the City Clerk and City Attorney to develop a resolution and timeline for changing to voting districts and planning 5 public hearings.

CITY CLERK

MISSION STATEMENT

The City Clerk is committed to providing exceptional and transparent customer service to internal and external customers; supporting City Council and Staff; administering democratic process including City elections; and, managing City records.

DEPARTMENT GOALS

- Increase Transparency.
- Assist in the launch of a new City website.
- Increase ease of access to Public Records.
- Implement new technology to ensure legislative compliance.
- Increase the amount of public paper shredding events.

PROGRAM DESCRIPTION

The City Clerk is responsible for the coordination of the City Council's administrative activities and legislative efforts. These efforts include the preparing City Council Agendas and follow-up correspondence; recording and maintaining City Council Minutes, Ordinances and Resolutions; preserving all official City records; recording deeds; administering oaths; receiving and processing liability claims against the City; responding to Public Records Act requests; providing applications for voter registration; complying with filing obligations required by the State Political Reform Act; and, maintenance of the Municipal Code. The City Clerk serves as the local Elections Official and coordinates municipal elections.

SERVICE OBJECTIVES

- Preservation of official City Records
- Conduct Municipal elections
- Maintain the Los Alamitos Municipal Code
- Provide accurate and efficient access to public documents
- Enforce campaign filing regulations for office holders and candidates



City of Los Alamitos
General Fund Summary - Administration
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
10-511-5101	SALARIES - FULL-TIME	425,314	430,072	430,072	686,077	706,625
10-511-5103	SALARIES - PART-TIME	27,031	52,000	24,964	52,000	52,000
10-511-5118	CAR ALLOWANCE	14,807	15,600	15,600	15,600	15,600
10-511-5119	CELL ALLOWANCE	1,719	1,920	1,920	2,220	2,220
10-511-5126	SICK CONVERSION	1,664	1,800	1,800	1,800	1,800
10-511-5127	VACATION CONVERSION	13,781	12,000	29,751	15,000	15,000
10-511-5130	MEDICARE	7,130	7,606	7,606	11,033	11,331
10-511-5150	RETIREMENT	225,799	162,361	162,361	240,909	267,504
10-511-5151	PART-TIME RETIREMENT	1,213	2,080	999	2,080	2,080
10-511-5161	HEALTH INSURANCE	51,206	48,396	48,396	81,456	81,456
10-511-5162	LIFE INSURANCE	1,001	1,297	1,297	1,659	1,659
10-511-5163	DISABILITY INSURANCE	801	1,310	1,310	1,750	1,750
10-511-5201	SUPPLIES	17,364	11,500	11,500	15,000	15,000
10-511-5205	POSTAGE	49	100	100	100	100
10-511-5207	TRAVEL & TRAINING	29,106	5,000	5,000	30,000	30,000
10-511-5209	DUES & SUBSCRIPTIONS	3,378	8,871	8,871	9,000	9,000
10-511-5233	ELECTION EXPENSE	5,697	40,000	40,000	60,000	60,000
10-511-5235	ADVERTISING	1,850	2,500	2,500	2,500	2,500
10-511-5237	EMPLOYEE WELLNESS				10,000	15,000
10-511-5242	COMMUNICATION CHARGES	23,275	16,500	16,500	23,000	23,000
10-511-5245	CELL PHONE		-	-		
10-511-5260	CONTRACTUAL SERVICES	38,830	200,000	200,000	200,000	200,000
10-511-5266	CODIFICATION SERVICE	3,889	10,000	10,000	10,000	10,000
10-511-5286	GARAGE INTERNAL SRVC CHG	1,210	1,210	1,210	1,210	1,210
10-511-5287	TECHNOLOGY INTRNL SRVC CHG	20,900	20,900	20,900	20,900	20,900
TOTALS		917,014	1,053,023	1,042,657	1,493,294	1,545,735
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	771,466	736,442	726,076	1,111,584	1,159,025
	MATERIALS, SUPPLIES, & SERVICES	145,548	316,581	316,581	381,710	386,710
TOTALS		917,014	1,053,023	1,042,657	1,493,294	1,545,735

FINANCE

MISSION STATEMENT

The Finance Department is committed to providing excellence in financial oversight, reporting and ensuring the City's long-term fiscal health. The Department also provides excellent service to both our internal and external customers maintaining the highest level of accuracy, accountability, and timeliness.

DEPARTMENT GOALS

- Prepare an Operating Budget that is balanced.
- Provide timely budget updates to the City Council, including both revenues and expenditures.
- Prepare the Annual Report that continues to qualify for the Government Finance Officers' Association (GFOA) Award of Excellence in Financial Reporting.
- Develop a five-year forecast and strategy to maintain a balanced budget over the long-term. Develop a long-term plan to deal with changes in CalPERS actuarial assumptions and increasing pension liability.
- Manage the City's investment portfolio in accordance with State and City ordinances and policies.
- Process enhancements to improve efficiencies, customer service, and control costs.

PROGRAM DESCRIPTION

- To provide timely, accurate financial recording and reporting. Assist operating departments achieve their objectives and at the same time ensure the City of Los Alamitos' long-term fiscal health.
- To develop and retain a diverse, high-quality workforce to serve the City of Los Alamitos. This includes providing benefits and training that is of value to our employees.
- To promote and facilitate the use of information technology in fulfilling the operational goals of the City of Los Alamitos.

SERVICE OBJECTIVES

- Provide courteous, efficient service to all internal and external customers.
- Coordinate all financial audits, including the City's annual audit, the federal Single Audit, and other State agency audits that may be required.
- Maintain accurate accounting records for the City's funds.
- Prepare timely and accurate financial reports, include the Annual Operating and Capital Improvement Program Budget, the Annual Report, and other required reporting to the State of California.



**City of Los Alamitos
General Fund Expenditure - Finance
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
10-512-5101	SALARIES - FULL-TIME	251,710	380,656	260,377	435,848	450,712
10-512-5103	SALARIES - PART-TIME		-	13,772	31,024	31,024
10-512-5118	CAR ALLOWANCE	3,729	3,600	3,600	3,600	3,600
10-512-5119	CELL ALLOWANCE	1,033	1,440	1,440	1,440	1,440
10-512-5120	OVERTIME	2,424	1,500	1,500	2,000	2,000
10-512-5126	SICK CONVERSION	454	1,500	1,500	1,500	1,500
10-512-5127	VACATION CONVERSION	3,211	4,000	4,000	4,000	4,000
10-512-5130	MEDICARE	3,957	3,473	3,473	6,890	7,058
10-512-5150	RETIREMENT	83,350	101,969	101,969	97,395	103,015
10-512-5151	PART-TIME RETIREMENT		-	510	1,241	1,241
10-512-5161	HEALTH INSURANCE	31,250	52,276	52,276	52,276	52,276
10-512-5162	LIFE INSURANCE	717	739	739	682	682
10-512-5163	DISABILITY INSURANCE	639	1,523	1,523	1,166	1,166
10-512-5201	SUPPLIES	5,527	7,000	7,000	7,500	7,500
10-512-5205	POSTAGE	6,638	6,000	6,000	6,200	6,300
10-512-5207	TRAVEL & TRAINING	995	2,500	2,500	2,500	2,500
10-512-5209	DUES & SUBSCRIPTIONS	3,178	1,400	1,400	3,200	3,200
10-512-5217	INSURANCE ADMIN COST	2,546	2,600	2,600	2,700	2,800
10-512-5218	EAP PROGRAM	331	300	300	300	300
10-512-5219	PRE-EMPLOYMENT EXPENSE		-	-	-	-
10-512-5220	ORAL BOARD EXPENSE		-	-	100	100
10-512-5222	SANITATION DIST USER FEE	8,328	8,400	8,400	8,500	8,600
10-512-5229	TUITION REIMBURSEMENT	637	2,500	2,500	2,500	2,500
10-512-5235	ADVERTISING	1,450	1,800	1,800	1,600	1,600
10-512-5260	CONTRACTUAL SERVICES	104,719	109,000	136,977	185,000	195,000
10-512-5262	ANIMAL CONTROL CONTRACT	79,605	77,000	77,000	80,000	82,000
10-512-5263	AUDIT SERVICES	31,689	31,530	31,530	40,000	45,000
10-512-5280	LEASED EQUIPMENT	15,834	14,312	14,312	14,500	14,500
10-512-5286	GARAGE INTERNAL SRVC CHG	1,210	1,210	1,210	1,210	1,210
10-512-5287	TECHNOLOGY INTRNL SRVC CHG	17,100	17,100	17,100	17,100	17,100
				-		
TOTALS		662,261	835,328	757,308	1,011,972	1,049,924

SUMMARY BY FUNCTION:

SALARIES & BENEFITS	382,474	552,676	446,679	639,062	659,714
MATERIALS, SUPPLIES, & SERVICES	279,787	282,652	310,629	372,910	390,210
TOTALS	662,261	835,328	757,308	1,011,972	1,049,924

CITY ATTORNEY

MISSION STATEMENT

The City Attorney provides comprehensive legal services for the City of Los Alamitos. This service consists of providing legal staff at City Council meetings and appropriate commissions; the preparation and review of ordinances; the preparation of contracts and providing legal counsel to City Departments. Significant areas of responsibility include civil litigation and code enforcements issues.

DEPARTMENT GOALS

- Maintain open communication with the City Council, Planning Commission, other advisory bodies and with all City Departments to assist them in achieving and implementing their goals
- Provide high quality and timely legal services to City Council, Planning Commission and City Departments
- Maintain cost effective legal services
- Develop public confidence in the City Attorney

PROGRAM DESCRIPTION

The City Attorney is responsible for the review of resolutions; providing advice and representation regarding labor issues; and giving legal representation to the West Cities Police Communities JPA, including labor issues.

SERVICE OBJECTIVES

Provide legal services and legal advice to the City Council, Planning Commission, City Departments and all City advisory bodies.



City of Los Alamitos
General Fund Expenditure - City Attorney
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
10-513-5249	PROSECUTION SERVICES	40,301	20,000	20,000	20,000	20,000
10-513-5261	LEGAL SERVICES	170,215	156,000	156,000	156,000	156,000
10-513-5264	LITIGATION	355	20,000	20,000	20,000	20,000
TOTALS		210,871	196,000	196,000	196,000	196,000
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	-	-	-	-	-
	MATERIALS, SUPPLIES, & SERVICES	210,871	196,000	196,000	196,000	196,000
TOTALS		210,871	196,000	196,000	196,000	196,000

POLICE

MISSION STATEMENT

The Los Alamitos Police Department will provide the highest degree of professional police service in partnership with the community to ensure Los Alamitos is a safe place to live, visit, and conduct business.

DEPARTMENT GOALS

- Provide the highest level of professional, effective, and efficient police service to the community
- Provide a safe environment and ensure the quality of life in Los Alamitos
- Continue to enhance the City's capability for emergency response operations during incidents of terrorism and other disasters
- Create a professional working environment that prepares, encourages, and provides opportunities for employees to achieve their full potential
- Incorporate state of the art technology to prevent and investigate crimes, respond to emergencies, and engage with the community
- Mitigate traffic safety issues and minimize the impact of local and regional traffic congestion
- Participate in regional efforts to improve response capabilities and capacity

ADMINISTRATION

PROGRAM DESCRIPTION

Administration provides the oversight and administrative backbone necessary for the effective and efficient delivery of police service. This includes the Executive Management Team, clerical support, and department training. Although the primary responsibility for staff development is with Administration, all managers and supervisors are tasked with mentoring and developing their subordinates. Enhancing leadership, improving staff efficiency, and promoting service-minded traits are essential to providing the best police service possible.

SERVICE OBJECTIVES

- Facilitate employee development, furthering a community service philosophy and enhancing a commitment to professionalism
- Provide relevant training to improve staff effectiveness and efficiency and promote consistency between shifts

- Demonstrate prudent fiscal management of the Police Department’s Budget
- Maintain effective leadership and sound policy to ensure officer safety, Department morale, and reduce liability

PATROL

PROGRAM DESCRIPTION

The primary responsibility of the Patrol Bureau is to ensure the safety and security of the community. Combining traditional enforcement with creative problem-solving strategies, the Patrol Bureau responds to calls for service “Every Hour, Every Day.” As the most visible representatives of the Police Department, Patrol Officers make customer service a priority while preventing crime, enforcing laws and apprehending criminals. This Bureau also includes Reserve Officers.

SERVICE OBJECTIVES

- Provide courteous, effective enforcement of all laws
- Implement strategies to enhance officer/citizen relationships, promote customer service, and strengthen police/community partnerships
- Maintain public safety and security
- Utilize crime trend analysis to provide directed enforcement to areas where significant crimes occur
- Implement community oriented policing strategies to reduce crimes and enhance quality of life issues

INVESTIGATIONS

PROGRAM DESCRIPTION

The Detective Bureau is made of investigators working to solve crimes and prepare cases for court. The investigations are generally classified into three groups: Crimes Against Persons, Property Crimes, and Fraud/Forgery. Through suppression, apprehension, and successful prosecution, Investigators are able to reduce the risk of future crimes.

SERVICE OBJECTIVES

- Establish a rapport with crime victims

- Utilize community outreach strategies to inform the public about crime trends and preventative measures
- Liaison with governmental and non-governmental agencies to enhance investigative strategies
- Identify and analyze crime trends occurring within the City and region

RECORDS

PROGRAM DESCRIPTION

The Records Bureau provides a valuable support function for the Police Department. It is responsible for protecting and maintaining an up-to-date records management system, tracking subpoenas, managing evidence, meeting State and Federal reporting mandates, preparing documents for court bookings, and tracking cases from the time of arrest through the duration of the trial. Fingerprinting, citation verifications, responding to public inquiries, and vehicle releases are some of the services provided by the Records Bureau.

SERVICE OBJECTIVES

- Provide courteous, professional service to community members on the phone and at the front counter
- Meet State and Federally mandated reporting deadlines
- Ensure the Department's compliance with CLETS policies

COMMUNICATIONS TECHNOLOGY

PROGRAM DESCRIPTION

With the ever increasing dependence on technology, the Police Department participates in various partnerships which facilitate cost effective solutions to the technology challenges facing law enforcement. Included among those are: 1) the Integrated Law and Justice Agency of Orange County Joint Powers Authority (ILJ) which was formed to solicit grant funding to pay for technology; 2) Computer Aided Dispatch and Records Management Systems are provided through a contract with the West Covina Services Group; 3) Police dispatch services are provided by the West Cities Police Communications Center (West-Comm) which was formed by a Joint Powers Authority between the Cities of Cypress, Los Alamitos and Seal Beach; and, 4) the 800 MHz countywide radio system.

SERVICE OBJECTIVES

- Improve public safety through increased access to information
- Reduce redundant data entry by automating processes
- Improve efficiency and customer service while reducing costs
- Utilize technology to reduce liability

COMMUNITY OUTREACH

PROGRAM DESCRIPTION

Community Outreach is the mechanism Los Alamitos Police Officers use to interact and foster partnerships with our citizens. The Department is constantly striving to improve efficiency by implementing compassionate, creative law enforcement programs which focus on prevention as well as apprehension. By utilizing up-to-date technology, the Department keeps community members informed by providing timely information about criminal activity and crime prevention through a cost-effective information dissemination network. In addition to mainstream social media, the Department utilizes Nixle to keep residents informed on matters impactin the community.

SERVICE OBJECTIVES

- Keep the community informed about issues pertaining to their neighborhoods and City as a whole.

YOUTH PROGRAMS

PROGRAM DESCRIPTION

The Department has a designated School Resource Office (SRO) position that is assigned to Los Alamitos High School. The SRO offers a consistent presence and unique ability to solve interpersonal high school issues using positive, pro-active methods, often mitigating situations before they evolve into problems. With an SRO on campus, the amount of time patrol officers spend on campus is greatly reduced.

The Police Department also participates in several youth diversionary programs which are designed to educate the City's youth about the consequences of drug and alcohol abuse. Police personnel continue to foster partnerships with students and faculty by participating in many special programs with the community's youth include career programs, ARB (School Attendance

Review Board), Drug Awareness Presentations, Safety Meetings, Every 15 Minutes, Reality Party, and Project Intervention.

SERVICE OBJECTIVES

- Establish a rapport with youth in the community by creating opportunities for positive interactions

TRAFFIC

PROGRAM DESCRIPTION

Routine traffic enforcement is provided by police officers assigned to patrol. The Traffic Bureau is responsible for enforcing traffic laws, investigating collisions, and educating the community about traffic safety. Although minor collision investigations are handled by patrol officers, major and fatal collision investigations are conducted by specially trained members of the interagency Serious Traffic Accident Response (STAR) Team. Parking control, red-light photo enforcement, are also part of the Traffic Bureau.

SERVICE OBJECTIVES

- Provide courteous, effective enforcement of all traffic laws
- Utilize directed enforcement strategies to address specific traffic safety issues
- Promote public awareness of traffic safety issues through educational programs
- Participate in regional efforts to mitigate traffic concerns

EMERGENCY PREPAREDNESS

PROGRAM DESCRIPTION

The City of Los Alamitos is responsible for emergency response operations and will commit all available resources to save lives, minimize damage to property, and protect the environment. The Emergency Preparedness Team represents the City's interests to ensure a successful response during a major disaster. Managed by the Emergency Services Coordinator, the Team, consisting of representatives from all City Departments, meets with community stakeholders to strategize and prepare for incidents of terrorism and other disasters. Homeland Security also falls within this Bureau.

SERVICE OBJECTIVES

- Assist all City Departments with their preparation for major emergencies and disasters
- Coordinate with the Department of Homeland Security, FEMA, California Office of Emergency Services, and the Orange County Operational Area to ensure the City of Los Alamitos is in compliance with all mandates for emergency preparedness
- Work with community members to assist in their individual preparation until city resources are available.



**City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Police Administration						
10-521-5101	SALARIES - FULLTIME	614,284	703,893	705,893	730,569	748,893
10-521-5104	HOLIDAY PAY	-	-	-	-	-
10-521-5114	EDUCATIONAL INCENTIVE	-	-	-	-	-
10-521-5117	UNIFORM ALLOWANCE	-	-	-	-	-
10-521-5119	CELL ALLOWANCE	1,719	1,800	1,800	1,800	1,800
10-521-5120	OVERTIME	-	500	500	500	500
10-521-5126	SICK CONVERSION	1,835	5,000	5,000	5,000	5,000
10-521-5127	VACATION CONVERSION	26,552	5,000	5,000	15,000	15,000
10-521-5130	MEDICARE	7,093	10,558	10,558	10,619	10,885
10-521-5150	RETIREMENT	283,521	384,098	384,098	446,796	469,136
10-521-5161	HEALTH INSURANCE	44,655	55,872	55,872	63,384	63,384
10-521-5162	LIFE INSURANCE	939	1,619	1,619	1,509	1,509
10-521-5163	DISABILITY INSURANCE	895	1,478	1,478	1,458	1,458
10-521-5201	SUPPLIES	18,768	12,000	23,991	20,000	20,000
10-521-5205	POSTAGE	-	-	300	100	100
10-521-5206	UNIFORMS	4,304	4,000	4,000	4,000	4,000
10-521-5207	TRAVEL	19,594	8,000	7,012	20,000	20,000
10-521-5208	TRAINING	16,253	8,000	5,376	16,500	16,500
10-521-5209	DUES & SUBSCRIPTIONS	9,739	6,000	2,602	9,800	9,800
10-521-5229	TUITION REIMBURSEMENT	-	3,000	-	-	-
10-521-5260	CONTRACTUAL SERVICES	11,176	10,000	7,400	11,200	11,200
10-521-5280	LEASED EQUIPMENT	4,480	5,000	3,560	5,000	5,000
10-521-5281	REAL PROPERTY LEASE	4,500	6,000	6,000	4,500	4,500
10-521-5286	GARAGE INTERNAL SRVC CHG	31,460	31,460	31,460	31,460	31,460
10-521-5287	TECHNOLOGY INTRNL SRVC CHG	12,350	12,350	12,350	12,350	12,350
10-521-5288	POLICE CAPITAL SRVC CHG	40,000	40,000	40,000	40,000	40,000
10-521-5290	MAINT OFFICE EQ	-	-	-	-	-
	Division Total	1,154,117	1,315,629	1,315,870	1,451,545	1,492,475
Patrol						
10-522-5101	SALARIES - FULLTIME	1,406,518	1,738,333	1,738,333	1,827,266	1,878,817
10-522-5103	SALARIES - PART-TIME	44,612	44,000	47,740	45,000	45,000
10-522-5104	HOLIDAY PAY	59,023	76,002	76,002	77,180	80,207
10-522-5105	BILINGUAL PAY	336	1,200	1,028	336	336
10-522-5111	SPECIAL SKILL PAY	4,693	24,921	4,693	8,865	8,865
10-522-5113	SPECIAL ASSIGNMENT PAY	9,276	-	10,412	10,193	10,193
10-522-5114	EDUCATIONAL INCENTIVE	53,591	70,019	70,019	62,814	62,814
10-522-5115	FIELD TRAINING PAY	718	2,500	6,372	2,500	2,500
10-522-5117	UNIFORM ALLOWANCE	14,667	20,000	20,000	17,000	17,000
10-522-5120	OVERTIME	413,988	150,000	300,000	300,000	300,000
10-522-5126	SICK CONVERSION	9,496	12,000	12,000	10,000	10,000
10-522-5127	VACATION CONVERSION	5,518	7,500	7,500	6,000	6,000
10-522-5130	MEDICARE	29,516	25,787	25,787	29,223	30,014
10-522-5150	RETIREMENT	840,327	1,098,337	1,098,337	1,341,056	1,408,109
10-522-5151	PART TIME RETIREMENT	2,144	1,430	1,430	1,800	1,800
10-522-5161	HEALTH INSURANCE	198,675	209,280	209,280	222,234	222,234
10-522-5162	LIFE INSURANCE	2,504	3,960	3,960	3,067	3,067
10-522-5201	SUPPLIES & SAFETY EQUIPMENT	22,633	20,000	98,815	23,000	23,000
10-522-5202	ARSENAL	25,062	30,000	9,542	25,000	25,000
10-522-5206	UNIFORMS	7,624	5,000	8,000	3,000	3,000
10-522-5207	TRAVEL	1,013	1,000	3,000	1,000	1,000
10-522-5208	TRAINING	95	12,000	12,000	2,000	2,000
10-522-5229	TUITION REIMBURSEMENT	7,000	4,000	-	-	-
10-522-5243	TELECOMMUNICATION CHARGES	6,444	4,800	4,800	6,444	6,444
10-522-5245	CELL PHONE	5,833	11,372	11,372	5,900	5,900
10-522-5260	CONTRACTUAL SERVICES	10,560	8,600	8,600	8,600	8,600
10-522-5270	BOOKING FEES	-	-	-	-	-
10-522-5286	GARAGE INTERNAL SRVC CHG	89,540	89,540	89,540	89,450	89,450
10-522-5287	TECHNOLOGY INTRNL SRVC CHG	24,700	24,700	24,700	24,700	24,700
	Division Total	3,296,106	3,696,281	3,903,262	4,153,628	4,276,050



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Investigation						
10-523-5101	SALARIES - FULLTIME	301,941	450,953	450,953	346,944	466,541
10-523-5103	SALARIES - PART-TIME	8,076	20,000	-	9,000	9,000
10-523-5104	HOLIDAY PAY	13,367	13,367	13,367	13,367	13,367
10-523-5111	SPECIAL SKILL PAY	1,807	6,327	16,678	16,678	16,678
10-523-5113	SPECIAL ASSIGNMENT PAY	15,492	9,470	9,470	11,458	11,458
10-523-5114	EDUCATIONAL INCENTIVE	9,468	13,127	13,127	8,285	8,285
10-523-5117	UNIFORM ALLOWANCE	3,000	3,000	3,000	3,000	3,000
10-523-5119	CELL ALLOWANCE	-	-	-	-	-
10-523-5120	OVERTIME	34,069	30,000	30,000	34,000	34,000
10-523-5126	SICK CONVERSION	3,004	3,200	3,200	3,100	3,100
10-523-5127	VACATION CONVERSION	-	1,500	-	-	-
10-523-5130	MEDICARE	5,404	6,764	6,764	5,687	7,422
10-523-5150	RETIREMENT	252,048	301,200	301,200	267,305	331,647
10-523-5151	PART TIME RETIREMENT	-	750	-	360	360
10-523-5161	HEALTH INSURANCE	34,550	52,284	52,284	46,584	46,584
10-523-5162	LIFE INSURANCE	409	743	743	575	575
10-523-5201	SUPPLIES	5,892	3,500	3,500	6,000	6,000
10-523-5207	TRAVEL	2,660	3,000	3,000	2,700	2,700
10-523-5208	TRAINING	-	6,000	6,000	6,000	6,000
10-523-5209	DUES & SUBSCRIPTIONS	4,143	5,500	5,500	4,200	4,200
10-523-5245	CELL PHONE	1,249	1,800	1,800	1,300	1,300
10-523-5286	GARAGE INTERNAL SRVC CHG	31,460	31,460	31,460	31,460	31,460
10-523-5287	TECHNOLOGY INTRNL SRVC CHG	9,500	9,500	9,500	9,500	9,500
	Division Total	737,539	973,445	961,546	827,503	1,013,177
Records						
10-524-5101	SALARIES - FULLTIME	117,906	167,752	167,752	181,480	187,926
10-524-5103	SALARIES - PART-TIME	46,259	123,000	44,852	47,000	47,000
10-524-5117	UNIFORM ALLOWANCE	1,439	2,600	2,600	1,950	1,950
10-524-5119	CELL ALLOWANCE	827	1,080	1,080	1,080	1,080
10-524-5120	OVERTIME	7,316	3,000	5,000	5,000	5,000
10-524-5126	SICK CONVERSION	599	1,200	1,200	600	600
10-524-5127	VACATION CONVERSION	-	2,000	-	-	-
10-524-5130	MEDICARE	2,720	2,516	2,516	2,675	2,769
10-524-5150	RETIREMENT	34,943	36,550	36,550	41,869	42,844
10-524-5151	PART-TIME RETIREMENT	1,742	4,613	4,613	1,880	1,880
10-524-5161	HEALTH INSURANCE	25,483	27,641	27,641	46,584	46,584
10-524-5162	LIFE INSURANCE	272	330	330	383	383
10-524-5163	DISABILITY INSURANCE	602	655	655	875	875
10-524-5201	SUPPLIES	3,466	4,500	2,794	3,500	3,500
10-524-5206	UNIFORMS	2,864	4,500	3,905	3,000	3,000
10-524-5207	TRAVEL	24	1,000	10	100	100
10-524-5208	TRAINING	-	5,000	5,000	5,000	5,000
10-524-5209	DUES & SUBSCRIPTIONS	318	500	70	350	350
10-524-5286	GARAGE INTERNAL SRVC CHG	4,840	4,840	4,840	4,840	4,840
10-524-5287	TECHNOLOGY INTRNL SRVC CHG	13,300	13,300	13,300	13,300	13,300
	Division Total	264,920	406,577	324,708	361,466	368,981



**City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Communication Technologies						
10-525-5201	SUPPLIES					
10-525-5240	TELEPHONE	3,492	3,408	3,408	3,492	3,492
10-525-5242	COMMUNICATION CHARGES	1,222	1,500	1,500	1,300	1,300
10-525-5260	CONTRACTUAL SERVICES	13,394	23,000	23,000	23,000	23,000
10-525-5272	WEST-COMM CONTRACTUAL	703,953	718,506	761,080	761,966	771,110
10-525-5291	MAINTENANCE - COMMUNICATIONS	36,854	35,000	35,000	37,000	37,000
10-525-5292	MAINTENANCE - COMPUTERS	4,000	4,000	4,000	4,000	4,000
	Division Total	762,915	785,414	827,988	830,758	839,902
Community Outreach						
10-526-5101	SALARIES - FULLTIME	26,871	56,868	-		
10-526-5103	SALARIES - PART-TIME	7,716	-	3,706	46,915	48,322
10-526-5117	UNIFORM ALLOWANCE	350	650		650	650
10-526-5120	OVERTIME	209	-		-	-
10-526-5126	SICK CONVERSION		100		-	-
10-526-5130	MEDICARE	569	853	54	695	715
10-526-5150	RETIREMENT	15,049	18,571		-	-
10-526-5151	PART-TIME RETIREMENT	289	-	138	1,877	1,933
10-526-5161	HEALTH INSURANCE	5,542	7,252		-	-
10-526-5162	LIFE INSURANCE	146	199		-	-
10-526-5163	DISABILITY INSURANCE	229	301		-	-
10-526-5201	SUPPLIES	9,318	10,000	10,000	2,500	2,500
10-526-5206	UNIFORMS		5,000	132	-	-
10-526-5207	TRAVEL		1,000	1,000	1,000	1,000
10-526-5208	TRAINING	1,019	2,000	440	1,100	1,100
10-526-5209	DUES & SUBSCRIPTIONS	462	200		500	500
10-526-5245	CELL PHONE	485	1,000		360	360
	Division Total	68,254	103,995	15,470	55,597	57,080
Youth Programs						
10-527-5101	SALARIES - FULLTIME		92,568	46,284	99,518	104,762
10-527-5104	HOLIDAY PAY		4,006		4,314	4,551
10-527-5113	SPECIAL ASSIGNMENT PAY		4,628		-	-
10-527-5114	EDUCATIONAL INCENTIVE		1,320	660	-	-
10-527-5117	UNIFORM ALLOWANCE		1,000		1,000	1,000
10-527-5120	OVERTIME		6,500	1,610	2,000	2,000
10-527-5126	SICK CONVERSION		1,000		1,000	1,000
10-527-5127	VACATION CONVERSION		5,000		5,000	5,000
10-527-5130	MEDICARE		1,466	326	1,525	1,605
10-527-5150	RETIREMENT		38,397	38,397	42,054	44,157
10-527-5161	HEALTH INSURANCE		8,400	5,036	8,400	8,400
10-527-5162	LIFE INSURANCE		248	248	192	192
10-527-5163	DISABILITY INSURANCE				192	192
10-527-5201	SUPPLIES		1,000		3,000	3,000
10-527-5207	TRAVEL		1,200		1,000	1,000
10-527-5208	TRAINING		5,000		3,000	3,000
10-527-5209	DUES & SUBSCRIPTIONS		500		100	100
10-527-5234	POLICE EXPLORERS PROGRAM		-		500	500
10-527-5243	TELECOMMUNICATION CHARGES		500		-	-
	Division Total	-	172,733	92,561	172,795	180,459



City of Los Alamitos
General Fund Expenditure - Police
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Traffic						
10-528-5101	SALARIES - FULLTIME		92,568	-	104,615	109,415
10-528-5103	SALARIES - PART-TIME	66,039	123,000	66,494	67,000	68,000
10-528-5104	HOLIDAY PAY		4,006		4,527	4,756
10-528-5113	SPECIAL ASSIGNMENT PAY		4,628		5,231	5,471
10-528-5114	EDUCATIONAL INCENTIVE		4,425		-	-
10-528-5117	UNIFORM ALLOWANCE		1,000		1,000	1,000
10-528-5120	OVERTIME		10,000		5,000	5,000
10-528-5126	SICK CONVERSION		1,000		-	-
10-528-5127	VACATION CONVERSION		-		-	-
10-528-5130	MEDICARE	561	3,357	574	1,597	1,670
10-528-5150	RETIREMENT		39,636	25,159	44,184	46,393
10-528-5151	PART-TIME RETIREMENT	2,458	4,920	2,710	2,680	2,720
10-528-5161	HEALTH INSURANCE		8,400		8,400	8,400
10-528-5162	LIFE INSURANCE		248		192	192
10-528-5163	DISABILITY INSURANCE				292	292
10-528-5201	SUPPLIES	4,854	8,500	8,500	5,000	5,000
10-528-5206	UNIFORMS	741	1,000	3,621	1,000	1,000
10-528-5207	TRAVEL		1,000		1,000	1,000
10-528-5208	TRAINING		5,000		2,500	2,500
10-528-5209	DUES & SUBSCRIPTIONS		250		250	250
10-528-5260	CONTRACTUAL SERVICES	213,200	210,000	202,258	214,000	215,000
10-528-5269	CITATION PROCESSING	6,629	10,000	10,644	7,000	8,000
10-528-5286	GARAGE INTERNAL SRVC CHG	4,840	4,840	4,840	4,840	4,840
10-528-5287	TECHNOLOGY INTRNL SRVC CHG	1,900	1,900	1,900	1,900	1,900
	Division Total	301,222	539,678	326,700	482,208	492,799
Emergency Preparedness						
10-529-5103	SALARIES - PART-TIME	27,269	-	850	1,000	1,000
10-529-5119	CELL PHONE ALLOWANCE	210	-			
10-529-5120	OVERTIME		-			
10-529-5130	MEDICARE	408	-		20	20
10-529-5151	PART-TIME RETIREMENT		-	32	40	40
10-529-5201	SUPPLIES	3,633	10,000	1,000	1,000	1,000
10-529-5208	TRAINING		1,000	1,000	1,000	1,000
10-529-5230	CERT		1,000	1,000	1,000	1,000
10-529-5250	INFRASTRUCTURE		-			
10-529-5251	VIP PROGRAM			4,500	4,500	4,500
10-529-5260	CONTRACTUAL SERVICES	712	-		1,000	1,000
	Division Total	32,232	12,000	8,382	9,560	9,560
	DEPARTMENT TOTALS	6,617,305	8,005,752	7,776,486	8,345,059	8,730,482
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	5,153,543	6,487,225	6,192,564	6,799,513	7,173,792
	MATERIALS, SUPPLIES, & SERVICES	1,463,762	1,518,526	1,583,922	1,545,546	1,556,690
	TOTALS	6,617,305	8,005,752	7,776,486	8,345,059	8,730,482

DEVELOPMENT SERVICES

MISSION STATEMENT

Under the direction of the City Manager, the responsibility of the Development Services Department established the physical development of the Community through two divisions, Community Development and Public Works. Through these divisions, we establish the long range vision for the City of Los Alamitos and to maintain the mechanisms to guide physical development to promote livability, aesthetic value, and economic development. The Development Services Department shall also plan, design, operate and maintain the public infrastructure including streets, street landscaping, parks, storm drains, buildings, vehicles and equipment and to safely, efficiently, and effectively protect the City's physical investments through periodic maintenance, replacement and repair of all assets, thereby providing a safe, clean and pleasant environment for the public.

PLANNING

PROGRAM DESCRIPTION

Essential duties include, but are not limited to, the following: Conducts complex assignments involving current or long-range planning projects; confers with applicants and agency representatives to identify problems; evaluates data and proposes methods to resolve conflicting issues of plan implementation, zoning requirements, and environmental impact. Serves as project manager for major assignments and programs, and prepares project reports including related recommendations; leads or participates in oral presentations. Contributes to the review and revision of local ordinances; conducts research; coordinates interdepartmental review; schedules public hearings and participates in the discussion of proposed changes. Administers, schedules, and conducts meetings of public committees and public hearings; provides information and distributes materials; reviews proposals or applications; prepares report and makes recommendations; advises of related laws, ordinances, policies, and procedures. Responds to inquiries, both orally and in writing; interprets planning policies, state laws and local ordinances, or explains procedures; advises the Planning Commission and other committees and commissions.

Evaluates current development projects by detailed review of plans for architecture, zoning and general plan requirements; performs field surveys to identify problems and upon completion of projects to ensure conformance with applicable requirements, discusses recommendations with property owners, builders, developers, architects, and real estate professionals. Facilitates and implements urban design programs; identifies problems in urban environment; suggests solutions through design concepts and/or regulatory changes; inventories and collects data; participates in design team meetings; conducts CEQA/NEPA environmental reviews and prepares environmental documents; works with and maintains City's Geographical Information System

(GIS); and reviews proposed Regional Housing Needs Assessment (RHNA) documentation from state and local agencies and advocates on behalf of City.

SERVICE OBJECTIVES

- Provide a high level of customer service and responsiveness to residents, businesses, developers and other members of the public through personal interaction at the front counter, over the telephone, and in response to written requests.
- Provide timely and accurate processing of discretionary development cases including General Plan Amendments, Zone Changes, Conditional Use Permits, Variances and Site Plan Reviews.
- Facilitate City's review of development projects with other City departments for compliance with regulatory requirements.
- Administer provisions of the Zoning Code and other adopted documents.
- Continue the administration and implementation of Community Development Block Grants.
- Maintain and implement the City's General Plan as a long-term visionary document to guide City decision-making that benefits residents and businesses, while improving the quality of life in Los Alamitos.

NEIGHBORHOOD PRESERVATION

PROGRAM DESCRIPTION

Code Enforcement provides enforcement of the City's Municipal Code as it relates to neighborhood and community issues. The code enforcement division is responsible for implementation of municipal codes in residential, commercial, and industrial areas of the City. Most code violations consist of property maintenance issues. The Code Enforcement Officer also provides inspections and enforcement actions for compliance with the City's National Pollutant Discharge Elimination System (NPDES) Permit. Routine inspection of Best Management Practices (BMP's) for adopted Water Quality Management Plans (WQMP's); and, assistance with inspections on multi-family rental housing for compliance with State housing laws. Through a combination of field inspections and research, violations are documented and a Notice of Violation may be issued if warranted. The fundamental goal of Code Enforcement is to seek compliance with the City's Code and achieve a safe, clean, and healthy living and working community environment.

SERVICE OBJECTIVES

- Take action as soon as possible on each reported violation.
- Implementation of code revisions as clarification is deemed necessary.

- Take a pro-active approach to maintain City standards in problem areas.
- Keep current with the latest methods and technology through continued education and association with professional organizations.

BUILDING AND SAFETY – BUILDING INSPECTION

PROGRAM DESCRIPTION

The Building and Safety Division provides services to the community in their building and development projects. Through a contract, the Building and Safety Division provides plan checking, permit issuance, building inspection, and other building related services. The Building Official assures that proper construction methods are incorporated and provide inspection of work done on buildings. These inspections are conducted to ensure that the project is in conformance with applicable Building Codes. The Building department works collaboratively with other agencies to ensure that projects do not proceed without appropriate approvals. The Building Division is available each day that City Hall is open. Most plan checking and inspection services are performed as a routine duty of the contract Building Official; however, this cost also includes plan checking for large projects. Also includes costs for back-up contract inspection services for periods of high demand and grading and National Pollution Discharge Elimination System (NPDES) plan check services.

SERVICE OBJECTIVES

- Process approximately 30 permits and 60 inspections per month.
- Provide daily morning and afternoon counter hours as well as daily inspection services.
- Attend and participate in NPDES programs.
- Update files and computer systems.
- Work with Director in evaluating the development tracking system to create procedures and processes for ensuring timely review of building proposals in coordination with other departments.

BUILDING AND SAFETY – NPDES

PROGRAM DESCRIPTION

The City of Los Alamitos, (and other Orange County Cities) operate municipal storm drain systems and discharge stormwater and urban runoff pursuant to National Pollutant Discharge Elimination System (NPDES) Permits. These Permits require that the Permittee effectively prohibit non-stormwater discharges to the storm drain system, and Implement controls to reduce the

discharge of pollutants in stormwater to the Maximum Extent Practicable (MEP). The Permits also require that a progress report, termed Program Effectiveness Assessment (PEA), be prepared on an annual basis. The objectives of the PEA are to:

- Present a compilation of the programmatic implementation and validation data;
- Provide for annual data analyses by which the City and the Principal Permittee can, on a jurisdictional, watershed and/or countywide basis, assess program effectiveness;
- Ensure that the iterative evaluation and improvement process is applied on a jurisdictional, watershed and/or countywide level to each of the program elements; and
- Provide a mechanism for the City to identify and report modifications that have or will be made to their Drainage Area Management Plan (DAMP)/Local Implementation Plan (LIP).

Program management activities conducted by the City of Los Alamitos involve the following activities:

- Coordination with the Principal Permittee and other Permittees on program development;
- Common program implementation (such as monitoring, public education and watershed programs);
- Funding of shared budgets under the Implementation Agreement;
- Coordination with internal City departments to implement the LIP;
- Preparing, approving and tracking shared cost budgets prepared by the Principal Permittee and individual cost budgets prepared by the City; and
- Data management and compliance reporting based on common practices specified in the DAMP.

SERVICE OBJECTIVES

- Produce annual Report (PEA)
- Provide for Inspections of all sites with WQMP
- Attend and participate in mandatory NPDES programs
- Conduct Outreach and Education to meet permit objectives

STREET MAINTENANCE

PROGRAM DESCRIPTION

The Street Maintenance Division of the Public Works Department is responsible for maintaining the existing public infrastructure including streets, storm drains, street striping, street signage, and sidewalks. The division is responsible for safely, efficiently, and effectively protecting the City's physical investments through periodic routine maintenance, replacement, and repair of all infrastructure assets, thereby providing a safe, clean and pleasant environment for the public.

SERVICE OBJECTIVES

- Ensure completion of the City's annual Residential Street Improvement Project on time and within budget
- Ensure completion of the City's annual Concrete Repairs Project on time and within budget
- Regularly maintain pavement on public streets and storm drain system in accordance with established performance standards

PARK MAINTENANCE

PROGRAM DESCRIPTION

The Park Maintenance Division of the Public Works Department is responsible for maintaining the existing public infrastructure including parks, arterial landscaping, and tree trimming. The division is responsible for safely, efficiently, and effectively protecting the City's physical investments through periodic routine maintenance, replacement, and repair of all infrastructure assets, thereby providing a safe, clean, and pleasant environment for the public.

SERVICE OBJECTIVES

- Manage the City's on-going landscape maintenance needs
- Manage the City's annual maintenance contracts
- Manage maintenance staff to maximize operational efficiencies and minimize costs

FACILITY MAINTENANCE

PROGRAM DESCRIPTION

The Facility Maintenance Division of the Public Works Department is responsible for maintaining the existing public infrastructure including facilities, park restrooms, and janitorial services. The division is responsible for safely, efficiently, and effectively protecting the City's physical investments through periodic routine maintenance, replacement, and repair of all infrastructure assets, thereby providing a safe, clean and pleasant environment for the public.

SERVICE OBJECTIVES

- Manage the City's on-going facility maintenance needs
- Manage the City's janitorial needs

- Manage the City's annual maintenance contracts.
- Manage maintenance staff to maximize operational efficiencies and minimize costs.

FLEET MAINTENANCE

PROGRAM DESCRIPTION

The Fleet Maintenance Division of the Public Works Department is responsible for maintaining City vehicles and construction equipment. The division is responsible for safely, efficiently, and effectively protecting the City's physical investments in its equipment through routine maintenance, repair and replacement; thereby protecting the community investment in its vehicles and construction equipment.

SERVICE OBJECTIVES

- Provide routine on-going maintenance to all City vehicles and construction/maintenance equipment
- Review and maintain vehicle and equipment replacement schedules
- Continue to keep City vehicles and construction/maintenance equipment in good working condition

ENGINEERING SERVICES

PROGRAM DESCRIPTION

The Engineering Division of the Public Works Department is responsible for the managing, programming and implementing the City's Capital Improvement Program, and seeking funding for all projects. The division provides support to the department in the review of new development for engineering related issues. Additionally, the Engineering Division is responsible for managing the City traffic signal system and handling community requests for service related to traffic issues. The City Engineer is the City liaison to a number of regional transportation agencies such as OCTA and Caltrans. The division acts as the secretary to the Traffic Commission.

SERVICE OBJECTIVES

- Manage the City's Capital Improvement Program
- Manage regional and local transportation Issues
- Provide efficient and timely development review and encroachment permitting
- Manage division budget



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Comm Dev / PW Administration						
10-531-5101	SALARIES - FULLTIME	448,994	580,480	580,480	764,685	792,902
10-531-5103	SALARIES - PART TIME	-	69,972	70,158	83,280	87,371
10-531-5118	CAR ALLOWANCE	3,729	3,600	3,600	3,600	3,600
10-531-5119	CELL ALLOWANCE	1,178	1,080	1,080	2,160	2,160
10-531-5120	OVERTIME	1,069	1,400	1,000	1,400	1,400
10-531-5126	SICK CONVERSION	1,991	1,200	4,201	4,200	4,200
10-531-5127	VACATION CONVERSION	12,724	8,500	11,000	11,000	11,000
10-531-5130	MEDICARE	5,603	9,899	9,899	11,847	8,993
10-531-5150	RETIREMENT	148,451	180,813	180,813	216,175	262,546
10-531-5151	PART TIME RETIREMENT	2	2,799	2,806	3,331	3,495
10-531-5161	HEALTH INSURANCE	36,434	59,652	59,652	102,840	102,840
10-531-5162	LIFE INSURANCE	1,035	1,680	1,680	1,674	1,674
10-531-5163	DISABILITY INSURANCE	976	1,966	1,966	2,333	2,333
10-531-5201	SUPPLIES	42,038	16,500	20,000	24,000	26,400
10-531-5205	POSTAGE	4,083	3,000	3,000	4,000	4,400
10-531-5207	TRAVEL & TRAINING	1,150	5,300	5,300	7,000	7,700
10-531-5209	DUES & SUBSCRIPTIONS	663	1,000	1,000	1,000	1,000
10-531-5229	TUITION REIMBURSEMENT	4,122	6,000	9,500	9,500	9,500
10-531-5235	ADVERTISING	18,919	11,000	15,000	15,000	16,500
10-531-5245	CELL PHONE				7,500	7,500
10-531-5260	CONTRACTUAL SERVICES	85,506	160,978	90,000	73,240	58,564
10-531-5287	TECHNOLOGY INTRNL SRVC CHG	25,650	16,150	16,150	25,650	25,650
	Division Total	844,317	1,142,969	1,088,285	1,375,415	1,441,727
Planning						
10-532-5101	SALARIES - FULLTIME	83,867	84,776	84,776	86,721	89,338
10-532-5103	SALARIES - PART TIME	77,262	-	9,841	-	-
10-532-5120	OVERTIME	1,729	1,800	2,000	2,000	2,000
10-532-5126	SICK CONVERSION	713	800	513	600	600
10-532-5130	MEDICARE	2,436	1,196	1,196	1,263	1,301
10-532-5150	RETIREMENT	11,691	37,455	37,455	39,726	40,490
10-532-5151	PART TIME RETIREMENT	2,880	-	394		
10-532-5161	HEALTH INSURANCE	8,669	8,472	8,472	15,528	15,528
10-532-5162	LIFE INSURANCE	125	144	128	128	128
10-532-5163	DISABILITY INSURANCE	277	349	292	292	292
10-532-5201	SUPPLIES	24,040	-			
10-532-5205	POSTAGE		1,000	1,000	2,500	2,750
10-532-5207	TRAVEL & TRAINING		1,000	1,000	1,500	1,650
10-532-5209	DUES & SUBSCRIPTIONS	434	350	400	450	495
10-532-5235	ADVERTISING	9,263	7,500	7,500	9,000	9,900
10-532-5245	CELL ALLOWANCE	386	360	360	360	360
10-532-5260	CONTRACTUAL SERVICES	11,313	-		55,000	55,000
10-532-5260.1250	GENERAL PLAN	626	-			
10-532-5260.1270	ECONOMIC DEV STUDIES	8,000	-			
10-532-5260.1280	AUTOMATION SERVICES	16,057	34,210	34,210	34,210	37,631
10-532-5260.1290	HOUSING ELEMENT	46,540	70,000	70,000		
10-532-5287	TECHNOLOGY INTRNL SRVC CHG	5,700	5,700	5,700	5,700	5,700
	Division Total	312,008	255,111	265,237	254,978	263,163



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Neighborhood Preservation						
10-533-5101	SALARIES - FULLTIME	992	60,362	60,362	64,013	68,155
10-533-5103	SALARIES - PART TIME	95,879	77,359	79,325	86,009	90,321
10-533-5120	OVERTIME			2,000	2,000	2,200
10-533-5126	SICK CONVERSION			482	600	600
10-533-5130	MEDICARE	1,411	2,427	2,427	1,402	1,495
10-532-5150	RETIREMENT		13,641	13,641	29,324	30,890
10-533-5151	PART-TIME RETIREMENT	3,648	3,094	3,094	1,278	1,369
10-533-5161	HEALTH INSURANCE		8,400	8,400	15,528	15,528
10-533-5162	LIFE INSURANCE		165	165	128	128
10-533-5163	DISABILITY INSURANCE		328	328	292	292
10-533-5201	SUPPLIES	176	2,500	2,500	3,000	3,300
10-533-5207	TRAVEL & TRAINING	1,188	2,000	2,500	2,500	2,750
10-533-5209	DUES & SUBSCRIPTIONS	475	300	300	300	330
10-533-5245	CELL PHONE	2,018	1,400	900	720	720
10-533-5260	CONTRACTUAL SERVICES		5,000	5,000	5,000	5,000
10-533-5265	COMPLIANCE SERVICES	1,092	2,000	2,000	2,000	2,200
10-533-5286	GARAGE INTERNAL SRVC CHG	4,840	4,840	4,840	4,840	4,840
10-533-5287	TECHNOLOGY INTRNL SRVC CHG	8,280	8,280	8,280	8,280	8,280
	Division Total	119,999	192,097	196,544	227,214	238,398
Building Inspection						
10-534-5201	SUPPLIES		-	-	-	-
10-534-5209	DUES & SUBSCRIPTIONS		-	-	-	-
10-534-5260	CONTRACTUAL SERVICES	284,010	348,950	240,000	349,000	383,900
10-534-5267	INSPECTION/PLAN CHECKS	1,490	3,000	63,056	3,000	3,300
10-534-5287	TECHNOLOGY INTRNL SRVC CHG	4,750	4,750	4,750	4,750	4,750
	Division Total	290,250	356,700	307,806	356,750	391,950
NPDES						
10-537-5288	NPDES PERMIT	27,969	28,000	30,900	30,900	30,900
10-537-5289	NPDES PLAN CONTRACT	17,683	37,000	30,000	30,000	37,000
	Division Total	45,652	65,000	60,900	60,900	67,900
Street Maintenance						
10-542-5101	SALARIES - FULLTIME	187,738	178,256	178,256	235,135	242,691
10-542-5109	ON CALL PAY	5,164	6,400	6,400	9,225	9,225
10-542-5117	UNIFORM ALLOWANCE	4,101	2,850	3,677	4,750	4,750
10-542-5120	OVERTIME	4,047	5,500	5,000	4,000	4,400
10-542-5126	SICK CONVERSION	1,121	1,200	699	700	1,000
10-542-5127	VACATION CONVERSION	9,255	8,000	8,000	8,000	8,800
10-542-5130	MEDICARE	3,357	2,613	2,613	3,409	3,519
10-542-5150	RETIREMENT	123,939	59,350	59,350	66,458	67,734
10-542-5161	HEALTH INSURANCE	44,960	39,186	85,362	85,362	85,362
10-542-5162	LIFE INSURANCE	502	495	495	575	575
10-542-5163	DISABILITY INSURANCE	1,108	983	983	1,312	1,312
10-542-5201	SUPPLIES	12,827	13,500	45,500	13,000	14,300
10-542-5206	UNIFORMS	2,392	3,000	9,500	4,500	4,950
10-542-5207	TRAVEL & TRAINING	75	-	2,000	4,000	4,400
10-542-5245	CELL PHONE	3,507	2,500	2,500	5,500	5,500
10-542-5252	ELECTRICITY-ST LIGHTS	210,580	219,731	119,000	125,000	125,000
10-542-5255	NATURAL GAS		-	170	-	-
10-542-5256	WATER	74,690	78,269	78,269	74,000	81,400
10-542-5286	GARAGE INTERNAL SRVC CHG	45,980	45,980	45,980	41,140	41,140
10-542-5287	TECHNOLOGY INTRNL SRVC CHG	1,900	1,900	1,900	1,900	1,900
10-542-5294	MAINTENANCE-TRAFFIC SIGNALS	71,901	71,000	181,718	80,000	80,000
10-542-5295	MAINTENANCE - STREETS	232,083	260,800	90,000	100,000	100,000
	Division Total	1,041,227	1,001,513	927,372	867,966	887,958



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Park Maintenance						
10-543-5101	SALARIES - FULLTIME	153,532	240,607	270,707	331,024	341,453
10-543-5103	SALARIES - PART-TIME	18,354	66,589	38,000		
10-543-5109	ON CALL PAY	3,702	7,600	7,600	9,225	9,225
10-543-5112	SPECIAL CERT PAY	721	1,025	-	-	-
10-543-5117	UNIFORM ALLOWANCE	1,905	3,925	3,925	4,750	4,750
10-543-5120	OVERTIME	4,261	5,500	5,000	4,000	4,000
10-543-5126	SICK CONVERSION	1,194	2,500	773	700	1,000
10-543-5127	VACATION CONVERSION	1,871	4,500	5,000	8,000	8,800
10-543-5130	MEDICARE	2,702	3,945	3,945	3,493	3,493
10-543-5150	RETIREMENT	28,810	59,350	59,350	85,059	87,039
10-543-5151	PART TIME RETIREMENT	691	2,664	3,664	-	-
10-543-5161	HEALTH INSURANCE	31,452	51,540	50,445	50,445	50,445
10-543-5162	LIFE INSURANCE	125	248	248	639	639
10-543-5163	DISABILITY INSURANCE	277	492	492	1,458	1,458
10-543-5201	SUPPLIES	5,096	4,200	4,200	64,500	19,500
10-543-5250	ELECTRICITY-BUILDINGS	2,033	2,500	2,500	2,000	2,200
10-543-5251	ELECTRICITY - PARKS	7,475	6,250	4,000	6,000	6,600
10-543-5254	ELECTRICITY-McAULIFFE	3,112	3,750	3,750	3,000	3,300
10-543-5256	WATER	70,097	150,000	110,000	90,000	99,000
10-543-5257	WATER - McAULIFFE PARK	24,297	-	20,918		
10-543-5260	CONTRACTUAL SERVICES	100,370	125,000	115,000	126,750	126,750
10-543-5271	TREE TRIMMING	3,236	67,000	67,000	67,000	67,000
10-543-5281	REAL PROPERTY LEASE	2,963	2,995	2,995	3,218	3,252
10-543-5286	GARAGE INTERNAL SRVC CHG	26,620	26,620	26,620	26,620	26,620
10-543-5287	TECHNOLOGY INTRNL SRVC CHG	1,900	1,900	1,900	1,900	1,900
10-543-5298	MAINT - FIELDS/FENCING/FACIL		-			
10-543-5299	MAINTENANCE-OTHER	56,818	70,500	70,500	55,500	61,050
	Division Total	553,614	911,198	878,532	945,281	929,473
Facility Maintenance						
10-544-5101	SALARIES - FULLTIME	54,870	27,248	76,515	61,890	63,742
10-544-5103	SALARIES - PART-TIME	6,925	17,646	13,382		-
10-544-5109	ON CALL PAY	1,875	1,230	1,230	2,050	2,050
10-544-5117	UNIFORM ALLOWANCE	1,600	775	2,500	1,900	1,900
10-544-5120	OVERTIME	850	2,000	1,500	1,750	1,750
10-544-5126	SICK CONVERSION		650	-	500	500
10-544-5127	VACATION CONVERSION	4,123	1,500	1,000	1,000	1,000
10-544-5130	MEDICARE	1,146	1,156	1,156	813	854
10-544-5150	RETIREMENT	49,108	11,783	18,800	21,800	23,845
10-544-5151	PART-TIME RETIREMENT	298	706	706	-	-
10-544-5161	HEALTH INSURANCE	16,533	3,882	11,964	11,964	11,964
10-544-5162	LIFE INSURANCE	94	248	248	128	128
10-544-5163	DISABILITY INSURANCE	205	492	492	292	292
10-544-5201	SUPPLIES	18,214	15,000	125,500	38,000	41,800
10-544-5206	UNIFORMS		-			
10-544-5250	ELECTRICITY - BUILDINGS	103,978	120,000	109,500	100,000	100,000
10-544-5253	ELECTRICITY-PUMP STATION	445	600	500	500	500
10-544-5255	NATURAL GAS	6,199	3,000	1,500	1,500	1,500
10-544-5256	WATER	11,247	13,800	13,800	12,000	12,000
10-544-5260	CONTRACTUAL SERVICES		-		75,000	75,000
10-544-5293	MAINTENANCE-BUILDINGS	179,775	100,000	550,000	70,000	77,000
10-544-5299	MAINTENANCE-OTHER	380	-			
	Division Total	457,865	321,716	930,293	401,087	415,825



City of Los Alamitos
General Fund Expenditure - Development Services
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Economic Development						
10-545-5101	SALARIES - FULLTIME		-	5,612	78,462	85,136
10-545-5103	SALARIES - PART TIME		-		1,346	1,481
10-545-5130	MEDICARE		-	82	1,138	1,234
10-545-5150	RETIREMENT		-	22,022	18,010	19,331
10-545-5151	PART-TIME RETIREMENT		-		54	59
10-545-5161	HEALTH INSURANCE		-	760	8,400	8,400
10-545-5201	SUPPLIES		-			
10-545-5207	TRAVEL & TRAINING		-		1,500	1,650
10-545-5209	DUES & SUBSCRIPTIONS		500	575	500	500
10-545-5245	CELL PHONE		360	360	360	360
10-545-5260	CONTRACTUAL SERVICES		-		75,000	75,000
10-545-5286	GARAGE INTERNAL SRVC CHG		4,840	4,840	4,840	4,840
10-545-5287	TECHNOLOGY INTRNL SRVC CHG		1,900	1,900	1,900	1,900
	Division Total		7,600	36,151	191,510	199,891
City Engineer						
10-548-5260	CONTRACTUAL SERVICES	63,480	78,000	128,000	200,000	200,000
10-548-5261	TRAFFIC ENGINEERING	47,432	50,000	22,000	22,000	22,000
10-548-5268	PLAN CHECK	317,616	55,000	98,000	100,000	110,000
	Division Total	428,528	183,000	248,000	322,000	332,000
	DEPARTMENT TOTALS	4,093,460	4,436,904	4,939,120	5,003,100	5,168,285
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	1,725,289	1,979,186	2,131,564	2,497,201	2,718,000
	MATERIALS, SUPPLIES, & SERVICES	2,368,171	2,457,718	2,807,556	2,505,899	2,450,285
	TOTALS	4,093,460	4,436,904	4,939,120	5,003,100	5,168,285

RECREATION AND COMMUNITY SERVICES

MISSION STATEMENT

To enhance the sense of community and create quality of life through people, parks, and programs.

DEPARTMENT GOALS

- Provide valued recreational experiences for the community.
- Provide quality customer experience to all persons requesting service.
- Provide special event programs that strengthen community image and sense of place.
- Provide youth and adult sports programs that promote health and wellness.
- Foster human development through a wide selection of educational special interest classes for all ages.
- Provide programs that promotes safety for all ages.
- Provide an educational, fun, and social program for preschool age children.
- Provide leadership, educational, social, and philanthropic programs for teens and young adults.
- Provide seniors with a stimulating social environment and program offerings to keep them active and informed.
- Create a healthy and supportive work culture for department employees.

ADMINISTRATION

PROGRAM DESCRIPTION

The Administration Division manages the financial and logistical operations of the Recreation and Community Services Department, including Community Services, Day Camp, Park Programs, Sports, Special Classes and Special Events. The division also provides administrative support to the Parks, Recreation and Cultural Arts Commission.

SERVICE OBJECTIVES

- Provide administrative and management support to all Department employees to enable them to provide quality recreation opportunities and customer service to the community.
- Provide service and support to the City Manager on matters relating to recreation and community services.
- Continue to work closely with the Public Works Department and the City Manager on capital improvement projects.
- Provide administrative support to the Parks, Recreation and Cultural Arts Commission.

- Develop, monitor and evaluate the Department's annual budget.
- Work closely with Department partners such as the Los Alamitos Unified School District, the Joint Forces Training Base, and the Los Alamitos Chamber of Commerce, members of Serve Los Al Committee to provide programs, events, and services for the community.
- Works closely with the local nonprofit to hold events such as the Winter Wonderland Event, Serve Los Al, and the quarterly donation drives.
- Liaison with the RMAC
- Attend monthly Los Alamitos Chamber of Commerce meetings to maintain relationships with the business community.
- Increase revenue and donations for Department Scholarship Program.

COMMUNITY SERVICES

PROGRAM DESCRIPTION

The Community Services Division is responsible for the development and implementation of year-round programming and services for the senior population. The larger of these services include the Los Alamitos Senior Club and the Senior Lunch and Bread Program. Work with the Los Alamitos Senior Club to support Club events and activities as well as supplement with senior community-wide classes and activities. Community Services is also responsible for scheduling, reservations, policy renovation, and day-to-day operations associated with the Community Center facility and surrounding complex.

SERVICE OBJECTIVES

- Provide recreation and social service programs for seniors
- Expand and enhance general senior programs to address current senior trends and issues
- Maintain and upgrade when possible the Community Center and Picnic Shelter rental facilities

DAY CAMP

PROGRAM DESCRIPTION

The Day Camp Division is responsible for the development and coordination of the Los Alamitos Day Camp program. By offering extended hours, this program helps meet the need of many working parents as a daycare alternative. Activities include arts & crafts, swimming, sports, table games, movies, music, challenges, and field trips to the beach, amusement parks and museums. Camp offers children a safe and fun environment to experience art, song, dance, drama and athletics while reinforcing good sportsmanship and fair play, and provides a positive social atmosphere where children and teens develop friendships and life learning experiences.

SERVICE OBJECTIVES

- Operate seasonal day camps including fall, winter, spring, and summer
- Coordinate excursions to coincide with themes for summer day camps

PARK PROGRAMS

PROGRAM DESCRIPTION

Drop-in programs at Los Alamitos park sites provide children the opportunity to play in a safe and fun environment for the constructive use of their free time during the summer. Children learn skills in areas such as leadership, teamwork, self-esteem development, and responsibility. This program also provides children the opportunity to participate in sports, competitions, tournaments, games, and crafts. The program provides mentoring and supervision to children who would otherwise be home alone, lets children build and strengthen friendships, and creates a safe, neighborhood environment.

SERVICE OBJECTIVE

- Provide staffing to two park sites during the summer months for children ages 5 – 12 to participate in free sports activities, games, arts and crafts, and special events.

SPORTS

PROGRAM DESCRIPTION

The Sports Division is responsible for the development and administration of Parent and Me, Junior Pee-Wee, Pee-Wee, Youth and Adult sports programming. This division also allocates athletic facilities throughout the City and routinely interacts with youth sports user groups. The Parent and Me, Mini Superstars, Junior Pee-Wee, Pee-Wee, Intramural Sports, and Youth programs are designed to introduce children to the various sports in a fun and positive way and to learn the fundamental skills in a non-competitive environment while practicing and playing games. The goals of these programs are learning social skills, creating friendships for children and parents, being part of a team, learning the values of good sportsmanship, and promoting positive self esteem. Adult Sports programs give adults the opportunity to exercise, promote wholesome physical activity, and provide an outlet for competition and fun. This program reduces stress, builds friendships, provides an opportunity for bonding, and promotes health and wellness.

SERVICE OBJECTIVES

- Operate and maintain team registrations for the Adult Soccer League
- Operate, maintain and increase participation in the Youth Sports program that includes soccer, basketball, volleyball, flag football, track and field, cheerleading, baseball and t-ball
- Allocate field and facility usage to youth community groups, private groups, and non-profits on a year-round basis for City owned sites and facilities

SPECIAL CLASSES

PROGRAM DESCRIPTION

The Special Classes Division provides a comprehensive selection of special interest classes for all age groups. In this division, over 50 instructors teach a combination of well over 200 different classes and camps. Classes and camps are offered based on demand, viability and trend structure. Focus is placed on the instruction and development of skills in specialized areas. The benefits to youth are increased self-esteem, mental stimulation, cultural appreciation, increased physical coordination and health. Special interest classes provide a positive and constructive use of free-time. Participation can develop into lifelong interest or hobbies, and encourage growth in numerous areas. For adults, classes can provide a positive structure for leisure time, an increased sense of self-worth, social connectivity, improved skill levels, development of new interest and hobbies, and a noticeable increase in physical and mental wellbeing. Staff taught classes are also encourages staff in the Department.

SERVICE OBJECTIVES

- Provide opportunities for participants to increase mental and physical health, cultural appreciation, skills, and sense of community pride by participating in a wide variety of programs, classes and camps.
- Increase revenue in order to support department programs and services.

SPECIAL EVENTS

PROGRAM DESCRIPTION

The Special Events Division coordinates the City's annual special events including the Weekend of Art, Race Los Al, 4th of July Fireworks Spectacular, Spring Carnival, Senior Prom, Teen Expo, Music and Movies Event Series, Trunk-or-Treat, Winter Wonderland, Film & Food Fest, new Week of Los Al and My City My Los Al Street Fair, Family Gala, and Holiday Decorating Contest. Special

events unite the community, focus on family, and strengthen community image and sense of place. Special events also give the community an opportunity to come together and celebrate the positive aspects of living in Los Alamitos. Work together with community partners to provide these events to the community.

SERVICE OBJECTIVES

- Continue to provide quality City-wide special events to approximately 35,000 participants.
- Promote partnerships with private agencies, non-profit organizations, the Joint Forces Training Base, and the Los Alamitos Area Chamber of Commerce to enhance City-wide special events.
- Continue to work with local organizations to acquire volunteers for special events.



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Recreation Administration						
10-551-5101	SALARIES - FULLTIME	439,715	599,082	587,747	679,977	701,260
10-551-5103	SALARIES - PART-TIME	106,674	105,932	118,246	102,643	108,613
10-551-5105	BILINGUAL PAY	143	600	600	600	600
10-551-5118	CAR ALLOWANCE	3,729	3,600	3,600	3,600	3,600
10-551-5119	CELL ALLOWANCE	1,950	3,510	3,510	2,880	2,880
10-551-5120	OVERTIME	439	-	19	-	-
10-551-5126	SICK CONVERSION	1,226	2,500	1,281	1,500	1,500
10-551-5127	VACATION CONVERSION	6,562	3,000	5,561	6,000	6,000
10-551-5130	MEDICARE	8,514	7,600	7,600	9,239	9,767
10-551-5150	RETIREMENT	191,934	314,233	215,242	235,246	247,008
10-551-5151	PART TIME RETIREMENT	3,877	3,097	3,097	4,280	4,280
10-551-5161	HEALTH INSURANCE	66,378	57,768	57,768	93,828	93,828
10-551-5162	LIFE INSURANCE	1,077	1,422	1,422	1,102	1,102
10-551-5163	DISABILITY INSURANCE	1,493	2,457	2,457	2,187	2,187
10-551-5201	SUPPLIES	21,346	13,000	15,000	15,000	15,000
10-551-5205	POSTAGE	8,608	8,300	8,600	8,800	8,800
10-551-5207	TRAVEL & TRAINING	4,348	8,500	17,050	15,750	15,450
10-551-5209	DUES & SUBSCRIPTIONS	11,901	13,457	10,697	10,697	10,697
10-551-5237	RECREATION BROCHURE	35,806	20,000	33,626	34,688	34,688
10-551-5260	CONTRACTUAL SERVICES	1,340	11,295	10,000	10,000	10,000
10-551-5286	GARAGE INTERNAL SRVC CHG	4,840	4,840	4,840	4,840	4,840
10-551-5287	TECHNOLOGY INTRNL SRVC CHG	19,000	19,000	19,000	19,000	19,000
10-551-5290	MAINTENANCE-OFFICE EQUIP	5,568	5,850	5,850	5,850	5,850
	Division Total	946,468	1,209,043	1,132,813	1,267,707	1,306,950
Aquatics						
10-552-5103	SALARIES - PART-TIME		-	13,410	41,028	41,028
10-552-5130	MEDICARE		-	194	821	821
10-552-5151	PART-TIME RETIREMENT		-	469	1,641	1,641
10-552-5201	SUPPLIES		-	9,000	4,500	4,500
10-552-5259	POOL RENT		-			
	Division Total	-	-	23,074	47,990	47,990
Community Services						
10-553-5103	SALARIES - PART-TIME	46,870	69,028	81,452	95,358	100,126
10-553-5130	MEDICARE	676	1,381	1,048	1,907	2,003
10-553-5151	PART-TIME RETIREMENT	1,749	2,761	2,710	3,814	4,005
10-553-5201	SUPPLIES	2,180	700	1,000	1,000	1,000
10-553-5287	TECHNOLOGY INTRNL SRVC CHG	4,750	4,750	4,750	4,750	4,750
10-553-5326	FAC RENT - COMM CENTER	1,881	2,000	3,000	3,000	3,000
	Division Total	58,106	80,620	93,960	109,829	114,884
Day Camp						
10-554-5103	SALARIES - PART-TIME	69,891	69,273	70,927	78,508	100,126
10-554-5130	MEDICARE	985	1,385	1,385	1,570	2,003
10-554-5151	PART-TIME RETIREMENT	2,549	2,771	2,771	3,140	4,005
10-554-5201	SUPPLIES	10,777	8,500	8,500	10,000	10,000
10-554-5317	DAY CAMPS	16,131	16,000	20,000	20,000	20,000
	Division Total	100,333	97,929	103,583	113,218	136,134



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
Playgrounds						
10-555-5103	SALARIES - PART-TIME	19,942	25,964	22,061	26,073	27,377
10-555-5130	MEDICARE	291	519	386	521	548
10-555-5151	PART-TIME RETIREMENT	752	1,039	1,024	1,043	1,095
10-555-5201	SUPPLIES	3,314	1,200	1,200	3,300	3,300
10-555-5260	CONTRACTUAL SERVICES	4,988	6,000	6,000	6,000	6,000
	Division Total	29,287	34,722	30,671	36,937	38,320
Sports						
10-556-5101	SALARIES - FULL TIME	176		16,866	-	-
10-556-5103	SALARIES - PART-TIME	126,462	128,805	117,325	121,545	127,953
10-556-5120	OVERTIME			300	-	-
10-556-5130	MEDICARE	1,904	2,576	1,946	2,431	2,559
10-556-5150	RETIREMENT			2,322		
10-556-5151	PART-TIME RETIREMENT	5,100	5,152	3,852	4,862	5,118
10-556-5161	HEALTH INSURANCE			10,052		
10-556-5201	SUPPLIES	5,525	8,000	6,500	6,900	6,900
10-556-5245	CELL ALLOWANCE	750	1,200	300	-	-
10-556-5298	MAINTENANCE-FIELDS/FACILITIES	2,670	3,000	966	3,000	3,000
10-556-5305	BASKETBALL - ADULT			117	300	300
10-556-5306	BASKETBALL - YOUTH	36,309	14,150	50,000	50,000	50,000
10-556-5330	FIELD FEES - LAUREL	3,961	4,700	1,440	2,940	2,940
10-556-5331	FIELD FEES - MCAULIFFE	4,596	3,000	77,721	3,000	3,000
10-556-5332	FIELD FEES - OAK	22,314	3,000	5,576	3,000	3,000
10-556-5336	FOOTBALL	1,346	1,300	174	900	900
10-556-5359	SOCCER - ADULT	24,497	24,100	26,500	32,000	32,000
10-556-5360	SOCCER - YOUTH	691	975	650	650	650
10-556-5368	T-BALL	176	1,000	400	400	400
10-556-5371	TRACK & FIELD	915	1,000	1,000	1,000	1,000
10-556-5372	VOLLEYBALL	2,339	2,200	2,300	4,700	4,700
	Division Total	239,555	204,158	309,441	237,628	244,420
Special Classes						
10-557-5103	SALARIES - PART-TIME	95,213	93,680	100,375	144,584	154,886
10-557-5130	MEDICARE	1,396	1,874	1,855	2,892	3,098
10-557-5151	PART-TIME RETIREMENT	3,612	3,747	3,709	5,783	6,195
10-557-5201	SUPPLIES	3,072	1,000	1,000	3,000	3,000
10-557-5287	TECHNOLOGY INTRNL SRVC CHG	4,750	4,750	4,750	4,750	4,750
10-557-5301	ARTS & CRAFTS	2,892	3,000	3,000	3,000	3,000
10-557-5313	DANCE	16,883	13,000	13,000	13,000	13,000
10-557-5319	EDUCATION	1,669	3,000	1,000	1,000	1,000
10-557-5323	EXERCISE/FITNESS	13,241	8,000	11,000	11,000	6,000
10-557-5352	PRESCHOOL	5,538	7,000	7,000	5,500	5,500
10-557-5364	SPECIAL INTEREST	4,793	5,000	5,000	5,000	5,000
10-557-5369	TENNIS CONTRACT	28,478	20,000	22,000	22,000	22,000
10-557-5370	TODDLER CLASSES	4,439	4,000	4,000	4,000	4,000
10-557-5373	VOLUNTEER PROGRAM	62	1,000	1,000	1,000	1,000
10-557-5388	SPECIAL INTEREST - CAMPS	16,931	8,000	9,500	9,500	9,500
	Division Total	202,969	177,051	188,189	236,009	241,929
Special Events						
10-558-5103	SALARIES - PART-TIME	43,334	76,811	62,997	69,989	72,474
10-558-5130	MEDICARE	620	1,536	1,536	1,400	1,449
10-558-5151	PART-TIME RETIREMENT	1,604	3,072	3,072	2,800	2,899
10-558-5201	SUPPLIES	244,440	179,800	217,572	303,350	303,350
10-558-5353	RACE LOS AL	44,826	40,000	22,876	31,900	31,900
	Division Total	334,824	301,220	308,053	409,438	412,072
DEPARTMENT TOTALS		1,911,542	2,104,743	2,189,784	2,458,757	2,542,699



City of Los Alamitos
General Fund Expenditure - Recreation and Community Services
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	1,256,661	1,596,176	1,505,277	1,754,792	1,844,034
	MATERIALS, SUPPLIES, & SERVICES	654,881	508,567	684,507	703,965	698,665
	TOTALS	1,911,542	2,104,743	2,189,784	2,458,757	2,542,699

NON-DEPARTMENTAL

PROGRAM DESCRIPTION

Non-Departmental represents a cost center wherein expenditures that impact the City operations as a whole and are not clearly associated with a particular department. For example, this cost center includes costs for Los Al Television and retiree benefits.



City of Los Alamitos
General Fund Expenditure - Non-departmental
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
10-518-5260	CONTRACTUAL SERVICES	14,109	24,000	14,000	30,737	30,737
10-560-5219	PRE-EMPLOYMENT EXPENSE		10,000	31,970	30,000	30,000
10-560-5219.1851	NON-EMPLOYEE LIVE SCAN		1,000	300	300	300
10-560-5260	CONTRACTUAL SERVICES		120,000	120,000	120,000	120,000
10-560-5261	CONTRIBUTION TO HOMELESS SHELTER - NORTH SPA		31,000	31,000	43,594	43,594
10-560-5285	CREDIT CARD FEES		34,000	34,000	35,000	36000
10-560-5486	VEHICLE CAPITAL REPLACEMENT	70,000	70,000	70,000	70,000	70000
10-562-5161	HEALTH INSURANCE-RETIREEES	297,180	295,800	295,800	298,000	299000
10-570-5501.1703	BSCC LOCAL ASSISTANCE	5,000	7,500	5,000	5,000	5000
10-570-5501.1705	TOWNE CNTR MIXED USE ZONE	45,983	-	(28,679)	-	-
10-570-5501.1706	TIER 1 PROJECT STORM DRAIN COVERS		-	1,107	-	-
10-570-5501.1707	YEAR ONE RESIDENTIAL STREET IMPROV (Y)	70,650	-	-	-	-
10-570-5501.1003	STREET MARKINGS/STRIPING		-	9,250	-	-
10-570-5501.2301	STERNS PARK PROJECT (Y) (C/O)		650,000		950,000	
10-570-5501.2302	GEN FUND GRANT MATCH (Y)		187,000			
10-570-5501.2303	PHASE II RESIDENTIAL STREET IMPROV (Y)		1,000,000		1,000,000	
10-570-5501.2304	EMERGENCY EXIT SIGNS			6,625		
10-570-5501.1708	CATCH BASIN CPS PROJECT (CITY MATCH)	3,112	12,881	32,353		
	DEPARTMENT TOTALS	1,185,732	2,443,181	622,726	2,582,631	634,631
SUMMARY BY FUNCTION:						
	SALARIES & BENEFITS	-	-	-	-	-
	MATERIALS, SUPPLIES, & SERVICES	1,185,732	2,443,181	622,726	2,582,631	634,631
	TOTALS	1,185,732	2,443,181	622,726	2,582,631	634,631



FY 2023-24, FY 2024-25

Other Funds



City of Los Alamitos
Special Revenue Fund - CDBG Fund
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	109,744	166,734	5,972	273,964	(76,036)
19-4360	CDBG GRANT	214,046	350,000	350,000	300,000	300,000
19-4620	INVESTMENT EARNINGS	302	-	-	-	-
	TOTAL REVENUES	214,348	350,000	350,000	300,000	300,000
19-570-5501.1320	APARTMENT ROW HOWARD STREET, REAGAN TO MAPLE	97,574	-	-	-	-
19-570-5501.2004	ROUND #1 HOWARD ST FROM NOEL TO LEXINGTON	100,957	-	7,008	-	-
20-570.5501.1003	STREET MARKING/STRIPING	-	-	75,000	-	-
19-570-5501.2005	ROUND #2 BLOOMFIELD FROM FARQUHAR TO KATELLA	119,589	-	-	-	-
19-570-5501.2301	STERN PARK PROJECT	-	350,000	-	350,000	-
19-570-5501.2400	LABOURDETTE PARK PROJECT	-	-	-	300,000	-
	TOTAL EXPENDITURES	318,120	350,000	82,008	650,000	-
	NET CHANGE TO FUND BALANCE	(103,772)	-	267,992	(350,000)	300,000
	ENDING FUND BALANCE	5,972	166,734	273,964	(76,036)	223,964



**City of Los Alamitos
Special Revenue Fund - Gas Tax
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	236,179	60,190	60,190	225,616	(213,231)
20-4306	GAS TAX - 2106	44,582	49,805	49,122	53,076	53,076
20-4307	GAS TAX - 2107	76,759	101,699	85,987	93,762	93,762
20-4308	GAS TAX - 2107.5	3,000	3,000	3,000	3,000	3,000
20-4309	GAS TAX - 2105	64,176	74,441	71,779	78,061	78,061
20-4322	GAS TAX - 2103	91,379	113,638	102,112	117,882	117,882
20-4328	SB1 LOAN REPAYMENT	-	-	-	-	-
20-4329	ROAD MAINT REHAB ACCT SB-1	234,276	263,005	258,003	294,072	294,072
20-4620	INVESTMENT EARNINGS	1,644	1,300	1,300	1,300	1,300
	TOTAL REVENUES	515,816	606,888	571,303	641,153	641,153
20-570.5501.1003	STREET MARKING/STRIPING			75,000		
20-570-5501.1004	RESIDENTIAL STREET IMPROVEMENT	960	-		660,000	
20-570-5501.1507	SUBERBIA - REHABILITATION (GAS TAX)	148,648				
20-570-5501.2101	SUBERBIA - REHABILITATION (RMRA SB-1)(c/o from FY20-21)	157,715	-		-	
20-570-5501.2102	WOODCREST & CARRIER ROW ST (SB-1)	19,398	-	209,685	-	
20-570-5501.2103	STORM DRAIN MANAGEMENT PLAN (GAS TAX)	64,860	-	10,140	-	
20-570-5501.2104	SURVEY CITY BOUNDARIES	-	-		-	
20-570-5501.2304	NEW DUTCH HAVEN ST IMP (SB-1)	14,798	462,500	264,280	-	
20-570-5501.2305	BLOOMFIELD ST IMPROVEMENT PROJECT (C/O)		300,000	23,741	300,000	
20-563-6010	TRANSFERS OUT - GENERAL FUND	120,000	120,000	120,000	120,000	
	TOTAL EXPENDITURES	526,379	882,500	627,846	1,080,000	-
	NET CHANGE TO FUND BALANCE	(10,563)	(275,612)	(56,543)	(438,847)	641,153
	ENDING FUND BALANCE	225,616	(215,422)	3,647	(213,231)	427,922



City of Los Alamitos
Special Revenue Fund - Public Safety Augmentation
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	12,902	18,487	36,693	69,703	106,525
21-4110	SPL. SALES TAX AUGMENTATION (PROP 172)	133,404	132,966	137,779	141,672	141,672
21-4620	INVESTMENT EARNINGS	387	150	231	150	150
	TOTAL REVENUES	133,791	133,116	138,010	141,822	141,822
21-563-6010	TRANSFERS OUT - GENERAL FUND	110,000	105,000	105,000	105,000	105,000
	TOTAL EXPENDITURES	110,000	105,000	105,000	105,000	105,000
	NET CHANGE TO FUND BALANCE	23,791	28,116	33,010	36,822	36,822
	ENDING FUND BALANCE	36,693	46,603	69,703	106,525	143,347



City of Los Alamitos
Special Revenue - Supplemental Law Enforcement
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	142,269	69,919	188,848	234,530	265,730
22-4340	SLESF ALLOCATION	184,778	170,000	183,959	170,000	170,000
22-4620	INVESTMENT EARNINGS	1,801	1,200	1,723	1,200	1,723
	TOTAL REVENUES	186,579	171,200	185,682	171,200	171,723
22-563-6010	TRANSFERS OUT - GENERAL FUND	140,000	140,000	140,000	140,000	140,000
	TOTAL EXPENDITURES	140,000	140,000	140,000	140,000	140,000
	NET CHANGE TO FUND BALANCE	46,579	31,200	45,682	31,200	31,723
	ENDING FUND BALANCE	188,848	101,119	234,530	265,730	297,453



City of Los Alamitos
Special Revenue - AQMD (AB2766)
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	106,475	61,580	118,156	134,250	149,950
23-4319	AB 2766 REVENUES	10,817	15,000	15,000	15,000	15,000
23-4620	INVESTMENT EARNINGS	864	700	1,094	700	700
	TOTAL REVENUES	11,681	15,700	16,094	15,700	15,700
23-570-5501.2101	WEBSITE MAINTENANCE		6,865	-		
	TOTAL EXPENDITURES	-	6,865	-	-	-
	NET CHANGE TO FUND BALANCE	11,681	8,835	16,094	15,700	15,700
	ENDING FUND BALANCE	118,156	70,415	134,250	149,950	165,650



City of Los Alamitos
Special Revenue - Street & Alley Improvements
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	6,754	6,790	6,804	6,857	6,907
24-4620	INVESTMENT EARNINGS	50	50	53	50	50
	TOTAL REVENUES	50	50	53	50	50
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	50	50	53	50	50
	ENDING FUND BALANCE	6,804	6,840	6,857	6,907	6,957



City of Los Alamitos
Special Revenue - Building Improvement Fund
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	102,142	18,626	233,403	298,230	376,630
25-4620	INVESTMENT EARNINGS	449	400	1,928	400	1,928
25-4910	TRANSFERS IN - GENERAL FUND	240,000	150,000	150,000	150,000	75,000
	TOTAL REVENUES	240,449	150,400	151,928	150,400	76,928
25-570-5503.1915	FENLEY PUMP STATION MOTOR/ROOF	100,926	-	-	-	-
25-570-5503.2101	COMMUNITY CTR FR DR/EMER EXIT	8,262	-	12,101	-	-
25-570-5503.2306	COMMUNITY CTR DIVIDER PROJECT (C/O)	-	72,000	-	72,000	-
25-570-5503.2307	DEMO PW & LATV BLDG	-	75,000	75,000	-	-
	TOTAL EXPENDITURES	109,188	147,000	87,101	72,000	-
	NET CHANGE TO FUND BALANCE	131,261	3,400	64,827	78,400	76,928
	ENDING FUND BALANCE	233,403	22,026	298,230	376,630	453,558



City of Los Alamitos
Special Revenue - Measure M
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	500,178	490,962	590,590	615,182	285,482
26-4899	MISC REVENUE		51,523		-	
26-4311.0002	MEASURE M2	284,090	226,690	226,690	227,000	228,000
26-4620	INVESTMENT EARNINGS	4,052	3,300	4,509	3,300	3,300
	TOTAL REVENUES	288,142	281,513	231,199	230,300	231,300
26-570-5501.1003	STREET MARKINGS/STRIPING	11,861	-		85,000	
26-570-5501.1008	PAVEMENT MGMT PROJECT		25,000	18,179	-	
26-570-5501.1307	ADA ACCESS RAMPS	38,850				
26-570-5501.1320	APARTMENT ROW HOWARD STREET, REAGAN TO MAPLE (CDBG MATCH)	(571)	-	11,945	-	
26-570-5501.1506	SUBERBIA - REHABILITATION (GAS TAX/MEAS M)(c/o from FY20-21)	49,124	-		-	
26-570-5501.1612	SAFETY LIGHTS AT INTERSECTIONS		-			
26-570-5501.1614	TREE PLANTING - CITYWIDE	41,432	-	51,252	-	
26-570-5501.1621	CERRITOS AVENUE BRIDGE GUARDRAIL	54,583	-		-	
26-570-5501.1740	ADA CERRITOS AVE SIDEWALKS		-	18,760	-	
26-570-5501.2102	SPEED SURVEY	540	-		-	
26-570-5501.2103	ARTERIAL AND RESIDENTIAL TREE TRIMMING	950	64,500	23,688	75,000	
26-570-5501.2104	STREET SIGNS AT INTERSECTIONS (ARTERIAL OVERHEAD)		-	31,140	-	
26-570-5501.3101	LOS AL BLVD - BOND ELIGIBLE		-		-	
26-570-5501.2105	CATCH BASIN CPS PROJECT (MATCH)		-		-	
26-570-5501.2107	HOWARD AVE NOEL ST TO LEXINGTON DR (10% MATCH CDBG)	961	51,523	50,563	-	
26-570-5501.2401	CONCRETE/ADA RAMP PROJECT		-	1,080	-	
26-570-5501.2402	KATELLA AVENUE STREET PROJECT				50,000	
26-570-5501.2403	SIGNAL LIGHT REPLACEMENT PROJECT (LED)				300,000	
	TOTAL EXPENDITURES	197,730	141,023	206,607	560,000	-
	NET CHANGE TO FUND BALANCE	90,412	140,490	24,592	(329,700)	231,300
	ENDING FUND BALANCE	590,590	631,452	615,182	285,482	516,782



**City of Los Alamitos
Special Revenue - Asset Seizure
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	20,760	21,411	21,623	4,255	4,305
27-4325	MISC. POLICE REIMBURSEMENT	447	-		-	
27-4335	FEDERAL ASSET FORFEITURES		-			
27-4620	INVESTMENT EARNINGS	416	400	300	50	50
	TOTAL REVENUES	863	400	300	50	50
27-2320	ASSET FORFEITURE	-	-	17,668	-	-
	TOTAL EXPENDITURES	-	-	17,668	-	-
	NET CHANGE TO FUND BALANCE	863	400	(17,368)	50	50
	ENDING FUND BALANCE	21,623	21,811	4,255	4,305	4,355



**City of Los Alamitos
Special Revenue - Los Alamitos TV
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	75,848	52,084	73,947	50,533	36,713
28-4220	CHARTER (TW) PEG FEES	12,916	18,000	8,646	15,000	15,000
28-4222	VERIZON PEG FEES	5,162	6,900	1,726	5,000	5,000
28-4461	EVENT FILMING REIMBURSEMENT		6,500	6,500	6,500	6,500
28-4620	INVESTMENT EARNINGS	541	500	534	500	500
	TOTAL REVENUES	18,619	31,900	17,406	27,000	27,000
28-518-5209	DUES & SUBSCRIPTIONS		-		-	
28-518-5246	MEETING CABLECASTING	15,200	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		5,000	-		-
	TOTAL EXPENDITURES	20,520	45,820	40,820	40,820	40,820
	NET CHANGE TO FUND BALANCE	(1,901)	(13,920)	(23,414)	(13,820)	(13,820)
	ENDING FUND BALANCE	73,947	38,164	50,533	36,713	22,893



City of Los Alamitos
Special Revenue - Office of Traffic Safety
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	70,056	66,149	83,872	94,547	105,047
29-4465	VEHICLE IMPOUND FEES	18,214	15,000	15,000	15,000	15,000
29-4620	INVESTMENT EARNINGS	602	500	675	500	675
	TOTAL REVENUES	18,816	15,500	15,675	15,500	15,675
29-563-6010	TRANSFERS OUT - GENERAL FUND	5,000	5,000	5,000	5,000	5,000
	TOTAL EXPENDITURES	5,000	5,000	5,000	5,000	5,000
	NET CHANGE TO FUND BALANCE	13,816	10,500	10,675	10,500	10,675
	ENDING FUND BALANCE	83,872	76,649	94,547	105,047	115,722



City of Los Alamitos
Special Revenue - Debt Service
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	249	255	3,255	7,238	6,969
31-4620	INVESTMENT EARNINGS		100			
31-4910	TRANSFERS IN - GENERAL FUND	213,500	215,500	215,500	211,500	207,500
	TOTAL REVENUES	213,500	215,600	215,500	211,500	207,500
31-560-7194	FISCAL AGENT FEE		1,325	1,325	1,325	1,325
31-560-7195	BOND INTEREST	130,494	129,169	125,192	125,444	121,194
31-560-7196	BOND PRINCIPAL	80,000	85,000	85,000	85,000	85,000
	TOTAL EXPENDITURES	210,494	215,494	211,517	211,769	207,519
	NET CHANGE TO FUND BALANCE	3,006	106	3,983	(269)	(19)
	ENDING FUND BALANCE	3,255	361	7,238	6,969	6,950



City of Los Alamitos
Special Revenue - Park Development
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	701,969	647,656	733,371	739,038	744,038
40-4620	INVESTMENT EARNINGS	5,268	4,400	5,667	5,000	5,000
40-4267	PARK IMPACT FEES		-		-	-
40-4380	CALRECYCLE GRANT	5,000				
40-4381	CAL RECYCLE SB1383 GRANT	21,134				
	TOTAL REVENUES	31,402	4,400	5,667	5,000	5,000
	TOTAL EXPENDITURES	-	-	-	-	-
	NET CHANGE TO FUND BALANCE	31,402	4,400	5,667	5,000	5,000
	ENDING FUND BALANCE	733,371	652,056	739,038	744,038	749,038



**City of Los Alamitos
Special Revenue - Traffic Improvement
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	273,375	132,506	274,983	278,163	283,163
44-4270	TRAFFIC MITIGATION FEES	156	15,000		2,000	2,000
44-4620	INVESTMENT EARNINGS	3,050	2,500	3,180	3,000	3,000
44-4899	MISCELLANEOUS REVENUE		275,000	275,000	-	-
	TOTAL REVENUES	3,206	292,500	278,180	5,000	5,000
44-570-5501.1719	BRIGGEMAN STREET WIDENING	1,598	275,000	275,000	-	-
	TOTAL EXPENDITURES	1,598	275,000	275,000	-	-
	NET CHANGE TO FUND BALANCE	1,608	17,500	3,180	5,000	5,000
	ENDING FUND BALANCE	274,983	150,006	278,163	283,163	288,163



City of Los Alamitos
Special Revenue - Vehicle & Equipment Replacement
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	717,027	102,920	730,297	492,791	36,791
50-4470	GARAGE INTERNAL SERVICE CHARGE	246,840	246,750	246,750	246,750	350,000
50-4480	VEHICLE CAPITL REPLCMNT CHARGE	70,000	70,000	70,000	70,000	70,000
	TOTAL REVENUES	316,840	316,750	316,750	316,750	420,000
50-546-5201	SUPPLIES	10,221	5,000	5,000	5,000	5,000
50-546-5225	AUTO PARTS - POLICE	50,964	10,000	12,847	70,000	15,000
50-546-5226	AUTO PARTS-RECREATION	182	500	500	5,000	500
50-546-5227	AUTO PARTS-PW	1,693	1,000	1,307	15,000	1,500
50-546-5228	AUTO PARTS-OTHER	27	-	694	-	-
50-546-5258	GASOLINE	88,198	83,000	83,000	120,000	110,000
50-546-5275	OUTSIDE SERVICES-PD	32,649	45,000	45,000	45,000	45,000
50-546-5276	OUTSIDE SERVICES-REC	317	5,000	7,248	5,000	5,000
50-546-5277	OUTSIDE SERVICES-PW	6,550	15,000	15,000	15,000	15,000
50-546-5278	OUTSIDE SERVICES-OTHER VEHICLE	130	-	8,490	-	-
50-546-5285	DEPRECIATION EXPENSE	89,726	95,000	95,000	95,000	95,000
50-546-5287	TECHNOLOGY INTRNL SRVC CHG	4,750	4,750	4,750	4,750	4,750
50-546-5435	EQUIPMENT - PW	7,163	15,000	358	78,000	15,000
50-546-5440	VEHICLES	11,000	90,000	90,000	170,000	50,000
50-546-7190	CAPITAL LEASE INTEREST		5,000	5,000	5,000	5,000
50-546-7191	CAPITAL LEASE PRINCIPAL		180,062	180,062	140,000	140,000
	TOTAL EXPENDITURES	303,570	554,312	554,256	772,750	506,750
	NET CHANGE TO FUND BALANCE	13,270	(237,562)	(237,506)	(456,000)	(86,750)
	ENDING FUND BALANCE	730,297	(134,642)	492,791	36,791	(49,959)



**City of Los Alamitos
Special Revenue - Police Capital
For Fiscal Year 2023-24, 2024-25**

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	181,452	181,452	164,482	202,679	242,679
51-4481	POLICE CAPITAL REPLACEMENT CHG	40,000	40,000	40,000	40,000	40,000
	TOTAL REVENUES	40,000	40,000	40,000	40,000	40,000
51-525-5420	EQUIPMENT	56,970	-	1,803	-	-
	TOTAL EXPENDITURES	56,970	-	1,803	-	-
	NET CHANGE TO FUND BALANCE	(16,970)	40,000	38,197	40,000	40,000
	ENDING FUND BALANCE	164,482	221,452	202,679	242,679	282,679



City of Los Alamitos
Special Revenue - Facilities, Streets, Parks, & Pool
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	631,577	609,304	623,693	716,755	126,755
52-4910	TRANSFERS IN - GENERAL FUND		100,000	100,000	100,000	100,000
	TOTAL REVENUES	-	100,000	100,000	100,000	100,000
52-570-5285	DEPRECIATION EXPENSE	7,340	-	-	-	
52-570-5501.2005	ELECTRIC SVC WIRING UPGRADE		40,000	-	40,000	
52-570-5501.2308	GENERATOR PROJECT (C/O)	544	650,000	6,938	650,000	
	TOTAL EXPENDITURES	7,884	690,000	6,938	690,000	-
	NET CHANGE TO FUND BALANCE	(7,884)	(590,000)	93,062	(590,000)	100,000
	ENDING FUND BALANCE	623,693	19,304	716,755	126,755	226,755



City of Los Alamitos
Special Revenue - Technology Replacement
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	274,232	229,280	229,280	186,549	131,049
53-4475	TECHNOLOGY INTERNAL SERVICE CH	190,000	190,000	190,000	190,000	200,000
53-4910	TRANSFERS IN	190,000				
	TOTAL REVENUES	380,000	190,000	190,000	190,000	200,000
53-512-5201	SUPPLIES		2,000	2,176	5,000	2,000
53-512-5260	CONTRACTUAL SERVICES	101,117	77,000	77,000	77,000	77,000
53-512-5280	MAINTENANCE SUPPORT CONTRACT	29,212	41,000	41,000	41,000	41,000
53-512-5285	DEPRECIATION EXPENSE	8,380	7,500	7,500	7,500	7,500
53-512-5420	EQUIPMENT	31,648	10,000	150,533	40,000	10,000
53-512-5450	COMPUTERS	52,455	45,000	22,500	25,000	25,000
53-512-5451	SOFTWARE	84,982	105,966	49,180	50,000	50,000
	TOTAL EXPENDITURES	307,794	288,466	349,889	245,500	212,500
	NET CHANGE TO FUND BALANCE	72,206	(98,466)	(159,889)	(55,500)	(12,500)
	ENDING FUND BALANCE	346,438	130,814	186,549	131,049	118,549



City of Los Alamitos
Special Revenue - Self Insurance
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	292,379	216,047	431,010	513,539	317,985
54-4899	MISCELLANEOUS REVENUE	41,940	1,000		1,000	1,000
54-4910	TRANSFER IN - GEN FUND	660,000	660,000	660,000	560,000	700,000
	TOTAL REVENUES	701,940	661,000	660,000	561,000	701,000
54-561-5701	CLAIMS ADJUSTMENT EXPENSE		23,500		28,837	23,500
54-561-5211	WORKERS COMP CLAIMS	37,740	20,000	20,000	20,000	20,000
54-561-5212	WORKERS COMP INSURANCE	152,676	182,703	183,999	208,454	215,000
54-561-5214	LIABILITY CLAIMS	135,379	40,000	40,000	40,000	40,000
54-561-5215	LIABILITY INSURANCE	129,903	255,882	204,734	318,163	327,708
54-561-5221	PROPERTY INSURANCE	87,554	98,092	109,181	120,099	132,109
54-561-5260	CONTRACTUAL SERVICES	20,057	25,000	19,557	21,000	21,000
	TOTAL EXPENDITURES	563,309	645,177	577,471	756,553	779,317
	NET CHANGE TO FUND BALANCE	138,631	15,823	82,529	(195,553)	(78,317)
	ENDING FUND BALANCE	431,010	231,870	513,539	317,985	239,669



City of Los Alamitos
Special Revenue - Coronavirus Relief Fund
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Projection	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	246,043	246,043	201,833	-	
55-4899	MISCELLANEOUS REVENUE	4,667	-	-		
55-4620	INVETMENT EARNINGS					
	TOTAL REVENUES	4,667	-	-	-	-
55-560-5001	SMALL BUSINESS GRANT AWARDS	-	-			
55-560-5002	GRANT RELATED EXPENSES	48,877	246,043	201,833	-	-
	TOTAL EXPENDITURES	48,877	246,043	201,833	-	-
	NET CHANGE TO FUND BALANCE	(44,210)	(246,043)	(201,833)	-	-
	ENDING FUND BALANCE	201,833	-	-	-	-



City of Los Alamitos
Special Revenue - American Rescue Plan Act (ARPA)
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE	849,090	855,116	255,531	667,364	167,364
56-4899	MISCELLANEOUS REVENUE		1,363,442	1,363,442		
56-4620	INVESTMENT EARNINGS					
	TOTAL REVENUES		1,363,442	1,363,442	-	-
56-560-5001	GRANT AWARDS					
56-560-5002	GRANT RELATED EXPENSES	593,559	700,000	951,609	500,000	167,364
	TOTAL EXPENDITURES	593,559	700,000	951,609	500,000	167,364
	NET CHANGE TO FUND BALANCE	(593,559)	663,442	411,833	(500,000)	(167,364)
	ENDING FUND BALANCE	255,531	1,518,558	667,364	167,364	-



City of Los Alamitos
Special Revenue - Economic Development
For Fiscal Year 2023-24, 2024-25

Account	Description	2021-22 Actual	2022-23 Adopted	2022-23 Estimate	2023-24 Adopted	2024-25 Projection
	BEGINNING FUND BALANCE		-	-	500,000	1,000,000
57-4910	TRANSFER FROM GEN FUND		500,000	500,000	500,000	-
57-4620	INVESTMENT EARNINGS					
	TOTAL REVENUES		500,000	500,000	500,000	-
57-560-5001	GRANT AWARDS					
57-560-5002	PROJECT RELATED EXPENSES				-	-
	TOTAL EXPENDITURES		-	-	-	-
	NET CHANGE TO FUND BALANCE		500,000	500,000	500,000	-
	ENDING FUND BALANCE		500,000	500,000	1,000,000	1,000,000



FY 2023-24

Capital Improvement

Projects

CITY OF LOS ALAMITOS
Capital Improvement Projects
Fiscal Year 2023-24

PROJECT TITLE	FUNDING SOURCE	ACCOUNT	FY2023-24 ADOPTED
Regular Yearly Work			
ARTERIAL AND RESIDENTIAL TREE TRIMMING	Measure M	26-570-5501.2103	\$ 75,000
Special Funded Projects			
STREET IMPROVEMENT PROJECT (PENDING)	Measure Y	10-570-5501.2303	\$ 1,000,000
STERNS PARK PROJECT	Measure Y	10-570-5501.2301	\$ 650,000
STERNS PARK PROJECT	CDBG	19-570-5501.2301	\$ 350,000
LABOURDETTE PARK PROJECT	CDBG	19-570-5501.2400	\$ 300,000
BLOOMFIELD STREET IMPROVEMENT PROJECT (PENDING)	Gas Tax	20-570-5501.2305	\$ 300,000
RESIDENTIAL STREET IMPROVEMENT	Gas Tax	20-570-5501.1004	\$ 660,000
CONCRETE/ADA RAMP PROJECT	Measure M	26-570-5501.2401	\$ 50,000
KATELLA AVENUE STREET PROJECT	Measure M	26-570-5501.2402	\$ 300,000
STREET MARKINGS/STRIPING	Measure M	26-570-5501.1003	\$ 85,000
SIGNAL LIGHT REPLACEMENT PROJECT (LED)	Measure M	26-570-5501.2403	\$ 50,000
Facilities			
COMMUNITY CTR DIVIDER PROJECT (PENDING)	Bldg Improvement	25-570-5503.2306	\$ 72,000
ELECTRIC SVC & WIRING UPGD - PD (PENDING)	Facilities	52-570-5501.2005	\$ 40,000
GENERATOR PROJECT (PENDING)	Facilities	52-570-5501.2308	\$ 650,000
General Fund (FY22-23 SURPLUS)			
LAUREL PARK TENNIS COURT PROJECT	Gen Fund	10-570-5501.2404	\$ 75,000
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
CITYWIDE TRASH RECEPTACLES	Gen Fund	10-570-5501.2414	\$ 250,000
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
Funding Recap			
Pending CIP Projects			\$ 3,062,000
FY23-24 (FY22-23 Surplus)			\$ 3,730,000
FY23-24 Special Funds			\$ 1,220,000
Total Funded			\$ 8,012,000

CAPITAL IMPROVEMENT PROJECTS SUMMARY BY FUND - FISCAL YEAR 2023-24	
CDBG (19)	\$ 650,000
Gas Tax Fund (20)	\$ 960,000
Building Improvement (25)	\$ 72,000
Measure M Fund (26)	\$ 560,000
Facilities Streets and Parks (52)	\$ 690,000
General Fund (10)	\$ 3,130,000
Measure Y (pending \$1,650,000; FY22-23 Surplus \$300,000)	\$ 1,950,000
Total Capital Improvement Projects - Fiscal Year 2023-24 (Including Pending)	\$ 8,012,000



FY 2023-24

**Adopted Budget &
Annual Appropriation
Resolutions**

RESOLUTION NO. 2023-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, ADOPTING THE ANNUAL OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET FOR FISCAL YEAR 2023-24

WHEREAS, the City Manager, in accordance with Article XII, Sections 1201 and 1202 of the City Charter, has prepared and submitted a proposed annual budget for Fiscal Year 2023-24; 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 DOES RESOLVE AS FOLLOWS:

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

SECTION 2. The City Council of the City of Los Alamitos does hereby approve and adopt the Fiscal Year 2023-24 Budget as presented within the Proposed Annual Budget attached hereto as Exhibit "A".

SECTION 2. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 20th day of June, 2023.

DocuSigned by:

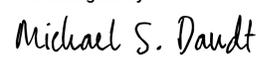
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Tanya Doby, Mayor

ATTEST:

DocuSigned by:

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Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

DocuSigned by:

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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 20th day of June, 2023, by the following vote to wit:

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

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

RESOLUTION NO. 2023-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24

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 DOES RESOLVE AS FOLLOWS:

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

SECTION 2. The Fiscal Year 2023-24 appropriation limitation shall be \$25,536,239 as documented in Exhibit A.

SECTION 3. The inflation factor being utilized to determine the 2023-24 appropriation limit is the percentage change in California per capita personal income.

SECTION 4. The population factor being utilized to calculate the 2023-24 appropriation limit is the County of Orange population growth.

SECTION 5. 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 17th day of July, 2023.

DocuSigned by:

9F361666C60C4A2...
Tanya Doby, Mayor

ATTEST:

DocuSigned by:

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Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

DocuSigned by:
Michael S. Daudt
D2A022E0E4DF418...
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 17th day of July, 2023, by the following vote to wit:

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

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



Gavin Newsom ■ Governor
1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy Director

Attachment

May 2023

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2022-2023	1-1-22	1-1-23	1-1-2023
Orange				
Aliso Viejo	-0.49	51,016	50,766	50,766
Anaheim	-2.19	335,929	328,563	328,580
Brea	2.63	46,947	48,184	48,184
Buena Park	0.19	83,359	83,517	83,517
Costa Mesa	-0.42	111,649	111,183	111,183
Cypress	-0.12	49,877	49,818	49,818
Dana Point	0.44	33,009	33,155	33,155
Fountain Valley	0.02	56,976	56,987	56,987
Fullerton	-0.10	143,013	142,873	142,873
Garden Grove	-0.01	171,195	171,183	171,183
Huntington Beach	-0.38	196,469	195,714	195,714
Irvine	-0.86	305,688	303,051	303,051
Laguna Beach	-0.27	22,506	22,445	22,445
Laguna Hills	-0.46	30,667	30,525	30,525
Laguna Niguel	-0.47	65,010	64,702	64,702
Laguna Woods	-0.49	17,536	17,450	17,450
La Habra	-0.33	62,037	61,835	61,835
Lake Forest	0.59	86,614	87,127	87,127
La Palma	-0.45	15,402	15,332	15,332
Los Alamitos	1.98	11,894	12,129	12,129
Mission Viejo	-0.30	92,118	91,846	91,846
Newport Beach	-0.29	83,653	83,411	83,411
Orange	0.66	138,155	139,063	139,063
Placentia	2.30	51,327	52,507	52,507
Rancho Santa Margarita	-0.49	47,300	47,066	47,066
San Clemente	-0.31	63,431	63,237	63,237
San Juan Capistrano	0.63	34,869	35,089	35,089
Santa Ana	-1.52	304,258	299,630	299,630
Seal Beach	0.72	24,247	24,422	24,647
Stanton	0.25	38,986	39,084	39,084
Tustin	-0.17	79,696	79,558	79,558
Villa Park	-0.02	5,791	5,790	5,790
Westminster	-0.18	90,660	90,498	90,498
Yorba Linda	-0.32	67,284	67,068	67,068
Unincorporated	-0.47	132,737	132,114	132,114
County Total	-0.46	3,151,305	3,136,922	3,137,164

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.